



Zoological Parks Authority  
ANNUAL REPORT

2012



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

**Our purpose** is to inspire and act for wildlife conservation

Perth Zoo is one of the most visited zoos in Australia on a per capita basis with over 640,000 visitors in 2011-12. A primary visitor destination in Western Australia, we have opened every day since we began operating on 17th October 1898.

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

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

We are home to around 1237 animals of 176 different species including local and other Australian species and exotic species identified regionally and globally as priority species for the Asian, African and South American regions.

The Zoo is recognised globally for its conservation and breeding programs with a successful track record breeding native Western Australian animals for release into the wild. Over 2000 animals have been bred for release in conjunction with the Department of Environment and Conservation (DEC).

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

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

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In line with State Government requirements, Perth Zoo's annual report – the Zoological Parks Authority Annual Report 2011-12 – is published in an electronic format. Perth Zoo encourages people to use recycled paper if they print a copy of this report or sections of it. For the convenience of readers and to minimise download times and print outs, the annual report has been presented in chapters, as well as the entire document. The annual report is presented in PDF format. All sections, except the financial statements, are also presented in Word format.

Zoological Parks Authority Annual Report  
2011-12

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Front Cover: Sumatran Orangutan infant Sungai at Perth Zoo. Photograph by Daniel Scarparolo.

## Statement of Compliance

### For the Year Ended 30 June 2012

To the Hon Bill Marmion 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 2012.

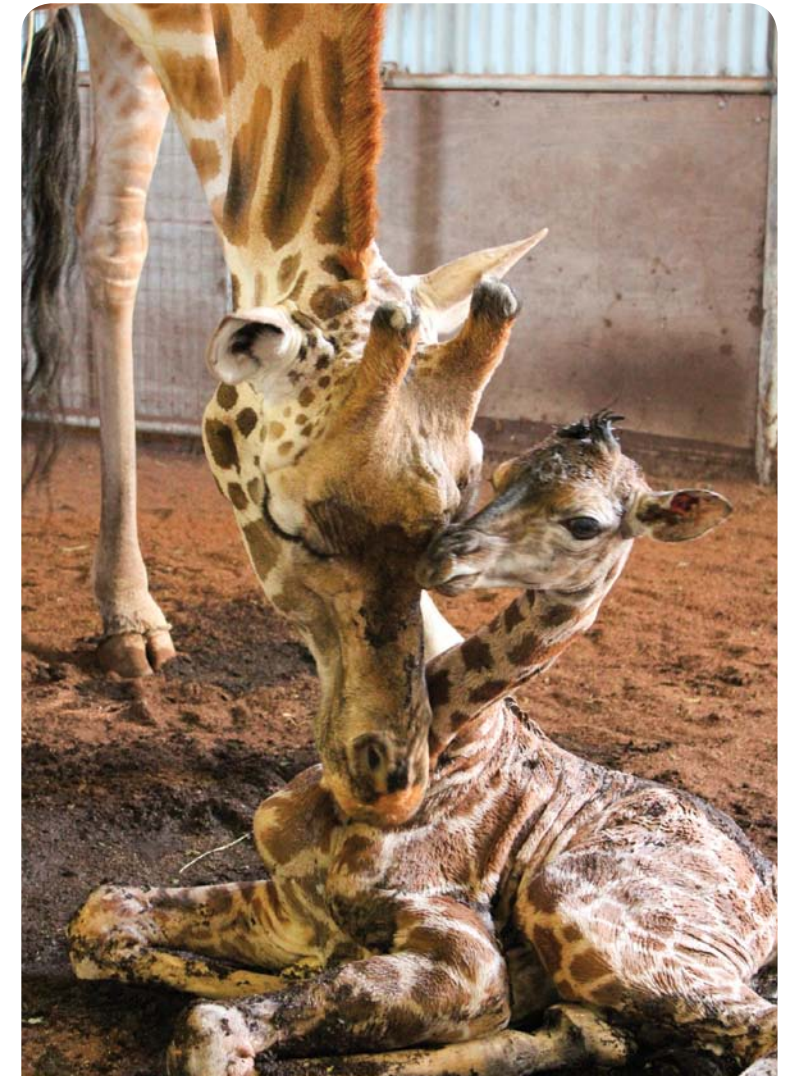
The annual report has been prepared in accordance with the provisions of the Financial Management Act 2006.



**Brian Easton**  
Chairperson  
4 September 2012



**Pam Garnett**  
Deputy Chairperson  
4 September 2012



*Giraffe calf – just minutes old*

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## Overview

### Executive Summary

#### Chairman's Report

It has been a year of significant activity for Perth Zoo in terms of achievements, major projects completed, conservation outcomes and a record number of people through our gates.

Despite consumer uncertainty and major exhibit renovations, the Zoo attracted 640,642 visitors in 2011-12 – the highest attendance figure in its 114 year history.

This was a significant turnaround from last year when visitor numbers dropped 3.7% to 611,793 amid global economic uncertainty and falling consumer confidence. In this challenging environment, the Zoo has been proactive in developing value-added initiatives for visitors including special events and activities and attractive school holiday programs.

The high number of visitors was achieved despite some extreme weather with eight heat waves in Perth and unavoidable disruption due to essential capital works projects.

An extensive renovation of the Australian wetlands and penguin exhibits, which required the transfer of all the exhibit birds for the duration of the work, was completed as was the upgrade of the Baboon exhibit.

The solar energy project was a major undertaking in 2011-12 with a 102m long “solar pergola” – the centrepiece of the second and final stage of Perth Zoo’s solar installation – constructed along the northern perimeter road ready for commissioning in July 2012. The Zoo now houses the largest solar installation in Perth.

Conservation highlights included further translocations of Perth Zoo bred or reared native animals, the first successful breeding of White-bellied Frogs and Sunset Frogs, and the release of another Perth Zoo-born orangutan into a protected rainforest in Sumatra as part of an international reintroduction program.



*Sunset Frog*

The Zoo supported 40 animal species management programs, with Perth Zoo staff coordinating 11 of these programs including the global program for the critically endangered Javan Gibbon and regional programs for African Painted Dog, Ring-tailed Lemur, Western Swamp Tortoise and Short-beaked Echidna.

The Board would also like to acknowledge the appointment of Perth Zoo’s Chief Executive Officer Susan Hunt to the World Association of Zoos and Aquariums (WAZA) Council. Ms Hunt was appointed in 2012 to represent the region on the Council. The goal of WAZA is to fully realise the huge potential of zoos and aquariums throughout the world to contribute to species and habitat conservation and sustainability.

In addition to its contribution to regional breeding programs, conservation medicine, research and education, Perth Zoo raised over \$305,000 for wildlife conservation in 2011-12.

## Overview

### Executive Summary

#### Chairman's Report continued

Its role as a major tourist destination was recognised yet again with the Zoo receiving the Silver Award in the Major Tourist Attraction category at the 2011 Western Australian Tourism Awards.

During the year, the Board approved a new Strategic Plan for the Authority. The new Plan aligns more directly with the Zoo's services and key performance indicators as identified through Government. The Plan's wording was also simplified to reflect the conservation activities of the Zoo. The new Strategic Plan was the basis of the Zoo's planning for 2012-13.

Major strategic work in 2011-12 included forward planning for future Zoo infrastructure requirements with a focus on continuing to enhance the Perth Zoo site, with exhibit and facility planning to incorporate animal and visitor facilities suitable for the Zoo into the future.

The Board reaffirmed the recommendations of the Zoo Master Plan (2004) on the need for a complementary open range Zoo site in the longer term. Planning for the Perth Zoo site and future facilities will continue in 2012-13.

The strong results and achievements of the Zoo in 2011-12 would not have been possible without the continued support of the State Government, supporters, sponsors, staff and volunteers. On behalf of the Board, thank you and congratulations.



**Brian Easton**  
Chairperson



## Overview

### Executive Summary

#### Highlights

##### Service 1: Community Engagement and Awareness in Conservation

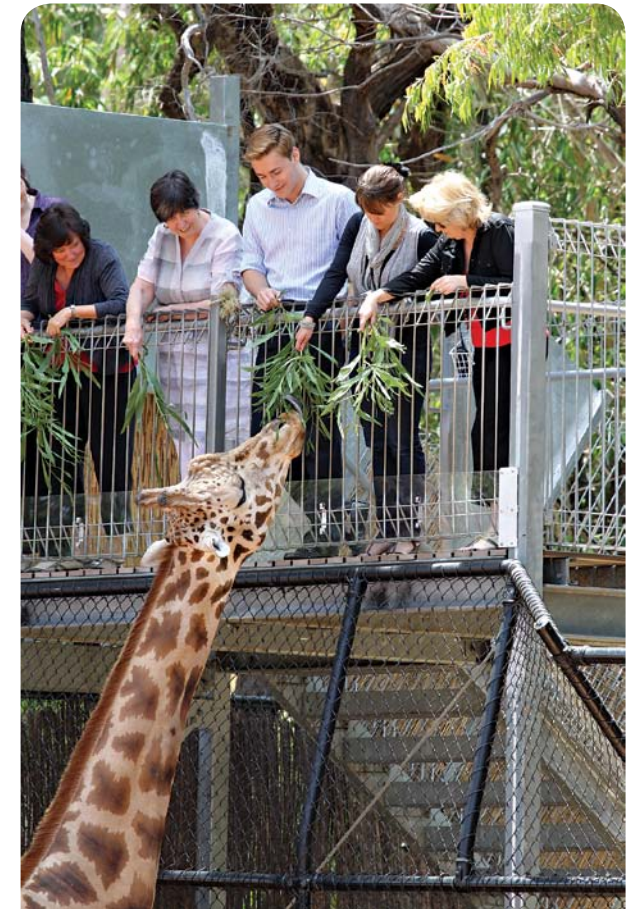
**Perth Zoo promotes conservation messages to the community. This is achieved by providing educational programs and publications, interpretation and information services that educate and encourage the community in conservation. Perth Zoo maximises visits to the Zoo by providing a quality and unique 'value for money' attraction in ecologically themed botanic gardens. The Zoo's commercial activities are also underpinned by conservation messages.**

In 2011-12, Perth Zoo:

- Recorded its highest ever attendance figure with 640,642 visitors, up from 611,793 in 2010-11 (a 4.7% increase) in a climate of continuing consumer uncertainty.
- Maintained its attractiveness as an affordable day out with 95% of surveyed visitors describing the Zoo as being extremely good or quite good value for money.
- Received the silver award in the Major Tourist Attraction category at the annual State Tourism Awards in November 2011.
- Substantially finished the second and final stage of the Perth Zoo solar energy project, with the construction of the solar pergola adding 452 solar panels to the

303 panels already installed across various Zoo buildings. Jointly funded by the State and Federal Governments as part of the Perth Solar City program, the installation will provide up to 30% of the Zoo's current electricity needs.

- Recorded strong public support for its role in educating people about animals and conservation as well as a growing awareness of the Zoo's fundraising role, with 96% of surveyed visitors believing the Zoo educates visitors about conservation problems facing wildlife and 94% of visitors believing the Zoo has an important role in the community.
- Opened a new savannah outlook tower and giraffe feeding experience for visitors. Limited to small groups each day, the guided tour has been extremely popular attracting 3,197 visitors in just over six months.
- Undertook \$4.3 million worth of capital works including major upgrades to the Australian wetlands, penguin and baboon exhibits.
- Provided formal on-site discovery and learning programs to 58,616 children and adults and delivered 78 off-site Zoo to You talks to groups in the community (2,460 people).



*Giraffe feeding from savannah outlook tower*

## Overview

### Executive Summary

#### Highlights continued

- Began a pilot mobile outreach program in the metropolitan area to develop awareness and appreciation of our wildlife and promote key conservation messages.
- Launched a free Perth Zoo iPhone App featuring a graphical map of the Zoo, GPS tracking and access to the latest Zoo videos, photographs and conservation information. Visitors can use the App to set reminders for on-site activities including guided walks and keeper talks.
- Recorded a 7% increase in visits to the Perth Zoo website, up from 490,680 in 2010-11 to 525,393 visits in 2011-12.
- Continued to grow and develop its social media channels as an avenue to promote the Zoo's conservation and recreational activities to the online community with substantial growth in Facebook page fans and Twitter followers. Perth Zoo's YouTube channel has had 175,040 views since it began in October 2009.
- Produced and released the 2012 Perth Zoo Conservation Calendar featuring conservation messages and images of the Zoo's native and exotic species. The sale of the calendar, sponsored by Water Corporation, The Sunday Times newspaper and IGA, raised over \$85,000 for Wildlife Conservation Action.
- Produced and distributed 48,300 copies of the official Perth Zoo News Paws quarterly magazine featuring informative conservation stories and images.

#### Service 2: Wildlife Management, Medicine and Research

**The conservation of wildlife will be optimised by effective species management, high standards of animal welfare and animal husbandry, captive breeding, support for wildlife conservation, breeding for re-introduction and provision of research opportunities.**

In 2011-12, Perth Zoo:

- Continued successful breeding programs for threatened native and exotic species. Significant births included two Sumatran Orangutans (critically endangered), a White-cheeked Gibbon (critically endangered), two Nepalese Red Panda (endangered), a litter of seven African Painted Dogs (endangered), Rothschild's Giraffe (endangered), a litter of four Asian Small-clawed Otters (the first otters born at the Zoo for 18 years), eight Perenties, three Bilbies (a first for the Zoo), a Short-beaked Echidna and a Ghost Bat.
- Released a Perth Zoo born male Sumatran Orangutan into a protected rainforest at Bukit Tigapuluh in Sumatra as part of



*Otter pup*

- a reintroduction program and ongoing international efforts to re-establish a population of this most threatened species in the wild.
- Provided six Bush Stone Curlews bred at Perth Zoo for release into Wadderin Sanctuary in the central Wheatbelt area to help boost this species' numbers and assist with the re-establishment of the region's native wildlife diversity. The release program is a first for this species in WA.

## Overview

### Executive Summary

#### Highlights continued

- Bred 88 Dibblers, 36 Western Swamp Tortoises and a record 19 Numbats – one of the most successful breeding seasons for the Zoo's breed-for-release program for threatened native species.
- Provided 83 Dibblers for release into Waychinicup National Park near Albany. Thirteen Numbats were also provided to the Australian Wildlife Conservancy's Scotia Sanctuary in western New South Wales for release as part of the Numbat species recovery program.
- Provided 31 critically endangered White-bellied Frogs for release into the south-west of the State. The frogs were successfully reared at the Zoo from wild collected egg nests.
- Successfully bred White-bellied Frogs at the Zoo for the first time – a major achievement for the program.
- Became the first Zoo to successfully breed the vulnerable Sunset Frog and provided 250 late-stage Sunset tadpoles and 31 adult Sunset Frogs for release near Walpole in the south west of the State.
- Raised \$305,874 under the Zoo's community fundraising program, Wildlife Conservation Action, to support the conservation of threatened species in the wild. This brings the total raised to more than \$1.4 million since the program began in June 2007.
- Distributed over \$250,000 of Wildlife Conservation Action funds raised in 2010-11 to various conservation projects supporting threatened species including Western Ground Parrott, Javan Gibbon, Sumatran Rhino, Tree Kangaroos, Sun Bears and Sumatran Orangutan.
- Provided conservation-based veterinary education programs, treated injured and confiscated wildlife and provided a preventative health care program for the Zoo's animals. The Zoo's veterinary team averaged 21 clinical cases a day.
- Assessed and treated 190 injured and sick wild Black Cockatoos as part of an ongoing rehabilitation program for these threatened birds. The number of wild cockatoos being brought into the Zoo for treatment is increasing each year (up from 155 and 144 in the previous two years).
- Conducted 23 research projects including 12 PhD projects (three completed in the reporting period), one Masters project, three Honours projects, four Post-Doctoral collaborations, one staff research project and one Third Year project. The projects reflect the continued focus on higher level studies (MSc, PHD and Post-Doctoral research) where there is a greater likelihood of significant outcomes from the research.



*Nepalese Red Panda cub health check*

- Produced 20 scientific communications including refereed papers, book chapters, major articles and conference presentations (produced by Zoo staff and students and collaboratively with external researchers).

# Overview

## Executive Summary

### Financial Overview

In 2011-12, Perth Zoo:

- Achieved a record attendance figure of 640,642 – the highest in the Zoo’s history.
- Generated \$7.2 million revenue from admissions, a 9.5% increase over the previous year.
- Achieved a 10% increase in retail shop sales and a 35% increase in the retail shop net profit to \$266,553. The increase was the result of the record admission numbers and followed a 5% drop in retail shop sales and a 23% decrease in the retail shop net profit in the previous year.
- Increased Friends of Perth Zoo membership revenue by 8.7% from last year to \$1,046,553.
- Raised \$305,874 through the Zoo’s community fundraising program, Wildlife Conservation Action, to support threatened species in the wild. Over \$250,000 raised in the previous year went to wildlife conservation projects in 2011-12.
- Received catering dividends (functions and café outlets) of \$528,874, an increase of 1% over the previous year.
- Received vending commission revenue of \$57,533, an increase of 23% over the previous year.

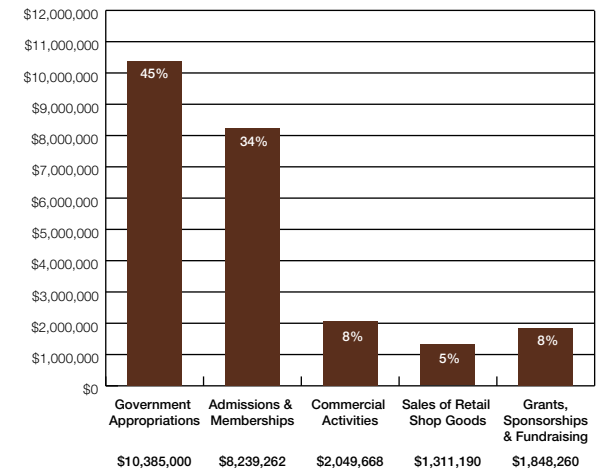
- Experienced declines in some areas of commercial revenue including car parking and venue hire for externally managed concerts with fewer concerts held over the summer season.

### Revenue

The Zoological Parks Authority receives revenue from the State Government as an appropriation to fund services. The Authority also generates its own revenue from the operations of Perth Zoo including visitor admissions, commercial activities and education programs. In addition, the Zoo receives grants, sponsorships and bequests for activities such as animal breeding, research and exhibit development. Total revenue of over \$23 million was received in 2011-12.

A total of 640,642 people visited Perth Zoo during the year, contributing gate revenue of over \$7.2 million, an increase of 9.5% over the previous year. The number of visitors was 4.7% above last year’s figure of 611,793. An admission price increase from 1 July 2011 resulted in the yield increasing by 4.5% over the previous year to \$11.23. Revenue from membership sales increased by 8% over the previous year to \$1,046,533. The combined total of admissions and membership revenue increased by 10.8% or over \$706,000 from the previous year to \$8.2 million.

Sources of Revenue



The previous trend of lower consumer spending experienced in 2009-10 and 2010-11 in the Zoo shop reversed during the reporting period, assisted by the record visitor numbers. The retail shop sales revenue increased by 10% over the previous year to \$1.3 million and net profit increased by 35% over the previous year to \$266,553. Catering dividends from the café and functions increased by just 1% over the previous year to \$528,874 while vending commission revenue increased by 23% over the previous year to \$57,533.

## Overview

### Executive Summary

#### Financial Overview continued

While some areas of commercial revenue increased over the previous year, there were declines in other areas including car parking, venue hire and behind the scenes tours. Car parking revenue reduced by 30%, most likely due to capital works developments giving the impression of restricted visitor access to the car park. Concert venue hire revenue was down 45% to \$43,636 with fewer externally managed concerts in 2011-12.

Grants, sponsorships, bequests and fundraising generated over \$1.8 million in 2011-12. Some of these grants and sponsorships were restricted for specific purposes such as native species breeding, research or cross-promotional activities with sponsors. This total included over \$69,000 in bequest funds received during the period and \$616,208 in donated solar technology assets from the Commonwealth Government-funded Perth Solar City Program. Perth Zoo's community fundraising campaign, Wildlife Conservation Action, raised \$305,874 in 2011-12. These funds will be distributed in 2012-13 to wildlife conservation projects. Over \$250,000 raised in 2010-11 was allocated to wildlife conservation projects in 2011-12. Sponsorships and bequests received in 2011-12 will support future capital developments at Perth Zoo.

State Government funding provided 44% of the Zoo's revenue base in 2011-12. This Government support enables visitor admission prices to remain relatively low in comparison with other zoos around Australia and competing attractions within Western Australia. This assists the Zoo in remaining accessible to the wider community and in delivering its two services of 'Community Engagement and Awareness in Conservation' and 'Wildlife Management, Medicine and Research'.

#### Expenditure

Total operating expenditure for 2011-12 was \$21.9 million. Salaries, wages and staffing costs accounted for 60% of expenditure. This included direct costs of employee salaries and wages, costs of providing for leave liabilities and indirect payroll costs such as superannuation and workers' compensation. Increases in award rates of pay, along with the associated on-costs, contributed to higher costs in this area. Staffing costs also include appointment expenses, staff training and uniforms.

Depreciation and asset write-offs made up 11% of expenses, reflecting the fact that the majority of the Zoo's assets are high value, non-current, depreciable assets. Maintenance and operating costs represent 12% of expenses and included preventative maintenance programs, energy management initiatives, water management strategies, restorative painting, tree pruning, cleaning and waste disposal.

Administration – including grants provided to conservation projects, property insurance and information technology – accounted for 9% of expenditure. The animal operating expenses included animal food, dietary supplements, veterinary supplies and animal transportation and represented 3% of total expenses. The costs of retail shop sales accounted for 3% of total expenses. Advertising and promotion expenditure represented 2% of expenditure. This expenditure trend is consistent with previous years.

## Overview

### Executive Summary

#### Financial Overview continued

##### Assets and Liabilities

Total assets at the end of the period were \$54 million including \$5.1 million in cash resources held for future capital works and other expenditure commitments. Cash resources also include sponsorships, bequests, grants and fundraising that will be spent on grant related expenditure, capital developments and wildlife conservation initiatives.

Receivables at year end were \$811,859 of which \$458,361 is GST claimable from the tax office. Retail shop inventory decreased by 9% from the previous year to \$148,882. Fixed asset acquisitions in 2011-12 were over \$5.5 million with the major additions related to capital works projects including the Australian wetlands exhibit, baboon exhibit, solar energy project and works in progress relating to the orangutan exhibit and water infrastructure project. There were also purchases of computer equipment along with general plant and equipment.

Total liabilities at the end of the reporting period were \$5.7 million. Liabilities include \$2.6 million in provisions relating to annual and long service leave. Liabilities also include payables of \$1,615,333 which is over double the previous year total of \$682,269 due to \$1,004,301 owing to suppliers for major capital works projects. The payables figure includes \$286,596 in accrued salaries.



*Renovated Australian Wetlands exhibit*

## Overview

### Operational Structure

#### Responsible Minister

The Hon Bill Marmion MLA (Minister for Environment; Water) is the Minister responsible for the Zoological Parks Authority which manages Perth Zoo.

#### Enabling Legislation

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

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

#### Perth Zoo Vision

A world where diversity of species and habitats is secure

#### Our Purpose

To inspire and act for wildlife conservation

#### We are Committed to:

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

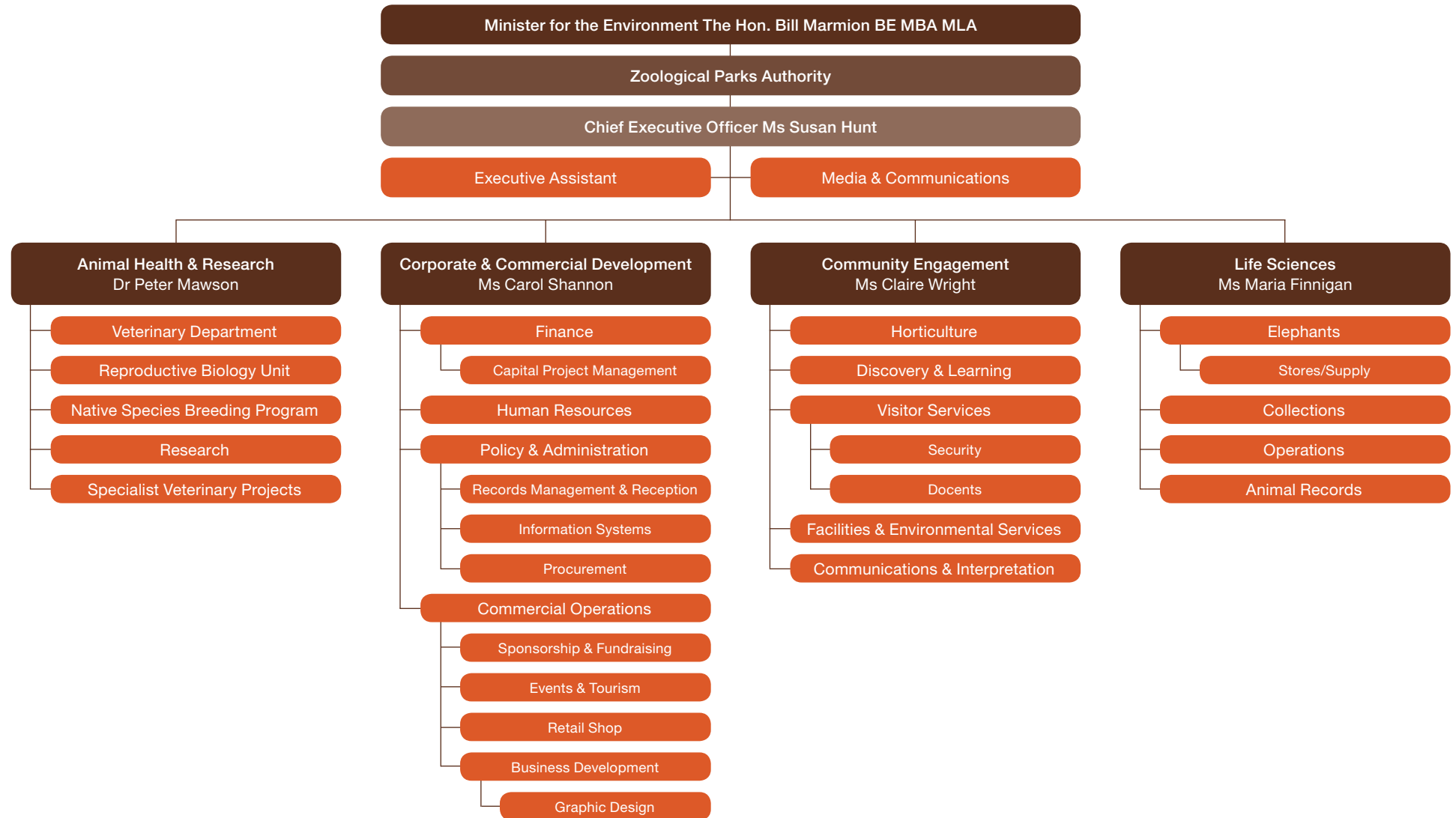
#### Community Service Charter

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

# Overview

## Operational Structure

### Organisational Chart





## Overview

### Operational Structure

#### Agency Structure

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

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

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



*Solar installation at Perth Zoo*

works programs, environmental management and other key issues central to Zoo operations.

