



2014

ZOOLOGICAL PARKS AUTHORITY

ANNUAL
REPORT

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

Our purpose is to inspire and act for wildlife conservation

Perth Zoo is one of Australia's most visited zoos on a per capita basis with 627,991 visitors in 2013-14. A primary visitor destination in Western Australia, the Zoo has opened every day since it began operating on 17 October 1898.

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

Perth Zoo is the largest non-formal education provider in Western Australia, delivering a suite of conservation education programs with a strong emphasis on sustainability.

We are home to more than 1500 animals representing 178 different species. These animals include local and other Australian species and exotic species identified regionally and globally as priority species for the Asian, African and South American regions.

Perth Zoo is recognised globally for its conservation and breeding programs with a successful track record breeding native Western Australian animals for release into the wild. 2650 animals bred at Perth Zoo have been released into natural habitat as part of recovery programs for threatened native species.

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

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

Perth Zoo Location

20 Labouchere Road
South Perth, Western Australia, 6151.

Postal Address

PO Box 489, South Perth,
Western Australia 6951.

Contact Details

Telephone (08) 9474 0444
Facsimile (08) 9474 4420
email@perthzoo.wa.gov.au;
www.perthzoo.com.au

In line with State Government requirements, Perth Zoo's annual report – the Zoological Parks Authority Annual Report 2013-14 – is published in an electronic format. Perth Zoo encourages people to use recycled paper if they print a copy of the report. For the convenience of readers and to minimise download times and print outs, the annual report has been presented in chapters, as well as the entire document. The annual report is presented in PDF format. All sections, except the financial statements, are also presented in Word format.

Zoological Parks Authority Annual Report
2013-14

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ISSN 1447-6711 (On-line)

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Information about this report and requests and inquiries concerning reproduction should be addressed to:

Danielle Henry
Media and Communications Manager
Perth Zoo
20 Labouchere Road
South Perth WA 6151
Tel (08) 9474 0383

Front cover: Sumatran Orang-utan at Perth Zoo. Photograph by Samantha Carson.

Statement of Compliance

For the Year Ended 30 June 2014

To the Hon Albert Jacob MLA
Minister for Environment

In accordance with Section 63 of the Financial Management Act 2006, we hereby submit for your information and presentation to Parliament the annual report of the Zoological Parks Authority for the financial year ended 30 June 2014.

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



Brian Easton

Chairperson

8 September 2014



Susan Harrington

Deputy Chairperson

8 September 2014



Dingo at Perth Zoo

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Executive Summary

Chairman's Report

It's been another eventful year for Perth Zoo, with highlights including the opening of the new Orang-utan Jungle School and the introduction of a range of exciting new products including children's birthday parties, movie nights and new close encounters with animals.

The elevated Jungle School, which opened in April, centres on Perth Zoo's training and release program for critically endangered Sumatran Orang-utans. With Perth Zoo's support, Frankfurt Zoological Society and other partners have released more than 160 orang-utans into protected forest at Bukit Tigapuluh in Sumatra since the reintroduction program began in 2006. The new Jungle School raises awareness about this program and has been well received by Zoo visitors.

Completion of an upgrade to the Variety Children's Playground was another major achievement, ensuring an inclusive nature-themed play space accessible to a wide range of children.

Perth Zoo also continued to position itself as a regional leader in wildlife conservation in 2013-14, through its partnerships with conservation groups, education initiatives, research and involvement in species management programs.

The Zoo's award-winning breed-for-release programs for the critically endangered Western Swamp Tortoise, endangered Numbat and

Dibbler and two threatened frog species significantly exceeded breeding targets. The Zoo supported 44 regional and global species programs, with 12 of these coordinated by Zoo staff. Highlights included the births of four Asian Small-clawed Otters, a Javan Gibbon and a Ring-tailed Lemur.

The veterinary hospital was kept busy throughout the year, investigating and treating an average 17 clinical cases a day. The veterinary team continued its involvement with regional animal health initiatives through assessments and treatment of injured and confiscated wildlife, investigation of wildlife health issues and teaching commitments. The Zoo continued to maintain a strong presence in the scientific community, working closely with the Department of Parks and Wildlife and universities from across the country.

The Zoo also continued to help save wildlife through a range of partnerships with conservation groups, both at home and abroad. Thanks to community donations, the Zoo's Wildlife Conservation Action program raised \$356,476 in 2013-14. This brings the total raised by Perth Zoo to more than \$2.2 million since the program began in June 2007. Every cent of the money raised has directly supported conservation projects for threatened species including Sumatran Orang-utan, Sumatran

Elephant, Tree Kangaroo, Sun Bear, African Painted Dog, Javan Gibbon and a range of Australian fauna.

On behalf of the Board I would like to offer heartfelt thanks to those who have supported Perth Zoo and its mission to save wildlife. I also congratulate Zoo management, staff, volunteers and supporters for contributing to the considerable achievements of 2013-14. The Zoo's leading role in conservation and tourism would not be possible without their efforts and the ongoing support of the State Government.



Brian Easton
Chairperson



Jungle School

Executive Summary

Highlights

Service 1: Community Engagement and Awareness in Conservation

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

In 2013-14, Perth Zoo:

- Welcomed 627,991 visitors generating \$7.65 million in revenue from admissions.
- Undertook \$3.7 million of capital works, many of which related to the Zoo's visitor experience.
- Upgraded the Variety Children's Playground and opened Jungle School, an elevated boardwalk showcasing Perth Zoo's conservation work with Sumatran Orang-utans. Jungle School has interactive interpretation which explains the lessons orang-utan's, including those born at Perth Zoo, must learn before they can be released into the wild at Bukit Tigapuluh, Sumatra.
- Achieved high levels of visitor satisfaction with 97% of visitors surveyed saying they were satisfied or extremely satisfied with their visit. Of visitors surveyed, 96% said the Zoo educated visitors about conservation problems facing wildlife.
- Introduced children's themed birthday parties and family movie nights, and extended the range of 'Eye to Eye' animal encounters, enabling visitors to get closer to animals and boosting commercial revenue.
- Delivered formal onsite discovery and learning programs to more than 60,000 participants and introduced a team of casual activity science educators and presenters, allowing an increased range of community programs and reducing operational costs.
- Produced the 2014 Perth Zoo Conservation Calendar, raising over \$109,000 for Perth Zoo's Wildlife Conservation Action fundraising program. The calendars were sponsored by Zoo partners IGA, Water Corporation, The Sunday Times and Perth Now.
- Continued to grow social media channels as an avenue to promote the Zoo's activities and conservation messages, recording significant growth in Facebook fans, Twitter followers and YouTube channel subscribers and views and introducing a new Android phone app.
- Sourced 16% of the Zoo's electricity needs from renewable energy contributing to a reduction in reliance on grid electricity by 9.9% compared with last year.

- Completed an air-conditioned plant storage area to centralise and create efficiencies in the storage and distribution of plant fodder for animals.



Themed birthday party



Twilight Outdoor Cinema

Executive Summary

Highlights continued

Service 2: Wildlife Management, Medicine and Research

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

In 2013-14, Perth Zoo:

- Continued the successful breeding programs for threatened native and exotic species. Significant births included four Asian Small-clawed Otters (classified as vulnerable), a Javan Gibbon (endangered) and a Ring-tailed Lemur (endangered).
- Bred 76 Dibblers, 39 Western Swamp Tortoises and 21 Numbats for the Zoo's breed-for-release program for threatened native species for Western Australian Government species recovery programs.
- Released 70 critically endangered White-bellied Frogs and 65 vulnerable Orange-bellied Frogs into the wild near Margaret River, in conjunction with the Department of Parks and Wildlife. Two of the White-bellied Frogs were caught from the wild as adults. The other frogs were successfully reared from wild collected eggs to maximise survival rates.
- Raised \$356,476 through the Zoo's Wildlife Conservation Action (WCA) fundraising program to support the conservation of threatened species in the wild. This brings the total raised to more than \$2.2 million since the program began in June 2007.
- Allocated over \$347,000 of fundraising to various conservation projects supporting threatened species including Sumatran Orang-utan, Sumatran elephant, Sun Bear, African Painted Dog and Australian native species.
- Produced 28 research communications including refereed papers, major articles and conference presentations (produced by Zoo staff and students and collaboratively with external researchers).
- Delivered conservation-based veterinary education programs, treated injured and confiscated wildlife and also implemented the ongoing health care for the Zoo's animals. The Zoo's veterinary team averaged 17 clinical cases a day.
- Assessed and treated 226 injured and sick wild black cockatoos as part of an ongoing rehabilitation program for these threatened birds. The number of wild cockatoos brought to the Zoo for treatment is increasing each year (up from 214 and 190 in the previous two years).



Asian Small-clawed Otter pup



Orange-bellied Frog

Executive Summary

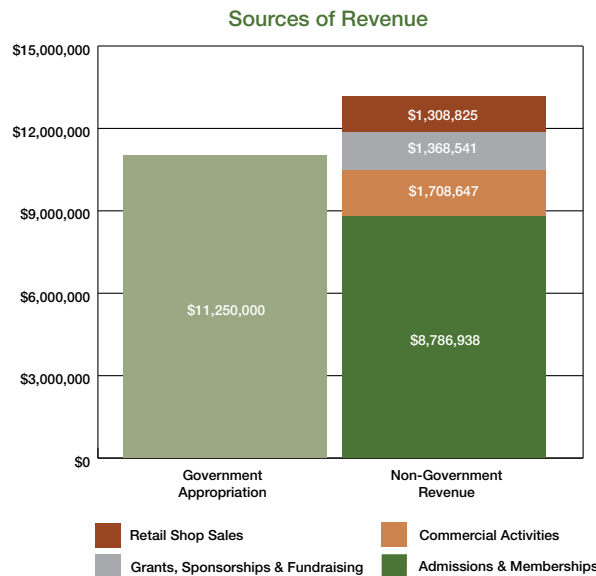
Financial Overview

In 2013-14, Perth Zoo:

- Generated \$7.65 million revenue from admissions, a 1% increase over the previous year and 6.5% below the target.
- There was a 5.6% drop in annual attendance to 627,991 from the record attendance level of 665,242 achieved in the previous year.
- There was a 3% decrease in retail shop sales and an 11% decrease in the shop net profit to \$255,029, reflecting the impact of decreased visitor numbers.
- Increased Friends of Perth Zoo membership revenue by 3.3% from last year to \$1,136,677.
- Raised \$356,476 through the Zoo's community fundraising program, Wildlife Conservation Action, to support threatened species in the wild. A total of \$347,874 raised previously was allocated to wildlife conservation projects in 2013-14.
- Achieved a 40% increase in revenue from behind the scenes tours to \$120,508, following the ongoing expansion of the range of these popular experiences offered to visitors.
- Experienced declines in some areas of commercial revenue including a 12% (\$63,223) reduction in catering dividends and an 8% (\$8,140) decrease in revenue from conference centre hire.

Revenue

The Zoological Parks Authority receives revenue from the State Government as an appropriation to fund services. The Authority also generates its own revenue from the operations of Perth Zoo including visitor admissions, commercial activities and education programs. In addition, the Zoo receives grants, sponsorships and bequests for activities such as animal breeding, research and exhibit development. Total revenue of over \$24.4 million was received in 2013-14.



A total of 627,991 people visited Perth Zoo during the year, contributing gate revenue of \$7.65 million, an increase of 1% in admissions revenue over the previous year. The number of visitors was 5.6% lower than last year's record figure of 665,242. An admission price increase of \$2 for adults and \$1 for children from 1 July 2013 contributed to the admission yield per visitor increasing by 7% over the previous year to \$12.18. Revenue from membership sales increased by 3.3% over the previous year to \$1,136,677. While the combined total of admissions and membership revenue increased by 1.3% or over \$110,000 from the previous year to \$8.79 million, it was 5.7% or \$533,062 below the 2013-14 target.

Retail shop sales revenue decreased by 3% over the previous year and net profit decreased by 11% over the previous year to \$255,029 due to the impact of the decreased admission numbers and increasing staffing costs. Vending machine commission revenue increase by 11% over the previous year to \$85,875. There was a 40% increase in revenue to \$120,508 from Close Encounter behind the scenes tours and experiences as new products were launched and greater capacity introduced for existing products. Revenue from function venue hire and wedding packages increased by 20% to \$138,336.

Executive Summary

Financial Overview continued

While some areas of commercial revenue increased over the previous year, there were declines in other areas including catering dividends and conference centre hire. Catering dividends from the cafe and functions decreased by 12% over the previous year to \$458,347. This included a decrease of 6% for the catering dividend from the cafe (in line with decreased admission numbers) and a decrease of 27% in the catering dividend from functions over the previous year. Conference centre hire revenue was down 8% (\$8,140) possibly reflecting the impact of competing venues.

Grants, sponsorships, bequests and fundraising generated over \$1.3 million in 2013-14 which was lower than the previous year. However, the previous year included a large bequest of \$475,000 and nearly \$300,000 in donated solar energy assets so the lower figure was expected. Some of the grants and sponsorships received in 2013-14 were restricted to specific purposes such as native species breeding, research or cross-promotional activities with sponsors. A grant of \$115,965 from Variety WA was also received to support the upgrade of Perth Zoo's playground during 2013-14.

Perth Zoo's community fundraising campaign, Wildlife Conservation Action, raised \$356,476 in 2013-14. This included over \$109,000 from the sale of the Zoo's conservation calendar and \$50,000 from Elephant Art sales. The funds will be distributed in 2014-15 to projects supporting the conservation of threatened species in the wild. Over \$345,000 previously raised was allocated to wildlife conservation projects in 2013-14.

State Government funding provided 46% of the Zoo's revenue base in 2013-14. This Government support enables visitor admission prices to remain relatively low in comparison with other zoos around Australia and competing attractions within Western Australia. This assists the Zoo in remaining accessible to the wider community and in delivering its two services of 'Community Engagement and Awareness in Conservation' and 'Wildlife Management, Medicine and Research'.



Elephant art supports fundraising

Executive Summary

Financial Overview continued

Expenditure

Total operating expenditure for 2013-14 was \$22.8 million, representing a 5% increase over the previous year. Salaries, wages and staffing costs accounted for 62% (\$14.1 million) of expenditure. This included direct costs of employee salaries and wages, costs of providing for leave liabilities and indirect payroll costs such as superannuation and workers' compensation. Actual expenditure was 4.6% below the original target and this was mainly the result of whole-of-Government savings measures during 2013-14. The major cost increase in 2013-14 related to a 6.4% increase in employee benefits expenses. This was expected and due to general Award rate increases along with the full year impact in 2013-14 of the Award transition by the Zoo's keeping and veterinary nursing staff. These staff transitioned to the new Award with effect from 1 January 2013 and therefore the comparative year figures did not include the full year cost of this Award change.

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

Administration, including grants provided to conservation projects, property insurance and information technology accounted for 9% of expenditure. The animal operating expenses – including animal food, dietary supplements, veterinary supplies and animal transportation – represented 3% of total expenses. The costs of retail shop sales accounted for 3% of total expenses. Advertising and promotion expenditure represented 1% of expenditure. This expenditure trend is consistent with previous years.

Assets and Liabilities

Total assets at the end of the period were \$63 million including \$12.6 million in cash resources held for future capital works and other expenditure commitments. Cash resources also include sponsorships, bequests and fundraising that will be spent on future capital developments and wildlife conservation initiatives.

Receivables at the end of year were \$615,557 of which \$335,778 is GST claimable from the tax office. Retail shop inventory increased by 1.6% from the previous year to \$158,135. Fixed asset acquisitions in 2013-14 were \$3.96 million with the major additions related to capital works projects including the new Jungle School at the orang-utan exhibit, playground upgrade, various exhibit and infrastructure upgrades.

The 2013-14 capital expenditure also includes major works in progress for the new Western Swamp Tortoise breeding facilities and the longer term water infrastructure project. There were also purchases of computer equipment and a replacement truck along with general plant and equipment. The annual revaluation of land and building assets was over \$0.5 million and works of art were revalued by over \$100,000 resulting in an increase value of fixed assets of the Authority.

Total liabilities at the end of the reporting period were \$5 million. Liabilities include \$2.7 million in provisions relating to annual and long service leave. Liabilities also include payables of \$1.3 million which is higher than the previous year total of \$0.86 million due to amounts owing to suppliers for major capital works projects increasing from \$302,229 in 2012-13 to \$713,905 in 2013-14. The payables figure includes \$363,493 in accrued salaries.

Operational Structure

Responsible Minister

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

Enabling Legislation

The Zoological Parks Authority is a statutory authority created under the Zoological Parks Authority Act 2001. The functions of the Authority, outlined in Section 9 of the Act, include controlling and managing Perth Zoo in which zoological specimens are kept and displayed, and plants cultivated, for conservation, research, scientific, educational, cultural or recreational purposes. Other specific functions include:

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

Perth Zoo Vision

A world where diversity of species and habitats is secure

Our Purpose

To inspire and act for wildlife conservation

We are committed to:

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

Operational Structure

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

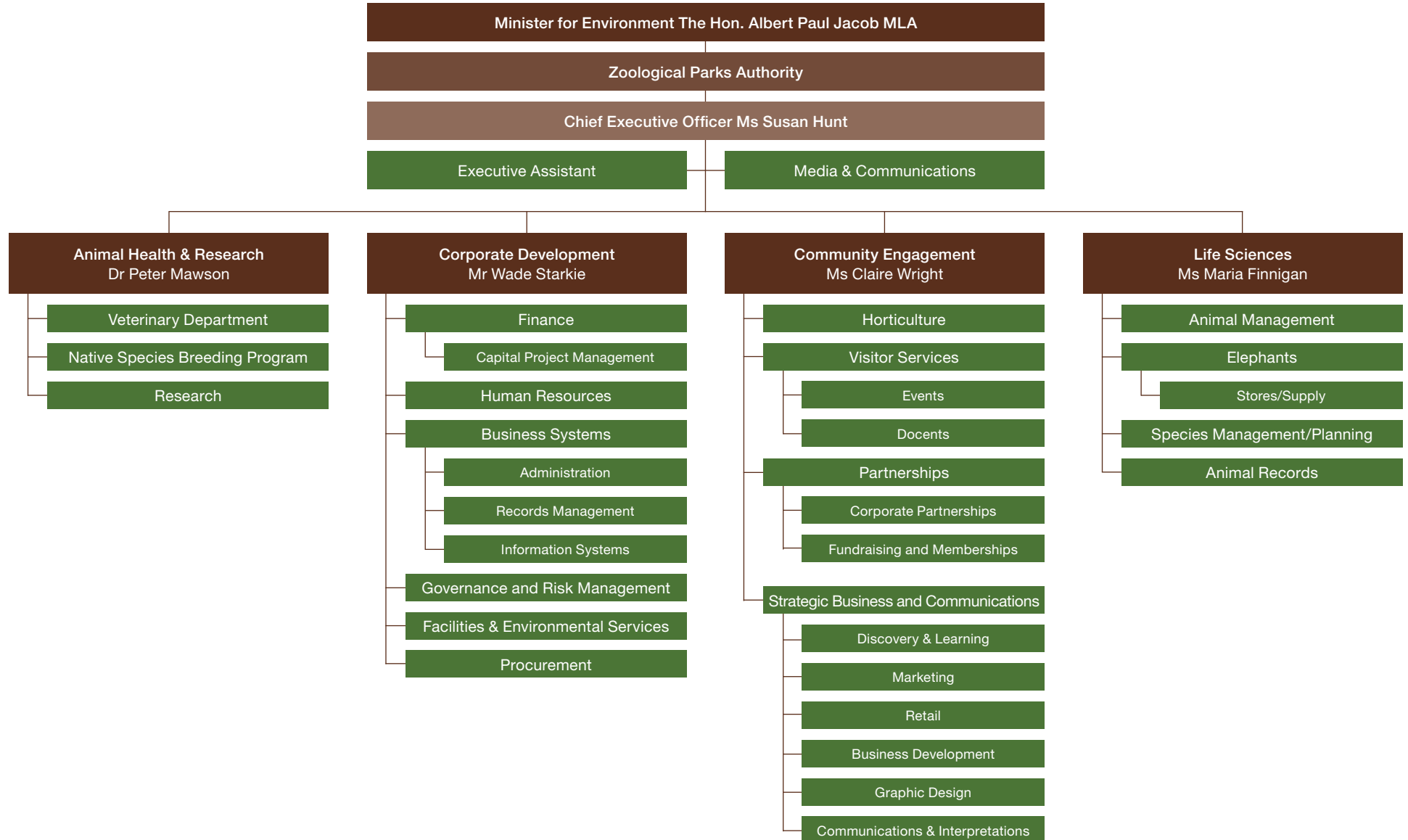
- Maintain engaging animal exhibits, public facilities, gardens, infrastructure and systems to the highest possible standards
 - Provide messages and experiences which inspire visitors to take action to conserve wildlife and build understanding and respect for wildlife
 - Deliver sustainable and ethical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



A Ring-tailed Lemur infant was born in September

Operational Structure

Organisational Chart



Operational Structure

Agency Structure

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

To ensure the smooth operations of the Zoo – which opens every day of the year – and to help coordinate the Zoo's various activities relating to conservation, research, education, events, facilities and services, the Zoo has a number of multi-discipline, cross-directorate committees and groups. These groups meet regularly, or as required, to plan, develop and implement initiatives, address day-to-day matters and deal with more complex issues involving local, interstate and overseas organisations.

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

A Senior Managers group including the Chief Executive Officer, directors, curators and sectional managers meets monthly to discuss operational matters and provide updates on corporate executive and board meeting outcomes and section activities. Other standing committees include the Occupational Safety and Health Committee, the Disability Services Committee, the IT Planning Committee and the Risk Management Committee. Special project groups are established as required to coordinate and oversee specific breeding programs or capital works projects.



Asian Elephant

Perth Zoo welcomes findings of an Internal Communications Review audit conducted in 2013-14 and has begun implementing a number of recommendations to ensure staff are well informed. The recommendations will continue to be rolled out in 2014-15, including development of an internal communications plan. An upgrade of the Zoo's intranet, which will incorporate regular updates and/or blogs, is also progressing.

Operational Structure

Zoological Parks Authority Board

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

Dr Pam Garnett FACE PSM, who joined the Zoological Parks Authority Board in March 2009 and was appointed Deputy Chairperson in September 2010 for a three-year term, retired in December 2013. Ms Sue Harrington, a sitting Board member, was reappointed for a further three-year term and replaced Dr Garnett as Deputy Chairperson in December 2013. Ms Nicole McAlinden was appointed as a new Board member.

The Board met seven times in 2013-14. The number of meetings attended by each member is shown below in brackets. The Board carried out its responsibilities consistent with its intent under the Zoological Parks Authority Act 2001 and in line with an approved Code of Conduct for Government Boards and Committees and the Zoological Parks Authority Board Charter.

Mr Brian Easton Chairperson (7 out of 7)

Appointed Chair of the Zoological Parks Authority on 1 August 2011 for a three-year term, Mr Easton has a distinguished career in the Public Service spanning three decades.

