



2021

**Annual
Report**

Zoological Parks Authority



Department of Biodiversity,
Conservation and Attractions



Perth Zoo Location

20 Labouchere Road
South Perth, Western Australia 6151

Postal Address

PO Box 489
South Perth, Western Australia 6951

Contact Details

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

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

In line with State Government requirements, Perth Zoo's annual report – the Zoological Parks Authority Annual Report 2018-19 – is published in an electronic format. Perth Zoo encourages people to use recycled paper if printing a copy of the report. For the convenience of readers and to minimise download times and print outs, the annual report has been presented in individual chapters, as well as an entire document. The annual report is presented in PDF format. All sections, except the financial statements, are also presented in Word format.

Zoological Parks Authority
Annual Report 2020-21

© Zoological Parks Authority 2021

This work is copyright. It may be reproduced in whole or in part for study or training purposes if an acknowledgment of the source is included. Such use must not be for the purpose of sale or commercial exploitation. Subject to the *Copyright Act 1968*, reproduction, storage in a retrieval system or transmission in any form by any means of any part of the work other than for the purposes above is not permitted without prior written authorisation from the Zoological Parks Authority.

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

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

Front cover: Photo by Alex Cearns.

Statement of Compliance

For the Year Ended 30 June 2021

To the Hon Amber-Jade Sanderson MLA
Minister for Environment

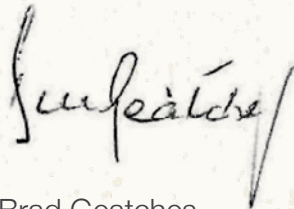
In accordance with Section 63 of the *Financial Management Act 2006*, we hereby submit for your information, and presentation to Parliament, the annual report of the Zoological Parks Authority for the financial year ended 30 June 2021.

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



Alex Lamond
A/Chairperson

Date: 8 September 2021



Brad Geatches
Member

Date: 8 September 2021

Contents

Statement of Compliance	3	Disclosures and Legal Compliance	28
Overview	6	Auditor's Opinion	28
Executive Summary	6	Financial Statements	31
A/ Chairperson Foreword	6	Key Performance Indicators	94
Executive Director Foreword	8	Ministerial Directives	104
Agency Performance Report	11	Governance Disclosures	104
Agency Performance	11	Other Legal Requirements	109
Report on Operations	14		
Native Species Conservation Breeding Program	19		
Conservation Medicine and Research	20		
Sustainability	21		
Public Engagement	22		

Perth Zoo Highlights



Executive Summary

A/ Chairperson Foreword

This year, Perth Zoo welcomed a record number of guests through its doors.

Despite two COVID-19 pandemic lockdowns and two periods with capacity restrictions, 744,812 people explored the Zoo, reinforcing what an important place it is for Western Australians.

Another significant achievement was the launch of Perth Zoo's Master Plan 2040. The Master Plan is a development blueprint that will ensure the Zoo continues to be world-class and remain an important community asset and conservation tourism icon.

The Master Plan, developed over the past three years, was officially launched in March 2021 by the Premier Mark McGowan MLA, and the Minister for Environment, the Hon. Amber-Jade Sanderson MLA. The State Government became the Foundation Partner for delivery of the Master Plan, committing \$30 million in seed-funding towards creating the future Zoo, in addition to \$13.5 million committed as part of the State COVID-19 pandemic Recovery Plan.

The Master Plan is guided by the principles of

excellence in animal welfare and unparalleled visitor engagement opportunities to inspire the community to join us on our journey in saving wildlife. It will bring the work that normally happens behind the scenes at the Zoo to the forefront by giving visitors a look into the Zoo's hospital and other conservation areas. This represents a significant evolution in the way the Zoo interacts with visitors and will better showcase the expertise of Zoo staff including the zoologists, veterinarians, nurses, scientists and others.

Work has commenced on delivering the first stage of the Master Plan, with planning well underway to construct a new café and function centre. This represents a significant investment in the commercial future of the Zoo and in improved visitor amenities. During the year, the Zoo undertook detailed planning with external consultants and the principal architect Christou, to design modern, stylish commercial food and beverage facilities that will stand alone as dining experiences within the Zoo.



WA Premier Mark McGowan

Executive Summary

A/ Chairperson Foreword continued

I would like to acknowledge the work of former Chair of the Zoological Parks Authority, Mr Grant Robinson who helped steer the Master Plan to its final stages, and thank the former Minister for the Environment, the Hon. Stephen Dawson MLC as well as our new Minister, the Hon. Amber-Jade Sanderson MLA, for their support.

On behalf of the Board I would like to congratulate and thank CEO Mark Webb, the Executive Director Wendy Attenborough, the leadership team and all the staff, Docents, and supporters, including Corporate Partners, our Zoo Friend Members, and other donors of the Zoo for a year of considerable achievements despite incredibly challenging times.

We've seen the best in our zoo community as they rallied together to ensure the operation of the Zoo, the guests and the animals in our care have been a priority every single day.

Finally, I'd like to acknowledge and thank my fellow Board Members for their commitment of time and expertise in providing guidance and oversight of the Zoo business. Their care and passion is a great support to Wendy and her team and ensures the Zoo continues to deliver on its purpose of inspiring the Western Australian community to act for wildlife conservation.



Alex Lamond
A/Chairperson



A/Chairperson, Alex Lamond

Executive Summary

Executive Director Foreword

Against the backdrop of the global health crisis, Perth Zoo adapted, stayed connected, and continued to be a safe-haven for our local community and a touchstone for an extended virtual community.

Throughout the year, via on-site and online programs, the Zoo continued to educate children and adults about the conservation of wildlife and habitats. We bred more than 200 native animals and released in excess of 200 animals into the wild to bolster populations of threatened native species. We looked after the 1,500 animals in our care, inspiring people to join us on our mission in saving wildlife. We planned for the future, finalising and launching the Perth Zoo Master Plan 2040. Despite three short COVID-19 pandemic lockdowns, we achieved record annual visitation, with more than 744,000 people choosing to spend time with us.

In a record-breaking January 2021, between lockdowns, we invited in excess of 94,000 visitors into Perth Zoo. An exhibit of 'giant' Smurfs encouraged repeat visitation and enabled us to further educate visitors about sustainability and humanity's impact on the environment.

We expanded our market share by attracting young adults, providing local entertainment

with our Zoocoustics Valentine's Day acoustic concerts and Up Late evenings on Saturday nights. In February, we partnered with the Festival of Perth on Wild Things: Perth Festival Takes Over Perth Zoo, an event curated by kids where young programmers let their ideas run free.

The Zoo continued to build on the adaptations we made during pandemic closures and increased our online offerings for 'virtual visitors', delivering online versions of our education programs, and streaming behind-the-scenes Keeper talks and messages from our keepers and animals. The most unlikely animals became international internet stars when we streamed Komodo Dragon baths, Rhino pedicures and the recuperation of a stranded Rockhopper Penguin, Pierre, rescued from the south coast of WA. Our online community, who in addition to being followers are supporters and advocates of Perth Zoo, grew by 47%.

And behind the scenes, the 'other things' that happen at a zoo continued.



Zoocoustics



Pierre and Kate



Premier Mark McGowen and Environment Minister Amber-Jade Sanderson

Executive Summary

Executive Director Foreword (continued)

We broadened Perth Zoo's capacity to meet the fodder needs of its animals by planting up back-of-house areas, and working with local governments and private residents to harvest fodder from parks and residential properties. As well as growing eucalypts on a plantation in Byford, the Zoo has a partnership with the Department of Justice for the supply of fodder grown on a small plantation at Karnet Prison. Feeding the residents of Perth Zoo is a major undertaking and securing stable food supplies is critical.

The Native Species Breeding Program at Perth Zoo continued to produce western swamp tortoises, geocrinia frogs, numbats and dibblers to boost the native populations of these rare species.

Two Koala joeys were born this past year, adding to the national koala breeding program, and another Tasmanian Devil joined Perth Zoo, as part of our support to the captive breeding program for that species. The Zoo also became home to a young perentie that, being found as a stowaway in a shipping container, could not be returned to its natural habitat because of biosecurity considerations.

A male African Painted Dog (APD) was welcomed from Monarto Zoo South Australia. He joined two Perth Zoo female APDs to form a new breeding pack and subsequently produced a litter of puppies, a very welcome addition for one of the world's most endangered mammal species.

Moving outside the Zoo grounds, Perth Zoo staff provided crucial animal care and veterinary support to the Department of Biodiversity, Conservation and Attraction's (DBCA) Parks and Wildlife Service in the first-ever wild-to-wild translocation of critically endangered Western Ground Parrots, from Cape Arid National Park to a reserve east of Albany.

Perth Zoo staff also treated 267 wild black cockatoos, attended two dolphin entanglement incidents, and treated eight beach-stranded Loggerhead Turtles. Nine native mammals, 48 native reptiles and one frog, all confiscated from the illegal wildlife trade were assessed by Perth Zoo veterinarians.



Kids at Perth Zoo



Executive Director, Wendy Attenborough

Executive Summary

Executive Director Foreword (continued)

Further afield, we continued to support our partners undertaking vital conservation work in the wild. The Perth Zoo Wildlife Conservation Action Program Fund contributed \$398,025 to non-government conservation organisations in Australia and overseas supporting, among other things:

- the construction of a research Base Station at the Luang Prabang Wildlife Sanctuary in Laos to support recovery of rare south-east Asian Sun Bears and Moon Bears (Free the Bears);
- the installation of solar lighting in villages across the Torricalli Mountain Range Conservation Area to help sustain the hunting moratorium on tree kangaroos (Tenkile Conservation Alliance); and
- the rehabilitation of orangutans rescued from the illegal wildlife trade, and their release into the rainforest at Bukit Tigapuluh, Indonesia (Frankfurt Zoological Society).

In-house, we finalised an organisational restructure to increase our capacity to deliver the Master Plan and build on current Zoo growth. We established a new Fundraising and Commercial Development Directorate and refined our Visitor Experience Directorate, setting us up for further future success.

I also acknowledge the enormous effort of the Zoo volunteers, the Docents. Despite lockdowns they have contributed more than 43,000 hours of invaluable voluntary support to Perth Zoo.

Perth Zoo would not be what it is without our staff, a committed and passionate group of colleagues who, every day, work for wildlife. Thank you. Your efforts are reflected in a stellar set of annual results.



Wendy Attenborough
Executive Director



Executive Director, Wendy Attenborough.

Agency Performance

Performance Summary

Actual Results Versus Budget Targets

Financial Targets

	2020-21 Target ⁽¹⁾ \$000s	2020-21 Actual \$000s	Variation ⁽²⁾ \$000s
Total cost of services (sourced from Statement of Comprehensive Income)	25,889	27,690	1,801 ^(a)
Net cost of services (sourced from Statement of Comprehensive Income)	9,649	9,049	(600) ^(b)
Total equity (sourced from Statement of Financial Position)	74,768	71,333	(3,435) ^(c)
Net increase/(decrease) in cash held (sourced from Statement of Cash Flow)	359	2,437	2,078 ^(d)
Approved salary expense level	12,545	13,575	1,030 ^(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 9.9 'Explanatory statement'.

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

(b) Net cost of services was lower than expected due to a combination of increased grant income, record visitor numbers, record membership subscriptions and increases to other commercial revenue.

(c) Due to a combination of lower than expected contributed equity, lower than expected increases to the asset revaluation reserve and an increased surplus. Some planned capital contributions were deferred until

2021-22 following revised delivery schedules for associated asset investment projects.

(d) Due to a combination of factors including higher than originally targeted grant receipts, record visitation and membership numbers and strong commercial revenue returns.

(e) Due to operational costs associated with service delivery and to support increases to revenue through a range of initiatives and activities.

Agency Performance

Performance Summary (continued)

Summary of key performance indicators

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

	2020-21 Target ⁽¹⁾	2020-21 Actual	Variation ⁽³⁾
Key effectiveness indicator:			
Average level of visitor satisfaction at Perth Zoo	97%	90% ⁽²⁾	(7)⁽²⁾
Service 1: Visitor services and public programs provided at Perth Zoo			
Key efficiency indicator:			
Average cost per visitor at Perth Zoo	\$33.56	\$33.24	(\$0.32)

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

(2) To ensure consistency and uniformity in the reporting of the visitor satisfaction key performance indicator across the Department of Biodiversity, Conservation and Attractions the survey question and measurement scales used to measure visitor satisfaction changed during the reporting period. The survey question was revised and the previous 5-point measurement scale was replaced with a 7-point scale.

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

Agency Performance

Performance Summary (continued)

Summary of key performance indicators (continued)

Outcome 2: Research and conservation partnerships

	2020-21 Target ⁽¹⁾	2020-21 Actual	Variation ⁽³⁾
Key effectiveness indicator:			
Number of threatened species offspring bred for release into natural habitats			
Western Swamp Tortoise	30	65	35 ⁽²⁾
Numbat	12	10	(2)
Dibbler	50	42	(8)

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)	1.28	1.26	(0.02)
---	------	------	---------------

(1) As approved for key audited indicators for the ZPA that are not specified in the DBCA Budget Statements.

(2) Very good breeding success for Western Swamp Tortoise continued with above target breeding results.

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

Agency Performance

Report on Operations

Animals in Perth Zoo's Care as at 30 June 2021

Of the Australian native species, 96 (59.5% of the total number of species on site) are found in WA, while 19 (12% of the total number of species on site) are only found in states other than WA.