A Senior Managers group including the Chief Executive Officer, directors, curators and sectional managers meets monthly to discuss operational matters and provide updates on corporate executive and board meeting outcomes and section activities.

Other standing committees include the Occupational Safety and Health Committee, the Disability Services Committee, the IT Planning Committee and the Risk Management Committee. Special project groups are established as required to coordinate and oversee specific breeding programs or capital works projects.

## Overview

### Operational Structure

#### Zoological Parks Authority Board

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

During the reporting period, Mr Brian Easton was appointed Chairperson of the Board, replacing Mr Peter Metcalfe who served on the Board for six years. Two new Board members, Ms Nicole Moody and Mr John Knowles, were also appointed. They replaced Ms Diana Warnock and Mr James Best who both served three-year terms.

The Board met seven times in 2011-12 with a focus on setting the strategic and policy direction of the Zoo. The number of meetings attended by each member is shown in brackets. The Board carried out its responsibilities in line with an approved Code of Conduct for Government Boards and Committees.

**Mr Brian Easton** Chairperson (7 out of 7)  
Appointed Chair of the Zoological Parks Authority on 1 August 2011 for a three-year term, Mr Easton has a distinguished career in the Public Service spanning three decades. He served as CEO at Perth Zoo from 1999-2003 and was also Vice President of the Executive

Committee of the Australasian Zoos Association in this period. In 2003, Mr Easton became a Director of Melbourne Zoo assisting with strategic planning and designing new displays and visitor facilities. Until recently, he also operated a rural property based on sustainable living practices, encouraging community involvement through innovative displays and educational programs. He was appointed Chair of the Conservation Commission of Western Australia on 1 January 2012.

#### **Dr Pam Garnett FACE PSM**

Deputy Chairperson (5 out of 7)

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

Technology. She joined the Zoological Parks Authority Board in March 2009 and was appointed Deputy Chairperson in September 2010 for a three-year term.

#### **Mr Eric Ball OAM** (6 out of 7)

Mr Ball is a Senior Associate of the ANZ Institute of Insurance and Finance in private practice as a financial consultant. He was a foundation member of the Perth Zoo Animal Ethics Committee and is a member of the Animal Ethics Committees at Curtin University and the Department of Agriculture and Food. Mr Ball was Chairman and President of RSPCA WA from 1985 to 2004 and a member of the RSPCA Australia National Council until 2004. He received the RSPCA Australia Outstanding Service Award in 2005. He has sat on a number of advisory committees including the State Animal Welfare Advisory Committee and was awarded the Order of Australia Medal in 2008 for his service to the community in the field of animal welfare. Mr Ball was appointed to the Zoological Parks Authority Board on 30 October 2006 for a three-year term and was reappointed for a further three-year term in December 2009.

## Overview

### Operational Structure

#### Zoological Parks Authority Board continued

##### **Mr Kevin Harrison** (7 out of 7)

Mr Harrison is a past Commissioner, Chairman and Chief Executive Officer of the Western Australian Tourism Commission. He has served on government boards at a state, national and international level including roles as Chairman of the Rottnest Island Authority, EventsCorp and Rally Australia. He has been a board member of over 60 companies in 17 different sectors of the tourism industry including managing director of a national hotel chain and vice president of an international hotel chain of over 500 properties. Mr Harrison was appointed to the Zoological Parks Authority Board on 11 December 2006 for a three-year term and reappointed for a further three-year term in December 2009.

##### **Professor John Edwards** (6 out of 7)

Previously Dean of Veterinary and Biomedical Sciences at Murdoch University, Emeritus Professor John Edwards now consults in the fields of biosecurity, public health and veterinary education. He is currently working on a project for the Food and Agriculture Organisation in China. Professor Edwards has more than 30 years experience in veterinary science, education, research and the management of animal health programs in Australia and overseas. He is also a Director of One Health Solutions and in this role works to integrate animal, human and wildlife health activities. During nine years in the roles of Chief Veterinary

Officer and Chief Quarantine Officer of Western Australia, Professor Edwards was closely involved in the development of national policy on animal health and quarantine matters. Professor Edwards was appointed to the Zoological Parks Authority Board in September 2010 for a three-year term.

##### **Ms Susan Harrington** (6 out of 7)

Ms Harrington is the WA Health Department's Medical Entomologist and an experienced biologist and researcher having worked in a range of ecosystems in Australia, Christmas Island, the Cocos (Keeling) Islands, the Sahara and the Antarctic. She is the recipient of several community service awards including the Prime Minister's Centenary Medal for services to the community. Ms Harrington was appointed to the Zoological Parks Authority Board on 30 September 2010 for a three-year term.

##### **Ms Nicole Moody** (5 out of 6)

Ms Moody is a senior public relations adviser with more than 20 years experience across the fields of public relations and journalism. In her current role as General Manager of Professional Public Relations, Ms Moody provides communications counsel and strategy to a diverse group of clients as well as managing the day-to-day operations of the business. Ms Moody has extensive experience and expertise in developing and implementing strategic public relations and marketing campaigns, issues and crisis

management, government relations, media relations and community consultation. In 2008 and 2010, Ms Moody received national Public Relations Institute of Australia awards. Ms Moody was appointed to the Zoological Parks Authority Board on 1 September 2011 for a three-year term.

##### **Mr John Knowles** (4 out of 5)

Mr Knowles is the Chief Executive Officer of Good Samaritan Industries. Prior to this appointment in 2008, Mr Knowles was Chief Executive Officer of the Cerebral Palsy Association. He has also served in senior commercial development and financial management positions with the Disability Services Commission, and Sir Charles Gairdner and Princess Margaret Hospitals. Mr Knowles was appointed to the Zoological Parks Authority Board on 14 November 2011 for a three-year term.

#### Board Fees

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

Chairperson	annual fee of \$13,400
Deputy Chairperson	annual fee of \$10,500
Members	sitting fee of \$350 per full day or \$230 per half day

## Overview

### Operational Structure

#### Formal Committees of the Board

In line with Schedule 2, Section 14 (1) of the Zoological Parks Authority Act 2001, the Board appoints committees to assist it in the performance of its functions. Three of these committees (Animal Ethics, Research and Audit) include external representation. The terms of reference and performance of the committees is reviewed by the Board on an ongoing basis. The formal committees of the Board, their role and membership (as at 30 June 2012) are listed below.

##### **Title: Finance Committee**

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

**Members:** Brian Easton (Committee Chair and Board representative), Kevin Harrison (Board representative), Eric Ball (Board representative), Susan Hunt (Perth Zoo Chief Executive Officer), Carol Shannon (Perth Zoo Director Corporate and Commercial Development) and Melanie Price (Perth Zoo Chief Finance Officer).

##### **Title: Audit Committee**

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

**Members:** Brian Easton (Committee Chair and Board representative), Pam Garnett (Board representative), Eric Ball (Board representative), Susan Hunt (Perth Zoo Chief Executive Officer), Carol Shannon (Perth Zoo Director Corporate and Commercial Development), Melanie Price (Perth Zoo Chief Finance Officer), a representative from Sutherland Rose (internal auditor – observer) and a representative from the Office of the Auditor General (external auditor – observer).

##### **Title: Animal Ethics Committee**

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

**Members:** Susan Hunt (Committee Chair and Perth Zoo Chief Executive Officer), Susan Harrington (Board representative), Maria Finnigan (Perth Zoo Director Life Sciences), Peter Mawson (Perth Zoo Director Animal Health and Research), Simone Vitali (Perth Zoo

Senior Veterinarian), Mark Tyler (Perth Zoo staff representative and Senior Keeper), Graham Mabury (public interest), Heidi Shields (RSPCA, animal welfare interest), Steve Vanstan (RSPCA, animal welfare interest), Ralph Swan (Murdoch University, animal science/teaching) and Michael Schultz (public interest).

##### **Title: Research Committee**

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

**Members:** John Edwards (Committee Chair and Board representative), Peter Mawson (Perth Zoo Director Animal Health and Research), Maria Finnigan (Perth Zoo Director Life Sciences), Claire Wright (Perth Zoo Director Community Engagement), Simone Vitali (Perth Zoo Senior Veterinarian), Andrew Thompson (Murdoch University), Keith Morris (Department of Environment and Conservation), Ric How (Western Australian Museum), Graeme Martin (University of Western Australia), Robert Davis (Edith Cowan University) and Grant Wardell-Johnson (Curtin University).

## Overview

### Operational Structure

#### Executive Management Team

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

Chief Executive Officer

Susan Hunt was appointed Chief Executive Officer in 2004 after joining the Zoo in May 2000 as Director of Business Operations. Ms Hunt has a background in policy and planning in the Western Australian public sector and worked in the university and private sectors in social science research, writing and lecturing. She has been a Board member of the Zoo and Aquarium Association (Australasia) since 2004 and was President of the Zoo Association from 2007 until 2011. Ms Hunt was appointed to the Council of the World Association of Zoos and Aquariums (WAZA) in April 2012 for a two-year term and also appointed Chair of the WAZA Ethics and Welfare Committee. She is also a member of the Board of Trustees of the International Species Management System and is a Fellow of the Australian and New Zealand School of Government. Ms Hunt was awarded a Public Service Medal (PSM) in the 2010 Australia Day Honours list for her outstanding contribution to conservation and public service.

##### **Maria Finnigan**

Director Life Sciences

Maria Finnigan joined the Perth Zoo team in December 2007. Ms Finnigan has extensive experience in ex-situ and in-situ management of fauna and was a curator at Auckland Zoo and Life Sciences Manager at Western Plains Zoo in New South Wales before moving to Perth. Her experience in the field includes several years in Africa with the Serengeti Lion Project, the Tanzanian Wildlife Department and with the Jane Goodall Institute working on the establishment of chimpanzee sanctuaries. As Life Sciences Director at Perth Zoo, she is responsible for the Australian fauna, exotic mammals and elephant sections and linked conservation priorities. Ms Finnigan is also the Australasian Species Management Program Coordinator for chimpanzees, a member of the Australasian Species Management Program Committee, and an accreditation officer and Animal Welfare Committee member for the Zoo and Aquarium Association.

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

Director Animal Health and Research

Peter Mawson joined the Zoo in January 2012 after working for the Western Australian Department of Environment and Conservation for 17 years, the last 7 years as Principal Zoologist. Dr Mawson is responsible for the Zoo's research program, reproductive biology unit, native species breeding program and veterinary department. He is also responsible for developing collaborative research and breeding programs with other scientific institutions to support Zoo conservation activities.

## Overview

### Operational Structure

#### Executive Management Team continued

##### **Carol Shannon BEc, MBA, GAICD**

Director Corporate and Commercial Development

Carol Shannon joined Perth Zoo in July 2006. She has 13 years experience as a director in the Western Australian public sector and has worked extensively in the private sector in Australia and Britain, principally in banking and finance. Her responsibilities include finance, capital project management, marketing, human resource management, policy and administration, sponsorship and fundraising. Ms Shannon has held a board position with a not-for-profit company for over 13 years including six years as Chairperson.

##### **Claire Wright, Grad Dip Education: Advanced Dip Management**

Director Community Engagement

Claire Wright joined Perth Zoo on secondment for a period of six months in 2008-09, acting in the position of Director Community Engagement from August 2008 to February 2009. She rejoined the Zoo in January 2010 to take up the substantive position of Director of Community Engagement. Her responsibilities include education, facilities and environmental management, visitor services, interpretation and horticulture. Ms Wright previously worked with the Rottnest Island Authority where she was the Director of Environment and Planning from 2006 until she joined the Zoo.

## Overview

### Operational Structure

#### Partners in Conservation

##### Perth Zoo Docent Association

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

Around 350 Docents (volunteers) contribute many thousands of hours of unpaid service to the Zoo each year enhancing the visitor experience through the provision of guiding, education and information services, and contributing to the many other areas of Zoo operations including fundraising and behind the scenes activities.

In 2012, the Docent Association celebrated 30 years of continuous operation at Perth Zoo.

During the reporting period, Perth Zoo Docents contributed 40,126 hours of service with an average of over 14.27 hours per Docent monthly. Duties included staffing the Information Centre, conducting guided tours and assisting with events and functions, as well as providing hands-on learning experiences and off-site presentations to community groups. Behind the scenes, Docents created behavioural enrichment items for the animals and contributed \$5,000 to Perth Zoo projects.



*Docents in an electric-powered  
Zoo touring vehicle*

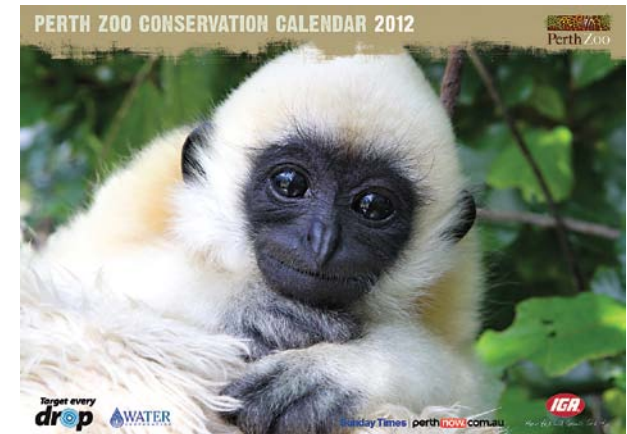
## Overview

### Operational Structure

#### Partners in Conservation continued

#### Perth Zoo Sponsors and Supporters

- AECOM Social Club – corporate member
- APN Outdoor – discounted Zoo-themed bus advertising
- Bauxite Resources Limited – funding for Woylies
- BHP Billiton – corporate member
- The Brand Agency – strategic marketing, communications and creative advice
- Boral – financial support aligned with Western Swamp Tortoise and in-kind support as required.
- Brownes Foods Pty Ltd – financial and in-kind support for Brownes Numbat Club
- City of Canning – financial support aligned with Carnaby's Black Cockatoos
- City of South Perth – financial, parking and marketing/promotional support
- Coca-Cola Amatil – financial, marketing/promotional/fundraising support
- Danesfield @ Select Mortgage Services – corporate member
- Garuda Indonesia – return flights to Indonesia to support Perth Zoo's conservation activities
- Healthway – smoke free venue initiative
- HMAS Stirling – corporate member
- IGA – retail support of the Conservation Calendar and financial/promotional support for IGA Easter Treasure Hunt and IGA Zoo Camp Competition
- Iluka Resources Limited – corporate member
- Koast Tyre Pty Ltd – financial sponsorship via the Hankook Tyre brand
- Luna Palace Cinemas – Zoo Friends' discount
- NatVend (WA) Pty Ltd – financial sponsorship
- Network TEN – in-kind Community Service Announcement and advertising support for WCA and Perth Zoo
- Perth Zoo Docent Association – donations and support for WCA
- Public Transport Authority – Zoo-themed ferry and ferry terminal advertising
- Quality Press – in-kind printing sponsorship
- Rio Tinto – financial sponsorship
- Rotary Club of Mosman Park – financial sponsorship aligned with the Savannah Outlook Tower
- Spotless Services Australia Limited – financial support and in-kind catering
- Tronox Management Pty Ltd (formally Tiwest) – financial sponsorship aligned with the Night Stalk event
- The Sunday Times and Perth Now – in-kind advertising sponsorship of the Conservation Calendar and other marketing/promotional support
- Thrifty WA – corporate member
- Unilever Australia Ltd (Streets Ice Cream) – financial sponsorship aligned with Streets Happy Zoo Year event and other marketing/promotional support
- Water Corporation – financial sponsorship of the Conservation Calendar and corporate member
- Western Areas NL – financial sponsorship aligned with Perth Zoo Northern Quoll exhibit
- Woodside Energy Ltd – corporate member





## Overview

### Operational Structure

#### Partners in Conservation continued

##### Stakeholders and Partners

The Western Australian community, Zoo Friends (members) and Perth Zoo visitors; the Government of Western Australia; State and Federal Government agencies and organisations; Perth Zoo Docent Association; World Association of Zoos and Aquariums; Zoo and Aquarium Association; Australasian Species Management Program; Western Australian Department of Environment and Conservation; Western Australian Department of Education and Training; The Directorate of Biodiversity Conservation, Ministry of Forestry of the Republic of Indonesia; Australian Wildlife Conservancy; Western Australian Conservation Council; The Orangutan Project; Frankfurt

Zoological Society; Free the Bears Fund; Silvery Gibbon Project; Painted Dog Conservation Inc; Tenkile Conservation Alliance; Asian Rhino Project; Project Numbat; Gilbert's Potoroo Action Group; Friends of the Western Swamp Tortoise; City of South Perth; International Union for Conservation of Nature; Conservation Breeding Specialist Group; Taronga Conservation Society Australia; Zoos South Australia; Zoos Victoria; Australia Zoo; Western Australian universities and schools; RSPCA and other animal welfare and preservation groups; Western Australian Museum; corporate sponsors and supporters; wildlife carers; conservation sector and environmental groups.

## Overview

### Operational Structure

#### Key Legislation

##### Legislation and Regulations Administered by the Authority

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

##### Other Key Legislation Impacting on Zoological Parks Authority Activities

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

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

#### Land Reserves

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

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

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

# Overview

## Performance Management Framework

### Outcome Based Management Framework

#### Changes to Outcome Based Management Framework

The Authority's outcome based management structure did not change during 2011-12.

#### Relationship to Government Goals

Broad government goals are supported at agency level by specific outcomes. Agencies deliver services to achieve these outcomes. The following table illustrates the relationship between the agency's services and desired outcome, and the government goal it contributes to. Key effectiveness indicators measure the extent of impact of the delivery of services on the achievement of desired outcomes. Key efficiency indicators monitor the relationship between the service delivered and the resources used to produce the service.

#### Shared Responsibilities with Other Agencies

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



*Numbats are bred at Perth Zoo for release into the wild*

Government Goal	Agency Desired Outcome	Agency Services
<b>Social and Environmental Responsibility</b> Ensuring that economic activity is managed in a socially and environmentally responsible manner for the long-term benefit of the State	Conservation of Wildlife	1. Community Engagement and Awareness in Conservation 2. Wildlife Management, Medicine and Research

## Overview

### Performance Management Framework

#### Outcome Based Management Framework continued

In 2011-12, the Zoo's Veterinary Department continued to develop and expand its role in conservation medicine, working closely with the Department of Environment and Conservation (DEC), Murdoch University and other organisations on the investigation of wildlife health issues. The Zoo's work in this field included its ongoing rehabilitation program for endangered wild Black Cockatoos and the investigation of disease aspects of the decline of Woylie populations in the wild in Western Australia. Veterinary staff participated in three field trips, providing in-the-field health assessments of Woylies.

Veterinary staff also provided a full health check and microchipping of a colony of Western Ground Parrots housed on the south coast of Western Australia as part of the DEC Captive Management Project for this critically endangered species.

Perth Zoo veterinary staff continued to provide assessments and treatment of injured and confiscated wildlife. On behalf of DEC, the Veterinary Department examined 25 confiscated animals brought into the Zoo for assessment and treatment in 2011-12.

Veterinary staff also continued their teaching involvement in DEC's Basic Wildlife Carers courses as well as their teaching role with Murdoch University veterinary undergraduate students.

## Agency Performance – Report on Operations

### Chief Executive's Report

Internal planning and review have been a focus of the Zoo over the year with a review of the Zoo's Strategic Plan, Zoo partnerships and a number of internal programs, and the progression of all-of-zoo planning with the Zoo Board.

Market research indicating ongoing consumer uncertainty underscored the importance of continual review of our approach and of the Zoo experience.

Initiatives in 2011-12 included our new savannah outlook tower and giraffe feeding experience, interactive school holiday programs, special events and the launch of the free Perth Zoo iPhone App.

We were also fortunate to have some significant animal births including orangutans, giraffe, Nepalese Red Panda and African Painted Dogs.

Our work with the Frankfurt Zoological Society supporting the [Bukit Tigapuluh Landscape Conservation Program in Sumatra](#) continued with another Perth Zoo orangutan joining the Sumatran Orangutan reintroduction program at Bukit Tigapuluh in November 2011. This was supported by the 'Lend a Hand' public awareness campaign on orangutan conservation.

Inside the Zoo, the renovated wetlands, penguin and baboon exhibits were reopened and on the Windsor Park boundary of the Zoo the huge "solar pergola" took shape adding 452 solar panels to the Zoo's solar energy system. Perth Zoo now has a total of 755 solar panels with a power rating of 237.4kW.

Despite consumer uncertainty, 95% of Perth Zoo visitors surveyed in 2012 described the Zoo as being extremely good or quite good value for money. Perth Zoo also continued to rate extremely highly in terms of public satisfaction, with 98% of surveyed visitors being happy or very happy with assistance provided by Zoo staff and 99% satisfied or extremely satisfied with the assistance from our Zoo Docent volunteers. I acknowledge this excellent customer focus from all Zoo staff and from our many volunteers.

Perth Zoo is an active member of the World Association of Zoos and Aquariums (WAZA) and during the year I was honoured to be appointed to represent this region on the WAZA Council. Perth Zoo has also been chosen by WAZA as one of 20 zoos globally to pilot a visitor awareness program for the [United Nations Decade for Biodiversity](#). As a member of the global steering committee for this project, I will assist with the rolling out of



*Giraffe calf and mother*

the program over the next year or so to help raise community awareness of biodiversity conservation.

Looking ahead, work has begun on an upgrade of our front entrance and playground area providing further improvements for families and all Perth Zoo visitors.

**Susan Hunt PSM**  
Chief Executive Officer

## Agency Performance – Report on Operations

### Outcomes, Services and Performance Information

#### Actual Results versus Budget Targets

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

#### Financial Targets

	Target \$000’s	Actual \$000’s	Variation \$000’s
Total cost of services (expense limit) (details from Income Statement)	21,832	21,942	110
Net cost of services (details from Income Statement)	9,053	8,494	(559)
Total equity (details from Statement of Financial Position)	50,814	48,679	(2,135)
Net increase/(decrease) in cash held (details from Statement of Cash Flows)	34	476	442
Approved full time equivalent (FTE) staff level	166	166	–

#### Explanation of significant variations against financial targets

##### Total cost of services

Costs were in line with original targets and were well managed during 2011-12.

##### Net cost of services

The decrease in the net cost of services was due to higher than expected revenue during 2011-12. This included a 9.5% increase in revenue from admissions due to the record attendance levels of 640,642 and a 10.1% increase in retail shop sales. Revenue for the year also included insurance claims proceeds of over \$277,000 relating to the March 2010 hail storm and the reversal of a previously recorded asset impairment loss of \$200,000 for the Australian wetlands exhibit.

## Agency Performance – Report on Operations

### Outcomes, Services and Performance Information

#### Actual Results versus Budget Targets continued

##### **Total Equity**

The lower than targeted equity figure was due to building asset revaluations being significantly lower than originally expected.

##### **Net increase/(decrease) in cash held**

Cash increases in excess of the target were due to the higher than expected revenue during 2011-12. The record attendance levels and increases in some areas of commercial revenue contributed to the overall increase in revenue.

## Agency Performance – Report on Operations

### Outcomes, Services and Performance Information

#### Outcome: Conservation of Wildlife

##### Key Effectiveness Indicators

To obtain information in relation to effectiveness indicators 1.1 and 1.2, Ipsos Social Research Institute (formerly Synovate) was commissioned by Perth Zoo to conduct customer research in March and April 2012. Intercept surveys were conducted with randomly selected Zoo patrons over 16 years of age.

##### Indicator 1.1. The Zoo as an educational/learning experience

###### Survey Question:

“The Zoo’s displays educate visitors about conservation problems facing wildlife.”

Response	Target	Actual	Variance	Reason for significant variance between 2011-12 actual and 2011-12 target
Agree	97%	95%	(2%)	Not significant
Neither agree/disagree	2%	4%	2%	Not significant
Disagree	1%	1%	–	–
Don’t know	–	–	–	–

##### Indicator 1.2. Conservation of the environment

###### Survey Question:

“Perth Zoo encourages people to be more conscious about the conservation of the environment.”

