

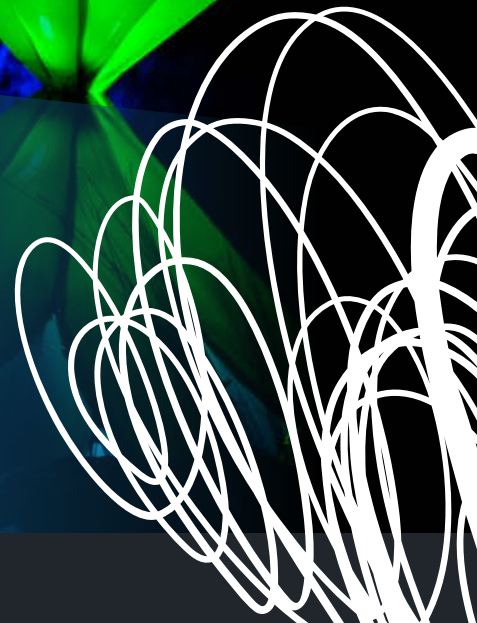


Annual Report

2022-2023

Kings Park, WA Botanic Garden *and* Bold Park

Connect community, conserve flora, celebrate identity.



Perth City

Kings Park

Perth's natural heart

Bold Park

Sanctuary by the sea

Front Cover Photo: BGPA

Botanic Gardens and Parks Authority Annual Report 2022-2023

Botanic Gardens and Parks Authority (BGPA) is a statutory authority within the Department of Biodiversity, Conservation and Attractions (DBCA). As a statutory authority, BGPA is required to submit an annual report on its performance including financial statements and key performance indicators.

This report has been produced in electronic format and is available to download from the DBCA website dbca.wa.gov.au.

Alternative formats are available on request. For hearing and/or speech impaired access, contact the National Relay Service TTY 133 677.

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ISSN: 2206-8260 (Online)



Acknowledgement of Country

We acknowledge and respect the Whadjuk Noongar people as the traditional custodians of Kings Park and Bold Park lands.

We seek to preserve, celebrate and learn from their culture and knowledge.

Photo: BGPA

Statement of Compliance



Hon Reece Whitby MLA
Minister for Environment; Climate Action

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Botanic Gardens and Parks Authority for the reporting period ended 30 June 2023.

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

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

A handwritten signature in black ink, appearing to read 'Gail McGowan'.

Gail McGowan
Chairperson
Botanic Gardens and Parks Authority
Board of Management
6 September 2023

A handwritten signature in black ink, appearing to read 'Barbara Bynder'.

Barbara Bynder
Member
Botanic Gardens and Parks Authority
Board of Management
6 September 2023

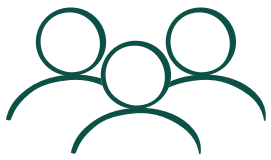


Photo: J. Thomas

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2022-2023 Overview




Visitors

 **4,906,389**
visitors to Kings Park

 **343,141**
visitors to Bold Park

 **243,652**
festival attendees

 **26,884**
education program attendees

 **106,599**
summer event visitors



Conservation and Collections

 **29,725**
plants produced by Kings Park Nursery

 **10,835**
new plants planted in Kings Park and Bold Park bushland

 **336**
tonnes of green waste recycled

 **146**
seed collections from across Western Australia's Mid West, South West, Great Southern and Kimberley regions

 **5**
new native hybrids developed with commercial partners released



Research and Capability

 **33**

PhD, Masters and Honours students participated in science programs

 **34**

refereed papers published by Kings Park Science

 **25**

collaborative projects with industry and university sectors

 **18**

trainees and apprentices including horticulture, bushland, arboriculture and turf



Looking back - Executive Director



BGPA operates as a diverse and collaborative community of stakeholders. All are committed to the conservation of Western Australia's unique flora; presenting our parks as iconic destinations for locals and tourists alike; and celebrating the rich and timeless culture and heritage of Kings Park and Bold Park through engaging programs and experiences.

More and more, our results rely on partnerships.

Highlights include:

- Collaboration between BGPA and other business units in DBCA through harmonisation of policies and processes informing land management, business continuity risk management and through new collaborative arrangements. Amongst these was a closer connection built with the Recreation Planning and Design Unit that is now closely involved in master planning and project management of Kings Park and Bold Park.
- Partnership with the City of Perth strengthened through joint projects, including improving the pedestrian and cycling movement networks adjacent to Kings Park Road and Winthrop Avenue. The collaboration with City of Perth was also significantly extended through the activation support provided by the City to deliver the Lightscape event in Kings Park. The public transport support and marketing boost from the City helped to establish Lightscape as a must-do winter experience in Perth and a city-wide event.
- Sponsor support from Rio Tinto continued to maintain Rio Tinto Naturescape Kings Park. Rio Tinto and Fugro assisted in delivering key engagement and education programs.

- Support from Main Roads WA was instrumental in delivering upgrades to Forrest Drive and will continue to deliver improvements to the Kings Park Road network in coming years.
- Our partnership with volunteer and membership organisations helped to maintain presentation and conservation outcomes as well as fund critical research programs (Friends of Kings Park), deliver visitor information services and guided walks (Kings Park Volunteer Guides), support commemoration events and activities (RSLWA and the Honour Avenues Group) and support conservation, visitor services and research outcomes at Bold Park (Friends of Bold Park, BirdlifeWA, WA Wildflower Society).

During the year BGPA farewelled Mark Webb as DBCA Director General and BGPA CEO. Mark's connection with BGPA was particularly strong having spent twenty-five years with the organisation, with most of those as CEO. Following Mark's retirement, BGPA was well supported by Peter Dans in the A/Director General and CEO role.

Some changes were also made to BGPA's organisational structure to extend capability and capacity in the community engagement area and to strengthen corporate and commercial capability. These changes were made to deliver new visitor experiences in the parks in response to growth in the number and sophistication of BGPA's commercial partnerships. The commitment, professionalism and adaptability of staff ensured that new events were delivered and that BGPA's high standards were maintained through these changes. BGPA is justifiably proud of the work and results reflected in this report.

Alan Barrett
Executive Director, BGPA

Looking forward - BGPA Chair



The 2022-2023 year was my first full reporting year as Chair, and I am proud to note the extent to which BGPA has delivered on priorities foreshadowed in my first Annual Report. Innovation and diversity in the types of events being held in Kings Park was evident through a diverse Festival program, new holiday activities for children, a strong summer concert season as well as the establishment of the inaugural Kings Park winter event 'Lightscape'.

These programs brought new visitors to our parks, celebrated our unique Western Australian flora and cultural identity, extended the reach of our conservation messaging and showcased the Western Australian Botanic Garden in exciting new ways.

The importance of Kings Park as a place of commemoration was reinforced through the construction of a Korean War Memorial and in the Board's decision to approve future construction of a memorial for the Battle of Crete.

On the policy front, the Bold Park Management Plan was launched by the Minister and a Movement Network Strategy was finalised which covers both Kings Park and Bold Park. Asset Management Planning was significantly enhanced, and an *Ex Situ* Conservation Strategy was developed to inform a multi-faceted approach to developing, curating and interpreting important collections.

During the year the BGPA Board experienced significant renewal. Four members, Clare Hayman, Sonia Nolan, Helen Rowe and Nyomi Horgan were farewelled following extended terms and valuable contributions. Four new members joined the Board: Sally Audeyev, Barbara Bynder, Josh Byrne and Carolyn Turnbull. The renewed Board now benefits from both male and female Noongar perspectives in its ranks as well as heightened horticulture, landscape design, legal, and tourism knowledge and experience.

BGPA is mid-way through a five-year strategic planning cycle and the Board has commenced a mid-cycle review and planning sessions to ensure that strategic priorities and areas of emphasis in Management Plans are aligned to Government priorities and emerging opportunities.