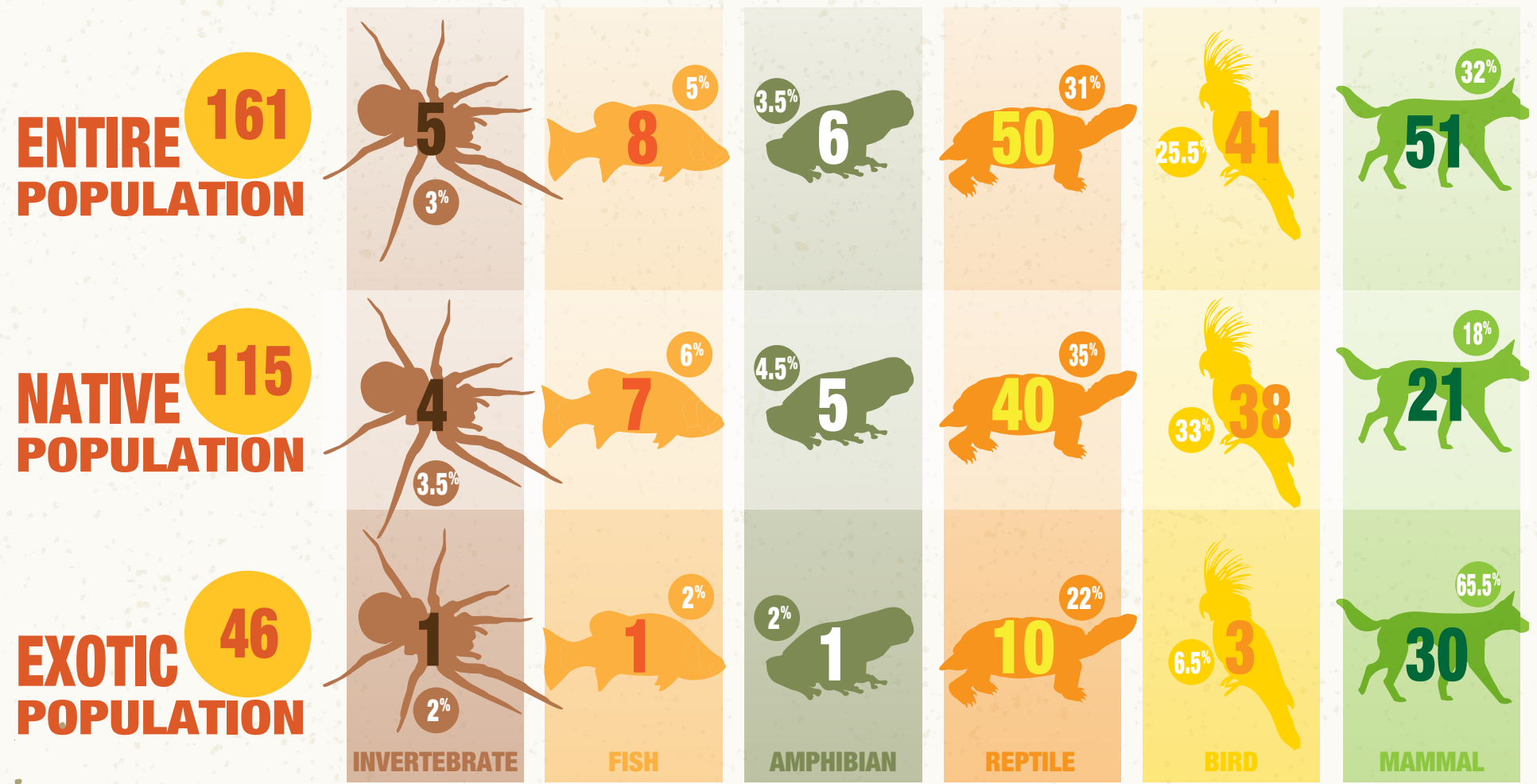
Perth Zoo Population on 30 June 2021



Agency Performance

Report on Operations (continued)

Perth Zoo Taxonomic Groups on 30 June 2021



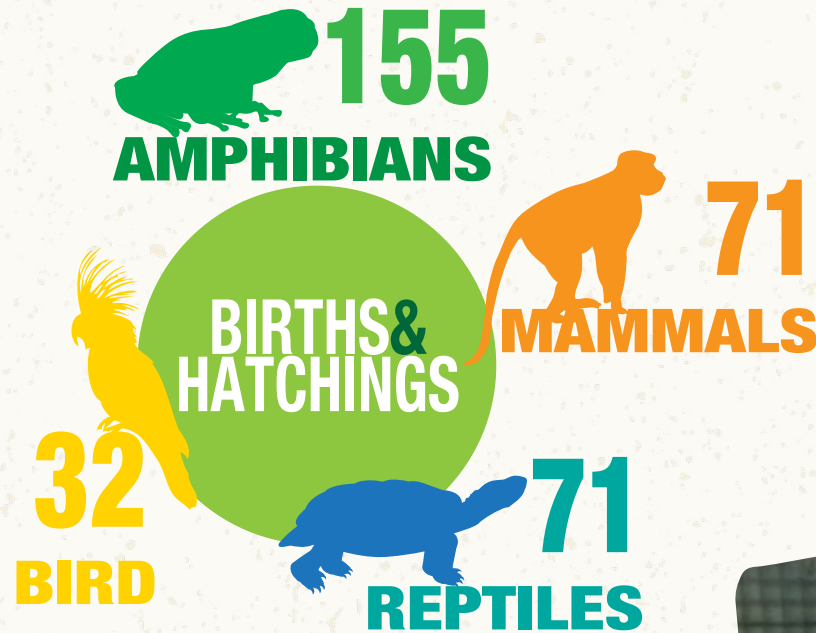
Agency Performance

Report on Operations (continued)

Significant Births/Hatchings

Numerous exotic and native species successfully bred this year. Notable breeding successes included Blue-bill Duck, Corn Snake, Green Pygmy Goose, Regent Parrot and Purple-crowned Lorikeet. A breeding pair of Black and White Ruffed Lemurs had triplets, which is rare in this species. And in a great contribution to the regional breeding program, the newly formed group of African Painted Dogs welcomed 10 puppies, to the alpha and beta female. The six born to the alpha female were successfully reared.

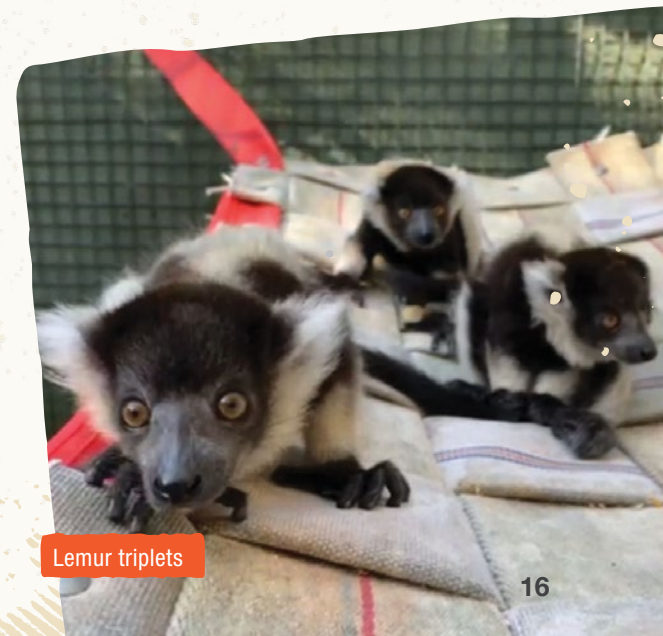
Two Koala joeys were added to the Zoo's animal population via a successful koala breeding program. And our Native Species Breeding Program produced Western Swamp Tortoises, frogs, Numbats and Dibblers.



Koala joey



African Painted Dog puppy



Lemur triplets

Agency Performance

Report on Operations (continued)

Significant Deaths

African Painted Dog female Kisuri made a significant contribution to her species' survival during her life. She passed away in 2021, at nearly 9 years of age. Born at Perth Zoo, she raised 17 puppies with partner Hasani, and some of her progeny have moved to other zoos across the region, sharing the genetics.

One of the Zoo's elderly Australian pelicans died at the age of (at least) 36 years. Prior to his death, he was under close monitoring due to chronic health issues. And eighteen year old Madagascar Tree Boa, the last animal of its species within the Australasian region's zoos, passed away.



Australian pelican
Credit: Alex Cearns

ANIMAL TRANSACTIONS AO 30 JUNE 2021

TRANSFERS IN

- 1 Golden Lion Tamarin male**
From Mogo Wildlife Park, NSW to form a breeding pair to contribute to the survival of this species.
- 1 African Painted Dog**
From Monarto Safari Park, SA joined two Perth Zoo females to form a new breeding pack.
- 2 Black-footed Tree Rats**
Joined the native species in the Nocturnal House from NT.
- 2 Male Bilbies**
From Monarto Safari Park, SA to breed for release back to the wild, as part of a collaborative regional project.
- Group of Feathertail Gliders**
From Taronga Zoo, Sydney.

TRANSFERS OUT

- 1 Goodfellow's Tree Kangaroo**
Went to Caversham Wildlife Park, WA.
- 1 Red Panda**
Went to Mogo Wildlife Park, NSW
- 1 Rescued Rockhopper Penguin**
Successfully rehabilitated at Perth Zoo, went to Jurong Bird Park, Singapore.
- 2 Binturong males**
Went to Taronga Zoo, Sydney.
- 3 Koalas**
Went to Port Douglas Wildlife Habitat and Currumbin Wildlife Sanctuary, QLD.
- 4 African Painted Dogs**
Went to National Zoo and Aquarium, ACT as part of the regional breeding program.
- 5 Asian Small-clawed Otters**
Went to Orana Wildlife Park, New Zealand.

Agency Performance

Report on Operations (continued)

Kyloring - Western Ground Parrot

Perth Zoo provided vital veterinary and animal care support to DBCA's Parks and Wildlife Service with the first-ever wild-to-wild translocation of Western Ground Parrots, from Cape Arid National Park to a reserve east of Albany. Seven birds were released at the translocation site and Parks and Wildlife staff have continued to monitor the birds movement and progress. In preparation for this important work, Perth Zoo's wildlife health team developed a detailed disease risk analysis for Western Ground Parrots in-line with International Union for the Conservation of Nature guidelines.

One of the male birds transferred to the release site had difficulty flying upon release, so was transported to Perth Zoo for a detailed health assessment. Assessed as unsuitable for release, the bird has been incorporated into the Zoo population of Western Ground Parrots and will contribute to knowledge about this species.

The Western Ground Parrot research program at Perth Zoo received a significant boost from the Zoo and Aquarium Association Wildlife Conservation Fund. The grant allowed us to build a new aviary suitable for quarantining parrots when needed. A new transportable building was erected and equipped as a hand-rearing and critical care facility for future hatchlings or sick birds. Updates to the CCTV system were also completed, allowing Zoo staff to monitor and learn about this critically endangered species.



Western Ground Parrot: Much has been learned about this cryptic parrot species

Credit: Alan Danks

Agency Performance

Native Species Conservation Breeding Program

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

- Numbats to Dryandra Woodland;
- Dibblers to Dirk Hartog Island National Park; and
- White-bellied Frogs and Orange-bellied Frogs to sites near Margaret River.

Perth Zoo contributed significant resources and expertise to insitu conservation and research projects with staff conducting 68 days of field work this financial year. This included supporting the following projects:

- Western Ground Parrot – Zoology and veterinary support provided for the first-ever wild-to-wild translocation of Western Ground Parrots, from Cape Arid National Park to a conservation managed reserve east of Albany;

- Frog research – Threatened Geocrinia frog species population augmentation, reintroduction and introductions in the Margaret River region;
- Black cockatoos – leg banding of rehabilitated and nestling black cockatoos within the metropolitan area in collaboration with Kaarakin Black Cockatoo Conservation Centre and Native Animal Rescue;
- Black cockatoo research – survival and dispersal of black cockatoos in south-west Western Australia;
- Malleefowl conservation – assisting the Malleefowl Preservation Society to leg band captive-bred birds in advance of their release to the wild.



Numbat
Credit: Alex Asbury



Orange-bellied Frog
Credit: Alex Cearns

Agency Performance

Conservation Medicine and Research

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

Perth Zoo staff attended two dolphin entanglement incidents, providing clinical assessment and treatment in the field, and eight Loggerhead Turtles found stranded on south-west beaches were assessed and treated at the Zoo's Veterinary Hospital.

Veterinary staff attended the fire-grounds following the Wooroloo bushfires, providing emergency treatment to injured native animals.

Nine native mammals, 48 native reptiles and one frog confiscated from the illegal wildlife trade were assessed by Perth Zoo veterinarians. Veterinary staff investigated 25 native wild animal deaths, contributed wildlife health surveillance data to Wildlife Health Australia's national database, and were active participants in the Western Australian Wildlife Health Reference Group.



Kate and rescued roo



Baby Black Cockatoo and Isabell

CONSERVATION MEDICINE



267 Wild Black Cockatoos

Treated at Perth Zoo's Veterinary Department

102 Were rehabilitated and released back to the wild

55 Carnaby's Cockatoos | 5 Baudin's Cockatoos | 42 Forest Red-tailed Black Cockatoos

Agency Performance

Sustainability

On 27 August 2020, Perth Zoo was recognized by the Water Corporation as a Gold Waterwise Business and took out the top honor of Waterwise Business of the Year for 2020. This is awarded to businesses that have demonstrated leadership or innovation in water management for the reporting year.

