

2024

Annual Report

Zoological Parks Authority



Department of Biodiversity,
Conservation and Attractions



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





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In line with State Government requirements, Perth Zoo's annual report – *The Zoological Parks Authority Annual Report 2023-24* – is published in an electronic format. Perth Zoo encourages people to use recycled paper if printing a copy of the report. For the convenience of readers, the annual report has been presented in individual chapters optimised for screen reading, as well as an entire document suited to downloading and print. The Annual Report is presented in PDF format. All sections, except the financial statements, are also provided in Word format.

Zoological Parks Authority
Annual Report 2023-24

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Front cover: Bolivian Squirrel Monkey with newborn baby. Photo by Alex Cearns

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Statement of Compliance

For the Year Ended 30 June 2024

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

In accordance with Section 63 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the annual report of the Zoological Parks Authority for the financial year ended 30 June 2024.

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

The financial statements comply with Australian Accounting Standards – Simplified Disclosures issued by the Australian Accounting Standards Board.



Mrs Marion Fulker AM
Chair

Date: 18 September 2024



Mr Tully Carmady
Member

Date: 18 September 2024





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Perth Zoo Highlights

38,776
MEMBERS



321
WILD BLACK
COCKATOOS
treated at Perth Zoo's
Veterinary Department



804,763
VISITORS



44,470
VOLUNTEER
HOURS



264
ANIMALS
RELEASED INTO
THE WILD



\$300,000 IN
DONATIONS

NATIVE SPECIES BIRTHS
OR HATCHLINGS:

- 47** REPTILES
- 171** AMPHIBIANS
- 55** MAMMALS

7,005
CARERS
ATTENDED
FOR FREE

\$13.6M
capital works
investment

\$158,912,195
WORTH OF FREE
MEDIA COVERAGE



44,174
SCHOOL GROUPS
children and educators



Perth Zoo highlights
on 30 June 2024

Executive Summary

Chairperson's Foreword

This year will stand out as a significant one in Perth Zoo's history as we honoured our past and stepped firmly into our future.

Together with our community, we celebrated the 125th anniversary of Perth Zoo and reflected on our long-standing impact on WA.

And while it is clear that animal welfare practices have dramatically modernised and the visitor experience has grown, our importance in the community remains the same.

The Zoo started as a place for the public to gather and appreciate nature, and today that sentiment remains. We are an integral piece of WA's tapestry.

With this honour comes the responsibility to modernise and consistently strive to provide the best for our animals and the people who choose to spend their time at the Zoo.

The Zoo's innovative Master Plan shapes the next 20 years and, with the first projects

completed and launched, we are now getting a taste of the improved experience to come.

In October 2023, Premier Roger Cook MLA and Environment Minister Reece Whitby MLA officially opened our new café precinct and nature-based playground.

Situated in the heart of the Zoo, these spaces have transformed the way the people of Perth, and beyond, enjoy their inner-city oasis.

These completed amenities represent the first half of the Master Plan's Parkland Heart precinct.

The café precinct is comprised of three separate food and beverage offerings, to provide a diverse offering for Zoo visitors.

Importantly, this hub overlooks the accessible, nature-based playground, featuring a 3-metre



ZPA Board Chair Marion Fulker AM

Chairperson's Foreword (continued)

tall climbable Numbat, to pay homage to the Zoo's conservation efforts for the State's fauna emblem.

The new function centre, The Maali, has helped diversify our audiences and provides opportunities for more people to experience the Zoo in new commercial ways.

The launch of these facilities coincided with the Zoo's 125th birthday party weekend. During this time, the Zoo achieved record-breaking attendance, with more than 104,000 people visiting across a 4-week period.

Strong results like this show us the Zoo's Master Plan is needed. It's modernising our beloved Zoo and enabling us to deliver an improved experience for the community.

As the first Master Plan projects were ticked off, plans were concurrently being finalised for a new and innovative habitat for gibbons at the front of the Zoo.

The Primate Crossing will feature overhead rope pathways, along which gibbons can swing directly above our visitors.

In May 2024, we welcomed the Premier and Environment Minister to officially turn the sod on this project. Construction for the new gibbon habitat is underway.

This financial year, the ZPA Board and Corporate Executive team also launched a new Strategic Plan for the Zoo, shaping the vision for the next five years.

The zoo industry is constantly evolving and it's important that Perth Zoo remains at the forefront of this ongoing change.

Our Strategic Plan represents our collective commitment to embrace change, push boundaries, and to deliver on our promise to protect wildlife, engage our community and be at the forefront of the conservation world.

In our new chapter, the Zoo welcomed new leadership with the appointment of Mr David van Ooran as the new Executive Director.

On behalf of the Board, I would like to thank Ms Claire Wright for acting in the position of Executive Director. Her committed leadership during a period of change was

instrumental in ensuring the Zoo delivered another year of wonderful results.

I would also like to acknowledge the Zoo's leadership team, staff, Docents, corporate partners, donors and Zoo members.

Together, we have achieved another big year for the Zoo and for wildlife.

Thank you to Environment Minister Reece Whitby MLA for his ongoing support. And finally, I'd like to thank my fellow Board Members for their time, expertise and passion.

I am very proud to present the 2023-24 Annual Report results – a historical year for Perth Zoo and a sign of what's to come.



Mrs Marion Fulker AM

Chair, Zoological Parks Authority

Executive Director Foreword

In our 125th anniversary year, Perth Zoo reached new heights and set the scene for a modern era ahead.

With the launch of our new café precinct, playground and function centre, Perth Zoo continued to deliver new ways for visitors to enjoy our inner-city urban oasis.

In 2023-24, 804,763 visitors were welcomed through our gates, making it the Zoo's biggest year on record!

During this historical and busy time, Zoo staff continued to achieve incredible success for our animals, wildlife beyond our gates and wild places all over the world.

And these significant successes solidified our position as a welfare-focused conservation agency.

Plans were announced for our two Asian Elephants to move to their new home just next door in our neighbouring state of South Australia, a major animal welfare outcome.

We worked collaboratively to achieve a world-first in Western Ground Parrot breeding, collaborating with international specialists to delve into artificial insemination.

Our breed-for-release programs continued to thrive, as we released endangered native animals back into the wild with our colleagues within the wider Department of Biodiversity, Conservation and Attractions (DBCAs).

And remarkably, this collaboration saw the Dibbler program come to a successful close after 26-years, with a final 18 Zoo-born animals released onto a predator-free habitat on Dirk Hartog Island.

Our veterinary department continued to be a stalwart for wildlife in the State, providing expert advice at whale strandings, triaging and helping countless endangered black cockatoos and treating animals seized from the illegal wildlife trade.

On a global scale, we supported many in-situ conservation projects through our Wildlife Conservation Action (WCA) program.



Executive Director

David van Ooran

Executive Director Foreword (continued)

And back on home soil, we captured the hearts of our visitors and showcased our role in vital collaborative breeding programs for endangered species with the birth of a Goodfellow's Tree Kangaroo and two Bolivian Squirrel Monkeys.

Magic moments, such as witnessing a tree kangaroo joey poke its head out of mum's pouch, can form core memories and ignite a long-lasting passion for wildlife.

Our innovative Master Plan is working to create more of these magic moments, to strengthen our commercial outcomes and lead to increased conservation success.

Our next Master Plan project is underway, with the sod officially turned for the Primate Crossing at the front of the Zoo.

When completed, guests will be delighted to see gibbons brachiating through the air above them as they enter, something that cannot be seen anywhere else in Australia.

This project is an example of how we can cleverly marry improved animal welfare with magic moments for visitors.

As the Zoo continues to change around us with our Master Plan, our visitor experience continued to grow and improve.

Our 125th birthday party event attracted 8,519 visitors across the two-day celebrations, and the stunning Wild Lights activation attracted 79,580 across the four-week period.

We celebrated diversity by marching in Perth's Pride Parade for the first time and threw our own Pride at Perth Zoo event with free entertainment to showcase that our Zoo, always has and always will be for everyone.

More than 44,000 school students attended our Zoo for education lessons. Our outdoor classroom plays a pivotal role in inspiring the next generation of conservationists.





Executive Director Foreword (continued)

Our membership base continues to grow, as we hit 38,776 members.

Our Zoo is multi-faceted, but one thing that unites every single staff member and volunteer is passion.

To our staff and volunteers, thank you for your unwavering passion for wildlife, thank you for educating and exciting our visitors, and well done on another year of incredible annual report results.

David van Ooran
Executive Director

Performance Summary



Actual Results Versus Budget Targets Financial Targets

	2023-24 Target ⁽¹⁾ \$000s	2023-24 Actual \$000s	Variation ⁽²⁾ \$000s
Total cost of services (sourced from Statement of Comprehensive Income)	28,857	34,648	5,791 ^(a)
Net cost of services (sourced from Statement of Comprehensive Income)	11,132	13,333	2,201 ^(b)
Total equity (sourced from Statement of Financial Position)	121,816	116,351	(5,465) ^(c)
Net increase/(decrease) in cash held (sourced from Statement of Cash Flow)	(1,026)	1,394	2,421 ^(d)
Approved salary expense level	14,601	15,058	457 ^(e)

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

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

(a) Includes employment and other costs for ongoing service delivery and to support increased revenue generation capacity. Main areas of operational service delivery costs related to cost escalations for a range of contracted services and increasing depreciation expenses for the larger asset base. A contribution of \$1.5 million funded by the State Government was also provided towards the construction of elephant facilities at Monarto Safari Park in South Australia as part of the future rehoming of Perth Zoo's remaining elephants in 2024-25.

(b) Net cost of services was higher than expected due mainly to the one-off elephant rehoming costs incurred during the period. A range of other operating cost increases were linked to general cost escalations for contracted services.

(c) Total equity was lower than the original budget following revisions to original major project delivery schedules and cash flows. The next major project in the Perth Zoo Master Plan is the construction of a Primate Crossing and refurbishment of the main lawn. Construction commenced in May 2024, with the project to be completed in 2024-25.

(d) Higher than estimated due to an increase in the level of restricted funds at year end to meet expenditure commitments in 2024-25. This includes funds to support future capital works delivery and the remaining costs of rehoming Perth Zoo's elephants to South Australia.

(e) Due to increased costs associated with service delivery and a range of revenue generation activities.

Performance Summary



Summary of key performance indicators

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

	2023-24 Target ⁽¹⁾ \$000s	2023-24 Actual \$000s	Variation ⁽⁴⁾ \$000s
Key effectiveness indicator: Average level of visitor satisfaction at Perth Zoo	86%	86%	Nil ⁽²⁾
Service 1: Visitor services and public programs provided at Perth Zoo			
Key efficiency indicator: Average cost per visitor at Perth Zoo	\$35.22	\$3.25	\$2.03⁽³⁾

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

(2) Perth Zoo continues to achieve very high visitor satisfaction levels.

(3) The average cost per visitor of \$37.25 was 6% above the target and the result of a higher operating costs. Service delivery costs were impacted by higher than expected cost escalations and costs for a range of reviews and strategic planning activities.

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

Performance Summary



Summary of key performance indicators

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

	2023-24 Target ⁽¹⁾ \$000s	2023-24 Actual \$000s	Variation ⁽²⁾ \$000s
Key effectiveness indicator:			
Number of threatened species offspring bred for release into natural habitats			
Western Swamp Tortoise	30	52	22⁽²⁾
Numbat	12	14	2
Note: The figures include animals which survived more than 30 days after birth.			
Service 2: Research and conservation partnerships			
Key efficiency indicator:			
Research communications produced per Full Time Equivalent (FTE)	1.10	1.25	0.15⁽³⁾

- (1) As approved for key audited indicators for the ZPA that are not specified in the DBCA Budget Statements.
- (2) Good breeding success for Western Swamp Tortoise and work continues to identify new translocation sites for this species.
- (3) Increased research communications included refereed scientific papers, lectures to accredited tertiary courses and conference presentations.
- (4) For further details and explanation refer to the Key Performance Indicators in the Disclosure and Legal Compliance section.

Report on Operations

Animals in Perth Zoo's care as at 30 June 2024

There are currently 91 Australian native species (68%) and 43 exotic species (32%) on site.

Of the Australian native species, 81 (60% of total number of species on site) are found in WA, while 10 species (7% of total number of species on site) are only found in states other than WA.



Asian Small-clawed Otter

NATIVE VERSUS EXOTIC

91

Australian native species

43

Exotic species

LOCAL VERSUS NATIONAL

81

Local species

10







National species



Report on Operations



Perth Zoo Taxonomic Groups on 30 June 2024

134 TOTAL SPECIES	 4 Total invertebrates	 8 Total fish	 6 Total amphibians	 37 Total reptiles	 32 Total birds	 47 Total mammals
91 NATIVE SPECIES	3 Native invertebrates	7 Native fish	5 Native amphibians	28 Native reptiles	30 Native birds	18 Native mammals
43 EXOTIC SPECIES	1 Exotic invertebrate	1 Exotic fish	1 Exotic amphibian	9 Exotic reptiles	2 Exotic birds	29 Exotic mammals

Report on Operations

New home for Asian Elephants

In 2023-24, a new home, Monarto Safari Park, was identified and secured for Perth Zoo's two Asian Elephants, Permai and Putra Mas.