In the first of these planning sessions the Board noted the impressive capability, passion and commitment demonstrated by BGPA Executive and staff and highlighted the value and importance of the BGPA's wonderful relationship with volunteers and other partners in the conservation and management of the iconic parks we manage.

This report outlines the variety, depth and reach of our programs, and I join with the Board in extending my congratulations and appreciation to staff and volunteers for their dedication and commitment and thanks to the community for their continuing support for our parks.

Gail McGowan
Chairperson, BGPA Board

About BGPA

Our Role

BGPA operates in accordance with the *Botanic Gardens and Parks Authority Act 1998* (the Act) and *Botanic Gardens and Parks Regulations 1999*.

BGPA has a stewardship role in managing Bold Park and Kings Park and Botanic Garden for the community and for environmental outcomes. BGPA strives to conserve and enhance native biological diversity and cultural heritage, while building scientific and cultural knowledge, promoting understanding about that knowledge and offering a diverse range of tourism services and recreation facilities.

Governance

BGPA is a statutory authority within DBCA. The Director General of the DBCA is concurrently appointed BGPA's Chief Executive Officer (CEO). In accordance with the Act, BGPA has a governing Board of Management. The Executive Director has wide-ranging delegation from the CEO and the BGPA Board and has responsibility for the day-to-day operations of Bold Park and Kings Park and Botanic Garden, supported by the senior leadership team.

The responsible Minister is the Minister for Environment, currently Hon Reece Whitby MLA.

More about the operating structure of the Department, responsible Ministers and the BGPA Board is available via www.dbca.wa.gov.au/index.php/about

BGPA Board member profiles are available here www.dbca.wa.gov.au/botanic-gardens-and-parks-authority/botanic-gardens-and-parks-authority-board and details on appointed terms and changes through the year is published in the disclosure section of this report.

Our Purpose

To practise and inspire environmental conservation and celebrate local identity by empowering communities, immersing them in world-recognised botanic gardens, parklands and urban bushlands.

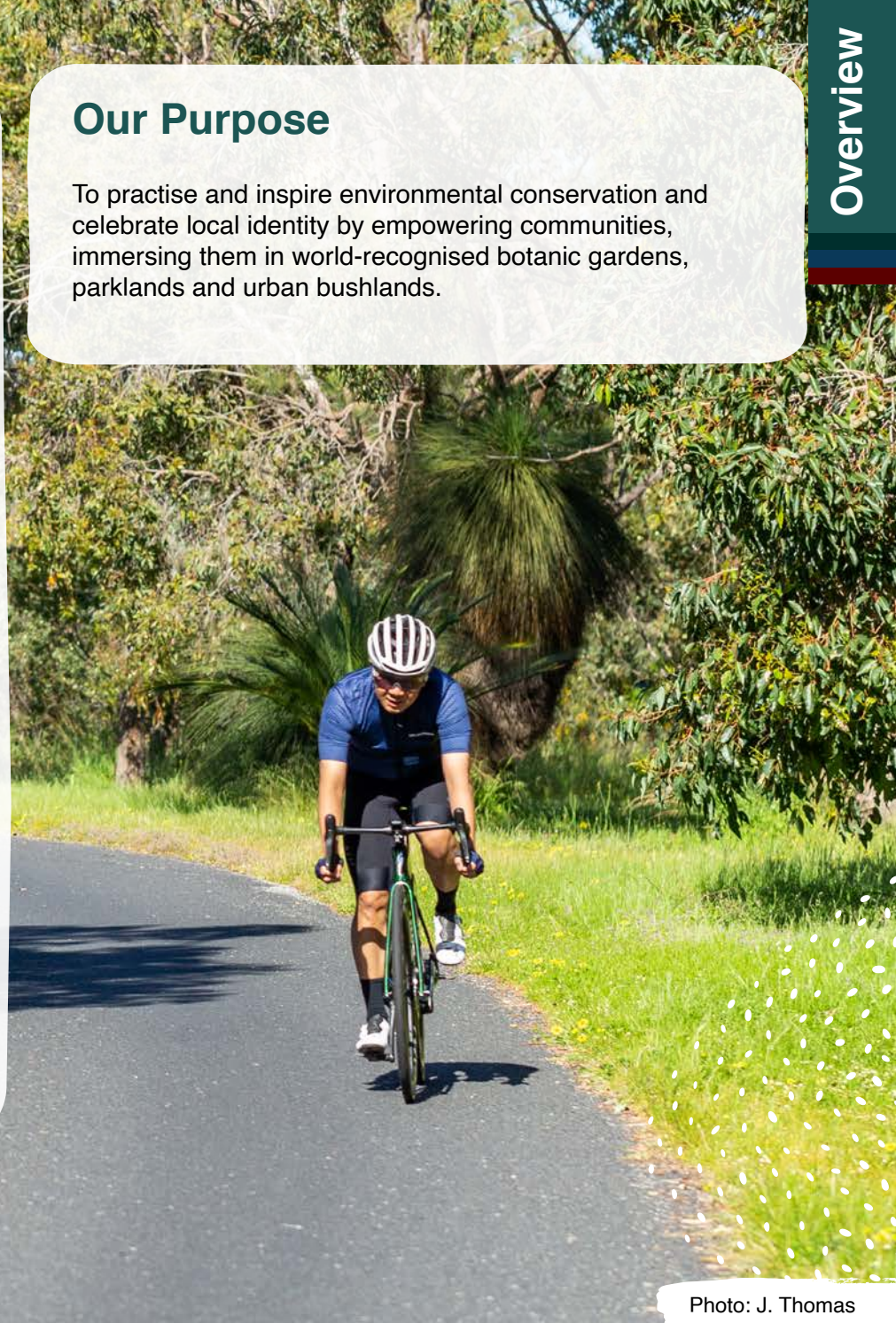


Photo: J. Thomas

Operational Structure

Botanic Gardens and Parks Authority has 138 employees (101.70 FTE) led on-site by the Executive Director, supported by the senior leadership team.

Services, programs and activities are delivered through six business areas:

Visitor and Community Engagement

The Visitor and Community Engagement directorate is responsible for visitor services, events and tourism, community engagement, education and cultural heritage, corporate and community partnerships and business development.

Horticulture and Living Collections

The Horticulture and Living Collections directorate is responsible for the Western Australian Botanic Garden, arboriculture, parkland area display gardens, as well as other horticultural and *ex situ* conservation activities.

Environment and Infrastructure

The Environment and Infrastructure directorate is responsible for bushland conservation, fire risk management, turf, irrigation and infrastructure management, capital works projects and conservation of heritage assets.

Corporate and Commercial Services

This directorate is responsible for business and finance matters including accounting and funds management, strategic and operational financial and business planning, management and compliance reporting, IT support arrangements and business development including commercial contracts, leases and licences.

An Executive and Board support team operate alongside the Corporate and Commercial Services directorate under the Executive Director. The team is responsible for strategic policy and planning, corporate governance, as well as functions such as Board and Executive support and records management.