Perth Zoo's Waterwise achievements included:

- Fitting all amenities with better than minimum-standard taps, toilets and urinals, to increase water efficiency for the 700,000 plus visitors we receive each year;
- Installing interpretive signage throughout the Zoo showcasing the Zoo's achievements to reuse and recycle water when creating exhibits;
- Installing isolation valves to create zones across the Zoo site, which means leaks can be pinpointed as soon as they are identified, saving water as well as time and money;

- Upgrading aging infrastructure under the Integrated Water Management Project, establishing water reuse between exhibits and enabling toilets to be plumbed for both ground water and scheme water;
- Upgrading Perth Zoo's 45-year-old concrete ornamental lake so that it now reuses the water from other exhibits.

2021

SUSTAINABILITY ACHIEVEMENTS

We reduced our use of electricity by nearly

25,000 kWh

Enough to power 5 households for a year. 

We reduced use of potable water by over

1,000,000 LITRES

A saving of 5% on last year

10 DRINK BOTTLE REFILL STATIONS 

PROVIDED MORE THAN **400,000L**

CLEAN DRINKING WATER ENOUGH TO FILL **650,000**

PLASTIC DRINK BOTTLES

Perth Zoo **WON** the 2020 Water Corporation Platinum Waterwise Business of the Year 



Our Creature Compost project helped divert over

1,900 CUBIC METRES

OF ORGANIC WASTE AWAY FROM LANDFILL WHILE PROVIDING A WAY TO RECYCLE VALUABLE CARBON AND NUTRIENTS

We avoided the use of **3 Million L** 

potable water through our dual plumbed toilet and urinal cisterns

Agency Performance

Public Engagement

This past financial year, 744,812 people visited Perth Zoo, and the number of Zoo Friend Members increased to 37,817 at year end, a 31.46% increase.

Visitor Attendance					
2015-16	2016-17	2017-18	2018-19	2019-20	2020-21
695,091	651,353	658,325	719,226	552,829*	744,812**

Perth Zoo had a total of 44,053 school students and educators visit in 2020-21, to learn about wildlife, habitats and conservation. Despite COVID-19 pandemic restrictions preventing us from running the July 2020 school holiday program, 31,648 students and community members participated directly in Discovery and Learning experiences, holiday programs and team building experiences. Participants ranged in age from two years to adults.

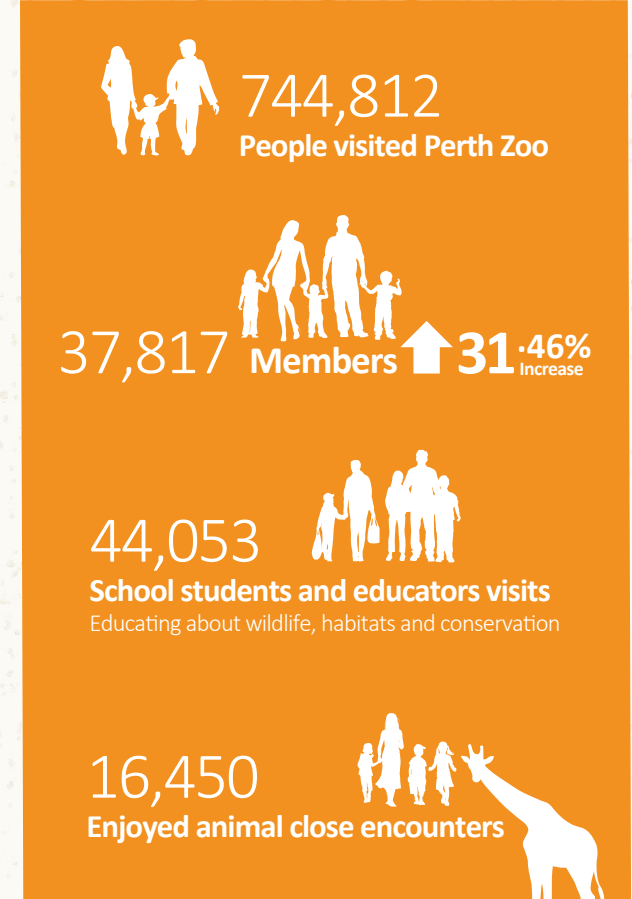
This year's Perth Zoo Summer Event Season was dramatically different with the cancellation of many of the Zoo's usual events. Events that went ahead included Zoocoustics, acoustic musical evenings targeting an adult demographic during the Valentine's Day period; Zoo Up Late, where the Zoo remained open until 7.30pm on Saturday evenings; and a Smurf Exhibition. In a new collaboration between the Festival Of Perth and Perth Zoo, we celebrated Wild Things: Perth Festival Takes Over Perth Zoo with over 4,500 guests.

Despite the continued suspension of some animal encounters due to COVID-19 pandemic restrictions, 16,450 people enjoyed Eye to Eye animal encounters during the year, helping Perth Zoo engage and educate the public about wildlife conservation.

* Zoo closed 24 March 2020 – 5 June 2020 due to COVID-19 pandemic

** Zoo closed on two occasions in 2021 for COVID-19 pandemic Lockdowns and opened with restricted numbers on two occasions

PUBLIC ENGAGEMENT



Agency Performance

Public Engagement (continued)

In 2020-21, \$118,402,428 worth of free media coverage was achieved for the Zoo (based on equivalent advertising standard rates).

Communications highlights included:

- Summer series (Smurfs, Late Nights, Zoocoustics)
- Rehabilitation of a Rockhopper Penguin
- Master Plan announcement
- Dibbler release to Dirk Hartog Island National Park
- Galapagos Tortoise and Rhino husbandry (pedicures) placed with media leveraging off topics trending in the community during COVID-19 pandemic closures
- African Painted Dog births
- Black cockatoo rehabilitation

The Zoo's social platforms achieved a 46.7% follower growth year on year due to the content being tailored to audiences and platforms. An engagement strategy nurtured the online community to become more than followers; they became advocates and importantly, purchasers of product. Paid Facebook advertisements achieved \$974,544.80 in direct Zoo ticket sales between 1 July 2020 - 30 June 2021.



Smurfs Exhibition

social media



↑ **22.2%**
(155,021 followers)



↑ **9.4%**
(14,327 followers)



↑ **14.8%**
(70,700 followers)



↑ **20%**
(4,882 subscribers)



↓ **22%**
(332,400 views)



↑ **333.99%**
(85,598 followers)

Agency Performance

Public Engagement (continued)

This year, the support the Zoo received from our corporate partners and sponsors included Tronox's sponsorship of the STEM Education Program, which provided education experiences for over 1,200 regional and low socio-economic students; Western Area's sponsorship of the Black Cockatoo exhibit; and IGA's sponsorship of the 2021 Conservation Calendar. Sales of the calendar raised close to \$85,000, taking the total funding for in-situ conservation projects to more than \$1 million since the calendars were launched in 2010. We thank and acknowledge the on-going support of our corporate partners and sponsors and we look forward to continuing our work with the corporate community to deliver programs that engage, educate and inspire the public to act for wildlife conservation.

CORPORATE MEMBERS AND SUPPORTERS

BRONZE

SILVER

GOLD

PLATINUM



Agency Performance

Public Engagement (continued)

Grant Partners



In-kind Partners



Perth Zoo's Wildlife Conservation Action Program distributed \$398,025 to a variety of non government organisations carrying-out critical conservation work in the wild. Outside the grants program, in-kind support, venue hire, and promotion was provided to our local Wildlife Conservation Action partners.



Orangutan



Sun Bear



Painted Dog
Credit Alex Asbury

Agency Performance

Public Engagement (continued)

Perth Zoo Docent Association (PZDA)

The Perth Zoo Docent Association (PZDA) is an independent incorporated volunteer organisation that has operated continuously for 39 years. Currently the PZDA has 256 active members.

The Docent team provides valuable support to the Zoo team by interacting with visitors to enhance their Zoo experience, sourcing supplies and assembling animal behavioural enrichment, harvesting termites for the Native Species Breeding Program, monitoring and documenting animal behaviours, preparing food for the animals, and maintaining and improving exhibits and gardens. In 2020-2021, the PZDA contributed a total of 43,400 hours in invaluable, voluntary support of Perth Zoo operations.

Taronga Training Institute

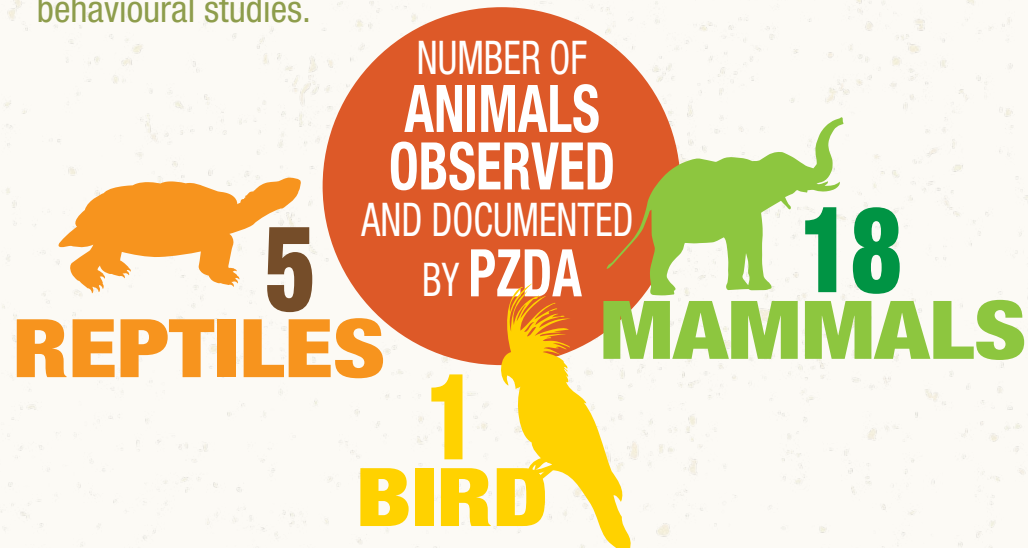
2020-21 saw the sixth year of the successful partnership between Perth Zoo and Taronga Training Institute commence with a full cohort of 24 students. Since 2016, 143 young professionals have been trained in Certificate III in Captive Animals.

The COVID-19 pandemic had a substantial impact on the operational delivery of the course during the first half of the year.

Ongoing restrictions meant student practical placements remained suspended for several months and classes went online for much of the year. Despite this, 96%* of 2020 students were able to complete their studies within the period due to a high degree of cooperation between Taronga Training Institute and Perth Zoo personnel.

*Average completion rates for this training course since partnership commencement is 92%, a 1% rise from the last period and tracking significantly higher than national average/s for ACM303017 via other RTOs.

Docents assist with animal behavioural studies.



Agency Performance

Public Engagement (continued)

Feedback

Perth Zoo actively canvasses visitors for feedback about their Zoo experience. Feedback can be provided via a range of methods including face to face, email, letter, by telephone, comment card, child-specific feedback cards and through the Zoo's website and social media channels.

Visitor feedback is collated monthly into a report that is distributed and analysed by Senior Managers and the Corporate Executive. The information provides insights for forward planning, maintenance programs, minor works and service improvements, helping to create an improved visitor experience and encourage repeat visitation.

In 2020-21, the Zoo received a total of 1,452 comments. This included general feedback, 920 appreciation and 236 complaints.

Comments from visitors this year included the following:

What a brilliant day! Thank you so much to the team for making booking and having a party at the zoo so enjoyable and stress free, all you need to bring is a cake. Highly recommend!

Rhino Encounter: I had an amazing time feeding celery to Memphis, he is the most gentle giant you could ever meet. The Keepers were so welcoming and informative, would definitely recommend this once-in-a-lifetime experience.

Thank you for a fantastic visit! We had a great time chatting to your friendly volunteers and the kids loved seeing the otters. Thanks!

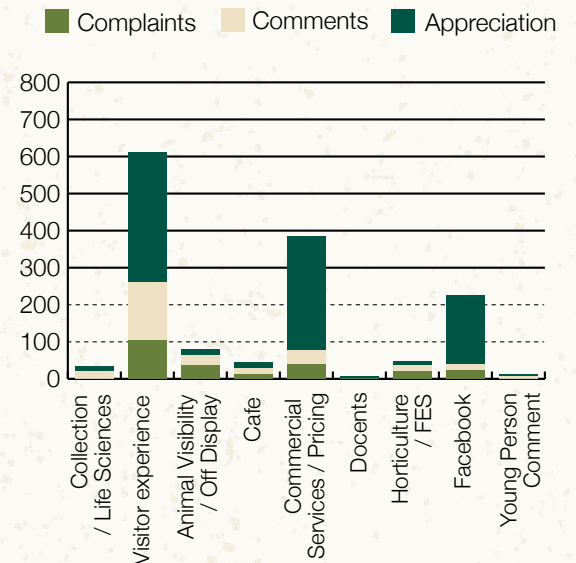
Too many animals "off display". A little bit disappointing.

Could you put food or toys at the front of enclosures so animals don't hide at the back? Couldn't see lots of animals and other people thought the same.