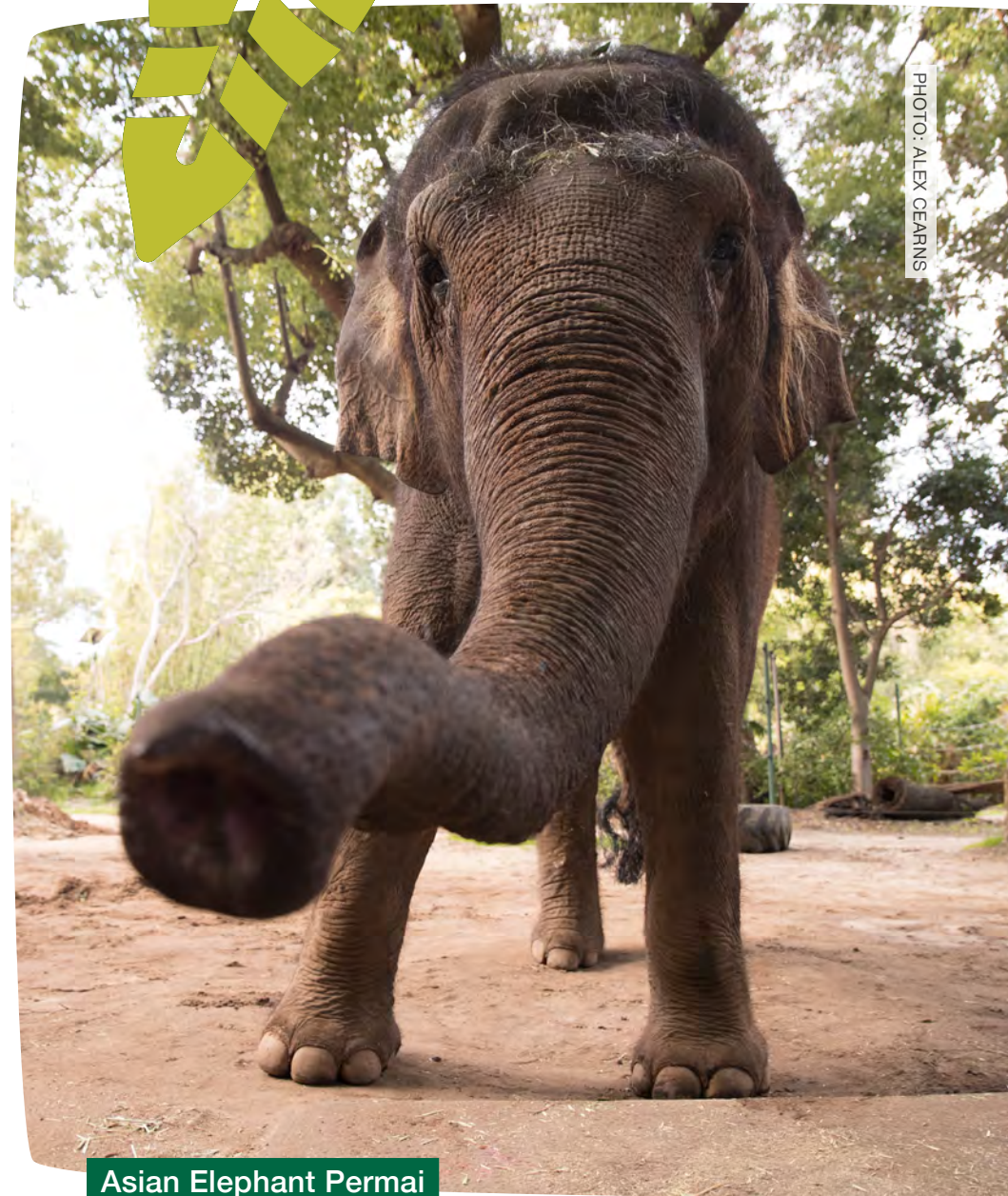
Working collaboratively with regional colleagues at Zoos South Australia, the new habitat at Monarto Safari Park will be home to five elephants when completed.

One female elephant from Auckland Zoo and two females from Taronga Zoo Sydney will also be joining Permai and Putra Mas.

This represents a significant positive welfare outcome for Permai and Putra Mas, enabling them to live in an appropriate social structure and with a larger habitat to exhibit natural behaviours.

Following the loss of matriarch Tricia in 2022, the Life Sciences team have continued to monitor the welfare of female Permai and male Putra Mas. As expected, Putra Mas showed minimal signs of impact. Permai experienced grief and her welfare continues to be closely monitored.

Operational planning and animal crate training has progressed throughout the year to prepare the elephants for transportation to South Australia. Regular planning meetings with Monarto Safari Park and Auckland Zoo are ongoing, with crate design details advancing for engineering review.



Asian Elephant Permai

Report on Operations

Significant births

In 2023-24, Perth Zoo welcomed two endangered Bolivian Squirrel Monkeys through involvement in the regionally coordinated breeding program. Perth Zoo remains one of the only zoos in the region currently breeding this species.

Due to complex social structures and potential intergroup aggression, a robust management plan was developed to coordinate a successful breeding outcome. Perth Zoo's learnings have been captured and helped to inform best practices for management of the species within the region.

An endangered Goodfellow's Tree Kangaroo was born in October 2023 and was visible to visitors

in the pouch in early 2024. The female joey is the fifth born at the Zoo as part of the globally coordinated breeding program.

To raise awareness for the species and increase educational advocacy, a public naming competition was held. Perth Zoo's conservation partner, the Tenkile Conservation Alliance, based in Papua New Guinea (PNG) provided three significant names for the public to vote for.

The winning name 'Muku' represents a village in PNG where Perth Zoo has provided support for conservation work for wild tree kangaroos and local communities.



Goodfellow's Tree Kangaroo joey Muku in Kaluli's pouch

Report on Operations

Significant transfers

In 2023-24, Perth Zoo continued to collaborate with other welfare-accredited zoos to best manage exotic and native populations. These collaborative operations involved animals being moved in and out of Perth Zoo to suit breeding recommendations and improve social structures.

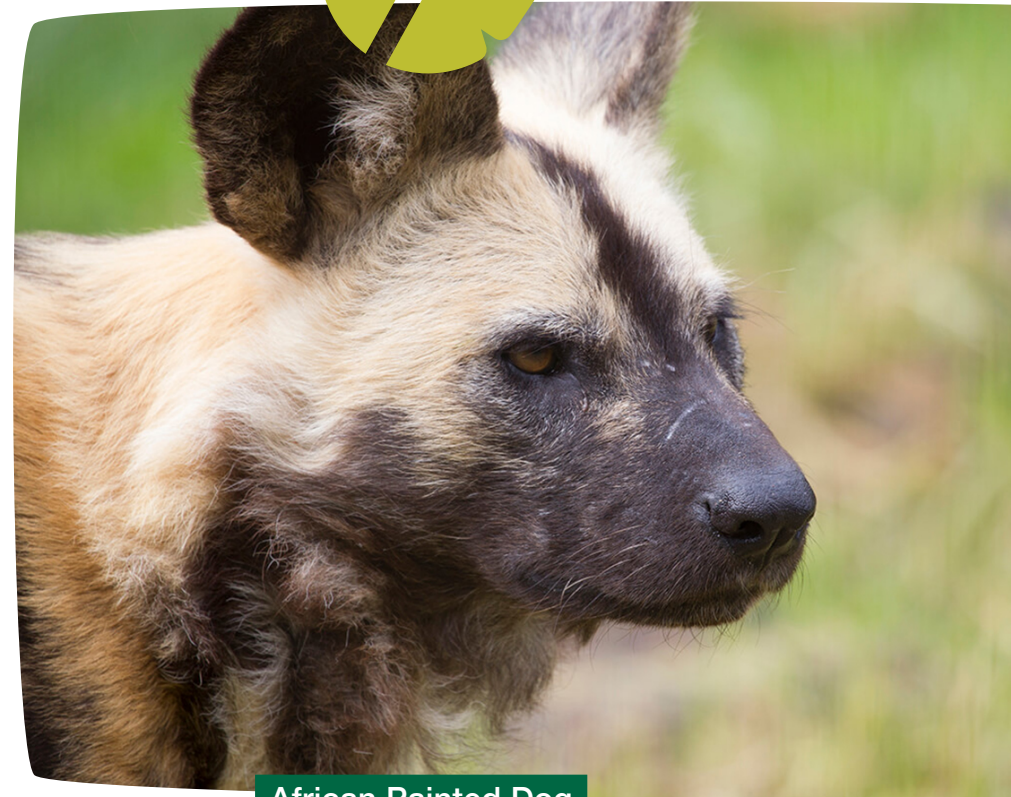
A pack of seven female African Painted Dogs were transferred out to Tasmania Zoo in August 2023. Due to complex social structures within the species, this move enabled a positive welfare outcome for the pack.

Two Asian Small-clawed Otters, Saati and Squid, arrived in December 2023 from different facilities. As part of the regionally

coordinated conservation program, the new pair were given a breeding recommendation and were successfully introduced at Perth Zoo.

The bachelor group of five male otters moved from Perth Zoo to Gorge Wildlife Park in South Australia to accommodate the new breeding pair.

Two male Little Penguins, Barney and Pip, joined the Zoo's colony from Penguin Island.



African Painted Dog



Report on Operations

Wetlands frog upgrades

Upgrades to the Wetland Frog exhibits have improved environmental conditions for the White-lipped Tree Frogs, Green Tree Frogs and Splendid Tree Frogs. The landscaping works included adding a new drainage layer, substrate layer, as well as palm stems, branches and life plants to recreate and mimic a wild habitat.

Specialist lighting has been installed to support vitamin D3 production and calcium metabolism for the frogs, and the optimised lighting supports plant growth. Thermostat controlled heating and a dedicated misting system have also been fitted to support optimal environmental conditions, and three separate timer-controlled electrical circuits optimise temperature, UV and daily photoperiod.



Splendid Tree Frog

Report on Operations

Kyloring – Western Ground Parrot

Perth Zoo continued to work with various stakeholders on conservation efforts for the critically endangered Western Ground Parrot (WGP).

A collaborative research project with the University of Western Australia, DNA Zoo, University of Adelaide and CSIRO (funded by the Threatened Species Initiative) achieved an important milestone, sequencing the Eastern and Western Ground Parrot and Night Parrot genomes. This will enable genome comparisons to support conservation of the Western Ground Parrot in WA.

During the Western Ground Parrot breeding season, internationally renowned animal reproduction experts, Professor Michael Lierz and Doctor Dominik Fischer, spent two weeks at Perth Zoo.

Semen samples were successfully collected from three male birds. From these samples, further knowledge has been gained, including characterising WGP sperm samples for the first time. Analysis of the egg laid after the artificial insemination also proved the sperm had reached the egg, but no embryo had developed. This enables the Zoo to refocus efforts on optimising husbandry and management for next season.



Western Ground Parrot

Native Species Breeding Program



In accordance with Species' Recovery Plans, the Native Species Breeding Program (NSBP) successfully bred and reared several species for release. This year, the following Zoo-bred and Zoo-reared animals were released into wild habitat:

- **Numbats** to Secret Rocks Mallee Refuge, SA.
- **Dibblers** to Dirk Hartog National Park.
- **White-bellied** and **Orange-bellied Frogs** released to protected habitat near Margaret River.

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

- **Dibbler:** Final release of dibblers to Dirk Hartog Island and completion of the long-running dibbler breeding program.
- **Western Swamp Tortoise:** Research into optimising incubation methods to maximise the health of hatchling tortoises.
- **Margaret River Hairy Marron:** Critically endangered marron were bred at Perth Zoo for the second consecutive year. Work continues to establish a breeding program for this species, including genetic analysis of all the breeding animals.
- **Western Ground Parrot:** Participation in research into assisted reproductive technology for the species.
- **Quenda:** Monitoring of a wild population at Craigie Bushland.

**ANIMALS
RELEASED
TO THE WILD**

13
Numbats

66
Dibblers

118
White-Bellied
Frogs

67
Orange-Bellied
Frogs



Dibbler



Numbat



Perth Zoo vet performs cockatoo procedure

Conservation Medicine



Perth Zoo staff continued to be a key source of ongoing veterinary support on cockatoo health, welfare and research for various stakeholders including DBCA, the Department of Primary Industries and Regional Development (DPIRD), Murdoch University and various animal rehabilitation centres.

In addition to 321 black cockatoos, 80 other birds and 343 mammals were attended to the Zoo's veterinary team. Of the mammals, 252 cases related to mass whale stranding events.

Perth Zoo veterinarians assessed 75 reptiles, including 71 confiscated via the illegal wildlife trade.

The veterinary department received funding from Main Roads WA to assist with the black cockatoo conservation medicine program. This funding of \$250,000 over two years has supported the ongoing delivery of the program, which to date has helped more than 2,500 black cockatoos from all over the state.

The veterinary team assisted in mass pilot whale stranding in Cheyne's Beach in Albany and Geographe Bay near Dunsborough, as well as a Humpback Whale calf stranding in Denmark.

321 WILD BLACK COCKATOOS
Treated at Perth Zoo's Veterinary Department

- 120 Carnaby's Cockatoos
- 16 Baudin's Cockatoos
- 185 Forest Red-tailed Black Cockatoos



134 WILD BLACK COCKATOOS
Rehabilitated and released back to the wild

- 42 Carnaby's Cockatoos
- 6 Baudin's Cockatoos
- 86 Forest Red-tailed Black Cockatoos

Scientific Research

A total of 31 research outputs were produced throughout the year, in partnership with DBCA's Biodiversity and Conservation Science division.

Research highlights included:

- A paper describing the features of hindlimb paralysis syndrome in Carnaby's Cockatoos (CHIPS),
- a paper reviewing innovative approaches undertaken in restoring the former faunal assemblage of Dirk Hartog Island, and
- the development of a novel technique for measuring shell hardness in Western Swamp Tortoises.



Western Swamp Tortoise

Animal Welfare

The Perth Zoo Animal Welfare Review commenced in the 2022–23 financial year and is now in its final stages of data collection.

The review was designed in collaboration with animal welfare researchers at the University of Melbourne.

A total of 134 species have been reviewed with the aim to scientifically quantify the welfare of every species and provide the foundation for continuous evaluation and improvement.

The review is a key part of an effort to ensure operations across all facets of the Zoo incorporate the latest in animal welfare science.

Some initial welfare enhancements, due to the review, have included the introduction of new substrates and retreat areas for some reptiles.




Bearded Dragons

Artificial Intelligence

In collaboration with Microsoft, Perth Zoo has worked with software company Arkahna to create a customised AI bot, using Azure OpenAI technology.

The AI bot has been provided with some examples of Perth Zoo's daily animal care notes written by Life Sciences staff. Research is underway to test the AI's abilities to find meaningful patterns in the data that are beneficial for assessing and monitoring animal welfare.





“The new playground and cafe are fantastic. Completely changes the feel of the Zoo, so fresh and vibrant. Well done!”



Master Plan 2040

To meet the challenges and opportunities of the future, Perth Zoo has embarked on the delivery of the *Master Plan 2040*.