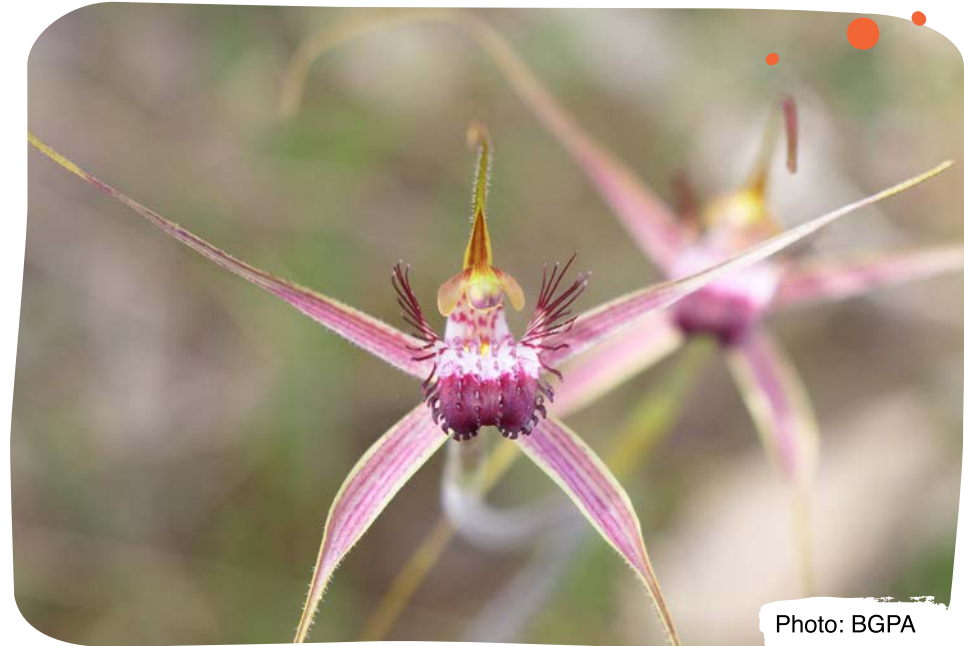


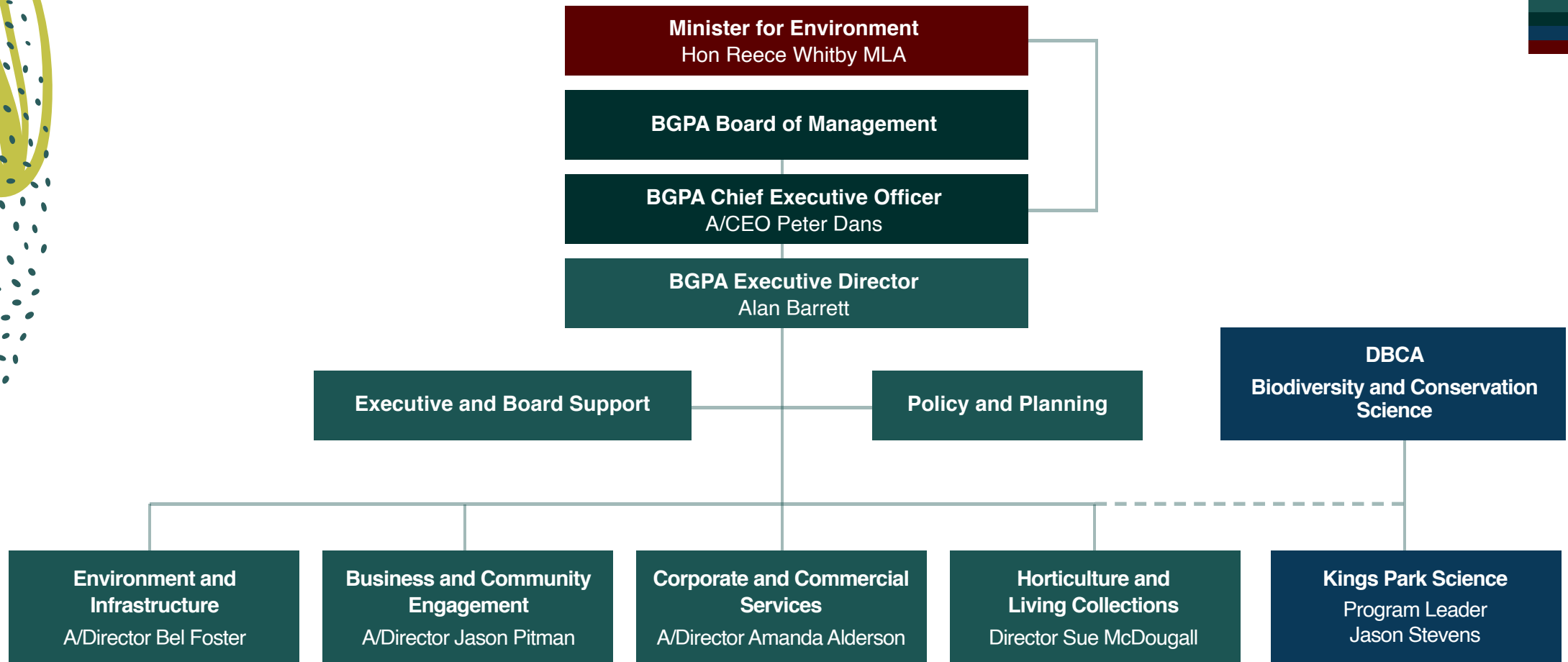
Photo: BGPA

Kings Park Science

Kings Park Science operates as an integrated BGPA program under the DBCA Biodiversity and Conservation Science (BCS) division. The program is designed to deliver outcomes in conservation science through *ex situ* conservation and restoration science, as applied to Kings Park and Bold Park and towards State interests more broadly.

Organisational Structure

as at 30 June 2023.



Performance Summary



Photo: BGPA

Performance Summary

Outcome Based Management Framework

While BGPA operates as a separate legal identity, it is not separately identifiable within its own Division of the Consolidated Account Expenditure Estimates. Instead, it forms part of the DBCA Division and operates under DBCA's Outcome Based Management Framework.

DBCA's Outcome Based Management Framework aligns to the State Government's goal of 'Growing Our Communities: Protecting our environment with thriving suburbs and regions'. This is achieved through the delivery of key services with desired outcomes for the benefit of DBCA and Western Australians in general.

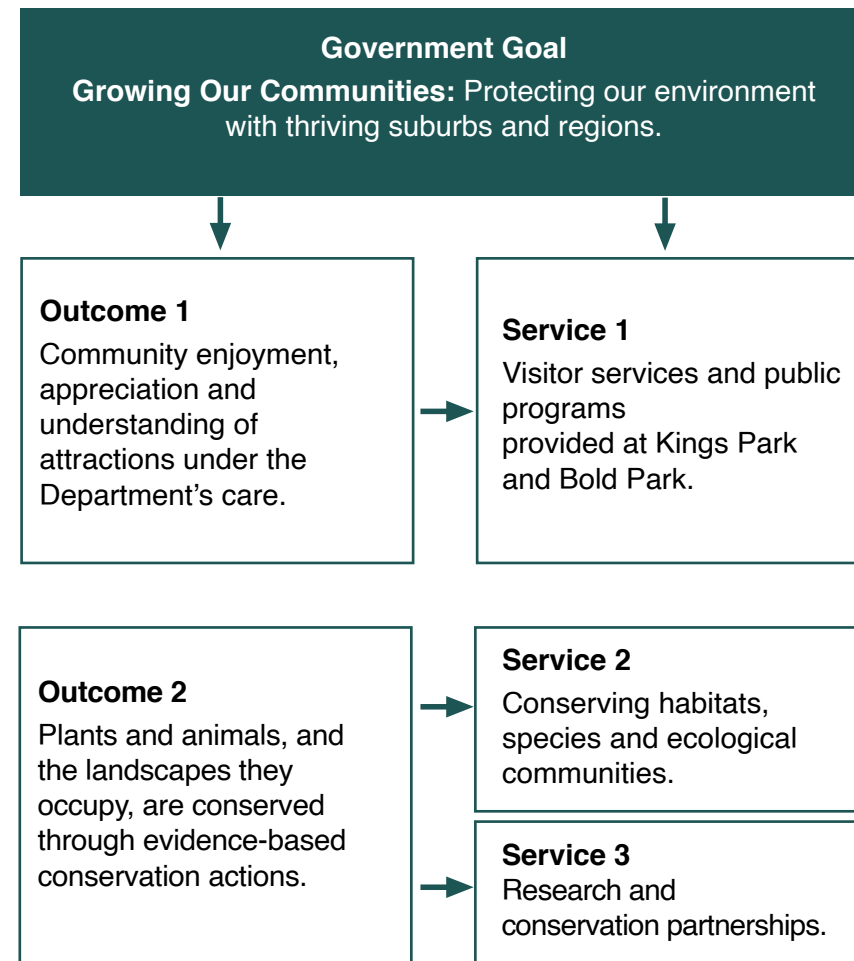
BGPA's performance is measured through the delivery of three services within the DBCA's performance framework. Performance Indicators under Service 1 are specific to BGPA. Services 2 and 3 are delivered for the Department through efficiency indicators shared by all entities. They are included under the department's Outcome Based Management Framework as Service 6: Conserving Habitats, Species and Ecological Communities and Service 7: Research and Conservation Partnerships.