Lawn area very slippery! Maybe more mulch needed.

Examples of actions resulting from customer feedback include:

- Upgrading the visibility of the signage for Close Encounters experiences;



- Modification of signage in the Nocturnal House;
- Changes to the online memberships process to streamline the visitor journey;
- Upgrades to toilet facilities across the site;
- The addition of woodchips to the Main Lawn to reduce slip hazards; and
- Extending the opening hours of the food-trucks to improve the food and beverage experience for visitors.

Auditor's Opinion



Auditor General

INDEPENDENT AUDITOR'S OPINION 2021 Zoological Parks Authority

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

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

- the Statement of Financial Position at 30 June 2021, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Zoological Parks Authority for the year ended 30 June 2021 and the financial position at the end of that period
- in accordance with Australian Accounting Standards, the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

I am independent of the Authority in accordance with the *Auditor General Act 2006* and the relevant ethical requirements of the Accounting Professional & Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements. I have also fulfilled my other ethical responsibilities in accordance with the Code.

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

Page 1 of 5

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

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, the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

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 Authority are those policies and procedures established by the Board to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions (the overall control objectives).

My opinion has been formed on the basis of the matters outlined in this report.

In my opinion, in all material respects, the controls exercised by the Zoological Parks Authority are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2021.

Page 2 of 5

Auditor's Opinion

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 2021. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Zoological Parks Authority are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2021.

The Board's responsibilities for the key performance indicators

The Board is responsible for the preparation and fair presentation of the key performance indicators in accordance with the *Financial Management Act 2006* and the Treasurer's Instructions and for such internal control it 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 control relating to the reports on controls and key performance indicators

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

Other information

Those charged with governance are responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2021, but not the financial statements, key performance indicators and my auditor's report.

My opinions do not cover the other information and, accordingly, I do not express any form of assurance conclusion thereon.

Auditor's Opinion

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

This auditor's report relates to the financial statements, controls and key performance indicators of the Zoological Parks Authority for the year ended 30 June 2021 included on the Authority's website. The Authority's management is responsible for the integrity of the Authority's website. This audit does not provide assurance on the integrity of the Authority's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements, controls or key performance indicators. If users of the financial statements, controls 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 of the financial statements, controls and key performance indicators.



Sandra Labuschagne
Deputy Auditor General
Delegate of the Auditor General for Western Australia
Perth, Western Australia
8 September 2021

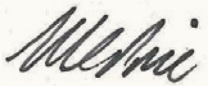
Financial Statements

ZOOLOGICAL PARKS AUTHORITY

CERTIFICATION OF FINANCIAL STATEMENTS FOR THE REPORTING PERIOD ENDED 30 JUNE 2021

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 2021 and the financial position as at 30 June 2021.

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



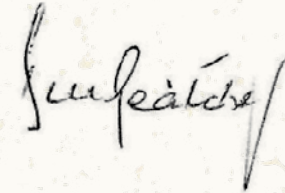
Melanie Price
Chief Finance Officer

Date: 8 September 2021



Alex Lamond
A/Chairperson

Date: 8 September 2021



Brad Geatches
Member

Date: 8 September 2021

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 \$	2020 \$
COST OF SERVICES			
Expenses			
Employee benefits expense	3.1(a)	14,945,398	13,843,856
Supplies and services	3.2	8,464,412	7,843,378
Depreciation expense	5.1.1 , 5.2	3,428,065	3,476,604
Cost of retail shop sales	4.4	801,418	491,786
Net loss on disposal of non-current assets	3.3	4,849	11,703
Finance costs	7.3	1,739	2,352
Other expenses	3.4	43,655	83,584
Total cost of services		27,689,536	25,753,263
Income			
Admissions	4.2	9,542,877	7,705,695
Memberships	4.3	2,358,801	1,730,454
Retail shop sales	4.4	1,930,310	1,176,257
Grants, sponsorships and fundraising	4.5	3,123,631	1,216,161
Commercial activities	4.6	1,627,826	1,307,281
Interest revenue	4.7	13,255	35,981
Other income	4.8	43,981	137,757
Total income		18,640,681	13,309,586

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

STATEMENT OF COMPREHENSIVE INCOME FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	Notes	2021 \$	2020 \$
NET COST OF SERVICES		9,048,855	12,443,677
Income from State Government			
Income from other public sector entities	4.1	10,803,000	13,005,000
Total Income from State Government		10,803,000	13,005,000
SURPLUS FOR THE PERIOD		1,754,145	561,323
OTHER COMPREHENSIVE INCOME			
Changes in asset revaluation surplus	9.7	420,161	(983,663)
Total other comprehensive income		420,161	(983,663)
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		2,174,306	(422,340)

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021

	Notes	2021 \$	2020 \$
ASSETS			
Current Assets			
Cash and cash equivalents	7.1	12,402,111	9,910,599
Restricted cash and cash equivalents	7.1	74,999	200,000
Inventories	4.4	252,043	196,016
Receivables	6.1	475,605	840,099
Amounts receivable for services	6.2	1,020,000	1,020,000
Other assets	6.3	93,440	124,026
Total Current Assets		14,318,198	12,290,740
Non-Current Assets			
Restricted cash and cash equivalents	7.1	420,000	350,000
Amounts receivable for services	6.2	13,478,000	11,177,000
Infrastructure, property, plant and equipment	5.1	49,004,893	49,630,254
Right-of-use assets	5.2	55,160	71,451
Total Non-Current Assets		62,958,053	61,228,705
TOTAL ASSETS		77,276,251	73,519,445

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021 (continued)

	Notes	2021 \$	2020 \$
LIABILITIES			
Current Liabilities			
Payables	6.4	797,661	546,054
Employee related provisions	3.1(b)	2,414,588	2,239,404
Lease liabilities	7.2	18,490	16,911
Contract liabilities	6.5	1,480,038	1,564,713
Total Current Liabilities		4,710,777	4,367,082
Non-Current Liabilities			
Employee related provisions	3.1(b)	745,384	705,609
Lease liabilities	7.2	40,437	59,277
Contract liabilities	6.5	446,762	232,892
Total Non-Current Liabilities		1,232,583	997,778
TOTAL LIABILITIES		5,943,360	5,364,860
NET ASSETS		71,332,891	68,154,585

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

STATEMENT OF FINANCIAL POSITION AS AT 30 JUNE 2021 (continued)

	Notes	2021 \$	2020 \$
EQUITY			
Contributed equity	9.7	32,912,220	31,908,220
Reserves	9.7	10,808,930	10,388,769
Accumulated surplus		27,611,741	25,857,596
TOTAL EQUITY		71,332,891	68,154,585

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

STATEMENT OF CHANGES IN EQUITY FOR THE YEAR ENDED 30 JUNE 2021

	Notes	Contributed equity \$	Reserves \$	Accumulated surplus \$	Total equity \$
Balance at 1 July 2019		31,150,220	11,372,432	25,296,273	67,818,925
Surplus		-	-	561,323	561,323
Other comprehensive income	9.7	-	(983,663)	-	(983,663)
Total comprehensive income for the period		-	(983,663)	561,323	(422,340)
Transactions with owners in their capacity as owners:					
Capital appropriation	9.7	758,000	-	-	758,000
Total		758,000	-	-	758,000
Balance at 30 June 2020		31,908,220	10,388,769	25,857,596	68,154,585
Balance at 1 July 2020		31,908,220	10,388,769	25,857,596	68,154,585
Surplus		-	-	1,754,145	1,754,145
Other comprehensive income	9.7	-	420,161	-	420,161
Total comprehensive income for the period		-	420,161	1,754,145	2,174,306
Transactions with owners in their capacity as owners:					
Capital appropriation	9.7	1,004,000	-	-	1,004,000
Total		1,004,000	-	-	1,004,000
Balance at 30 June 2021		32,912,220	10,808,930	27,611,741	71,332,891

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021

	Notes	2021 \$	2020 \$
CASH FLOWS FROM STATE GOVERNMENT			
Funds from other public sector entities		7,482,000	9,682,000
Capital appropriation		1,004,000	758,000
Holding account drawdown		1,020,000	1,020,000
Net cash provided by State Government		9,506,000	11,460,000
Utilised as follows:			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(14,629,192)	(13,737,568)
Supplies and services		(8,443,835)	(7,876,621)
Finance costs		(1,739)	(2,352)
GST payments on purchases		(841,338)	(882,670)
GST payments to ATO		(72,889)	-
Other payments		(815,039)	(555,329)
Receipts			
Sale of goods and services		16,776,998	12,847,543
Grants received		2,253,308	225,000

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

STATEMENT OF CASH FLOWS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	Notes	2021 \$	2020 \$
Interest received		15,099	47,330
GST receipts from ATO		175,676	275,979
GST receipts on sales		780,535	584,708
Other receipts		70,655	123,088
Net cash used in operating activities		(4,731,761)	(8,950,892)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(2,324,352)	(3,131,455)
Receipts			
Proceeds from sale of non-current assets		3,885	6,070
Net cash used in investing activities		(2,320,467)	(3,125,385)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(17,261)	(19,722)
Net cash used in investing activities		(17,261)	(19,722)
Net increase/(decrease) in cash and cash equivalents		2,436,511	(635,999)
Cash and cash equivalents at the beginning of the period		10,460,599	11,096,598
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	7.1	12,897,110	10,460,599

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021

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 8 September 2021.

Statement of compliance

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

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

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

Basis of preparation

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

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.

Contributed equity

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

2. Authority objectives

Mission

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

Services

The Authority provides the following services:

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 that encourage positive behavioural changes and community participation in conservation.

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.

3. 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	2021 \$	2020 \$
Employee benefits expense	3.1(a)	14,945,398	13,843,856
Employee related provisions	3.1(b)	3,159,972	2,945,013
Supplies and services	3.2	8,464,412	7,843,378
Net loss on disposal of non-current assets	3.3	4,849	11,703
Other expenses	3.4	43,655	83,584

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

3.1(a) Employee benefits expense

	2021 \$	2020 \$
Employee benefits	13,632,352	12,610,041
Termination benefits	-	-
Superannuation - defined contribution plans (a)	1,313,046	1,233,815
Total employee benefits expense	14,945,398	13,843,856
Add: AASB 16 Non-monetary benefits (b)	3,008	3,130
Less: Employee contributions	(3,008)	(3,130)
Net employee benefits	14,945,398	13,843,856

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

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

Employee benefits

Employee benefits include all costs related to employment including wages and salaries, fringe benefits tax, and leave entitlements.

Termination benefits

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.

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

Superannuation

The amount recognised in profit or loss of the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), the WSS, the GESBs, or other superannuation funds. The employer contribution paid to the Government Employees Superannuation Board (GESB) in respect of the GSS is paid back into the Consolidated Account by the GESB.

AASB 16 Non-monetary benefits

Non-monetary employee benefits, that are employee benefits expenses, relate to the provision of vehicle benefits at the cost incurred by the Authority.

Employee contributions

This includes 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.

3.1(b) Employee related provisions

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

	2021 \$	2020 \$
Current		
<u>Employee benefits provisions</u>		
Annual leave (a)	1,416,342	1,387,900
Purchased leave (a)	10,261	18,715
Long service leave (b)	917,528	755,870
	2,344,131	2,162,485
<u>Other provisions</u>		
Employment on-costs (c)	70,457	76,919
Total current employee related provisions	2,414,588	2,239,404

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
Non-current		
Employee benefits provisions		
Long service leave (b)	723,420	681,373
Other provisions		
Employment on-costs (c)	21,964	24,236
Total non-current employee related provisions	745,384	705,609
Total employee related provisions	3,159,972	2,945,013

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

- (a) **Annual and purchased leave liabilities:** Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision of 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.

- (b) **Long service leave liabilities:** Unconditional long service leave provisions are classified as current liabilities as the Authority does not have the right to defer settlement for at least 12 months after the end of the reporting period.

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

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

Casual employees are entitled to long service leave under the Long Service Leave Act 1958 at a minimum, where it is not covered by a specific industry award. Under the Act casual employees are entitled to 8^{2/3} weeks paid leave after 10 years of continuous service. An initial provision for long service leave entitlements for casual employees has been recognised as at 30 June 2021. Due to the complexity of calculating the entitlement and interpreting the legislation, the provision is based on a number of assumptions and is informed from latest advice from Government Sector Labour Relations. Further analysis of each employee's employment term is required to ensure the period was continuous and meets eligibility requirements towards a long long service leave entitlement.