He served as CEO at Perth Zoo from 1999-2003 and was also Vice President of the Executive Committee of the Australasian Zoos Association in this period. In 2003, Mr Easton became Director of Melbourne Zoo assisting with strategic planning and designing new displays and visitor facilities. Mr Easton also operates a small property in the South West based on sustainable living practices and chairs a local river restoration group engaged in community conservation education programs. He was appointed Chair of the Conservation Commission of Western Australia on 1 January 2012.

Dr Pam Garnett FACE PSM

Deputy Chairperson (September 2010 – December 2013) (6 out of 7)

Dr Pam Garnett retired as Dean of Curriculum at St Hilda's Anglican School for Girls in 2012-13. She is also a member of the Council of Edith Cowan University, a member of the Premier's Science Council of Western Australia and Chair of the Council's Education Working Group. Dr Garnett is a past president and life member of the Science Teachers Association of WA, a past chair of the Curriculum Council Chemistry Syllabus Committee and the past chair of the Science Learning Area Statement Committee of the Curriculum Framework. In 2003, she was awarded the Prime Minister's Prize for Excellence in Science Teaching.

Dr Garnett has a PhD from Edith Cowan University and a Masters degree from Curtin University of Technology. She joined the Zoological Parks Authority Board in March 2009 and was appointed Deputy Chairperson in September 2010 for a three-year term. Dr Garnett retired from the Board in December 2013.

Ms Susan Harrington Member (September 2010 – December 2013); Deputy Chair (December 2013 – June 2014) (6 out of 7)

Ms Harrington is a highly experienced biologist and researcher having worked in a range of ecosystems in Australia, Christmas Island, the Cocos (Keeling) Islands, the Sahara and the Antarctic. She is the recipient of several community service awards including the Prime Minister's Centenary Medal for services to the community. Ms Harrington was re-appointed to the Zoological Parks Authority Board to the position of Deputy Chair in December 2013 for a three-year term.

Professor John Edwards (7 out of 7)

Previously Dean of Veterinary and Biomedical Sciences at Murdoch University, Emeritus Professor John Edwards now consults in the fields of biosecurity, public health and veterinary education. He is currently working on a project for the Food and Agriculture Organisation in China.

Operational Structure

Zoological Parks Authority Board continued

Professor Edwards has more than 30 years experience in veterinary science, education, research and the management of animal health programs in Australia and overseas. He is also a Director of One Health Solutions and in this role works to integrate animal, human and wildlife health activities. During nine years in the roles of Chief Veterinary Officer and Chief Quarantine Officer of Western Australia, Professor Edwards was closely involved in the development of national policy on animal health and quarantine matters. Professor Edwards was re-appointed to the Zoological Parks Authority Board in December 2013 for a three-year term.

Ms Nicole Moody (7 out of 7)

Nicole Moody is one of Perth's most senior and experienced communication professionals with nearly 25 years' experience across the fields of public relations, corporate affairs, journalism and government media relations.

She has considerable expertise across a wide range of industries in developing and implementing strategic communications campaigns, issues and crisis planning and management, government relations, stakeholder and community engagement, social media, content management, media relations and budget control.

In her role as General Manager of Perth's largest public relations agency PPR, Nicole managed all operations of the business which employed more than 50 people. She was also responsible for providing high-level strategic communications counsel to a diverse group of high profile corporate and consumer clients.

Mr John Knowles (7 out of 7)

Mr Knowles is the Chief Executive Officer of Good Samaritan Industries. Prior to this appointment in 2008, Mr Knowles was Chief Executive Officer of the Cerebral Palsy Association. He has also served in senior commercial development and financial management positions with the Disability Services Commission, and Sir Charles Gairdner and Princess Margaret Hospitals.

Mr Alex Lamond (7 out of 7)

Mr Lamond has combined a formal engineering/science educational background with an applied business management focus. His continuing formal studies have included an MBA from Melbourne Business School, and Graduate Diplomas in Applied Finance and Investment and Business (Marketing). Mr Lamond has had hands on CEO, senior executive and leadership experience in a range of appointments and is currently an Executive

Director at ERGT Australia (a national safety training specialist for the oil and gas industry), with responsibility for finance and business development functions. He is a graduate of the Australian Institute of Company Directors and has served on a number of public, private and government boards. Mr Lamond was appointed to the Zoological Parks Authority Board on 31 October 2012 for a three-year term.

Mr Wayne Bradshaw (7 out of 7)

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

Operational Structure

Zoological Parks Authority Board continued

Nicole McAlinden (3 out of 4)

Ms McAlinden is a Senior Environmental Consultant with more than 14 years experience working across environmental impact assessment and environmental health. In her current role with Strategen Environmental Consultants, Ms McAlinden assesses environmental impacts of mining and land developments with a particular focus on threatened flora and fauna of national environmental significance. In previous roles as Executive Officer to the national enHealth Council and as a Senior Policy Officer with the Department of Health, Ms McAlinden gained significant experience and expertise in national environmental health policy development and environmental health risk management. Ms McAlinden was appointed to the Zoological Parks Authority Board in December 2013 for a three-year term.

Board Fees

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

Consistent with the Ministerial review of fees and charges and following the appointment of the new Deputy Chair in December 2013 the following rates came into effect:

Chairperson	annual fee of \$15,919
Deputy Chairperson	when deputising for the Chair: \$637 for meetings of four hours or more; \$417 per day for meetings of less than four hours And for all other meetings the same as other members.
Members	sitting fee of \$417 meetings of four hours or more sitting fee of \$275 for meetings under four hours.



Spotted Hyaena

Operational Structure

Formal Committees of the Board

In line with Schedule 2, Section 14 (1) of the Zoological Parks Authority Act 2001, the Board appoints committees to assist it in the performance of its functions. Three of these committees (Animal Ethics, Research and Audit) include external representation. The terms of reference and performance of the Research, Finance and Audit committees are reviewed by the Board every three years (or earlier if required). All minutes of these committees are tabled at Board meetings and the Animal Ethics committee is reviewed by the Board on an annual basis. The formal committees of the Board, their role and membership (as at 30 June 2014) are listed below.

Title: Finance Committee

Role: To assist the Authority to discharge its responsibilities in relation to financial delegations, management and reporting. The Committee is responsible for the monitoring and review of all aspects of financial management of Perth Zoo.

Members: Brian Easton (Committee Chair and Board representative), John Knowles (Board representative), Alex Lamond (Board representative), Susan Hunt (Perth Zoo Chief Executive Officer), Wade Starkie (Perth Zoo Director Corporate Development) and Melanie Price (Perth Zoo Chief Finance Officer).

Title: Audit Committee

Role: To assist the Authority to ensure corporate compliance and the effectiveness and relevance of internal and external audit processes.

Members: Brian Easton (Committee Chair and Board representative), John Knowles (Board representative), Wayne Bradshaw (Board representative), Susan Hunt (Perth Zoo Chief Executive Officer), Wade Starkie (Perth Zoo Director Corporate Development), Melanie Price (Perth Zoo Chief Finance Officer), a representative from SR Governance (internal auditor – observer) and a representative from the Office of the Auditor General (external auditor – observer).

Title: Animal Ethics Committee

Role: To ensure that all animal care and use within the institution is conducted in compliance with the National Health and Medical Research Council's Australian Code of Practice for the care and use of animals for scientific purposes including teaching.

Members: Susan Hunt (Committee Chair and Perth Zoo Chief Executive Officer), Susan Harrington (Board representative), Maria Finnigan (Perth Zoo Director Life Sciences), Dr Peter Mawson (Perth Zoo Director Animal Health and Research), Drs Simone Vitali and Katja Geschke (Perth Zoo Senior Veterinarian and Associate

Veterinarian and Category A members) and one other external Category A member, a Perth Zoo staff representative, two external Category C (animal welfare interest) and two external Category D (public interest) members.

Perth Zoo is bound by the statutes of the Western Australian *Animal Welfare Act 2002*, which states that a scientific establishment such as Perth Zoo must abide by the *Code for the Care and Use of Animals for Scientific Purposes 8th Edition* (the Code) issued by the National Health and Medicine Research Council Australia (NHMRC).

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

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

During the 2013-14 reporting period, the AEC met four times and all meetings were quorate. The AEC considered nine new research proposals and two amended proposals involving native, exotic and pest species.

Operational Structure

Formal Committees of the Board continued

An updated *Code* was issued by the NHMRC in July 2013 and this necessitated the drafting of several documents to satisfy new provisions and requirements. A procedures manual for the AEC was developed and adopted and the AEC Terms of Reference were amended.

An external Triennial External Review, which is a statutory requirement, was conducted in November 2013. This Review reported favourably on the conduct and operations of the AEC. Perth Zoo is actioning three Review recommendations: changes to the research proposal application form; animal keeping staff to be invited to attend AEC meetings as observers; and procedures for the induction of new AEC members. Changes to *the Code* mean that the next Review will be held in four years (in 2017).

The AEC has agreed to review research applications on behalf of Whiteman Park as this organisation does not have an ethics committee. The use of another AEC to assess applications for use of animals for any other WA licensed scientific establishment is permitted under *the Code*. The first AEC meeting of 2014 was held at Whiteman Park to allow members to examine the facilities, meet the staff and be apprised of any upcoming research.

Title: Research Committee

Role: To advise the Board on strategic research matters including priorities and guidelines, as well as opportunities to develop partnerships and implement research findings in the wider community.

Members: Susan Harrington (Committee Chair and Board representative), Dr Peter Mawson (Perth Zoo Director Animal Health and Research), Maria Finnigan (Perth Zoo Director Life Sciences), Claire Wright (Perth Zoo Director Community Engagement), Dr Katja Geshke (Acting Perth Zoo Associate Veterinarian), Professor Andrew Thompson (Murdoch University), Keith Morris (Department of Parks and Wildlife), Dr Ric How (Western Australian Museum), Associate Professor Harriet Mills (University of Western Australia), Dr Robert Davis (Edith Cowan University) and Associate Professor Grant Wardell-Johnson (Curtin University).

Operational Structure

Executive Management Team (as at 30 June 2014)

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

Chief Executive Officer

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

Maria Finnigan

Director Life Sciences

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

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

Dr Peter Mawson B.Sc. (Hons), PhD

Director Animal Health and Research

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

Mr Wade Starkie

Director Corporate Development

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

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

Claire Wright, Grad Dip Education: Advanced Dip Management

Director Community Engagement

Claire Wright joined Perth Zoo on secondment for a period of six months in 2008-09, acting in the position of Director Community Engagement from August 2008 to February 2009. She re-joined the Zoo in January 2010 to take up the substantive position of Director of Community Engagement. Her responsibilities include discovery and learning, visitor services, commercial operations, horticulture, communications and interpretation. Ms Wright has over 20 years experience in the Western Australian public sector and previously worked with the Rottnest Island Authority where she was the Director of Environment and Planning from 2006 until she joined the Zoo.

Operational Structure

Partners in Conservation

Perth Zoo Docent Association

The Perth Zoo Docent Association (PZDA) is an incorporated volunteer organisation which is separate and independent of the Zoo. The Association shares Perth Zoo's vision and purpose but has a separate charter which is to 'contribute through their expertise and outstanding customer service to the achievement of the Zoo's conservation mission ensuring visitors have an enjoyable outing'.

Established in 1982, the Association has operated for 32 years. Since January 1994, Perth Zoo Docents have contributed a total of 958,374 hours of service to Perth Zoo.

There were over 370 members in 2013-14 including active, honorary and life members and additional trainees are set to graduate in September 2014.

During the reporting period, Perth Zoo Docents contributed over 38,284 hours of service with an average of 14.8 hours a month per Docent. Docent duties and activities included sharing the Zoo's conservation messages, conducting guided tours, providing touch tables for visitor engagement, staffing the information centre, fundraising, providing off-site presentations to community groups, creating animal enrichment items and assisting with events, functions and education programs.

Other assistance given this year included making musical instruments for the elephants' behavioural enrichment, sewing new pouches for orphaned Quokka joeys and facilitation of the new orang-utan Jungle School interactive viewing area, which was supplemented by the Docents' primates touch table.

The fundraising efforts of Docents contributed \$6,000 towards Perth Zoo projects and a further \$700 towards staff recognition in 2013-14.

Through the PZDA a partnership has been established between Perth Zoo and Boronia Prison. The inmates grow, harvest, clean and vacuum pack pumpkin seeds which are then collected by a Docent. These are delivered to the Zoo's bird and primate teams to be used as food and as behavioural enrichment.

Members of the PZDA have been recognised individually for their volunteering efforts. Evelyn Read who has been a Docent for 34 years was recognised by the Rotary Association through receiving a prestigious Unsung Hero's Award for her volunteering efforts. Graham Bown, Past President of the PZDA and a member since 2001, was awarded the 2014 Gem of Time by The Friends of the Battye Library for his ongoing and significant contribution to Western Australian history.



A barbecue for Zoo staff and Docents was well attended

The PZDA held a barbecue for Zoo staff and Docents during Volunteer Week. Held in the Zoo's Japanese Garden, the event was well attended by staff and Docents alike.

Operational Structure

Partners in Conservation continued

Perth Zoo Sponsors and Supporters

- **AECOM Social Club** – Corporate Member
- **Alinta Energy** – financial sponsorship of the Sumatran Orang-utan exhibit
- **Bauxite Resources Limited** – financial sponsorship of the Woylie exhibit
- **BC Iron** – financial sponsorship of the Northern Quoll exhibit
- **Beyond Bricklaying** – Corporate Member
- **BHP Billiton** – Corporate Member
- **The Brand Agency** – strategic marketing, communications and creative advice
- **Boral** – financial sponsorship of the Western Swamp Tortoise exhibit and in-kind support
- **Brownes** – financial sponsorship and naming rights to the Perth Zoo Twilight Outdoor Cinema series
- **City of South Perth** – financial, in-kind and promotional support
- **Coca-Cola Amatil** – financial sponsorship and promotional/fundraising support
- **Garuda Indonesia** – in-kind return flights to Indonesia to support Perth Zoo's conservation work
- **HMAS Stirling** – Corporate Member
- **IGA** – promotional and fundraising support for the Perth Zoo Conservation Calendar
- **Iluka Resources Limited** – Corporate Member
- **Network TEN** – in-kind community service announcement support for WCA and Perth Zoo
- **Network Web Design** – in-kind website support
- **Perth Zoo Docent Association** – donations and support for Perth Zoo fundraising
- **Public Transport Authority (Transperth)** – Zoo-themed ferry and terminal promotion
- **Quality Press** – in-kind printing sponsorship
- **Rio Tinto** – financial sponsorship
- **Rotary Club of Mosman Park** – financial sponsorship aligned with the Savannah Outlook Tower
- **Rvend** – financial and vending support
- **Spotless Services Australia Limited** – financial support and in-kind catering
- **Tronox Management Pty Ltd** – financial sponsorship aligned with the Tronox Night Stalk event
- **The Sunday Times** – in-kind advertising sponsorship of the Perth Zoo Conservation Calendar
- **Thrifty WA** – Corporate Member
- **Unilever Australia Ltd (Streets Ice-cream)** – financial sponsorship and promotional/fundraising support aligned with Streets Happy Zoo Year and other promotional activities, including support for the inaugural Teddy Bears' Picnic @ Home program
- **Variety WA** – financial sponsorship for the upgrade and ongoing maintenance of the Zoo's Variety Playground
- **Water Corporation** – Corporate Member, financial sponsor of the Perth Zoo Conservation Calendar and onsite filtered water refill stations
- **Western Areas NL** – financial sponsorship of the Western Quoll (Chuditch) exhibit
- **Woodside** – corporate member



Operational Structure

Partners in Conservation continued

Stakeholders and Partners

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

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

Operational Structure

Key Legislation

Legislation and Regulations Administered by the Authority

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

Other Key Legislation Impacting on Zoological Parks Authority Activities

Key Western Australian Acts impacting on the Authority include: Animal Welfare Act, 2002; Auditor General Act, 2006; Conservation and Land Management Act, 1984; Disability Services Act, 1993; Dog Act, 1976; Environmental Protection Act, 1986; Equal Opportunity Act, 1984; Financial Management Act, 2006; Firearms Act, 1973; Freedom of Information Act, 1992; Land Administration Act, 1997; Local Government Act, 1995; Occupational Safety and Health Act, 1984; Public Interest Disclosure Act 2003; Public Sector Management Act, 1994; Soil and Land Conservation Act, 1945; State Records Act, 2000; State Superannuation Act, 2000; State Supply Commission Act, 1991; Wildlife Conservation Act, 1950; Workers Compensation and Injury Management Act, 1981.

Key Commonwealth Acts impacting on the Authority include: A New Tax System (Goods and Services Tax) Act, 1999; A New Tax System (Pay as you Go) Act, 1999; Copyright Act, 1968; Copyright Amendment (Digital Agenda) Act, 2000; Disability Discrimination Act, 1992; Environment Protection and Biodiversity Conservation Act, 1999; Fringe Benefits Tax Act, 1986; Privacy Act, 1988; Quarantine Act, 1908; Quarantine Amendment (Health) Act, 2003; Trade Practices Act, 1974; Workplace Relations Act, 1996.

Land Reserves

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

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

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

Performance Management Framework

Outcome Based Management Framework

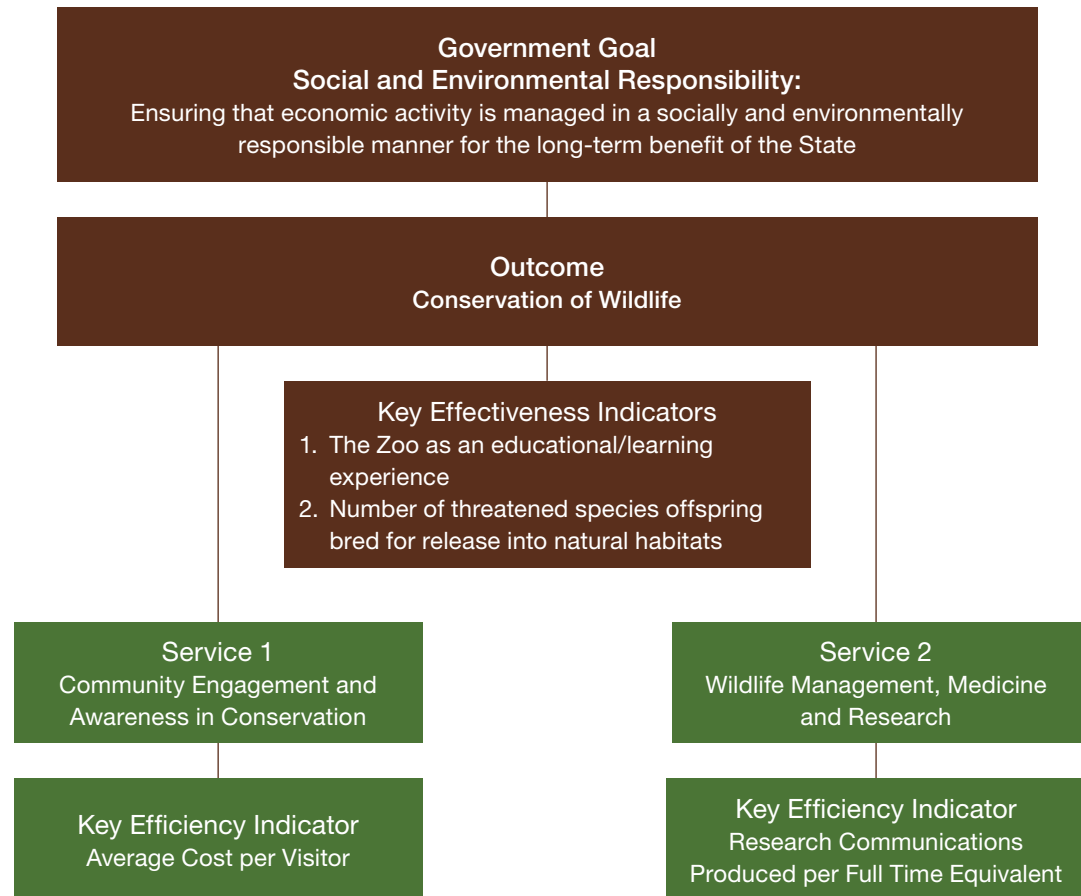
Changes to Outcome Based Management Framework

The Authority's outcome based management structure is reviewed annually. Flowing from this review, the following changes were made and reflected in the 2013-14 State Budget.

- The second key effectiveness indicator was retitled, changing from 'Number of offspring produced by threatened animals for re-introduction' to the 'Number of threatened species offspring bred for release into natural habitats' to more clearly describe this indicator.
- The description for Service 1 was updated to include reference to educational experiences, behavioural change and community participation.
- The description for Service 2 was updated to include reference to the application of science and breeding for release into natural habitats.
- The definition of the key efficiency indicator for Service 2 was expanded to recognise other scientific communications including undergraduate and postgraduate theses supervised by Perth Zoo staff, spoken lectures to university students where the lecture forms part of an accredited university course and collaborations into research-based major Government reports.

Relationship to Government Goals

The following table illustrates the relationship between the Zoo's services and Government desired outcome responsibility, and the Government goal to which it contributes. Key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. The key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.



Performance Management Framework

Outcome Based Management Framework continued

Shared Responsibilities with Other Agencies

During the reporting period, Perth Zoo continued to support the Western Australian Government Department of Parks and Wildlife species recovery programs by providing native animals bred at Perth Zoo for release into protected areas in the wild. The Zoo also continued to provide conservation-based veterinary education programs and conservation medicine for the State of Western Australia.

In 2013-14, the Zoo's Veterinary Department continued to develop and expand its role in conservation medicine, working closely with Parks and Wildlife, Murdoch University and other organisations on the investigation of wildlife health issues. The Zoo's work in this field included its ongoing rehabilitation program for endangered wild Black Cockatoos; continuing investigations into a possible poisoning event for this species and a new research project to examine psittacine beak and feather disease in forest red-tailed black cockatoos on the Swan coastal plain; and sea turtle baseline health evaluation. The teaching role with Murdoch University veterinary undergraduate students also continued.

Perth Zoo continued to provide assessments and treatment of injured and confiscated wildlife. On behalf of Parks and Wildlife, the Zoo's veterinary team examined 101 confiscated animals (up from 68 in the previous year) brought into the Zoo for assessment and treatment in 2013-14.



Dibblers bred at Perth Zoo

Chief Executive's Report

It is through strong commercial performance that Perth Zoo can continue to deliver and grow its conservation achievements. As such, the Zoo increased its commercial focus in 2013-14, introducing more products designed to boost revenue, while also improving and adding to the visitor experience. These included birthday parties, movie nights and new Eye to Eye animal encounters.

Additionally, we focussed on reviewing business areas to streamline and integrate our activities wherever possible to improve organisational efficiency. During the year a new business model was put in place for the delivery of the Zoo's Discovery and Learning activities. A team of expert casual staff with skills in science communication and education has been established to expand the range and diversity of community engagement activities delivered to school and community groups. This new model has been functioning well throughout the year.