Response	Target	Actual	Variance	Reason for significant variance between 2011-12 actual and 2011-12 target
Agree	94%	90%	(4%)	Not significant
Neither agree/disagree	4%	8%	4%	Not significant
Disagree	2%	1%	(1%)	Not significant
Don’t know	–	1%	1%	Not significant



## Agency Performance – Report on Operations

### Outcomes, Services and Performance Information

**Outcome: Conservation of Wildlife continued**

**Indicator 1.3 Number of offspring produced by threatened animals for re-introduction**

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

	Target	Actual	Variance	Reason for significant variance between 2011-12 actual and 2011-12 target
Western Swamp Tortoise	43	36	(7)	Higher number of eggs that were infertile or failed to hatch.
Numbat	12	19	7	Diet and husbandry changes resulted in a higher proportion of females producing young in 2011-12.
Dibbler	50	88	38	Diet and husbandry changes resulted in a higher proportion of females producing young in 2011-12.

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

## Agency Performance – Report on Operations

### Outcomes, Services and Performance Information

#### Key Efficiency Indicators

##### Service 1: Community engagement and awareness in conservation

Perth Zoo promotes conservation messages to the community. This is achieved by providing educational programs, and publications, interpretation and information services that educate and encourage the community in conservation. Perth Zoo maximises visits to the Zoo by providing a quality and unique ‘value for money’ attraction in ecologically themed botanic gardens. The Zoo’s commercial activities are also underpinned by conservation messages.

	Target	Actual	Variance	Reason for significant variance between 2011-12 actual and 2011-12 target
Total visitors admitted to the Zoo	630,000	640,642	10,642	Increased visitor activities coupled with extended periods of fine and mild weather, particularly during weekends, school holidays and public holidays.
Average cost per visitor	\$31.10	\$30.36	(\$0.74)	Higher than expected visitor numbers and minimal increase to cost of services.

##### Service 2: Wildlife management, medicine and research

The conservation of wildlife will be optimised by effective species management, high standards of animal welfare and animal husbandry, captive breeding, support for wildlife conservation, breeding for re-introduction and provision of research opportunities.

	Target	Actual	Variance	Reason for significant variance between 2011-12 actual and 2011-12 target
Number of research communications produced	20.67	22	1.33	Additional staff availability during the period assisted with this achievement.
Total FTEs to produce research communications	19.66	20.67	1.01	The higher than expected resources in support of this service along with an overall increase in FTEs allocated to Service 2 resulted in this increase.
Research communications produced per FTE	1.05	1.06	0.01	Not significant

## Agency Performance – Report on Operations

### Directorate Reports

#### Life Sciences Directorate

##### Overview

In partnership with regional and global species management programs, the Directorate continued to focus on the operational and strategic management of the diverse range of species held by the Zoo.

In 2011-12, significant births included two Sumatran Orangutans (critically endangered), a White-cheeked Gibbon (critically endangered), two Nepalese Red Panda (endangered), a litter of seven African Painted Dogs (endangered), Rothschild's Giraffe (endangered), a litter of four Asian Small-clawed Otters (the first otters born at the Zoo for 18 years), eight Perenties, Bilby, Small-beaked Echidna and a Ghost Bat.

In the reporting period, various animals were transferred in and out of the Zoo as part of local, regional and global breeding and species management or recovery programs. These transfers require significant staff expertise, preparation and coordination. Significant moves included the transfer of one of our male Sumatran Orangutans to Sumatra, Indonesia, for release into the wild as part of a reintroduction program; the arrival of a female African Lion from Western Plains Zoo in Dubbo; and the transfer of six Perth Zoo-bred Bush Stone Curlews to Narembeen for release into the Wadderin Sanctuary. New breeding animal arrivals included a female Meerkat from

Newquay Zoo in the United Kingdom, a female Black-and-White Ruffed Lemur from Mogo Zoo in NSW and a male Emperor Tamarin from Apeldoorn in the Netherlands.

##### Species Management

In 2011-12, the roles of the two Curatorial positions were realigned to enable one position to concentrate on operational and husbandry matters and the other to concentrate on species management planning and the Zoo's extensive role in species management programs.

In the reporting period, Perth Zoo supported 40 species management programs with Perth Zoo staff coordinating 11 of these programs including the global program for the critically endangered Javan Gibbon and the regional programs for African Painted Dog, Ring-tailed Lemur, Western Swamp Tortoise and Short-beaked Echidna. The Zoo's support varies from holding small numbers of animals for educational purposes (e.g. Royal Spoonbill, African Lion) and holding post-reproductive animals to free up spaces at breeding institutions (such as the Tasmanian Devil), to being amongst the most significant breeding institutions for the species including Sumatran Orangutan, Red Panda, Short-beaked Echidna and Black-winged Stilt.

Fourteen Perth Zoo staff who act as Species Coordinators were provided with training on the complexities of species management and the principles of small population biology during the year.

##### Outcomes

##### Exotic Fauna

A significant undertaking in 2011-12 was the preparation, transfer and [release of a Perth Zoo born Sumatran Orangutan, Semeru](#), into the wild in Sumatra, Indonesia, as part of a reintroduction program. Semeru was released in the same area of protected rainforest as another Perth Zoo born orangutan – female Temara – who was successfully released in 2006 (a world first for a zoo-born orangutan). The reintroduction program, run by the Frankfurt Zoological Society, is part of international efforts to re-establish a population of this critically endangered species in the wild. The release of Temara and Semeru provides the opportunity to boost the numbers and genetic diversity of the reintroduced population (140 as at June 2012) in the Bukit Tigapuluh region of eastern Sumatra. The other reintroduced animals are rescued ex-pet or orphaned orangutans.

## Agency Performance – Report on Operations

### Directorate Reports

#### Life Sciences Directorate continued

Perth Zoo has been working with Frankfurt Zoological Society (FZS), the Indonesian Government and other partners in the Bukit Tigapuluh region since 2006 to protect the wildlife and habitat of this unique ecosystem. The Zoo provides staff expertise, advice and funds raised through its Wildlife Conservation Action program to support the reintroduction program, an orangutan sanctuary, wildlife protection units, education programs and wildlife surveys.

Born at Perth Zoo in 2005, Semeru was chosen for the release program based on his age and temperament. He had reached the natural age of dispersal for a male orangutan and



*Semeru in the forest in Sumatra*

was confident, curious and independent of his mother, all important requirements to adjust to life in the forest. The release of Temara in 2006 provided valuable experience for the team of Perth Zoo veterinarians and keepers in their planning and preparations for Semeru.

The 12 month-long preparations at the Zoo prior to Semeru's transfer included the introduction of Indonesian fruits to his diet, enrichment items to sharpen his foraging skills and access to a large fig tree to increase his fitness and hone his climbing and nest-making skills. Approval was gained from the Indonesian Government to transfer Semeru to Bukit Tigapuluh in October 2011. He was released into the forest in November 2011 following two weeks in quarantine. Semeru was closely monitored by Perth Zoo staff after his release and two dedicated FZS trackers continue to track to him daily, monitoring his movements and behaviours and providing supplementary food as required. He will be tracked for around two years. Semeru was fitted with a radio transmitter implant prior to his release to assist trackers monitoring him in the dense terrain. Since his release, Semeru has made excellent progress adapting to his new forest environment. His foraging activity, food intake, travel, nesting and interaction with other released orangutans is recorded daily.

Back in Perth, the Zoo's renowned Sumatran Orangutan breeding program produced another two infants. Sekara (Semeru's mother) gave birth to a male, named Sungai, in December 2011 and Pulang (a first time mother) gave birth to a female, named Lestari, in January 2012. Lestari was the 29th Sumatran Orangutan born at Perth Zoo as part of the regional breeding program.

There was also breeding success with another critically endangered Asian primate species, the White-cheeked Gibbon. This species is fighting for survival in the wild with habitat destruction and poaching for the illegal pet trade the primary threats in its home range of China, Vietnam and Laos. Perth Zoo has two breeding pairs of White-cheeked Gibbons. In June 2012, the younger breeding female Jermai gave birth to her first healthy infant after her successful pairing with a new breeding male gibbon from France. Jermai has been a very good first time mother displaying excellent maternal skills.

In August 2011, there was further good news with the successful reintroduction of the male White-cheeked Gibbon born to the other breeding female, Viann. Four-month-old Nakai was reintroduced to his mother, father and sibling after being hand-raised by keepers for the first few months of his life when Viann had difficulties caring for him.

## Agency Performance – Report on Operations

### Directorate Reports

#### Life Sciences Directorate continued

Maintaining contact with his gibbon family during his human care period was extremely important with the goal of returning Nakai to his family as soon as he was strong enough. When young Nakai was reintroduced, Viann took him back immediately and the family group have remained together. Once Nakia reaches sexual maturity, it is hoped he will be paired with a female in the region and they too will breed.

The Zoo continued its breeding success with the endangered Nepalese Red Panda with nine year old Tiamat giving birth to two cubs (a male and a female) in December 2011. Tiamat is an experienced breeding female with strong maternal skills. Perth Zoo has successfully bred 16 Nepalese Red Pandas since 1997 as part of a regional breeding program for



*African Painted Dog pup*

this threatened species. In addition to the breeding program, Perth Zoo educates visitors and raises awareness about the threats faced by Red Pandas including the ever-increasing human demand for land and timber which threatens this species survival in the wild.

Breeding success with the African species included the birth of a female giraffe in January 2012. The trouble-free delivery by experienced mother Misha was caught on camera by Zoo keepers. Perth Zoo has successfully bred eight Rothschild's Giraffe since 1995. Misha is the mother of seven of those calves and is captured in the famous "The Kiss" photograph welcoming the first of those offspring, Makulu, into the world in 1995. The Rothschild's Giraffe are the most endangered of the giraffe species with only a few hundred found in Kenya and Uganda.

The African Painted Dogs added another litter to their pack for the second consecutive year when alpha female Mara gave birth to seven healthy pups (four males and three females) in May 2012. This is the fourth litter born at Perth Zoo since 2005 and the second litter for Mara. The Zoo's breeding pack of African Painted Dogs comprises seven adult males, six adult females and the seven pups. This species is threatened with extinction in Africa where

its numbers have declined dramatically due to human actions including road kill, snares, culling by farmers, introduced diseases from domestic dogs and habitat loss/fragmentation. As few as 3,000 African Painted Dogs are left in the wild. In addition to its breeding program, Perth Zoo's Wildlife Conservation Action program supports the [conservation of African Painted Dogs in the wild](#), providing funding for anti-poaching, snare removal and community education programs in Zambia.

Other new arrivals in the African Savannah in 2011-12 included a female African Lion transferred from Western Plains Zoo in Dubbo, NSW, in January 2012, who was successfully introduced to our two resident male lions. Another newcomer, a female Meerkat from the UK, brought important new genetics into the regional population and the capacity to breed this species once again at Perth Zoo.

With a major upgrade of their exhibit completed, the Hamadryas Baboons returned to their home in the African Savannah in December 2011. The group of two males and five females were held in a large off-display area during the work on their exhibit. The upgrade included new night quarters.

## Agency Performance – Report on Operations

### Directorate Reports

#### Life Sciences Directorate continued

Asian Elephant Tricia turned 55 in January 2012. Tricia is still in good health and continues to enjoy her regular exercise program including a daily walk through the Zoo grounds. During the life of an elephant, they have six sets of teeth. Tricia is on her last set of teeth but still has all four molars. Her 55th birthday was celebrated with a special event for Tricia, the other elephants and Zoo visitors.



*Tricia on her daily walk*

#### Australian Fauna

The Australian wetlands and adjoining penguin exhibit underwent a major renovation in 2011-12. To enable this work to proceed, the entire bird collection, with the exception of the penguins, was relocated to off-display holding facilities within the Zoo. The Little Penguins were transferred to Melbourne Zoo where they were able to be housed together in a spare exhibit and cared for by Melbourne Zoo staff. The wetlands and penguin exhibit upgrade included the replacement of the entire overhead netting and supporting infrastructure which was badly damaged in the 2010 hail storm, a new visitor boardwalk made of recycled timber, landscaping, new water filtration system to service the wetlands lake and resurfacing of the penguin pool. The Australian wetlands reopened in February 2012 and the penguin exhibit reopened in May 2012. These exhibits feature 20 Australian bird species including Little Penguins, Black Swan, Brolga, Royal Spoonbill, Glossy Ibis, Black-winged Stilts and Black-necked Stork. Little Penguins are found in coastal regions around southern Australia and New Zealand. This was the first renovation of these exhibits since they opened in 1997 (Australian wetlands) and 1999 (penguin exhibit).

In May 2012, six Bush Stone Curlews bred at Perth Zoo were released into Wadderin Sanctuary in the State's central Wheatbelt area to help boost their numbers and assist with the re-establishment of the region's native wildlife diversity. The release program is a first for this species in Western Australia and only the third time Bush Stone Curlews have been released into the wild in Australia. The numbers of these charismatic birds have declined across southern Australia due to fox and cat predation and changes in land use. Surrounded by a predator-proof fence, the 430ha Wadderin Sanctuary has been cleared of feral cats and foxes and is free from grazing by domestic stock. Managed by the Shire of Narembeen and supported by the local community, the aim is to re-establish populations of native species that once occurred in this region.



*Bush Stone Curlew chick*

## Agency Performance – Report on Operations

### Directorate Reports

#### Life Sciences Directorate continued

Perth Zoo has had great success breeding Bush Stone Curlew and plans to continue providing these birds for release.

The breeding of the Bush Stone Curlew has been managed in the Zoo's South-West Aviary where visitors were also able to witness the fledging of a number of other West Australian bird species. Purple-crown Lorikeets, Elegant Parrots and Crimson Chats all reared young in 2011-12. This lively aviary provides the opportunity to teach visitors about the incredible diversity of the flora and fauna in the south western region of our State. Classified as a Biodiversity Hotspot, the south west of Australia is host to flora and fauna so unique it is prioritised as an area of natural significance and conservation importance.

The arrival of a male Cassowary from Rockhampton Zoo in 2010-11 provided the opportunity to attempt to breed this species in 2011-12 as part of the regional breeding program. The male was introduced to one of our two female Cassowaries during the breeding season. Eggs were laid and subsequently incubated by the male however they were infertile. The mating and incubation behaviour displayed by the birds looks promising for future breeding attempts. Perth Zoo is part of a recovery program for Cassowary.

Habitat destruction is a major threat to these birds in the wild. Cassowary numbers have also been severely affected by flooding in their rainforest habitat in Queensland in recent times.

In the Nocturnal House, our breeding program for Australia's only carnivorous bat, the Ghost Bat, produced a pup in November 2011. In a further boost to the genetic diversity of this population, the Zoo also received approval from the Department of Environment and Conservation to transfer in four bats from a wild colony in the Pilbara. A goal of the breeding program, as with the Bush Stone Curlew, will be to find suitable release sites for bats bred here at the Zoo to help boost the wild population. Ghost Bats are under threat in the wild due to changes in their habitat and the destruction of caves and mine shafts where they live.



*Ghost Bat*

Perth Zoo recorded its first successful breeding with Bilby. One female produced one offspring in 2011 and gave birth again in April 2012, successfully raising twins for the first time. The twins, both females, spent around 73 days in their mother's pouch before being deposited by their mother in the burrow of their exhibit in June. At that time, they weighed 242g each. Once deposited in the burrow, they soon began venturing throughout the Zoo exhibit. Perth Zoo's breeding program is part of regional recovery efforts to safeguard the threatened Bilby from extinction. Major threats to the Bilby include foxes and cats, competition from rabbits, and habitat loss.



*Bilby joeys*

## Agency Performance – Report on Operations

### Directorate Reports

#### Life Sciences Directorate continued

The Zoo's breeding success with echidna continued with the birth of another puggle (echidna infant). The puggle, the sixth Short-beaked Echidna born at the Zoo since 2007, weighed less than one gram when it hatched in September 2011. Kai (Nyoongar for "surprise") spent the first two months of its life in its mother's pouch. Once the puggle's spines started to emerge, its experienced mother, Elyan, deposited Kai in the burrow. Keepers are awaiting results of DNA testing, using a couple of small hairs, to determine Kai's sex. The previous five echidnas born at the Zoo were all females so staff are hoping for a male to enable a new generation of breeding.

Echidnas are very difficult to breed in captivity and Perth Zoo has been studying their breeding habits and reproductive biology for some years now. The Zoo's work with Short-beaked Echidnas may also help in conserving its endangered cousin, the Long-beaked Echidna, which is facing extinction in the wild. Long-beaked Echidnas, found only in New Guinea, have never been bred in captivity. The Short-beaked Echidna is found in Australia, New Guinea and some off-shore islands.

Visitors were able to see Chuditch at the Zoo this year for the first time since 2006. An orphaned male Chuditch was given a home in the Zoo's Nocturnal House in March 2012.



*Echidna puggle*



## Agency Performance – Report on Operations

### Directorate Reports

#### Animal Health Services and Research Directorate

##### Overview

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

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

Direct support for in-situ conservation included the native species breeding-for-release program and veterinary conservation medicine. The Veterinary Department worked closely with the Department of Environment and Conservation (DEC) and other organisations on the investigation of wildlife health issues including the investigation of disease aspects of the decline of Woylie populations in the wild in Western Australia.

A total of 20 scientific communications including refereed papers, book chapters, major articles and conference presentations were produced in 2011-12 by Zoo staff and students and collaboratively with external researchers.

##### Outcomes

##### Veterinary Department

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

The Zoo's veterinary team averaged 21 clinical cases a day. The preventative health care program included vaccinations, annual health checks and pre-transfer examinations. Prominent clinical cases included:

- A daily insulin injection treatment program for a diabetic Javan Gibbon resulting in a dramatic improvement in the health of this genetically important breeding male.
- Anaesthesia of a 450kg Saltwater Crocodile to enable examination and treatment of one of his eyes. Keepers from Australia Zoo, a consultant veterinary ophthalmologist and a veterinarian experienced in crocodile restraint were part of the team involved in the capture, restraint and anaesthesia of the 4.8m long crocodile.



*Veterinary check for a lion*

## Agency Performance – Report on Operations

### Directorate Reports

#### Animal Health Services and Research Directorate continued

The number of injured and sick wild Black Cockatoos brought to the Zoo for assessment and treatment continued to increase with 190 cockatoos assessed and cared for during the reporting period. This compared to 155 and 144 in the previous two years. Of the 190, 69 underwent rehabilitation in preparation for release back into the wild, 12 were dead on arrival and 109 either died or were euthanased due to the nature of their injuries. Many of these cockatoos have been hit by cars or have gunshot injuries but in 2011-12 the intake included 21 Carnaby's Cockatoos from the Perth region brought in with hind limb weakness and paralysis. The cause of the problem was confirmed to be a pesticide. Three of these birds were successfully treated and nursed back to health but 18 died or were euthanased due to poor prognosis. Further testing of post-mortem tissues is being undertaken in an attempt to narrow down the poison which caused the deaths.

On behalf of DEC, the Veterinary Department also examined 25 confiscated animals brought to the Zoo for assessment and treatment. This included animals confiscated by Australian Customs Service officials.

Veterinary staff participated in three field trips providing health assessments of Woylies and collecting samples for health evaluations and comparisons between insurance Woylie populations, the fenced Woylie population at Perup Sanctuary and free-ranging Woylie populations. Perth Zoo's Veterinary Resident is undertaking sample assessment and interpretation for this study.

Perth Zoo veterinary staff also conducted health checks and micro-chipped a colony of critically endangered Western Ground Parrots housed on the south coast of WA as part of the DEC Captive Management Project for this species.

Our veterinarians continued their teaching role with Murdoch University veterinary undergraduate students, providing a two-day Wildlife and Exotic Pet Medicine Core Clinical Rotation. There continued to be a high level of student satisfaction with this course. For the first time, from August 2012, the Zoo will also host advanced topics in Wildlife, Zoological and Conservation Medicine, one of six official streams available for students to study in their final year.

Perth Zoo veterinarians continue to be involved with regional animal health initiatives at a high level. Senior Veterinarian, Dr Simone Vitali,

continued in the role of Convenor of the Veterinarian Special Advisory Group (Vet SAG) to the Zoo Aquarium Association and as a member of the Zoo Animal Health Reference Group, a Federal Government initiative which represents zoo issues at the national level.

#### Research

Perth Zoo's research program covers six priority streams: Nutrition; Health and Disease; Reproductive Biology; Captive Management; Wildlife Management and Conservation; and Education and Communication. In 2011-12, 23 research projects were conducted including 12 PhD projects (three completed in the reporting period), one Masters project, three Honours projects, four Post-doctoral collaborations, one staff research project and one Third Year project. The projects reflect the continued focus on higher level studies (MSc, PhD and Post Doctoral research) where there is a greater likelihood of significant outcomes from the research.

Work continued on a collaborative bid to the Federal Department of Innovation, Industry, Science and Research for the Cooperative Research Centre for Safeguarding Biodiversity. The bid documentation was submitted in June 2012.

## Agency Performance – Report on Operations

### Directorate Reports

#### Animal Health Services and Research Directorate continued

##### Reproductive Biology Unit

Perth Zoo's Post-doctoral Researcher, Dr Lindsay Hogan, completed work on an in-depth study into Numbat reproduction. Using faecal samples collected from the Zoo's Numbat colony over an 18 month period, Dr Hogan was able to map the hormonal changes involved in the annual breeding cycle of male and female Numbats. The analysis has helped determine when a female Numbat is at her peak breeding cycle, how long the cycle lasts and how many cycles she has each season. It is hoped that the research findings will increase the number of Numbats born at Perth Zoo each year for release into the wild.

Dr Hogan also used faecal steroid profiles to identify the sex of frogs reared and bred at the Zoo. Being able to sex animals prior to their release into the wild helps ensure that founding populations have the desired sex ratio.

##### Native Species Breeding Program

Perth Zoo's Native Species Breeding Program breeds threatened native species for release into protected areas in conjunction with DEC as part of species recovery plans. The program includes critically endangered Western Swamp Tortoise, Numbat, Dibbler and three species of frogs.

##### Case Study

The Western Swamp Tortoise is Australia's smallest tortoise and its most endangered reptile. It is found naturally in ephemeral swamps (swamps that fill in winter and spring and dry out in summer).

Unlike many reptiles, Western Swamp Tortoises are active in winter when they feed and grow. During summer and autumn they sleep. This is known as aestivation. As the swamps dry out, food becomes harder to find and the tortoises retreat from the wetlands to burrow in the ground or under deep piles of leaf litter and sleep until the rains come again, the swamps fill and food is plentiful.

The Western Swamp Tortoise was thought to be extinct for over 100 years until rediscovered in 1953. In the 1980s there were estimated to be less than 30 left in the wild. Habitat loss and introduced predators (foxes, cats, dogs and pigs) are major threats to the tortoise.

Thanks to a species recovery program and the efforts of Perth Zoo, the Department of Environment and Conservation and other organisations, the Western Swamp Tortoise is now facing a brighter future.

Since 1994, more than 570 Western Swamp tortoises bred at Perth Zoo have been released into protected habitat near Perth. In addition to its breed-for-release program, Perth Zoo also holds an insurance population of around 150-200 Western Swamp Tortoises.

The tortoises bred at Perth Zoo are not released until they are large enough to avoid being carried off and eaten by ravens (a natural predator). Weighing just 4-6 grams when they hatch, the young tortoises spend the first three years of their life at the Zoo, developing and growing until they reach the required release weight of 100 grams.

Like all species, the Western Swamp Tortoise is vulnerable to climate change. Late rains delay the release of the tortoises and if there is a drought they cannot be released.

Since the recovery program began, the tortoises have been released at various sites including Twin Swamps, Ellenbrook and Mogumber Nature Reserves and more recently at Moore River Nature Reserve.



## Agency Performance – Report on Operations

### Directorate Reports

#### Animal Health Services and Research Directorate continued

Following good winter and spring rains in 2011, 63 Western Swamp Tortoises were released into the wild – 33 at Moore River Nature Reserve and 30 at Twin Swamps Nature Reserve. The 33 at Moore River included some animals released in 2010 that were recaptured and returned to the Zoo due to drought conditions.

Thirteen Perth Zoo-bred Numbats were provided to the Australian Wildlife Conservancy's Scotia Sanctuary in western New South Wales for release in December 2011 as part of the Numbat species recovery program.

A total of 83 Dibblers were provided for release into Waychinicup National Park near Albany in 2011-12 including 62 in October 2011 and 21 in June 2012.

In the reporting period, 88 Dibblers, 36 Western Swamp Tortoises and a record 19 Numbats were bred at Perth Zoo making it one of the most successful breeding seasons for the program.

Work continued on the rear and breed-for-release program for the White-bellied Frog (*Geocrinia alba*) as part of efforts to re-establish these critically endangered frogs in an area where they have become extinct. Thirty-one frogs successfully reared at the Zoo from wild-collected egg nests were released in the

south-west of the State at a site near Margaret River in September 2011. This followed the release in September 2010 of 70 White-bellied Frogs successfully reared at Perth Zoo. With heavy predation of egg nests in the wild, protective rearing of egg nests and tadpoles at Perth Zoo is aimed at increasing their chances of reaching adulthood. The number of sites where these frogs are found in the wild has declined by about 30 per cent over the past 10 years.

In addition to the successful rearing of wild collected egg nests, the Zoo successfully bred White-bellied Frogs for the first time in 2011-12. This was a significant achievement for the program.