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

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 3.2 (apart from the unwinding of the discount (finance cost)) and are not included as part of the Authority's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
<u>Employment on-costs provision</u>		
Carrying amount at start of period	101,155	96,064
Additional/(reversals of) provisions recognised	(49,891)	(47,441)
Payments/other sacrifices of economic benefits	41,157	52,532
Carrying amount at end of period	92,421	101,155

Key sources of estimation uncertainty

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

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

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

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

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
3.2 Supplies and services		
Maintenance and operational expenses		
Maintenance of equipment, facilities and grounds	925,727	780,296
Service contractors	767,942	722,973
Animal food, veterinary care and transportation	693,136	756,670
Cleaning and waste disposal	769,053	597,925
Electricity, water, gas and fuel	484,745	496,219
Minor equipment purchases	260,454	184,411
Plant and equipment hire	98,407	138,663
Total maintenance and operational expenses	3,999,464	3,677,157
Other employee related expenses		
Workers' compensation premium	239,801	247,382
Staff transfer obligations	187,018	27,229
Staff training/development	41,654	37,928
Uniforms	74,468	49,890
Travel	3,638	22,744
Other	87,017	49,327
Total other employee related expenses	633,596	434,500

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
Administration		
Professional services	855,097	899,067
Science and HR services delivered by DBCA	1,346,330	1,273,398
Information technology and communications	775,207	863,997
Advertising and promotion	309,375	276,370
Grants and subsidies (a)	410,025	276,819
Other	135,318	142,070
Total administration	3,831,352	3,731,721
Total supplies and services	8,464,412	7,843,378
<p>(a) Grants and subsidies are paid to external organisations to support wildlife conservation, species management, community education, animal breeding, research initiatives and projects. The major contributions relate to wildlife conservation projects and these are mainly funded from the proceeds of the Authority's fundraising campaign, Wildlife Conservation Action.</p>		
Wildlife conservation	408,025	274,819
Animal breeding and research	2,000	2,000
	410,025	276,819

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (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 3.1(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.

	2021 \$	2020 \$
3.3 Net loss on disposal of non-current assets		
During the period, the Authority disposed and approved the write-off of a number of fixed assets. The plant and equipment consisted of various computing, communications and general equipment which were unserviceable, obsolete or damaged.		
Proceeds from disposal related to electric vehicles and computer assets disposed during the period.		
(Refer note 9.8 'Supplementary financial information' for further details).		
<u>Net proceeds from disposal of non-current assets</u>		
Plant, equipment and vehicles	3,885	6,070
<u>Carrying amount of non-current assets disposed</u>		
Plant, equipment and vehicles	(8,734)	(17,773)
Net (loss) on disposal of non-current assets	(4,849)	(11,703)

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
3.4 Other expenses		
Refer note 5.1.1 'Depreciation and impairment' for further details on asset impairment.		
Impairment loss - buildings	-	63,028
Losses and write-offs	43,655	20,556
	43,655	83,584

4. 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	2021 \$	2020 \$
Income from State Government	4.1	10,803,000	13,005,000
Admissions	4.2	9,542,877	7,705,695
Memberships	4.3	2,358,801	1,730,454
Retail shop sales	4.4	1,930,310	1,176,257
Grants, sponsorships and fundraising	4.5	3,123,631	1,216,161
Commercial activities	4.6	1,627,826	1,307,281
Interest revenue	4.7	13,255	35,981
Other income	4.8	43,981	137,757

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
4.1 Income from State Government		
Income received from other public sector entities during the period (a)	10,803,000	13,005,000
Total income from State Government	10,803,000	13,005,000

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

- cash component \$7,482,000 (2020: \$9,682,000); and
- a receivable (asset) \$3,321,000 (2020: \$3,323,000).

The receivable (holding account - note 6.2) comprises the following:

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
4.2 Admissions	9,542,877	7,705,695
	9,542,877	7,705,695

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.

4.3 Memberships	2,358,801	1,730,454
	2,358,801	1,730,454

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
4.4 Retail shop trading profit		
Sales	1,930,310	1,176,257
Less: Cost of Sales		
Opening Inventory	196,016	152,932
Purchases	857,445	534,870
	1,053,461	687,802
Closing Inventory	(252,043)	(196,016)
Cost of Goods Sold	801,418	491,786
Gross Trading Profit	1,128,892	684,471
Operating Expenses		
Payroll & other staffing	445,220	389,171
Consumables	43,265	32,222
Depreciation	21,789	22,336
Total Operating Expenses	510,274	443,729
Other Income		
Sundry	133	166
Net Trading Profit	618,751	240,908

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
Closing Inventory comprises:		
<u>Current inventories</u>		
Retail shop inventory	252,043	196,016
Total current inventories	252,043	196,016
Total inventories	252,043	196,016

Sales

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

Inventories

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
4.5 Grants, sponsorships and fundraising		
Corporate sponsorships	678,846	627,199
Grants (a)	2,016,782	261,526
Fundraising activities	96,122	152,190
Donations – cash	128,201	121,385
Donations – assets	-	40,900
Bequests	203,680	12,961
	3,123,631	1,216,161

Corporate Sponsorships

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

Grants

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

Donations, gifts and other non-reciprocal contributions

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

- (a) The grants income includes restricted Commonwealth grant funding via Austrade of \$1,771,182 received by the Authority. The restricted grant supports zoos, aquariums and wildlife parks impacted by loss of tourism revenue due to the impacts of the COVID-19 pandemic. All of the grant was acquitted during the period to meet operational expenditure in accordance with the terms of the restricted grant. The Authority also received restricted grants from other sources to support animal care, breeding and research activities.

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
4.6 Commercial activities		
Restaurant and catering	261,639	341,861
Hire of facilities & equipment	389,658	255,246
Tours & tertiary education	463,949	335,559
Car parking	234,710	199,784
Children's rides	125,988	81,016
Vending commission	112,507	63,390
Commercial product sales	39,375	30,425
	1,627,826	1,307,281

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.

4.7 Interest revenue

13,255

35,981

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

Interest revenue is recognised as the interest accrues.

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
4.8 Other income		
Rental fees	35,980	42,355
Recoups of previous year's expenditure	877	3,571
Insurance claims	-	84,688
Miscellaneous revenue	7,124	7,143
	43,981	137,757

5. 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	2021 \$	2020 \$
Infrastructure, property, plant and equipment	5.1	49,004,893	49,630,254
Right-of-use assets	5.2	55,160	71,451
Total key assets		49,060,053	49,701,705

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

5.1 Infrastructure, property, plant and equipment

Year ended 30 June 2021	Land \$	Buildings & Improvements \$	Infrastructure \$	Works in Progress \$	Plant, Equipment & Vehicles \$	Works of Art \$	Total \$
1 July 2020							
Gross carrying amount	1,005,000	16,999,923	53,687,773	1,315,664	4,532,287	330,400	77,871,047
Accumulated depreciation	-	(29,804)	(22,902,272)	-	(3,762,628)	-	(26,694,704)
Accumulated impairment loss (i)	-	(1,546,089)	-	-	-	-	(1,546,089)
Carrying amount at start of period	1,005,000	15,424,030	30,785,501	1,315,664	769,659	330,400	49,630,254
Additions	-	142,664	1,001,835	798,750	431,737	-	2,374,986
Revaluation increments/(decrements)	-	420,161	-	-	-	-	420,161
Depreciation	-	(933,721)	(2,150,356)	-	(327,697)	-	(3,411,774)
Asset class transfers	-	-	1,050,883	(1,050,883)	-	-	-
Impairment losses (i)	-	-	-	-	-	-	-
Disposals/write-offs	-	-	-	-	(8,734)	-	(8,734)
Carrying amount at 30 June 2021	1,005,000	15,053,134	30,687,863	1,063,531	864,965	330,400	49,004,893

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

Year ended 30 June 2021	Land \$	Buildings & Improvements \$	Infrastructure \$	Works in Progress \$	Plant, Equipment & Vehicles \$	Works of Art \$	Total \$
Gross carrying amount	1,005,000	16,660,746	55,730,491	1,063,531	4,762,899	330,400	79,553,067
Accumulated depreciation	-	(61,523)	(25,042,628)	-	(3,897,933)	-	(29,002,084)
Accumulated impairment loss (i)	-	(1,546,089)	-	-	-	-	(1,546,089)

- (i) Mainly impairment loss for Perth Zoo's café and function building (Refer note 9.7 'Equity' for further details). Recognised in Statement of Comprehensive Income. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income.

Initial recognition

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

Assets such as audio visual systems, computer equipment, heating/cooling systems and water infrastructure that form part of a group of similar items which are significant in total are capitalised if they are valued at \$1,000 or more.

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

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

Subsequent measurement

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

- land;
- buildings; and
- works of art

Land is carried at fair value.

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

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

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

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

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

Land and buildings were revalued as at 1 July 2020 by the Western Australian Land Information Authority (Valuations and Property Analytics). The valuations were performed during the year ended 30 June 2021 and recognised at 30 June 2021. In undertaking the revaluation, fair value was determined on the basis of current use of the land: \$1,005,000 (2020: \$1,005,000) and determined by reference to current replacement cost of the buildings and improvements: \$15,738,787 (2020: \$16,261,500). 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 2019. 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 2017 by Galerie Dusseldorf. The cost of acquisitions by the Authority between valuations is considered to approximate their fair value.

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

Revaluation model:

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

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

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

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

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

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	Notes	2021 \$	2020 \$
5.1.1 Depreciation and impairment			
Charge for the period			
<u>Depreciation</u>			
Buildings and improvements	5.1	933,721	1,036,850
Infrastructure	5.1	2,150,356	2,094,928
Plant, equipment and vehicles	5.1	327,697	322,485
Total depreciation for the period		3,411,774	3,454,263

A provision for impairment of Perth Zoo's café and function facilities building asset of \$1,540,839 was made in 2019-20. This asset remained idle as at 30 June 2021 and is expected to remain idle until its planned demolition in 2021-22 to make way for new developments.

As at 30 June 2021 there were no other indications of impairment to infrastructure, property, plant and equipment.

Finite 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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

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

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

Impairment

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

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

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

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

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.

	2021 \$	2020 \$
5.2 Right-of-use assets		
Vehicles	55,160	71,451
Net carrying amount	55,160	71,451

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

There were no additions to right-of-use (ROU) assets during the 2020-21 financial year (2020: \$12,615).

Initial recognition

ROU assets are measured at cost including the following:

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

This includes all leased assets other than investment property ROU assets, which are measured in accordance with AASB 140 'Investment Property'.

The Authority has elected not to recognise ROU 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 ROU assets, requiring the asset to be carried at cost less accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

ROU 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.

ROU assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 5.1.1.

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

The following amounts relating to leases have been recognised in the statement of comprehensive income:

	2021 \$	2020 \$
Vehicles	16,291	22,341
Total right-of-use asset depreciation	16,291	22,341
Lease interest expense	1,739	2,352
Short-term leases	-	-
Low-value leases	-	-
Gains or losses arising from sale and leaseback transactions	-	(2,118)

The total cash outflow for leases in 2021 was \$19,000 (2020: \$22,075).

The Authority's leasing activities and how these are accounted for:

The Authority recognises leases as ROU assets and associated lease liabilities in the Statement of Financial Position.

The corresponding lease liabilities in relation to these ROU assets have been disclosed in note 7.2.

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

6. 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	2021 \$	2020 \$
Receivables	6.1	475,605	840,099
Amounts receivable for services	6.2	14,498,000	12,197,000
Other assets	6.3	93,440	124,026
Payables	6.4	(797,661)	(546,054)
Contract liabilities	6.5	1,926,800	1,797,605
6.1 Receivables			
<u>Current</u>			
Trade receivables		61,134	44,955
Allowance for impairment of trade receivables		(2,000)	(2,000)
Grants and Sponsorships		59,269	412,531
GST receivable		252,823	269,995
FBT receivable		1,264	7,534
Restaurant and catering		20,560	36,708
Vending commission		28,000	5,153

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	Notes	2021 \$	2020 \$
Car parking		15,400	12,931
Insurance claims		39,155	52,292
Total current		475,605	840,099
Total receivables		475,605	840,099

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.

6.2 Amounts receivable for services (Holding Account)

Current		1,020,000	1,020,000
Non-current		13,478,000	11,177,000
Balance at end of period		14,498,000	12,197,000

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.

Amounts receivable for services are not considered to be impaired (i.e. there is no expected credit loss of the Holding Account).

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
6.3 Other assets		
<u>Current</u>		
Prepayments	93,440	124,026
Total current	93,440	124,026
Balance at end of period	93,440	124,026
<p>Other non-financial assets include prepayments which represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.</p>		
6.4 Payables		
<u>Current</u>		
Trade payables (a)	436,579	263,486
PAYG tax payable	128,161	118,443
FBT payable	4,116	3,196
Accrued salaries and wages	228,805	160,929
Total current	797,661	546,054
Balance at end of period	797,661	546,054

(a) Trade payables include \$119,980 (\$58,440 in 2020) associated with capital works projects.

Payables are recognised at the amounts payable when the Authority becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 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 of the reporting period end. The Authority considers the carrying amount of accrued salaries and wages to be equivalent to its fair value.

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
6.5 Contract liabilities		
<u>Reconciliation of changes in contract liabilities</u>		
Opening balance	1,797,605	1,427,791
Additions	6,516,626	3,603,028
Revenue recognised in the reporting period	(6,387,431)	(3,233,214)
Balance at end of period	1,926,800	1,797,605
Current	1,480,038	1,564,713
Non-current	446,762	232,892

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.

7. Financing

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

	Notes
Cash and cash equivalents	7.1
Lease liabilities	7.2
Finance costs	7.3
Capital commitments	7.4

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
7.1 Cash and cash equivalents		
Cash and cash equivalents	12,402,111	9,910,599
Restricted cash and cash equivalents	494,999	550,000
Balance at end of period	12,897,110	10,460,599

Restricted cash and cash equivalents

Current

Grant funds	74,999	200,000
-------------	--------	---------

Non-current

27th Pay allocation (a)	420,000	350,000
-------------------------	---------	---------

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

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021 \$	2020 \$
7.2 Lease liabilities		
Current	18,490	16,911
Non-current	40,437	59,277
Balance at end of period	58,927	76,188

Initial measurement

The Authority measures a lease liability, at the commencement date, at the present value of lease payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Authority uses the incremental borrowing rate provided by the Western Australian Treasury Corporation.