Other reviews included an external review of Zoo sponsorships which provided valuable insights into new partnership opportunities and how to better respond to the changed economic outlook. The findings of the review will be implemented in 2014-15.


A review of the Zoo's Facilities and Environment Services area has also occurred which has resulted in a more integrated approach to the management and maintenance of the Zoo's ageing physical assets and gardens.

Other important achievements include development of online memberships and renewals for Zoo Friends. It is hoped this user-friendly system will lead to an increase in Zoo memberships once it is implemented in early 2014-15.

Weather conditions and a dip in consumer confidence are thought to have contributed to slightly lower visitor numbers in 2013-14, however, market research demonstrates visitors continue to rate the Perth Zoo experience very highly. The Zoo's annual market research found the very high level of satisfaction with the Zoo's services and facilities has continued, with 97% of surveyed visitors stating that they were satisfied or extremely satisfied with their visit to the Zoo. A vast majority indicated they would recommend a visit to Perth Zoo to others. Additionally 96% of visitors said they were satisfied or extremely satisfied with the level of assistance provided by Perth Zoo staff.

The market research also revealed strong community awareness about Perth Zoo's conservation work, with 90% of visitors surveyed agreeing that Perth Zoo saved wildlife. 95% of visitors surveyed also believed the Zoo encouraged people to be more conscious about conservation of wildlife, up from 90% the year before. This reflects increased public awareness of the Zoo's work in threatened species conservation with partners both locally and internationally; through our breed-for-release and research partnerships; and through Perth Zoo's community fundraising program Wildlife Conservation Action.

I would like to acknowledge the dedication of Zoo staff and docents, who are central to the many accomplishments of the Zoo. I also acknowledge and thank the Minister for Environment, Albert Jacob MLA, for his support to the Zoo and the members of the Zoological Parks Authority Board who have supported me and the operations of the Zoo throughout 2013-2014.



Susan Hunt PSM
Chief Executive Officer

Outcomes, Services and Performance Information

Actual Results versus Budget Targets

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

Financial Targets

	2013-14 Target ⁽¹⁾ \$000's	2013-14 Actual \$000's	Variation ⁽²⁾ \$000's
Total cost of services (expense limit) (sourced from Statement of Comprehensive Income)	23,930	22,838	(1,092)
Net cost of services (sourced from Statement of Comprehensive Income)	10,768	9,665	(1,103)
Total equity (sourced from Statement of Financial Position)	52,813	58,146	(5,333)
Net increase/(decrease) in cash held (sourced from Statement of Cash Flows)	(533)	4,662	5,195
Approved full time equivalent (FTE) staff level	165	164	(1)

(1) As specified in the Budget Statements.

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

Explanation of significant variations against financial targets

Total cost of services

Costs were lower than the original targets mainly due to whole of Government savings during the period. The lower than expected admission numbers and some areas of commercial revenue during the period also resulted in reducing demand driven variable costs.

Outcomes, Services and Performance Information

Actual Results versus Budget Targets continued

Net cost of services

Total revenue of \$13.2 million was in line with the target and combined with the reduced costs of services explained above, resulted in a decrease to net cost of services.

While admissions revenue was 6.5% (\$534,000) below the original target, revenue from grants, sponsorships and fundraising that is primarily directed to supporting expenditure of a capital or restricted nature was higher than expected.

Total equity

The higher than targeted equity figure is due to movements in the asset revaluation reserve for building and works of art assets being higher than originally expected along with the higher than expected accumulated surplus.

Net increase/ (decrease) in cash held

Cash increases in excess of the target were mainly due to delays in progressing construction for the major capital works project relating to water infrastructure.

State Government funding for capital works in progress was drawn down during the period to meet future works in the approved capital investment program. Cash on hand also includes sponsorship and bequest funding to be directed to future capital works developments.

Outcomes, Services and Performance Information

Outcome: Conservation of Wildlife

Key Effectiveness Indicators

To obtain information in relation to effectiveness indicator 1.1, Painted Dog Research was commissioned by Perth Zoo to conduct customer research in April and May 2014. Intercept surveys were conducted with randomly selected Zoo patrons over 16 years of age.

Indicator 1.1 The Zoo as an educational/learning experience

Survey Question: “Perth Zoo’s exhibits and displays educate visitors about conservation problems facing wildlife”				
Response	2013-14 Target ⁽¹⁾	2013-14 Actual	Variation ⁽²⁾	Reason for significant variations
Agree	95%	95%	–	–
Neither agree/disagree	4%	3%	(1%)	–
Disagree	1%	1%	–	–
Don’t know	–	1%	1%	–

(1) As specified in the Budget Statements.

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

Outcomes, Services and Performance Information

Outcome: Conservation of Wildlife continued

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

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

	2013-14 Target ⁽¹⁾	2013-14 Actual	Variation ⁽²⁾	Reason for significant variations
Western Swamp Tortoise	30	39	9	Record spring rains in 2013 is the likely cause of an increased number of fertile eggs laid.
Numbat	12	21	9	Two more breeding age Numbats assisted with producing an increased number of young.
Dibbler	50	76	16	Good breeding success continued for this species with the target set by the Recovery Team being exceeded.

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

(1) As specified in the Budget Statements.

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

Outcomes, Services and Performance Information

Key Efficiency Indicators

Service 1: Community engagement and awareness in conservation

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

	2013-14 Target ⁽¹⁾	2013-14 Actual	Variation ⁽²⁾	Reason for significant variations
Total visitors admitted to the Zoo	640,000	627,991	(12,009)	Very wet weather, particularly during weekends, school holidays and public holidays, reduced visitor numbers.
Average cost per visitor	\$33.21	\$32.59	(\$0.62)	Whole of Government savings contributed to lower than targeted costs during the period.

(1) As specified in the Budget Statements.

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

Outcomes, Services and Performance Information

Key Efficiency Indicators continued

Service 2: Wildlife management, medicine and research

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

	2013-14 Target ⁽¹⁾	2013-14 Actual	Variation ⁽²⁾	Reason for significant variations
Number of research communications produced	23.67	28	4.33	Increased collaboration with external research institutions and expansion of the definition of research communications.
Total FTEs to produce research communications	20.25	20.48	0.23	–
Research communications produced per FTE	1.17	1.37	0.29	No significant movement in FTEs for this service coupled with expansion of the definition of research communications.

(1) As specified in the Budget Statements.

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

Directorate Reports

Life Sciences Directorate

Overview

The primary focus of the Life Sciences Directorate continued to be the operational and strategic management of the diverse range of species cared for by the Zoo. As of June 30 2014 Perth Zoo was home to more than 1500 animals representing 178 different species. Management of these species is undertaken in partnership with other zoos and wildlife agencies as part of regional and global species conservation efforts.

In 2013-14, a number of animal births occurred, including four Asian Small-clawed Otter, a Javan Gibbon, one Ring-tailed Lemur, two Pygmy Marmosets, a Tammar Wallaby, two Ghost Bats, six Bush-stone Curlew, three Black-winged Stilts and eight Knob-tailed Geckos.

The reporting period also saw a number of animals transferred in and out of the Zoo as part of local, regional and global species management programs. These transfers require considerable staff expertise, preparation and coordination. Significant moves and introductions for 2013-14 included: a female giraffe transported by road to Taronga's Western Plains Zoo; four Bush-stone Curlew released to Whiteman Park and Yookamurra Sanctuary; six Cotton-top Tamarins transferred to Hunter Valley Zoo; a Goodfellow's Tree Kangaroo transferred to Yokohama Zoo and

a female received from Adelaide Zoo; and a male Northern Koala in on breeding loan from Currumbin Sanctuary.

Species Management

Perth Zoo remains committed to holding a diverse animal collection that aligns with and supports the Zoo's conservation partnerships, education messages and involvement in state, regional and global species management programs. Regional involvement is critical to this commitment and as a committee member of the Australasian Species Management Program and the Accreditation and Animal Welfare Committee, the Zoo's Director of Life Sciences also supported the work of Perth Zoo and the Zoo and Aquarium Association in prioritising animal welfare, member accreditation processes and sustainable regional collection planning.



Male Northern Koala

In 2013-14 the Zoo participated in 44 formal species management programs, with 12 of these programs coordinated by Perth Zoo staff on behalf of the Australasian region. The programs included the African Painted Dog, Ring-tailed Lemur, Western Swamp Tortoise, Numbats and Short-beaked Echidna. Due to the level of expertise available, Perth Zoo staff also contributed to the regional species management effort by managing species not held by the Zoo, such as the Chimpanzee and Macaque regional programs. For species not part of formal species management programs the Zoo continued to evolve in-house coordination in order to maximise the demographics and genetics of the animals held. This included the development of in-house studbooks and breeding plans.

Participation in regional forums also contributes to effective species management and during the reporting period the Zoo's Curator of Collections attended regional Taxon Advisory Group (TAG) meetings for reptiles and passerines and a passerine husbandry workshop hosted by Taronga Zoo. Both TAG meetings focussed on identifying priority species for the region and increasing the sustainability of these species in zoo management programs.

Directorate Reports

Life Sciences Directorate continued

Exotic Fauna

The opening of the new orang-utan Jungle School exhibit in 2014 created a unique opportunity to highlight the continued role Perth Zoo undertakes in the conservation of this critically endangered great ape.

Perth Zoo manages a very successful orang-utan breeding colony and this program incorporates the release of Zoo-bred Sumatran Orang-utan into protected areas in Sumatra. Bukit Tigapuluh was approved by the Indonesian Government in 2002 as a re-introduction site for Sumatran Orang-utan. This ecosystem is home to many endangered wildlife species including the Sumatran Tiger, Sumatran Elephant, Tapir and, since the release program began, orang-utan.

Since 2006 the Zoo has supported and partnered with the organisation managing the Bukit Tigapuluh ecosystem and the reintroduction program, the Frankfurt Zoological Society (FZS). Through the Zoo's Wildlife Conservation Action fundraising and staff expertise the Zoo has been able to contribute to the release program and the establishment of wildlife patrols, education programs for local communities, elephant surveys and management of the impact of elephants on local farmers.

Over 160 ex-pet and orphaned orang-utans have been released into Bukit Tigapuluh, including two Perth Zoo-born orang-utans in 2006 and 2011. The release of another young Zoo-born male is being planned for 2015.

The theme of the Zoo's new boardwalk, which opened in April 2014, is 'Jungle School' and it tells visitors about the release program and the skills orang-utans need for life in the forest. The young male being prepared by Zoo staff will need to develop his 'jungle skills' and meet a number of criteria in order to live life in the forest. He will need to: remain high in the canopy of the forest; know how to interact with other orang-utan as he meets them; find food and water; navigate through the forest; and make nests in which to sleep.



The young Sumatran Orang-utan being prepared for release into the wild

Perth Zoo staff travelled to Bukit Tigapuluh in the reporting period to provide advice and assistance to the 'jungle school' program operating at the pre-release site. Through the training of local staff and continuing development of husbandry and enrichment plans, four young orang-utan currently at the site are receiving their pre-release training. The visit also enabled staff the opportunity to travel with the FZS team to review the wildlife protection program and in particular the elephant survey patrols. The FZS wildlife protection units work directly on the Human Elephant Conflict program which is also supported by Perth Zoo. A dedicated team is tasked with monitoring and safeguarding the remaining Sumatran Elephant population in the Bukit Tigapuluh ecosystem. This team is successfully engaging the local communities in the trial of a number of techniques to prevent elephants raiding community crops. This work is enabling both the human and elephant populations in the area to learn how to coexist.

As well as Sumatran Orang-utans, a number of other primate species are managed by Perth Zoo in regionally-managed programs. The reporting period saw a number of significant births of these species including a Javan Gibbon, a Ring-tailed Lemur and two Pygmy Marmosets. Due to previous breeding success a bachelor group of six Cotton-top Tamarins were also transferred to Hunter Valley Zoo.

Directorate Reports

Life Sciences Directorate continued

The breeding success for another Asian species, the Asian Small-clawed Otter, continued in 2013 with pair 'Asia' and 'Tuan' producing a litter of four pups. This is the third litter this pair have produced since being introduced to each other in 2011. Otters are an extremely gregarious and social species and will pair for life. The experience of this current breeding pair is highly evident as they raise their latest offspring and teach them all the skills they need to survive such as feeding, swimming, nest building and appropriate otter social etiquette. In turn, it is expected that their offspring will become socially adept and be valuable future breeding otters for the regional program.



Otter pup vet check



Male Red Panda

Located near the otters in the Asian Rainforest precinct is the Red Panda, another species managed by the Zoo in a collaborative regional program. In order to maximise the genetics of the regional program the Perth Zoo-bred male was transferred to Adelaide Zoo in September 2013 and a new breeding male arrived from the National Zoo and Aquarium. The new breeding male is destined to breed with resident female 'Anusha'. Mating season occurs in winter and births would normally occur in spring/summer with litters ranging from one to four young.

Visitors to the Zoo in 2013-14 may have seen one of our oldest residents receiving her daily massage therapy as part of her preventative health care program. Asian Elephant 'Tricia' is now 57 years old and is one of the oldest remaining elephants in Australasia. Elephant keepers and vets slowly introduced the therapy saddle, kindly provided by Equissage, to allow 'Tricia' time to adjust to the weight and feel of the equipment and vibration it produces. Keepers are now using the saddle and leg units with 'Tricia' on a daily basis to assist in maintaining her muscle and joint health.



Asian Elephant Tricia with her therapy saddle

Directorate Reports

Life Sciences Directorate continued

Female giraffe calf 'Twiga' left Perth Zoo for her new home at Taronga Western Plains Zoo in September 2013 as part of the regional breeding program recommendations. 'Twiga' was born at Perth Zoo in 2012 and was the seventh calf to be successfully raised by Perth breeding female Misha, who is now 24 years of age. Considerable planning was undertaken prior to three Perth Zoo staff (including the senior giraffe keeper and vet) driving 'Twiga' in a specifically designed trailer across the Nullabor and all the way to Dubbo in New South Wales, safely arriving three days later.

In 2013 the Goodfellow's Tree Kangaroo management program became a global program and reinforced the international partnership of the World Zoo and Aquarium Association members pledging to maximise the breeding opportunities for this endangered species. As a result of analysis of the global population held in zoos it was recommended that a female held by Perth Zoo be transferred to Japan and Perth receive a female from Adelaide Zoo. The successful transfer of female 'Tarni' to Yokohama Zoo occurred in October 2013 and female 'Kaluii' arrived from Adelaide Zoo shortly after. Perth Zoo is now in the process of progressing an upgrade to the Tree Kangaroo exhibit to enable the arrival of a breeding male to pair with the two females now held.



Goodfellow's Tree Kangaroo

There are now considered to be 14 known species of Tree Kangaroo and the Goodfellow's Tree Kangaroo that can be seen at Perth Zoo is endemic to Papua New Guinea. This species is classed as endangered by the International Union for Conservation of Nature (IUCN) and normally inhabits dense tropical rainforest. Due to extensive clearing of lowland forest Goodfellow's Tree Kangaroo are now mainly found in highland areas that are not disturbed by logging or mining. The species is also highly threatened by hunting for food. To highlight the plight of all tree kangaroos the Zoo has supported the work of the Tenkile Conservation Alliance (TCA) through Perth Zoo Wildlife Conservation Action fundraising. TCA has worked for many years with local communities in the Torricelli Mountain Range in North West Papua New Guinea.

TCA researches the Tenkile and Weimang Tree Kangaroo and conducts education and alternative livelihood projects, as well as supporting community development.

Australian Fauna

Perth Zoo continued to partner with local wildlife agencies in this reporting period to breed species for release into protected reserves. Four Bush-stone Curlew bred at Perth Zoo were released into Whiteman Park in Western Australia and the Australian Wildlife Conservancy (AWC) Yookamurra sanctuary in South Australia. The Bush-stone Curlew is still widespread throughout Australia but due to fragmentation of its preferred habitat and the vulnerability of this ground dwelling bird to introduced predators, the wild population is declining. Bush-stone Curlew prefer open woodland where they remain camouflaged during the day, coming out at night to forage on insects, small mammals and reptiles, fruit and seeds. The release sites being trialled for the curlew are protected against predators such as foxes and cats. This provides an opportunity to re-establish population numbers while we learn more about this species' habitat requirement and promote community awareness, particularly in agricultural areas. The ability to leave pockets of open woodland among agricultural use zones would be one method of supporting this species with viable habitat into the future.

Directorate Reports

Life Sciences Directorate continued

A new female Tasmanian Devil from Taronga Zoo settled in well on display in the Australian Bushwalk. This young female came from an over-represented genetic line in the regional insurance population and provides an opportunity for keepers to condition her as an ambassador for this endangered species. A new visitor experience with Tasmanian Devils was developed and visitors now have the opportunity to go behind the scenes to see the keeper feed the animals and talk about the plight of this species.

The Tasmanian Devil is listed as an endangered species due to a contagious cancer, Devil Facial Tumour Disease (DFTD). In some areas where the disease has been confirmed up to 95% of the wild population has been lost.



Tasmanian Devil

As a result of this significant decline discussions began in 2005 to establish an insurance population, collecting animals from areas of Tasmania that had remained DFTD free. The goal of the program has been to manage a disease-free breeding population of Tasmanian Devils that could be utilised in the event that healthy wild populations could be reintroduced to Tasmania. The Zoo and Aquarium Association has played a significant role in establishing the captive breeding program and at least 20 institutions across Tasmania and mainland Australia are involved in the program. Perth Zoo's role in this program has been to provide housing for individuals that are either too old or too well represented to breed and hence advocacy of the work being undertaken is our primary goal.

Other new additions to the Australian Bushwalk include four orphaned Western Grey Kangaroos who were cared for by Darling Range Wildlife Shelter after their mothers were killed by car strikes and dog attacks. These four kangaroos have formed a close-knit group and have integrated well into the existing mob. A quokka joey also began to emerge from her mother's pouch in May and a Western Brush Wallaby produced her third joey to be born at the Zoo.



Zoo staff bottle feeding orphaned Western Grey Kangaroos

A male Northern Koala arrived on breeding loan from Currumbin Wildlife Sanctuary and was paired with young female 'Sage'. Two of the Perth Zoo female koala are reaching the end of their lifespan and hence this breeding opportunity is very important for the display and engagement of visitors with this species. Perth Zoo's last breeding of koala was in 2001.

Two Perth Zoo-born female echidna were relocated on loan to Peel Zoo in November. Peel Zoo constructed a purpose-built enclosure to showcase unique Australian Fauna. Perth Zoo staff worked closely with Peel Zoo staff to liaise on enclosure design and husbandry for this species and Peel Zoo staff report that the two have settled in and are displaying well to their visitors.

Directorate Reports

Life Sciences Directorate continued

Perth Zoo's Short-beaked Echidna breeding program is widely acknowledged for the work that has been undertaken to better understand the behaviour and reproduction of this cryptic species. Further research this year was conducted on being able to determine the sex of echidna. In order to determine their sex, Dr Frank Grützner and his team from the School of Molecular and Biomedical Science at University of Adelaide tested DNA samples from hair follicles of the two echidna born at Perth Zoo in 2012. This test was validated with blood samples collected from these individuals during a routine veterinary procedure, and further confirmed that the non-invasive sexing method of hair collection is accurate for the species. This test will have beneficial application to the zoo industry, as this species is notoriously difficult to accurately sex, especially prior to adulthood. Sexing results confirm that our seventh zoo-born echidna, 'Babbin', is also our seventh zoo-born female, but our eighth zoo-born echidna, 'Nyingarn', is our first zoo-born male. Research into breeding husbandry of Short-beaked Echidna will continue and it is hoped that 'Nyingarn' will provide insight into the age at which male echidna begin to reproduce.



Short-beaked Echidna Babbin

In October 2013, the Department of Parks and Wildlife seized a large shipment of Shinglebacks which were intended to be smuggled out of Perth International Airport. From this seizure Perth Zoo now cares for four Rottneest Island and four Mainland Shinglebacks in the Zoo's Reptile Encounter and Discovery and Learning precinct respectively. These species highlight the continued issue of illegal trade in our Western Australian fauna and the impact this has on our wild populations of endemic species.

Perth Zoo reviewed involvement with the regionally managed Australian Little Penguin program this reporting period and agreed to work more closely with Parks and Wildlife to increase the Western Australian population of this species.

In contrast to other Little Penguins held in Australasia, all Perth Zoo birds are known to be Western Australian provenance. Whilst all Australian birds belong to a single subspecies, microsatellite data shows that the Western Australian colonies are genetically distinct from Eastern/South Australian birds, likely the result of differing breeding phenology (due to differing sea surface temperatures) hindering genetically effective migration. Partnering with Parks and Wildlife allows the opportunity to jointly manage the small captive population of birds at the Zoo with those on Penguin Island.

Other Australian fauna breeding successes in 2013-14 included three Black-winged Stilts, six Plumed Whistling Ducks, eight Knob-tailed Gecko, two Shingleback Skinks, a Pygmy Python and two Ghost Bats.



Two Shingleback Skinks were born in 2013-14

Directorate Reports

Animal Health and Research Directorate

Overview

The Animal Health and Research Directorate includes the Zoo's Veterinary Department, Native Species Breeding Program and Research Program.

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

A research project run with funds received from the Australian Marine Mammal Centre and designed to validate methods for the humane euthanasia of small cetaceans was successfully completed. The project delivered a new standard operating procedure for the Department of Parks and Wildlife (and for wider use around Australia and overseas) and a scientific paper has been submitted for publication in the premier international cetacean research journal. The project was delivered on time and under budget and was highly commended by the fund provider.

A total of 28 scientific communications including refereed papers, book chapters, major articles and conference presentations were produced in 2013-14 by Zoo staff and students and collaboratively with external researchers. Included in that total were lectures provided by senior staff to students as part of accredited courses at four public tertiary institutions.

Outcomes

Veterinary Department

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

The work of the veterinary team focuses on providing and maintaining a preventative health care program through vaccination, breeding soundness checks, nutrition reviews, physical examination and screening of zoo imports and exports.



A Reticulated Python receiving veterinary care

In addition, the veterinary team investigated and treated an average of 17 clinical cases a day in 2013-14. Prominent clinical cases and initiatives for the year included:

- Diagnosis and management of a case of oesophageal diverticulosis in a Red Kangaroo
- Diagnosis of pre-diabetes in an orang-utan with subsequent dietary and medical management
- Disease and mortality investigation of a coccidiosis outbreak in echidnas
- Medical treatment of lung infection in the Zoo's 60kg Reticulated Python
- Surgical treatment of septic arthritis in a cassowary

In 2013-14, the Veterinary Department worked closely with Parks and Wildlife and other organisations on conservation medicine initiatives.

One of the Zoo's major conservation medicine programs is its ongoing rehabilitation program for endangered wild black cockatoos. Perth Zoo veterinarian and post-doctoral research fellow Dr Anna Le Souef completed a review of the differential diagnosis, epidemiology and clinical management of hind limb paralysis cases seen in Carnaby's Cockatoos.