Perth Zoo also became the first zoo to successfully breed the vulnerable Sunset Frog (*Spicospina flammocaerulea*). In December 2011, 250 late-stage Sunset tadpoles and 31 adult Sunset frogs were released into a peat swamp near Walpole in the south west of WA. Most of the adult frogs were reared at Perth Zoo and all of the tadpoles were bred here. With only 30 known populations of the Sunset Frog in a tiny corner of the south west, it is hoped the Zoo reared and bred amphibians will successfully establish a new population outside the known distribution area of this species.



*White-bellied frog*

The chosen release site provides suitable habitat and extends the known range of the species. If they breed successfully in the new location, this may provide insurance against the species being wiped out by a local event such as a large-scale bushfire that could destroy the frog's peat swamp habitat.

Seven Orange-bellied Frogs (*Geocrinia vitellina*) were successfully reared from egg clutches collected from the wild. While this species is closely related to the White-bellied Frog, it is proving much more difficult to rear and breed.

Perth Zoo and DEC, in partnership with South West Catchments Council, established the rear and breed-for-release program for these threatened frogs to help boost their numbers in the wild.

## Agency Performance – Report on Operations

### Directorate Reports

#### Corporate and Commercial Development Directorate

##### Overview

The Corporate and Commercial Development Directorate encompasses commercial operations (event and activities management, retail, corporate sponsorship and fundraising), promotion of the Zoo, finance, capital project management, human resources, information management, policy and administration.

The Zoo has a strong commitment to excellence in governance and corporate systems and this underpins all of the Zoo's commercial activities. The Directorate's commercial strategies and activities are aligned to support the organisation's conservation, education and visitor services objectives.

Perth Zoo recorded its highest ever attendance figure in 2011-12 with 640,642 visitors, up from 611,793 in 2010-11. This 4.7% increase in admissions was a significant achievement in a climate of continuing consumer uncertainty.

The Zoo continued to be accessible to the broadest possible cross-section of the community and provided a range of special events and activities whilst ensuring continued sound business management. The focus on school holiday programs, combined with ideal holiday weather in April and October, paid dividends and resulted in excellent attendances.

In 2011-12, there was strong growth in membership revenue (8.7%) and retail sales (10.1%) and moderate increases in other commercial activities but this was offset by a decline in behind the scenes tours income and revenue from the hire of facilities and equipment. The overall growth across these revenue sources was 2.9%.

In November 2011, Perth Zoo received the silver award in the Major Tourist Attraction category at the annual Western Australian Tourism Awards. The Zoo has won this major tourism award a number of times, most recently in 2010.



*Teddy Bears Picnic event at Perth Zoo*

# Agency Performance – Report on Operations

## Directorate Reports

Corporate and Commercial Development Directorate continued

### Outcomes

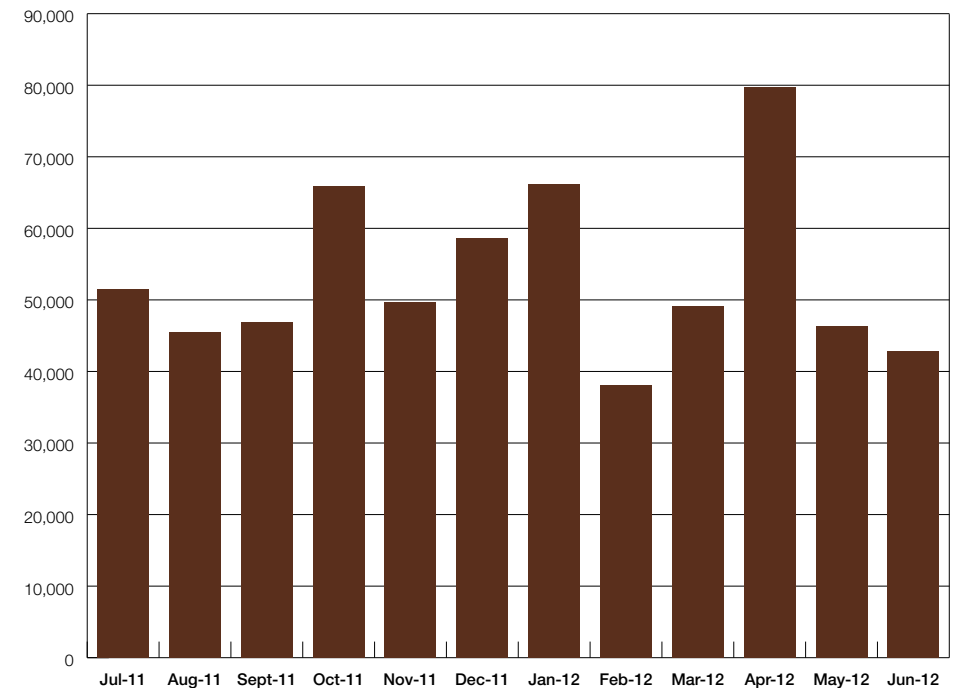
#### Visitation

After successive years of growth, visitor attendance figures stabilised in 2009-10 and fell by 3.7% in 2010-11. Visitor attendance growth returned in 2011-12, exceeding the target of 630,000 visitors by 1.7% to produce a record attendance figure of 640,642 – the highest annual attendance achieved in the Zoo’s 114 year history.

Admission numbers						
2005-06	2006-07	2007-08	2008-09	2009-10	2010-11	2011-12
597,027	612,925	620,705	636,969	635,136	611,793	640,642

Very high temperatures during the summer school holidays had a negative effect on attendance but perfect Zoo visiting weather during the Easter school holidays compensated for the earlier loss. Interactive, fun school holiday activities also contributed to strong attendance. Analysis of visitor attendance against established benchmarks, along with annual market survey data, indicates a high level of satisfaction with the Zoo experience. The vast majority of visitors participating in intercept surveys at the Zoo during April 2012 said the Zoo continued to represent excellent or quite good value for money but the research also confirmed that entry prices are an important element in deciding to visit the Zoo.

Visitor Attendance 2011-12



## Agency Performance – Report on Operations

### Directorate Reports

#### Corporate and Commercial Development Directorate continued

Between March and April 2012, market research company Ipsos (formerly Synovate), conducted 404 on-site intercept interviews with Perth Zoo visitors and 300 telephone surveys to assess the Zoo's performance against its strategic and operational objectives. Responses from visitors and the general community indicated a strong belief in Perth Zoo's role in educating people about animals, conservation and animal welfare, and showed a growing awareness of Perth Zoo's fundraising role.

Key findings of the market research were:

- 95% of visitors (96% in 2011) described the Zoo as being extremely good or quite good value for money
- 96% of visitors (94% in 2011) believed the Zoo educated visitors about conservation problems facing wildlife
- 94% of visitors (93% in 2011) believed the Zoo had an important role in the community
- 94% of visitors (93% in 2011) believed the Zoo looked after the quality of life of animals in its care
- 91% of visitors (93% in 2011) believed the Zoo encouraged people to be more conscious about conservation of the environment
- 98% of visitors were satisfied with the level of assistance provided by Perth Zoo staff
- 99% of visitors were satisfied with the level of assistance provided by volunteers



*Young Perenties bred at Perth Zoo*

## Agency Performance – Report on Operations

### Directorate Reports

#### Corporate and Commercial Development Directorate continued

##### Publicity

The Zoo's work with the media resulted in extensive, positive exposure throughout 2011-12 with widespread media coverage within Western Australia, as well as nationally and internationally. Stories covered every aspect of the Zoo's operations including conservation and breeding programs, conservation fundraising, education and school holiday programs, capital works, visitor experiences and facilities, volunteers, events, animal health and research, and conservation medicine.

Media coverage included television news in Western Australia, interstate and nationally, magazines, major daily and weekly local and interstate newspapers, regional and community newspapers, news/talk back and breakfast radio in Western Australia and interstate, national radio, international and national television documentaries (BBC's Nature's Miracle Babies featuring our Numbat breed-for-release program; ABC's On a Wing and a Prayer – black cockatoo rehabilitation conservation), and Australian and overseas based news websites.

There were media stories on: new visitor experiences including the Zoo's giraffe feeding savannah outlook tower, and the free Perth Zoo iPhone App; major capital works and improvements; special events including Asian Elephant Tricia's 55th birthday celebrations and the Teddy Bear's Picnic; threatened native

species breeding and conservation; and the release or translocation of Perth Zoo bred or raised animals into protected habitats including a Sumatran Orangutan, Bush Stone Curlews, Woylies, Sunset Frogs and White-bellied Frogs. Media stories on breeding programs and significant births included orangutan, giraffe, African Painted Dog, Bilby, Echidna and Red Panda.



*Sumatran Orangutan infant Sungai*

There were also media reports on conservation medicine initiatives, school holiday programs and fundraising. In 2011-12, The West Australian newspaper and The West on-line also published a series of travel stories on Perth Zoo as part of a travel writers' competition.

##### Business Development and Commercial Operations

The relocation of a 5.8 metre tall viewing tower delivered a new visitor experience at Perth Zoo in late 2011. The guided savannah outlook tower experience provides one of the best views at Perth Zoo looking out over the African savannah as well as the opportunity to feed the giraffe. This new experience, guided by Perth Zoo Docents, is offered to visitors for \$5 per person. Limited to small groups each day, the tour has been extremely popular attracting 3197 visitors since its opening in December 2011 through to 30 June 2012.

December 2011 also saw the launch of Perth Zoo's free iPhone App. The App includes a graphical map of the Zoo, GPS tracking to help guide visitors, information on over 100 different animal species, and access to all of our latest videos, photos and conservation information.





## Agency Performance – Report on Operations

### Directorate Reports

#### Corporate and Commercial Development Directorate continued

The App helps visitors plan their day at the Zoo, allowing them to set reminders for the various on-site activities including keeper talks and guided walks. This new interactive experience allows visitors to easily find their way around the grounds and locate specific facilities and species. By the end of June 2012, there had been over 10,000 downloads of the App.

#### Events

The 2011-12 event season included:

- Five daytime events starting in November 2011 with Grandparents Day (supported by the Department for Communities) and Brownes Numbat Club Day, then Asian Elephant Tricia's 55th birthday in January 2012, and the annual Perth Zoo Teddy Bear's Picnic and the IGA Easter Treasure Hunt in March. These events attracted 15,187 visitors.
- Streets Happy Zoo Year, a family-friendly New Year's Eve concert, was a sell out event again.
- The summer Nocturnal Concerts at the Zoo series, staged by Zaccaria Events Presents, featured Rockwiz and Jimmy Barnes and attracted 7,087 patrons.
- A high energy children's concert featuring the Western Australian Symphony Orchestra with Jay Laga'aia sold out with over 4,000 patrons.

#### Zoo Shop, Functions and Close Encounters

The Zoo shop, Zoonique, recorded a 10.1% increase in sales and 35% increase in net profit. Closer management of stock levels and analysis of stock performance to better understand consumer behaviour was a focus during the year. Sales of fundraising items, including elephant art, coins and calendars, generated \$35,000 for the Zoo's fundraising program, Wildlife Conservation Action (WCA).

The catering dividend from the Zoo's cafes and functions increased by 1.3% over last year but revenue from venue hire for externally managed concerts was down as a result of fewer concerts held over the summer season.

The Close Encounters behind the scenes visitor tour program recorded reduced revenue returns but still contributed over \$10,000 to our Wildlife Conservation Action program. The price, availability, variety and accessibility of the experiences offered under this program were reviewed during the year. A new Close Encounters program will be rolled out in 2012-13 offering a wider variety of behind the scenes experiences with different price points.

#### Corporate Sponsorships and Fundraising

The 2012 Conservation Calendar, featuring conservation messages and information and images of Perth Zoo's native and exotic species, was again sponsored by Water Corporation, The Sunday Times newspaper and IGA. Released in late 2011, sale of the calendar raised over \$85,000 for WCA. The significant growth in the financial contribution of the calendar in 2011-12 was due to IGA's sponsorship of the distribution and retailing of the calendar.

Over \$250,000 of [Wildlife Conservation Action](#) funds raised in 2010-11 were allocated to wildlife conservation projects in 2011-12 including:

- Conservation projects in the unique [Bukit Tigapuluh region in Sumatra, Indonesia](#), including an orangutan reintroduction program, an orangutan sanctuary, wildlife protection units, a project to mitigate human-elephant conflict and a mobile education unit.



*Wildlife Protection Units at Bukit Tigapuluh*

## Agency Performance – Report on Operations

### Directorate Reports

#### Corporate and Commercial Development Directorate continued

- [Painted Dog Conservation Inc](#) for an African Painted Dog anti-snaring unit in South Luangwa National Park, Zambia, and a conservation education outreach program for school children in South Luangwa. The anti-snaring unit removes snares and apprehends suspected poachers, as well as rescuing trapped dogs and other wildlife.
- [Silvery Gibbon Project](#) for a project coordinator for the Global Cooperative Management Program for the endangered Javan (Silvery) Gibbon.
- [Free the Bears Fund](#) for the protection and mapping of wild populations of Sun Bears and Asiatic Black Bears in Cambodia and Laos.
- [Tenkile Conservation Alliance](#) for the conservation of tree kangaroos in the Torricelli Mountain Range in Papua New Guinea.
- [Asian Rhino Project](#) to support conservation work with the critically endangered Sumatran Rhinoceros including population estimates, genetic profiling and sex ratios in Bukit Barisan Selatan National Park and Way Kambas National Park in Indonesia.
- [Australian Wildlife Conservancy](#) to support the translocation of Greater Stick Nest Rats from Mount Gibson Wildlife Sanctuary to Faure Island Sanctuary.
- Recovery work with the critically endangered Western Ground Parrot.

In 2011-12, WCA raised a further \$305,874 through a range of activities including the sale of merchandise, donations and cross promotions. Funds raised in 2011-12 will be allocated in 2012-13.

Perth Zoo welcomed a new sponsor during 2011-12, Koast Tyres Pty Limited.

#### Policy and Administration

There was a continued focus on goods and services procurement processes with a comprehensive agency spend analysis completed during the year. Twelve new agency-specific contracts and new targets for ongoing contract development have been developed resulting in operational efficiencies. Procurement training continues to be a focus to ensure that all purchases made for the Zoo are compliant with policy and procedures and that contracts are managed to yield maximum benefit for the Zoo.

The development and implementation of Perth Zoo's Customer Management and Ticketing System continued in 2011-12 with the introduction of on-line donations on the Zoo's website in June 2012. Work began on the next development stage – on-line admissions ticketing.

The first stage of a project to audit Perth Zoo's construction drawings and plans was completed. This project will provide a significant improvement in storage and access to drawings and plans.

Information management was enhanced with the development and implementation of a new policy and related guidelines for information systems management which will act as a control against possible risks to the organisation's information systems.

#### Corruption Prevention

The Zoo has a comprehensive risk management program and addresses corruption and misconduct issues as part of an annual sectional risk assessment process. Since 2005, the Zoo has been progressively implementing actions flowing from an original assessment of fraud and corruption risks. Actions in 2011-12 included:

- review and updates to the Gifts and Hospitality Policy including a new registration form with a record of gift decisions
- comprehensive risk assessment of fraud and corruption
- review and updates of financial and procurement procedure manuals
- ongoing procurement training for all officers with delegated procurement authority

## Agency Performance – Report on Operations

### Directorate Reports

#### Corporate and Commercial Development Directorate continued

- inclusion of Public Interest Disclosure information in staff induction process and awareness raising with Zoo managers
- monitoring of telephone and internet use
- improvements to the master keying system
- development of a Social Media Policy.

Perth Zoo has a Risk Management Committee and an Audit Committee to oversee risk management and corporate governance improvements.

As part of the annual risk management programs, the Zoo's Risk Management Committee conducted an Agency Risk Review of whole-of-zoo management risks. All Zoo Managers and Curators undertook Sectional Risk Assessments. Other work included the ongoing program of emergency drills to test emergency procedures and staff roles in emergencies. An Emergency Management Action Group was established during the year to address and coordinate emergency management within the Zoo. A test of the Business Continuity Plan was conducted and outcomes reviewed. Findings were documented and incorporated into relevant processes and procedures.

## Agency Performance – Report on Operations

### Directorate Reports

#### Community Engagement Directorate

##### Overview

The Community Engagement Directorate comprises five sections – discovery and learning, visitor services, interpretation and communication, facilities and environmental services, and horticulture. These areas contribute significantly to the experience of Zoo visitors, to conservation and sustainability messaging both on-site and off-site, and to the presentation of the Zoo.

In 2011-12, there was an increased focus on partnerships and community outreach including collaborations with Nature Play WA and other Government agencies in the Environment and Culture and the Arts portfolios. The Zoo's Wildlife Conservation Action community fundraising program was reviewed with new application and reporting guidelines developed, and new memoranda of understandings were negotiated with our not for profit conservation partners.

Significant work was also undertaken on monitoring and reducing waste, energy and water use as well as improvements in recycling and development of alternative energy sources.

##### Outcomes

##### Discovery and Learning

The Zoo continued to broaden its focus beyond school groups and expand its Discovery and Learning products and services with new partnerships and the diversification of existing education programs and services. There was a concerted effort to improve the reach to rural and remote areas, and encourage Indigenous participation and access by schools and communities.

Initiatives included a new pilot Perth Zoo Mobile Outreach Unit to help expand the Zoo's educational reach. The aim of the conservation focused metropolitan outreach program is to develop awareness and appreciation of our wildlife and promote key conservation messages. The outreach unit provides an opportunity for close interaction with small Perth Zoo animals alongside Zoo staff to help foster a connection and commitment to wildlife and environmental protection. The trial mobile outreach program began in June with school groups involved in an Adopt a Bushland program.

During the year, the Zoo was awarded a \$5,000 grant through the Inspiring Australia science initiative to support the trial of a "Living with Wildlife" program for newly arrived refugee families and children. This program will begin in 2012-13 in partnership with the Save the Children's Fund. It will provide participants with an understanding and appreciation of native Australian wildlife, the need for conservation, the skills and knowledge to respond appropriately to native species and a chance to meet some Australian animals.

In 2011-12, Perth Zoo continued to focus on local wildlife in its community action campaign activities. A series of public awareness and education activities including programs for school groups, holiday activities and a photographic exhibition were presented to encourage community pride, value and conservation action. The community action campaign plan embraces the work of the cross-agency Love Your Local Wildlife initiative.



## Agency Performance – Report on Operations

### Directorate Reports

#### Community Engagement Directorate continued

In addition, new research partnerships with the University of Western Australia and Monash University were used to further develop the Zoo's understanding of community awareness and attitudes in this area.

As part of a new partnership, Perth Zoo was included in the Nature Play WA Passport produced by the Department of Sport and Recreation. The passport encourages families with children to venture outdoors to explore and appreciate the natural environment. Perth Zoo's Global Safari activity in the passport encourages families to visit the Zoo and explore various animals from around the world. Over 40,000 Nature Play WA Passports have already been distributed to families throughout Western Australia.

Perth Zoo joined Scitech Discovery Centre in extending its services to regional Western Australia through the Science Awareness Festival. Perth Zoo staff presented curriculum-linked learning programs for school students and community family-oriented activities in Albany, as well as teacher professional learning sessions in Albany and Bunbury. The program also travelled to outer metropolitan areas with Zoo staff joining Scitech at its Shopping Trolley Science Festival at Armadale Shopping Centre.

The Zoo to You speakers program expanded its reach significantly in 2011-12 with a team of 10 Perth Zoo Docents delivering 78 off-site educational talks (59 last year) to 2,460 people.

The program now includes presentations at corporate groups, in addition to Rotary and Probus Clubs, libraries, senior citizens' centres, retirement villages and special interest groups.

Perth Zoo's 13th annual Australia-wide Tiwest Night Stalk ran from 1 September 2011 to 16 October 2011. This community education program aims to raise public awareness of local wildlife and their habitats through nocturnal spotlight surveys with participants recording and reporting animals they see. A total of 1025 participants from across Australia completed 54 surveys in 2011. Each state except South Australia was represented with the majority of surveys completed in Western Australia. The Biological Data Recording System (BDRS) was introduced in 2011 enabling electronic reporting of animals recorded on night stalks. The BDRS was available for participants to log into via the Perth Zoo website.

Perth Zoo also worked with Free the Bears Fund and the Freeland Foundation running the Paws for Thought international conservation art program to generate student awareness and interest in threatened mammals from Western Australia and Thailand. The Sun Bear was the focus for Western Australian students while students in Thailand focused on the Numbat and Chuditch, as well as the Sun Bear.

Over 190 conservation banners were created by students in Western Australian schools. In Thailand, students in rural and urban areas produced 50 conservation banners. These are displayed in Thailand and will be shown at Perth Zoo in 2012.

Participation in on-site education programs has remained fairly consistent over the past three years with 58,616 participants in 2011-12 (58,203 last year). The most popular activities included the Bush Party and Feathers, Fur, Skin and Scales early childhood programs, the Save Our Species early adolescence program and the Zoo Camp experience.



*Educational encounters*

## Agency Performance – Report on Operations

### Directorate Reports

#### Community Engagement Directorate continued

Teachers accompanying school groups to the Zoo for education experiences provided very positive feedback on the content, relevance and connection to the natural environment for their students. They were also very positive about the trend away from indoor Discovery Room experiences to greater use and exploration of the Zoo's outdoor exhibits.



*Kids meet a Radiated Tortoise*

The preschool program A to Zoo has shown steady growth since its inception in 2009 and will be expanded in 2012-13. In addition to providing a positive learning experience for children under five years, this program facilitates positive family and social experiences in a safe and relaxed environment.

#### Online Media, Interpretation and Publications

The Perth Zoo website continued to be a well-used portal for accessing the Zoo's online resources with a 7% increase in visits, up from 490,680 in 2010-11 to 525,393 visits in 2011-12. The Zoo's social media channels continued to grow and develop as an avenue to promote the Zoo's conservation and recreational activities to the online community. The Facebook page had 12,621 fans at year end (up 162% from 2010-11) and the Twitter account had 2,218 followers (up 132%). Monitoring of Twitter for Perth Zoo references is undertaken regularly to help identify visitor issues or concerns with the Zoo or its services.

In June 2012, Perth Zoo posted a series of tweets live from the health check and vaccination of seven African Painted Dog pups. A total of 32 tweets including eight photographs documenting the pups' sex and markings were posted over an hour. Photographs of the pups received the biggest response and while the exercise didn't increase Twitter followers, it was a good learning experience and will inform other similar ventures in social media.

# Agency Performance – Report on Operations

## Directorate Reports

Community Engagement Directorate continued

### Fans, Followers and Subscribers for Perth Zoo Social Media

	Facebook	Twitter	YouTube
<b>As at 30 June 2012</b>	12,621 fans	2,218 followers	117 subscribers
<b>As at 30 June 2011</b>	4,816 fans	955 followers	54 subscribers
<b>Growth</b>	162%	132%	117%

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

	Website	YouTube	FourSquare
<b>2011-12</b>	525,393 visits	98,705 views	751 check-ins
<b>2010-11</b>	490,680 visits	72,040 views	530 check-ins
<b>Growth</b>	7%	37%	42%

Perth Zoo's YouTube channel ([www.youtube.com/PerthZoo](http://www.youtube.com/PerthZoo)) continued to grow and now includes 37 films. Films uploaded in 2011-12 included:

- vaccination and health check of African Painted Dog pups
- medical treatment for a wild echidna at Perth Zoo's veterinary hospital
- preparations for an orangutan's move from Perth Zoo to Sumatra
- new arrivals (Ring-tailed Lemur, Bilby, echidna, giraffe, Nepalese Red Pandas and orangutans)
- reopening of the refurbished baboon exhibit
- bathing Emus
- Dibblers feeding on mealworms
- release of Bush Stone Curlews into the wild
- 55th birthday celebrations for Asian Elephant Tricia

The number of subscribers grew from 54 in 2010-11 to 117 in 2011-12 with a total of 175,040 views for the channel since it began in October 2009.



*Ring-tailed Lemurs*

New on-site interpretive facilities developed in 2011-12 included:

- updated walking tours led by Docents through the African Savannah, Asian Rainforest, Australian Bushwalk and Australian Wetlands – part of ongoing work to integrate a new presentation style across the Zoo.
- new signage for the Birds of the South-west Aviary
- new signage on frog conservation
- new entry signs for the Cassowary and Tree Kangaroo exhibits
- interpretation for the new savannah outlook tower.

# Agency Performance – Report on Operations

## Directorate Reports

### Community Engagement Directorate continued

In November 2011, various Perth Zoo staff and Docents received training in the new POWER method for developing presentations. More training will be delivered in 2012-13.

The Zoo continued to produce and distribute its quarterly News Paws magazine with stories and information covering on-site and off-site programs and events. In 2012, the magazine underwent a design change with information tailored more towards parents with young children. This change followed a readers' survey in which respondents asked for more information about animals at the Zoo, more pictures and less text. Around 12,500 copies are produced every quarter.



The Zoo's e-newsletters, ZooEd News (education newsletter) and efriends (for Perth Zoo members) were redesigned during the year. ZooEd News, produced and distributed three times in 2011-12, has 1,498 subscribers and is targeted at teachers.