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

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or a rate initially measured using the index or rate as the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be exercised);
- payments for penalties for terminating a lease, where the lease term reflects the Authority exercising an option to terminate the lease.

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.

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).

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.

This section should be read in conjunction with note 5.2.

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

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.

	2021 \$	2020 \$
7.3 Finance costs		
Lease interest expense	1,739	2,352
Finance costs expensed	1,739	2,352

'Finance costs' includes the interest component of lease liability repayments.

7.4 Capital commitments

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

Within 1 year	1,591,779	706,847
Later than 1 year and not later than 5 years	400,000	-
	1,991,779	706,847

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

8. Financial instruments and Contingencies

	Notes
Financial instruments	8.1
Contingent assets and liabilities	8.2
Contingent assets	8.2.1
Contingent liabilities	8.2.2

	2021 \$	2020 \$
8.1 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:		
<u>Financial assets</u>		
Cash and cash equivalents	12,402,111	9,910,599
Restricted cash and cash equivalents	494,999	550,000
Financial assets at amortised cost (a)	14,719,518	12,759,570
Total financial assets	27,616,628	23,220,169
<u>Financial liabilities</u>		
Financial liabilities at amortised cost (b)	724,311	500,603
Total financial liabilities	724,311	500,603

(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).

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

8.2 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.

8.2.1 Contingent assets

The Authority has no contingent assets.

8.2.2 Contingent liabilities

The Authority has no contingent liabilities.

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

9. 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	9.1
Correction of prior period errors/changes in accounting policy	9.2
Key management personnel	9.3
Related party transactions	9.4
Related and affiliated bodies	9.5
Remuneration of auditors	9.6
Equity	9.7
Supplementary financial information	9.8
Explanatory statement	9.9

9.1 Events occurring after the end of the reporting period

There were no significant events occurring after the reporting period that require disclosure.

9.2 Correction of prior period errors/changes in accounting policy

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

9.3 Key management personnel

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

Total compensation 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:

	2021	2020
<u>Compensation of members of the accountable authority</u>		
Compensation band		
\$10,001 – \$20,000	1	1
\$0 – \$10,000	7	9
Total compensation of members of the accountable authority	\$41,727	\$39,813

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

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	2021	2020
<u>Compensation of senior officers</u>		
Compensation band		
\$210,001 - \$220,000	1	-
\$200,001 - \$210,000	-	1
\$170,001 - \$180,000	-	1
\$160,001 - \$170,000	2	-
\$150,001 - \$160,000	-	1
\$130,001 - \$140,000	-	1
\$120,001 - \$130,000	-	1
\$110,001 - \$120,000	-	1
\$100,001 - \$110,000	1	-
\$80,001 - \$90,000	-	1
\$60,001 - \$70,000	1	-
Total compensation of senior officers	\$713,649	\$986,351

The total compensation includes the superannuation expense incurred by the Authority in respect of senior officers.

No senior officers are members of the Pension Scheme.

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

9.4 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.

9.5 Related and affiliated bodies

The Authority has no related or affiliated bodies.

9.6 Remuneration of auditors

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

	2021 \$	2020 \$
Auditing the financial statements, controls and key performance indicators	68,300	61,100
	68,300	61,100

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

9.7 Equity

	2021 \$	2020 \$
Contributed equity		
Balance at start of period	31,908,220	31,150,220
Contributions by owners		
Capital appropriation (a)	1,004,000	758,000
Balance at end of period	32,912,220	31,908,220
<p>(a) Treasurer's Instruction 955 'Contributions by Owners Made to Wholly Owned Public Sector Entities' designates capital appropriations as contributions by owners in accordance with AASB Interpretation 1038 'Contributions by Owners Made to Wholly-Owned Public Sector Entities'. The capital appropriations received are directed to the Authority's capital investment program and right-of-use vehicle leases principal repayments.</p>		
Asset revaluation surplus		
Balance at start of period	10,388,769	11,372,432
Net revaluation increments/(decrements):		
Land	-	30,000
Buildings and Improvements	420,161	469,397
Provision for impairment of buildings	-	(1,483,060)
Balance at end of period	10,808,930	10,388,769

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

9.8 Supplementary financial information

(a) Write-offs

During the financial year \$8,734 (2020: \$17,773) was written off the Authority's asset register under the authority of:

	2021 \$	2020 \$
The accountable authority	8,734	17,773
	8,734	17,773

During the financial year \$48,021 (2020: \$18,438) in revenue due to the State was written off under the authority of:

	2021 \$	2020 \$
The accountable authority	48,021	18,438
	48,021	18,438

During the financial year \$1,875 (2020: \$1,491) of damaged/obsolete retail shop inventory was written off under the authority of:

	2021 \$	2020 \$
The accountable authority	1,875	1,491
	1,875	1,491

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

(b) Losses through theft, defaults and other causes

	2021 \$	2020 \$
Damaged equipment written off by the Authority	-	13,474
Amount recovered through insurance proceeds	-	(13,474)
	-	-

9.9 Explanatory statement

All variances between annual estimates (original budget) and actual results for 2021, and between the actual results for 2021 and 2020 are shown below.

Narratives are provided for key major variances which are greater than 10% and 1% of Total Cost of Services for the previous year for the Statements of Comprehensive income and Statement of Cash Flows, and are greater than 10% and 1% of Total Assets for the previous year for the Statement of Financial Position.

Variance reporting thresholds for the Authority are based on the following:

- 10% and \$250,000 for the Statements of Comprehensive Income and Cash Flows; and,
- 10% and \$735,000 for the Statement of Financial Position.

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

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

9.9.1 Explanatory Statement Statement of Comprehensive Income

	Variance Note	Estimate 2021 \$	Actual 2021 \$	Actual 2020 \$	Variance between actual and estimate \$	Variance between actual results for 2021 and 2020 \$
COST OF SERVICES						
Expenses						
Employee benefits expense		13,914,000	14,945,398	13,843,856	1,031,398	1,101,542
Supplies and Services		8,006,000	8,464,412	7,843,378	458,412	621,034
Depreciation expense		3,321,000	3,428,065	3,476,604	107,065	(48,539)
Cost of retail shop sales	A	625,000	801,418	491,786	176,418	309,632
Net Loss on disposal of non-current assets		20,000	4,849	11,703	(15,151)	(6,854)
Finance costs		3,000	1,739	2,352	(1,261)	(613)
Other expenses		-	43,655	83,584	43,655	(39,929)
Total cost of services		25,889,000	27,689,536	25,753,263	1,800,536	1,936,273

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	Variance Note	Estimate 2021 \$	Actual 2021 \$	Actual 2020 \$	Variance between actual and estimate \$	Variance between actual results for 2021 and 2020 \$
Income						
Income						
Admissions	B	9,903,000	9,542,877	7,705,695	(360,123)	1,837,182
Memberships	1 , C	2,100,000	2,358,801	1,730,454	258,801	628,347
Retail shop sales	2 , D	1,545,000	1,930,310	1,176,257	385,310	754,053
Grants, sponsorships and fundraising	3 , E	1,027,000	3,123,631	1,216,161	2,096,631	1,907,470
Commercial activities	F	1,558,000	1,627,826	1,307,281	69,826	320,545
Interest revenue		65,000	13,255	35,981	(51,745)	(22,726)
Other income		42,000	43,981	137,757	1,981	(93,776)
Total income		16,240,000	18,640,681	13,309,586	2,400,681	5,331,095
Total income other than income from State Government		16,240,000	18,640,681	13,309,586	2,400,681	5,331,095
NET COST OF SERVICES		9,649,000	9,048,855	12,443,677	(600,145)	(3,394,822)

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	Variance Note	Estimate 2021 \$	Actual 2021 \$	Actual 2020 \$	Variance between actual and estimate \$	Variance between actual results for 2021 and 2020 \$
Income from State Government						
Income from other public sector entities	G	10,803,000	10,803,000	13,005,000	-	(2,202,000)
Resources received		65,000	-	-	(65,000)	-
Total Income from State Government		10,868,000	10,803,000	13,005,000	(65,000)	(2,202,000)
SURPLUS FOR THE PERIOD						
		1,219,000	1,754,145	561,323	535,145	1,192,822
OTHER COMPREHENSIVE INCOME						
Changes in asset revaluation surplus		500,000	420,161	(983,663)	(79,839)	1,403,824
Total other comprehensive income		500,000	420,161	(983,663)	(79,839)	1,403,824
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD						
		1,719,000	2,174,306	(422,340)	455,306	2,596,646

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

Major Estimate and Actual (2021) Variance Narratives:

- 1) Membership income was \$258,801 (12%) above the estimate after strong membership sales were experienced following the Zoo reopening to the public after a 74 day closure in the previous year. Member numbers increased by 31% during the period from 28,768 at June 2020 to 37,817 at June 2021.
- 2) Retail shop sales were \$385,310 (25%) above the estimate and supported by record visitation numbers during the period. Retail shop sales were 64% higher than the previous year that was impacted by the extended closure of Perth Zoo due to the COVID-19 pandemic. Record visitation numbers of 744,812 in 2020-21 also contributed to sales growth in the retail shop.
- 3) Grants, sponsorships and fundraising income was \$2,096,631 (204%) above the estimate. This was due to receiving restricted grant funding of \$1,771,182 from the Commonwealth government through Austrade. The grant supports Zoos and Aquaria impacted by loss of tourism revenue due to the impacts of the COVID-19 pandemic. The grant income amount was unknown during development of the 2020-21 estimate. All of the grant was acquitted during the period to meet operational expenditure in accordance with the terms of the restricted grant. The Authority also received restricted grants from other sources to support animal care, breeding and research activities.

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

Major Actual (2021) and Comparative (2020) Variance Narratives:

- A) Cost of retail shop sales were \$309,632 (63%) above the previous year due to inventory required for the significant growth in retail shop sales during the period. The previous year figure was significantly lower due to the impact of the extended closure of Perth Zoo due to the COVID-19 pandemic. Record visitation numbers of 744,812 also contributed to sales growth in 2020-21.
- B) Admissions income was \$1,837,182 (24%) above the previous year that was significantly impacted by the COVID-19 pandemic. Record visitation numbers of 744,812 in 2020-21 also contributed to the increase in income from admissions. The market reach achieved from social media activity has supported this increase in visitation.
- C) Membership income was \$628,347 (36%) above the previous year. Strong membership sales were experienced following the Zoo reopening to public on 6 June 2020 and this continued in 2020-21. Member numbers increased by 31% during the period from 28,768 at June 2020 to 37,817 at June 2021.
- D) Retail shop sales were \$754,053 (64%) above the previous year. The previous year figure was significantly lower than normal as the retail shop being closed for 74 days due to the COVID-19 pandemic. Record visitation numbers of 744,812 also contributed to retail shop sales growth during the period.
- E) Grants, sponsorships and fundraising was \$1,907,470 (157%) above the previous year. This was due to receiving restricted grant funding of \$1,771,182 from the Commonwealth government through Austrade. The grant supports Zoos and Aquaria impacted by loss of tourism revenue due to the impacts of the COVID-19 pandemic. All of the grant was acquitted during the period to meet operational expenditure in accordance with the terms of the restricted grant. The Authority also received restricted grants from other sources to support animal care, breeding and research activities.
- F) Commercial activities income was \$320,545 (35%) above the previous year. The previous year figure was significantly lower than normal as Perth Zoo was closed for 74 days due to the COVID-19 pandemic. Increased demand for a range of commercial activities including animal encounters, community education programs and other innovative activities was experienced along with record visitation numbers of 744,812.
- G) Income from other public sector entities was \$2,202,000 (17%) below the previous year. The previous year figure included supplementary state government funding to support the loss of revenue while Perth Zoo was temporarily closed for 74 days due to the COVID-19 pandemic.