Directorate Reports

Animal Health and Research Directorate continued



Black cockatoo

This condition, now called Carnaby's Hindlimb Paralysis Syndrome (CHiPS), has been seen seasonally in Carnaby's Cockatoos on the Swan Coastal Plain for the last three years. Research and sample analysis by Perth Zoo veterinarians has now confirmed exposure to an anticholinesterase compound in cockatoos which died in 2012. Veterinarians are now working on further examination of stored tissues to determine if similar results are present from other years where CHiPS cases have been seen. There were 22 cases of CHiPS admitted to the Veterinary Department in the 2013-14 summer.

The number of injured and sick wild black cockatoos brought to the Zoo for assessment and treatment continued to increase with 226 cockatoos (214 and 190 in the previous two years) assessed and cared for during the reporting period. Of these, 96 underwent rehabilitation in preparation for release back into the wild, 35 were dead on arrival and 95 either died or were euthanised due to poor prognosis. Many of the cockatoos brought into the Zoo have been hit by cars or have gunshot injuries.

Veterinarians continue to be involved with regional animal health initiatives. Senior Veterinarian Simone Vitali continues in the role of Convenor of the Veterinarian Special Advisory Group (Vet SAG) to the Zoo and Aquarium Association and as a member of the Zoo Animal Health Reference Group, a Federal Government initiative which represents zoo issues at the national level. Activities of these groups in the last year include advising the Zoo and Aquarium Association on zoonotic disease risks for the importation of macaques into the region; finalising the Enterprise Manual for zoos, which is used at a national level to inform government about the industry in the context of disease outbreaks; development of a national guidance document for vaccination of zoo animals against Foot and Mouth Disease; and contribution to a national database for wildlife disease surveillance.

Dr Alisa Wallace commenced her tenure as veterinary resident in the Veterinary Department in July 2013 and subsequently commenced her Doctorate of Veterinary Medical Science studies at Murdoch University. The subject of her research project is "Psittacine beak and feather disease, avian polyomavirus and raven attacks in Forest Red-tailed Black Cockatoos (*Calyptrorhynchus banksii naso*): Implications for managing threatened species".

Perth Zoo hosted a one-day workshop on 30 May 2014 as part of the Perth-based Australian Veterinary Association annual conference. The workshop focused on "Managing Behaviour for Animal Welfare Outcomes in Zoos" and was well attended and very well received.

Zoo veterinarians conducted 101 veterinary checks of confiscated reptiles (up from 68 last year) on behalf of Parks and Wildlife and the Australian Customs Service during the reporting period. Most of the confiscated animals were snakes and lizards. Veterinarian testimonies have been used in two prosecution cases, resulting in successful prosecution on cruelty charges of a person who attempted to smuggle lizards out of the country.

Perth Zoo veterinarians continued their teaching role with Murdoch University veterinary undergraduate students. There continued to be a high level of student satisfaction with the course.

Directorate Reports

Animal Health and Research Directorate continued

The majority of final year students undertake a two-day Wildlife and Exotic Pet Medicine Core Clinical Rotation at Perth Zoo. Additionally, the Zoo hosts Advanced Topics in Wildlife, Zoological and Conservation Medicine, one of six official streams available for students to study in their final year.

In 2013-14, the Veterinary Department continued to develop and expand its role in conservation medicine, working closely with Parks and Wildlife and other organisations on the investigation of wildlife health issues. Work included black cockatoo health research; sea turtle baseline health evaluation; surveillance of wild animal health through post mortem reporting with the Australian Wildlife Health Network; and pursuing a strategy for the management of oiled wildlife in collaboration with Murdoch University, Parks and Wildlife and petroleum and gas industry stakeholders.



Lion vet check

Research

Perth Zoo's research program covers six priority streams: Nutrition; Health and Disease; Reproductive Biology; Captive Management; Wildlife Management and Conservation; and Education and Communication.

In 2013-14, 25 research projects were conducted including 12 PhD projects (one of which was completed in the reporting period), four Honours projects, six staff projects and three other research projects conducted in collaboration with university researchers from three institutions (one in collaboration with Parks and Wildlife and one a Perth Zoo project funded by the Australian Marine Mammal Centre). The projects reflect the continued focus on higher level studies (MSc and PhD) where there is a greater likelihood of significant outcomes from the research. Research projects were undertaken by students or researchers from three of Western Australia's four public universities (University of Western Australia, Curtin University and Murdoch University) and five eastern state universities (University of Queensland, Wollongong University, University of New South Wales, Macquarie University and Monash University).

After having once again reached the final stage of assessment, a collaborative bid to the Federal Department of Innovation, Industry, Science and Research (Round 16) for the Cooperative Research Centre for Safeguarding Biodiversity was again unsuccessful. Following this outcome no further attempts will be made to secure funding through this process.

Native Species Breeding Program

Perth Zoo's award-winning Native Species Breeding Program breeds threatened native species for release into protected areas as part of State Government species recovery plans. The program includes the critically endangered Western Swamp Tortoise, Numbat, Dibbler and two species of frogs. Staff working within this program act as regional species co-ordinators for the Western Swamp Tortoise, Numbat and Dibbler. In 2013-14:

- Due to below average rainfall in winter, no Western Swamp Tortoises were released in 2013. The record rainfall in spring did not allow sufficient time for released tortoises to gain enough condition to survive their first summer in the wild.
- Nine Numbats were provided for release into Batalling State Forest, east of Collie, in December 2013 in accordance with the species recovery plan.

Directorate Reports

Animal Health and Research Directorate continued

- Sixty-eight adult Dibblers were provided for release into conservation estate. The first 46 animals were released into Waychinicup National Park in October 2013 and a further six adults, including three females (two of which were carrying eight pouch young each) were released into Peniup Nature Reserve in June 2014.
- A further 76 Dibblers, 39 Western Swamp Tortoises and 21 Numbats were successfully bred for the release program.



Endangered Numbat

With valuable financial support from the South-West Catchments Council through the Commonwealth Government “Caring for Our Country” program and Parks and Wildlife (each provided \$50,000), work continued on the Zoo’s rear and breed-for-release program for the threatened White-bellied Frog (*Geocrinia alba*) and Orange-bellied Frog (*Geocrinia vitellina*). Sixty-eight White-bellied Frogs successfully reared at the Zoo from wild-collected egg nests and two wild-caught frogs were released at a site near Margaret River in the state’s south-west in September 2013. Sixty-five Orange-bellied Frogs (*Geocrinia vitellina*) were also reared from wild collected egg nests and released near Margaret River in September. The releases aim to re-establish these critically endangered and vulnerable frogs in an area where they had become locally extinct. With heavy predation of egg nets in the wild, protective rearing of egg nests and tadpoles at Perth Zoo aims to increase their chances of reaching adulthood.

The external funding also enabled a record number of White-bellied and Orange-bellied frogs to be head-started from egg nests collected from the wild in October and November 2013. Resolution of husbandry problems that had affected the survival of very young frogs in previous years has resulted in better than 98% survival of the young frogs in 2014.

Design of the new captive breeding facility for the Zoo’s Western Swamp Tortoise colony was completed and construction commenced in May. The new facility is expected to be completed by December 2014. The project is being funded from State Government capital works funding.

Directorate Reports

Community Engagement Directorate

Overview

The Community Engagement Directorate comprises Strategic Business and Communications, Discovery and Learning, Partnerships, Visitor Services, Media and Communications, Interpretation and Publications and Horticulture.

A new business model in the Discovery and Learning section implemented during the year saw the formation of a team of casual activity delivery staff which not only created efficiencies in delivery but also allowed an increase in the range and diversity of community engagement activities.

An increased focus on partnership development inspired the creation of a Partnerships section aimed at generating new and developing existing partnerships across the agency. In June 2014 an external review of the partnership section has further focussed activities in this area.

Throughout the year the directorate has introduced new products such as birthday parties, movie nights and the Teddy Bears' Picnic @Home fundraiser to provide new opportunities and incentives to visit the Zoo and to connect with its conservation work.



Interactive Jungle School

April saw the opening of Jungle School, an elevated boardwalk showcasing the Zoo's orang-utan colony and raising awareness about the Zoo's involvement in orang-utan conservation. Interpretative signage depicts the five lessons young orang-utans, including those bred at Perth Zoo, must learn prior to being released into natural habitats in Sumatra, Indonesia. Market research has demonstrated that the orang-utans are now the Zoo's top-rated visitor experience.

An upgrade to the Variety Children's Playground was also completed, ensuring a bright and inclusive play space that encourages the use of multiple senses. The nature-themed area provides play activities for all ages of children.

Directorate Reports

Community Engagement Directorate continued

Visitation

Perth Zoo ran marketing campaigns to help encourage visitation throughout the year. Campaigns focused on the spring and autumn periods, school holidays and public holidays. To celebrate 115 years since the foundation of the Zoo, a special heritage trail was printed and made available online to help encourage visitation.

Following a record attendance figure of 665,242 people in 2012-13, Perth Zoo fell short of its visitor target in 2013-14, recording 627,991 visitors. The reduced visitation follows a significant increase in the annual rainfall from the previous year (780mm in 2013-14, up from 510mm in 2012-13). A number of summer heatwaves also impacted visitor numbers.

Visitor Attendance				
2009-10	2010-11	2011-12	2012-13	2013-14
635,136	611,793	640,642	665,242	627,991

The Zoo continued to work with partners to encourage visitation through new demographics and markets. In December 2013, a new tourism partnership was launched with Two Feet and a Heartbeat – an award-winning walking tour company targeting both locals and tourists with its fun, informative walking tours through Perth. This product was launched for a three-month trial period and offered participants a tour of Perth's Town Hall, historical exploration of the city, entrance to the Bell Tower, a trip on the South Perth Ferry and entrance to Perth Zoo.

The Zoo ran a major marketing campaign during the April school holidays and in early May to leverage the new orang-utan Jungle School visitor experience. This campaign aimed to grow visitation and raise awareness about Perth Zoo's orang-utan conservation work in Sumatra, where two orang-utans born at the Zoo have been released.

There continued to be a high level of satisfaction with the Zoo and its services and facilities. This was demonstrated in annual market survey data, with 97% of visitors participating in intercept surveys at the Zoo saying they were satisfied or extremely satisfied with their visit. Of visitors surveyed, 74% said they were extremely satisfied and a vast majority indicated they would recommend a visit to Perth Zoo to others.

During April and May 2014, market research company Painted Dog conducted 510 on-site intercept interviews with Perth Zoo visitors and 444 online surveys to assess the Zoo's performance against its strategic and operational objectives. Responses from visitors show the general community continues to have a strong belief in Perth Zoo's role in educating people about animals, conservation and animal welfare.

Key findings of the market research were:

- 96% of visitors surveyed (92% in 2013) believed the Zoo educated visitors about conservation problems facing wildlife.
- 94% of visitors surveyed (89% in 2013) believed the Zoo encouraged people to be more conscious about conservation of the environment and 95% (90% in 2013) believed Perth Zoo encouraged people to be more conscious about conservation of wildlife.
- 96% of visitors surveyed (93% in 2013) were satisfied with the level of assistance provided by Perth Zoo staff and 95% (99% in 2013) were satisfied with the level of assistance provided by volunteers.
- 96% of visitors surveyed (95% in 2013) believed the Zoo looked after the quality of life of animals in its care.
- 90% of visitors surveyed believed Perth Zoo saved wildlife and 81% of the general public surveyed believed the same.

Directorate Reports

Community Engagement Directorate continued

Close Encounters, Zoo Shop and Functions

The Close Encounters behind the scenes tours and experiences program for visitors achieved a 40% increase in revenue, rising to \$120,508, in 2013-14. This followed the completion of a rollout of a new suite of Eye to Eye programs following the successful trial of the program in 2012-13. New Eye to Eye experiences included encounters with lions, rhinoceros, lemurs, penguins and Tasmanian Devils.

The expanded suite of experiences includes accessible pricing and a range available for same-day bookings. The changes aim to provide the opportunity for more participants to enjoy these experiences and learn about wildlife conservation, while increasing this revenue stream. In 2013-14, the Close Encounters program contributed \$30,000 to Perth Zoo's Wildlife Conservation Action program supporting threatened species in the wild.

Following a trial in 2012-13 a new birthday party product for hosted children's birthday parties was introduced at Perth Zoo. Due to strong demand and positive feedback from participants, a range of options are now offered, including themed parties. Birthday parties continued to grow in popularity and size and wedding bookings increased.

Group ticketing increased significantly compared to last year.



In line with a decrease in Zoo visitor numbers, the onsite shop Zoonique did not meet the expected budget forecast, with a 3% decrease in sales revenue from 2012-13. Although the number of customers and purchases decreased, the average spend per customer increased to \$8.50 (up from \$8.11 in 2012-13).

Events

Active promotions to encourage community access during the year included free entry for mothers on Mother's Day; fathers on Father's Day; servicemen/women on ANZAC day; and a special day for grandparents on Grandparent's Day. These promotions were extremely successful, ensuring accessibility for the Western Australian community.

The 2013-14 Zoo event season included:

- Three daytime events including Grandparent's Day (supported by the Department for Communities), Brownes Numbat Club Breakfast and the annual Perth Zoo Teddy Bears' Picnic. These events attracted 9,331 visitors.
- Streets Happy Zoo Year, a family-friendly New Year's Eve concert that sold out with 4,000 patrons.
- The summer Nocturnal Concerts at the Zoo series, staged by Zaccaria Events Presents. The series drew 5,038 patrons who were entertained by Human Nature and Rockwiz Live.
- Two Western Australian Symphony Orchestra (WASO) concerts (a children's concert and a Kate Ceberano and Teddy Tahu Rhodes concert) which attracted 4,785 patrons.
- The launch of Zoo Twilight Outdoor Cinema, presented by Brownes, which featured animal-related, family-style movies. These events were very popular with 1,961 people in attendance. Season sponsors Brownes supported the event financially and contributed free Brownes products for attendees.
- A newly launched Wild Women networking and fundraising event.

Directorate Reports

Community Engagement Directorate continued



Western Australian Symphony Orchestra performing at Perth Zoo

Special activities occurred in the July, October, January and April school holidays, with 212,002 visitors over these periods.

Corporate Sponsorships and Fundraising

The 2013 Perth Zoo Conservation Calendar was again sponsored by Water Corporation, The Sunday Times, Perth Now and IGA. Released for sale in October 2013, the calendars raised over \$109,000 for Perth Zoo's Wildlife Conservation Action fundraising program.

Over \$347,000 fundraising were allocated to wildlife conservation projects in 2013-14 including:

- Conservation projects in the unique [Bukit Tigapuluh region in Sumatra, Indonesia](#),

including an orang-utan sanctuary and reintroduction program, wildlife protection units, a project to mitigate human-elephant conflict and a mobile education unit.

- Australian Wildlife Conservancy's Mt Gibson Endangered Wildlife Restoration Project.
- Free the Bears for research and monitoring of Moon and Sun Bears in Laos.
- Painted Dog Conservation Inc. for an African Painted Dog anti-snaring team in Zambia and the Chipembele conservation education outreach program in Zambia.
- Asian Rhino Project for anti-poaching units to protect Sumatran Rhinos and other megafauna in Indonesia.
- Silvery Gibbon Project for habitat and ecosystem protection in Kalaweit Supayang Reserve in Sumatra.
- TRAFFIC, the wildlife monitoring network, to combat wildlife crime in South-east Asia, as a part of a partnership with the Zoo and Aquarium Association Australasia.
- Tenkile Conservation Alliance for community education and protection of tree kangaroos in Papua New Guinea.

In 2013-14, WCA raised \$356,476 through public donations and a range of activities including the sale of Elephant Art and the Zoo's conservation calendar.

This brings the total raised to more than \$2.2 million since the program began in June 2007. Funds raised in 2013-14 will be allocated in 2014-15.

Discovery and Learning

The Zoo continued to deliver a diverse range of onsite, online and outreach learning experiences and community education programs for people of all ages – from toddlers to seniors – during the reporting period.

Over the past five years, participation in the Zoo's Discovery and Learning onsite education programs has remained fairly consistent with over 60,000 participants in 2013-14 being comparable with 2012-13.

The Discovery and Learning team adopted a new business model in the first half of the financial year with the purpose of maintaining delivery while reducing operational costs. A team of highly experienced casual science communicators was engaged to deliver primary school and community programs. This change was highly effective and increased the flexibility of the team to provide a range of community programs across peak demand times. It also enabled the team to operate on a reduced staff budget in 2013-14, while continuing to deliver school and community education programs to similar numbers of participants as in 2012-13.

Directorate Reports

Community Engagement Directorate continued

The A to Zoo program for children aged two to five years continued to sell out with over 8,000 places filled in the 2013-14 year. Zoo Crew, a school holiday community program for children aged 8-13 years, was close to full capacity with 565 participants.



A to Zoo

The Zoo continued to promote its “Love Your Local Wildlife” community campaign to help engage the community in conservation of native Western Australian wildlife. This is a collaborative community education initiative with the WA Museum, Parks and Wildlife, the Botanical Parks and Gardens Authority and the Rottnest Island Authority. Perth Zoo’s staff attended community fairs and promoted the campaign during high visitation periods and through education programs throughout the year.

The Zoo’s popular outreach programs continued in 2013-14 with the annual Night Stalk program attracting 1,137 participants. This nationwide community education program, coordinated by Perth Zoo and sponsored by Tronox, raises public awareness of local wildlife and their habitats through nocturnal spotlight surveys, with participants (mainly children and their families) recording and reporting what they see in their local area.

A wide range of groups, clubs and organisations took advantage of our Zoo to You program with a team of Perth Zoo Docents (volunteers) delivering 55 offsite educational talks to 1,688 people in 2013-14.

Media/Publicity

The Zoo’s work with mainstream and specialist media resulted in extensive, positive exposure throughout 2013-14. The local, national and international coverage assisted with the communication and promotion of the Zoo’s conservation work including its Perth Zoo Wildlife Conservation Action fundraising program, community education and advocacy programs, events and breeding programs. Stories covered every aspect of the Zoo’s operations and activities including veterinary medicine, conservation research, animal enrichment, species management, breed-for-release programs, visitor experiences, new arrivals and facility improvements.

Media coverage included television news (Western Australia, interstate and national), television current affairs and general interest programs (The Project, Today Tonight, The Today Show), radio news and talk shows, magazines, major Australian daily and weekly newspapers, and Australian and overseas-based news, science and educational websites. Perth Zoo stories are regularly picked up and run by overseas websites and international news agencies.

Directorate Reports

Community Engagement Directorate continued



Meerkat kits

Stories of interest in 2013-14 included: the release of eight Perth Zoo-bred Numbats into the wild; a \$30,000 grant to the Asian Rhino Project through the Zoo's Wildlife Conservation Action program; the public debut of four Asian Small-clawed Otters born at the Zoo; the birth of three Meerkat kits; Simmo the crocodile's first public feed after winter; Tricia the Asian Elephant's 57th birthday; Sumatran Orang-utan Puan's 61st birthday; and stories about animal friendships and a range of animal health checks.

Online Interpretation and Publications

The Perth Zoo website continued to be a well-used portal for accessing the Zoo's online resources. Although the number of visits decreased from 492,756 in 2012-13 to 443,762 in 2013-14 (a 9.9% decrease), the number of page views by users increased by over 22% and session duration increased by over 3%, indicating that the website's content continues to grow in relevance to users.

Perth Zoo's social media channels continued to grow as an avenue to promote the Zoo's conservation and recreational activities. As at 30 June 2014, the Facebook page had 34,715 fans (up 38%), the Twitter account had 6,059 followers (up 41%) and Google+ had grown to 609 followers (up 40%). Monitoring of social media and website mentions for Perth Zoo references is undertaken regularly which helps the Zoo to identify any visitor or brand issues.

Fans, Followers and Subscribers for Perth Zoo Social Media

	Facebook	Twitter	YouTube	Google+
As at 30 June 2014	34,715 fans	6,059 followers	466 subscribers	609
As at 30 June 2013	24,987 fans	4,297 followers	285 subscribers	432
As at 30 June 2012	12,621 fans	2,218 followers	117 subscribers	0

Visits, Views and Check-ins for Perth Zoo Website and Social Media

	Website	YouTube	FourSquare
2013-14	443,762 visits	468,133 views	2,585 check-ins
2012-13	492,756 visits	198,353 views	2,097 check-ins
2011-12	525,393 visits	98,705 views	751 check-ins

Directorate Reports

Community Engagement Directorate continued

Perth Zoo introduced a new version of its smartphone application, suitable for Google platform devices, to complement its iPhone application. The app allows users to use their mobile phone or tablets to plan their day at the Zoo, navigate the Zoo using a GPS map feature, set reminders for talks and access the latest multimedia relating to their favourite animals. Uptake remains strong with over 35,000 downloads on both platforms to date and 6,242 downloads in 2013-14.

Perth Zoo's YouTube channel (www.youtube.com/PerthZoo) continued to grow to a total of 68 films. The channel has received 468,133 views since it began in 2009. Eleven films were uploaded in 2013-14, with highlights featuring:

- animal news (Twigga the giraffe leaving Perth Zoo);
- veterinary procedures (orang-utan health check);
- events and promotion (Jungle School orang-utan exhibit opening, Teddy Bears' Picnic);
- educational (how animals keep cool in the heat, elephant massages, dingo walks);
- Asian elephant Tricia's 57th birthday.

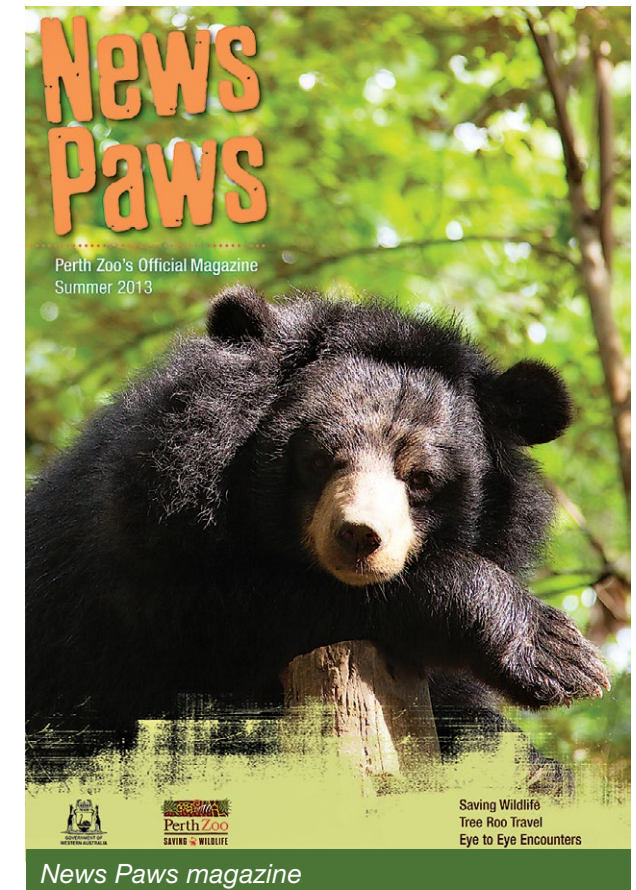
Major new onsite interpretive facilities developed in 2013-14 included the Jungle School boardwalk, which focuses on the five lessons young orang-utans must learn before being released into the wild, and a Welcome to Country video at the Zoo's front entrance. Interpretive planning for the redevelopment of Bukit Station and the Zoo's Tree Kangaroo and Southern Cassowary exhibit was also completed. Some of the Zoo's major audio-visual equipment was replaced due to age-related faults.