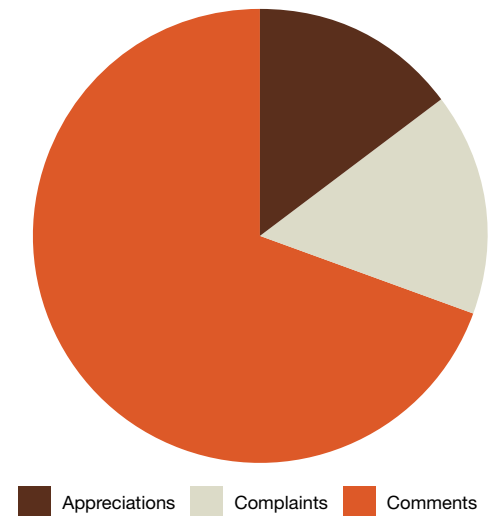
### Visitor Feedback and Complaint Handling

Customer feedback is an essential tool for the development and maintenance of services and an indicator of the quality of the Perth Zoo experience. The Zoo encourages feedback from customers in person, by telephone, in writing, via email, through its website and via customer comment cards available on-site. Service personnel (staff and volunteers) who interact with visitors also capture informal and anecdotal feedback. Where a complaint cannot be resolved in person, an investigation, response and resolution is coordinated under the Zoo's Complaints Management procedures.

All staff and volunteers are required to personally action or refer an in-person complaint for resolution and to record these on a verbal complaint form. Complaints received in writing or via email and through customer comment cards are directed through the complaints coordinator for investigation and resolution. All complaints are reported to the Chief Executive Officer and a summary

provided with other Zoo feedback to the Board. Feedback provided by comment card (including complaints and suggestions for improvement) are provided electronically to staff for their reference.

Public Feedback



The feedback includes comments and suggestions, appreciations and complaints. During the reporting period, the Zoo received 576 comments, 120 appreciations and 128 complaints (down from 154 in 2010-11). The complaints included concerns about animals off display due to capital works, quality and cost of food available on site and visitors not happy with minor give-away prizes.



## Agency Performance – Report on Operations

### Directorate Reports

#### Community Engagement Directorate continued

The adjoining Australian Wetlands and Penguin Plunge exhibits were closed for an extended period during the year to enable repair and refurbishment works following damage sustained in the 2010 hail storm. This major project – which included the replacement of the entire overhead netting and support infrastructure, and a new visitor boardwalk – required the transfer of all of the exhibit animals for the duration of the work. The baboons were also off display during an upgrade of their exhibit.

To reduce the impact of the capital works and help people plan their visits, the Zoo provided advance information on its website and social media channels as well as at the main entrance about exhibits under renovation. Additional daily visitor experiences were also provided to help offset any disappointment resulting from essential capital works.

Actions resulting from customer feedback included a review of service levels provided by our third party service providers (food and beverage, amusement rides and entertainment providers). Customer comments and satisfaction in relation to food and beverage improved in 2011-12, potentially as a result of this work. The Zoo's annual market research conducted in March/April 2012 showed a significant increase in visitor satisfaction with the quality, price and variety of food provided by the café.

#### Horticulture

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

Horticultural components of capital projects in 2011-12 included: renovation of the outdoor baboon exhibit area; re-landscaping of the Australian Wetlands exhibit; renovation of the bird-attracting garden next to the marquee site; development of a new garden around the savannah outlook tower; and garden renovations around the new solar installation.

During the year, Perth Zoo was invited to add its plant collection details to the Botanic Gardens Conservation International (BGCI) website (<http://www.bgci.org/global/>) – the world's largest plant conservation network. BGCI is an international organisation focused on the world-wide conservation of threatened plants, the continued existence of which are intrinsically linked to global issues including poverty, human well-being and climate change.

A Melbourne Zoo horticulturist visited and worked with Perth Zoo staff during September 2011. The visit provided the opportunity to exchange ideas and learn from another Zoo's methods.

Twenty visiting US Navy personnel volunteered their services to assist with landscaping in the Rainforest Retreat as well as assisting with work at the Zoo's Byford property where fodder is grown for various animals.

Perth recorded another very hot summer with eight separate heat waves which is twice the usual number. As a result, the Zoo saw the increasing impact of climate extremes on its non-endemic trees and there were a number of large limb drops and numerous smaller ones over summer. The Zoo undertakes a tree risk management program and trees are regularly assessed by horticultural staff and expert arboriculturalists. Where necessary, limbs are removed and, in extreme circumstances, a tree may need to be removed.

## Agency Performance – Report on Operations

### Directorate Reports

#### Community Engagement Directorate continued

The annual coppicing of 3,000 Eucalyptus trees at the Zoo's Koala fodder plantations at Byford and Wellard was completed in early June. To produce good quality leaf tip for our Koalas, the plantation trees are regularly cut down to one metre high stumps and allowed to re-shoot. This fresh growth is harvested three times a week, year round.



*Koala at Perth Zoo*

#### Facilities and Environmental Services (FES)

The FES section delivered planned and responsive maintenance throughout the Zoo, as well as minor upgrades and assistance with capital projects. In 2011-12, staff completed 3,324 planned and reactive maintenance jobs.

Minor works projects included:

- Upgrade of baboon and tiger night quarter slides.
- Upgrade of the Radiated Tortoise exhibit with the installation of additional security and a viewing window.
- Automation of gates in the Australian Bushwalk to improve accessibility for visitors with special needs and parents with pushers.
- Upgrade of the Zoo Carousel including roof plumbing, painting and repair of damaged timber. Final stage of the project will replace decorative panels and battens.
- Replacement of the Cassowary timber boardwalk decking and supports .
- Installation of skylights at the Zoo entrance and relocation of a shade sail inside the Zoo.
- Preparation of a new site for the Zoo marquee including fencing, access to power, water and drainage and delivery access.

#### Environmental Sustainability

Perth Zoo's commitment to conservation extends to its own business operations. The Zoo is committed to minimising its use of finite resources and its impact on the environment and aims to be a leading, working example of environmental sustainability.

A major initiative over the past two years has been the Zoo's solar energy project with stage one commissioned in March 2011. With the contribution of this 90.9kW stage one on-site solar system, Perth Zoo reduced its draw on the electricity grid by 4.5% in 2011-12.

During 2011-12, stage two of the solar project was substantially finished with a 102m long solar pergola constructed along the northern boundary of the Zoo. The pergola holds 452 solar panels. The Perth Zoo solar energy project has been jointly funded by the Western Australian Government and the Commonwealth Government as part of the Perth Solar City program.

## Agency Performance – Report on Operations

### Directorate Reports

#### Community Engagement Directorate continued

Perth Zoo continues to look for ways to reduce its environmental footprint. Projects completed in 2011-12 or underway are expected to provide further improvements in the areas of energy, water and waste management. Actions and achievements in 2011-12 are detailed below.

#### Energy

- Harnessed solar energy to produce renewable energy onsite, generating around 5% of the Zoo's electricity needs from solar power.
- Completed the majority of the work on the second and final stage of the Zoo's solar energy project.
- Purchased 10% of its grid electricity as 'Natural Power' which is guaranteed to come from accredited renewable energy suppliers in Western Australia.
- Installed high-efficiency LED lights at the Zoo Shop.
- Initiated research on the use of pump speed controllers to reduce energy consumption associated with water pumping.

#### Water

- Awarded the Bronze certificate as part of the Water Corporation's Water Efficiency Management Program (April 2012) for achieving a 10-25% improvement in water efficiency since the program began in 2007.
- Commenced design work on an \$11.9m Integrated Water Management Project to replace ageing water infrastructure and provide further improvements in water efficiency over the next five years. This is the largest capital project ever undertaken by Perth Zoo.
- Installed additional water flow meters to help manage water demand for our major water bodies including the main lake.
- Installed data loggers on water flow meters to improve water management across the Zoo. This new technology will provide the Zoo with an understanding of how it uses water every 15 minutes, help find water leaks and identify consumption patterns.

#### Waste and Materials

- Conducted a compost trial to investigate options for improving organic waste management onsite.
- Added a new battery recycling facility. Batteries used by Perth Zoo are now centrally collected and transported to an eastern states recycling plant where they are cut up to have their components reclaimed, with the remaining materials disposed of responsibly.
- Continued to recycle plastics, paper, cardboard, aluminium cans, batteries, scrap metal, green waste and soil.
- Sourced raw materials sustainably where possible with 100% recycled timber used in the new Australian Wetlands boardwalk.
- Appointed Perth Waste to provide an integrated waste management service.

## Significant Issues Impacting the Agency

### Current and Emerging Issues and Trends

Consumer uncertainty and the broader economic climate remain key considerations for Perth Zoo. Despite our very high visitor numbers in 2011-12, the Zoo's annual market research confirms the need to remain focused on maintaining the Zoo as an attractive and dynamic destination, offering an affordable day out and value for money for our visitors. Another key focus will be to continue to plan, upgrade and develop exhibits and experiences across the Zoo.

The vast majority of visitors (95%) participating in the Zoo market research intercept surveys in 2012 said Perth Zoo continued to represent "extremely good or quite good value" for money. Perceived value for money also remained high amongst the general public with 80% indicating extremely good or quite good value for money.

However, the research confirmed that the public is increasingly interested in value for money packaged activities as well as new experiences and displays. As a consequence, in 2012-13, there will be a focus on improving and implementing new and improved visitor experiences and confirming our value for money activities, as well as continuing to plan for the implementation of the Zoo's broader infrastructure needs.

Our planning will continue to use our existing resources to prepare for necessary capital development and upgrades across the Zoo.

A major continuing activity will be the project to upgrade the Zoo's water infrastructure which commenced in 2011-12. Additionally, upgrades to the Zoo's front entrance and playground, and the finalisation of the visitor experience aspects of the orangutan exhibit will be major activities in 2012-13.



*A Close Encounter visitor experience*

## Significant Issues Impacting the Agency

### Looking Ahead – Initiatives in 2012-13

- The Zoo's strategic direction will continue to focus on achieving its goals in the conservation of wildlife and improving the visitor experience. This includes continuing our work in conservation education, research and communications, fundraising to support conservation projects, breeding programs for threatened species, and breed-for-release programs.
- The Zoo will continue to apply for research and grant funding to supplement recurrent funding as well as build commercial activities to continue this work.
- The Zoo will continue to closely monitor the economic environment to analyse and act on actual and potential impacts on visitor numbers and the Zoo's broader revenue generation capacity.
- There will be a concentration on implementing new commercial visitor experiences – including a new-look Close Encounter behind the scenes visitor program – and enhancing visitor experiences and products.
- A key project will be to progress the implementation of e-commerce through the final stage of the new Customer Management System. Targeted areas include on-line admission ticket sales and membership initiation and renewal.
- The 2012-13 asset investment program will provide for future requirements for the upgrade of exhibits and facilities to enhance visitor experiences and further conservation and breeding initiatives.  
Projects in 2012-13 include:
  - Environmental sustainability projects including the final commissioning and completion of the Zoo's solar energy system and progression of the integrated water management program. This latter project is being staged over six years.
  - Construction of elevated visitor viewing, interpretation and play facilities at the Sumatran Orangutan exhibit.
  - Improved visitor amenities including an upgrade of the front entry and playground area providing benefits for families and all Zoo visitors.
  - Phased implementation of an upgrade of the Western Swamp Tortoise breeding facilities.
  - Progression of planning for other exhibit and facility upgrades throughout the Zoo.

# Disclosures and Legal Compliance

## Auditor's Opinion



Auditor General

### INDEPENDENT AUDITOR'S REPORT

To the Parliament of Western Australia

### ZOOLOGICAL PARKS AUTHORITY

#### Report on the Financial Statements

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

The financial statements comprise the Statement of Financial Position as at 30 June 2012, the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

#### Board's Responsibility for the Financial Statements

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

#### Auditor's Responsibility

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

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

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

#### Opinion

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of the Zoological Parks Authority at 30 June 2012 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

#### Report on Controls

I have audited the controls exercised by the Zoological Parks Authority during the year ended 30 June 2012.

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

#### Board's Responsibility for Controls

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

#### Auditor's Responsibility

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

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

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

#### Opinion

In my opinion, the controls exercised by the Zoological Parks Authority are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2012.

#### Report on the Key Performance Indicators

I have audited the key performance indicators of the Zoological Parks Authority for the year ended 30 June 2012.

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

#### Board's Responsibility for the Key Performance Indicators

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

#### Auditor's Responsibility

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

## Disclosures and Legal Compliance

### Auditor's Opinion

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

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

**Opinion**

In my opinion, the key performance indicators of the Zoological Parks Authority are relevant and appropriate to assist users to assess the Authority's performance and fairly represent indicated performance for the year ended 30 June 2012.

**Independence**

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

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

This auditor's report relates to the financial statements and key performance indicators of the Zoological Parks Authority for the year ended 30 June 2012 included on the Authority's website. The Authority's management are responsible for the integrity of the Authority's website. I have not been engaged to report on the integrity of the Authority's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



GLEN CLARKE  
DEPUTY AUDITOR GENERAL  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
6 September 2012

## Disclosures and Legal Compliance

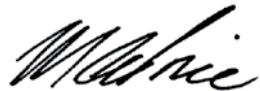
### Financial Statements

#### Zoological Parks Authority

#### Certification of Financial Statements for the year ended 30 June 2012

The accompanying financial statements of the Zoological Parks Authority have been prepared in compliance with the provisions of the Financial Management Act 2006 from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2012 and the financial position as at 30 June 2012.

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  
4 September 2012



**Brian Easton**  
Chairperson  
4 September 2012



**Eric Ball**  
Member  
4 September 2012



## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Statement of Comprehensive Income for the Year Ended 30 June 2012

	NOTE	2012 \$	2011 \$
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expense	6	12,726,104	12,395,667
Other employee related expenses	7	481,465	473,574
Maintenance & operational expenses	8	3,455,452	3,182,568
Depreciation expense	9	2,272,361	2,270,643
Finance costs	10	–	19
Administration	11	2,339,197	2,498,634
Cost of retail shop sales	12	648,555	595,392
Loss on disposal of non-current assets	13	19,188	123,890
<b>Total cost of services</b>		<b>21,942,322</b>	<b>21,540,387</b>
<b>Income</b>			
<b>Revenue</b>			
Admissions		7,192,709	6,570,252
Retail shop sales	12	1,311,190	1,191,218
Grants, sponsorships & fundraising	14	1,848,260	1,866,689
Commercial activities	15	1,423,113	1,542,926
Memberships		1,046,553	962,392
Interest revenue	16	46,520	58,102
Other revenue	17	380,035	238,549
<b>Total Revenue</b>		<b>13,248,380</b>	<b>12,430,128</b>
<b>Gains</b>			
Other gains	18	200,000	–
<b>Total Gains</b>		<b>200,000</b>	<b>–</b>
<b>Total income other than income from State Government</b>		<b>13,448,380</b>	<b>12,430,128</b>
<b>NET COST OF SERVICES</b>		<b>8,493,942</b>	<b>9,110,259</b>

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Statement of Comprehensive Income for the Year Ended 30 June 2012 continued

	NOTE	2012 \$	2011 \$
<b>Income from State Government</b>	19		
Service appropriation		10,385,000	9,933,000
Resources received free of charge		-	-
<b>Total Income from State Government</b>		10,385,000	9,933,000
<b>SURPLUS FOR THE PERIOD</b>		1,891,058	822,741
<b>OTHER COMPREHENSIVE INCOME</b>			
Changes in asset revaluation surplus	30	(168,019)	102,185
<b>Total other comprehensive income</b>		(168,019)	102,185
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		1,723,039	924,926

Refer also to note 34 'Schedule of Income and Expenses by Service'.

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

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority Statement of Financial Position as at 30 June 2012

	NOTE	2012 \$	2011 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and cash equivalents	31	4,276,660	4,347,259
Restricted cash and cash equivalents	20,31	875,650	328,840
Inventories	21	148,882	164,317
Receivables	22	811,859	510,579
Amounts receivable for services	23	5,370,000	2,020,000
Other current assets	24	136,070	45,227
<b>Total Current Assets</b>		<b>11,619,121</b>	<b>7,416,222</b>
<b>Non-Current Assets</b>			
Land, buildings and infrastructure	25	37,077,620	33,751,547
Plant and equipment	25	1,155,612	1,256,110
Amounts receivable for services	23	4,564,000	7,576,000
<b>Total Non-Current Assets</b>		<b>42,797,232</b>	<b>42,583,657</b>
<b>TOTAL ASSETS</b>		<b>54,416,353</b>	<b>49,999,879</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Payables	27	1,615,333	682,269
Provisions	28	1,916,773	1,875,598
Unearned income	29	1,487,526	697,190
<b>Total Current Liabilities</b>		<b>5,019,632</b>	<b>3,255,057</b>

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Statement of Financial Position as at 30 June 2012 continued

	NOTE	2012 \$	2011 \$
<b>Non-Current Liabilities</b>			
Provisions	28	717,308	523,448
<b>Total Non-Current Liabilities</b>		717,308	523,448
<b>TOTAL LIABILITIES</b>		5,736,940	3,778,505
<b>NET ASSETS</b>		<b>48,679,413</b>	<b>46,221,374</b>
<b>EQUITY</b>			
Contributed equity	30	26,005,220	25,270,220
Reserves		6,167,964	6,335,983
Accumulated surplus		16,506,229	14,615,171
<b>TOTAL EQUITY</b>		<b>48,679,413</b>	<b>46,221,374</b>

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

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Statement of Changes in Equity for the Year Ended 30 June 2012

	NOTE	Contributed Equity \$	Reserves \$	Accumulated Surplus \$	Total Equity \$
<b>Balance at 1 July 2010</b>	30	24,535,220	6,233,798	13,792,430	44,561,448
Surplus/(deficit)		–	–	822,741	822,741
Other comprehensive income		–	102,185	–	102,185
Total comprehensive income for the period		–	102,185	822,741	924,926
Transactions with owners in their capacity as owners:					
Capital appropriation		735,000	–	–	735,000
Total		735,000	–	–	735,000
<b>Balance at 30 June 2011</b>		<b>25,270,220</b>	<b>6,335,983</b>	<b>14,615,171</b>	<b>46,221,374</b>
<b>Balance at 1 July 2011</b>		25,270,220	6,335,983	14,615,171	46,221,374
Surplus/(deficit)		–	–	1,891,058	1,891,058
Other comprehensive income		–	(168,019)	–	(168,019)
Total comprehensive income for the period		–	(168,019)	1,891,058	1,723,039
Transactions with owners in their capacity as owners:					
Capital appropriation		735,000	–	–	735,000
Total		735,000	–	–	735,000
<b>Balance at 30 June 2012</b>		<b>26,005,220</b>	<b>6,167,964</b>	<b>16,506,229</b>	<b>48,679,413</b>

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

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Statement of Cash Flows for the Year Ended 30 June 2012

	NOTE	2012 \$ Inflows (Outflows)	2011 \$ Inflows (Outflows)
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriation		8,027,000	7,665,000
Capital appropriation		735,000	735,000
Holding account drawdowns		2,020,000	970,000
<b>Net cash provided by State Government</b>		<b>10,782,000</b>	<b>9,370,000</b>
Utilised as follows:			
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits		(12,419,588)	(12,243,447)
Supplies and services		(6,444,060)	(6,067,150)
Finance costs		–	(19)
GST payments on purchases		(1,054,480)	(834,318)
Other payments		(499,752)	(460,087)
<b>Receipts</b>			
Sale of goods and services		12,900,812	11,483,880
Interest received		50,449	55,910
GST receipts from ATO		329,405	417,003
GST receipts on sales		596,027	494,469
Other receipts		380,035	238,549
<b>Net cash used in operating activities</b>	31	<b>(6,161,152)</b>	<b>(6,915,210)</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Payments</b>			
Purchase of non-current physical assets		(4,146,137)	(2,360,021)
<b>Receipts</b>			
Proceeds from sale of non-current physical assets		1,500	932
<b>Net cash used in investing activities</b>		<b>(4,144,637)</b>	<b>(2,359,089)</b>

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Statement of Cash Flows for the Year Ended 30 June 2012 continued

	NOTE	2012 \$ Inflows (Outflows)	2011 \$ Inflows (Outflows)
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Payments</b>			
Repayment of borrowings		–	(12,837)
<b>Net cash used in financing activities</b>		–	(12,837)
<b>Net increase/(decrease) in cash and cash equivalents</b>		476,211	82,864
Cash and cash equivalents at the beginning of the period		4,676,099	4,593,235
<b>CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD</b>	31	<b>5,152,310</b>	<b>4,676,099</b>

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

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012

##### 1. Australian Accounting Standards

###### General

The Authority's financial statements for the year ended 30 June 2012 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' refers to Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

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

###### Early adoption of standards

The Authority cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 'Application of Australian Accounting Standards and Other Pronouncements'. There has been no early adoption of Australian Accounting Standards that have been issued or amended (but not operative) by the Authority for the annual reporting period ended 30 June 2012.

##### 2. Summary of significant accounting policies

###### (a) General statement

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

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

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

###### (b) Basis of preparation

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

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

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

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

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

###### (c) Reporting entity

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

###### (d) Contributed equity

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

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

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



## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

##### (e) Income

###### *Revenue recognition*

Revenue is recognised and measured at the fair value of consideration received or receivable. The following specific recognition criteria must also be met before revenue is recognised for the major business activities as follows:

###### *Sale of goods*

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

###### *Provision of services*

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

###### *Membership Subscriptions*

Membership revenue is apportioned evenly over the membership subscription period.

###### *Interest*

Revenue is recognised as the interest accrues.

###### *Service appropriations*

Service appropriations are recognised as revenues at fair value in the period in which the Authority gains control of the appropriated funds. The Authority gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the 'Amounts Receivable for Services' (holding account) held at Treasury. Refer to note 19 'Income from State Government'.

###### *Grants, donations, gifts and other non-reciprocal contributions*

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

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

###### *Gains*

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

##### (f) Borrowing costs

Borrowing costs for qualifying assets are capitalised net of any investment income earned on the unexpended portion of the borrowings.

Other borrowing costs are expensed when incurred.

##### (g) Property, plant and equipment and infrastructure

###### *Capitalisation/expensing of assets*

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

All costs associated with the acquisition of fauna are expensed.

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

###### *Initial recognition and measurement*

All items of property, plant and equipment and infrastructure are initially recognised at cost.

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

###### *Subsequent measurement*

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

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

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

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

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

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

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

Refer to note 25 'Property, plant and equipment, infrastructure' for further information on revaluations.

#### Derecognition

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

#### Asset revaluation surplus

The asset revaluation surplus is used to record increments and decrements on the revaluation of non-current assets as described in note 25 'Property, plant and equipment, infrastructure'.

#### Depreciation

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

Depreciation is calculated using the straight line method, using rates which are reviewed annually.

Estimated useful lives for each class of depreciable asset are:

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

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

Land is not depreciated.

#### (h) Impairment of assets

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

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life.

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

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

Refer note 26 'Impairment of assets' for the outcome of impairment reviews and testing.

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

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

**(j) Leases**

Finance lease rights and obligations are initially recognised, at the commencement of the lease term, as assets and liabilities equal in amount to the fair value of the leased item or, if lower, the present value of minimum lease payments, determined at the inception of the lease. The assets are disclosed as plant, equipment and vehicles under lease, and are depreciated over the period during which the Authority is expected to benefit from their use. Minimum lease payments are apportioned between the finance charge and the reduction of the outstanding lease liability, according to the interest rate implicit in the lease.

Finance lease liabilities are allocated between current and non-current components. The principal component of lease payments due on or before the end of the succeeding year is disclosed as a current liability, and the remainder of the lease liability is disclosed as a non-current liability.

**(k) Financial instruments**

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

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

Financial instruments have been disaggregated into the following classes:

Financial Assets

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

Financial Liabilities

- Payables
- Finance lease liabilities

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

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

**(l) Cash and cash equivalents**

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

**(m) Accrued salaries**

Accrued salaries (refer note 27 'Payables') represent the amount due to staff but unpaid at the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Authority considers the carrying amount of accrued salaries to be equivalent to its net fair value.

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

**(n) Amounts receivable for services (holding account)**

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

Refer note 19 'Income from State Government' and note 23 'Amounts receivable for services'.

**(o) Inventories**

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

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

Refer note 21 'Inventories'.

**(p) Receivables**

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

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

Refer note 2(k) 'Financial Instruments' and note 22 'Receivables'.

**(q) Payables**

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.

Refer note 2(k) 'Financial Instruments' and note 27 'Payables'.

**(r) Borrowings**

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

**(s) Provisions**

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting period. Refer note 28 'Provisions'.

**(i) Provisions – employee benefits**

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

**Annual leave**

The liability for annual leave that is expected to be settled within 12 months after the end of the reporting period is recognised and measured at the undiscounted amounts expected to be paid when the liability is settled.

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

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

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

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

##### Long service leave

The liability for long service leave that is expected to be settled within 12 months after the end of the reporting period is recognised and measured at the undiscounted amounts expected to be paid when the liability is settled.

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

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

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

##### Deferred leave

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

##### Purchased leave

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

be paid when the liabilities are settled. This liability is measured on the same basis as annual leave.

##### Superannuation

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

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

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

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

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

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

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

The Authority also makes employer contributions to the Local Government Scheme which is administered by Western Australian Local Government Superannuation. The liabilities for the current service superannuation charges under the Local Government Superannuation Scheme are extinguished by concurrent contributions made by the Authority to the fund Administrator.

Refer also note 2(t) 'Superannuation Expense'.

#### (ii) Provisions – other

##### Employment on-costs

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

Refer note 6 'Employee benefits expense' and note 28 'Provisions'.

#### (t) Superannuation expense

The superannuation expense in the Statement of Comprehensive Income comprises employer contributions paid to the GSS (concurrent contributions), WSS, GESBS, the Western Australian Local Government Scheme (WALGS), or other superannuation fund.

#### (u) Resources received free of charge or for nominal cost

Resources received free of charge or for nominal cost that can be reliably measured are recognised as income at fair value. Where the resource received represents a service that the authority would otherwise pay for, a corresponding expense is recognised. Receipts of assets are recognised in the Statement of Financial Position.