As Western Australia's only zoological park, Perth Zoo plays a unique role in connecting hundreds of thousands of visitors with nature. A key objective of the Master Plan is to recreate environments and habitats within the Zoo that transport visitors to other locations, immersing them in the natural world.

The reporting year has seen some exciting milestones in the 20-year transformation, including:

- completing the construction of the new Café and Playground, the first phase in the transformation of the Parkland Heart Precinct,
- commencing construction of the Primate Crossing and refurbishment of the main lawn, the final stage in the Parkland Heart Precinct development to be completed early 2025,
- future proofing our power through the upgrade of the High Voltage Power infrastructure,
- designing the expansion of the African Savannah, and,
- planning for the Orangutan Asian Rainforest and Conservation Science Precincts.

Underpinned by forward thinking concepts and innovative design, these projects build on existing successes to lay the foundation for a future Perth Zoo that is inspiring, responsive, and captivating.



Sustainability



Perth Zoo Sustainability

- Natural gas usage was decreased by over 18,000 cubic metres, a saving of nearly 40% on last year.
- 1,690 cubic metres of organic waste was diverted from landfill via the compost project, recycling valuable carbon and nutrients.
- Waste to landfill was reduced by 9% on last year, despite an increase in visitation.
- 83.94 tonnes of recyclable material was diverted from landfill.
- In partnership with Scouts WA, more than 5,021 containers were diverted from landfill via Containers for Change.

18,000
cubic metres

decrease in
natural gas usage

1,690
cubic metres

diverted from landfill
through composting

9%

reduction of
landfill waste

83.94
tonnes

recyclable material
diverted from landfill

5,021
containers

diverted from landfill via
containers for change

Polyphagous Shot Hole Borer Infestation

This year, Perth Zoo continued to work with DPIRD to monitor and eradicate an exotic plant pest, the Polyphagous Shot Hole Borer (PSHB).

An incursion of PSHB *Euwallacea fornicatus* was detected in WA in August 2021. The first detection was in East Fremantle and subsequent detections have been made in suburbs along the SwanCanning River.

PSHB is a wood-boring exotic beetle that excavates tunnels in stressed and healthy trees. PSHB cultivates the *Fusarium* fungus which may cause stem dieback and potential tree death in some species.

To date, 171 trees at Perth Zoo have been identified as either reproductive hosts, nonreproductive hosts, or showing signs of infestation by the PSHB.

In 2023-24, 14 trees were removed bringing the total removals to date to 87. With Perth Zoo's tree collection being in excess of 2,300 trees, the urgency to contain the spread of the beetles is paramount to protect the precious botanical estate.





Public Engagement

In 2023-24, the Zoo had a record-breaking 804,763 visits, and the number of Zoo members increased to 38,776 at year end (up from 38,150 at 30 June 2023).

Visitor attendance	2018-19	2019-20	2020-21	2021-22	2022-23	2023-24
	719,226	552,829	744,812	689,273	798,271	804,763



804,763 PEOPLE VISITED
PERTH ZOO

38,776 MEMBERS
1.6% increase



44,174 SCHOOL STUDENTS
AND EDUCATORS VISITS

5,195 STUDENTS AND
PROFESSIONALS
participated in Discovery and Learning workshops

Public Engagement

Discovery and Learning

Perth Zoo's Discovery and Learning team provides curriculum-linked education programs and community engagement experiences to raise awareness and inspire action for conservation.

Each program is tailored to suit a specific audience, with offerings available for all ages including early years, primary and secondary school, tertiary students and professionals.

Programs are designed to be interactive and experimental, aiming to nurture a lifelong appreciation for wildlife and the environment.

In 2023-24, more than 44,174 school students and educators visited the Zoo. More than 60 percent of the schools that visited also participated in a facilitated Discovery and Learning program.

A further 5,195 students and community members, ranging in age from 12-months old to adults, participated in community education programs or team building activities.

Discovery and Learning also provides on-site and off-site advocacy and interpretation.



Dr. Jane Goodall at Perth Zoo



Wildlife Warriors



Public Engagement

To support this, a new position commenced in the team, the Saving Wildlife Community Coordinator. This role develops outreach community education to empower positive behaviour change.

Other Discovery and Learning highlights included:

- the installation of the Wild About Babies statues by Gillie and Marc. This free art initiative was supported by the City of South Perth, Yagan Squar, Elizabeth Quay and Development WA;
- the creation of an interactive Wild Art Trail in collaboration with Nature Play WA using the Play Trails app;
- the installation of additional play elements in the new playground including large gum nut sculptures, and;
- school students in the WA Roots and Shoots program enjoyed a facilitated visit with world-renowned conservationist Dr. Jane Goodall at Perth Zoo.



Early years Discovery and Learning participants

Public Engagement

Events

Due to the continued success of the annual Late Lights activation, Perth Zoo was once again illuminated during the Spring school holiday evenings. Across the four-week period, Wild Lights brought an additional 79,580 visitors through the gates.

On 14–15 October, Perth Zoo hosted a community birthday party weekend to celebrate the Zoo's 125th anniversary with the public. Across two days, 8,519 guests attended.

In November, the Zoo hosted its inaugural Pride Event to celebrate a commitment to creating a diverse and inclusive environment, both for staff and visitors.

Zoocoustics was also held in November with an acoustic line up of Australian talent over two nights attracting 1,081 concertgoers.

To round out the calendar year, 5,251 people celebrated the end of year at Zoo Year's Eve, enjoying free entertainment and a late close. This led into Summer Sundowners in January, where the Zoo stayed open late on Saturday evenings attracting 80,006 visitors.

A new event was introduced, May the 4th be with Zoo, featuring free roving superhero characters. This one-day event attracted 6,607 guests.

A new behind the scenes product was developed and launched with the Sumatran Tiger. The full suite of Close Encounter products continues to prove popular with 14,184 bookings during the year.





Public Engagement

Marketing and Communications

In 2023-24, \$158,912,195 worth of free media coverage was achieved for the Zoo (based on equivalent advertising standard rates), reaching a cumulative audience of 86,358,825 people.

The announcement of the upcoming Asian Elephant transfer to Monarto Safari Park in SA gained significant local and national coverage.

Further communication highlights included:

- the completion and launch of the Zoo's first Master Plan projects: the café precinct, function centre and playground;
- the Zoo's 125th birthday;
- the completion of the Dibbler breed-for-release program;
- inside the Veterinary Hospital: various native and exotic health-checks, and;
- the birth of an endangered Goodfellow's Tree Kangaroo joey and two Bolivian Squirrel Monkey babies.

8.7%

More
Facebook
followers



2.9%

More
X (Twitter)
followers



5.4%

More
Instagram
followers



0.8%

More
TikTok
followers



5.9%

More
Youtube
subscribers



Public Engagement

In 2023-24, Perth Zoo continued to strengthen its audience base by implementing optimised content, and through use of industry insights and trends.

Perth Zoo's Facebook page had the biggest growth, with an increase of 16,213 followers. The introduction of curated LinkedIn content raised the Zoo's profile in corporate audiences and drove a follower growth of 34.29% year-on-year.

By leveraging enhanced first party data sets, Perth Zoo's series of paid digital campaigns successfully promoted key offerings including school holiday visitation, memberships and retail, helping to deliver a record annual visitation of 804,763.

This integrated marketing activity also helped drive record visitation for the Zoo's 125th Birthday celebrations and supported the Zoo's best performing fundraising campaign, the 2023 end-of-financial-year vet appeal.

The Zoo's visitor experience survey collected 2,378 responses, with the average Net Promoter Score (NPS) being +53 which is considered 'excellent' by industry standard.



Environment Minister Reece Whitby, ZPA Chair Marion Fulker, Premier Roger Cook and local member Geoff Baker turn the sod on the Primate Crossing



Wild Lights at Perth Zoo



Public Engagement

Fundraising

Perth Zoo is grateful to receive support from members of the community. Over the past year, generous benefactors have contributed approximately \$300,000.

This was achieved through donation appeals, donations when purchasing admission tickets, onsite donations at the Zoo, purchasing Saving Wildlife Products, undertaking close encounter experiences, symbolically adopting animals, and providing gifts to the Zoo in wills.

These funds assist important work being undertaken to protect threatened wildlife both at the Zoo and in natural habitats.

Corporate Partnerships

Perth Zoo values the ongoing commitment of corporate partners and supporters that share the Zoo's vision of saving wildlife.

This year, partners contributed over \$1.7 million of cash and in-kind support to Perth Zoo.

This valued support ranges from investment in innovative education programs, support of wildlife projects in the Zoo and the wild, to the provision of goods, services, and time.

Commercial Partnerships

Perth Zoo would like to extend gratitude to the crucial role commercial partners play in assisting the Zoo in delivering a world-class visitor experience and securing a more sustainable future.

In 2023-24, commercial partners Coca-Cola Europacific Australia and Streets (Unilever) made a combined annual conservation contribution of more than \$50,000. Streets (Unilever) also contributed an additional \$27,435 in funds for the redevelopment of the Carousel Ticket Booth which became operational in April 2024.

This year, Perth Zoo also welcomed a new commercial partner, Restaurant Associates Venues (RA Venues), as the food and beverage operator for the new café precinct and function centre. These venues commenced operations in September 2023.

The state-of-the-art facilities with RA Venue's innovative catering services and commitment to quality will provide the Zoo an opportunity to reach new audiences and welcome even more visitors through the door.

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



PLATINUM



JCDecaux



GOLD



RioTinto



SILVER



BRONZE



CORPORATE SPONSORS

Midland Brick

Public Engagement



Conservation Partners

Perth Zoo's Wildlife Conservation Action (WCA) program is a fundamental pillar of Perth Zoo's conservation work, with in-situ partnerships enabling broader impact beyond the boundaries of the Zoo itself.

This year, WCA distributed \$265,000 in funding to support on-the-ground in-situ conservation work all over the world. This helped provide conservation partners with the resources needed to carry out projects supporting wildlife, environments, and people.

Perth Zoo's knowledge of the multidisciplinary nature of wildlife conservation assists in supporting our conservation partners through capacity building in local communities, controlling invasive animal and plant species; funding anti-poaching units and mobile education units, enabling scientific research initiatives and more.

In addition to funds, the Zoo also provides in-kind support through donations of art for fundraising, venue hire, event promotion, and cross-collaboration on social media channels to promote conservation work and raise awareness.

In 2023-24, Perth Zoo commissioned an external review of WCA to ensure the current administration and governance approach for the program was aligned to the Zoo's new strategic and goals as a modern conservation organisation, and commensurate with industry benchmarks. Key recommendations including strengthening positioning and revenue streams will be actioned in the new year.



Public Engagement

Grant Conservation Partners



In-kind Conservation Partners



Public Engagement



Perth Zoo Docent Association

The Perth Zoo Docent Association (PZDA) is an independent incorporated volunteer organisation that has operated continuously for 42 years. The PZDA has 288 active members who are committed to volunteering a minimum of 2 days per month.

In 2023-24, volunteers contributed a total of 44,470 hours.

The contributions of the PZDA benefits the local community, region and state through a range of different community conservation activities.

At Perth Zoo, Docents interact with visitors to share information about the animals, provide educational conservation messaging and discuss how visitors could make small adjustments to help the environment and assist with global conservation efforts.

In the Life Sciences section, PZDA members assist the animal care and behavioural enrichment programs.

The behavioural enrichment team help the Zoo source and supply articles like hessian bags, cardboard boxes and tubes, and help assemble articles used for animal behaviour enrichment. This team also supports Zoo activities by harvesting termites for Numbats at NSBP.

The animal care Docent team continued to provide valuable support to the Life Sciences and Horticulture teams this past financial year.

Key outcomes:

- Behaviour Docents monitored a variety of species with a focus on interactions between individuals in shared exhibits. Nocturnal House observations have been completed to document the behaviour of the feathertail gliders, with Numbats and lions also observed. Behaviour Docents provide valuable insights into animal behaviour, providing opportunity to improve their welfare,



Public Engagement

- The nutrition team continued to assist with the food preparation for the majority of species throughout the Zoo and helped make enrichment to provide mentally stimulating and species-specific activities for animals, to engage natural behaviours and instincts,
- The habitats team provided great assistance to Life Sciences and Horticulture, helping maintain and improve exhibits and gardens to the highest level.
- Members of the PZDA made a significant contribution to Perth Zoo events in 2023-24, assisting with weddings and functions, running special animal day experiences for visitors and assisting with Close Encounter experiences for the visitors with the giraffes.
- PZDA members also contribute to Discovery and Learning, supporting A-Zoo early childhood sessions and school holiday experiences.

NUMBER OF SPECIES OBSERVED AND DOCUMENTED BY PZDA



4

Birds



3

Reptiles



3

Mammals



5

Fish

Public Engagement



Taronga Training Institute

The partnership between Perth Zoo and Taronga Conservation Society Australia continues its success into the ninth year of providing vocational training in animal care and zoo-keeping in Western Australia.

The *Certificate III in Wildlife and Exhibited Animal Care* continues to achieve an exceptionally high completion rate, with 92 percent course completion in 2023 at Perth Zoo.

Notably, the course continues to attract and be accessible to adult learners with diverse needs demonstrating the industry's suitability to those with a range of learning styles.

Four students from the 2023 cohort of 26 students were employed by Perth Zoo after graduating.

Clontarf Traineeship

In 2023-24, Perth Zoo continued its collaborative workplace program with Clontarf Aboriginal College.

Through the hands-on traineeship, high school students work with Zoo staff towards a *Certificate II qualification in Conservation and Ecosystem Management*.

Opportunities have been diversified to include work experience with exotic animal species and more office-based tasks. This variety helps equip students with job-ready skills to enhance their future employment prospects.

Students have worked across many operations including horticulture, education, animal care, park maintenance and within the NSBP.

In this financial year, three students have graduated from the program and one new student commenced.

One student was merit selected for casual employment in the Zoo's Discovery and Learning team.

The program is delivered through a partnership with Perth Zoo, Clontarf Aboriginal College and the Shoreline Foundation Ltd.



Feedback and Complaint Resolution

Feedback

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

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

In 2023-24, the Zoo received a total of 1,748 comments. This included 348 general feedback, 994 appreciation and 406 complaints.