The Zoo continued to produce and distribute its quarterly News Paws magazine with stories and information covering onsite and offsite programs, events and conservation projects. An average 11,550 copies were produced each quarter.

Visitor Feedback

Customer feedback is an essential tool for the development and maintenance of services and an indicator of the quality of the Perth Zoo experience. The Zoo welcomes and actively canvasses its visitors and customers for feedback, comments and suggestions. Feedback is provided in person, by email, in writing, by telephone, via a comment card or through our website.

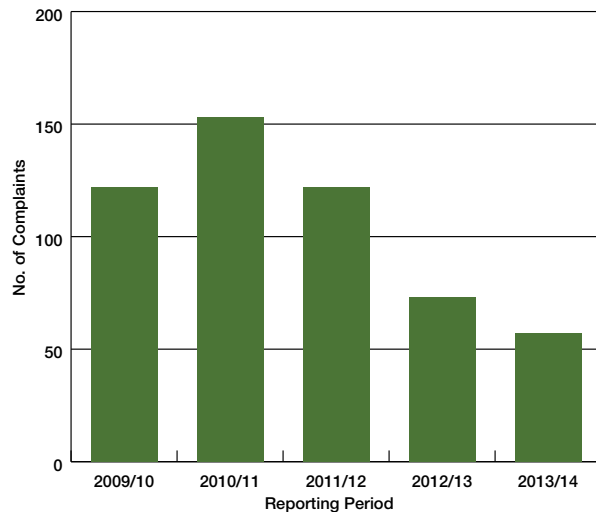
In 2013-14, the Zoo received 596 comments, 29 appreciations and 57 complaints. The reduction in the number of complaints reflects an ongoing focus on customer service and continual improvement in the visitor experience.



Directorate Reports

Community Engagement Directorate continued

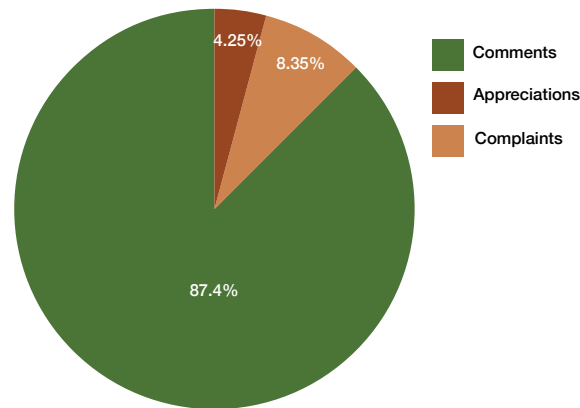
Five Year Complaint Comparison



Feedback included comments about visitor facilities, the range and availability of Eye to Eye experiences, animals off display due to capital works or for animal management reasons, and the cost and variety of onsite food and beverages. This visitor feedback is monitored monthly at Zoo corporate executive meetings and used to make changes where appropriate and to improve Zoo services to enhance the visitor experience.

Actions resulting from customer feedback included: an upgrade to the baby change facilities and Information Centre toilets; development of new experiences; a change in policy relating to shoes and clothing required to

Public Reaction Summary 2013-14



participate in Eye to Eye experiences; review of membership products and development of an online memberships renewal system; additional drinking water refill stations throughout grounds; a change in policy to allow balls on site; a change to the supply of hire wagons and strollers; and installation of protective shading in the playground.

Comments of appreciation included service areas, through to the animals and the gardens:

- “Attended the lion Eye to Eye encounter which was amazing. Both our escort and keeper were excellent. It is a great experience at Perth Zoo, keep up the good work. I live in Onslow Street behind the zoo and am a Perth zoo member.”

I use my membership frequently and enjoy my visits every time. Zoo shop is great as well plus the plants I have bought are strong and healthy. Eye to Eye experiences are a fantastic idea.”

- “Wow all your service staff are awesome! Everyone was so happy to see me and so nice – what a lovely bunch of people.”
- “We had a great day we’re amazed and thrilled. It has changed so much. Last time I came was back in the days of the train track. Will come again thank you.”
- “10/10. 100% improved from 30 years ago. Really enjoyed our visit. Natural settings and great gardens. Friendly staff.”

Horticulture

The horticultural team is responsible for the maintenance and development of the Zoo’s botanical collection and also plays an important role in exhibit design, habitat simulation and the provision of animal fodder.

Improvements to the main lawn events area were undertaken to increase the maximum number of people attending main lawn events and beautify the area. Stage one was completed with over 30 small palms and cycads transplanted to enable improved visitor flow.

Directorate Reports

Community Engagement Directorate continued

The gardens in the Zoo playground were upgraded as part of the play area reconstruction project. The special needs area garden was renovated to incorporate sensory plants and improve sight lines and universal access. Other planting and garden repositioning was required to make it a more user-friendly zone.

Perth Zoo's succulent plant collection increased significantly with the donation of 20 species new to the Zoo by a private collector. The majority of our succulent collection, which now totals over 50 different species, are exhibited throughout the African Savannah.

Perth Zoo was generously offered use of some irrigated farmland in Neerabup to grow fodder trees and shrubs for its animals. A one-year trial commenced with shrubs and trees (*Acalypha*, *Coprosma*, *Saccarum*, *Acacia*, *Ficus* and *Ceratonia*) being planted. The results so far have been spectacular with particularly successful growth from the *Acalypha* and *Acacia* shrubs. The *Acalypha* is provided to the Sun Bears, tortoises, primates and Nocturnal House species while *Acacia* species are a food source for elephant and giraffe. Both plant species are also fed to the Zoo's tree kangaroos and other macropods.

A combined project between Facilities and Environmental Services, Discovery and Learning, Life Sciences and Horticulture to redevelop the education precinct animal enclosures was completed. The horticulture team designed and constructed the landscape in this area which represents the Darling Range woodlands and included planting advanced specimens of *Eucalyptus wandoo* and *Corymbia calophylla* which were grown in the Zoo's onsite nursery.

A new central fodder storage and handling facility was constructed to service the needs of most of the Zoo herbivores. The facility streamlines the process of browse delivery by reducing the number of delivery points across the site. It also serves to maintain high browse quality between collection and feeding, through provision of a temperature-controlled storage room and reduced transit time in delivery vehicles.

Landscaping of the orang-utan visitor experience project was completed and is considered a significant achievement of the past year. Three large palms and two *ficus* trees were transplanted onto the site from other areas in the Zoo and over 2,000 other plants planted to create the Asian rainforest feel for visitors to the boardwalk.

With good planning and lead time the plants were well advanced and healthy so visitors should feel the full jungle effect of this development within a very short time.

The cyclical management of our main koala fodder plantation at Byford continued with 650 *Eucalyptus* trees planted by volunteers, 400 old *Eucalyptus* trees removed and chipped and the area replanted, as well as 1,200 others coppiced to allow them to regenerate.

Perth Zoo's strategies to mitigate garden damage from severe weather events seem to be taking effect. The ongoing tree risk management resulted in only two small trees and several branches lost in storm events from a collection of 6,000-plus trees. The Zoo's gardens also coped relatively well with an extensive season of summer heatwaves.



Horticulture staff at work

Directorate Reports

Corporate Development Directorate

Overview

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

Outcomes

Business Systems

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

- Upgrades to the Zoo's information systems infrastructure were undertaken. This included updating the server environment, operating systems and the electronic mail system as well as the development of a new test environment.
- The first phase of a knowledge management improvement project commenced with the initial development of a more collaborative platform for Perth Zoo's intranet. This is continuing in 2014-15.
- The phased implementation of the electronic document and records management system (eDRMS) continued with the successful upgrade to the latest version of the software.

Perth Zoo is the first site in the Australasian region to adopt this version.

- A major review of onsite and offsite archives was undertaken during the year. An update of the General Disposal Authority by the State Records Office was added to the eDRMS.
- A program to amalgamate the Historical Archives of Perth Zoo into the eDRMS was completed during the year.

Facilities and Environmental Services (FES)

The FES section delivered planned and responsive asset maintenance throughout the Zoo, as well as coordinated minor upgrades and assistance with capital projects. In 2013-14, staff completed 2,850 maintenance jobs. Significant work was undertaken in assessing building, plant and equipment condition and performance which has been entered into the Zoo's Archibus asset management system.



Black-flanked Rock-wallaby in the Discovery and Learning garden

This included improvements to spatial data collection across the site to support asset management.

Key projects included:

- New playground equipment and shade
- New truck replacement
- Public toilet upgrades at Visitor Information Centre and Main Lawn
- Western Ground Parrot aviary
- Discovery and Learning outdoor exhibit upgrade
- Bushwalk fencing upgrade
- Minor exhibit upgrades to elephant viewing hut, Madagascar Tree Boa enclosure, Komodo Dragon enclosure and wombat and echidna enclosures
- Renewal of existing ponds in Australian Reptile Exhibit and Nocturnal House
- New fall and arrest systems on roofs throughout the Zoo
- Renewal of Gibbon enclosure fencing system
- Administration building air-conditioner replacement
- News slides installed at Baboon enclosure
- Bull elephant auto hay dispensers.

Directorate Reports

Corporate Development Directorate continued

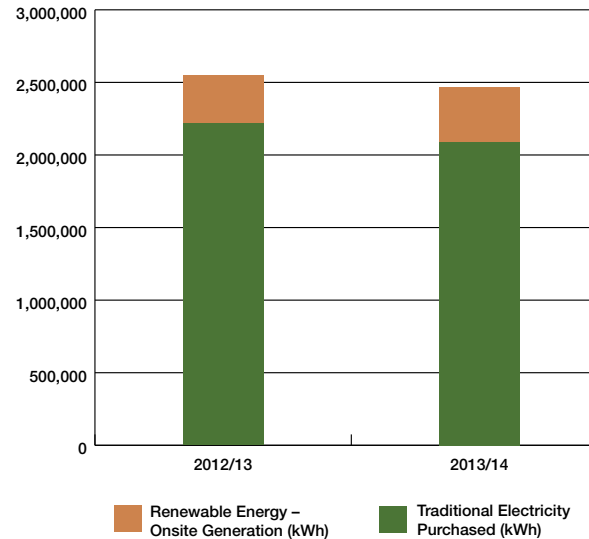
Environmental Sustainability

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

Initiatives in 2013-14 included the establishment of a compost project, the continuation of the water bottle refill station project, improved monitoring of water use, and the installation of energy efficient equipment. Actions and achievements in 2013-14 are detailed below.

Energy and Emissions

- Solar-generated power output increased from 334,784kWh to 379,330kWh, providing 16% of the Zoo’s electricity needs and contributing to the Zoo’s reduction in reliance of grid electricity by 9.9% compared with last year.



- Total electricity use decreased 6.8% from last year. Actions to reduce electricity use included the continuation of last year’s project to install energy efficient (eight-star) pumps in the penguin pool, new eight-star pump at the alligator and saltwater crocodile exhibits, a new water heat pump in the Operations Building and a campaign to encourage staff to turn off lights and turn down air conditioning.
- Natural gas use decreased by 12.5%. Actions to reduce gas use included the installation of new gas heaters at saltwater and freshwater crocodile exhibits, removal of a gas heater at alligators and installation of a reverse-cycle heat pump which can control both hot and cold operations for energy reductions and better animal management, installation of an energy efficient (6.8-star) gas instantaneous water heater in the veterinary building and cafe, and removal of gas lamps.

Directorate Reports

Corporate Development Directorate continued

Water

- Scheme water use increased by 24.4% and bore water use increased by 1.1%. The increase in scheme water use was due to a significant leak that occurred between October 2013 and January 2014. Using the information obtained from the Zoo's data loggers, the leak was isolated and repairs were successfully carried out.
- The use of around 40,000 plastic water bottles was avoided with over 29,900 litres of water flowing from the Zoo's drink bottle refill stations (assuming a 750ml water bottle). Three new stations were installed, with support from partners the Water Corporation.
- A bronze certificate was awarded to the Zoo under the Water Corporation's Water Efficiency Management Program for achieving a 10-25% improvement in water efficiency since the program began in 2007.

Waste

- Almost 34 tonnes of material was recycled including paper, cardboard, glass, plastics, metals, fluorescent tubes and batteries.
- A compost project began, with animal waste (manure) being turned into a compost product which can be used on our gardens. This has the potential to divert over 200 tonnes of waste per year from landfill.



Water refill station – reducing plastic water bottle waste

Governance and Risk Management

During the year, Perth Zoo developed a new Executive Risk Management Committee and a support Risk Reference Group. The change in structure was to provide greater risk management direction by the Corporate Executive. The Zoological Parks Authority Audit Committee oversees and monitors risk management and corporate governance improvements, reporting to the Zoo Board as required.

The annual Zoo Business Continuity Plan test was conducted as well as the annual program of drills associated with emergency procedures. All findings and actions from the drill exercises were followed up through the Zoo's Emergency Management Action Group. This group reports to the Zoo's Corporate Executive.

As part of ongoing annual risk management programs, Perth Zoo's risk management policy, procedures and user manual were reviewed and revised.

The Zoo's Executive Risk Management Committee reviewed whole-of-Zoo management risks and all Zoo management staff undertook annual Sectional Risk Assessments.

Directorate Reports

Corporate Development Directorate continued

RiskBase, the agency's risk management system, continued to be revised to improve reporting, standardisation, user-friendliness and reduce duplication. Ten new whole-of-Zoo risk categories were established and reported against.

Work has commenced on establishing a new delegations manual, with a standardised policy framework.

Corruption Prevention

The Zoo's risk management program addresses corruption and misconduct issues as part of its annual sectional risk assessment process. Actions in 2013-14 included:

- annual risk assessment of fraud and corruption
- ethics training sessions for all staff
- awareness-raising sessions with managers regarding misconduct and conflict of interest
- review and updating of financial and procurement procedure manuals
- ongoing procurement training for all authorised purchasing officers

- inclusion of Public Interest Disclosure information in the staff induction process and training of PID officers
- monitoring of telephone and internet use
- installation of surveillance cameras and improvements to master keying system
- development of a Zoo Security Plan
- review and awareness-raising of the Zoo's Social Media Policy.

Human Resources

The Zoo's Human Resources section delivers services in payroll, recruitment, policy, industrial relations, training, occupational safety and health, workers compensation and injury management.

During 2013-14 structural reviews were undertaken in the Finance and the Facilities and Environmental Services sections of the Corporate Development Directorate. The operations staff in the Horticulture and Facilities and Environmental Services sections were also moved to the Government Services (Misc.) General Agreement.

Procurement

There was a continued focus on improving and ensuring compliance in goods and services procurement processes. During the year, the Zoo's Purchasing Procedures Manual was reviewed, updated and placed on the Zoo Intranet for staff reference.

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

An ongoing Better Buying Working Group oversees forward procurement planning and compliance with policy. Planning continues to be a major aspect of current work, with the development of a procurement plan which will see the Zoo develop a wide range of new agency-specific contracts over a three-year period. This initiative follows a comprehensive agency spend analysis which directly informed the work.

Significant Issues Impacting the Agency

Current and Emerging Issues and Trends

Market research showed the perception that the Zoo provides good value for money increased among visitors (from 92% in 2012-13 to 95% in 2013-14) but declined among the general public (dropping from 76% in 2012-13 to 57% in 2013-14), with external factors including consumer sentiment, in particular amongst families, a possible factor.

There was a very high level of satisfaction with the Zoo's services and facilities; with 97% of visitors surveyed saying they were satisfied or extremely satisfied with their visit to the Zoo. The market research also revealed strong community awareness about Perth Zoo's conservation work, with 90% of visitors and 81% of the general public surveyed believing Perth Zoo saved wildlife.

The Zoo will continue to focus on commercial activities given the tight economic conditions; wherever possible building on and securing new partnerships, sponsorships and grant funding. The findings of the external review of Zoo sponsorships and partnerships will directly inform this direction.

Implementation of the internal reviews undertaken throughout the Zoo over the past year will continue – in Discovery and Learning, Facilities and Environmental Services, the Partnerships and Finance areas.



Market research showed there was high visitor satisfaction

This will be to ensure that the Zoo delivers and achieves value for money, good governance, quality visitor experiences and increases in commercial return in order to achieve its purpose in conservation and saving wildlife.

Significant Issues Impacting the Agency

Looking Ahead – Initiatives in 2014-15

- The Zoo's strategic direction will continue to focus on saving wildlife, through its core work in the conservation of wildlife and on building community awareness of conservation.
- The Zoo will continue to align to its organisational purpose as a commercial conservation organisation. In 2014-15 the new commercial visitor experiences introduced in 2013-14 will be consolidated with the intent to continue to grow revenue. Ongoing review and new concepts and opportunities will be explored. This includes ongoing expansion of the highly successful suite of Eye to Eye experiences.
- New research, sponsorships, partnerships and grant funding will be sought to supplement income and to build our effectiveness as a conservation organisation.
- The implementation of the Government supported major capital works project on upgrading the Zoo's water systems will continue and when completed in 2017-18 will enhance the Zoo's emphasis on environmental sustainability.
- Maintenance and replacement of the Zoo's aged facilities continue to present a challenge and several areas of the Zoo are earmarked for upgrade or replacement. Construction of a new Western Swamp Tortoise breeding facility will be completed as will new visitor toilet amenities on the Main Lawn. The latter will include disabled toilets and baby change facilities.
- Minor exhibit upgrades and new exhibit planning across the aged areas of the Zoo will continue, to ensure that Zoo visitors continue to enjoy and appreciate the Zoo and learn about wildlife and the conservation of biodiversity.
- The Zoo will continue its breeding programs for threatened species, including a new endeavour to breed the critically endangered Western Ground Parrot in partnership with Parks and Wildlife. This continued focus on threatened species conservation, locally and internationally, remains the major and ongoing commitment of Perth Zoo.

Auditor's Opinion



Auditor General

INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

ZOOLOGICAL PARKS AUTHORITY

Report on the Financial Statements

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

The financial statements comprise the Statement of Financial Position as at 30 June 2014, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

Board's Responsibility for the Financial Statements

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

Auditor's Responsibility

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

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

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

Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Zoological Parks Authority at 30 June 2014 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

Report on Controls

I have audited the controls exercised by the Zoological Parks Authority during the year ended 30 June 2014.

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

Board's Responsibility for Controls

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

Auditor's Responsibility

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

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

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

Opinion

In my opinion, the controls exercised by the Zoological Parks Authority are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2014.

Report on the Key Performance Indicators

I have audited the key performance indicators of the Zoological Parks Authority for the year ended 30 June 2014.

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

Board's Responsibility for the Key Performance Indicators

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

Auditor's Responsibility

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

Auditor's Opinion

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

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

Opinion

In my opinion, the key performance indicators of the Zoological Parks Authority are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2014.

Independence

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

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

This auditor's report relates to the financial statements and key performance indicators of the Zoological Parks Authority for the year ended 30 June 2014 included on the Authority's website. The Authority's management is responsible for the integrity of the Authority's website. This audit does not provide assurance on the integrity of the Authority's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



GLEN CLARKE
DEPUTY AUDITOR GENERAL
Delegate of the Auditor General for Western Australia
Perth, Western Australia
12 September 2014

Financial Statements

Zoological Parks Authority Certification of Financial Statements for the Year Ended 30 June 2014

The accompanying financial statements of the Zoological Parks Authority have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2014 and the financial position as at 30 June 2014.

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



Melanie Price
Chief Finance Officer

Date: 8 September 2014



Brian Easton
Chairperson

Date: 8 September 2014



Susan Harrington
Deputy Chairperson

Date: 8 September 2014

Financial Statements

Zoological Parks Authority

Statement of Comprehensive Income for the Year Ended 30 June 2014

	NOTE	2014 \$	2013 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	6	13,691,760	12,871,805
Other employee related expenses	7	430,840	438,487
Maintenance & operational expenses	8	3,117,559	3,135,304
Depreciation expense	9	2,596,524	2,423,618
Administration	10	2,372,327	2,186,550
Cost of retail shop sales	11	626,987	644,447
Loss on disposal of non-current assets	12	1,986	62,357
Total cost of services		22,837,983	21,762,568
Income			
Revenue			
Admissions		7,650,261	7,574,552
Retail shop sales	11	1,308,825	1,349,400
Grants, sponsorships & fundraising	13	1,368,541	1,857,038
Commercial activities	14	1,579,191	1,523,758
Memberships		1,136,677	1,100,534
Interest revenue	15	48,194	55,964
Other revenue	16	81,262	724,798
Total Revenue		13,172,951	14,186,044
Total income other than income from State Government		13,172,951	14,186,044
NET COST OF SERVICES		9,665,032	7,576,524

Financial Statements

Zoological Parks Authority

Statement of Comprehensive Income for the Year Ended 30 June 2014 continued

	NOTE	2014 \$	2013 \$
Income from State Government	17		
Service appropriation		11,250,000	10,739,000
Total Income from State Government		11,250,000	10,739,000
SURPLUS FOR THE PERIOD		1,584,968	3,162,476
OTHER COMPREHENSIVE INCOME			
Changes in asset revaluation surplus	29	704,176	2,545,423
Total other comprehensive income		704,176	2,545,423
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		2,289,144	5,707,899

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

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

Financial Statements

Zoological Parks Authority

Statement of Financial Position as at 30 June 2014

	NOTE	2014 \$	2013 \$
ASSETS			
Current Assets			
Cash and cash equivalents	30	12,127,498	7,400,719
Restricted cash and cash equivalents	18,30	450,000	515,260
Inventories	19	158,135	155,610
Receivables	20	615,557	421,306
Amounts receivable for services	21	4,490,000	5,515,000
Other current assets	22	34,928	36,394
Total Current Assets		17,876,118	14,044,289
Non-Current Assets			
Land, buildings and infrastructure	23	41,463,308	39,734,998
Plant and equipment	23	1,352,992	1,020,776
Amounts receivable for services	21	2,474,000	4,174,000
Total Non-Current Assets		45,290,300	44,929,774
TOTAL ASSETS		63,166,418	58,974,063
LIABILITIES			
Current Liabilities			
Payables	26	1,320,509	860,822
Provisions	27	1,958,450	1,773,333
Unearned income	28	1,035,748	1,040,705
Total Current Liabilities		4,314,707	3,674,860

Financial Statements

Zoological Parks Authority

Statement of Financial Position as at 30 June 2014 continued

	NOTE	2014 \$	2013 \$
Non-Current Liabilities			
Provisions	27	705,255	911,891
Total Non-Current Liabilities		705,255	911,891
TOTAL LIABILITIES		5,019,962	4,586,751
NET ASSETS		58,146,456	54,387,312
EQUITY	29		
Contributed equity		27,475,220	26,005,220
Reserves		9,417,563	8,713,387
Accumulated surplus		21,253,673	19,668,705
TOTAL EQUITY		58,146,456	54,387,312

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 2014

	NOTE	Contributed Equity \$	Reserves \$	Accumulated Surplus \$	Total Equity \$
Balance at 1 July 2012	29	26,005,220	6,167,964	16,506,229	48,679,413
Surplus/(deficit)		–	–	3,162,476	3,162,476
Other comprehensive income		–	2,545,423	–	2,545,423
Total comprehensive income for the period		–	2,545,423	3,162,476	5,707,899
Transactions with owners in their capacity as owners:					
Capital appropriation		–	–	–	–
Total		–	–	–	–
Balance at 30 June 2013		26,005,220	8,713,387	19,668,705	54,387,312
Balance at 1 July 2013		26,005,220	8,713,387	19,668,705	54,387,312
Surplus/(deficit)		–	–	1,584,968	1,584,968
Other comprehensive income		–	704,176	–	704,176
Total comprehensive income for the period		–	704,176	1,584,968	2,289,144
Transactions with owners in their capacity as owners:					
Capital appropriation		1,470,000	–	–	1,470,000
Total		1,470,000	–	–	1,470,000
Balance at 30 June 2014		27,475,220	9,417,563	21,253,673	58,146,456

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 2014

	NOTE	2014 \$	2013 \$
CASH FLOWS FROM STATE GOVERNMENT			
Service appropriation		8,460,000	8,049,000
Capital appropriation		1,470,000	–
Holding account drawdowns		5,515,000	2,935,000
Net cash provided by State Government		15,445,000	10,984,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(13,654,849)	(12,794,179)
Supplies and services		(6,136,404)	(5,766,844)
GST payments on purchases		(978,617)	(931,243)
Other payments		(427,159)	(456,004)
Receipts			
Sale of goods and services		12,961,303	12,843,110
Interest received		48,704	54,105
GST receipts from ATO		283,985	517,613
GST receipts on sales		607,235	543,151
Other receipts		81,262	724,798
Net cash used in operating activities	30	(7,214,540)	(5,265,493)

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Zoological Parks Authority

Statement of Cash Flows for the Year Ended 30 June 2014 continued

	NOTE	2014 \$	2013 \$
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current physical assets		(3,573,486)	(2,955,111)
Receipts			
Proceeds from sale of non-current physical assets		4,545	273
Net cash used in investing activities		(3,568,941)	(2,954,838)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Repayment of borrowings		-	-
Net cash used in financing activities		-	-
Net increase/(decrease) in cash and cash equivalents		4,661,519	2,763,669
Cash and cash equivalents at the beginning of the period		7,915,979	5,152,310
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	30	12,577,498	7,915,979

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 2014

1. Australian Accounting Standards

General

The Authority's financial statements for the year ended 30 June 2014 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

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

Early adoption of standards

The Authority cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. There has been no early adoption of Australian Accounting Standards that have been issued or amended (but not operative) by the Authority for the annual reporting period ended 30 June 2014.