Changes to Outcome Based Management Framework

There were no changes to the Outcome Based Management Framework in relation to BGPA services.

Shared Responsibility with Other Agencies

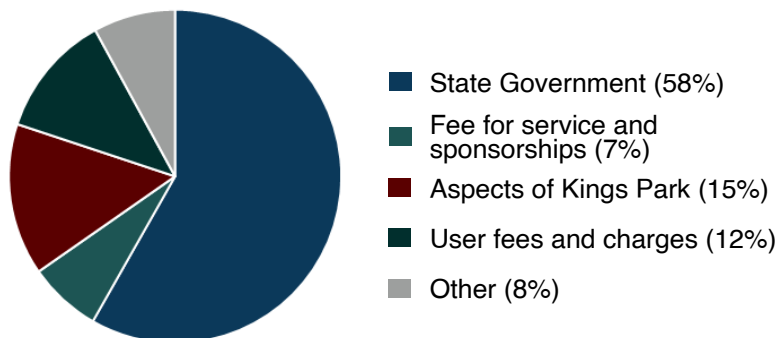
BGPA did not formally share any responsibilities with other agencies during the year.



Summary of Financial Performance

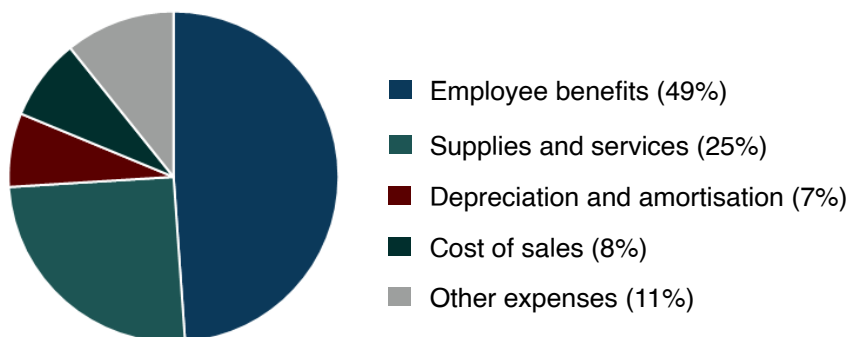
Income

BGPA received 58% of operating income from the State Government and generated the balance of revenue (42%) through own source activities.



Expenditure

BGPA's expenditure is summarised into broad categories:



Actual performance compared to budget targets

	2022-2023 Target \$	2022-2023 Actual \$	Status
Total cost of services	22,285,000	24,817,520	✘
Net cost of services	13,862,000	14,578,450	✘
Total equity	64,466,000	68,025,174	✓
Net increase/(decrease) in cash held	(259,000)	(456,357)	✘
Approved salary expense level	9,757,000	10,444,074	✘

Legend: Target met - Target exceeded ✓ Target not met ✘

For detailed information, refer to the Financial Statements section of this report.

Summary of Key Performance Indicators

Actual performance compared to targets

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

Service 1: Visitor services and public programs provided at Kings Park and Bold Park

Average level of visitor satisfaction at Kings Park and Bold Park.	90%	92%	✓
Average cost per visitor at Kings Park and Bold Park.	\$2.33	\$2.30	✓

Outcome 2: Plants and animals are conserved and habitat, ecosystem and landscape-scale conservation utilises evidence-based science.

Service 2: Conserving habitats, species and ecological communities

The presence of 15 nominated perennially evident native plant species, which are the most vulnerable taxa within each Kings Park and Bold Park bushland.	100%	100%	-
Average cost per hectare of wildlife habitat.	\$10,167	\$11,324	✗

Service 3: Research and conservation partnerships

Average cost per hectare of wildlife habitat.	\$3,172	\$3,533	✗
Research communications produced per full time equivalent.	5.0	4.1	✗

Legend: Target met - Target exceeded ✓ Target not met ✗

For detailed information, refer to the Key Performance Indicators section of this report.

Operations Report



Photo: BGPA

Planning

BGPA is responsible for the care, control and management of Bold Park and Kings Park and Botanic Garden.

Movement Network Strategy 2022-2032

BGPA finalised a Movement Network Strategy in 2022. The strategy drew on extensive public and stakeholder consultation and a technical report prepared by consultants. It highlights opportunities to improve track alignment, safety, accessibility, quality and wayfinding within road, path and track networks and positions the BGPA to:

- Apply a set of placemaking tools and methodologies to optimise movement networks in Kings Park and Bold Park into the future.
- Embrace the transformation of transport use and transitioning to a low-carbon future.
- Prioritise pedestrian safety and active transport options (relative to private vehicles) as the priority design and management consideration in the movement network.
- Apply consistent language regarding places and movement planning.

Ex situ Conservation Strategy

Ex situ conservation is a core function of botanic gardens, and is a primary strategy for the conservation of plant biodiversity by supporting the broad range of activities related to species and habitat management and restoration.

BGPA's *ex situ* conservation collections and programs have evolved over more than 50 years since the first seeds were collected in the 1960s to support the establishment of the Western Australian Botanic Garden.

There is increasing pressure to accelerate *ex situ* conservation actions to respond to the contemporary pressures and threats facing Western Australia's plant biodiversity. BGPA has identified goals under an *Ex situ* Conservation Strategy that specifically address goals and approaches in the 2020-2025 Strategic Priorities document and in management plans.



Photo: BGPA

Planning

Strategic Asset Management Plan

Work was undertaken to revise BGPA's Strategic Asset Management Plan. The plan was recast to align to updated Treasury frameworks and broadened to include additional asset classes. Supporting data was reviewed to integrate financial, condition and risk information. Over the coming year, further refinements will be undertaken to deliver efficiencies in data capture and reporting to improve forecasting and capital budgeting.

Planning for the future

Other planning activities of note included:

- Community engagement and co-design actions towards the Bold Park Community Hub referenced in the Bold Park Management Plan.
- Consideration of the summer concert delivery model and enabling infrastructure priorities for Kings Park.
- Project initiation for a Park Wide Master-planning exercise for Kings Park commencing in 2023-2024.

Significant issues impacting the management of designated lands

Polyphagous Shot Hole Borer (PSHB) *Euwallacea fornicatus* is an exotic beetle pest which has presented a biosecurity threat to Western Australia since its detection in late 2021. As a novel incursion to Australia, the impacts to Australian species and environments is only just being understood.

BGPA has found it necessary to redirect resources from other collection management and conservation activities. Operational requirements included assessing, managing and mitigating biosecurity threats to parkland trees and display garden assets, as well as addressing secondary impacts of PSHB associated with public safety.

Risks included infested trees and also the potential impacts on the stability of Mt Eliza Scarp in the event of tree death or pre-emptive removal as part of the state-wide response strategy. These potential impacts have only emerged recently but are recognised as having safety, amenity, cultural heritage and financial implications.

BGPA is working closely with the Department of Primary Industries and Regional Development, who are managing the statewide response, and also with other State and neighbouring local government agencies to understand the scope and scale of the issue and to address emerging risks.