Actions resulting from customer feedback included:

- Numerous minor modifications to the new playground, including moving trip hazards, modifying soft fall, relocating or covering hot surfaces and reducing fall from height risk,
- Levelled a range of pathways across the Zoo site to remove trip hazards and improve accessibility,
- Improved interpretation and directional signage across the site,
- Planning and design for a Changing Places facility to allow people with disability and high support needs to access suitable bathroom facilities, and,
- Modifications to new café offerings including modified opening hours, additional locations across the Zoo and expanded food choices.

Feedback and Complaint Resolution



All feedback is collated into a consolidated report which is distributed to all managers and Corporate Executive monthly.

This assists with forward planning, maintenance programs, minor works and service improvements.



Feedback and Complaint Resolution



Comments of appreciation from visitors include:

"We attended the painted dog talk on Saturday, Keeper Sally was so engaging we could have listened to her all day."

"Zoo volunteers were amazing today. They know so much and they are so helpful. Loved it!"

"Wonderful day out with family. The wheelchairs are a great service. Thankyou!"

"Had a fantastic time on the Zebra car ride! Volunteers are fantastic and was such a highlight for a great price!"

"The Members Morning was fantastic! We got to meet and chat to so many keepers and really felt like we were a part of the Zoo community! We love being members! Thank you."



“I always love going to Perth Zoo because you get so much choice in terms of animals to see and beautiful scenery and overall a wonderful experience.”

Auditor's Opinion



Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

Zoological Parks Authority

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

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

- the statement of financial position as at 30 June 2024, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended
- notes comprising a summary of material accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Zoological Parks Authority for the year ended 30 June 2024 and the financial position as at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Responsibilities of the Board for the financial statements

The Board is responsible for:

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Opinion

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

In my opinion, in all material respects, the controls exercised by the Zoological Parks Authority are sufficiently adequate to provide reasonable assurance that the controls within the system were suitably designed to achieve the overall control objectives identified as at 30 June 2024, and the controls were implemented as designed as at 30 June 2024.

The Board's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Zoological Parks Authority for the year ended 30 June 2024 reported in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions (legislative requirements). The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators report of the Zoological Parks Authority for the year ended 30 June 2024 is in accordance with the legislative requirements, and the key performance indicators are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2024.

The Board's responsibilities for the key performance indicators

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

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

Auditor General's responsibilities

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

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

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

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

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

Other information

The Board is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2024, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

This auditor's report relates to the financial statements and key performance indicators of the Zoological Parks Authority for the year ended 30 June 2024 included in the annual report on the Authority's website. The Authority's management is responsible for the integrity of the Authority's website. This audit does not provide assurance on the integrity of the Authority's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Aram Madnack
Acting Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
18 September 2024

Financial Statements

Zoological Parks Authority

Certification of financial statements for the reporting period ended 30 June 2024

The accompanying financial statements of the Zoological Parks Authority have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2024 and the financial position as at 30 June 2024.

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



Melanie Price
Chief Finance Officer

Date: 16 September 2024



Tully Carmady
Deputy Chair

Date: 16 September 2024



Jamie Fini
Member

Date: 16 September 2024

Zoological Parks Authority

Statement of comprehensive income for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
COST OF SERVICES			
Expenses			
Employee benefits expenses	2.1(a)	16,785,501	17,183,246
Supplies and services	2.2	11,965,053	9,110,433
Depreciation expense	4.1, 4.2	4,647,691	4,074,771
Cost of retail shop sales	3.4	971,507	1,024,034
Net loss on disposal and derecognition of non-current assets	2.3	277,858	279,507
Finance costs	6.3	404	863
Total cost of services		34,648,014	31,672,854
Income			
Admissions	3.2	12,256,206	11,635,721
Memberships	3.3	2,770,838	2,728,672
Retail shop sales	3.4	2,309,953	2,557,313
Grants, sponsorships and fundraising	3.5	1,628,052	3,660,420
Commercial activities	3.6	1,782,668	1,559,899
Interest revenue	3.7	314,807	159,438
Other income	3.8	252,097	197,308
Total income other than income from State Government		21,314,621	22,498,771
NET COST OF SERVICES		13,333,393	9,174,083

Zoological Parks Authority

Statement of comprehensive income for the year ended 30 June 2024 (continued)

	Notes	2024 \$	2023 \$
Income from State Government			
Income from other public sector entities	3.1	13,888,000	12,101,000
Resources received	3.1	10,956	4,142
Total income from State Government		13,898,956	12,105,142
SURPLUS/(DEFICIT) FOR THE PERIOD		565,563	2,931,059
OTHER COMPREHENSIVE INCOME			
<i>Items not reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus	4.1	1,752,562	2,460,665
Total other comprehensive income		1,752,562	2,460,665
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		2,318,125	5,391,724

The Statement of comprehensive income should be read in conjunction with the accompanying notes.

Zoological Parks Authority

Statement of financial position as at 30 June 2024

	Notes	2024 \$	2023 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6.1	20,522,213	19,719,437
Restricted cash and cash equivalents	6.1	646,750	125,000
Inventories	3.4	388,283	354,971
Receivables	5.1	1,031,952	1,008,138
Amounts receivable for services	5.2	1,020,000	1,020,000
Other assets	5.3	122,682	211,271
Total Current Assets		23,731,880	22,438,817
Non-Current Assets			
Restricted cash and cash equivalents	6.1	630,000	560,000
Receivables	5.1	516,667	–
Amounts receivable for services	5.2	20,381,000	18,080,000
Infrastructure, property, plant and equipment	4.1	78,152,976	66,765,411
Right-of-use assets	4.2	6,287	22,578
Total Non-Current Assets		99,686,930	85,427,989
TOTAL ASSETS		123,418,810	107,866,806

Zoological Parks Authority

Statement of financial position as at 30 June 2024 (continued)

	Notes	2024 \$	2023 \$
LIABILITIES			
Current Liabilities			
Payables	5.4	944,275	694,043
Employee related provisions	2.1(b)	2,847,520	2,530,930
Lease liabilities	6.2	8,871	17,121
Contract liabilities	5.5	2,551,961	2,464,392
Total Current Liabilities		6,352,627	5,706,486
Non-Current Liabilities			
Employee related provisions	2.1(b)	709,505	919,646
Lease liabilities	6.2	–	8,871
Contract liabilities	5.5	5,700	950
Total Non-Current Liabilities		715,205	929,467
TOTAL LIABILITIES		7,067,832	6,635,953
NET ASSETS		116,350,978	101,230,853

Zoological Parks Authority

Statement of financial position as at 30 June 2024 (continued)

	Notes	2024 \$	2023 \$
EQUITY			
Contributed equity		68,819,220	56,017,220
Reserves		16,808,401	15,055,839
Accumulated surplus		30,723,357	30,157,794
TOTAL EQUITY		116,350,978	101,230,853

The Statement of financial position should be read in conjunction with the accompanying notes.

Zoological Parks Authority

Statement of changes in equity for the year ended 30 June 2024

	Contributed equity \$	Reserves \$	Accumulated surplus \$	Total equity \$
Balance at 1 July 2022	35,568,220	12,595,174	27,226,735	75,390,129
Surplus	–	–	2,931,059	2,931,059
Other comprehensive income	–	2,460,665	–	2,460,665
Total comprehensive income for the period	–	2,460,665	2,931,059	5,391,724
Transactions with owners in their capacity as owners:				
Capital appropriation	20,449,000	–	–	20,449,000
Total	20,449,000	–	–	20,449,000
Balance at 30 June 2023	56,017,220	15,055,839	30,157,794	101,230,853
Balance at 1 July 2023	56,017,220	15,055,839	30,157,794	101,230,853
Surplus	–	–	565,563	565,563
Other comprehensive income	–	1,752,562	–	1,752,562
Total comprehensive income for the period	–	1,752,562	565,563	2,318,125
Transactions with owners in their capacity as owners:				
Capital appropriation	12,802,000	–	–	12,802,000
Total	12,802,000	–	–	12,802,000
Balance at 30 June 2024	68,819,220	16,808,401	30,723,357	116,350,978

The Statement of changes in equity should be read in conjunction with the accompanying notes.

Zoological Parks Authority

Statement of cash flows for the year ended 30 June 2024

	Notes	2024 \$	2023 \$
CASH FLOWS FROM STATE GOVERNMENT			
Funds from other public sector entities		10,567,000	8,780,000
Capital appropriation		12,802,000	20,449,000
Holding account drawdown		1,020,000	1,020,000
Net cash provided by the State Government		24,389,000	30,249,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(16,642,990)	(16,907,795)
Supplies and services		(11,941,945)	(9,210,667)
Finance costs		(404)	(863)
GST payments on purchases		(2,319,138)	(2,581,345)
Other payments		(1,028,609)	(1,095,480)
Receipts			
Sale of goods and services		19,291,511	21,956,492
Grants received		186,681	347,819
Interest received		292,435	107,461
GST receipts from ATO		1,780,472	1,318,218
GST receipts on sales		810,488	757,721
Other receipts		252,097	197,308
Net cash used in operating activities		(9,319,402)	(5,111,131)

Zoological Parks Authority

Statement of cash flows for the year ended 30 June 2024 (continued)

	Notes	2024 \$	2023 \$
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(13,657,951)	(19,058,963)
Receipts			
Proceeds from sale of non-current assets	2.3	–	14,261
Net cash used in investing activities		(13,657,951)	(19,044,702)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(17,122)	(16,699)
Net cash used in financing activities		(17,122)	(16,699)
Net increase in cash and cash equivalents		1,394,526	6,076,468
Cash and cash equivalents at the beginning of the period		20,404,437	14,327,969
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.1	21,798,963	20,404,437

The Statement of cash flows should be read in conjunction with the accompanying notes.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024

1. Basis of preparation

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

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

These annual financial statements were authorised for issue by the Accountable Authority of the Authority on 16 September 2024.

Statement of compliance

These general purpose financial statements comply with Australian Accounting Standards - Simplified Disclosures. The general purpose financial statements have been prepared in accordance with Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board as applied by Treasurer's instructions. Several of these are modified by Treasurer's instructions to vary application, disclosure, format and wording.

The Act and Treasurer's instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

Accounting for Goods and Services Tax (GST)

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

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

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

Contributed equity

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

Comparative information

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

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

Judgements and estimates

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

2. Use of our funding

Expenses incurred in the delivery of services

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
2.1(a) Employee benefits expenses		
Employee benefits	15,005,185	15,452,333
Termination benefits	82,210	107,394
Superannuation – defined contribution plans	1,698,106	1,623,519
Employee benefits expenses	16,785,501	17,183,246
Add: AASB 16 non-monetary benefits (not included in employee benefits expenses)	2,603	2,745
Less: Employee contributions	(2,603)	(2,745)
Total employee benefits provided	16,785,501	17,183,246

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

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

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

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

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
2.1(b) Employee related provisions		
Current		
Employee benefits provisions		
Annual leave	1,645,034	1,474,984
Purchased leave	19,401	48,900
Long service leave	1,151,898	966,882
	2,816,333	2,490,766
Other provisions		
Employment on-costs	31,187	40,164
Total current employee related provisions	2,847,520	2,530,930
Non-current		
Employee benefits provisions		
Long service leave	694,266	903,641
Other provisions		
Employment on-costs	15,239	16,005
Total non-current employee related provisions	709,505	919,646
Total employee related provisions	3,557,025	3,450,576

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

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

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

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

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

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

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

Casual employees are entitled to long service leave under the *Long Service Leave Act 1958* at a minimum, where it is not covered by a specific industry award. Under the Act casual employees are entitled to 8²/₃ weeks paid leave after 10 years of continuous service. A provision for long service leave entitlements for casual employees has been recognised as at 30 June 2024. The provision is based on a number of assumptions and is informed from the latest advice from Government Sector Labour Relations.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

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

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities

and expenses when the employment to which they relate has occurred.

Employment on-costs are included as part of 'Other employee related expenses', note 2.2 (apart from the unwinding of the discount (finance cost)) and are not included as part of the Authority's 'Employee benefits expense'.

The related liability is included in 'Employment on-costs provision'.

	2024 \$	2023 \$
Employment on-costs provision		
Carrying amount at start of period	56,169	48,556
Additional/(reversals of) provisions recognised	(30,264)	(19,205)
Payments/other sacrifices of economic benefits	20,521	26,817
Carrying amount at end of period	46,426	56,169

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

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 reporting period.

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

- expected future salary rates;
- discount rates;
- employee retention rates (for long service leave); and
- expected future payments

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
2.2 Supplies and services		
Maintenance and operational expenses		
Maintenance of equipment, facilities and grounds	973,251	852,193
Service contractors	736,423	827,910
Animal food, veterinary care and transportation	775,829	798,668
Cleaning and waste disposal	838,750	780,064
Electricity, water, gas and fuel	587,348	525,711
Minor equipment purchases	243,925	216,158
Plant and equipment hire	259,926	211,907
Total maintenance and operational expenses	4,415,452	4,212,611
Other employee related expenses		
Workers' compensation premium	632,913	260,388
Staff transfer obligations	37,684	6,485
Staff training/development	54,376	75,457
Uniforms	65,670	85,404
Travel	46,911	36,429
Other	68,068	76,037
Total other employee related expenses	905,622	540,200

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
Administration		
Professional services	1,382,825	1,054,443
Science and HR services delivered by Department of Biodiversity, Conservation and Attractions	1,862,357	1,697,629
Information technology and communications	993,126	888,692
Advertising and promotion	447,289	319,618
Grants and subsidies (a)	1,777,808	199,554
Other	180,574	197,686
Total administration	6,643,979	4,357,622
Total supplies and services	11,965,053	9,110,433
(a) Grants and subsidies are paid to external organisations to support wildlife conservation, species management, community education, animal breeding, research initiatives and projects. Contributions generally relate to wildlife conservation projects funded from the proceeds of the Authority's fundraising campaign, Wildlife Conservation Action. During the period, the WA State Government provided funding for the Authority to contribute \$1.5 million to Monarto Safari Park in South Australia to support construction costs of new elephant facilities ahead of the planned rehoming of the remaining elephants at Perth Zoo to Monarto in 2024-25.		
Wildlife conservation	277,808	198,554
Species management	1,500,000	-
Animal breeding and research	-	1,000
	1,777,808	199,554

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

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

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

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

During the period, the Authority disposed and approved the write-off of a number of fixed assets.