2. Summary of significant accounting policies

(a) General statement

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

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

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

(b) Basis of preparation

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

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

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

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

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

(c) Reporting entity

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

(d) Contributed equity

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

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

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

(e) Income

Revenue recognition

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

Sale of goods

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

Provision of services

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

Membership Subscriptions

Membership revenue is apportioned evenly over the membership subscription period.

Interest

Revenue is recognised as the interest accrues.

Service appropriations

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

Grants, donations, gifts and other non-reciprocal contributions

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

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Gains

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

(f) Borrowing costs

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

(g) Property, plant and equipment and infrastructure

Capitalisation/expensing of assets

Items of property, plant and equipment and infrastructure costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment and infrastructure costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total). Assets such as the two way radio communications system, audio visual systems, computer equipment, heating/cooling systems and water infrastructure that form part of a group of similar items which are significant in total are capitalised if they are valued at \$1,000 or more.

All costs associated with the acquisition of fauna are expensed.

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

Initial recognition and measurement

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

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

Subsequent measurement

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

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

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

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

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

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

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

Derecognition

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

Asset revaluation surplus

The asset revaluation surplus is used to record increments and decrements on the revaluation of non-current assets as described in note 23 'Property, plant and equipment, infrastructure'.

Depreciation

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

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

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

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

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

Land is not depreciated.

(h) Impairment of assets

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

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

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

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

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

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

(j) Financial instruments

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

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

Financial instruments have been disaggregated into the following classes:

Financial Assets

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

Financial Liabilities

- Payables
- Finance lease liabilities

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

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

(k) Cash and cash equivalents

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

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

(l) Accrued salaries

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

(m) Amounts receivable for services (holding account)

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

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

(n) Inventories

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

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

Refer note 19 'Inventories'.

(o) Receivables

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

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

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

(p) Payables

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

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

(q) Borrowings

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

(r) Provisions

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

(i) Provisions – employee benefits

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

Annual leave

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

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

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

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

Long service leave

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

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

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

Deferred leave

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

Purchased leave

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

Superannuation

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

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

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

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

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

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

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

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

(ii) Provisions – other

Employment on-costs

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

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

(s) Superannuation expense

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

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

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

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

(u) Comparative figures

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

(v) Segment information

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

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

3. Judgements made by management in applying accounting policies

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

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

4. Key sources of estimation uncertainty

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

Long service leave

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

Annual leave

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

Useful lives of significant assets

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

5. Disclosure of changes in accounting policies and estimates

Initial application of an Australian Accounting Standard

The Authority has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2013 that impacted on the Authority.

AASB 13	<p>Fair Value Measurement</p> <p>This Standard defines fair value, sets out a framework for measuring fair value and requires additional disclosures for assets and liabilities measured at fair value. There is no financial impact.</p>
AASB 119	<p>Employee Benefits</p> <p>This Standard supersedes AASB 119 (October 2010), making changes to the recognition, presentation and disclosure requirements.</p> <p>The Authority assessed employee leave patterns to determine whether annual leave is a short-term or other long-term employee benefit. The resultant discounting of annual leave liabilities that were previously measured at the undiscounted amounts is not material.</p>

AASB 1048	<p>Interpretation of Standards</p> <p>This Standard supersedes AASB 1048 (June 2012), enabling references to the interpretations in all other Standards to be updated by reissuing the service Standard. There is no financial impact.</p>
AASB 2011-8	<p>Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7, 101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 & 1038 and Interpretations 2, 4, 12, 13, 14, 17, 19, 131 & 132]</p> <p>This Standard replaces the existing definition and fair value guidance in other Australian Accounting Standards and Interpretations as the result of issuing AASB 113 in September 2011. There is no financial impact.</p>
AASB 2011-10	<p>Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASB 1, 8, 101, 124, 134, 1049 & 2011-8 and Interpretation 14]</p> <p>This Standard makes amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 119 in September 2011. The resultant discounting of annual leave liabilities that were previously measured at the undiscounted amounts is not material.</p>
AASB 2012-2	<p>Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 7 & 132]</p> <p>This Standard amends the required disclosures in AASB 7 to include information that will enable users of an entity's financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the entity's financial position. There is no financial impact.</p>

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

AASB 2012-5 Amendments to Australian Accounting Standards arising from Annual Improvements 2009-11 Cycle [AASB 1, AASB 101, AASB 116, AASB 132 & AASB 134 and Interpretation 2]

This Standard makes amendments to Australian Accounting Standards and Interpretations as a consequence of the annual improvements process. There is no financial impact.

AASB 2012-6 Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and Transition Disclosures [AASB 9, 2009-11, 2010-7, 2011-7 & 2011-8]

This Standard amends the mandatory effective date of AASB 9 Financial Instruments to 1 January 2015 (instead of 1 January 2013). Further amendments are also made to numerous consequential amendments arising from AASB 9 that will now apply from 1 January 2015. There is no financial impact.

AASB 2012-9 Amendments to AASB 1048 arising from the Withdrawal of Australian Interpretation 1039

The withdrawal of Interpretation 1039 Substantive Enactment of Major Tax Bills in Australia has no financial impact for the Authority during the reporting period and at balance date. Measurement of tax assets and liabilities continues to be measured in accordance with enacted or substantively enacted tax law pursuant to AASB 112.46-47.

AASB 2012-10 Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments [AASB 1, 5, 7, 8, 10, 11, 12, 13, 101, 102, 108, 112, 118, 119, 127, 128, 132, 133, 134, 137, 1023, 1038, 1039, 1049 & 2011-7 and Interpretation 12]

This Standard introduces a number of editorial alterations and amends the mandatory application date of Standards for not-for-profit entities accounting for interests in other entities. There is no financial impact.

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

Part A of this omnibus Standard makes amendments to other Standards arising from revisions to the Australian Accounting Conceptual Framework for periods ending on or after 20 December 2013. Other parts of this Standard become operative in later periods. There is no financial impact for Part A of the Standard.

Voluntary changes in accounting policy

No voluntary changes in accounting policy have been made.

Future Impact of Australian Accounting Standards not yet operative

The Authority cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. Consequently, the Authority has not applied early any of the following Australian Accounting Standards that have been issued that may impact the Authority. Where applicable, the Authority plans to apply these Australian Accounting Standards from their application date.

Title	Operative for reporting periods beginning on/after
Interpretation 21 Levies This Interpretation clarifies the circumstances under which a liability to pay a government levy imposed should be recognised. There is no financial impact for the Authority at reporting date.	1 Jan 2014
AASB 9 Financial Instruments This Standard supersedes AASB 139 'Financial Instruments: Recognition and Measurement', introducing a number of changes to accounting treatments.	1 Jan 2018

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

Title	Operative for reporting periods beginning on/after	Title	Operative for reporting periods beginning on/after
	The mandatory application date of this Standard was amended to 1 January 2018 by AASB 2014-1 'Amendments to Australian Accounting Standards. The Authority has not yet determined the application or the potential impact of the Standard.	AASB 128	Investments in Associates and Joint Ventures This Standard issued in August 2011, supersedes AASB 128 'Investments in Associates', introducing a number of clarifications for the accounting treatments of changed ownership interest.
AASB 12	Disclosure of Interests in Other Entities This Standard issued in August 2011, supersedes disclosure requirements under AASB 127 'Consolidated and Separate Financial Statements', AASB 128 'Investment in Associates' and AASB 131 'Interests in Joint Ventures'.		1 Jan 2014
	Mandatory application was deferred by one year for not-for-profit entities by AASB 2012-10. There is no financial impact.	AASB 1031	Materiality This Standard supersedes AASB 1031 (February 2010), removing Australian guidance on materiality not available in IFRSs and refers to guidance on materiality in other Australian pronouncements. There is no financial impact.
AASB 14	Regulatory Deferral Accounts The Authority has not yet determined the application or potential impact of the Standard.		1 Jan 2014
		AASB 1055	Budgetary Reporting This Standard requires specific budgetary disclosures in the general purpose financial statements of not-for-profit entities within the General Government Sector. The Authority will be required to disclose additional budgetary information and explanations of major variances between actual and budgeted amounts, though there is no financial impact.
AASB 127	Separate Financial Statements This Standard issued in August 2011, supersedes disclosure requirements under AASB 127 'Consolidated and Separate Financial Statements', removing the consolidation requirements of the earlier standard whilst retaining accounting and disclosure requirements for the preparation of separate financial statements. Mandatory application was deferred by one year for not-for-profit entities by AASB 2012-10. There is no financial impact.		1 Jul 2014

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

Title	Operative for reporting periods beginning on/after	Title	Operative for reporting periods beginning on/after
AASB 2009-11	Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12] [modified by AASB 2010-7]	1 Jan 2015	
AASB 2010-7	Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127] This Standard makes consequential amendments to other Australian Accounting Standards and interpretations as a result of issuing AASB 9 in December 2010. AASB 2012-6 amended the mandatory application date of this standard to 1 January 2015. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2015	
AASB 2011-7	Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 & 1038 and Interpretations 5, 9, 16 & 17]	1 Jan 2014	
		AASB 2012-3	Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132] This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria, including clarifying the meaning of ‘currently has a legally enforceable right of set-off’ and that some gross settlement systems may be considered equivalent to net settlement. There is no financial impact.
		AASB 2013-3	Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets. This Standard introduces editorial and disclosure changes. There is no financial impact.

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

Title	Operative for reporting periods beginning on/after	Title	Operative for reporting periods beginning on/after		
AASB 2013-4	Amendments to Australian Accounting Standards – Novation of Derivatives and Consolidation of Hedge Accounting [AASB 139] This Standard permits the continuation of hedge accounting in circumstances where a derivative, which has been designated as a hedging instrument, is novated from one counterparty to a central counterparty as a consequence of laws or regulations. The Authority does not routinely enter into derivatives or hedges, therefore there is no financial impact.	1 Jan 2014	AASB 2013-9	Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments. This omnibus Standard makes amendments to other Standards arising from the deletion of references to AASB 1031 in other Standards for periods beginning on or after 1 January 2014 (Part B), and, defers the application of AASB 9 to 1 January 2017 (Part C). The application date of AASB 9 was subsequently deferred to 1 January 2018 by AASB 2014-1. The Authority has not yet determined the application or the potential impact of AASB 9, otherwise there is no financial impact for Part B.	1 Jan 2014 1 Jan 2017
AASB 2013-8	Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structural Entities [AASB 10, 12 & 1049] The amendments, issued in October 2013, provide significant guidance to determine whether a not-for-profit entity controls another entity when financial returns are not a key attribute of the investor's relationship. The Standard has no financial impact in its own right, rather the impact results from the adoption of the amended AASB 10.	1 Jan 2014	AASB 2014-1	Amendments to Australian Accounting Standards The Authority has not yet determined the application or the potential impact of the Standard.	1 Jul 2014 1 Jan 2015 1 Jan 2016 1 Jan 2018

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
6. Employee benefits expense		
Wages and salaries (a)	12,508,938	11,777,568
Superannuation – defined contribution plans (b)	1,182,822	1,094,237
	13,691,760	12,871,805
<p>(a) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component, leave entitlements including superannuation contribution component.</p> <p>(b) Defined contribution plans include West State, Gold State, GESBS and other eligible funds.</p> <p>Employment on-costs relating to workers' compensation premiums are included at note 7 'Other employee related expenses'. There was a reduction in the on-costs liability during the period following a revision of the workers' compensation on-cost rate. The employment on-costs liability is included at note 27 'Provisions'.</p>		
7. Other employee related expenses		
Staff training/development	51,757	57,802
Workers' compensation premium	213,640	215,056
Travel	35,593	49,304
Uniforms	48,705	72,792
Other	81,145	43,533
	430,840	438,487
8. Maintenance and operational expenses		
Maintenance of equipment, facilities and grounds	886,798	873,463
Electricity, water, gas and fuel	529,452	583,953
Service contractors	424,713	312,625
Minor equipment purchases	155,222	197,535
Cleaning and waste disposal	391,784	406,381
Plant & equipment hire	132,101	136,595
Animal food, veterinary care and transportation	597,489	624,752
	3,117,559	3,135,304

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
9. Depreciation expense		
Buildings and improvements	810,142	718,371
Infrastructure	1,468,494	1,366,666
Plant, equipment and vehicles	317,888	338,581
	2,596,524	2,423,618
10. Administration		
Advertising and promotion	351,770	408,086
Professional services	941,148	896,400
Information technology and communications	548,476	446,808
Grants & subsidies (a)	354,519	254,187
Other	176,414	181,069
	2,372,327	2,186,550
(a) Grants and subsidies are paid to external organisations to support wildlife conservation, species management, community education, animal breeding, research initiatives and projects. The major contributions relate to wildlife conservation projects and these are funded from the proceeds of the Authority's fundraising campaign, Wildlife Conservation Action.		
Wildlife conservation	337,874	249,196
Species management	5,645	4,991
Animal breeding and research	11,000	–
	354,519	254,187

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
11. Retail shop trading		
SALES	1,308,825	1,349,400
Less: Cost of Sales		
Opening Inventory	155,610	148,882
Purchases	629,512	651,175
	785,122	800,057
Closing Inventory	(158,135)	(155,610)
Cost of Goods Sold	626,987	644,447
GROSS TRADING PROFIT	681,838	704,953
Operating Expenses		
Payroll & other staffing	369,902	359,189
Consumables	35,422	39,134
Depreciation	21,557	18,786
Total Operating Expenses	426,881	417,109
Other Income		
Sundry	72	21
NET PROFIT	255,029	287,865

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
12. Net loss on disposal of non-current assets		
During the period, the Authority disposed, traded-in and approved the write-off of a number of fixed assets. The plant and equipment assets consisted of various computing, communications and general equipment which were unserviceable, obsolete, damaged or lost. (Refer note 37 'Supplementary financial information' for details of lost/stolen assets).		
<u>Proceeds from disposal of non-current assets</u>		
Trade-in of Plant, equipment and vehicles	4,545	273
<u>Total proceeds from disposal of non-current assets</u>	4,545	273
<u>Costs of disposal of non-current assets</u>		
Plant, equipment and vehicles	(3,771)	(4,830)
Infrastructure	(2,760)	(57,800)
<u>Total costs of disposal of non-current assets</u>	(6,531)	(62,630)
<u>Net loss on disposal of non-current assets</u>	(1,986)	(62,357)
13. Grants, sponsorships and fundraising		
Corporate sponsorships	718,056	628,489
Grants	269,056	189,363
Fundraising activities	223,172	165,594
Donations – cash	110,835	104,343
Donations – assets	15,000	294,249
Bequests	32,422	475,000
	<u>1,368,541</u>	<u>1,857,038</u>

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
14. Commercial activities		
Restaurant	458,347	521,570
Hire of facilities & equipment	450,031	424,096
Tours & tertiary education	180,678	181,031
Children's rides	144,261	166,230
Sale of maps & animal adoptions	70,934	79,629
Car parking	189,065	73,629
Vending commission	85,875	77,573
	1,579,191	1,523,758
15. Interest Revenue	48,194	55,964
Interest earned from banking institution on the Authority's interest bearing account.		
16. Other revenue		
Rental fees	31,308	28,885
Recoups of previous year's expenditure	29,832	11,231
Insurance claims (a)	11,426	616,333
Miscellaneous revenue	8,696	68,349
	81,262	724,798
(a) The comparative year figure includes \$600,000 in final settlement of an insurance claim associated with damage to the Australian Wetlands exhibit sustained during Perth's March 2010 severe hail storm.		
17. Income from State Government		
Appropriation received during the period:		
Service appropriation (a)	11,250,000	10,739,000
	11,250,000	10,739,000

(a) Service appropriations fund the net cost of services delivered. Appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the budgeted depreciation expense for the year and any agreed increase in leave liabilities during the year.

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
18. Restricted cash and cash equivalents		
Restricted cash and cash equivalents represent cash resources for which the use is restricted, wholly or partially by regulations or other externally imposed requirements. The Authority is the recipient of a number of grants which are restricted in their use according to the terms of the grant. The Authority has also made provision to cover the unfunded additional pay which occurs every 11 years, the next being 2015.		
<u>Current</u>		
Grant Funds	–	115,260
27th Pay allocation for 2015	450,000	400,000
Total current	450,000	515,260
19. Inventories		
<u>Current</u>		
Inventories comprise:		
Retail Shop Inventory	158,135	155,610
Total Current	158,135	155,610

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

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
20. Receivables		
Current		
Trade Debtors	223,921	141,122
GST Receivable	335,778	214,274
Catering Dividend	34,067	37,706
Vending Commission	17,586	20,000
Workers' Compensation	4,205	2,180
Car Parking	–	6,024
Total Current	615,557	421,306

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

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

Government agencies	45,926	75,696
Australian Taxation Office	335,778	214,274
	381,704	289,970

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
21. Amounts receivable for services (Holding Account)		
Current	4,490,000	5,515,000
Non-Current	2,474,000	4,174,000
	6,964,000	9,689,000
<p>Represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability. The current portion of the asset relates to the amounts expected to be drawn down for asset replacement during the next 12 months.</p>		
<p>Funds were drawn down from the asset replacement holding account during the period for the following capital works projects:</p>		
Water infrastructure management	3,500,000	900,000
Western Swamp Tortoise	510,000	–
Animal exhibits and park facilities	1,435,000	465,000
Family facilities	–	1,500,000
Computer equipment	70,000	70,000
	5,515,000	2,935,000
22. Other assets		
Current		
Prepayments	34,928	36,394
Total Current	34,928	36,394

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
23. Property, plant and equipment, infrastructure		
Land:		
At fair value (a)	945,000	880,000
Buildings and improvements:		
At fair value (a)	14,511,776	14,732,707
Transfers from works in progress	–	–
Accumulated depreciation	(30,192)	(18,866)
Total Buildings and improvements	14,481,584	14,713,841
Infrastructure:		
At cost	34,889,178	31,086,401
Transfers from works in progress	875,998	1,513,897
Accumulated depreciation	(11,510,361)	(10,044,507)
Total Infrastructure	24,254,815	22,555,791
Works in progress:		
Buildings at fair value (a)	19,600	–
Infrastructure at cost	1,762,309	1,473,915
Plant & equipment at cost	–	111,451
Total Works in progress	1,781,909	1,585,366
Total Land, buildings and infrastructure	41,463,308	39,734,998
Plant, equipment and vehicles:		
At cost	4,308,951	4,135,769
Transfers from works in progress	111,451	–
Accumulated depreciation	(3,394,410)	(3,309,661)
Total Plant, equipment and vehicles	1,025,992	826,108

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
23. Property, plant and equipment, infrastructure continued		
Works of art:		
At fair value (a)	327,000	194,668
Total Works of art	327,000	194,668
Total Plant & equipment	1,352,992	1,020,776
Total Property, plant and equipment, infrastructure	42,816,300	40,755,774

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

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

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

Information on fair value measurements is provided at note 24.

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

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

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

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

2013	Land	Buildings & Improvements	Infrastructure	Works in Progress	Plant, Equipment & Vehicles	Works of Art	Total
	\$	\$	\$	\$	\$	\$	\$
Carrying amount at start of period	925,000	12,756,861	21,019,257	2,376,502	960,944	194,668	38,233,232
Additions	–	123,679	1,354,472	776,641	208,575	–	2,463,367
Revaluation increments/(decrements)	(45,000)	2,590,423	–	–	–	–	2,545,423
Depreciation	–	(718,371)	(1,366,666)	–	(338,581)	–	(2,423,618)
Asset class transfers	–	(38,751)	1,552,648	(1,513,897)	–	–	–
Write-offs	–	–	(3,920)	(53,880)	(4,830)	–	(62,630)
Carrying amount at end of period	880,000	14,713,841	22,555,791	1,585,366	826,108	194,668	40,755,774

Information on fair value measurements is provided in Note 24.

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

24. Fair Value Measurements

Assets measured at fair value:

	Level 1	Level 2	Level 3	Fair Value At end of period
2014	\$	\$	\$	\$
Land (Note 23)	–	–	945,000	945,000
Buildings (Note 23)	–	–	14,501,184	14,501,184
Works of Art (Note 23)	–	327,000	–	327,000
	–	327,000	15,446,184	15,773,184

There were no transfers between Levels 1, 2 or 3 during the period.