Photo: DPIRD

Visitor and community engagement

BGPA plays a significant role in promoting an inclusive and liveable community by providing accessible healthy spaces, encouraging social inclusion and connecting visitors from diverse backgrounds to nature, culture and identity.

Partnerships and sponsorships

A range of partnerships, sponsorships and other collaborations enabled BGPA to deliver innovative projects supporting its Strategic Priorities.

Key outcomes for the period include:

- Fugro renewed and increased its sponsorship of Kings Park Education's Noongar Boodja Six Seasons program, extending to December 2025.
- Rio Tinto continued its sponsorship of Rio Tinto Naturescape Kings Park and Zippy's Bush Kindy Kings Park, running to December 2024.
- The Friends of Kings Park continued its sponsorship of nine projects in Kings Park in the areas of science and conservation, horticulture, and bushland management.
- The Stanley Smith Horticultural Trust awarded a grant to BGPA for the project: 'Ornamental Trial Beds for Western Australian Species'.
- Nature Play WA partnered with BGPA to profile Kings Park and Botanic Garden as Park of the Month for April 2023 on its Every Kid in a Park app, and together we celebrated the Kings Park Nature Play Day on 15 April 2023.
- Water Corporation contributed sponsorship to support inclusive access for students to attend Kings Park Education's Cultural Heritage program stream.

Aboriginal culture connections

During the year BGPA welcomed Noongar voice Ms Barbara Bynder joining Professor Stephen van Leeuwen on the BGPA Board. Their guidance supports our commitment to work with traditional custodians, artists, tour operators, community groups, and organisations to create a cultural focal point in Western Australia.

Key outcomes for the period include:

- The ongoing Noongar Boodja Six Seasons education program.
- Lightscape debuted two Western Australian Aboriginal artists.
- Aspects of Kings Park Gallery Shop continues to work with individual and collective Aboriginal artists and procured art from nine collectives and eight individual artists this year.
- The annual two-day Danjoo Koorliny Social Impact Summit was hosted in Poolgarla Parkland.
- The Bushland team welcomed an Aboriginal Trainee Ranger as part of the DBCA and LGA Aboriginal Ranger Metro Noongar Pilot Program. This program engages the services of Kuditj who works closely with our conservation and horticultural staff during the traineeship.
- In June 2023, more than 8000 people participated in the Walk for Reconciliation presented by Reconciliation WA. BGPA staff supported the walk in Kings Park and Botanic Garden to connect with and celebrate Noongar culture through cultural immersion experiences.



Photo: BGPA

Visitor and community engagement

Education and Learning

Kings Park Education and Learning provides nature-based, Western Australian curriculum-linked education programs and community engagement experiences.

Highlights for the year included:

- Pilot of new Community Engagement activities in Rio Tinto Naturescape Kings Park through partnerships with Parks and Wildlife and non-government stakeholders.
- 'Excursions for All' project extended to cover the Zippy's Bush Kindy program, with funding from Rio Tinto to enable free access for disadvantaged and low socioeconomic early learning centres.
- Pilot of ATAR biology and geography field studies programs at the Western Australian Ecology Centre in Bold Park to increase opportunities for senior secondary school students to experience hands-on conservation.



Photo: J. Thomas

85,461 visitors to Rio Tinto Naturescape Kings Park

Zippy's Bush Kindy - a growing Kings Park community

This established program was rebranded to reflect a greater emphasis on child-led learning. Attendance increased by 60 percent from the previous year. The program has expanded its focus on incorporating Aboriginal cultural outcomes and providing simple actions that families can do together at home. A survey of Zippy families found 75 percent reported that they were more environmentally aware and act in more sustainable ways since attending the program.



3665

students attended Noongar Boodja - Six Seasons events



26,884

attendees to Kings Park Education and Learning Programs



1236

attendees at Kings Park's first Nature Play Day



402

children participated in Zippy's Bush Kindy Kings Park

Visitor and community engagement

Volunteering

Volunteers are an integral part of the activities undertaken across BGPA. There are five volunteer groups, including the Kings Park Volunteer Guides, Friends of Kings Park, Friends of Bold Park, Honour Avenues Group and Kings Park Education.



28,825

total volunteer hours = **14.8 FTE**



Photo: BGPA



Photo: G. Wilson



Kings Park Volunteer Guides

- Two activity worksheets for younger children were produced by the Guides, engaging young people in learning about the natural world.
- A small team of guides produced a field guide 'Kings Park Bushland Wildflowers' featuring over 100 plants found along bushland tracks and paths in the park. This guide is sold in Aspects of Kings Park.
- Guides have offered themed walks on topics such as orchids, art and wattles in addition to daily walks, walks by request and special walks.



111

guides



7215

guided walk attendees



7655

volunteer hours



Friends of Bold Park Bushland

- Guided walks saw increased attendance, especially fungi walks held in collaboration with local mycologists and a new series of nocturnal tours held during the Kings Park Festival.
- Two school holiday walks in conjunction with the Town of Cambridge were booked out, attended by over 120 local residents.
- The local community was engaged at several community events encouraging visitation and conservation of Bold Park.



21

volunteers



421

guided walk attendees



717

volunteer hours

Kings Park Education



940

hours including corporate one-off volunteers



Friends of Kings Park

- The Friends welcomed a new President and Vice-President.
- Three scholarships were awarded for attendees to the 7th Global Botanic Gardens Congress.
- Four summer scholarships were funded.
- A new 2.2 hectare bushland restoration project and volunteer group were established.
- The Friends of Kings Park Strategic Plan 2022-2026 was launched.

 **280**
volunteers

 **9**
projects supported

 **18,108**
volunteer hours



The Honour Avenues Group

- The focus during the year was the maintenance and replacement of plaques, many which have been in existence for nearly one hundred years.
- Enquiries about and applications for new plaques were reduced.
- There were two dedication services during the year.

 **14**
active members

 **1896**
memorial plaques

 **1405**
volunteer hours



Photo: FOKP

30 years of Friends of Kings Park

The Friends of Kings Park was established in May 1993 to support the work of Kings Park staff.

In the last 30 years, the Friends has grown into an organisation with over 1300 members, 200 volunteers in 12 volunteer groups, and quarterly native plant sales attended by thousands. In 30 years they have contributed more than 200,000 volunteer hours and attracted over \$13 million in grant funds for research, conservation, improvements, and events in Kings Park.

Plant sales have enabled more than 500,000 Western Australian natives to be planted in gardens all over the State to ensure these native species, including many rare and endangered species, survive and thrive well into the future.

In May 2023 they celebrated their 30th Anniversary with Minister for Environment Hon Reece Whitby, Minister for Volunteering Hon Stephen Dawson, volunteers, BGPA Board and staff.

Visitor and community engagement

Communications and marketing

BGPA engaged with a wide range of audiences in its promotion of science, horticulture, events and activities across Kings Park and Bold Park. Continually evolving content enhanced visitor experience and enabled audiences to experience the parks, WA flora and BGPA programs from home.

A project to develop a new user-friendly website for Kings Park and Bold Park commenced in July 2022. Development is underway with launch due in late 2023.

Collaboration with Sony for paid and native Lightscape marketing saw a 40 percent increase in social media impressions.

Visitation

Kings Park and Botanic Garden and Bold Park provide myriad opportunities to get outdoors and connect with nature. Visitor experiences include spaces and opportunities for leisure and recreation, eating and drinking options and immersive tours. In delivering these services, we assist in presenting Perth city and Western Australia as an attractive recreational precinct and a unique tourist destination.

Kings Park and Botanic Garden

An estimated 4.9 million people visited Kings Park in 2022-2023, an increase of 15 percent on the previous year. The ANZAC Day Dawn Service returned for the first time since 2019 which attracted 22,500 visitors to Kings Park.