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

#### (v) Comparative figures

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

#### (w) Segment information

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

Segment information has been disclosed by services – refer note 34 'Schedule of income and expenses by service'.

### 3. Judgements made by management in applying accounting policies

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

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

### 4. Key sources of estimation uncertainty

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

#### Long service leave

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

# Disclosures and Legal Compliance

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

##### Annual leave

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

##### Useful lives of significant assets

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

#### 5. Disclosure of changes in accounting policies and estimates

##### **Initial application of an Australian Accounting Standard**

The Authority has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2011 that impacted on the Authority.

AASB 1054	Australian Additional Disclosures This Standard, in conjunction with AASB 2011-1 'Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project', removes disclosure requirements from other Standards and incorporates them in a single Standard to achieve convergence between Australian and New Zealand Accounting Standards. There is no financial impact.
AASB 2009-12	Amendments to Australian Accounting Standards [AASB 5, 8, 108, 110, 112, 119, 133, 137, 139, 1023 & 1031 and Interpretations 2, 4, 16, 1039 & 1052] This Standard makes editorial amendments to a range of Australian Accounting Standards and Interpretations. There is no financial impact.
AASB 2010-4	Further Amendments to Australian Accounting Standards arising from the Annual Improvements Project [AASB 1, 7, 101 & 134 and Interpretation 13] The amendments to AASB 7 clarify financial instrument disclosures in relation to credit risk. The carrying amount of financial assets that would otherwise be past due or impaired

whose terms have been renegotiated is no longer required to be disclosed. There is no financial impact.

The amendments to AASB 101 clarify the presentation of the Statement of Changes in Equity. The disaggregation of other comprehensive income reconciling the carrying amount at the beginning and the end of the period for each component of equity can be presented in either the Statement of Changes in Equity or the Notes.

There is no financial impact.

AASB 2010-5	Amendments to Australian Accounting Standards [AASB 1, 3, 4, 5, 101, 107, 112, 118, 119, 121, 132, 133, 134, 137, 139, 140, 1023 & 1038 and Interpretations 112, 115, 127, 132 & 1042] This Standard makes editorial amendments to a range of Australian Accounting Standards and Interpretations. There is no financial impact.
AASB 2010-6	Amendments to Australian Accounting Standards – Disclosures on Transfers of Financial Assets [AASB 1 & 7] This Standard introduces additional disclosures relating to transfers of financial assets in AASB 7. An entity shall disclose all transferred financial assets that are not derecognised and any continuing involvement in a transferred asset, existing at the reporting date, irrespective of when the related transfer transaction occurred. There is no financial impact.
AASB 2011-1	Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project [AASB 1, 5, 101, 107, 108, 121, 128, 132 & 134 and Interpretations 2, 112 & 113] This Standard, in conjunction with AASB 1054, removes disclosure requirements from other Standards and incorporates them in a single Standard to achieve convergence between Australian and New Zealand Accounting Standards. There is no financial impact.
AASB 2011-5	Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation [AASB 127, 128 & 131]

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

This Standard extends the relief from consolidation, the equity method and proportionate consolidation by removing the requirement for the consolidated financial statements prepared by the ultimate or any intermediate parent entity to be IFRS compliant, provided that the parent entity, investor or venturer and the ultimate or intermediate parent entity are not-for-profit non-reporting entities that comply with Australian Accounting Standards.

There is no financial impact.

The following Australian Accounting Standards and Interpretations are not applicable to the Authority as they have no impact or do not apply to not-for-profit entities.

#### AASB Standards and Interpretations

AASB 124	Related Party Disclosures
AASB 2009-14	Amendments to Australian Interpretation – Prepayments of a Minimum Funding Requirement [Interpretation 14]
AASB 2010-9	Amendments to Australian Accounting Standards – Severe Hyperinflation and Removal of Fixed Dates for First-time Adopters [AASB 1]

#### Voluntary changes in accounting policy

No voluntary changes in accounting policy have been made.

#### Future Impact of Australian Accounting Standards not yet operative

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

Title	Operative for reporting periods beginning on/after
AASB 9 Financial Instruments This Standard supersedes AASB 139 'Financial Instruments: Recognition and Measurement', introducing a number of changes to accounting treatments. The Standard was reissued in December 2010. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2013
AASB 10 Consolidated Financial Statements This Standard supersedes requirements under AASB 127 'Consolidated and Separate Financial Statements' and Interpretation 112 'Consolidation – Special Purpose Entities', introducing a number of changes to accounting treatments. The Standard was issued in August 2011. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2013
AASB 11 Joint Arrangements This Standard supersedes AASB 131 'Interests in Joint Ventures', introducing a number of changes to accounting treatments. The Standard was issued in August 2011. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2013



## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

Title	Operative for reporting periods beginning on/after	Title	Operative for reporting periods beginning on/after	
AASB 12	<p>Disclosure of Interests in Other Entities</p> <p>This Standard supersedes disclosure requirements under AASB 127 'Consolidated and Separate Financial Statements', AASB 128 'Investments in Associates' and AASB 131 'Interests in Joint Ventures'.</p> <p>The Standard was issued in August 2011. The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2013	<p>AASB 127</p> <p>Separate Financial Statements</p> <p>This Standard supersedes requirements under AASB 127 'Consolidated and Separate Financial Statements', introducing a number of changes to accounting treatments.</p> <p>The Standard was issued in August 2011. The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2013
AASB 13	<p>Fair Value Measurement</p> <p>This Standard defines fair value, sets out a framework for measuring fair value and requires disclosures about fair value measurements.</p> <p>There is no financial impact.</p>	1 Jan 2013	<p>AASB 128</p> <p>Investments in Associates and Joint Ventures</p> <p>This Standard supersedes AASB 128 'Investments in Associates', introducing a number of changes to accounting treatments.</p> <p>The Standard was issued in August 2011. The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2013
AASB 119	<p>Employee Benefits</p> <p>This Standard supersedes AASB 119 (October 2010). As the Authority does not operate a defined benefit plan, the impact of the change is limited to measuring annual leave as a long-term employee benefit. The resultant discounting of the annual leave benefit has an immaterial impact.</p>	1 Jan 2013	<p>AASB 1053</p> <p>Application of Tiers of Australian Accounting Standards</p> <p>This Standard establishes a differential financial reporting framework consisting of two tiers of reporting requirements for preparing general purpose financial statements. There is no financial impact.</p>	1 Jul 2013

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

Title	Operative for reporting periods beginning on/after	Title	Operative for reporting periods beginning on/after		
AASB 2009-11	Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 & 1038 and Interpretations 10 & 12] [Modified by AASB 2010-7]	1 Jul 2013	AASB 2010-7	Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 & 1038 and Interpretations 2, 5, 10, 12, 19 & 127] This Standard makes consequential amendments to other Australian Accounting Standards and interpretations as a result of issuing AASB 9 in December 2010. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2013
AASB 2010-2	Amendments to Australian Accounting Standards arising from Reduced Disclosure Requirements [AASB 1, 2, 3, 5, 7, 8, 101, 102, 107, 108, 110, 111, 112, 116, 117, 119, 121, 123, 124, 127, 128, 131, 133, 134, 136, 137, 138, 140, 141, 1050 & 1052 and Interpretations 2, 4, 5, 15, 17, 127, 129 & 1052] This Standard makes amendments to Australian Accounting Standards and Interpretations, to introduce reduced disclosure requirements for certain types of entities. There is no financial impact.	1 Jul 2013	AASB 2011-2	Amendments to Australian Accounting Standards arising from the Trans-Tasman Convergence Project – Reduced Disclosure Requirements [AASB 101 & 1054] This Standard removes disclosure requirements from other Standards and incorporates them in a single Standard to achieve convergence between Australian and New Zealand Accounting Standards for reduced disclosure reporting. There is no financial impact.	1 Jul 2013

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

Title	Operative for reporting periods beginning on/after	Title	Operative for reporting periods beginning on/after	
AASB 2011-6	<p>Amendments to Australian Accounting Standards – Extending Relief from Consolidation, the Equity Method and Proportionate Consolidation – Reduced Disclosure Requirements [AASB 127, 128 &amp; 131]</p> <p>This Standard extends the relief from consolidation, the equity method and proportionate consolidation by removing the requirement for the consolidated financial statements prepared by the ultimate or any intermediate parent entity to be IFRS compliant, provided that the parent entity, investor or venturer and the ultimate or intermediate parent entity comply with Australian Accounting Standards or Australian Accounting Standards – Reduced Disclosure Requirements. There is no financial impact.</p>	1 Jul 2013	<p>AASB 2011-7</p> <p>Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 9, 2009-11, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 &amp; 1038 and Interpretations 5, 9, 16 &amp; 17]</p> <p>This Standard gives effect to consequential changes arising from the issuance of AASB 10, AASB 11, AASB 127 ‘Separate Financial Statements’ and AASB 128 ‘Investments in Associates and Joint Ventures’. The Authority has not yet determined the application or the potential impact of the Standard.</p>	1 Jan 2013
		AASB 2011-8	<p>Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7, 101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 &amp; 1038 and Interpretations 2, 4, 12, 13, 14, 17, 19, 131 &amp; 132]</p> <p>This Standard replaces the existing definition and fair value guidance in other Australian Accounting Standards and Interpretations as the result of issuing AASB 113 in September 2011. There is no financial impact.</p>	1 Jan 2013

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

Title	Operative for reporting periods beginning on/after	Title	Operative for reporting periods beginning on/after		
AASB 2011-9	Amendments to Australian Accounting Standards – Presentation of Items of Other Comprehensive Income [AASB 1, 5, 7, 101, 112, 120, 121, 132, 133, 134, 1039 & 1049] This Standard requires to group items presented in other comprehensive income on the basis of whether they are potentially reclassifiable to profit or loss subsequently (reclassification adjustments). The Authority has not yet determined the application or the potential impact of the Standard.	1 Jul 2013	AASB 2012-1	Amendments to Australian Accounting Standards – Fair Value Measurement – Reduced Disclosure Requirements [AASB 3, 7, 13, 140 & 141] This Standard establishes and amends reduced disclosure requirements for additional and amended disclosures arising from AASB 13 and the consequential amendments implemented through AASB 2011-8. There is no financial impact.	1 Jul 2013
AASB 2011-10	Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASB 1, 8, 101, 124, 134, 1049 & 2011-8 and Interpretation 14] This Standard makes amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 119 in September 2011. There is no financial impact.	1 Jan 2013	AASB 2012-2	Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 7 & 132] This Standard makes amendments to Australian Accounting Standards AASB 7 and AASB 132. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2013
AASB 2011-11	Amendments to AASB 119 (September 2011) arising from Reduced Disclosure Requirements This Standard gives effect to Australian Accounting Standards – Reduced Disclosure Requirements for AASB 119 (September 2011). There is no financial impact.	1 Jan 2013	AASB 2012-3	Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132] This Standard makes amendments to Australian Accounting Standard AASB 132. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2014

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

Title	Operative for reporting periods beginning on/after	Title	Operative for reporting periods beginning on/after	
AASB 2012-4	Amendments to Australian Accounting Standards – Government Loans This Standard makes amendments to Australian Accounting Standard AASB 1. The Authority has not yet determined the application or the potential impact of the Standard.	1 Jan 2013	Interpretation 20 Stripping Costs in the Production Phase of a Surface Mine	1 Jan 2013
AASB 2012-5	Amendments to Australian Accounting Standards arising from Annual Improvements 2009-2011 Cycle [AASB 1, AASB 101, AASB 116, AASB 132 & AASB 134 and Interpretation 2] This Standard makes amendments to Australian Accounting Standards AASB 1, AASB 101, AASB 116, AASB 132 & AASB 134 and Interpretation 2 as a consequence of the annual improvements process, which provides a vehicle for making non-urgent but necessary amendments to Standards. The Authority has not yet determined the application or the potential impact	1 Jan 2013	AASB 2010-8 Amendments to Australian Accounting Standards – Deferred Tax: Recovery of Underlying Assets [AASB 112]	1 Jan 2012
			AASB 2010-10 Further Amendments to Australian Accounting Standards – Removal of Fixed Dates for First-time Adopters [AASB 2009-11 & 2010-7]	1 Jan 2013
			AASB 2011-4 Amendments to Australian Accounting Standards to Remove Individual Key Management Personnel Disclosure Requirements [AASB 124]	1 Jul 2013
			AASB 2011-12 Amendments to Australian Accounting Standards arising from Interpretation 20 [AASB 1].	1 Jan 2013

The following Australian Accounting Standards and Interpretations are not applicable to the Authority as they have no impact or do not apply to not-for-profit entities.

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>6. Employee benefits expense</b>		
Wages and salaries (a)	10,220,788	9,924,853
Superannuation – defined contribution plans (b)	1,073,690	1,033,641
Annual leave (c)	1,063,598	1,122,431
Long service leave (c)	368,028	314,742
	12,726,104	12,395,667

(a) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component.

(b) Defined contribution plans include WA Local Government Super, West State, Gold State and GESB Super Scheme (contributions paid).

(c) Includes a superannuation contribution component.

Employment on-costs relating to workers' compensation premiums are included at note 7 'Other employee related expenses'.

The employment on-costs liability is included at note 28 'Provisions'.

#### 7. Other employee related expenses

Staff training/development	70,566	77,855
Workers' compensation premium	233,838	191,900
Travel	56,269	76,033
Uniforms	70,976	60,320
Employment on-costs (refer also to note 28)	6,296	5,265
Other	43,520	62,201
	481,465	473,574

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>8. Maintenance and operational expenses</b>		
Maintenance of equipment, facilities and grounds	1,170,516	1,176,905
Electricity, water, gas and fuel	527,893	481,363
Service contractors	334,126	346,413
Minor equipment purchases	269,496	197,246
Cleaning and waste disposal	435,620	283,104
Plant & equipment hire	127,527	135,786
Animal food, veterinary care and transportation	590,274	561,751
	<u>3,455,452</u>	<u>3,182,568</u>
<b>9. Depreciation expense</b>		
Buildings and improvements	731,944	768,260
Infrastructure	1,186,195	1,106,741
Plant, equipment and vehicles	354,222	393,864
Leased plant and equipment	–	1,778
	<u>2,272,361</u>	<u>2,270,643</u>
<b>10. Finance costs</b>		
The Authority's lease of two items of plant and equipment expired during the previous period.		
Finance lease finance charges	–	19
	<u>–</u>	<u>19</u>
<b>11. Administration</b>		
Advertising and promotion	445,194	430,540
Professional services	987,124	1,145,612
Information technology and communications	455,674	423,131
Grants & subsidies (a)	271,962	324,437
Other	179,243	174,914
	<u>2,339,197</u>	<u>2,498,634</u>

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>11. Administration continued</b>		
(a) Grants and subsidies are paid to external organisations to support wildlife conservation, species management, community education, animal breeding, research initiatives and projects. The major contributions relate to wildlife conservation projects and these are funded from the proceeds of the Authority's fundraising campaign, Wildlife Conservation Action.		
Wildlife conservation	248,425	312,170
Community education	10,000	–
Species management	6,937	9,267
Animal breeding and research	6,600	3,000
	271,962	324,437
<b>12. Retail shop trading</b>		
SALES	1,311,190	1,191,218
Less: Cost of Sales		
Opening Inventory	164,317	178,829
Purchases	633,120	580,880
	797,437	759,709
Closing Inventory	(148,882)	(164,317)
Cost of Goods Sold	648,555	595,392
GROSS TRADING PROFIT	662,635	595,826
Operating Expenses		
Payroll & other staffing	347,947	337,952
Consumables	29,288	39,954
Depreciation	19,930	20,781
Total Operating Expenses	397,165	398,687
Other Income		
Sundry	1,083	53
NET PROFIT	266,553	197,192

Refer also note 2(o) 'Inventories' and note 21 'Inventories'.



## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>13. Net loss on disposal of non-current assets</b>		
During the period, the Authority disposed, traded-in and approved the write-off of a number of fixed assets. The plant and equipment assets consisted of various computing, communications and general equipment which were unserviceable, obsolete, damaged or lost. A minor building asset was demolished during the period. (Refer note 38 'Supplementary financial information' for details of lost/stolen assets).		
<u>Proceeds from disposal of non-current assets</u>		
Trade-in of Plant and Equipment	1,500	932
<b>Total proceeds from disposal of non-current assets</b>	<b>1,500</b>	<b>932</b>
<u>Costs of disposal of non-current assets</u>		
Plant and Equipment	(3,612)	(34,004)
Works of Art	(9,621)	(3,244)
Buildings & Improvements	(7,455)	(33,642)
Infrastructure	-	(53,932)
<b>Total costs of disposal of non-current assets</b>	<b>(20,688)</b>	<b>(124,822)</b>
<b>Net loss on disposal of non-current assets</b>	<b>(19,188)</b>	<b>(123,890)</b>
<b>14. Grants, sponsorships and fundraising</b>		
Corporate sponsorships	657,717	690,404
Grants	261,969	225,752
Fundraising activities	122,316	109,966
Donations – cash	118,763	106,461
Donations – assets	618,208	431,104
Bequests	69,287	303,002
	<b>1,848,260</b>	<b>1,866,689</b>

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>15. Commercial activities</b>		
Restaurant	528,874	522,068
Hire of facilities & equipment	391,488	475,368
Tours & tertiary education	120,755	146,919
Children's rides	162,385	162,055
Sale of maps & animal adoptions	95,181	94,105
Car parking	66,897	95,787
Vending commission	57,533	46,624
	1,423,113	1,542,926
<b>16. Interest Revenue</b>	46,520	58,102
Interest earned from banking institution on the Authority's interest bearing account.		
<b>17. Other revenue</b>		
Rental fees	27,456	24,494
Recoups of previous year's expenditure	28,615	1,967
Insurance claims	277,414	185,885
Miscellaneous revenue	46,550	26,203
	380,035	238,549
<b>18. Gains</b>		
In 2009-10 an impairment loss of \$200,000 was recognised as a result of extensive storm damage to Perth Zoo's Australian Wetlands exhibit infrastructure. The exhibit was closed to the public during the period to enable rectification of the storm damage along with a major upgrade to the exhibit. The exhibit was re-opened to the public during the period and the previously recognised impairment reversed.		
Reversal of impairment – Australian Wetlands exhibit infrastructure	200,000	–
	200,000	–

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>19. Income from State Government</b>		
Appropriation received during the period:		
Service appropriation (a)	10,385,000	9,933,000
	10,385,000	9,933,000
Resources received free of charge (b)		
Determined on the basis of the following estimates provided by agencies:		
	-	-
	-	-
	10,385,000	9,933,000

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

(b) Assets or services received free of charge or for nominal cost are recognised as revenue at fair value of the assets and/or services that can be reliably measured and which would have been purchased if they were not donated. Contributions of assets or services in the nature of contributions by owners are recognised direct to equity.

#### 20. Restricted cash and cash equivalents

Restricted cash and cash equivalents represent cash resources for which the use is restricted, wholly or partially by regulations or other externally imposed requirements. The Authority is the recipient of a number of grants which are restricted in their use according to the terms of the grant. The Authority has also made provision to cover the unfunded additional pay which occurs every 11 years, the next being 2015.

##### Current

Grant Funds	25,650	28,840
Sponsorship Funds	500,000	-
27th Pay allocation for 2015	350,000	300,000
<b>Total current</b>	<b>875,650</b>	<b>328,840</b>

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>21. Inventories</b>		
<u>Current</u>		
Inventories comprise:		
Retail Shop Inventory	148,882	164,317
Total Current	148,882	164,317

Refer also note 2(o) 'Inventories' and note 12 'Retail shop trading'.

#### 22. Receivables

<u>Current</u>		
Trade Debtors	284,447	269,469
GST Receivable	458,361	176,342
Catering Dividend	38,917	34,428
Vending Commission	13,200	14,300
Workers' Compensation	11,460	7,677
Car Parking	5,474	8,363
Total Current	811,859	510,579

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

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

Government agencies	154,160	75,484
Australian Taxation Office	458,361	176,342
	612,521	251,826

Refer note 2(p) 'Receivables' and note 35 'Financial instruments'.

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>23. Amounts receivable for services (Holding Account)</b>		
Current	5,370,000	2,020,000
Non-Current	4,564,000	7,576,000
	9,934,000	9,596,000

Represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability. The current portion of the asset relates to the amounts expected to be drawn down for asset replacement during the next 12 months.

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

Water infrastructure management	1,000,000	-
Animal exhibits and park facilities	950,000	900,000
Computer equipment	70,000	70,000
	2,020,000	970,000

#### 24. Other assets

<u>Current</u>		
Prepayments	136,070	45,227
Total Current	136,070	45,227

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>25. Property, plant and equipment, infrastructure</b>		
Land:		
At fair value	925,000	915,000
Buildings and improvements:		
At fair value	12,897,937	12,852,709
Transfers from works in progress	49,519	534,746
Accumulated depreciation	(190,595)	(127,788)
Total Buildings and improvements	12,756,861	13,259,667
Infrastructure:		
At cost	29,087,026	25,848,037
Transfers from works in progress	611,770	320,639
Accumulated impairment losses	-	(200,000)
Accumulated depreciation	(8,679,539)	(7,493,344)
Total Infrastructure	21,019,257	18,475,332
Works in progress:		
Buildings at cost	-	49,519
Infrastructure at cost	2,376,502	1,052,029
Total Works in progress	2,376,502	1,101,548
Total Land, buildings and infrastructure	37,077,620	33,751,547
Plant, equipment and vehicles:		
At cost	4,289,167	4,159,372
Accumulated depreciation	(3,328,223)	(3,104,052)
Total Plant, equipment and vehicles	960,944	1,055,320

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>25. Property, plant and equipment, infrastructure continued</b>		
Works of art:		
At fair value	194,668	200,790
Accumulated depreciation	-	-
<b>Total Works of art</b>	<b>194,668</b>	<b>200,790</b>
<b>Total Plant &amp; equipment</b>	<b>1,155,612</b>	<b>1,256,110</b>
<b>Total Property, plant and equipment, infrastructure</b>	<b>38,233,232</b>	<b>35,007,657</b>

Land and buildings were revalued as at 1 July 2011 by the Western Australian Land Information Authority (Valuation Services). The valuations were performed during the year ended 30 June 2012 and recognised at 30 June 2012. In undertaking the revaluation, fair value was determined on the basis of current use of the land and determined by reference to depreciated replacement cost of the buildings and improvements. The valuer performs a physical site inspection every three years of buildings and improvements, with the most recent site inspection occurring during the year ended 30 June 2009. The cost of acquisitions between the physical inspection every three years is considered to approximate their fair value.

Works of art is recognised in the financial statements at its fair value. Fair value is determined by reference to recent market transactions and the valuation is performed every three years with the most recent valuation carried out during the year ended 30 June 2009 by Bonhams and Goodman. The cost of acquisitions between revaluation periods is deemed to approximate their fair value.

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

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

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

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

2011/12	Land	Buildings & Improvements	Infrastructure	Works in Progress	Plant, Equipment & Vehicles	Works of Art	Leased Plant & Equipment	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Carrying amount at start of year	915,000	13,259,667	18,475,332	1,101,548	1,055,320	200,790	–	35,007,657
Additions	–	365,093	2,918,350	1,936,243	263,457	3,500	–	5,486,643
Revaluation increments/(decrements)	10,000	(178,019)	–	–	–	–	–	(168,019)
Depreciation	–	(731,944)	(1,186,195)	–	(354,222)	–	–	(2,272,361)
Asset class transfers	–	49,519	611,770	(661,289)	–	–	–	–
Impairment losses reversed	–	–	200,000	–	–	–	–	200,000
Write-offs	–	(7,455)	–	–	(3,612)	(9,621)	–	(20,688)
Carrying amount at end of year	925,000	12,756,861	21,019,257	2,376,502	960,943	194,669	–	38,233,232

2010/11	Land	Buildings & Improvements	Infrastructure	Works in Progress	Plant, Equipment & Vehicles	Works of Art	Leased Plant & Equipment	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Carrying amount as presented in prior year	915,000	13,240,721	18,085,079	855,385	1,018,020	204,034	13,278	34,331,517
Additions	–	183,917	1,230,287	1,101,548	453,668	–	–	2,969,420
Revaluation increments/(decrements)	–	102,185	–	–	–	–	–	102,185
Depreciation	–	(768,260)	(1,106,741)	–	(393,864)	–	(1,778)	(2,270,643)
Asset class transfers	–	534,746	320,639	(855,385)	11,500	–	(11,500)	–
Write-offs	–	(33,642)	(53,932)	–	(34,004)	(3,244)	–	(124,822)
Carrying amount at end of year	915,000	13,259,667	18,475,332	1,101,548	1,055,320	200,790	–	35,007,657



## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

##### 26. Impairment of assets

The Authority reviewed its assets during the reporting period to determine whether there were any indications of impairment.

This assessment resulted in no indications of impairment as at the end of the reporting period.

Perth Zoo's Australian Wetlands exhibit which suffered extensive damage to the netting fabric and structural infrastructure of the exhibit during Perth's March 2010 hail storm was impaired in 2009-10, with an impairment loss of \$200,000 recognised. Rectification of the storm damage occurred during 2011-12 along with an upgrade of the exhibit resulting in a reversal of the previously recognised impairment loss.

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

Any surplus assets at 30 June 2012 have been classified as non-current assets held for sale or written-off.

	2012 \$	2011 \$
<b>27. Payables</b>		
<u>Current</u>		
Trade Payables (a)	1,319,355	457,783
FBT Payable	9,382	9,382
Accrued salaries and wages	286,596	215,104
<u>Total Current</u>	<u>1,615,333</u>	<u>682,269</u>

(a) Trade payables include \$1,004,301 associated with capital works projects.