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

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

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

Fair value measurement using significant unobservable inputs (Level 3)

	Land \$	Buildings \$
2014		
Fair Value at start of period	880,000	14,713,841
Additions	–	90,641
Revaluation increments/(decrements) recognised in Other Comprehensive Income	65,000	506,844
Disposals	–	–
Depreciation Expense	–	(810,142)
Fair Value at end of period	945,000	14,501,184

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

24. Fair Value Measurements continued

Valuation processes

There were no changes in valuation techniques during the period.

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

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

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

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

Significant Level 3 inputs used by the Authority are derived and evaluated as follows:

Historical cost of building per square metre floor area (m²)

The costs of construction of specialised buildings are extracted from financial records of the Authority, then indexed by movements in construction costs by the Western Australian Land Information Authority (Valuation Services). The cost of constructing specialised buildings may also be estimated from actual building costs of similar buildings (which may be indexed for cost increases over time in the case of recently built properties), estimations from quantity surveyors or estimations from cost manuals.

Consumed economic benefit/obsolescence of asset

These are estimated by the Western Australian Land Information Authority (Valuation Services).

Selection of land with restricted utility

Fair value for restricted use land of the Authority is based on current use by the Western Australian Land Information Authority (Valuation Services). The highly restricted land is valued on a deprival basis and replacement in the wider general area. Land with low restriction is based on the hypothetical land value less an adjustment for time factors and conversion into the freehold arena of land tenure.

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Notes to the Financial Statements for the Year Ended 30 June 2014 continued

24. Fair Value Measurements continued

Information about significant unobservable inputs (Level 3) in fair value measurements

Description of fair value as at 30 June 2014	Valuation technique(s)	Unobservable inputs	Range of unobservable inputs (weighted average)	Relationship of unobservable inputs to fair value
Land	Current Use	Restricted use of land	\$0.18 – \$1.92 per m ² (\$0.27 per m ²)	Higher level of restriction lowers fair value
Buildings	Depreciated Replacement Cost	Consumed economic benefit/obsolescence of asset	1.85% per year	Greater consumption of economic benefit or increased obsolescence lowers fair value
		Historical cost per square metre floor area (m ²)	\$916.05 per m ²	Higher historical cost per m ² increases fair value

Reconciliations of the opening and closing balances are provided in note 23.

Basis of Valuation

In the absence of market-based evidence, due to the specialised nature of some non-financial assets, these assets are valued at Level 3 of the fair value hierarchy on an existing use basis. The existing use basis recognises that restrictions or limitations have been placed on their use and their disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held for Zoological purposes and the Authority's enabling legislation.

25. Impairment of assets

There were no indications of impairment to property, plant and equipment or infrastructure at 30 June 2014.

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

Any surplus assets at 30 June 2014 have either been classified as non-current assets held for sale or written-off.

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
26. Payables		
<u>Current</u>		
Trade Payables (a)	946,779	547,089
FBT Payable	10,237	9,259
Accrued salaries and wages	363,493	304,474
Total Current	1,320,509	860,822
(a) Trade payables include \$713,905 (\$302,229 in 2013) associated with capital works projects.		
Refer also note 2(p) 'Payables' and note 34 'Financial instruments'.		
27. Provisions		
<u>Current</u>		
Employee benefits provision		
Annual leave (a)	1,075,968	1,061,243
Purchased leave (a)	12,962	8,846
Deferred salary scheme (a)	–	81,939
Long service leave (b)	834,394	589,430
	1,923,324	1,741,458
Other provisions		
Employment on-costs (c)	35,126	31,875
	1,958,450	1,773,333
<u>Non-Current</u>		
Employee benefits provision		
Long service leave (b)	692,605	895,497
	692,605	895,497

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
27. Provisions continued		
Other provisions		
Employment on-costs (c)	12,650	16,394
	705,255	911,891
Total current & non-current provisions	2,663,705	2,685,224
(a) Annual, deferred and purchased leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:		
Within 12 months of the end of the reporting period	1,002,785	1,036,970
More than 12 months after the end of the reporting period	86,145	115,058
	1,088,930	1,152,028
(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:		
Within 12 months of the end of the reporting period	834,394	589,430
More than 12 months after the end of the reporting period	692,605	895,497
	1,526,999	1,484,927
(c) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments. The associated expense, apart from the unwinding of the discount (finance cost), is disclosed in note 7 'Other employee related expenses'.		

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
27. Provisions continued		
Movements in other provisions		
Movements in each class of provisions during the financial year, other than employee benefits, are set out below:		
<u>Employment on-costs provision</u>		
Carrying amount at start of period	48,269	70,556
Additional provisions recognised	28,127	5,799
Payments/other sacrifices of economic benefits	(28,620)	(28,086)
Carrying amount at end of period	47,776	48,269
28. Unearned income		
<u>Current</u>		
Unearned income consists of:		
Perth Zoo Memberships	631,571	619,718
Grants and sponsorships	215,096	304,800
Other	189,081	116,187
Total current	1,035,748	1,040,705

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
29. Equity		
The Western Australian Government holds the equity interest in the Authority on behalf of the community. Equity represents the residual interest in the net assets of the Authority. The asset revaluation surplus represents that portion of equity resulting from the revaluation of non-current assets.		
Contributed equity		
Balance at start of period	26,005,220	26,005,220
Contributions by owners		
Capital appropriation (a)	1,470,000	–
Balance at end of period	27,475,220	26,005,220
(a) Treasurer's Instruction 955 'Contributions by Owners Made to Wholly Owned Public Sector Entities' designates capital appropriations as contributions by owners in accordance with AASB Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities'.		
The capital appropriations received are directed to the Authority's capital investment program.		
Reserves		
<u>Asset revaluation surplus</u>		
Balance at start of period	8,713,387	6,167,964
Net revaluation increments/(decrements):		
Land	65,000	(45,000)
Buildings and Improvements	506,844	2,590,423
Works of Art	132,332	–
Balance at end of period	9,417,563	8,713,387
<u>Accumulated surplus</u>		
Balance at start of period	19,668,705	16,506,229
Result for the Period	1,584,968	3,162,476
Balance at end of period	21,253,673	19,668,705

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
30. Notes to the Statement of Cash Flows		
<u>Reconciliation of cash</u>		
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Cash and cash equivalents	12,127,498	7,400,719
Restricted cash and cash equivalents (refer note 18)	450,000	515,260
	12,577,498	7,915,979
<u>Reconciliation of net cost of services to net cash flows used in operating activities</u>		
Net cost of services	(9,665,032)	(7,576,524)
Non-cash items:		
Donated assets	(15,000)	(294,249)
Depreciation expense (refer note 9)	2,596,524	2,423,618
Loss on disposal of non-current assets (refer note 12)	1,986	62,357
<u>(Increase)/decrease in assets:</u>		
Current inventories	(2,525)	(6,728)
Current receivables	(71,281)	246,142
<u>Increase/(decrease) in liabilities:</u>		
Current payables	88,768	31,483
Current provisions	267,056	(166,100)
Other current liabilities	(4,957)	(446,821)
Non-current provisions	(288,575)	217,243
Net GST receipts/(payments)	(87,397)	129,520
Change in GST in receivables/payables	(34,107)	114,566
Net cash used in operating activities	(7,214,540)	(5,265,493)

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 \$	2013 \$
30. Notes to the Statement of Cash Flows continued		
<u>Non-cash financing and investing activities</u>		
During the reporting period, the Authority acquired donated assets with an aggregate fair value of \$15,000.		
 <u>Financing facilities</u>		
At the end of the reporting period, the Authority had no approved borrowing facilities, including those associated with capital works projects.		
31. Commitments		
<u>Capital expenditure commitments</u>		
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows and the figures are inclusive of GST:		
Within 1 year	2,094,319	759,512
Later than 1 year and not later than 5 years	–	–
	2,094,319	759,512
 The capital commitments include amounts for:		
Infrastructure	2,094,319	679,812
Plant and Equipment	–	79,700
	2,094,319	759,512

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

32. Explanatory statement

Significant variations between estimates and actual results for 2014 and between the actual results for 2013 and 2014 are shown below.

Significant variations are considered to be those greater than \$50,000 and greater than 10%.

(A) Significant variances between estimated and actual results for 2014

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.

	2014 Actual \$	2014 Estimate \$	Variance \$
Expenses			
(i) <u>Employee benefits expense</u> Due to a number of factors, the original budget did not reflect the full year requirements for existing staffing levels including the impact of staff transitioning to an alternative Award. The budget was increased as part of the 2013-14 mid-year review through transfers from within the overall approved expenditure limits of the Authority.	13,691,760	12,245,000	1,446,760
(ii) <u>Other employee related expenses</u> The workers' compensation insurance premium was lower than expected during the period. The Authority further reduced expenditure in areas such as staff training and travel as part of whole of Government savings. Funds were also transferred from this item during the mid-year budget review to more accurately reflect budget requirements for employee benefits expenses.	430,840	879,000	(448,160)
(iii) <u>Maintenance & operational expenses</u> The original budget included funds that were subsequently transferred to meet full year budget requirements for employee benefits associated with existing staffing levels. Some planned increases to maintenance and other operational expenditure was also reduced during the period to meet whole of Government savings.	3,117,559	4,729,800	(1,612,241)

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014 Actual \$	2014 Estimate \$	Variance \$
32. Explanatory statement continued			
Revenue			
(iv) <u>Grants, sponsorships & fundraising</u>	1,368,541	880,000	488,541
Higher than expected level of grant funding was received during the period. These grants were secured after the development of the original budget and directed to areas including animal breeding and research along with capital developments for animal exhibits and visitor facilities. Bequests were also received during the period.			
(v) <u>Other revenue</u>	81,262	27,000	54,262
The figure includes insurance claims and refunds of expenditure from previous years that were not expected when the original budget was developed.			
(B) Significant variances between actual results for 2013 and 2014			
	2014 \$	2013 \$	Variance \$
Expenses			
(i) <u>Loss on disposal of non-current assets</u>	1,986	62,357	(60,371)
No assets with a significant book value were disposed during the current year.			
Revenue			
(ii) <u>Grants, sponsorships & fundraising</u>	1,368,541	1,857,038	(488,497)
A significant bequest of \$475,000 was received in the previous year. The level of donated assets was also higher in the previous year as part of the final stage of the Solar infrastructure project.			
(iii) <u>Other revenue</u>	81,262	724,798	(643,536)
The previous year included \$600,000 insurance revenue received in final settlement of claims associated with damage sustained during Perth's March 2010 hail storm.			

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

33. Schedule of income and expenses by service

	Community engagement and awareness in conservation		Wildlife management, medicine and research		Total	
	2014 \$	2013 \$	2014 \$	2013 \$	2014 \$	2013 \$
COST OF SERVICES						
Expenses						
Employee benefits expense	11,972,482	11,228,973	1,719,278	1,642,832	13,691,760	12,871,805
Other employee related expenses	371,129	380,819	59,711	57,668	430,840	438,487
Maintenance & operational expenses	3,044,948	3,056,143	72,611	79,161	3,117,559	3,135,304
Depreciation expense	2,570,422	2,405,786	26,102	17,832	2,596,524	2,423,618
Administration	1,879,573	1,835,345	492,754	351,205	2,372,327	2,186,550
Cost of retail shop sales	626,987	644,447	–	–	626,987	644,447
Loss on disposal of non-current assets	1,966	61,895	20	462	1,986	62,357
Total cost of services	20,467,507	19,613,408	2,370,476	2,149,160	22,837,983	21,762,568
Income						
Admissions	7,650,261	7,574,552	–	–	7,650,261	7,574,552
Retail shop sales	1,308,825	1,349,400	–	–	1,308,825	1,349,400
Grants, sponsorships & fundraising	276,991	1,017,598	1,091,550	839,440	1,368,541	1,857,038
Commercial activities	1,516,889	1,427,720	62,302	96,038	1,579,191	1,523,758
Memberships	1,136,677	1,100,534	–	–	1,136,677	1,100,534
Interest revenue	–	–	48,194	55,964	48,194	55,964
Other revenue	81,262	721,798	–	3,000	81,262	724,798
Total income other than income from State Government	11,970,905	13,191,602	1,202,046	994,442	13,172,951	14,186,044
NET COST OF SERVICES	8,496,602	6,421,806	1,168,430	1,154,718	9,665,032	7,576,524

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

33. Schedule of income and expenses by service continued

	Community engagement and awareness in conservation		Wildlife management, medicine and research		Total	
	2014 \$	2013 \$	2014 \$	2013 \$	2014 \$	2013 \$
INCOME FROM STATE GOVERNMENT						
Service appropriation	9,828,052	9,458,066	1,421,948	1,280,934	11,250,000	10,739,000
Total Income from State Government	9,828,052	9,458,066	1,421,948	1,280,934	11,250,000	10,739,000
SURPLUS/(DEFICIT) FOR THE PERIOD						
	1,331,450	3,036,260	253,518	126,216	1,584,968	3,162,476

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

34. Financial instruments

(a) Financial risk management objectives and policies

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

Credit risk

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

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

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

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

34. Financial instruments continued

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

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

Liquidity risk

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

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

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

Market risk

The market risk is the risk that changes in market prices such as foreign exchange rates and interest rates will affect the Authority's income or the value of its holdings of financial instruments. The Authority does not trade in foreign currency and is not materially exposed to other price risks.

Other than as detailed in the interest rate sensitivity analysis table at note 34(c), the Authority is not exposed to interest rate risk because the majority of cash and cash equivalents and restricted cash are non-interest bearing and it has no borrowings.

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

Fair values

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

34. Financial instruments continued

(b) Categories of financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2014 \$	2013 \$
Financial Assets		
Cash and cash equivalents	12,127,498	7,400,719
Restricted cash and cash equivalents	450,000	515,260
Receivables (i)	279,779	207,032
Amounts receivable for services	6,964,000	9,689,000
Financial Liabilities		
Payables	1,320,509	860,822

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

34. Financial instruments continued

(c) Financial instrument disclosures

Credit risk

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

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

	Ageing analysis of financial assets							
	Carrying Amount \$	Not past due and not impaired \$	Past due but not impaired					Impaired financial assets \$
			Up to 1 Month \$	1-3 Months \$	3 Months to 1 Year \$	1-5 Years \$	More than 5 Years \$	
2014								
Cash and cash equivalents	12,127,498	12,127,498	-	-	-	-	-	-
Restricted cash and cash equivalents	450,000	450,000	-	-	-	-	-	-
Receivables (i)	279,779	56,066	187,081	6,856	29,448	328	-	-
Amounts receivable for services	6,964,000	6,964,000	-	-	-	-	-	-
	19,821,277	19,597,564	187,081	6,856	29,448	328	-	-
2013								
Cash and cash equivalents	7,400,719	7,400,719	-	-	-	-	-	-
Restricted cash and cash equivalents	515,260	515,260	-	-	-	-	-	-
Receivables (i)	207,032	167,134	37,713	2,185	-	-	-	-
Amounts receivable for services	9,689,000	9,689,000	-	-	-	-	-	-
	17,812,011	17,772,113	37,713	2,185	-	-	-	-

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

34. Financial instruments continued

(c) Financial instrument disclosures

Liquidity risk and interest rate exposure

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

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

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

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

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

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

34. Financial instruments continued

(c) Financial instrument disclosures

Liquidity risk and interest rate exposure

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

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

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

	Interest rate exposure					Maturity dates					
	Weighted Average Effective Interest Rate %	Carrying Amount \$	Fixed Interest Rate \$	Variable Interest Rate \$	Non- Interest Bearing \$	Nominal Amount \$	Up to 1 Month \$	1-3 Months \$	3 Months to 1 Year \$	1-5 Years \$	More than 5 Years \$
2013											
Financial Assets											
Cash and cash equivalents	3.40	7,400,719	–	1,558,292	5,842,427	7,400,719	7,400,719	–	–	–	–
Restricted cash and cash equivalents	–	515,260	–	115,260	400,000	515,260	515,260	–	–	–	–
Receivables (i)	–	207,032	–	–	207,032	207,032	207,032	–	–	–	–
Amounts receivable for services	–	9,689,000	–	–	9,689,000	9,689,000	–	–	5,515,000	4,174,000	–
		17,812,011	–	1,673,552	16,138,459	17,812,011	8,123,011	–	5,515,000	4,174,000	–
Financial Liabilities											
Payables	–	860,822	–	–	860,822	860,822	855,390	5,432	–	–	–
		860,822	–	–	860,822	860,822	855,390	5,432	–	–	–

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

34. Financial instruments continued

(c) Financial instrument disclosures

Interest rate sensitivity analysis

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

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

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

	Carrying Amount \$	-100 basis points		+100 basis points	
		Surplus \$	Equity \$	Surplus \$	Equity \$
2013					
<u>Financial Assets</u>					
Cash and cash equivalents	1,673,552	(16,736)	(16,736)	16,736	16,736
		(16,736)	(16,736)	16,736	16,736
Total Increase/(Decrease)		(16,736)	(16,736)	16,736	16,736

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Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014	2013
35. Remuneration of members of the accountable authority and senior officers		
<u>Remuneration of members of the accountable authority</u>		
The number of members of the accountable authority, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year fall within the following bands are:		
Remuneration Band		
\$0 – \$10,000	8	8
\$10,001 – \$20,000	1	2
Base remuneration and superannuation	\$36,785	\$41,174
Annual leave and long service leave accruals	–	–
Other benefits	–	–
Total remuneration of members of the accountable authority	\$36,785	\$41,174

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

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

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

2014

2013

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

Remuneration of senior officers

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

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

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

Remuneration Band	2014	2013
\$70,001 – \$80,000	–	1
\$80,001 – \$90,000	–	1
\$130,001 – \$140,000	–	1
\$140,001 – \$150,000	–	1
\$150,001 – \$160,000	1	–
\$160,001 – \$170,000	1	–
\$170,001 – \$180,000	1	1
\$180,001 – \$190,000	1	–
\$260,001 – \$270,000	1	1
Base remuneration and superannuation	\$889,381	\$824,695
Annual leave and long service leave accruals	\$5,102	\$23,276
Other benefits	\$37,425	\$43,900
Total remuneration of senior officers	\$931,908	\$891,871

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

No senior officers are members of the Pension Scheme.

36. Remuneration of auditor

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

Auditing the accounts, financial statements and performance indicators	\$51,700	\$50,500
	\$51,700	\$50,500

Financial Statements

Zoological Parks Authority

Notes to the Financial Statements for the Year Ended 30 June 2014 continued

	2014	2013
37. Supplementary financial information		
The following items have been written off by the Accountable Authority:		
<u>(a) Write-offs</u>		
Assets written off	\$1,986	\$62,357
Damaged/obsolete retail shop stock	\$2,059	\$2,104
Bad debts/debt waiver	–	\$2,598
Cashier shortages	\$1,081	\$684
	\$5,126	\$67,743

38. Events occurring after the end of the reporting period

The Acting Under Treasurer wrote to Accountable Authorities on 23 July 2014 to advise of a cash management savings measure approved as part of the 2014-15 budget. This measure seeks to ensure that levels of cash balances held within agencies are reasonable and not surplus to the agency's operating requirements. Excess cash balances at 30 June 2014 have been defined as non-excluded cash balances in excess of 5 per cent of an agency's budget for annual operating and financing payments. Department of Treasury will be liaising with agencies in 2014-15 to assess the amount of any surplus cash to the agency's operating requirements along with options to return any surplus funds to the Consolidated Account. Department of Treasury will then make recommendations to the Economic and Expenditure Reform Committee on a case by case basis. At the date of signing these financial statements an assessment of surplus cash for the Authority has not been completed by the Department of Treasury.

Key Performance Indicators

Zoological Parks Authority

Certification of Key Performance Indicators for the Year Ended 30 June 2014

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Zoological Parks Authority's performance, and fairly represent the performance of the Zoological Parks Authority for the financial year ended 30 June 2014.



Brian Easton

Chairperson

Date: 8 September 2014



Susan Harrington

Deputy Chairperson

Date: 8 September 2014

Key Performance Indicators

Purpose

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

Vision

A world where diversity of species and habitats is secure.

Community Service Charter

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

Government Goal

Social and Environment Responsibility:

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

Outcome 1:

Conservation of wildlife

Service 1:

Community Engagement and Awareness in Conservation

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

Service 2:

Wildlife Management, Medicine and Research

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

Key Performance Indicators

Effectiveness and Efficiency Indicators

Outcome 1:

Conservation of wildlife

This outcome is measured by surveying our customers to gauge the extent to which the Zoo communicates its conservation message. The following indicators are designed to measure the extent to which Perth Zoo has been able to positively influence people's attitudes towards *the conservation of wildlife and the environment*.

Effectiveness Indicators

To obtain information in relation to effectiveness indicator 1.1, Painted Dog Research was commissioned by Perth Zoo to conduct customer research in April and May 2014. Intercept surveys were conducted with randomly selected Zoo patrons over 16 years of age. Details of the survey sampling are as follows:

	2011	2012	2013	2014
Population*	611,793	640,642	665,242	627,991
Desired Sample	500	500	500	500
Achieved Sample	513	505	511	510
Sampling Error	±4.3%	±4.3%	±4.3%	±4.2%

* Population is based on annual visitors to Perth Zoo

1.1. The Zoo as an educational/learning experience

"Perth Zoo's exhibits and displays educate visitors about conservation problems facing wildlife"	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2014 Target
Agree	94%	95%	92%	95%	95%
Neither agree/disagree	4%	4%	7%	3%	4%
Disagree	1%	1%	1%	1%	1%
Don't know	1%	–	–	1%	–

Note to this Indicator

The level of agreement continues to be high for this indicator and demonstrates Perth Zoo's effectiveness in the delivery of wildlife conservation messages to the community. The neutral responses have reduced from 7% in 2013 to 3% in 2014 and the ongoing Zoo branding and marketing initiatives may have contributed to this improvement.

Conservation messages are delivered to Zoo visitors through keeper talks, guided tours, special visitor experiences and creative signage. Naturalistic exhibit designs complemented by themed gardens provide excellent opportunities to engage and educate visitors. Education programs aimed at students, schools and the general community also support this indicator. The Zoo's website, publications and social media also focus on wildlife conservation and assist in delivering conservation messages to the general public and Zoo visitors.

Key Performance Indicators

Effectiveness Indicators continued

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

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

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2014 Target
Western Swamp Tortoise	47	36	23	39	30
Numbat	14	19	16	21	12
Dibbler	94	88	69	76	50

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

Note to this Indicator

A larger number of viable Western Swamp Tortoise eggs were produced and it is likely that the record spring rains in 2013 (mostly September) contributed to the increased number of fertile eggs. The previous year was impacted by very dry weather in October 2012 which likely caused fewer fertile eggs being laid and a higher number of fertile eggs failing to develop or hatch.

Two more breeding age female Numbats assisted with producing an increased number of young.

Good breeding success continued with the Dibbler species with the target set by the Recovery Teams again being exceeded.