Photo: J Thomas

Bold Park

Bold Park has continued to be a popular destination for visitors engaging with the natural environment. In the 2022-2023 year there were 340,000 visitors compared to 330,000 in the previous year.

 **42M**

total social media impressions for the year across seven accounts

 **214**

media stories including press, radio and television

 **59K**

average visits per month to the BGPA website*



*data unavailable 10 October 2022 - 12 February 2023

Visitor and community engagement

Visitor feedback

Kings Park and Botanic Garden

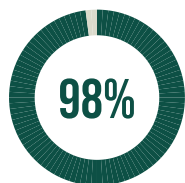
A survey of visitors was conducted over the period April to June 2023. The focus of the survey was to gauge visitors' impressions of the grounds, facilities and services.

The results showed very high levels of satisfaction. Overall, respondents' impressions of their visit were very positive with 95 percent of respondents stating that they were either mostly satisfied or completely satisfied with their visit to Kings Park, with 98 percent of respondents satisfied to some degree.

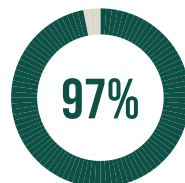
Feedback from visitors and stakeholders is collected through multiple channels to inform park management services. The formal communications register recorded 20 suggestions, 47 complaints and 3 compliments for the year. The Visitor Information Centre comments book recorded 36 complaints and 309 compliments. The Kings Park Volunteer Guides responded to 47,899 enquiries through the Visitor Information Centre.

Bold Park

A survey of visitors to Bold Park was conducted over the period April to June 2023 with an overall positive community response.






average visitor satisfaction with Kings Park






average visitor satisfaction with Bold Park

Most highly rated areas were:

-  the quality of gardens and plant displays
-  a safe place to visit
-  picnic, play, and parkland areas

Most highly rated areas were:

-  the bushland experience
-  cleanliness
-  signage

Visitor and community engagement

Events

The total number of events in Kings Park and Bold Park more than doubled on the previous year, resulting in a substantial increase in visitor footfall.

The event season at Kings Park marked not only the return of large-scale events - such as the ANZAC Day Dawn Service and City of Perth's drone shows - but also saw a significant expansion in both the variety and number of events hosted. Notable new additions included the Sungazing with NASA event, Department of Fire and Emergency Services National Disaster Rescue Competition, the World Transplant Games Opening Ceremony, and Danjoo Koorlingy.

Mid-sized events

BGPA facilitated 22 mid-sized events in Kings Park. This included the return of the Walk for Reconciliation through the Western Australian Botanic Garden, which was attended by approximately 8000 visitors. Other mid-sized events included Shakespeare in the Park, Remembrance Day, and Botanic Gardens Day.

Annual Kings Park Festival

The 2022 Festival was rebranded to Everlasting Kings Park Festival and reduced from one month to two weeks. The theme 'Resilience' was chosen to highlight the hardiness of Western Australian flora and the advances made by the Plant Development team's breeding program.

Despite no longer having a sponsor, the 59th year of the festival was still able to deliver an outstanding calendar of events including guided walks, competitions, workshops, exhibitions and wellness classes, with the highlight the thousands of wildflowers on display. The program of events was conducted by BGPA, volunteers, tour providers and external businesses.

150 Years of Kings Park

On 1 October 2022, BGPA celebrated 150 years since the original parcel of land on Mt Eliza was gazetted as a public park. The park came alive with live music, a display of cars through the ages from the Veteran Car Club, family activities and displays.

Summer events

This financial year saw a record number of concerts and concert visitors. Events were back in full force after being affected by COVID-19 in the previous year. Moonlight Cinema saw increase patronage this season, even though several cancellations were issued due to severe weather.

106,599 visitors to summer events

↑ 134%



29,223

patrons to 94 Moonlight Cinema screenings



74,366

patrons to 12 concerts from Mellen Events



Photo: BGPA

Visitor and community engagement

Lightscape - powered by City of Perth

On 15 June 2023 the six week Lightscape season commenced. The international event was a collaboration between BGPA and Sony, partnering with City of Perth. The 1.8km trail included light and sound installations highlighting the many features of the Western Australian Botanic Garden.

By 30 June 2023 Lightscape had six sold out dates and three additional dates were added due to demand.



99,356

tickets were sold by
30 June 2023

- Pre-production for Lightscape Perth began in October 2022.
- An estimated 5km of electrical cabling helped bring the Lightscape experience to life.
- Microscopic seeds, less than one millimetre long, photographed in the Kings Park laboratory, inspired many of the light projections.
- The Fire Garden installation featured 151 flickering fire candles.
- The event featured 431,589 lights.
- The Winter Cathedral installation alone was made up of around 150,000 lights.
- The BGPA team spent weeks putting a plan in place to ensure the gardens could host the event with as little disruption to plants and wildlife as possible. Event planning also took into consideration the results of a pre-event fauna survey report.

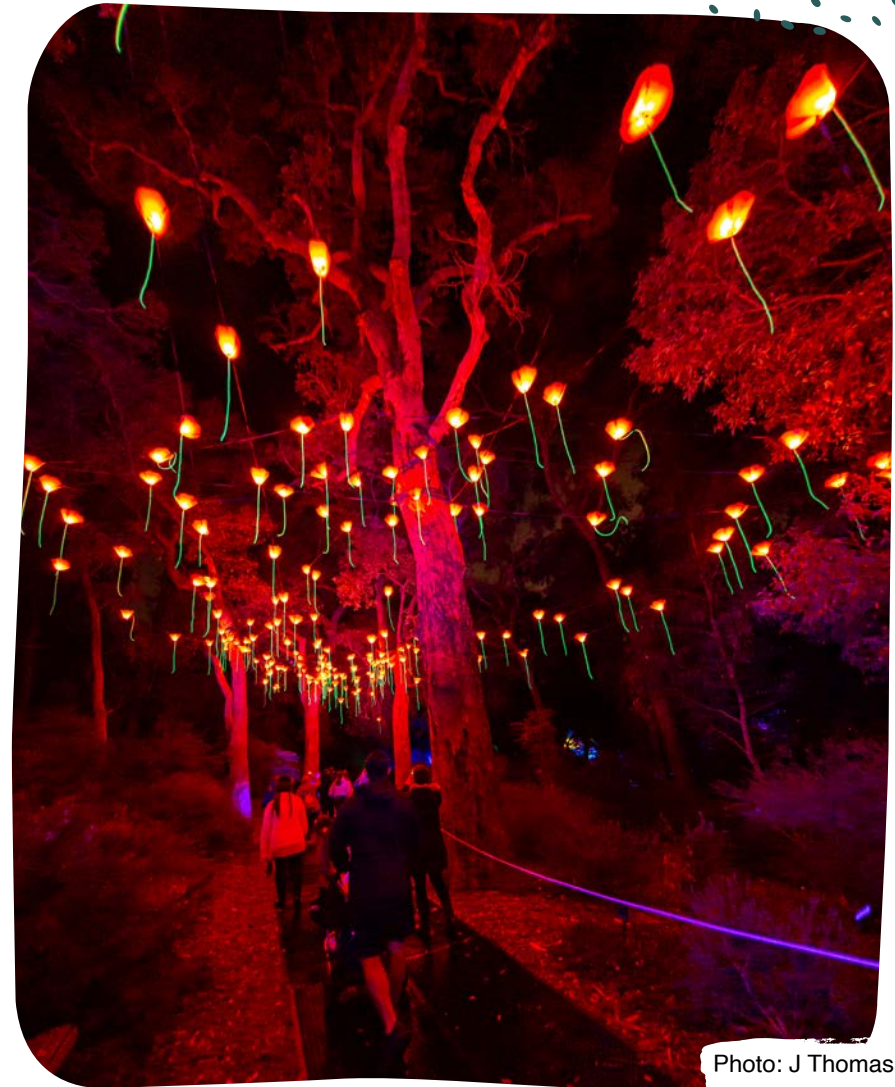


Photo: J Thomas

Visitor and community engagement

Bookings

The bookings office saw a slight decrease in bookings with an increase in the number of attendees this year. There were 85 film and photography bookings, including for media (live and pre-recorded), Education, BGPA and Western Australian tourism.