(Refer note 8.7 'Supplementary financial information' for further details).

	2024 \$	2023 \$
<u>Net proceeds from disposal of non-current assets</u>		
Plant, equipment and vehicles	-	14,261
<u>Carrying amount of non-current assets disposed/derecognised</u>		
Plant, equipment and vehicles	(10,129)	(29,291)
Buildings and improvements	(260,387)	-
Infrastructure disposal	(7,342)	(264,477)
Net (loss) on disposal and derecognition of non-current assets	(277,858)	(279,507)

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

3. Our funding sources

How we obtain our funding

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
3.1 Income from State Government		
Income received from other public sector entities during the period	13,888,000	12,101,000
Total income from other public sector entities	13,888,000	12,101,000
Resources received free of charge from other public sector entities during the period:		
Services received free of charge - State Solicitor's Office	10,956	4,142
Total resources received	10,956	4,142
Total income from State Government	13,898,956	12,105,142
(a) Income from other public sector entities funds the net cost of services delivered and is recognised in the period in which the Authority gains control of the income. The Authority gains control of the income at the time funds are deposited in the bank account or credited to the holding account and is comprised of the following:		
- cash component; and	10,567,000	8,780,000
- a receivable (asset)	3,321,000	3,321,000
	13,888,000	12,101,000
The receivable (holding account – note 5.2) comprises the following:		
- the budgeted depreciation expense for the year; and		
- any agreed increase in leave liabilities during the year.		
Resources received from other public sector entities is recognised as income equivalent to the fair value of assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.		

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
3.2 Admissions	12,256,206	11,635,721
	12,256,206	11,635,721
<p>General admission prices for Perth Zoo are reviewed annually and approved as part of the annual State Budget process. Revenue is recognised on redemption of the admission and is measured at the fair value of consideration received or receivable.</p>		
3.3 Memberships	2,770,838	2,728,672
	2,770,838	2,728,672
<p>Perth Zoo Membership prices are subject to annual review and revenue is apportioned evenly over the membership subscription period.</p>		
3.4 Retail shop trading profit		
Sales	2,309,953	2,557,313
Less: Cost of Sales		
Opening Inventory	354,971	279,551
Purchases	1,004,819	1,099,454
	1,359,790	1,379,005
Closing Inventory	(388,283)	(354,971)
Cost of Goods Sold	971,507	1,024,034
Gross Trading Profit	1,338,446	1,533,279

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
Operating Expenses		
Payroll & other staffing	603,021	592,750
Consumables	75,496	67,866
Depreciation	28,094	24,747
Total Operating Expenses	706,611	685,363
Other Income		
Sundry	3,343	6,278
Net Trading Profit	635,178	854,194
Closing Inventory comprises:		
Current inventories		
Retail shop inventory	388,283	354,971
Total current inventories	388,283	354,971
Total inventories	388,283	354,971

Sales

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

Inventories

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
3.5 Grants, sponsorships and fundraising		
Corporate sponsorships	517,323	415,762
Grants	156,841	222,648
Fundraising activities	55,196	69,635
Donations – cash	252,629	2,779,335
Donations – assets	645,430	15,195
Bequests	633	157,845
Total grants, sponsorships and fundraising	1,628,052	3,660,420

Corporate sponsorships

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

Grants

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

Donations, gifts and other non-reciprocal contributions

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
3.6 Commercial activities		
Restaurant and catering	482,968	336,331
Hire of facilities & equipment	329,935	337,872
Tours & tertiary education	502,662	472,691
Car parking	255,809	280,703
Children's rides	67,248	11,773
Vending commission	104,521	94,954
Commercial product sales	39,525	25,575
Total commercial activities	1,782,668	1,559,899
Sales of goods and provision of services		
Revenue is recognised and measured at the fair value of consideration received or receivable.		
Revenue from the sale of goods is recognised at the transaction price when the Authority transfers control of the goods to customers.		
Revenue from the provision of services is recognised by reference to the stage of completion of the transaction.		
3.7 Interest revenue	314,807	159,438
Interest earned from banking institution on the Authority's interest bearing account.		
Interest revenue is recognised as the interest accrues.		

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
3.8 Other income		
Rental fees	14,089	18,483
Recoups of previous year's expenditure (a)	225,581	173,411
Insurance claims	7,623	1,340
Miscellaneous revenue	4,804	4,074
Total other income	252,097	197,308

(a) Recoups of previous year's expenditure includes refunds from suppliers and credits/adjustments/repayments related to expenditure reported in previous years. The main component of the amounts reported for 2024 and the comparative year relate to performance adjustments for the Authority's workers' compensation premiums paid in previous years.

4. Key assets

Assets the Authority utilises for economic benefit or service potential

This section includes information regarding the key assets the Authority utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

4.1 Infrastructure, property, plant and equipment

Year ended 30 June 2024	Land \$	Buildings & Improvements \$	Infrastructure \$	Works in Progress \$	Plant, Equipment & Vehicles \$	Works of Art \$	Total \$
1 July 2023							
Gross carrying amount	1,275,000	17,956,690	55,424,461	20,684,723	4,646,075	345,350	100,332,299
Accumulated depreciation	–	(491,988)	(29,120,616)	–	(3,954,284)	–	(33,566,888)
Carrying amount at start of period	1,275,000	17,464,702	26,303,845	20,684,723	691,791	345,350	66,765,411
Additions	–	4,189,668	5,760,066	3,542,075	365,860	686,592	14,544,261
Revaluation increments/(decrements)	300,000	1,452,562	–	–	–	–	1,752,562
Depreciation	–	(1,777,357)	(2,564,812)	–	(289,231)	–	(4,631,400)
Asset class transfers	–	9,240,173	9,622,024	(18,862,197)	–	–	–
Disposals/write-offs	–	(260,387)	(7,342)	–	(10,129)	–	(277,858)
Carrying amount at end of period	1,575,000	30,309,361	39,113,781	5,364,601	758,291	1,031,942	78,152,976
Gross carrying amount	1,575,000	31,669,693	70,798,162	5,364,601	4,906,104	1,031,942	115,345,501
Accumulated depreciation	–	(1,360,332)	(31,684,381)	–	(4,147,813)	–	(37,192,525)

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

Initial recognition

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

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

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

Subsequent measurement

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

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

Land is carried at fair value.

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

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

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

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

Land and buildings were revalued as at 1 July 2023 by the Western Australian Land Information Authority (Valuations and Property Analytics). The valuations were performed during the year ended 30 June 2024 and recognised at 30 June 2024. In undertaking the revaluation, fair value was determined on the basis of current use of the land: \$1,575,000 (2023: \$1,275,000) and determined by reference to current replacement cost of the buildings and improvements: \$19,744,697 (2023: \$17,741,979). The valuer performs a physical site inspection every three years of buildings and improvements, with the most recent site inspection occurring during the year ended 30 June 2022. For the remaining balance of buildings, the cost of acquisitions between the physical inspection every three years is considered to approximate their fair value.

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

Revaluation model:

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

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

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

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

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

Useful lives

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

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

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

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

Impairment

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

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

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

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

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
4.2 Right-of-use Assets		
Carrying amount at start of period	22,578	38,869
Additions	–	–
Depreciation	(16,291)	(16,291)
Net carrying amount as at end of period	6,287	22,578

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

Initial recognition

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

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

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

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

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

Subsequent measurement

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

Depreciation and impairment of right-of-use assets

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

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

5. Other assets and liabilities

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
5.1 Receivables		
Current		
Trade receivables	73,016	54,846
Allowance for impairment of trade receivables	(2,000)	(2,000)
Grants and Sponsorships	132,345	135,499
GST receivable	486,400	729,762
Restaurant and catering (a)	232,341	20,911
Vending commission	26,807	24,132
Car parking	16,476	21,625
Insurance claims	66,567	23,363
Total current	1,031,952	1,008,138
Non-current		
Restaurant and catering (a)	516,667	-
Total non-current	516,667	-
Total receivables at end of the period	1,548,619	1,008,138

(a) The Authority engages a third party to operate the café, function and catering services at Perth Zoo with revenue from the contractor based on a fixed rental and a percentage of sales revenue. The agreement also includes an amount repayable over the 10 year contract term for some fit out costs for the café, with the related receivable split between current and non-current.

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
5.2 Amounts receivable for services (Holding Account)		
Current	1,020,000	1,020,000
Non-current	20,381,000	18,080,000
Total amounts receivable for services at end of period	21,401,000	19,100,000

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

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

5.3 Other assets		
Current		
Prepayments	122,682	211,271
Total current	122,682	211,271
Total other assets at end of period	122,682	211,271

Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
5.4 Payables		
Current		
Trade payables (a)	515,284	296,654
FBT payable	2,808	4,583
Accrued salaries and wages	426,183	392,806
Total current	944,275	694,043
Total payables at end of period	944,275	694,043

(a) Trade payables include \$264,968 associated with capital works projects (Nil in 2023).

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
5.5 Contract liabilities		
Reconciliation of changes in contract liabilities		
Opening balance at start of the period	2,465,342	2,405,564
Additions	6,924,071	5,848,262
Income recognised in the reporting period	(6,831,752)	(5,788,484)
Closing balance at end of period	2,557,661	2,465,342
Current	2,551,961	2,464,392
Non-current	5,700	950

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

6. Financing

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
6.1 Cash and cash equivalents		
Cash and cash equivalents	20,522,213	19,719,437
Restricted cash and cash equivalents	1,276,750	685,000
Balance at end of period	21,798,963	20,404,437
Restricted cash and cash equivalents		
Current		
Grant funds	646,750	125,000
Non-current		
27th Pay allocation (a)	630,000	560,000

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
6.2 Lease liabilities		
Not later than one year	8,871	17,121
Later than one year and not later than five years	–	8,871
	8,871	25,992
Current	8,871	17,121
Non-current	–	8,871
Balance at end of period	8,871	25,992

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

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

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

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

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

Subsequent measurement

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

This section should be read in conjunction with note 4.2.

	2024 \$	2023 \$
6.3 Finance costs		
Interest expense		
Interest expense on lease liabilities	404	863
Total interest expense	404	863
Total finance costs expended	404	863

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

6.4 Capital commitments

Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:

	2024 \$	2023 \$
Within 1 year	15,774,601	12,090,840
	15,774,601	12,090,840

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

7. Financial instruments and Contingencies

This note sets out the key risk management policies and measurement techniques of the Authority.

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
7.1 Financial instruments		
The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:		
Financial assets		
Cash and cash equivalents	20,522,213	19,719,437
Restricted cash and cash equivalents	1,276,750	685,000
Financial assets at amortised cost (a)	21,946,552	19,378,376
Total financial assets	43,745,515	39,782,813
Financial liabilities		
Financial liabilities at amortised cost (b)	950,338	715,452
Total financial liabilities	950,338	715,452

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

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

Measurement

All financial assets and liabilities are carried without subsequent remeasurement.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

7.2 Contingent assets and liabilities

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

Contingent asset and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent assets

The Authority has no contingent assets.

7.2.2 Contingent liabilities

The Authority has no contingent liabilities.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

8. Other disclosures

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

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

8.1 Events occurring after the end of the reporting period

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

8.2 Correction of prior period errors/changes in accounting policy

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

8.3 Key management personnel

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

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

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

	2024	2023
Compensation of members of the accountable authority		
Compensation band		
\$30,001 – \$40,000	1	1
\$20,001 – \$30,000	7	3
\$10,001 – \$20,000	–	4
\$0 – \$10,000	–	3
Total compensation of members of the accountable authority	\$183,060	\$162,587
No members of the accountable authority are members of the Pension Scheme.		
Compensation of senior officers		
Compensation band		
\$150,001 – \$200,000	4	5
\$100,001 – \$150,000	1	1
\$50,001 – \$100,000	2	1
Total compensation of senior officers	\$965,126	\$993,351

No senior officers are members of the Pension Scheme.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

8.4 Related party transactions

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

Related parties of the Authority include:

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

- associates and joint ventures of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Material transactions with related parties

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

8.5 Related and affiliated bodies

The Authority has no related or affiliated bodies.

	2024	2023
	\$	\$
8.6 Remuneration of auditors		
Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:		
Auditing the accounts, financial statements, controls and key performance indicators	82,800	75,250

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	2024 \$	2023 \$
8.7 Supplementary financial information		
(a) Write-offs		
During the reporting period \$277,858 was written off the Authority's asset register under the authority of:		
The accountable authority	277,858	279,507
	277,858	279,507
During the reporting period \$1,602 of damaged/obsolete retail shop inventory was written off under the authority of:		
The accountable authority	1,602	2,141
	1,602	2,141
(b) Losses through theft, defaults and other causes		
Storm damaged fencing infrastructure	8,135	–
Amount recovered through insurance proceeds	(8,135)	–
	–	–

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

9. Explanatory statement

This section explains variations in the financial performance of the Authority

	Notes
Explanatory statement for controlled operations	9.1

9.1 Explanatory statement for controlled operations

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

All variances between annual estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 are shown below.

Narratives are provided for key major variances which are more than 10% from the comparative and which are more than 1% of the following (as appropriate):

1. Estimate and actual results for the current year
 - Total Cost of Services of the annual estimates for the Statements of comprehensive income and Statement of cash flows (\$288,570); and
 - Total Assets of the annual estimates for the Statement of financial position (\$1,281,750).
2. Actual results for the current year and the previous year
 - Total Cost of Services for the previous year for the Statements of comprehensive income and Statement of cash flows (\$316,728); and
 - Total Assets for the previous year for the Statement of financial position (\$1,078,666).