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

9.9.2 Explanatory Statement Statement of Financial Position

	Variance Note	Estimate 2021 \$	Actual 2021 \$	Actual 2020 \$	Variance between actual and estimate \$	Variance between actual results for 2021 and 2020 \$
ASSETS						
Current Assets						
Cash and cash equivalents		10,200,000	12,402,111	9,910,599	2,202,111	2,491,512
Restricted cash and cash equivalents		200,000	74,999	200,000	(125,001)	(125,001)
Inventories		150,000	252,043	196,016	102,043	56,027
Receivables		840,000	475,605	840,099	(364,395)	(364,494)
Amounts receivable for services		1,020,000	1,020,000	1,020,000	-	-
Other assets		169,000	93,440	124,026	(75,560)	(30,586)
Total Current Assets		12,579,000	14,318,198	12,290,740	1,739,198	2,027,458

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	Variance Note	Estimate 2021 \$	Actual 2021 \$	Actual 2020 \$	Variance between actual and estimate \$	Variance between actual results for 2021 and 2020 \$
Non-Current Assets						
Restricted cash and cash equivalents		420,000	420,000	350,000	-	70,000
Amounts receivable for services		13,478,000	13,478,000	11,177,000	-	2,301,000
Infrastructure, property, plant and equipment		53,590,000	49,004,893	49,630,254	(4,585,107)	(625,361)
Right-of-use assets		71,000	55,160	71,451	(15,840)	(16,291)
Total Non-Current Assets		67,559,000	62,958,053	61,228,705	(4,600,947)	1,729,348
TOTAL ASSETS		80,138,000	77,276,251	73,519,445	(2,861,749)	3,756,806
LIABILITIES						
Current Liabilities						
Payables		385,000	797,661	546,054	412,661	251,607
Employee related provisions		2,415,000	2,414,588	2,239,404	(412)	175,184
Lease liabilities		17,000	18,490	16,911	1,490	1,579
Contract liabilities		1,807,000	1,480,038	1,564,713	(326,962)	(84,675)
Total Current Liabilities		4,624,000	4,710,777	4,367,082	86,777	343,695

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	Variance Note	Estimate 2021 \$	Actual 2021 \$	Actual 2020 \$	Variance between actual and estimate \$	Variance between actual results for 2021 and 2020 \$
Non-Current Liabilities						
Employee related provisions		706,000	745,384	705,609	39,384	39,775
Lease liabilities		40,000	40,437	59,277	437	(18,840)
Contract liabilities		-	446,762	232,892	446,762	213,870
Total Non-Current Liabilities		746,000	1,232,583	997,778	486,583	234,805
TOTAL LIABILITIES		5,370,000	5,943,360	5,364,860	573,360	578,500
NET ASSETS		74,768,000	71,332,891	68,154,585	(3,435,109)	3,178,306
EQUITY						
Contributed equity		35,262,000	32,912,220	31,908,220	(2,349,780)	1,004,000
Reserves		12,372,000	10,808,930	10,388,769	(1,563,070)	420,161
Accumulated surplus		27,134,000	27,611,741	25,857,596	477,741	1,754,145
TOTAL EQUITY		74,768,000	71,332,891	68,154,585	(3,435,109)	3,178,306

Major Estimate and Actual (2021) Variance Narratives:

There were no major variances.

Major Actual (2021) and Comparative (2020) Variance Narratives:

There were no major variances.

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

9.9.3 Explanatory Statement Statement of Cash Flows

	Variance Note	Estimate 2021 \$	Actual 2021 \$	Actual 2020 \$	Variance between actual and estimate \$	Variance between actual results for 2021 and 2020 \$
CASH FLOWS FROM STATE GOVERNMENT						
Funds from other public sector entities	H	7,482,000	7,482,000	9,682,000	-	(2,200,000)
Capital appropriation	4	3,354,000	1,004,000	758,000	(2,350,000)	246,000
Holding account drawdown		1,020,000	1,020,000	1,020,000	-	-
Net cash provided by State Government		11,856,000	9,506,000	11,460,000	(2,350,000)	(1,954,000)
Utilised as follows:						
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits		(13,844,000)	(14,629,192)	(13,737,568)	(785,192)	(891,624)
Supplies and services		(8,056,000)	(8,443,835)	(7,876,621)	(387,835)	(567,214)
Finance costs		(3,000)	(1,739)	(2,352)	1,261	613
GST payments on purchases		(1,056,000)	(841,338)	(882,670)	214,662	41,332
GST payments to ATO		-	(72,889)	-	(72,889)	(72,889)
Other payments	I	(625,000)	(815,039)	(555,329)	(190,039)	(259,710)

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	Variance Note	Estimate 2021 \$	Actual 2021 \$	Actual 2020 \$	Variance between actual and estimate \$	Variance between actual results for 2021 and 2020 \$
Receipts						
Sale of goods and services	J	16,122,000	16,776,998	12,847,543	654,998	3,929,455
Grants received	5 , K	60,000	2,253,308	225,000	2,193,308	2,028,308
Interest received		65,000	15,099	47,330	(49,901)	(32,231)
GST receipts from ATO		356,000	175,676	275,979	(180,324)	(100,303)
GST receipts on sales		700,000	780,535	584,708	80,535	195,827
Other receipts		42,000	70,655	123,088	28,655	(52,433)
Net cash used in operating activities		(6,239,000)	(4,731,761)	(8,950,892)	1,507,239	4,219,131
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current physical assets	6 , L	(5,239,000)	(2,324,352)	(3,131,455)	2,914,648	807,103
Receipts						
Proceeds from sale of non-current physical assets		-	3,885	6,070	3,885	(2,185)
Net cash used in investing activities		(5,239,000)	(2,320,467)	(3,125,385)	2,918,533	804,918

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

	Variance Note	Estimate 2021 \$	Actual 2021 \$	Actual 2020 \$	Variance between actual and estimate \$	Variance between actual results for 2021 and 2020 \$
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(19,000)	(17,261)	(19,722)	1,739	2,461
Net cash used in financing activities		(19,000)	(17,261)	(19,722)	1,739	2,461
Net increase/(decrease) in cash and cash equivalents		359,000	2,436,511	(635,999)	2,077,511	3,072,510
Cash and cash equivalents at the beginning of the period		10,461,000	10,460,599	11,096,598	(401)	(635,999)
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		10,820,000	12,897,110	10,460,599	2,077,110	2,436,511

Financial Statements

ZOOLOGICAL PARKS AUTHORITY

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2021 (continued)

Major Estimate and Actual (2021) Variance Narratives:

- 4) Receipts from capital appropriations were \$2,350,000 (70%) below the estimate due to the Authority deferring the draw down of these funds from state government until 2021-22 for the new café and function facilities project. The new café and function facilities are scheduled for completion at the end of 2022-23.
- 5) Receipts from grants were \$2,193,308 above the estimate of \$60,000. This was mainly due to receiving restricted grant funding of \$2,007,708 from the Commonwealth government through Austrade. The grant supports Zoos and Aquaria impacted by loss of tourism revenue due to the impacts of the COVID-19 pandemic. The grant income amount was unknown during development of the 2020-21 estimate. All of the grant was acquitted during the period to meet operational expenditure in accordance with the terms of the restricted grant. The Authority also received restricted grants from other sources to support animal care, breeding and research activities.
- 6) Payments for the purchase of non-current physical assets were \$3,131,455 (56%) below the estimate. This was mainly associated with the revision of cash flow requirements for the new café and function facilities project with \$2,350,000 being deferred to future years for this project that is scheduled for completion in 2022-23. The balance is associated with other projects that are scheduled for completion in 2021-22 and includes new roofing and airconditioning for the retail shop and the construction of a new veterinary post mortem facility.

Major Actual (2021) and Comparative (2020) Variance Narratives:

- H) Receipts from other public sector entities was \$2,200,000 (23%) below the previous year. The previous year figure included supplementary state government funding to support the loss of revenue while Perth Zoo was temporarily closed for 74 days due to the COVID-19 pandemic.
- I) Other payments increased by \$259,710 (47%) over the previous year. This was due to the increased inventory requirements for the retail shop linked to a 64% increase in sales over the comparative year.
- J) Receipts from the sales of goods and services were \$3,929,455 (31%) above the previous year. The previous year figures were impacted by the extended closure of Perth Zoo due to the COVID-19 pandemic. Record visitation numbers of 744,812 in 2020-21 also contributed to significant growth in a range of commercial activities including retail shop sales, parking, animal encounters, community education programs.
- K) Receipts from grants were \$2,028,308 above the previous year total of \$225,000. This was mainly due to receiving restricted grant funding of \$2,007,708 from the Commonwealth government through Austrade. The grant supports Zoos and Aquaria impacted by loss of tourism revenue due to the impacts of the COVID-19 pandemic. All of the grant was acquitted to meet operational expenditure in accordance with the terms of the restricted grant. The Authority also received restricted grants from other sources to support animal care, breeding and research activities.
- L) Payments for the purchase of non-current physical assets decreased by \$807,103 (26%) and reflects the focus on significant planning by the Authority associated with the finalisation of its new Master Plan. The new Master Plan will inform the Authority's strategic asset management plan and guide future asset investment priorities.

Key Performance Indicators

ZOOLOGICAL PARKS AUTHORITY

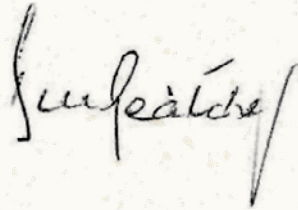
CERTIFICATION OF KEY PERFORMANCE INDICATORS FOR THE REPORTING PERIOD ENDED 30 JUNE 2021

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 2021.



Alex Lamond
A/Chairperson

Date: 8 September 2021



Brad Geatches
Member

Date: 8 September 2021

Key Performance Indicators

ZOOLOGICAL PARKS AUTHORITY

Relationship to Government Goals

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

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



Key Performance Indicators

ZOOLOGICAL PARKS AUTHORITY

OUTCOME 1

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

Key Effectiveness Indicator

1.1. Average level of visitor satisfaction at Perth Zoo

Perth Zoo's contribution to this outcome is measured by the level of visitor satisfaction based on the visitor's entire experience at Perth Zoo. An independent market research company, Painted Dog Research was commissioned by Perth Zoo to conduct research during June 2021. Intercept surveys were conducted with randomly selected Zoo patrons over 16 years of age.

Details of the survey sampling are as follows:

	2018	2019	2020	2021
Population*	658,325	719,226	552,839	744,812
Desired Sample	500	500	500	500
Achieved Sample	511	500	Nil ¹	503
Sampling Error	±4.33%	±4.37%	N/A ¹	±4.37%
Response Rate	67%	65%	N/A ¹	78%
Confidence Interval	95%	95%	N/A ¹	95%

*Population is based on annual visitors to Perth Zoo

Key Performance Indicators

ZOOLOGICAL PARKS AUTHORITY

Table 1

“Thinking about your entire experience at Perth Zoo, how would you rate your satisfaction with Perth Zoo today?”	2018 Actual	2019 Actual	2020 ¹ Target
Average level of visitor satisfaction	96%	97%	N/A

¹ No actuals were reported due to impacts of COVID-19 pandemic. Under TI 104 (3)(i) of the Financial Management Act 2006 a temporary discontinuation of reporting this indicator in 2019-20 was approved by the Under Treasurer.

Table 2

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

² The survey question and measurement scales were changed in 2020-21. Refer notes to this indicator.

Note to this Indicator

To ensure consistency and uniformity in the reporting of the visitor satisfaction key performance indicator across the Department of Biodiversity, Conservation and Attractions the survey question and measurement scales used to measure visitor satisfaction changed during the reporting period. The survey question was revised and the previous 5-point measurement scale was replaced with a 7-point scale.

Table 1 shows recent comparative year history of the former survey question using the 5-point measurement scale. Table 2 reports the 2020-21 results based on the new survey question and 7-point measurement scale. The 7-point scale introduces a wider range of response options to assist in identifying and analysing changes in visitor satisfaction levels. A comparison between the 7 point scale used in 2020-21 and the former 5 point scale with associated survey responses are provided at Figure 1.

Key Performance Indicators

ZOOLOGICAL PARKS AUTHORITY

Figure 1. – Measurement scale comparison

2020-21 Measurement Scale

Rating Scale	Scale Description	Number of Respondents
1	Extremely dissatisfied	4
2	Very dissatisfied	2
3	Somewhat dissatisfied	2
4	Neither satisfied nor dissatisfied	9
5	Somewhat satisfied	59
6	Very satisfied	156
7	Extremely satisfied	271
Total		503
Average Visitor Satisfaction %		90%
Satisfied Visitors % (somewhat, very or extremely satisfied)		97%

Perth Zoo achieved high average visitor satisfaction with a survey result of 90% against the target of 97%. The change in the measurement scale is likely to have impacted the lowering of the actual average visitor satisfaction from the 97% recorded in 2018-19. The 7-point scale introduces new rating categories of 'somewhat satisfied' and 'very satisfied' along with 'somewhat dissatisfied' and 'very dissatisfied' for survey respondents. These provide a wider range

of options for survey respondents compared to the broader 'satisfied' and 'dissatisfied' categories in the 5-point rating scale. Visitor satisfaction can be influenced by the whole journey from arrival and entry through to the experiences while at the Zoo and 85% 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

2018-19 Measurement Scale

Rating Scale	Scale Description	Number of Respondents
1	Extremely dissatisfied	0
2	Dissatisfied	1
3	Neither satisfied nor dissatisfied	6
4	Satisfied	55
5	Extremely satisfied	438
Total		500
Average Visitor Satisfaction %		97%
Satisfied Visitors % (somewhat, very or extremely satisfied)		99%

a value for money experience. A total of 97% of respondents indicated they were either somewhat satisfied, very satisfied or extremely satisfied with their visit to Perth Zoo.

Visitors to Perth Zoo include Zoo members, families, general public, local community, students and tourists. Achieving and maintaining high levels of average visitor satisfaction and satisfied visitors supports new and repeat visitation, visitor loyalty through the Perth Zoo membership program and revenue generation capacity.

Key Performance Indicators

ZOOLOGICAL PARKS AUTHORITY

Key Efficiency Indicator

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

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

1.2. Average cost per visitor at Perth Zoo

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

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Target
Total visitors admitted to the Zoo	658,325	719,226	552,839	744,812	700,000
Total cost of services (\$000's)	\$23,225	\$23,763	\$23,107	\$24,755	\$23,492
Average cost per visitor	\$35.28	\$33.04	\$41.80	\$33.24	\$33.56

Note to this Indicator

The average cost per visitor of \$33.24 was 1% below the target and was impacted by the record visitation of 744,812 and the associated increases in service delivery costs. The increased cost of services supports the capacity of the Authority to increase revenue generation for Service 1. The record visitor numbers represented a 6% increase over the target of 700,000. The cost of services is 6% higher than the target and 7% above the previous year comparative. The previous year was significantly impacted by the COVID-19 pandemic with Perth Zoo closing for the first time in its history between 24 March 2020 and 5 June 2020.