There was an increase in wedding bookings with 153 being held in Kings Park and Botanic Garden. Of these, 47 percent were held at the Marlee Pavilion in the Place of Reflection - the most popular wedding venue in the park. 'Guided walks by request' were unusually busy with several corporate groups with large numbers booking well into the summer months. A total of 1544 people attended 43 'guided walks by request'.



1129

bookings attended by 48,765 people at Kings Park and Bold Park

Free guided walks

The Kings Park Volunteer Guides led 7215 visitors on guided walks through the Western Australian Botanic Garden, along Fraser Avenue or into the Kings Park bushland.

The Friends of Bold Park Bushland delivered 26 walks through Bold Park. The 421 walkers took part in fungi forays and nightstalks (supported by the Town of Cambridge).

Tours

There were eight licenced commercial tourism operators during the year. These operators provided unique opportunities for visitors to experience recreational, environmental, cultural and spiritual facets that make Kings Park and Botanic Garden and Bold Park such special places.

During the financial year an agreement with two e-scooter companies, Bird and Neuron Mobility, extended the City of Perth E-scooter Shared Scheme through Kings Park for a trial period. Around 1000 share scheme rides were taken in Kings Park each month through the initial period.

Aspects of Kings Park gallery shop

Aspects of Kings Park thrived in 2022-23. In-store sales increased just over 68 percent, a result of more interstate and international visitation in addition to locals purchasing gifts.

Aspects has seen the return of cruise ships and organised bus tours as well as community groups shopping as a part of their Kings Park outing.

Online sales increased by 14.5 percent with more stock now available to purchase on the website.





Photo: J. Thomas


Bushland management

BGPA conserves and enhances native biodiversity and the natural environments of Kings Park and Botanic Garden and Bold Park through an adaptive management approach underpinned by scientific research.

Kings Park bushland

 **7282** plants from 53 species were planted in 21 restoration sites

 **760** trees were planted throughout bushland restoration sites

 **100%** of 15 BGPA identified priority species were recorded as present in the bushland




 **73** species had seed collected between October - May





Photo: BGPA

Bold Park bushland

 **3553** plants from 35 species were planted at key restoration sites

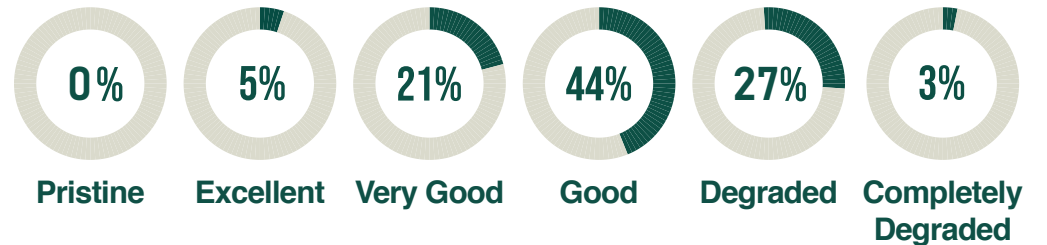
 **736** trees were planted throughout bushland restoration sites

 **100%** of 15 BGPA identified priority species were recorded as present in the bushland

 **54** species had seed collected between October - May (includes BGPA identified priority species)


Seed collections focused on difficult to collect species, species with low numbers in storage and BGPA identified priority species.

During spring 2022 the condition of Bold Park bushland was assessed, using the Keighery Condition Scale, at 259 monitoring sites.



Other activities

The Bushland team focused on the control of more than 20 highly invasive species at all known sites including *Euphorbia terracina*, *Watsonia meriana* and some Weeds of National Significance such as *Lantana camara* and *Asparagus* sp.

 **70** hectares of veld grass control over Bold Park and Kings Park

Plant collections and displays

BGPA develops and curates an extensive living collection of primarily Western Australian plant taxa in Kings Park and Botanic Garden. The collection provides a botanical resource for scientific and horticultural research, education, and the *ex situ* conservation of the State's flora. This living museum includes spectacular horticultural displays and a significant tree landscape to welcome and inspire visitors.

Kings Park Nursery

29,725

plants were produced during the year for horticultural displays, conservation and ecological restoration programs

including:







-  **19,700** plants for horticultural displays
-  **8,370** plants for bushland restoration projects
-  **440** plants of threatened species for DBCA translocation programs
-  **115** mature tree stock for arboricultural use
-  **400** spring and summer annuals for City of Perth
-  **700** plants for trial beds



Photo: BGPA

Stanley Smith Grant Project

During the year the Nursery and Collections Management team embarked upon a project to establish ornamental trial beds for Western Australian species, a project made possible by a grant from the Stanley Smith Horticultural Trust.

Selected species were planted in July 2022 and continue to be intensively monitored to a level that is not possible in the wider botanic garden landscape. BGPA is monitoring species that are difficult to establish or new to cultivation, building up a dataset of climate resilient species based on their performance in these trial beds. This project will enable BGPA to expand its range of ornamental species for enjoyment by the public and make more climate-resilient species available for sale by the Friends of Kings Park.

The trial area also includes a section dedicated to plants used traditionally by Indigenous people for foods or medicine, which will pave the way to developing a dedicated bushfoods garden bed within the Western Australian Botanic Garden.

Plant collections and displays

Horticultural Displays

The Western Australian Botanic Garden focuses on the *ex situ* conservation, cultivation, and display of the State's diverse native flora to promote community awareness and education.

In the 2022-23 year, the Horticultural Displays team achieved:

- New sub-surface irrigation was installed in multiple garden beds, including Verticordia and Kimberley extension beds.
- Installed trickle lines to trees in Rio Tinto Naturescape Kings Park (RTNKP).
- Prepared and sowed 1041m² everlasting seeds in Main Everlasting Bed, Forrest Drive.
- Sowed 823m² everlastings into a new, re-landscaped garden bed in front of the Biodiversity Conservation Centre.
- Renewed 270 botanical labels for use throughout the Western Australian Botanic Garden.
- Re-landscaped and planted out the BGPA Administration garden bed after Water Corporation pipeline work was completed.
- Assisted with landscaping works for the new Korean War Memorial in Tobruk Precinct.
- Assisted with works associated with Lightscape project.
- Prepared soil removal and replacement at garden beds around the Flame of Remembrance and the Floral Clock.
- Worked in conjunction with Water Corporation on pipeline work areas (including planting and mulching at Wadjuk Way and Bellevue Terrace).
- Re-landscaped, installed trickle irrigation and planted Crawley Lodge surrounds.
- Replaced irrigation valve boxes in lawn areas in the Western Australian Botanic Garden.



Photo: BGPA

Plant collections and displays

Horticultural Development

Kings Park Horticultural Development supports the designated lands, communities and the environment domestically and globally.

Chlorotic Decline Syndrome (CDS)

The Horticulture Development team has:

- Commissioned and tested new water treatment processes resulting from a major infrastructure program to change water practices and eradicate CDS at a landscape scale from Kings Park.
- Developed a major scientific study to understand landscape scale change in water practices with major new trials commencing in spring 2023.
- Undertaken key base-line monitoring and data collection, including remote sensing. This provides an invaluable reference point for future change in landscapes of Kings Park affected by CDS.
- Incorporated state-of-the-art real time plant physiological monitoring to provide advance metrics supporting scientific trials.