Key Performance Indicators

Efficiency Indicators

Service 1: Community Engagement and Awareness in Conservation

1.3. Cost of Services per Visitor

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

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2014 Target
Total visitors admitted to the Zoo	611,793	640,642	665,242	627,991	640,000
Total cost of services (\$000's)	\$19,217	\$19,450	\$19,613	\$20,468	\$21,255
Average cost per visitor	\$31.41	\$30.36	\$29.48	\$32.59	\$33.21

Note to this Indicator

The lower visitor numbers to the Zoo resulted in the average cost per visitor increasing in 2013-14 to \$32.59. While whole of Government savings contributed to lower than targeted costs during the period, the significant levels of non-variable operating costs resulted in the increased average cost.

The very wet weather experienced during peak periods such as weekends and school holidays significantly impacted on Zoo visitation during 2013-14. However, while the weather did impact on overall visitation, visitor satisfaction was maintained through the introduction of new visitor experiences and the completion of the orangutan visitor viewing boardwalk. The membership program continues to assist with attracting repeat visitation.

Key Performance Indicators

Efficiency Indicators continued

Service 2: Wildlife Management, Medicine and Research

1.4. Research Communications Produced per Full Time Equivalent (FTE)

Research communications have been defined to include refereed papers published in professional journals; conference presentations and the publication of major articles authored or co-authored by Perth Zoo staff or Perth Zoo-supported researchers.

As part of a review of the Authority's Outcome Structure, the definition of research communications for this indicator was expanded with effect from 2013-14. The definition now includes:

- Undergraduate and postgraduate theses involving research supervised by Perth Zoo staff;
- Spoken lectures developed for presentation to university students by Perth Zoo staff where the lecture forms part of an accredited university course; and
- Major scientific research-based Government reports authored or co-authored by Perth Zoo staff or Perth Zoo-supported researchers.

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

Note to this Indicator

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

The increase in the number of research communications produced in 2013-14 reflects the extent of collaborations with external research institutions coupled with the inclusion of Perth Zoo supported student research projects, supervision of research for undergraduate and postgraduate theses and lectures provided to accredited courses at all four WA public universities.

	2011 Actual	2012 Actual	2013 Actual	2014 Actual	2014 Target
Number of research communications produced	27	22	24.33	28	23.67
Total FTEs to produce research communications	20.11	20.67	20.43	20.48	20.25
Research communications produced per FTE	1.36	1.06	1.19	1.37	1.17

Other Financial Disclosures

Pricing Policies of Services Provided

Perth Zoo's admission prices are reviewed annually as part of the State Budget process and any recommended increases by the Zoological Parks Authority require the approval of the Minister. The Zoological Parks Authority has discretion over pricing for other goods and services rendered. An increase in Perth Zoo admission prices from 1 July 2013 was approved as part of the 2013-14 State Budget. Admission prices are advertised on Perth Zoo's website and at the front entrance.

Capital Works

Perth Zoo's capital works program consists of projects that are funded from either Government capital appropriations or internally-generated revenue such as sponsorships, grants and bequests. The Zoo undertook \$3.7 million worth of capital works in 2013-14. Details of the major completed works and works in progress are outlined below.

Completed Capital Projects

Playground

Forming part of the Family Facilities – Visitor Amenities project, an upgrade of Perth Zoo's playground commenced in 2012-13 and was completed in February 2014. The project involved upgrading existing features and the installation of additional play elements with a focus on fun and exploration for children. The upgrade also incorporates sensory opportunities for children with special needs. New features include musical play experiences, storytelling spaces, climbing and exploring opportunities and equipment suitable for those with mobility disability.

In 2013-14, \$261,047 was spent, bringing the total project expenditure to \$378,720. State Government capital works funding of \$262,755 and grant funding of \$115,965 from Variety WA funded this project.

Other

Other capital projects completed in 2013-14 included exhibit and facility upgrades and capital planning.

A total of \$815,469 was spent on projects including fencing and gates in the Australian Bushwalk exhibit, expansion to animal exhibits supporting student and community education initiatives, upgrades to aged sewer infrastructure, office air-conditioning upgrades, fodder storage facilities, security systems, a replacement truck and additional drinking fountains and water refilling facilities for visitors. Minor upgrades to other exhibits and facilities were also completed during 2013-14 along with capital planning to inform future capital developments.

A total of \$69,630 was spent on the purchase of computer equipment using State Government capital works funding.

Other Financial Disclosures

Capital Works in Progress

Sumatran Orang-utan Exhibit

Redesign work for this project was finalised in 2012-13 and construction commenced in 2013-14, with the new Jungle School boardwalk opening to the public in April 2014. At year end there remained some final aspects of the audio-visual interpretation and the installation of gates to be completed. Final payments for the project are expected to be settled in the first quarter of 2014-15.

A total of \$1,869,602 was spent on the project in 2013-14 bringing the total project expenditure to \$3.67 million funded from State Government's capital contribution for the project. A further \$200,000 is expected to be required in 2014-15 to finalise the project and will be sourced from approved State Government capital contributions.

Water Infrastructure Management

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

Following the completion of the detailed project definition plan in 2012-13, the forward works for the fire services aspect of the project progressed to tender and construction in 2013-14. The detailed design of the project also continued during 2013-14. The initial focus of the project is on the delivery of replacement infrastructure to support the Zoo's long-term water management requirements. A total of \$221,027 was spent in 2013-14 bringing the total project expenditure to \$650,792 from the \$11.9 million total budget.

Western Swamp Tortoise Breeding Facilities

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

A total of \$250,812 was spent in 2013-14, with the remaining budget of \$1.12 million to complete the project in 2014-15.

Toilets and Parenting Facilities

Forming part of the Family Facilities – Visitor Amenities project, an upgrade of Perth Zoo's toilet and parenting facilities commenced in 2013-14 with some minor upgrades to existing facilities. The design of new parenting facilities adjacent to the main lawn toilets will commence in 2014-15 and be completed during the year.

Other Financial Disclosures

Capital Works in Progress continued

In 2013-14, \$34,159 was spent on the project with funding from the State Government's capital contribution of \$401,171. The balance of \$367,012 will be required in 2014-15 to complete construction of new parenting facilities.

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

Other

Other work in progress or projects with commitments to be settled in 2014-15 include new and upgraded exhibit fencing, Cassowary and Tree Kangaroo exhibit upgrades, off-display animal holding facilities and office accommodation improvements. In 2013-14 expenditure on these projects was \$180,054.

Employment and Industrial Relations

Staff Profile

Perth Zoo employed 253 people in 2013-14 representing an average of 164 full time equivalents (FTE) over the year. The high head count to FTE ratio reflects the Zoo's continuing commitment to flexible work practices incorporating part-time staff and use of different staffing arrangements to meet relief and seasonal demands for the Zoo's visitor services and education programs. The use of casual staffing pools provides employment opportunities for students studying in relevant fields to gain experience in their chosen careers and professions. Staff employed under external grant funds also affect the annual FTE level.

Employee Profile	2013-14	2012-13
Permanent Full Time	109	107
Permanent Part Time	36	37
Fixed Term Full Time	12	18
Fixed Term Part Time	13	18
Casual	82	57
Trainee	1	2
Cadets	0	2
Total head count	253	241
Full time equivalent (FTE)	164	164

In 2013-14, 13 recruitment processes were completed resulting in 37 new appointments. Of these, 12 were permanent appointments and 23 were fixed-term appointments. The permanent appointments included four contract staff offered permanency following a merit-based selection process, and three promotional opportunities for a staff member who secured the appointment through a competitive merit selection process.

Other Financial Disclosures

Employment and Industrial Relations continued

Staff members, new and current, continued to be provided with options for flexible working arrangements where operationally possible. A total of 26 staff have the capacity to log on and work from home, providing opportunities to balance work with other responsibilities. The table below indicates the level of take-up of other flexible options.

Type of Flexible Working Arrangement	Permanent	Contract	Proportion of Total Staff*
Working Part Time	36	13	28.6%
Flexible Start/Finish Times	53	10	36.8%
Purchased Leave Arrangements	6	0	3.5%

* Total Staff = 171 (excludes casual staff)

Eleven staff elected to leave the Zoo in 2013-14 (representing a 6.4% staff turnover) compared to 17 staff in 2012-13 (9.4% staff turnover). Staff left for a number of reasons including retirement and family care commitments. The majority left to take up new and/or promotional positions within the private and public sector.

The Zoo continued to work hard to attract and retain a diverse workforce. Workforce representation across Indigenous target areas remained stable in 2013-14 with culturally diverse and disability target areas decreasing slightly but we saw an increase in youth target areas. There was a continued strong focus on implementing initiatives in the Zoo's Reconciliation Action Plan. The Zoo's commitment to women in leadership also continued with a number of women supported to attend various leadership forums and workshops. Leadership, staff professional development and indigenous recruitment will be a focus in 2014-15.

Workforce Diversity	Target 2013-14 %	Achieved 2013-14 %	Achieved 2012-13 %
Women in management Tier 1	100	100	100
Women in management Tier 2&3	55	53	53
Indigenous Australians	2	1.6	1.6
People with disabilities	6.6	5.1	7.4
People from culturally diverse backgrounds	8	7.1	7.7
Youth (15 to 24 years)	13.4	10.3	9.1

Industrial Relations

During the year a review of the Facilities and Environmental Services area was undertaken. The objective was to streamline and rationalise the job functions as well as reporting lines. As a result of the review a number of efficiencies were identified resulting in a restructure of the section. The restructure will better integrate work practices and coordination in the delivery of services in maintenance of the Zoo grounds.

A review was also undertaken of the Finance section of the Corporate Development Directorate. This was in response to concerns raised around risk factors and appropriate delegations during leave cover. As a result a new Financial Accountant position was created and will be advertised and filled permanently during 2014-15.

Other Financial Disclosures

Employment and Industrial Relations continued

During the year under review, the Perth Zoo operations staff in the Horticulture and Facilities and Environmental Services sections were transferred to the Government Services (Misc.) General Agreement 2013 from the Zoological Parks Authority Operations Agreement.

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

	Permanent	Contract	Casual	Proportion of Total Staff %
Government Officers	121	25	79	88.9%
Miscellaneous Operations	22	1	3	10.3%
Building & Engineering Trades	2	0	0	0.8%
Total	145	26	82	100%

Workforce Planning and Staff Development

The Zoo's Workforce Plan which identifies current and future workforce needs over the next twelve months is due for review in 2014-15. The Plan incorporates strategies that respond to sector-wide workforce issues and the Zoo's commitment to equal opportunity. Central to this Plan are the priorities to attract and retain appropriately skilled staff, to offer ongoing developmental opportunities and to identify our emerging leaders for succession planning.

The Zoo continued to promote a workplace which encourages staff learning and development. Staff received support for attendance at workshops and seminars, for conference presentations, study assistance, and professional development assistance for in-situ conservation, conference attendance and volunteer work.

The Zoo also continued to provide support for formal programs including government traineeships, Certificate III in Captive Animals and professional development and leadership programs. In addition, 68 people were provided with work experience opportunities in the reporting period.

Other Financial Disclosures

Employment and Industrial Relations continued

In 2013-14, Perth Zoo provided 2,052 hours of formal training to staff at a cost of \$42,000. The increase in formal training hours and slight increase in cost per head was due to a number of courses conducted in-house with an external training provider. This included leadership, customer service and communication training. The formal training hours do not include informal on-the-job learning. There was an estimated 500 hours of further informal on-the-job training however the extent of this training is largely unrecorded.

Employee Profile	2013-14	2012-13
Total formal training hours provided to staff	2,052	1,672
Average hours per FTE	12.61	9.30
Total training Costs	\$42,000	\$40,200
Average training investment per FTE	\$256	\$223
No. of staff receiving study assistance	4	11
No. of staff receiving professional development assistance	6	7
No. of staff who undertook Cert III in Captive Animals	4	7
No. of staff attending conferences	4	2
No. of staff participating in public sector leadership programmes	0	3
No. of Indigenous cadetships	0	2
No. of school-based traineeships	0	0
No. of government traineeships	2	2

Training Focus	Staff Number	Outcome for the Business
Misconduct and Ethics	139	Greater understanding and capacity to manage ethics and integrity and identify misconduct
Leadership Development	16	Increased capacity to meet the operational objectives of the organisation
Occupational Safety & Health	18	Improved ability to manage risk and provide a safe workplace for staff and visitors
Personal and Managerial Development	59	Improved understanding and ability to proactively manage in times of change, conflict and stress
Technical Training	79	Learning new techniques and keeping technical expertise up to date to ensure best practice

Governance Disclosures

Indemnity Insurance Premium

Perth Zoo takes out Directors and Officers Liability Insurance covering members of the Zoological Parks Authority Board and senior management. The limit of liability is \$10 million. The Zoo contributed \$6,094 to the annual premium in 2013-14 with Board members and senior management making a small contribution.

Other Legal Requirements

Electoral Act 1907

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

Expenditure with Advertising Agencies The Brand Agency	\$ 72,700
Expenditure with Market Research Organisations Painted Dog Research Pty Ltd	\$ 46,838
Expenditure with Polling Organisations	Nil
Expenditure with Direct Mail Organisations Ezimap	\$ 32,704
Expenditure with Media Advertising Organisations Carat Australia Media Services Pty Ltd Facebook Ireland Limited Adstream Australia Pty Ltd Adcorp Australia Limited	\$ 153,773
Total Expenditure	\$306,015

Other Legal Requirements

Disability Access and Inclusion Plan Outcomes

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

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

- Information relating to Zoo events, including details on how to purchase tickets by phone or internet, was made available on the Zoo's website.
- The Zoo offered online admission ticket sales via its website.
- Perth Zoo continued to provide free-of-charge carer/companion admission.
- Ten ACROD parking bays for Zoo visitors including two ACROD bus bays were maintained.
- Wheelchair access was provided at major concert events.
- Perth Zoo supported visits from various community groups.
- New Eye to Eye products allow access where physical locations allow it. Eye to Eye animal experiences are paid experiences where visitors can get up close with a range of animal species.

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

- No longer classified as a quarantine location Perth Zoo reviewed and amended the Guide Dogs Accessibility Policy and broadened the Policy to allow assistance animals and privately-owned animals onto Zoo grounds. Whilst certain animal areas remain restricted due to animal welfare issues the change in this policy has heightened the visitor experience of guests with a disability.
- The Zoo maintained its fleet of electric scooters for visitors with mobility impairment with the addition of a heavy duty 'Active Prowler' providing access to hilly sections of the Zoo.
- The Zoo continued to maintain its fleet of 10 wheelchairs. Walking canes are also available for use if required.
- Affordable zebra car tours are provided for the elderly, frail visitors or parents with small children.
- Consideration of access/inclusion issues including non-mobility disability is a formal part of Perth Zoo's project management framework and must be included in capital works projects.

The DAIP checklist was applied to the following projects:

- Orang-utan Visitor Experience Project
 - Variety Playground Upgrade
 - Information Centre Toilets Upgrade
 - Water /Fire Mains Ring Project
 - Discovery and Learning Wallaby Yard
 - The requirement to demonstrate an awareness of and commitment to compliance to the principles of the *Disability Services Act 1993* is included in all tender documentation for Zoo projects.
 - The Zoo provides a free accessibility map catering for a range of disabilities, which is available either online or at the Visitor Information Centre. The map identifies audiovisual, tactile/interactive and olfactory/sensory facilities, as well as tranquil rest areas, keeper talks, automated doors, steep hills and ACROD parking.
- #### Outcome 3: People with disabilities receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.
- Access to information about Perth Zoo services is available by various mechanisms (in person, telephone, publications, internet and email).

Other Legal Requirements

Disability Access and Inclusion Plan Outcomes continued

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

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

- The requirement to demonstrate an 'awareness of and commitment to compliance to the principles of the *Disability Services Act 1993*' is included in all tender documentation for Zoo projects.

- The Zoo provides a free accessibility map catering for a range of disabilities. The map identifies audiovisual, tactile/interactive and olfactory/sensory facilities, as well as tranquil rest areas, keeper talks, automated doors, steep hills and ACROD parking.
- On-the-ground volunteers and trained staff provide special tours and mobility assistance to people with special needs.

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

- Perth Zoo offers a range of ways to make a complaint, including in-person, by telephone, email, internet and comment cards. These mechanisms are available to all members of the community.

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

- Market research was conducted with awareness of DAIP outcomes. Random collection protocols statistically ensured inclusion of those with a disability but in a way that was unbiased towards or against those with a disability.

Outcome 7: People with a disability have the same opportunities as other people to obtain and maintain employment with a public sector.

- Perth Zoo includes a statement in all advertised positions that it is an equal opportunity employer. This statement encourages people from a diverse background, including those with a disability, to apply for positions.
- Work experience opportunities are available at Perth Zoo and provide an opportunity to work for up to two weeks in either the administration or operational areas.
- Flexible working hours are available to staff. This includes working part time or flexible start and finish times.
- Perth Zoo job description forms detail the duties and skills required for a job enabling applicants to determine their suitability for the role.
- Regular personal development planning is undertaken with all staff. This process encourages staff to undertake development courses.

Other Legal Requirements

Compliance with Public Sector Standards and Ethical Codes

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

Public Sector Standards: No breaches were lodged in 2013-14.

Public Sector Code of Ethics: No claims were lodged in 2013-14.

Perth Zoo Code of Conduct: Two suspected breaches of conduct were reported during the year, the same number as last year. Following investigation, only one of the claims was substantiated and appropriate action was taken.

Measures are in place to ensure all Zoo staff are familiar with the Public Sector Code of Ethics and the Zoo's Code of Conduct. Accountable and Ethical Decision Making information sessions were conducted with 136 permanent and fixed-term Zoo staff attending during 2013-14.

Information on Public Sector Standards, the Public Sector Code of Ethics and the Zoo's Code of Conduct is available on the Zoo's intranet and is an important part of the face-to-face induction program for all new staff. Responsibilities are included on all job descriptions and managers and supervisors are provided with information about their role in upholding the standards, the Code of Ethics and the Code of Conduct. Yearly staff performance appraisals also include an area for assessment against the Code of Conduct.

The Zoo's Workforce Development Plan also prioritises this area for continual attention in 2014-15.

Other Legal Requirements

Record Keeping Plan

Perth Zoo has in place a record keeping plan that was approved by the State Records Office in September 2010. The Plan outlines a record keeping program for the agency and describes which records are to be created and how those records are to be kept. 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.

Perth Zoo undertook a significant review of record keeping systems in 2013-14. This resulted in an upgrade of the electronic document and management system from TRIM to HP Records Manager, enabling the organisation to improve its electronic record keeping. A suite of supporting procedures was created to assist staff in this transition.

Statistics generated monthly demonstrate that this upgrade has improved record keeping within the Perth Zoo.

2. The organisation conducts a record keeping training program

Perth Zoo has undertaken a significant upgrade and delivery of its record keeping training. To complement the technology upgrade an in-house training program was delivered to all staff with record keeping responsibilities. This was in addition to the induction program and awareness sessions delivered at staff meetings. An annual calendar of training also provides regular opportunities for staff.

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

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

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

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

Government Policy Requirements

Occupational Safety, Health and Injury Management

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

Perth Zoo is required to conform to relevant State and Federal legislation regarding safety practices and the Zoo provides staff with guidance and training in safe work practices. Staff are required to comply with the Zoo's occupational safety and health (OSH) policies, procedures and guidelines, and to conduct themselves in a safe manner, not placing themselves or others at risk. To ensure this, OSH is covered in all staff induction training, which includes contractors working on site. Health and safety is the responsibility of each individual staff member. Those who supervise and have direct responsibility for staff or contractors are required to raise awareness of health and safety and ensure relevant requirements are clear and understood.

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

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

Perth Zoo is committed to consulting with staff on OSH issues and supports an active OSH Committee, enabling staff to contribute to decisions that may affect their health, safety and welfare at work. As part of Corporate Executive's commitment to OSH, the Director of Corporate Development is a member of the OSH Committee and provides updates to the executive following each bi-monthly OSH meeting.

Formal mechanisms for consulting with staff on OSH matters include:

- regular team meetings with OSH agenda items
- OSH representation on all capital works projects
- online hazard reporting system
- bi-monthly OSH Committee meetings
- access to trained, elected OSH representatives
- monthly rotational OSH inspections of the work site
- procedures for Provisional Improvement Notices
- open access to grievance procedures on the Zoo intranet and in staff briefings

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

Government Policy Requirements

Occupational Safety, Health and Injury Management continued

As part of this approach, the Zoo:

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

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

The number of workers' compensation claims lodged during the year increased from 15 in 2012-13 to 19 in 2013-14. Of these, nine claims involved time off work and two claims resulted in significant lost time.

The Zoo's performance in 2013-14 against targets set out in the Public Sector Commissioner's Circular 2012-05, Code of Practice: Occupational Safety and Health in the Western Australian Public Sector are shown in the table below.

Measure	Actual Results		Results against Target	
	2012-13	2013-14	Target	Comment on result
Number of fatalities	0	0	Zero (0)	Achieved
Lost time injury and/or disease incidence rate	6.09%	5.49%	Zero (0) or 10% reduction on previous 3 years	Achieved
Lost time injury and/or disease severity rate	0	22.22%	Zero (0) or 10% improvement on previous 3 years	Increase due to 2 significant injuries recorded. Will be reviewed in 2014-15 for appropriate improvement action.
Percentage of injured workers returned to work:				
(i) within 13 weeks	100%	77.77%	Actual percentage result to be stated Greater than or equal to 80%	Increase due to 2 staff not returning to work within 13 weeks. Will be reviewed in 2014-15 for appropriate improvement action
(ii) within 26 weeks	100%	100%		Achieved
Percentage of managers trained in occupational safety, health and injury management responsibilities	76%	65%	Greater than or equal to 80%	Further manager training scheduled in 2014-15

Government Policy Requirements

Occupational Safety, Health and Injury Management continued

Perth Zoo's commitment to occupational safety and health, and injury management is further demonstrated in its Workforce Development Plan 2012-15 and promotion of healthy living.

Occupational safety and health initiatives in 2013-14:

- Provided regular reports to the OSH Committee for reviewing hazards and incidents reported by staff on the online system.
- Continued use and development of the ChemWatch system to improve access to compliant Material Safety Data Sheets. Training was provided to system administrators and users.
- Continued with the revised procedures linking the Archibus work order system to Perth Zoo site inspections for better alignment and reporting mechanisms.
- Trained four new safety representatives for the Zoo OSH Committee.
- Continued the employee assistance program providing confidential counselling services – 21 sessions were delivered to staff by the service provider.
- Provided targeted training including first aid training, back care, Zoonosis awareness sessions, suicide prevention and mental health awareness for managers, injury management and fire extinguisher training.
- Conducted 10 emergency drills, involving all staff.
- Undertook the yearly Business Continuity Plan scenario with senior managers and Corporate Executive to review the effectiveness of the disaster recovery plan for continual improvement.
- Continued to provide annual flu vaccinations.
- Made available onsite weekly pilates and massage sessions for staff to access at their own cost.