Following the extended closure in the previous year there has been a continued focus on publishing regular social media content to keep Perth Zoo members and the broader community engaged with activities at the Zoo. Perth Zoo's membership program continues to grow and supports new and repeat visitation. Member numbers increased by 31% from 28,768 at the start of 2020-21 to 37,817 members in June 2021. Upgrades to exhibits and facilities, animal births and the promotion of a range of visitor experiences and activities continue to be strong drivers in support of maintaining and increasing visitation.

Key Performance Indicators

ZOOLOGICAL PARKS AUTHORITY

1.2. Average cost per visitor at Perth Zoo (continued)

Cost increases are mainly related to employment costs and to a range of supplies and services. Cost pressures included the ongoing management of the COVID-19 pandemic such as increased cleaning regimes, impacts of social distancing requirements and associated public communications. Other costs related to strategic and business planning, contract management activities, system development and organisational restructuring. Additional costs were offset by increased income from a range of sources. These included increased admissions revenue linked to the record admission numbers, membership revenue, retail shop sales and other commercial revenue streams including animal encounters, community education programs and other activities. Commonwealth grant funding was also received to support the loss of tourism income from the impacts of the COVID-19 pandemic.

Key Performance Indicators

ZOOLOGICAL PARKS AUTHORITY

OUTCOME 2

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

Key Effectiveness Indicator

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

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

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Target
Western Swamp Tortoise	47	47	57	65	30
Numbat	19	12	11	10	12
Dibbler	0	28	30	42	50

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

Note to this Indicator

Annual targets are based on those set by the species recovery programs managed through DBCA for each species.

Very good breeding success for Western Swamp Tortoise continued with above target breeding results.

Breeding performance for the Numbat species was lower than expected with two of the female numbats failing to produce litters.

The breeding performance in 2020-21 of island founding Dibblers transferred from Whitlock and Escape Islands to Perth Zoo in 2018-19 was lower than expected. However, an additional 12 animals were bred compared to the previous year. Three females failed to breed compared to five females failing to breed in the previous year. The reasons for fewer than expected females breeding and smaller litters being produced are yet to be determined.

Key Performance Indicators

ZOOLOGICAL PARKS AUTHORITY

Service 2 – Research and conservation partnerships

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

Key Efficiency Indicator

2.2 Research communications produced per Full Time Equivalent (FTE)

Research communications have been defined to include:

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

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

	2018 Actual	2019 Actual	2020 Actual	2021 Actual	2021 Target
Number of research communications produced	28.00	23.33	22.67	22.67	23.00
Total FTEs to produce research communications	19.30	18.87	18.46	18.00	18.00
Research communications produced per FTE	1.45	1.24	1.23	1.26	1.28

Note to this Indicator

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

Key Performance Indicators

ZOOLOGICAL PARKS AUTHORITY

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

During 2020-21 there were 19 research communications produced resulting in a three year rolling average of 22.67 communications against the target of 23. No change to the average research communications from the comparative year resulted in a total of 1.26 communications produced per FTE. The disruption to student and research learning programs due to impacts of the COVID-19 pandemic meant fewer than expected research projects were completed in 2020 21. Publication timelines for accepted publications were also protracted, resulting in a lower number of research communications produced.

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

Ministerial Directives

No Ministerial directives were received during the financial year.

Governance Disclosures

Zoological Parks Authority Board and Committee Fees

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

Table 1. Zoological Parks Authority

Position	Name	Type of remuneration*	Period of membership**	Gross/actual remuneration 2020-21 financial year**^
Chair	Mr Grant Robinson	Annual (paid quarterly)	11 months	\$13,119.67^
Deputy Chair	Mr Alex Lamond	Per meeting	12 months	\$5,119.13^
Member	Mr Brad Geatches	Per meeting	12 months	\$4,516.88^
Member	Ms Di Bain	Per meeting	12 months	\$2,710.13
Member	Ms Davina Bester	Per meeting	12 months	\$4,215.75
Member	Dr Kellie Pendoley	Per meeting	12 months	\$2,710.13
Member	Mr Jamie Fini	Per meeting	12 months	\$3,312.38
Member	Dr Harriet Mills	Per meeting	12 months	\$6,022.50^
			Total:	\$41,726.54

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

** The period of membership column refers to the board or committee member's membership of the respective board or committee during the 2020-21 financial/reporting year (i.e. 12 months, 3 months).

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

Governance Disclosures

Table 2. Audit, Finance and Risk Committee

Position	Name	Type of remuneration*	Period of membership**	Gross/actual remuneration 2020-21 financial year**^
Chair	Mr Alex Lamond	Per meeting	12 months	See Table 1 above^
Member	Mr Brad Geatches	Per meeting	12 months	See Table 1 above^
Member	Mr Grant Robinson	Per meeting	11 months	See Table 1 above^
Member	Mr Mark Webb Chief Executive Officer	NIL	12 months	\$0.00
Member	Ms Wendy Attenborough Executive Director	NIL	12 months	\$0.00
Member	Ms Melanie Price Chief Finance Officer	NIL	12 months	\$0.00
Member	Ms Amanda Strates Financial Accountant	NIL	2 months	\$0.00
Total:				\$0.00 (excluding ^)

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

** The period of membership column refers to the board or committee member's membership of the respective board or committee during the 2020-21 financial/reporting year (i.e. 12 months, 3 months).

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

Governance Disclosures

Table 3. Animal Ethics Committee

Position	Name	Type of remuneration*	Period of membership**	Gross/actual remuneration 2020-21 financial year*^
Chair	Ms Wendy Attenborough	NIL	12 months	\$0.00
Member – Category A	Dr Alisa Wallace A/Senior Veterinarian	NIL	9 months	\$0.00
Member – Category A	Dr Katja Geschke A/Senior Veterinarian	NIL	3 months	\$0.00
Member – Board Member – Category B	Dr Harriet Mills	Per meeting	12 months	See Table 1 above^
Member – Category B	Dr Peter Mawson Perth Zoo Science Program Leader	NIL	12 months	\$0.00
Member	Mr John Lemon A/Director Life Sciences	NIL	3 months	\$0.00
Member	Dr Matyas Liptovszky Director Life Sciences	NIL	9 months	\$0.00
Member	Mr Stephen Catwell Senior Technical Officer Zoology	NIL	12 months	\$0.00
Member – Category C#	2 members	Per meeting	1 member for 12 months. 2 members for 6 months each (1 retired in Nov '20; a new member commenced in Mar '21)	\$1,840

Governance Disclosures

Table 3. Animal Ethics Committee (continued)

Position	Name	Type of remuneration*	Period of membership**	Gross/actual remuneration 2020-21 financial year*^
Member – Category D#	2 members	NIL	1 member for 12 months. 2 members for 6 months each (1 retired in Nov '20; a new member commenced in Mar '21 - paid a sitting fee)	\$0.00 \$460.00
Executive Officer	Pamela Smith EA to Director Life Sciences	NIL	12 months	\$0.00
			Total:	\$2,300.00 (excluding ^)

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

** The period of membership column refers to the board or committee member's membership of the respective board or committee during the 2020-21 financial/reporting year (i.e. 12 months, 3 months).

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

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

Governance Disclosures

Table 4. Research Committee

Position	Name	Type of remuneration*	Period of membership**	Gross/actual remuneration 2020-21 financial year*^
Chair	Dr Harriet Mills	Per meeting	12 months	See Table 1 above^
Deputy Chair & Executive Officer	Dr Peter Mawson Perth Zoo Science Program Leader	NIL	12 months	\$0.00
Member	Mr John Lemon A/Director Life Sciences	NIL	4 months	\$0.00
Member	Dr Matyas Liptovszky Director Life Sciences	NIL	8 months	\$0.00
Member	Dr Kelsie Prabawa-Sear Manager Discovering & Learning	NIL	12 months	\$0.00
Member	Dr Alisa Wallace (Associate, A/Senior Veterinarian)	Nil	9 months	\$0.00
Member	Dr Rebecca Vaughan-Higgins Veterinarian	NIL	3 months	\$0.00
Member	Dr Ric How	NIL	12 months	\$0.00
Member	Dr Rob Davis	NIL	12 months	\$0.00
Member	Dr Allan Burbidge	NIL	12 months	\$0.00
Member	Dr Natalie Warburton	NIL	12 months	\$0.00
Member	Dr Renee Firman	NIL	12 months	\$0.00
			Total:	\$0.00 (excluding ^)

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

** The period of membership column refers to the board or committee member's membership of the respective board or committee during the 2020-21 financial/reporting year (i.e. 12 months, 3 months).

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

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 2020-21 was \$313,671

Expenditure	Supplier	Amount
Advertising agencies		\$31,938
	Gatecrasher Advertising Pty Ltd	
	Glide Agency	
	Longreach Media	
Market research organisations	Painted Dog Research Pty Ltd	\$ 57,750
Polling organisations	Nil	\$Nil
Direct mail organisations		\$ 11,443
	IVE Distribution Pty Ltd	
	Mailchimp	
Media advertising organisations		\$212,540
	Initiative Media Australia Pty Ltd	
	Facebook	

Other Legal Requirements

Disability Access and Inclusions Plan Outcomes

Perth Zoo continued to implement its Disability Access and Inclusion Plan (DAIP) 2017-2022. 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:

- Uneven pathways across the Zoo were levelled, increasing accessibility for mobility scooters, wheelchairs and strollers.
- Maintenance was undertaken on Universal Access Toilet to improve the grip on the floor.
- Handrails and sections of boardwalk were replaced at the Tree Kangaroo exhibit.
- Entry to the Wetlands was levelled to improve wheelchair access.
- 4965 Carers were welcomed to the Zoo free-of-charge.

Compliance with Public Sector Standards and Ethical Codes

Public Sector Management Act 1994 Section 31 (1)

Public Sector Standards: No claims of a breach of standard lodged in 2020-21.

WA Public Sector Code of Ethics: No claims were lodged in 2020-21.

Perth Zoo Code of Conduct: Six (6) allegations for Breach of Code of Conduct were raised in 2020-21.

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

Information on 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.

Other Legal Requirements

Record Keeping Plan

Perth Zoo has a record keeping plan, approved by the State Records Office, that complies with the State Records Commission Standard 2 Record Keeping Plans: Principle 6 as follows:

- 1. The efficiency and effectiveness of the record keeping systems is evaluated at least once every five years.** The electronic record keeping management system is monitored to evaluate progress towards electronic record keeping.
- 2. The organisation conducts a record keeping training program and ongoing training and support.** Training material and resources are provided on the Zoo's intranet.
- 3. The record keeping training program is reviewed periodically.** Formal feedback received from training sessions is used to enhance the program. Resources such as manuals and user guides are reviewed and updated regularly.
- 4. The organisation's induction program addresses employee roles and responsibilities** regarding their compliance with the organisation's record keeping plan.

Freedom of Information

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

Substantive equality

Perth Zoo's promotion of awareness of diversity included implementation of its Disability Access and Inclusion Plan; celebration of the women in its workforce; celebration of Reconciliation Day and NAIDOC week; and school holiday programs for children based around aboriginal language names for and facts about animals.

Occupational Safety, Health and Injury (OSH) Management

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

The OSH Committee meets on a bi-monthly basis and reports regularly to the Corporate Executive. Perth Zoo ensures compliance with the injury management requirements of the Workers' Compensation and Injury Management Act 1981 via assistance from external providers and support through the development of comprehensive return to work plans.

The number of Lost Time Injuries (LTIs) that resulted in a workers' compensation claim during the 2020-21 year was 6.

The Zoo's performance in 2020-21 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 indicated in the table below.

Other Legal Requirements


Measure	Actual Results			Results against Target	
	2020-21	2019-20	2018-19	Target	Comment on result
Number of fatalities	0	0	0	Zero (0)	Achieved
Lost time injury and/or disease incidence rate	3.79%	6.7%	2.13%	Zero (0) or 10% reduction on previous 3 years	Achieved
Lost time injury and/or disease severity rate	0%	10%	0%	Zero (0) or 10% improvement on previous 3 years	Achieved
Percentage of injured workers returned to work:				Actual percentage result to be stated	Achieved
(i) within 13 weeks	100%	100%	100%	Greater than or equal to 80%	
(ii) within 26 weeks	100%	100%	100%		
Percentage of managers trained in occupational safety, health and injury management responsibilities	100%	75%	87%	Greater than or equal to 80%	Achieved

Other Legal Requirements

Unauthorised use 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. Four employees inadvertently used the corporate credit card instead of their personal card for minor personal payments. These incidents were not referred for disciplinary action as the Chief Finance Officer noted prompt advice and immediate settlement. As the amounts were immediately reversed by the supplier or repaid, at 30 June 2021 no amount remains outstanding.

	2020-21 \$
Aggregate amount of personal use expenditure for the reporting period	86
Aggregate amount of personal use expenditure settled by the due date (within 5 working days)	86
Aggregate amount of personal use expenditure settled after the period (after 5 working days)	NIL
Aggregate amount of personal use expenditure outstanding at balance date	NIL



Black and White Ruffed Lemur
Credit: Alex Cearns



Department of **Biodiversity,
Conservation and Attractions**