Refer also note 2(q) 'Payables' and note 35 'Financial instruments'.

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>28. Provisions</b>		
<u>Current</u>		
Employee benefits provision		
Annual leave (a)	1,126,619	1,128,874
Purchased leave (a)	14,971	3,213
Deferred salary scheme (a)	59,279	29,478
Long service leave (b)	664,561	663,793
	1,865,430	1,825,358
Other provisions		
Employment on-costs (c)	51,343	50,240
	1,916,773	1,875,598
<u>Non-Current</u>		
Employee benefits provision		
Long service leave (b)	698,095	509,427
	698,095	509,427
Other provisions		
Employment on-costs (c)	19,213	14,021
	717,308	523,448
<b>Total current &amp; non-current provisions</b>	2,634,081	2,399,046
(a) Annual, deferred and purchased leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:		
Within 12 months of the end of the reporting period	1,074,277	1,031,393
More than 12 months after the end of the reporting period	126,592	130,172
	1,200,869	1,161,565

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>28. Provisions continued</b>		
(b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities will occur as follows:		
Within 12 months of the end of the reporting period	664,561	663,793
More than 12 months after the end of the reporting period	698,095	509,427
	1,362,656	1,173,220
(c) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs associated with workers' compensation insurance. The provision is the present value of expected future payments. The associated expense, apart from the unwinding of the discount (finance cost), is disclosed in note 7 'Other employee related expenses'.		
<u>Movements in Other Provisions</u>		
Movements in each class of provisions during the financial year, other than employee benefits, are set out below:		
<u>Employment on-costs provision</u>		
Carrying amount at start of year	64,261	58,995
Additional provisions recognised	43,276	42,942
Payments/other sacrifices of economic benefits	(36,981)	(37,676)
Carrying amount at end of the year	70,556	64,261
<b>29. Unearned income</b>		
<u>Current</u>		
Unearned income consists of:		
Perth Zoo Memberships	589,214	561,300
Grants and sponsorships	824,307	121,118
Other	74,005	14,772
Total current	1,487,526	697,190

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>30. Equity</b>		
Equity represents the residual interest in the net assets of the Authority. The Government holds the equity interest in the Authority on behalf of the community. The asset revaluation surplus represents that portion of equity resulting from the revaluation of non-current assets.		
<b>Contributed Equity</b>		
Balance at start of period	25,270,220	24,535,220
<b>Contributions by owners</b>		
Capital appropriation (a)	735,000	735,000
<b>Balance at end of period</b>	<b>26,005,220</b>	<b>25,270,220</b>
(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.		
<b>Reserves</b>		
<b><u>Asset Revaluation Surplus</u></b>		
Balance at start of year	6,335,983	6,233,798
Net revaluation increments/(decrements):		
Land	10,000	-
Buildings and Improvements	(178,019)	102,185
<b>Balance at end of year</b>	<b>6,167,964</b>	<b>6,335,983</b>
<b><u>Accumulated surplus</u></b>		
Balance at start of year	14,615,171	13,792,430
Result for the Period	1,891,058	822,741
<b>Balance at end of year</b>	<b>16,506,229</b>	<b>14,615,171</b>

# Disclosures and Legal Compliance

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>31. Notes to the Statement of Cash Flows</b>		
<u>Reconciliation of cash</u>		
Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:		
Cash and cash equivalents	4,276,660	4,347,259
Restricted cash and cash equivalents (refer note 20)	875,650	328,840
	5,152,310	4,676,099
<u>Reconciliation of net cost of services to net cash flows used in operating activities</u>		
Net cost of services	(8,493,942)	(9,110,259)
Non-cash items:		
Donated assets	(618,208)	(431,104)
Depreciation expense (refer note 9)	2,272,361	2,270,643
Loss on disposal of non-current assets (refer note 13)	19,188	123,890
Impairment losses reversed	(200,000)	-
<u>(Increase)/decrease in assets:</u>		
Current inventories	15,435	14,512
Current receivables	(110,104)	99,571
<u>Increase/(decrease) in liabilities:</u>		
Current payables	210,766	(9,528)
Current provisions	11,374	105,381
Other current liabilities	790,336	(146,479)
Non-current provisions	223,661	91,187
Net GST receipts/(payments)	(129,048)	77,154
Change in GST in receivables/payables	(152,971)	(178)
Net cash used in operating activities	(6,161,152)	(6,915,210)

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>31. Notes to the Statement of Cash Flows continued</b>		
<u>Non-cash financing and investing activities</u>		
During the reporting period, the Authority acquired donated assets with an aggregate fair value of \$618,208.		
<u>Financing facilities</u>		
At the end of the reporting period, the Authority had no approved borrowing facilities, including those associated with capital works projects.		
<b>32. Commitments</b>		
<u>Capital expenditure commitments</u>		
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	347,321	1,521,699
Later than 1 year and not later than 5 years	–	429,000
	347,321	1,950,699
The capital commitments include amounts for:		
Buildings	–	300,000
Infrastructure	347,321	1,650,699
	347,321	1,950,699

### 33. Explanatory statement

The following explanations are provided in accordance with Treasurer's Instruction 945.

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

#### (A) Significant variances between estimate and actual results for the financial year

Reasons for significant variations between actual revenue and expenditure and the Estimates contained in the Budget Statements are detailed below. 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.

# Disclosures and Legal Compliance

## Financial Statements

### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 Actual \$	2012 Estimate \$	Variation \$
<b>33. Explanatory statement continued</b>			
<b>Expenses</b>			
(i) <u>Other employee related expenses</u> Due to lower than expected workers' compensation insurance premium during the period. While the premium increased by 22% over the previous year, the premium was forecast to rise by a greater amount.	481,465	746,000	(264,535)
<b>Revenue</b>			
(ii) <u>Grants, sponsorships &amp; fundraising</u> Due to the receipt of grant funding for native species breeding that was not expected at the time of developing the budget. The level of sponsorship and fundraising was also higher than the original budget along with donated assets linked to the solar capital works project.	1,848,260	1,346,000	502,260
(iii) <u>Commercial activities</u> Lower than expected number of concert events over the summer season resulted in reduced venue hire and catering dividends. Revenue from car parking was affected by capital works developments during the period that restricted visitor access to the car park. Capital developments also affected the delivery of some commercial activities such as behind the scenes tours.	1,423,113	1,627,000	(203,887)
(iv) <u>Other revenue</u> Due mainly to insurance revenue received in settlement of claims associated with damage sustained during Perth's March 2010 hail storm. There were also refunds of expenditure from previous years.	380,035	–	380,035
<b>Gains</b>			
(v) <u>Other gains</u> The Australian Wetlands exhibit sustained significant structural damage during Perth's March 2010 hail storm. In 2009-10 an impairment loss of \$200,000 was recognised for this asset. During 2011-12, the damage was repaired and the exhibit upgraded. The previously recognised impairment loss has now been reversed.	200,000	–	200,000

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

#### 33. Explanatory statement continued

##### (B) Significant variances between actual results for the financial year and prior year actual results

Reasons for significant variations between actual revenue and expenditure and the corresponding item of the preceding year are detailed below.

	2011 Actual \$	2012 Actual \$	Variation \$
<b>Expenses</b>			
(i) <u>Loss on disposal of non-current assets</u>	19,188	123,890	(104,702)
The previous year figure included the demolition of building and infrastructure assets in preparation for capital developments. The current year figure includes the demolition of a minor building and the disposal of obsolete or unserviceable equipment.			
<b>Revenue</b>			
(ii) <u>Retail shop sales</u>	1,311,190	1,191,218	119,972
Record admission numbers of 640,642 during the period assisted in increasing retail shop sales. Retail shop sales declined in the previous year as did admission numbers. There was a 4.7% increase in admission numbers in 2011-12 and a 10% increase in retail shop sales.			
(iii) <u>Other revenue</u>	380,035	238,549	141,486
Due mainly to insurance revenue received in settlement of claims associated with damage sustained during Perth's March 2010 hail storm. There were also refunds of expenditure from previous years.			
<b>Gains</b>			
(iv) <u>Other gains</u>	200,000	-	200,000
The Australian Wetlands exhibit sustained significant structural damage during Perth's March 2010 hail storm. In 2009-10 an impairment loss of \$200,000 was recognised for this asset. During 2011-12, the damage was repaired and the exhibit upgraded. The previously recognised impairment loss has now been reversed.			



## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

#### 34. Schedule of Income and Expenses by Service

##### INDUSTRY SEGMENTS:

Treasurer's Instruction 1101 requires that information be provided for agreed services of the Authority as printed in the Treasurer's Annual Budget Statements.

	Community engagement and awareness in conservation		Wildlife management, medicine and research		Total	
	2012 \$	2011 \$	2012 \$	2011 \$	2012 \$	2011 \$
<b>COST OF SERVICES</b>						
<b>Expenses</b>						
Employee benefits expense	10,918,042	10,745,610	1,808,062	1,650,057	12,726,104	12,395,667
Other employee related expenses	405,398	410,964	76,067	62,610	481,465	473,574
Maintenance & operational expenses	3,346,671	3,084,794	108,781	97,774	3,455,452	3,182,568
Depreciation expense	2,251,602	2,245,139	20,759	25,504	2,272,361	2,270,643
Finance costs	–	17	–	2	–	19
Administration	1,860,931	2,012,201	478,266	486,433	2,339,197	2,498,634
Cost of retail shop sales	648,555	595,392	–	–	648,555	595,392
Loss on disposal of non-current assets	19,011	122,486	177	1,404	19,188	123,890
<b>Total cost of services</b>	<b>19,450,210</b>	<b>19,216,603</b>	<b>2,492,112</b>	<b>2,323,784</b>	<b>21,942,322</b>	<b>21,540,387</b>
<b>Income</b>						
Admissions	7,192,709	6,570,252	–	–	7,192,709	6,570,252
Retail shop sales	1,311,190	1,191,218	–	–	1,311,190	1,191,218
Grants, sponsorships & fundraising	1,347,225	1,224,665	501,035	642,024	1,848,260	1,866,689
Commercial activities	1,347,006	1,459,384	76,107	83,542	1,423,113	1,542,926
Memberships	1,046,553	962,392	–	–	1,046,553	962,392
Interest revenue	–	–	46,520	58,102	46,520	58,102
Other revenue	380,035	238,334	–	215	380,035	238,549
Other gains – reversal of impairment losses	200,000	–	–	–	200,000	–
<b>Total income other than income from State Government</b>	<b>12,824,718</b>	<b>11,646,245</b>	<b>623,662</b>	<b>783,883</b>	<b>13,448,380</b>	<b>12,430,128</b>
<b>NET COST OF SERVICES</b>	<b>6,625,492</b>	<b>7,570,358</b>	<b>1,868,450</b>	<b>1,539,901</b>	<b>8,493,942</b>	<b>9,110,259</b>

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

#### 34. Schedule of Income and Expenses by Service continued

	Community engagement and awareness in conservation		Wildlife management, medicine and research		Total	
	2012	2011	2012	2011	2012	2011
	\$	\$	\$	\$	\$	\$
<b>INCOME FROM STATE GOVERNMENT</b>						
Service appropriation	9,064,808	8,710,927	1,320,192	1,222,073	10,385,000	9,933,000
Resources received free of charge	–	–	–	–	–	–
<b>Total Income from State Government</b>	<b>9,064,808</b>	<b>8,710,927</b>	<b>1,320,192</b>	<b>1,222,073</b>	<b>10,385,000</b>	<b>9,933,000</b>
<b>Surplus/(deficit) for the period</b>	<b>2,439,316</b>	<b>1,140,569</b>	<b>(548,258)</b>	<b>(317,828)</b>	<b>1,891,058</b>	<b>822,741</b>

#### SEGMENT DESCRIPTIONS:

##### Community engagement and awareness in conservation

Perth Zoo promotes conservation messages to the community. This is achieved by providing educational programs and publications, interpretation and information services that educate and encourage the community in conservation. Perth Zoo maximises visits to the Zoo by providing a quality and unique 'value-for-money' attraction in ecologically themed botanic gardens. The Zoo's commercial activities are also underpinned by conservation messages.

##### Wildlife management, medicine and research

The conservation value of wildlife will be optimised by effective management, high standards of animal welfare and animal husbandry, captive breeding, support for wildlife conservation, breeding for re-introduction and provision of research opportunities.

#### GEOGRAPHICAL SEGMENTS:

The Zoological Parks Authority operates within one geographical segment (Western Australian public sector).

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

##### 35. Financial instruments

###### (a) Financial risk management objectives and policies

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

###### Credit risk

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

The maximum exposure to credit risk at the end of the reporting period in relation to each class of recognised financial assets is the gross carrying amount of those assets inclusive of any allowance for impairment as shown in the table at note 35(c) 'Financial instruments disclosures' and note 22 'Receivables'.

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

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

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

Allowance for impairment of financial assets is calculated based on objective evidence such as past experience, and current and expected changes in client credit ratings. For financial assets that are either past due or impaired, refer to note 35(c) 'Financial instruments disclosures'.

###### Liquidity risk

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

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

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

###### Market risk

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

Other than as detailed in the interest rate sensitivity analysis table at note 35(c), the Authority is not exposed to interest rate risk because the majority of cash and cash equivalents and restricted cash are non-interest bearing and it has no borrowings.

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

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

#### 35. Financial instruments continued

##### Fair values

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

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

The fair value of lease liabilities is at amortised cost using the effective interest method.

#### (b) Categories of financial instruments

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

	2012 \$	2011 \$
<b>Financial assets</b>		
Cash and cash equivalents	4,276,660	4,347,259
Restricted cash and cash equivalents	875,650	328,840
Receivables (i)	353,498	334,237
Amounts receivable for services	9,934,000	9,596,000
<b>Financial liabilities</b>		
Payables	1,615,333	682,269

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

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

#### 35. Financial Instruments continued

##### (c) Financial Instrument Disclosures

###### Credit risk

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

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

	Aged analysis of financial assets		Past due but not impaired					Impaired financial assets
	Carrying Amount	Not past due and not impaired	Up to 1 Month	1-3 Months	3 Months to 1 Year	1-5 Years	More than 5 Years	
	\$	\$	\$	\$	\$	\$	\$	
<b>Financial Assets</b>								
<b>2012</b>								
Cash and cash equivalents	4,276,660	4,276,660	-	-	-	-	-	-
Restricted cash and cash equivalents	875,650	875,650	-	-	-	-	-	-
Receivables (a)	353,498	292,127	3,334	24,684	32,071	1,282	-	-
Amounts receivable for services	9,934,000	9,934,000	-	-	-	-	-	-
	<b>15,439,808</b>	<b>15,378,437</b>	<b>3,334</b>	<b>24,684</b>	<b>32,071</b>	<b>1,282</b>	-	-
<b>2011</b>								
Cash and cash equivalents	4,347,259	4,347,259	-	-	-	-	-	-
Restricted cash and cash equivalents	328,840	328,840	-	-	-	-	-	-
Receivables (a)	334,237	194,581	80,757	58,378	-	521	-	-
Amounts receivable for services	9,596,000	9,596,000	-	-	-	-	-	-
	<b>14,606,336</b>	<b>14,466,680</b>	<b>80,757</b>	<b>58,378</b>	-	<b>521</b>	-	-

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

# Disclosures and Legal Compliance

## Financial Statements

### Zoological Parks Authority

### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

#### 35. Financial Instruments continued

##### (c) Financial Instrument Disclosures

###### Liquidity risk and interest rate exposure

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

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

	Weighted Average Effective Interest Rate %	Carrying Amount \$	Interest rate exposure			Nominal Amount \$	Maturity dates					
			Fixed Interest Rate \$	Variable Interest Rate \$	Non- Interest Bearing \$		Up to 1 Month \$	1 – 3 Months \$	3 Months to 1 Year \$	1-5 Years \$	More than 5 Years \$	
<b>2012</b>												
<b>Financial Assets</b>												
Cash and cash equivalents	4.74	4,276,660	–	1,112,129	3,164,531	4,276,660	4,276,660	–	–	–	–	–
Restricted cash and cash equivalents		875,650	–	500,000	375,650	875,650	875,650	–	–	–	–	–
Receivables (a)		353,498	–	–	353,498	353,498	353,498	–	–	–	–	–
Amounts receivable for services		9,934,000	–	–	9,934,000	9,934,000	–	900,000	4,470,000	4,564,000	–	–
		<b>15,439,808</b>	<b>–</b>	<b>1,612,129</b>	<b>13,827,679</b>	<b>15,439,808</b>	<b>5,505,808</b>	<b>900,000</b>	<b>4,470,000</b>	<b>4,564,000</b>	<b>–</b>	<b>–</b>
<b>Financial Liabilities</b>												
Payables		1,615,333	–	–	1,615,333	1,615,333	1,572,662	42,596	75	–	–	–
		<b>1,615,333</b>	<b>–</b>	<b>–</b>	<b>1,615,333</b>	<b>1,615,333</b>	<b>1,572,662</b>	<b>42,596</b>	<b>75</b>	<b>–</b>	<b>–</b>	<b>–</b>

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

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

#### 35. Financial Instruments continued

##### (c) Financial Instrument Disclosures

###### Liquidity risk and interest rate exposure

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

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

	Interest rate exposure					Nominal Amount	Maturity dates				
	Weighted Average Effective Interest Rate	Carrying Amount	Fixed Interest Rate	Variable Interest Rate	Non-Interest Bearing		Up to 1 Month	1 – 3 Months	3 Months to 1 Year	1-5 Years	More than 5 Years
	%	\$	\$	\$	\$		\$	\$	\$	\$	\$
<b>2011</b>											
<b>Financial Assets</b>											
Cash and cash equivalents	5.03	4,347,259	–	1,177,319	3,169,940	4,347,259	4,347,259	–	–	–	–
Restricted cash and cash equivalents		328,840	–	–	328,840	328,840	328,840	–	–	–	–
Receivables (a)		334,237	–	–	334,237	334,237	334,237	–	–	–	–
Amounts receivable for services		9,596,000	–	–	9,596,000	9,596,000	–	–	2,020,000	7,576,000	–
		<b>14,606,336</b>	<b>–</b>	<b>1,177,319</b>	<b>13,429,017</b>	<b>14,606,336</b>	<b>5,010,336</b>	<b>–</b>	<b>2,020,000</b>	<b>7,576,000</b>	<b>–</b>
<b>Financial Liabilities</b>											
Payables		682,269	–	–	682,269	682,269	664,894	17,375	–	–	–
		<b>682,269</b>	<b>–</b>	<b>–</b>	<b>682,269</b>	<b>682,269</b>	<b>664,894</b>	<b>17,375</b>	<b>–</b>	<b>–</b>	<b>–</b>

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

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

#### 35. Financial Instruments continued

##### (c) Financial Instrument Disclosures

###### Interest rate sensitivity analysis

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

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

2012	Carrying Amount \$	- 100 basis points		+100 basis points	
		Surplus \$	Equity \$	Surplus \$	Equity \$
<u>Financial Assets</u>					
Cash and cash equivalents	1,612,129	(16,121)	(16,121)	16,121	16,121
		<b>(16,121)</b>	<b>(16,121)</b>	<b>16,121</b>	<b>16,121</b>
<u>Financial Liabilities</u>					
		-	-	-	-
Total Increase/(Decrease)		<b>(16,121)</b>	<b>(16,121)</b>	<b>16,121</b>	<b>16,121</b>

2011	Carrying Amount \$	- 100 basis points		+100 basis points	
		Surplus \$	Equity \$	Surplus \$	Equity \$
<u>Financial Assets</u>					
Cash and cash equivalents	1,177,319	(11,773)	(11,773)	11,773	11,773
		<b>(11,773)</b>	<b>(11,773)</b>	<b>11,773</b>	<b>11,773</b>
<u>Financial Liabilities</u>					
		-	-	-	-
Total Increase/(Decrease)		<b>(11,773)</b>	<b>(11,773)</b>	<b>11,773</b>	<b>11,773</b>



## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012	2011
<b>36. Remuneration of members of the accountable authority and senior officers</b>		
<u>Remuneration of members of the accountable authority</u>		
The number of members of the accountable authority, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year, fall within the following bands are:		
\$0 – \$10,000	8	7
\$10,001 – \$20,000	2	1
<b>The total remuneration of the members of the accountable authority</b>	<b>\$40,836</b>	<b>\$40,445</b>

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

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

#### Remuneration of senior officers

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

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

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

\$60,001 – \$70,000	1	–
\$100,001 – \$110,000	1	–
\$130,001 – \$140,000	–	3
\$140,001 – \$150,000	1	1
\$150,001 – \$160,000	1	–
\$160,001 – \$170,000	1	–
\$240,001 – \$250,000	–	1
\$260,001 – \$270,000	1	–
<b>The total remuneration of senior officers</b>	<b>\$903,470</b>	<b>\$805,239</b>

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

No senior officers are members of the Pension Scheme.

## Disclosures and Legal Compliance

### Financial Statements

#### Zoological Parks Authority

#### Notes to the Financial Statements for the Year Ended 30 June 2012 continued

	2012 \$	2011 \$
<b>37. Remuneration of auditor</b>		
Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:		
Auditing the accounts, financial statements and performance indicators	48,500	45,700
	48,500	45,700
<b>38. Supplementary financial information</b>		
The following items have been written off by the Accountable Authority:		
<u>(a) Write-offs</u>		
Assets written off	19,188	123,289
Damaged/obsolete retail shop stock	2,812	2,955
Bad debts	1,754	-
Cashier shortages	1,522	1,117
	25,276	127,361
<u>(b) Losses through theft, defaults and other causes</u>		
Lost/stolen public property written off by the Accountable Authority	-	601
Amount recovered through insurance proceeds	-	-
	-	601
<u>(c) Gifts of public property</u>		
Gifts of public property provided by the Authority	-	-
	-	-

#### 39. Contingent assets

The following contingent asset is additional to the assets included in the financial statements.

##### Insurance Claim

An insurance claim was lodged in March 2010 with the Authority's insurer in relation to damage suffered as a result of Perth's severe hail storm on 22 March 2010. Partial settlements totalling \$585,373 for this claim were received and recognised during 2010-11 (\$312,857) and 2011-12 (\$272,516). At the end of the reporting period negotiations to finalise the claim had not commenced.

After the end of the reporting period, settlement of the claim was reached for a final instalment of \$602,118 (refer note 40 'Events occurring after the reporting period').

#### 40. Events occurring after the end of the reporting period

A payment of \$602,118 was received in August 2012 from the Authority's insurers, being final settlement of the Authority's claims for damage suffered as a result of Perth's severe hail storm on 22 March 2010. This amount will be recognised as revenue of the Authority in 2012-13.

## Disclosures and Legal Compliance

### Key Performance Indicators

Zoological Parks Authority

Certification of Key Performance Indicators for the Year Ended 30 June 2012

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Zoological Parks Authority's performance, and fairly represent the performance of the Zoological Parks Authority for the financial year ended 30 June 2012.



**Brian Easton**  
Chairperson  
4 September 2012



**Pam Garnett**  
Deputy Chairperson  
4 September 2012

## Disclosures and Legal Compliance

### Key Performance Indicators

#### Purpose

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

#### Vision

A world where diversity of species and habitats is secure.

#### Community Service Charter

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

#### Funding Objectives

Funding for the year was received in accordance with the following **Outcome** and **Services**.

#### Outcome 1:

##### Conservation of wildlife

###### SERVICE 1:

##### Community Engagement and Awareness in Conservation

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

###### SERVICE 2:

##### Wildlife Management, Medicine and Research

**Service description:** The conservation of wildlife will be optimised by effective species management, high standards of animal welfare and animal husbandry, captive breeding, support for wildlife conservation, breeding for re-introduction and provision of research opportunities.

## Disclosures and Legal Compliance

### Key Performance Indicators

#### Effectiveness and Efficiency Indicators

##### Outcome 1:

##### Conservation of wildlife

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

##### Effectiveness Indicators

To obtain information in relation to effectiveness indicators 1.1 and 1.2, Ipsos Social Research Institute (formerly Synovate) was commissioned by Perth Zoo to conduct customer research in March and April 2012. Intercept surveys were conducted with randomly selected Zoo patrons over 16 years of age. Details of the survey sampling are as follows:

	2009	2010	2011	2012
Population*	636,969	635,136	611,793	640,642
Desired Sample	400	500	500	500
Achieved Sample	404	507	513	505
Sampling Error	±4.5%	±4.5%	±4.3%	±4.3%

\*Population is based on annual visitors to Perth Zoo

##### 1.1 The Zoo as an educational/learning experience

<b>“Perth Zoo’s exhibits and displays educate visitors about conservation problems facing wildlife”</b>	<b>2009 Actual</b>	<b>2010 Actual</b>	<b>2011 Actual</b>	<b>2012 Actual</b>	2012 Target
Agree	94%	94%	94%	95%	97%
Neither agree/disagree	3%	3%	4%	4%	2%
Disagree	3%	2%	1%	1%	1%
Don't know	–	1%	1%	–	–

##### Note to this Indicator

The continued high level of agreement demonstrates Perth Zoo's effectiveness in education about wildlife conservation. Innovative exhibit design and signage set in themed gardens engages visitors to target the delivery of conservation messages. The delivery of conservation messages is also an integral part of keeper talks, guided tours and special visitor experiences. These complement Perth Zoo's education programs aimed at students, schools and the general community.

The Zoo's website and publications focus on wildlife conservation and assist in delivering conservation messages to the general public and Zoo visitors. The increasing use and popularity of social media has provided new opportunities to effectively deliver conservation education.