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

9.1.1 Statement of comprehensive income variances

	Variance Note	Estimate 2024 \$	Actual 2024 \$	Actual 2023 \$	Variance between actual and estimate \$	Variance between actual results for 2024 and 2023 \$
COST OF SERVICES						
Expenses						
Employee benefits expenses		16,473,000	16,785,501	17,183,246	312,501	(397,745)
Supplies and Services	1 , A	8,157,000	11,965,053	9,110,433	3,808,053	2,854,620
Depreciation expense	2	3,321,000	4,647,691	4,074,771	1,326,691	572,920
Cost of retail shop sales		885,000	971,507	1,024,034	86,507	(52,527)
Net Loss on disposal and derecognition of non-current assets		20,000	277,858	279,507	257,858	(1,649)
Finance costs		1,000	404	863	(596)	(459)
Total cost of services		28,857,000	34,648,014	31,672,854	5,791,014	2,975,160
Income						
Admissions	3	10,090,000	12,256,206	11,635,721	2,166,206	620,485
Memberships		2,733,000	2,770,838	2,728,672	37,838	42,166
Retail shop sales		2,169,000	2,309,953	2,557,313	140,953	(247,360)
Grants, sponsorships and fundraising	4 , B	1,032,500	1,628,052	3,660,420	595,552	(2,032,368)
Commercial activities		1,615,500	1,782,668	1,559,899	167,168	222,769
Interest revenue		50,000	314,807	159,438	264,807	155,369
Other income		35,000	252,097	197,308	217,097	54,789
Total income other than income from State Government		17,725,000	21,314,621	22,498,771	3,589,621	(1,184,150)
NET COST OF SERVICES		11,132,000	13,333,393	9,174,083	2,201,393	4,159,310

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	Variance Note	Estimate 2024 \$	Actual 2024 \$	Actual 2023 \$	Variance between actual and estimate \$	Variance between actual results for 2024 and 2023 \$
Income from State Government						
Income from other public sector entities	5 , C	11,887,000	13,888,000	12,101,000	2,001,000	1,787,000
Resources received		15,000	10,956	4,142	(4,044)	6,814
Total Income from State Government		11,902,000	13,898,956	12,105,142	1,996,956	1,793,814
SURPLUS/(DEFICIT) FOR THE PERIOD						
		770,000	565,563	2,931,059	(204,437)	(2,365,496)
OTHER COMPREHENSIVE INCOME						
<i>Items not reclassified subsequently to profit or loss</i>						
Changes in asset revaluation surplus		500,000	1,752,562	2,460,665	1,252,562	(708,103)
Total other comprehensive income		500,000	1,752,562	2,460,665	1,252,562	(708,103)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD						
		1,270,000	2,318,125	5,391,724	1,048,125	(3,073,599)

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

Major estimate and actual (2024) variance narratives:

- 1) Supplies and services were 47% (\$3,808,053) above the estimate. Higher than estimated increases impacted the cost of contracted services across a range of operational activities to support service delivery. Increases to both fixed and variable operating costs were offset by increased income from admissions and a range of commercial activities. A contribution of \$1,500,000 was provided towards construction costs of new elephant facilities at Monarto Safari Park in South Australia ahead of rehoming the remaining elephants at Perth Zoo to Monarto in 2024-25.
- 2) Depreciation was 40% (\$1,326,691) higher than the original estimate due to the impacts of commissioning completed major construction projects and revisions to useful lives of some building and infrastructure assets. This was to reflect capital investment development priorities linked to the Authority's strategic asset plan and Perth Zoo's Master Plan. As part of the 2023-24 mid year budget review, the annual budget for depreciation was increased by \$1.5 million to reflect revised developments and construction schedules.
- 3) Admissions income was \$2,166,206 (21%) above the estimate due to the record visitation numbers of 804,763 supported by favourable weather throughout the year. The original estimate was based on 745,000 visitors and had factored in possible negative impact on visitation from the planned primate run project including restricted access and capacity for the main lawn. In addition to the continued dry and fine weather, the return of interstate and overseas tourists contributed to the record visitation that follows the previous highest annual visitation of 798,271 in 2022-23. An admission prices increase from 1 July 2023 also supported growth in admissions revenue.
- 4) Grants, sponsorships and fundraising income of \$1,628,052 was 58% above the target of \$1,032,500. This was due to a combination of accessing some grant funds following the original budget development and ongoing support from sponsors and fundraising initiatives. Donations were also received to support a range of activities including wildlife conservation.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

5) Income from other public sector entities was \$2,001,000 (17%) higher than the original estimate. This was due to the State Government providing an additional \$2,000,000 to support costs associated with rehoming the remaining elephants at Perth Zoo to Monarto Safari Park in South Australia. A contribution of \$1,500,000 from this funding was provided towards construction costs of new elephant facilities at Monarto Safari Park, with the balance of funds being used for other costs of rehoming the elephants.

Major actual (2024) and comparative (2023) variance narratives:

A) Supplies and services were 31% (\$2,854,620) higher than the previous year. Higher than estimated increases impacted the cost of contracted services across a range of operational activities to support service delivery. Increases to both fixed and variable operating costs were offset by increased from admissions and a range of commercial activities. A contribution of \$1,500,000 was provided towards construction costs of new elephant facilities at Monarto Safari Park in South Australia ahead of rehoming the remaining elephants at Perth Zoo to Monarto in 2024-25.

B) Grants, sponsorships and fundraising income was \$2,032,368 (56%) lower than the previous year. In the previous year there were significant donations to support asset investment priorities being delivered as part of the Perth Zoo Master Plan.

C) Income from other public sector entities increased by \$1,787,000 (15%) over the previous year. This was due to the State Government providing an additional \$2,000,000 to support costs associated with rehoming the remaining elephants at Perth Zoo to Monarto Safari Park in South Australia. A contribution of \$1,500,000 from this funding was provided towards construction costs of new elephant facilities at Monarto Safari Park, with the balance of funds being used for other costs of rehoming the elephants.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

9.1.2 Statement of financial position variances

	Variance Note	Estimate 2024 \$	Actual 2024 \$	Actual 2023 \$	Variance between actual and estimate \$	Variance between actual results for 2024 and 2023 \$
ASSETS						
Current Assets						
Cash and cash equivalents		15,742,000	20,522,213	19,719,437	4,780,213	802,776
Restricted cash and cash equivalents		–	646,750	125,000	646,750	521,750
Inventories		280,000	388,283	354,971	108,283	33,312
Receivables		576,000	1,031,952	1,008,138	455,952	23,814
Amounts receivable for services		1,020,000	1,020,000	1,020,000	–	–
Other assets		103,000	122,682	211,271	19,682	(88,589)
Total Current Assets		17,721,000	23,731,880	22,438,817	6,010,880	1,293,063
Non-Current Assets						
Restricted cash and cash equivalents		630,000	630,000	560,000	–	70,000
Receivables		–	516,667	–	516,667	516,667
Amounts receivable for services		20,381,000	20,381,000	18,080,000	–	2,301,000
Infrastructure, property, plant and equipment	6, D	89,419,000	78,152,976	66,765,411	(11,266,024)	11,387,565
Right-of-use assets		24,000	6,287	22,578	(17,713)	(16,291)
Total Non-Current Assets		110,454,000	99,686,930	85,427,989	(10,767,070)	14,258,941
TOTAL ASSETS		128,175,000	123,418,810	107,866,806	(4,756,190)	15,552,004

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	Variance Note	Estimate 2024 \$	Actual 2024 \$	Actual 2023 \$	Variance between actual and estimate \$	Variance between actual results for 2024 and 2023 \$
LIABILITIES						
Current Liabilities						
Payables		666,000	944,275	694,043	278,275	250,232
Employee related provisions		2,475,000	2,847,520	2,530,930	372,520	316,590
Lease liabilities		8,000	8,871	17,121	871	(8,250)
Contract liabilities		1,759,000	2,551,961	2,464,392	792,961	87,569
Total Current Liabilities		4,908,000	6,352,627	5,706,486	1,444,627	646,141
Non-Current Liabilities						
Employee related provisions		770,000	709,505	919,646	(60,495)	(210,141)
Lease liabilities		15,000	–	8,871	(15,000)	(8,871)
Contract liabilities		666,000	5,700	950	(660,300)	4,750
Total Non-Current Liabilities		1,451,000	715,205	929,467	(735,795)	(214,262)
TOTAL LIABILITIES		6,359,000	7,067,832	6,635,953	708,832	431,879
NET ASSETS		121,816,000	116,350,978	101,230,853	(5,465,022)	15,120,125
EQUITY						
Contributed equity		76,705,000	68,819,220	56,017,220	(7,885,780)	12,802,000
Reserves		13,595,000	16,808,401	15,055,839	3,213,401	1,752,562
Accumulated surplus		31,516,000	30,723,357	30,157,794	(792,643)	565,563
TOTAL EQUITY		121,816,000	116,350,978	101,230,853	(5,465,022)	15,120,125

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

Major estimate and actual (2024) variance narratives:

- 6) The value of infrastructure, property, plant and equipment at the end of the period was 13% (\$11,266,024) lower than estimated as the original estimate was made prior to finalising scheduling of the next projects in the Perth Zoo Master Plan. Construction commenced in May 2024 of the next major project, with the Primate Run project scheduled for completion in 2024-25.

Major actual (2024) and comparative (2023) variance narratives:

- D) The value of Infrastructure, property, plant and equipment increased by \$11,387,565 (17%) over the previous year. The increase to the asset base is due to the completion of construction of new café and function facilities at Perth Zoo along with the playground adjacent to the cafe. These projects were in progress at the end of 2022-23 and the increased asset investment is linked to planning and delivery of major projects in the Perth Zoo Master Plan.

9.1.3 Statement of cash flows variances

	Variance Note	Estimate 2024 \$	Actual 2024 \$	Actual 2023 \$	Variance between actual and estimate \$	Variance between actual results for 2024 and 2023 \$
CASH FLOWS FROM STATE GOVERNMENT						
Funds from other public sector entities	7 , E	8,566,000	10,567,000	8,780,000	2,001,000	1,787,000
Capital appropriation	8 , F	20,688,000	12,802,000	20,449,000	(7,886,000)	(7,647,000)
Holding account drawdown		1,020,000	1,020,000	1,020,000	–	–
Net cash provided by State Government		30,274,000	24,389,000	30,249,000	(5,885,000)	(5,860,000)

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	Variance Note	Estimate 2024 \$	Actual 2024 \$	Actual 2023 \$	Variance between actual and estimate \$	Variance between actual results for 2024 and 2023 \$
Utilised as follows:						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits		(16,403,000)	(16,642,990)	(16,907,795)	(239,990)	264,805
Supplies and services	9 , G	(7,488,000)	(11,941,945)	(9,210,667)	(4,453,945)	(2,731,278)
Finance costs		(1,000)	(404)	(863)	596	459
GST payments on purchases	10	(1,056,000)	(2,319,138)	(2,581,345)	(1,263,138)	262,207
Other payments	11	(1,654,000)	(1,028,609)	(1,095,480)	625,391	66,871
Receipts						
Sale of goods and services	H	17,682,000	19,291,511	21,956,492	1,609,511	(2,664,981)
Grants received		–	186,681	347,819	186,681	(161,138)
Interest received		50,000	292,435	107,461	242,435	184,974
GST receipts from ATO	12 , I	356,000	1,780,472	1,318,218	1,424,472	462,254
GST receipts on sales		700,000	810,488	757,721	110,488	52,767
Other receipts		42,000	252,097	197,308	210,097	54,789
Net cash used in operating activities		(7,772,000)	(9,319,402)	(5,111,131)	(1,547,402)	(4,208,271)

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

	Variance Note	Estimate 2024 \$	Actual 2024 \$	Actual 2023 \$	Variance between actual and estimate \$	Variance between actual results for 2024 and 2023 \$
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical assets	13 , J	(23,505,000)	(13,657,951)	(19,058,963)	9,847,050	5,401,013
Receipts						
Proceeds from sale of non-current physical assets		–	–	14,261	–	(14,261)
Net cash used in investing activities		(23,505,000)	(13,657,951)	(19,044,702)	9,847,050	5,386,752
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(23,000)	(17,122)	(16,699)	5,878	(423)
Net cash used in financing activities		(23,000)	(17,122)	(16,699)	5,878	(423)
Net increase in cash and cash equivalents		(1,026,000)	1,394,526	6,076,468	2,420,526	(4,681,943)
Cash and cash equivalents at the beginning of the period		17,398,000	20,404,437	14,327,969	3,006,437	6,076,468
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		16,372,000	21,798,963	20,404,437	5,426,963	1,394,526

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

Major estimate and actual (2024) variance narratives:

- 7) Receipt of funds from other public sector entities were \$2,001,000 (23%) over the estimate. This was due to the State Government providing an additional \$2,000,000 to support costs associated with rehoming the remaining elephants at Perth Zoo to Monarto Safari Park in South Australia. A contribution of \$1,500,000 from this funding was provided towards construction costs of new elephant facilities at Monarto Safari Park, with the balance of funds being used for other costs of rehoming the elephants.
- 8) Receipt of capital appropriations were \$7,886,000 (38%) below the estimate. The receipt of these funds was deferred from 2023-24 to 2024-25 to reflect revised project scheduling for the Primate Crossing project that commenced in May 2024 and is due for completion in 2024-25.
- 9) Payments for supplies and services were 59% (\$4,453,945) above the estimate. Higher than estimated increases has impacted on the cost of contracted services across a range of operational activities to support service delivery. Increases were experienced to both fixed and variable operating costs with the costs offset by receipts from admissions and a range of commercial activities. A contribution of \$1,500,000 was provided towards construction costs of new elephant facilities at Monarto Safari Park in South Australia ahead of rehoming the remaining elephants at Perth Zoo to Monarto in 2024-25.
- 10) GST payments on purchases are significantly above the estimate due to the increased level of capital investment activity. The original estimate did not include the impact of the increased capital investment activity. All payments on purchases are claimable back from the ATO and reflected in the increased GST receipts from the ATO.
- 11) Other payments are \$625,391 (38%) below the estimate due to funds being redirected to payment for supplies and services.
- 12) GST receipts from the ATO were higher than estimated due to the increased level of payments on major projects in the asset investment plan.
- 13) Payments for the purchase of non-current physical assets were \$9,847,050 (42%) below the estimate. This was mainly associated with revisions of cash flow requirements for the major projects following confirmation of scheduling. These funds will be required in 2024-25 to progress and complete a range of priority projects.

Zoological Parks Authority

Notes to the financial statements for the year ended 30 June 2024 (continued)

Major actual (2024) and comparative (2023) variance narratives:

- E) Receipt of funds from other public sector entities increased by \$1,787,000 (20%) over the previous year. This was due to the State Government providing an additional \$2,000,000 to support costs associated with rehoming the remaining elephants at Perth Zoo to Monarto Safari Park in South Australia. A contribution of \$1,500,000 was paid to Monarto, with the balance of funds being used for other costs of rehoming the elephants.
- F) Receipt of capital appropriations were \$7,647,000 (37%) below the comparative year actual. The previous year included significantly increased levels of State Government funding for the delivery of asset investment projects in the Perth Zoo Master Plan. Priority projects funded in the previous year included the construction of new café and function facilities and a playground adjacent to the café.
- G) Payments for supplies and services were 30% (\$2,731,278) above the previous year. Higher than estimated increases impacted the cost of contracted services across a range of operational activities to support service delivery. Increases were experienced to both fixed and variable operating costs with the increased costs offset by increased receipts from admissions and a range of commercial activities. A contribution of \$1,500,000 was provided towards construction costs of new elephant facilities at Monarto Safari Park in South Australia ahead of rehoming the remaining elephants at Perth Zoo to Monarto in 2024-25.
- H) Receipts from the sale of goods and services were 12% (\$2,664,981) below the previous year. In the previous year there were significant donations to support asset investment priorities being delivered as part of the Perth Zoo Master Plan.
- I) GST receipts from the ATO were higher than the previous year due to the impact of the increased level of payments on major projects in the asset investment plan.
- J) Payments for the purchase of non-current physical assets decreased by over \$5 million. The previous year included significant construction costs for the new café and function facilities along with planning associated with Master Plan priority projects. Construction on the next major project commenced in the last quarter of 2023-24 and the majority of construction payments for this project are scheduled for 2024-25.

Key Performance Indicators

Zoological Parks Authority

Certification of key performance indicators for the reporting period ended 30 June 2024

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Zoological Parks Authority's performance, and fairly represent the performance of the Zoological Parks Authority for the reporting period ended 30 June 2024.



Mr Tully Carmady
Deputy Chair

Date: 16 September 2024



Mr Jamie Fini
Member

Date: 16 September 2024



Key Performance Indicators

Relationship to Government Goals

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

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

GOVERNMENT GOAL

Investing in WA's Future:

Tackling climate action and supporting the arts, culture and sporting sectors to promote vibrant communities.

Outcome 1

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

Service 1

Visitor services and public programs provided at Perth Zoo.

Outcome 2

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

Service 2

Research and conservation partnerships.



Key Performance Indicators

Outcome 1

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

Key Effectiveness Indicator

1.1. Average level of visitor satisfaction at Perth Zoo

Perth Zoo’s contribution to this outcome is measured by the level of visitor satisfaction based on the visitor’s entire experience at Perth Zoo. Online surveys accessed via an onsite QR Code were completed by visitors throughout 2023-24 as part of a new “Always On” survey available to visitors. This was a change to the survey methodology for this indicator, replacing the previous surveys that were conducted onsite

during April/May each year, through face-to-face structured interviews with randomly selected Zoo patrons over 16 years of age. The “Always On” survey provides a more contemporary survey methodology and enables visitor satisfaction feedback to be captured throughout the year rather than at a point in time.

Details of the survey sampling are as follows:

	2021	2022	2023	2024
Population*	744,812	689,273	798,271	804,763
Desired Sample	500	500	500	500
Achieved Sample	503	549	492	2,378
Sampling Error	±4.37%	±4.2%	±4.4%	±3.0%
Response Rate	78%	88%	91%	N/A
Confidence Interval	95%	95%	95%	95%

*Population is based on annual visitors to Perth Zoo



Key Performance Indicators

“Overall, how satisfied were you with your visit to Perth Zoo?”	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Target
Average level of visitor satisfaction	90%	90%	90%	86%	86%

Note to this Indicator

Perth Zoo continues to achieve high visitor satisfaction with an average level of visitor satisfaction survey result of 86% in line with the target. While the result is lower than in previous years, the level remains consistently very high. With the introduction of change to the survey methodology from an annual point in time face-to-face intercept survey of visitors to a more contemporary online survey, a lower average level of visitor satisfaction was anticipated. Being accessible throughout the year, the survey results are subject to changing conditions that may impact the visitor experience including major construction works in progress, general weather conditions and peak versus non-peak periods. The online survey provides real time visitor feedback that assists management to monitor and respond to visitor feedback more effectively.

Visitors to Perth Zoo include Zoo members, families, general public, local community, students and tourists. Record annual visitation of 804,763 was achieved, surpassing the previous record last year of 798,271. Achieving and maintaining high levels of visitor satisfaction supports new and repeat visitation, visitor loyalty through the Perth Zoo membership program and provides opportunities to increase revenue generation capacity to support Zoo operations.

The continued high level of visitor satisfaction while the Zoo is managing major construction projects within the grounds is a very good result. Actively managing visitor expectations through valuable visitor and member feedback; providing excellent customer service; and providing regular information to the members, visitors and the public through a variety of communication methods assists in supporting high satisfaction levels.



Key Performance Indicators

Visitor satisfaction is influenced by a range of factors from arrival and entry to the Zoo through to the experiences while at the Zoo and 80% of survey respondents indicated they were either very or extremely satisfied. Important factors for visitor satisfaction include customer service; immersive animal exhibits; well presented grounds, gardens and facilities; and a value for money experience. A total of 92% of respondents indicated they were either somewhat satisfied, very satisfied or extremely satisfied with their visit to Perth Zoo.

The visitor satisfaction levels are indicating that despite the construction work and activities to transform the Zoo through major project priorities in the Master Plan, visitors continue to be very satisfied with their visit to Perth Zoo. The introduction of the new visitor survey methodology has provided the benefit of a much larger sample size with 2,378 survey responses compared to the former face-to-face intercept survey that captured 500 to 550 respondents annually.



Key Performance Indicators

Key Efficiency Indicator

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

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

1.2. Average cost per visitor at Perth Zoo

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

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Target
Total visitors admitted to the Zoo	744,812	689,273	798,271	804,763	745,000
Total cost of service 1 (\$000's)	\$24,755	\$26,672	\$28,811	\$29,981	\$26,236
Average cost per visitor	\$33.24	\$38.69	\$36.09	\$37.25	\$35.22



Key Performance Indicators

Note to this Indicator

The average cost per visitor of \$37.25 was 6% above the target and the result of higher operating costs. The service delivery costs were 14% above target due to a range of factors including impacts of higher than expected operational cost escalations and additional costs to progress a range of reviews and strategic planning activities. The new strategic plan will support and guide the Zoo as it embarks on a significant transformation journey including major capital development and associated operational and organisational change.

While costs increased, there were also significant increases in income during the period to support the funding of service delivery costs. Favourable weather conditions during the year, particularly during peak visitation times assisted in attracting and maintaining high visitation levels. Similar to the previous year, interstate and overseas visitors are returning to normal levels with opportunities being developed to further increase visitors from the tourism sector. Revenue from a range of commercial activities was also strong and assisted to offset cost pressures. Perth Zoo's membership program continues to support new and repeat visitation. Member numbers increased to 38,776 in June 2024 compared to 38,150 members in June 2023.

The record 804,763 visitors represented a 1% increase over the previous highest annual visitation of 798,271 achieved in the previous year. The year included Perth Zoo celebrating its 125th Birthday in October 2023 and also the opening of the new café on the main lawn with an adjacent playground to provide families and visitors with modern and contemporary amenities to support their visit to Perth Zoo. New function facilities were also opened and support the delivery of an increased range of functions and activities.



Key Performance Indicators

Outcome 2

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

Key Effectiveness Indicator

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

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

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Target
Western Swamp Tortoise	65	70	47	52	30
Numbat	10	14	14	14	12
Dibbler	42	50	49	N/A*	N/A*

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

* The Dibbler breeding program ceased after the 2022-23 breeding season due to no suitable translocation sites being identified. In November 2023, all remaining Dibblers held at Perth Zoo were released to Dirk Hartog Island to conclude this successful breeding program.

Note to this Indicator

Annual targets are based on those set by the species recovery programs managed through DBCA for each species. Good breeding results were again achieved for the two species during the year.

Western Swamp Tortoise breeding resulted in 52 hatchlings and is consistent with the previous year and follows the record number of hatchlings achieved in 2021-22. Breeding outcomes are being managed in alignment with recommendations from the recovery team and work underway to identify new translocation sites. This continues the breeding success achieved over many years for this species.

Breeding performance for the Numbat has remained consistent to previous years with a total of 14 animals produced against the target of 12.

Key Performance Indicators



Service 2 – Research and conservation partnerships

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

Key Efficiency Indicator

2.2 Research communications produced per Full Time Equivalent (FTE)

Research communications have been defined to include:

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

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



Key Performance Indicators

	2021 Actual	2022 Actual	2023 Actual	2024 Actual	2024 Target
Number of research communications produced	22.67	20.00	20.67	24.67	20.00
Total FTEs to produce research communications	18.00	18.23	18.85	19.76	18.16
Research communications produced per FTE	1.26	1.10	1.10	1.25	1.10

Note to this Indicator

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

During 2023-24 there were 31 research communications produced resulting in a three year rolling average of 24.67 communications against the target of 20. This resulted in a total of 1.25 communications produced per FTE against the target of 1.10. Perth Zoo hosted the Australasian Society of Zookeepers annual conference in May 2024 providing the opportunity for Perth Zoo staff to contribute two invited keynote presentations, two workshops, two posters and five spoken presentations.

An increase from seven to ten refereed scientific papers and in the number of lectures delivered to accredited tertiary courses also supported the higher result for the year. The range and number of research communications reflect the collaborative effort required for their production. This collaboration ranges from external research institutions, Perth Zoo supported student research projects, supervision of research for undergraduate and postgraduate theses and lectures provided to accredited courses at three WA public universities. Research communications this year involved contributions from a range of areas including veterinary and research staff, Perth Zoo Science program, life sciences, sustainability and discovery and learning areas of the Zoo.



Boards and Committees

Zoological Parks Authority Board and Committee Remuneration

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

Table 1. Zoological Parks Authority Board

Position title	Member name	Type of remuneration	Period of membership*	Appointment Term **	Base salary/ sitting fees	2023-24 actual remuneration ***
Chair	Mrs Marion Fulker AM	Annual (paid fortnightly)	12 months	1 Oct 2023 – 30 Sep 2025	\$31,750 per annum	\$35,497.12
Deputy Chair	Mr Tully Carmady ¹	Annual (paid fortnightly)	12 months	3 Oct 2022 – 28 Feb 2024 10 June 2024 – 28 Feb 2026	\$19,050 per annum	\$21,080.43
Member	Mr Jamie Fini	Annual (paid fortnightly)	12 months	30 Aug 2021 – 29 Aug 2024	\$19,050 per annum	\$21,080.43
Member	Ms Davina Bester ²	Annual (paid fortnightly)	12 months	25 Nov 2021 – 30 Apr 2024	\$19,050 per annum	\$21,080.43
Member	Prof Kristin Warren ¹	Annual (paid fortnightly)	12 months	3 Oct 2022 – 28 Feb 2024 10 June 2024 – 28 Feb 2026	\$19,050 per annum	\$21,080.43
Member	Ms Vanessa Martin ¹	Annual (paid fortnightly)	12 months	3 Oct 2022 – 28 Feb 2024 10 June 2024 – 28 Feb 2026	\$19,050 per annum	\$21,080.43
Member	Mr Ronnie Hurst ²	Annual (paid fortnightly)	12 months	1 Nov 2022 – 30 Apr 2024	\$19,050 per annum	\$21,080.43
Member	Ms Megan Keep	Annual (paid fortnightly)	12 months	1 Oct 2023 – 30 Sep 2025	\$19,050 per annum	\$21,080.43

Zoological Parks Authority Board and Committee Remuneration



Position title	Member name	Type of remuneration	Period of membership*	Appointment Term **	Base salary/ sitting fees	2023-24 actual remuneration ***
Management representative	Mr Stuart Smith	N/A	12 months	1 Jul 2023 – 30 Jun 2024	Nil	\$0.00
Management representative	Ms Claire Wright	N/A	7 months	1 Jul 2023 – 11 Feb 2024	Nil	\$0.00
Management representative	Mr David van Ooran	N/A	5 months	12 Feb 2024 – 30 Jun 2024	Nil	\$0.00
						Total \$183,060.08

* Refers to membership period during 2023-24 and not entire tenure on board or committee.

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

*** Remuneration amounts include applicable superannuation.

¹ These Members' terms expired on 28 February 2024, but they continued to act as Members for a period of 3 months, in accordance with Schedule 2, Division 1, Clause 1(2)(b) of the *Zoological Parks Authority Act 2001* – Cabinet approved their re-appointment on 10 June 2024.

² These Members' terms expired on 30 April 2024, but they continued to act as Members for a period of 3 months in accordance with Schedule 2, Division 1, Clause 1(2)(b) of the *Zoological Parks Authority Act 2001*.



Zoological Parks Authority Board and Committee Remuneration

Table 2. Audit, Finance and Risk Committee

Position title	Member name	Type of remuneration	Period of membership*	Appointment Term **	Base salary/sitting fees	2023-24 actual remuneration
Chair	Mr Tully Carmady ¹	Annual (paid fortnightly)	12 months	3 Oct 2022 – 28 Feb 2024 10 June 2024 – 28 Feb 2026	See Table 1 ^	See Table 1 ^
Member	Ms Vanessa Martin ¹	Annual (paid fortnightly)	12 months	3 Oct 2022 – 28 Feb 2024 10 June 2024 – 28 Feb 2026	See Table 1 ^	See Table 1 ^
Member	Mr Ronnie Hurst ²	Annual (paid fortnightly)	12 months	1 Nov 2022 – 30 Apr 2024	See Table 1 ^	See Table 1 ^
Management representative	Mr Stuart Smith	N/A	12 months	1 Jul 2023 – 30 Jun 2024	Nil	\$0.00
Management representative	Ms Claire Wright	N/A	7 months	1 Jul 2023 – 11 Feb 2024	Nil	\$0.00
Management representative	Mr David van Ooran	N/A	5 months	12 Feb 2024 – 30 Jun 2024	Nil	\$0.00
Management representative	Ms Melanie Price	N/A	12 months	1 Jul 2023 – 30 Jun 2024	Nil	\$0.00
					Total \$0.00 (excluding ^)	

* Refers to membership period during 2023-24 and not entire tenure on board or committee.