## Disclosures and Legal Compliance

### Key Performance Indicators

#### Effectiveness Indicators continued

#### 1.2 Conservation of the Environment

“Perth Zoo encourages people to be more conscious about the conservation of the environment”	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2012 Target
Agree	89%	94%	93%	90%	94%
Neither agree/disagree	8%	4%	5%	8%	4%
Disagree	3%	2%	2%	1%	2%
Don't know	–	–	–	1%	–

#### Note to this Indicator

While slightly lower than the last two years, the level of agreement continues to be very high. Perth Zoo promotes conservation of the environment and wildlife through its sustainability projects, education programs, themed exhibits and targeted communications.

## Disclosures and Legal Compliance

### Key Performance Indicators

#### Effectiveness Indicators continued

#### 1.3 Number of offspring produced by threatened animals for re-introduction

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

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2012 Target
Western Swamp Tortoise	28	33	47	36	43
Numbat	12	9	14	19	12
Dibbler	36	65	94	88	50

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

#### Note to this Indicator

Diet and husbandry changes resulted in a higher proportion of female Numbats and Dibblers producing young in 2011-12. There were fewer Western Swamp Tortoises due to a higher number of eggs that were infertile or failed to hatch.

## Disclosures and Legal Compliance

### Key Performance Indicators

#### Efficiency Indicators

##### Service 1: Community Engagement and Awareness in Conservation

#### 1.4 Cost of Services per Visitor

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

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2012 Target
Total visitors admitted to the Zoo	636,969	635,136	611,793	640,642	630,000
Total cost of services (\$000's)	\$17,559	\$18,348	\$19,217	\$19,450	\$19,594
Average cost per visitor	\$27.57	\$28.89	\$31.41	\$30.36	\$31.10

#### Note to this Indicator

The combination of increased visitors to the Zoo and minimal cost increases resulted in the average cost per visitor reducing in 2011-12 to \$30.36. While there have been staff salary award rate increases and planned increases to preventative maintenance programs, overall costs were well managed during the period.

Increased visitor activities coupled with extended periods of fine and mild weather, particularly during weekends, school holidays and public holidays, had a significant impact on general visitor attendance. While some high temperatures during the summer months resulted in periods of low visitation, the milder weather in the second half of 2011-12 resulted in higher than expected visitation levels. The record attendance level of 640,642 (previously 636,969 achieved in 2008-09) was 4.7% higher than the previous year. This was despite major development works requiring closure or restricted access to some exhibits and facilities during the period. The popularity of the membership program continues to assist with attracting repeat visitation.



## Disclosures and Legal Compliance

### Key Performance Indicators

#### Efficiency Indicators continued

##### Service 2: Wildlife Management, Medicine and Research

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

	2009 Actual	2010 Actual	2011 Actual	2012 Actual	2012 Target
Number of research communications produced	25	29	27	22	20.67
Total FTEs to produce research communications	18.06	18.97	20.11	20.67	19.66
Research communications produced per FTE	1.40	1.51	1.36	1.06	1.05

#### Note to this Indicator

The result for this indicator is a measure of the Authority's contribution to the important areas of wildlife management, medicine and research.

This indicator is affected by the funding available to undertake research work and therefore is influenced by the level of external grants and other funds that Perth Zoo is able to access for this work. The lower number of communications produced was in line with expectations due to declining levels of external grant funding. The Authority continues to seek additional grant funding opportunities to assist with the delivery of this service.

## Disclosures and Legal Compliance

### Other Financial Disclosures

#### Pricing Policies of Services Provided

Perth Zoo's admission prices are reviewed annually as part of the State Budget process and any recommended increases by the Zoological Parks Authority require the approval of the Minister. The Zoological Parks Authority has discretion over pricing for other goods and services rendered. An increase in Perth Zoo admission prices from 1 July 2011 was approved as part of the 2011-12 State Budget. Admission prices are advertised on Perth Zoo's website and at the front entrance.

#### Capital Works

Perth Zoo's capital works program consists of projects that are funded from either Government capital appropriations or internally generated revenue such as sponsorships and bequests. The Zoo undertook \$4.3 million worth of capital works in 2011-12. Details of the major completed works and works in progress are outlined below.

#### Completed Capital Projects

##### Savannah Tower

With the aim of providing a new visitor experience and conservation education opportunities, work on the savannah tower was completed in 2011-12. This elevated platform is located adjacent to the giraffe exhibit in the African Savannah. For a small fee, groups of visitors are provided with the opportunity to feed the giraffe. This new guided visitor experience has proved extremely popular with additional feeding opportunities being scheduled particularly during peak periods such as weekends, public holidays and school holidays.

A total of \$94,993 was spent in 2011-12 bringing the total project expenditure to \$100,793 which was in line with the project budget. Funded from Perth Zoo's internally generated sponsorship funds and bequest funds, the savannah tower provides a unique experience for Zoo visitors.

##### Asian Small-clawed Otter Exhibit

A new, additional otter exhibit was completed in 2009-10. Following delays experienced in 2010-11 on stage 2 of the project to upgrade the off-display area of the existing otter exhibit, this project was completed in July 2011. A total of \$15,773 was spent in 2011-12 bringing the total project expenditure to \$198,744 from the budget of \$200,000. The project was funded from Perth Zoo's internally generated sponsorship funds and provides two otter exhibits to enable breeding for this species.

##### Asian Elephant Exhibit

The Asian Elephant exhibit redevelopment opened in January 2009. The original \$5.26 million budget for this project was provided by the State Government. An additional \$300,000 was allocated to the project from Perth Zoo's internally generated sponsorships bringing the total budget for the project to \$5.56 million. The remaining budget of \$13,000 for this project was spent in 2011-12 to finalise upgrades to the animal night quarters.

## Disclosures and Legal Compliance

### Other Financial Disclosures

#### Capital Works continued

##### Customer Management System

Work continued in 2011-12 to finalise the remaining aspects of the software installation for Perth Zoo's ticketing and customer management system, mainly associated with enhanced management reporting capabilities. The final phase of the project is focused on the delivery of e-commerce capability. Detailed planning for the introduction of e-commerce functionality across various business functions progressed during 2011-12. This culminated with the implementation of on-line donations functionality on Perth Zoo's website in June 2012. A total of \$160,052 of the \$160,000 budget was spent in 2011-12 bringing total expenditure on this major system development project to \$502,580.

This project has provided the Zoo with a system to manage all admission ticketing, revenue receipting, debtor invoicing, education bookings, venue bookings, Zoo Friends memberships, corporate sponsors and fundraising business capabilities. Further e-commerce capability will now be managed and implemented in a phased approach from the operational budget.

##### Other

Other capital projects completed in 2011-12 included exhibit and facility upgrades along with planning for future capital developments. Over \$427,416 was spent on upgrades to the Australian bushwalk, African savannah, boardwalk in the Cassowary exhibit and improved visitor shade infrastructure.

A total of \$68,747 was spent on the purchase of computer equipment using State Government capital works funding.

##### Capital Works in Progress

##### Sumatran Orangutan Exhibit

Design work was finalised in 2011-12 for the visitor viewing aspect of this project including a new boardwalk for visitors and new interactive interpretation. The project progressed to tender stage at the end of 2011-12. A total of \$131,323 was spent on the project in 2011-12 bringing the total project expenditure to \$1.4 million, funded from the State Government's capital contribution for the project. The project is scheduled for completion in 2012-13.

##### Australian Wetlands

The Zoo began planning for the replacement of the mesh netting that covers the Australian wetlands exhibit in 2009-10. The design was finalised and progressed to tender in late 2010-11. The existing netting along with the infrastructure suspending the netting sustained significant damage during the severe hail storm that hit Perth in March 2010, so aspects of this project are subject to an insurance claim. The project scope includes upgrades of the netting infrastructure, boardwalk, filtration system and penguin pool. A total of \$1,593,768 was spent on the project in 2011-12 bringing the total project expenditure to \$1,778,616.

The netting and related infrastructure for the project was completed in February 2012 enabling the Australian wetlands exhibit to be partially reopened to the public. The final stage of the project was a major upgrade to the penguin pool which was completed in May 2012 when the exhibit was able to be fully reopened to the public. While practical completion of the project was achieved in 2011-12, there are final invoices and commitments for this project that will be settled in 2012-13. The total project budget is \$2.4 million.

## Disclosures and Legal Compliance

### Other Financial Disclosures

#### Capital Works continued

##### Baboon Exhibit

Perth Zoo's existing Hamadryas Baboon exhibit was built in the late 1980s around a moat system. The moat design restricted the surface area available for the animals and also contributed to difficulties with water management and the opportunity for external exhibit maintenance. Following completion of design work in 2010-11 to expand the animal night quarters and the exhibit to accommodate a group of up to eight adult baboons, construction was completed in December 2011. A total of \$675,849 was spent in 2011-12 bringing total project expenditure to \$990,233. This was slightly above the project budget of \$972,000 and there remain some final commitments for the project to be paid in 2012-13 to complete the project.

##### Solar Energy

Following Perth Zoo's success in 2009-10 in securing grant funding through the Commonwealth Government funded Perth Solar City Program, stage two of the solar installation at Perth Zoo progressed in 2011-12. The program provides grant funding of \$1.2 million to supplement Perth Zoo's contribution of \$1.5 million towards the installation of a solar system at the Zoo. In 2010-11, stage one of the solar system delivered a total of 303 solar panels installed on eight buildings across the Zoo.

The centrepiece of stage two of the project is a 'solar pergola' on the northern boundary of the Zoo. In 2011-12, \$902,461 was spent on the construction of the structure which is covered with 452 solar panels, bringing total project expenditure to \$1,350,873. The connection and commissioning of these additional solar panels will be completed in July 2012. Perth Zoo's \$1.5 million commitment is being met using \$1.1 million from State Government capital works funding and \$400,000 from internally-generated funds.

##### Water Infrastructure Management

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

Funding of \$1 million was received in 2011-12 to commence the development of a detailed project definition plan which will be used to determine preferred solutions, construction costs and project schedules. The initial focus of the project will be on the delivery of replacement infrastructure to support the Zoo's long term water management requirements. A total of \$247,059 was spent in 2011-12 with unspent funds required to meet expected future commitments for this project.

##### Other

Other work in progress at year end included minor upgrades to visitor facilities, sewer infrastructure and general storage facilities. Expenditure on these minor works was \$53,521 in 2011-12.

## Disclosures and Legal Compliance

### Other Financial Disclosures

#### Employment and Industrial Relations

##### Staff Profile

Perth Zoo employed 247 people in 2011-12 representing an average of 166 full time equivalents (FTE) over the year. The high head count to FTE ratio reflects the Zoo's continuing commitment to more flexible work practices incorporating part time staff and use of different staffing arrangements to meet relief and seasonal demands for the Zoo's visitor services and education programs. The use of casual staffing pools provides employment opportunities for students studying in relevant fields to gain experience in their chosen careers and professions. Staff employed under external grant funds also affect the annual FTE level.

Employee Profile	2011-12	2010-11
Permanent Full Time	<b>115</b>	108
Permanent Part Time	<b>37</b>	37
Fixed Term Full Time	<b>17</b>	23
Fixed Term Part Time	<b>12</b>	11
Casual	<b>63</b>	65
Trainee	<b>1</b>	1
Cadets	<b>1</b>	3
Total head count	<b>246</b>	248
Full time equivalent (FTE)	<b>166</b>	167

During 2011-12, 24 recruitment processes were completed resulting in 44 new appointments. Of these, 19 were permanent appointments and 25 fixed-term appointments. The permanent appointments included seven contract staff offered permanency following a merit-based selection process, two internal appointments as a result of a restructure and one promotional opportunity for a staff member who secured the appointment through a competitive merit selection process.

Staff members, new and current, continued to be provided with options for flexible working arrangements where operationally possible. Currently, 24 staff have capacity to log on and work from home, providing opportunities to balance work with other responsibilities. The table below indicates the level of take-up of other flexible options.

Type of Flexible Working Arrangement	Permanent	Contract	Proportion of Total Staff*
Working Part time	36	12	26.2%
Flexible Start/Finish times	58	11	37.7%
Purchased Leave Arrangements	17	0	10.7%

\*Total Staff = 183 (excludes casual staff)

Eleven staff elected to leave the Zoo in 2011-12 (representing a 6% staff turnover) compared to 20 staff in 2010-11 (10.9% staff turnover). Staff left for a number of reasons including retirement and family care commitments. The majority left to take up new and/or promotional positions within the private and public sector.

The Zoo continued to work hard to attract and retain a diverse workforce. Workforce representation decreased across indigenous, youth and disability target areas but increased in culturally diverse target areas. There was a strong focus on implementing initiatives in the Zoo's Reconciliation Action Plan. The Zoo's commitment to women in leadership also continued with a number of young women supported to attend various leadership forums and workshops. Cultural awareness training, Indigenous recruitment and a continuation of more flexible recruitment strategies will be a focus in 2012-13.

## Disclosures and Legal Compliance

### Other Financial Disclosures

#### Employment and Industrial Relations continued

Workforce Diversity	Target 2011-12 %	Achieved 2011-12 %	Achieved 2010-11 %
Women in management Tier 1	100	<b>100</b>	100
Women in management Tier 2&3	55	<b>55</b>	55
Indigenous Australians	2	<b>0.8</b>	1.6
People with disabilities	6.6	<b>5.7</b>	6.0
People from culturally diverse backgrounds	8	<b>7.7</b>	6.9
Youth (15 to 24 years)	13.4	<b>12.1</b>	14.5

#### Industrial Relations

Negotiations for a replacement Zoological Parks Authority (Operations) Agreement commenced in 2011-12. The current agreement is due to expire on 1 January 2013. All staff received wage increases in line with the Public Sector Wages Policy.

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

	Permanent	Contract	Casual	Proportion of Total Staff %
Government Officers	73	15	50	56.1
Zoo Operations	76	12	17	42.7
Building & Engineering Trades	3	0	0	1.2
<b>Total</b>	<b>152</b>	<b>27</b>	<b>67</b>	<b>100%</b>

#### Workforce Planning and Staff Development

The Zoo has developed a Workforce Plan to help identify current and future workforce needs over the next three years. The Plan incorporates strategies that respond to sector-wide workforce issues and is combined with our Equal Opportunity Management Plan. Central to this plan are the priorities to attract and retain appropriately skilled staff, offer ongoing developmental opportunities and identify our emerging leaders for succession planning.

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

The Zoo also continued to provide support for formal programs including Indigenous Cadetships, School-based Traineeship, Certificate III in Captive Animals and Public Sector Leadership Programs. In addition, 65 people were provided with work experience opportunities in the reporting period.

## Disclosures and Legal Compliance

### Other Financial Disclosures

#### Employment and Industrial Relations continued

In 2011-12, Perth Zoo provided 1,618 hours of formal training to staff at a cost of \$70,045. The decrease in formal training hours was due to budgetary constraints. The training hours do not include informal on-the-job learning which is largely unrecorded.

Employee Profile	2011-12	2010-11
Total formal training hours provided to staff	<b>1618</b>	2043
Average hours per FTE	<b>9.75</b>	12.2
Total training Costs	<b>\$70,045</b>	\$77,425
Average training investment per FTE	<b>\$422</b>	\$464
No of staff receiving study assistance	<b>2</b>	1
No of staff receiving professional development assistance	<b>2</b>	5
No of staff who undertook Cert III in Captive Animals	<b>6</b>	5
No of staff attending conferences	<b>4</b>	12
No of staff participating in public sector leadership programmes	<b>3</b>	2
No of Indigenous cadetships	<b>1</b>	3
No of school-based traineeships	<b>1</b>	1

Training Focus	Staff Number	Outcome for the Business
Ethical Conduct	100	Greater understanding and capacity to manage risks such as conflict of interest and bullying, and to build confidence
Leadership Development	11	Increased capacity to meet operational objectives of the organisation's business plan
Occupational Safety & Health	38	Improved ability to manage risk and provide a safe workplace for staff and visitors
Personal/Team Development	14	Improved understanding and ability to proactively manage staff and self in times of change, conflict and stress

## Disclosures and Legal Compliance

### Governance Disclosures

#### Indemnity Insurance Premium

Perth Zoo takes out Directors and Officers Liability Insurance, covering members of the Zoological Parks Authority Board and senior management. The limit of liability is \$10 million. The Zoo contributed \$6,094 to the annual premium in 2011-12 with Board Members and senior management making a small contribution.

### Other Legal Requirements

#### Electoral Act 1907

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

<b>Expenditure with Advertising Agencies</b> The Brand Agency	\$43,071
<b>Expenditure with Market Research Organisations</b> Ipsos Social Research Institute (previously Synovate Pty Ltd)	\$68,404
<b>Expenditure with Polling Organisations</b>	Nil
<b>Expenditure with Direct Mail Organisations</b> Disco Direct Mailing Service Platform Interactive Salmat Limited Toll Transport	\$33,906
<b>Expenditure with Media Advertising Organisations</b> Optimum Media Decisions (WA) Ltd Mitchell and Partners Australia Pty Ltd Adcorp Australia Ltd Facebook Ireland Limited	\$217,493
<b>Total Expenditure</b>	<b>\$362,874</b>



## Disclosures and Legal Compliance

### Other Legal Requirements

#### Disability Access and Inclusion Plan Outcomes (Disability Services Act 1993, S29)

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

- The Zoo's Disability Services Group met bi-monthly to help progress DAIP outcomes.
- Information relating to Zoo events, including details on how to purchase tickets by phone or internet, was made available on the Zoo's website.
- The Zoo reviewed its pricing and discount structure and ensured that the free of charge carer/companion admission was maintained. Free day admission was provided to 2,411 carers of people with a disability, up from 1,863 in the previous year.
- Work continued on a major upgrade of the Zoo's Customer Management System which will provide on-line access to Zoo products and services including e-ticketing (online admission tickets).
- Ten ACROD parking bays for Zoo visitors including two ACROD bus bays were maintained.
- Wheelchair access was provided at major concert events.

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

- The Zoo increased its fleet of electric scooters to four for visitors with mobility impairment and maintained its fleet of 11 wheelchairs for use by those with mobility impairment.
- Affordable Zebra Car tours for the elderly and frail visitors or parents with small children were provided for almost 3,120 visitors, up from 2,700 visitors last year.
- Funding for an upgrade of the inclusive playground was announced in 2011-12 with work to begin in 2012-13.
- Consideration of access/inclusion issues including non-mobility disability is a formal part of Perth Zoo's project management framework and must be included in capital works projects. The DAIP checklist was/is being applied to the following projects:
  - Orangutan Visitor Experience Project
  - Australian wetlands
  - Playground Upgrade
  - Front Entrance Upgrade

- Interpretive information to be included in the Orangutan Visitor Experience Project has been designed to suit mixed levels and types of ability. It will include images in the signage as well as large/minimal text in plain English, tactile devices, models, interactive equipment, audio soundscaping, touch-sensitive interface and audiovisual components with captions.
- Automated entry gates were installed in the Australian Bushwalk to improve accessibility for visitors with special needs and parents with pushers.
- The Zoo provides a free accessibility map which caters for a range of disabilities. The map identifies audiovisual, tactile/interactive, olfactory/sensory facilities, as well as tranquil rest areas, keeper talks, automated doors, steep hills and ACROD parking.

## Disclosures and Legal Compliance

### Other Legal Requirements

Disability Access and Inclusion Plan Outcomes (Disability Services Act 1993, S29) continued

**Outcome 3: People with disabilities receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.**

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

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

- Perth Zoo Docents (volunteers) and trained staff provided special tours and mobility assistance to people with special needs.
- Training was provided to all new Perth Zoo volunteers using the Disability Services' 'You Can Make a Difference to People with Disabilities' DVD.

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

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

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

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

## Disclosures and Legal Compliance

### Other Legal Requirements

#### Compliance with Public Sector Standards and Ethical Codes

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

Public Sector Standards: No breaches were lodged in 2011-12.

WA Code of Ethics: No claims were lodged in 2011-12.

Perth Zoo Code of Conduct: One suspected breach of conduct was reported during the year, down from two the previous year. Following investigation, the claim was substantiated and appropriate action was taken.

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

The Zoo's new Workforce Development Plan has also prioritised this area for continual attention in 2012-13.

## Disclosures and Legal Compliance

### Other Legal Requirements

#### Record Keeping Plan

Perth Zoo's Record Keeping Plan details the record keeping program for the agency including which records are to be created and how those records are to be kept. Measures to ensure compliance with the State Records Commission Standard 2 Record Keeping plans: Principle 6 – Compliance include:

- The efficiency and effectiveness of the organisation's record keeping plan is evaluated not less than once every five years. Perth Zoo's record keeping systems are updated as necessary and evaluated for their efficiency and effectiveness. In line with Section 28 of the State Records Act 2000, Perth Zoo's Record keeping Plan and all associated documentation including the Records Management Policy and Procedures was reviewed and approved by the State Records Commission in 2010. As part of this review, Perth Zoo's Retention and Disposal Schedule underwent a major upgrade.
- The organisation conducts a record keeping training program. Information sessions on record keeping are developed and delivered to existing and new employees. Throughout the year, existing staff are given the opportunity to attend record keeping training and information sessions. One-on-one information sessions are undertaken with relevant employees and ongoing training and support in Records Management is provided.
- The 2011-12 training program included recordkeeping information sessions at sectional staff meetings. These training sessions were delivered to appropriate sections in line with the Record Keeping Plan with sessions tailored to each section to develop a deeper understanding of recordkeeping. This training aims to ensure Perth Zoo's compliance with the State Records Act 2000 through the capture of documents into the official record keeping system.
- Perth Zoo's induction program includes a section on record keeping and addresses employee roles and responsibilities in regard to their compliance with the organisation's record keeping plan.

## Disclosures and Legal Compliance

### Government Policy Requirements

#### Occupational Safety, Health and Injury Management

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

Activities at the Zoo are required to conform to relevant State and Federal legislation and Australian Standards. The Zoo provides staff with guidance and training in safe work practices. Staff are required to comply with the Zoo's occupational health and safety policies, procedures and guidelines, and to conduct themselves in a safe manner, not placing themselves or others at risk. Members of staff are responsible for the health and safety of staff and students working under their direction. Contractors working on the Zoo premises are also required to conduct activities in a manner that ensures the safety, health and welfare of others.

Perth Zoo is committed to consulting with staff on occupational safety and health (OSH) issues, and supports an active OSH Committee enabling staff to contribute to decisions that may affect their health, safety and welfare at work.

Formal mechanisms for consulting with staff on OSH matters include:

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

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

As part of this approach, the Zoo:

- promotes the expectation that it is normal practice to return to work as soon as practicable in to appropriately modified duties

- encourages early intervention in injury management
- ensures there is early and accurate medical assessment and management of each case of injury, work related or not

In 2010-11, external auditors (IFAP) conducted a desktop review and on-site interviews using the Worksafe Plan framework, compliant with the Australian Standard AS4801:2000. As a result of the review, an on-line Occupational Safety and Health intranet portal was implemented in 2011-12. This portal links the Zoo's entire safety management system in one place for ease of navigation and understanding.

The number of workers' compensation claims lodged during the year increased from 18 in 2010-11 to 20 in 2011-12. Of these, seven claims involved time off work and only one claim resulted in significant lost time.

	2011-12	2010-11
Number of Lost Time Injuries/Diseases	8	6
Number of Severe Claims	1	1
Lost Time Injury Severity Rate	12.5	16.67

## Disclosures and Legal Compliance

### Government Policy Requirements

#### Occupational Safety, Health and Injury Management continued

The Zoo's performance in 2011-12 against targets set out in the Public Sector Commissioner's Circular 2009-11, Code of Practice: Occupational Safety and Health in the Western Australian Public Sector are shown in the table below.

Measure	Average Results	Actual Results	Results against Target	
	2008-09, 2009-10 and 2010-11	2011-12	Target	Comment on result
Number of fatalities	0	0	Zero (0)	Achieved
Lost time injury and/or disease incidence rate	3.47	4.84	Zero (0) or 10% reduction on previous 3 years	The increase will be addressed by reinforcing manual handling techniques
Lost time injury and/or disease severity rate	17.8	12.5	Zero (0) or 10% reduction on previous 3 years	Achieved
Percentage of injured workers returned to work:				
(i) within 13 weeks	81.1%	87.5%	Actual percentage result to be stated	6.4% improvement on previous 3 years due to revised and more comprehensive injury management planning and implementation
(ii) within 26 weeks	100%	87.5%	Greater than or equal to 80%	Achieved
Percentage of managers trained in occupational safety, health and injury management responsibilities	73.3%	68.0%	Greater than or equal to 80%	5.3% reduction on previous 3 years due to new manager appointments

## Disclosures and Legal Compliance

### Government Policy Requirements

#### Occupational Safety, Health and Injury Management continued

Occupational safety and health initiatives in 2011-12:

- Reviewed and improved the reporting functionality of the on-line hazard reporting system
- Commenced implementation of the Chemwatch system to improve access to compliant Material Safety Data Sheets
- Reviewed the link between the Archibus facilities maintenance system and site inspections for better alignment and reporting mechanisms
- Trained one new safety representative for the Zoo OSH Committee
- Implemented a Safety Management System Intranet Portal for staff
- Included a member of Corporate Executive as part of the OSH Committee
- Provided OSH Committee training for one committee member
- Continuation of the employee assistance program providing confidential counselling services – 10 sessions delivered to staff by the service provider in 2011-12
- Targeted training including first aid and first responder training, back care, zoonosis awareness sessions, hazardous substances and injury management.
- Conducted six emergency drills involving all staff.