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

¹ These Members' terms expired on 28 February 2024, but they continued to act as Members for a period of 3 months, in accordance with Schedule 2, Division 1, Clause 1(2)(b) of the *Zoological Parks Authority Act 2001* – Cabinet approved their re-appointment on 10 June 2024.

² These Members' terms expired on 30 April 2024, but they continued to act as Members for a period of 3 months in accordance with Schedule 2, Division 1, Clause 1(2)(b) of the *Zoological Parks Authority Act 2001*.

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

Zoological Parks Authority Board and Committee Remuneration



Table 3. Animal Ethics Committee

Position title	Member name	Type of remuneration	Period of membership*	Appointment Term **	Base salary/sitting fees	2023-24 actual remuneration
Chair	Mr David van Ooran	NIL	5 months	Feb 2024 – Jun 2024	NIL	\$0.00
Acting Chair	Ms Claire Wright	NIL	7 months	Jul 2023 – Feb 2024	NIL	\$0.00
Member – Director Life Sciences Category A proxy	Dr Matyas Liptovszky	NIL	8 months	Jul 2023 – Feb 2024	NIL	\$0.00
Member – Acting Director Life Sciences	Mr John Lemon	NIL	4 months	Mar 2024 – Jun 2024	NIL	\$0.00
Member – Perth Zoo Science Program Leader – Category B proxy	Dr Harriet Mills	NIL	12 months	Jul 2023 – Jun 2024	NIL	\$0.00
Member – Category A	Dr Rebecca Vaughan-Higgins	NIL	12 months	Jul 2023 – Jun 2024	NIL	\$0.00
Member – Category A proxy	Dr Katja Geschke	NIL	11 months	Aug 2023 – Jun 2024	NIL	\$0.00
Member – Board member – Category B	Prof Kristin Warren	NIL	12 months	Jul 2023 – Jun 2024	See Table 1 ^	See Table 1 ^
Member	Category C	Per meeting	12 months	Jul 2023 – Jun 2024	\$230.00	\$460.00
Member	Category C	Per meeting	12 months	Jul 2023 – Jun 2024	\$230.00	\$0.00
Member	Category D	Per meeting	12 months	Jul 2023 – Jun 2024	\$230.00	\$920.00
Member	Category D	Per meeting	6 months	Jul 2023 – Dec 2023	\$230.00	\$0.00



Zoological Parks Authority Board and Committee Remuneration

Position title	Member name	Type of remuneration	Period of membership*	Appointment Term **	Base salary/ sitting fees	2023-24 actual remuneration
Member – Keeper representative	Ms Leanne Kelman – Technical Officer Zoology	NIL	12 months	Jul 2023 – Jun 2024	NIL	0.00
Member – Proxy keeper representative	Ms Jessica Carr – Technical Officer Zoology	NIL	12 months	Jul 2023 – Jun 2024	NIL	\$0.00
Member – Proxy keeper representative	Dr Alex Miller – Technical Officer Zoology	NIL	12 months	Jul 2023 – Jun 2024	NIL	\$0.00
Member – Proxy keeper representative	Mr Mark Tyler – Senior Technical Officer Zoology	NIL	12 months	Jul 2023 – Jun 2024	NIL	\$0.00
Member – Animal Behaviour and Welfare	Ms Emily Polla	NIL	12 months	Jul 2023 – Jun 2024	NIL	\$0.00
Total \$1,380 (excluding ^)						

* Refers to membership period during 2023-24 and not entire tenure on board or committee.

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

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

Ministerial Directives

No Ministerial directives were received during the financial year.



Other Legal Requirements



Unauthorised use of credit cards

Officers of the Zoological Parks Authority hold corporate credit cards and cardholders are reminded of their obligations under the Authority's credit card policy. One employee inadvertently used the corporate credit card instead of their personal card for one transaction. No matters were referred for disciplinary action as the Chief Finance Officer noted prompt advice and settlement of the personal use amount and the nature of the expenditure was immaterial and characteristic of an honest mistake. The amount was immediately refunded by the supplier on discovery at point of sale by the cardholder so no debt arose and no amounts are outstanding at the end of the reporting period.

	2023-24
Aggregate amount of personal use expenditure for the reporting period.	\$177.82
Aggregate amount of personal use expenditure settled by the due date (within 5 working days).	\$177.82
Aggregate amount of personal use expenditure settled after the due date (after 5 working days).	Nil
Aggregate amount of personal use expenditure remaining unpaid at the end of the reporting period.	Nil

Other legal requirements

Advertising

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

Total expenditure for 2023-24 was \$498,587

Expenditure	Supplier	Amount	Total
Advertising agencies	Glide Agency	\$24,686	\$ 24,686
Market research organisations	Painted Dog Research Pty Ltd	\$60,555	\$60,555
Polling organisations	Nil		\$Nil
Direct mail organisations			\$25,135
	Mailchimp	\$12,493	
	Mailing Solutions	\$3,111	
Media advertising organisations			\$390,211
	Initiative Media Australia Pty Ltd	\$ 272,283	
	Facebook	\$95,001	
	Google Ads	\$19,083	
	Free TV Australia	\$1,479	
	IMD Media Pty Ltd	\$2,365	
Grand Total			\$498,587



Other legal requirements

Disability Access and Inclusions Plan Outcomes

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

In support of the DAIP the following actions were undertaken:

- The new playground was completed to include a wheelchair suited trampoline, a communication board, accessible pathways and water play, a raised play-table and a tactile map and play models,
- The new café and function centre construction was completed, meeting accessibility requirements,
- Uneven pathways across the Zoo have been levelled, reducing trip hazards and increasing accessibility for mobility scooters, wheelchairs and strollers, and
- A new heritage focussed zebra car tour has been developed to provide an engaging experience for visitors with limited mobility.
- This year, the Zoo welcomed 7,005 carers to the Zoo free of charge.

Other legal requirements

Compliance with Public Sector Standards and Ethical Codes

Public Sector Management Act 1994 Section 31 (1)

Public Sector Standards: 0 claims of a breach of standard were lodged in 2023-24.

Code of Conduct: 5 allegations for Breach of Code of Conduct were raised in 2023-24.

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

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

In partnership with Equal Opportunity Commission WA, this year Perth Zoo offered Workplace Culture – Discrimination, Harassment and Bullying training to all staff.

This course aims to provide participants with an understanding of discrimination, harassment, bullying and victimisation, workplace culture, responsibility, and liability. It also provided the tools to respond to and prevent harassment and bullying in the workplace.



Other legal requirements

Record Keeping Plan

Perth Zoo has a record keeping plan in place, approved by the State Records Office. The plan outlines a record keeping program for the agency, and describes which records are to be created, as well as how those records are to be kept. Perth Zoo addresses its compliance with the State Records Commission Standard 2 Record Keeping Plans: Principle 6 – Compliance as follows:

1. The efficiency and effectiveness of the organisation's record keeping systems is evaluated not less than once every five years. The electronic record keeping management system (EDRMS) is monitored via statistics to evaluate progress towards electronic record keeping.
2. The organisation conducts a record keeping training program. Perth Zoo continues to deliver ongoing training and support for record keeping and refresher training is provided. Training material and recordkeeping resources are provided on the Zoo's intranet.
3. The efficiency and effectiveness of the record keeping training program is reviewed periodically. Formal feedback received from training sessions is used to enhance future training programs. Resources such as manuals and user guides are provided as part of the training and are reviewed and updated regularly.

4. The organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan. All staff identified as having record keeping responsibilities at Perth Zoo are required to undertake a mandatory induction to comply with the *State Records Act 2000*.

Freedom of Information

In the reporting period, Perth Zoo received one Freedom of Information request. This request was responded to in accordance with the legislation. Procedures and resources provided on the Zoo's internet and intranet are in accordance with the legislation.



Other legal requirements

Employment and Industrial Relations

Staff Profile

Perth Zoo employed 224 people in 2023-24 and 160.43 fulltime equivalents (FTE) as at the end of June 2024.

Employee Profile	2023-24	2022-23	2021-22
Permanent Full Time	93	90	96
Permanent Part Time	29	29	33
Fixed Term Full Time	19	17	23
Fixed Term Part Time	27	22	14
Casual	48	46	56
Trainee	8	8	0
Total head count	224	212	222
Full time equivalent (FTE)	160.43	156.36	166.59

For the 2023-24 reporting period, 63 appointments were made including contracts converted to permanent employment under the provisions of the relevant industrial agreements. Thirty of these were permanent appointments, and 33 processes were either fixed-term or casual appointments.

Type of Flexible Working Arrangement	Permanent	Contract	Proportion of Total Staff*
Working Part time	29	27	25%
Purchased Leave Arrangements	17	0	7.5%

* Total Staff = 224 (based on financial year end head count)

The Zoo recorded a total of 20 cessations in 2023-24 (representing 8.93% staff turnover) compared to 43 staff in 2022-23 (11.32% staff turnover).



Other legal requirements

The Zoo continued to work hard to attract and retain a diverse workforce.

Workforce Diversity	DBCA Target* 2025 %	Achieved 2023-2024 %	Achieved 2022-2023 %
Women in management Tier 1	N/A	0	0
Women in management Tier 2 and 3	50	75	100
Indigenous Australians	3.7	4	4.3
People with disabilities	5	3.14	3.3
People from culturally diverse backgrounds	15.5	6.3	4.7
Youth (15 to 24 years)	5.8	10.71	7.5

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

The success of the Clontarf Traineeship Program continues to have a positive impact on the employment of Indigenous Australians.

In this financial year, one trainee obtained an employment contract, in addition to his traineeship working hours.



Other legal requirements

Industrial Relations

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

	Permanent	Contract including Trainees	Casual	Proportion of Total Staff %
Government Officers	104	45	56	91.51
Gardeners	17	1	0	8.04
Building and Engineering Trades	1	0	0	0.45
Common Law Contracts	0	0	0	0
Total	122	46	56	100



Government Policy Requirements

Multicultural Policy Framework

As part of its commitment to achieving and fostering a diverse and inclusive workforce, Perth Zoo as part of DBCA, employs strategies to improve the representation of people from culturally and linguistically diverse backgrounds, promoting their inclusion and eliminating discrimination against them.

Key achievements in 2023-24 included raising awareness of a variety of inclusion events, including Harmony Week, NAIDOC week and Pride Month. Perth Zoo also joined the Perth WA PrideFEST and won an award for Best Float.

The Zoo promoted diversity through:

- providing staff with access to the SBS Core Inclusion online course (which raises awareness of bias and discrimination and promotes building a workplace and community that is diverse, inclusive and fair for everyone),
- ensuring staff complete DBCA's Workplace Discrimination and Harassment course every five years,
- providing additional training by the Equal Opportunity Commission in relation to Workplace Discrimination and improving Workplace culture,
- commencing the development of a dedicated Aboriginal Employment Action Plan, and
- celebrating Reconciliation week by running yarning circles to all staff hosted by Ingrid Ngoorlak.



Government Policy Requirements

Occupational Safety, Health and Injury (OSH) Management

Perth Zoo management is committed to providing and maintaining a safe and healthy environment, and to the continuous improvement of injury prevention and injury management programs.

The HSW Committee meets on a quarterly basis and Health and Safety is reported on regularly to the ZPA Board. The Zoo has Health and Safety Representatives who represent their dedicated workgroup, and all complete the 5-day training course. Perth Zoo ensures compliance with the injury management requirements of the *Workers' Compensation and*

Injury Management Act 1981 via assistance from external providers and support through the development of comprehensive return to work plans.

The number of Lost Time Injuries that resulted in a workers' compensation claim during the year 2023-24 was 10. The Zoo's performance in 2023-24 against targets set out in the Public Sector Commissioner's Circular 2012-05, Code of Practice: Occupational Safety and Health in the Western Australian Public Sector is shown in the table below.

Measure	Actual Results	Actual Results	Actual Results	Results against Target for 2023-24	
	2023-24	2022-23	2021-22	Target	Comment
Number of Fatalities	0	0	0	0	Achieved
#Lost time injury and/or disease incidence rate	6.25%	4.45%	3.6%	Zero (0)	Not met
^Lost time injury and/or disease severity rate	10%	0%	33%	Zero (0) or 10% reduction on previous 3 years	Achieved
Injured, returned to work: within 13 weeks	100%	100%	66%	Greater than or equal to 80%	Achieved
Injured, returned to work: within 26 weeks	100%	100%	100%	Greater than or equal to 80%	Achieved
Percentage of managers trained in occupational safety, health and injury management responsibilities	100%	100%	100%	Greater than or equal to 80%	Achieved



Government Policy Requirements

Agency Capability Review Requirements

DBCA was one of the first three agencies to participate in the Public Sector Commission's Agency Capability Review Program (the Review), which commenced in September 2021 and ran through to June 2022.

The Executive Summary report was published in September 2022. DBCA recognises the valuable insights and observations provided through the Review and continues to progress strategies to ensure the department remains a high performing public sector agency into the future.

In 2023-24, DBCA progressed a number of initiatives including:

- An external review of the five statutory boards was completed and identified opportunities for improvement, synergies and consistency;
- The implementation of a new corporate structure to strengthen horizontal connections, improve governance, and enable a more strategic approach to decision-making within the department;
- The development of a Communities of Practice framework to support collaboration and information sharing for common areas of activity among business areas; and
- The development of a Strategic Workforce Planning framework to inform and support effective workforce planning.



Government Policy Requirements

DBCA is committed to achieving and fostering a diverse and inclusive workforce that is representative of the Western Australian community we serve, and which demonstrates to prospective employees that our recruitment processes are equitable and accessible to all.

As part of the most recent WA Public Sector Census, our staff were asked about their diversity, if they had shared this information with us and if they didn't what was holding them back from doing so. Staff sharing their identities, workplace experiences and concerns is an indication of our employee's workplace trust, psychological safety and inclusion. Our results showed that:

- Most department staff willingly share their diversity information.
- With more staff sharing their diversity information we can build a solid foundation for guiding the development of our agency's policies and initiatives related to diversity and inclusion.

The department is actively working towards improving its diversity and inclusion culture, ensuring our commitment to improvement in this important area remains reflective and adaptable of our future needs.









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