Friends of Kings Park technical group has:

- Undertaken over 450 soil analyses for pH and salinity, supporting soil surveys within the designated lands.
- This in-house soil testing capacity provides cost savings and efficiencies to a value of \$8,500.



Photo: BGPA



Photo: BGPA

International collaboration: AIUla

BGPA hosted staff from the Royal Commission for AIUla, Saudi Arabia and developed an understanding to explore potential partnerships relating to horticulture and plant conservation. AIUla is an area of outstanding natural and historical significance in North-West Saudi Arabia.

BGPA is in negotiation with other groups to explore additional opportunities in this region to build relationships and share expertise.

Kings Park Reference Herbarium

BGPA supports and contributes to the State Herbarium in Kensington and manages an on-site reference herbarium at Kings Park to service the collection management and development functions of the Western Australian Botanic Garden. Actions by the Herbarium included:



18

public enquiries addressed



154

plant identifications made for staff



203

specimens curated and verified, including some updates arising from historic name changes or misidentifications

Plant collections and displays

Arboriculture

Polyphagous Shot Hole Borer (PSHB)

Pest and disease management is emerging as a crucial factor in the protection of BGPA's botanical collection, natural spaces, and Perth's urban canopy. The BGPA Arboriculture team has been actively monitoring and managing the incursion of PSHB on BGPA lands under direction from DPIRD. The Arboriculture team has taken a leadership role in the response; hosting, presenting, and authoring a range of external outreach materials to a range of stakeholders to raise awareness of PSHB, and advocate for the development of resilient, biodiverse urban ecosystems. With several control and management trials being undertaken on BGPA lands in collaboration with DPIRD, the BGPA aspires to be at the forefront of state plant protection responses.

BGPA has been active in state and national level planning and action regarding threatening processes such as PSHB, Armillaria and Myrtle Rust. These responses include participation in the BGANZ (Botanic Gardens Australia and New Zealand) Armillaria Alliance, participation in the International Plant Sentinel Network (IPSN), and a presentation on PSHB at the 7th Global Botanic Gardens Conference in 2022.

Tree health programs

The Arboriculture team has continued to assist Kings Park Science in the collection of canopy health data for use in the Chlorotic Decline Syndrome Treatment program. In response to the decline of canopy within irrigated areas, extensive, long term nutrient programs and tree health interventions are applied to significant specimen trees throughout the Kings Park parklands and gardens.

Urban canopy management

Kings Park manages an internationally recognisable collection of trees in both the botanic garden and parklands. In 2022-23, the Arboriculture team replaced 38 declining Honour Avenue trees with new, endemic *Corymbia calophylla* to maintain the health and continuity of the Kings Park Honour Avenues.

A new eucalyptus trial bed was established to the south of Kings Park Tennis Club, where 23 species of eucalypt were planted to trial lesser-known species for suitability in amenity and urban environments. The trial bed, pictured below, has been a success; important horticultural data has been collected, and the bed has become a feature of industry and public tours regarding climate suitable Western Australian species.



Photo: BGPA

Plant collections and displays

Western Australian Seed Centre - Kings Park

The Western Australian Seed Centre incorporates the seedbank at Kings Park and at DBCA's office in Kensington. Kings Park has been involved in the collection, storage and testing of Western Australian native plant seed for more than 60 years.



12,525

species are in individual collections (accessions)



3813

species are stored in the seed vault at the Seed Centre - Kings Park



146

seed collections



53

days spent in the field



166

collections were fully tested as part of continued viability and germination testing of new collections and stored Millennium Seed Bank duplicate collections



- More than 4000 viable seeds of *Actinotus superbus* (or Flannel Flower) were collected on a mixed farming enterprise property in Quairading. A recent hot fire was followed by an impressive display of the species not seen on the property for 60 years. This is a new collection for the Seed Centre.
- A 15-day extended trip to the West Kimberley in December 2022, in collaboration with Broome based seed collector Phillip Docherty, enabled collection of 33 important *eucalypt*, *corymbia* and *melaleuca* germplasm targets.

Plant breeding and development

The BGPA plant breeding and development program aims to derive a greater utility from Western Australian native flora by delivering elite cultivars with attributes suited for use in landscaping, cut-flowers, display and home gardens. Commercial partnerships provide funding support for the breeding programs in addition to royalty returns to BGPA on sales of plants. Plant Development has nine dedicated plant breeding programs in partnership with seven commercial partners located locally, nationally and internationally.

BGPA hybrid *Grevillea* 'Boorloo Moon' was announced in 2022 to celebrate the 150th year of the gazettal of Kings Park. This grevillea is now available in limited numbers through retail outlets, with sales expected to grow over the next two to three years as more plants become available.

Restoration ecology and conservation

The Kings Park Science program undertakes integrated and innovative research underpinning conservation and ecological restoration of Western Australia's unique biodiversity and supports the core functions of the Western Australian Botanic Garden and management of Kings Park and Bold Park bushlands.

The program prioritises research that enhances practical outcomes in conservation and management, and sustainable development of our state's unique natural resources. Key research for the year included:

- *Ex situ* collections: Kings Park Science successfully raised 43 accessions of Western Australian native plants from cryo-storage to assess viability. Some of these collections had been in cryo-storage for more than 20 years.
- Climate impacts: a focus on stress and climate change resilience, to support seagrass restoration efforts in Shark Bay, with collaborators at the University of Western Australia and the local Indigenous community.
- Sustainable production systems: extended the collaborative program with DPIRD to understand biodiversity values of Kimberley grassland grazing systems. Seed farming trials and grazing enclosure plots have been established to determine establishment and production constraints for priority native grasses.
- Rare species: undertook restoration activities of the Critically Endangered *Caladenia busselliana*. In partnership with Australian Seed Bank Partnership, WWF Australia, Woolworths and Botanica Airwick, pollinator surveys were undertaken and 776 *Caladenia busselliana* released in augmentation and translocation activities. This represents the largest orchid translocation undertaken in Western Australia.
- Species adaptation: working with the Max Planck Queensland Centre, scientists are understanding the fundamental mechanisms of seed protection and release in banksia species. Banksia flowers are being monitored in Kings Park and Bold Park, with cones being sampled monthly through different developmental stages for imaging and material property analyses.



Photo: KP Science

Biodiversity beyond Perth

Over the past year Kings Park Science worked across more than five mining programs to understand conservation values and inform restoration approaches across Western Australia.

A project commenced to study the pollination of the endangered *Aluta quadrata* in the Pilbara, with funding from Rio Tinto. This project provides critical data to inform decision making around rare species conservation and management within the mining sector.

Several projects continued through CRC TiME (Cooperative Research Centre Program - Transformations in Mining Economies) including: 'Evidence for effectiveness of climate-adapted seed sourcing strategies for revegetation success and transition to mine closure in a changing climate', 'The Australian Seed Scaling Initiative', and 'Returning Ecosystem Resilience'. Each project connects nationally to the mining sector. These projects all aim to improve biodiversity outcomes across the mine-site rehabilitation sector by reducing mining impacts on our natural systems.

Amenity and Infrastructure

The provision of quality facilities and amenities in Kings Park and Botanic Garden and Bold Park is an important activity for BGPA. Maintaining the natural and built assets to high standards of presentation, accessibility and safety supports and encourages the enjoyment of the parks by local, interstate and international visitors.

Asset upgrades and management

During the year the following works were undertaken:

- Ongoing memorial audits and repairs, including refurbishment of the Aboriginal and Torres Straits Islander Memorial and incorporation of plaques to the Firefighters' Memorial.
- Installation of an Acid Injection System and update to irrigation controllers to improve management of irrigation supply and quality.
- Completion of air-conditioning system upgrade supporting high value conservation collections within the BGPA Tissue Culture facility.
- Ongoing design and project management supporting the Water Corporation 'Pipes for Perth' project in Kings Park.
- Ongoing design and project management supporting Main Roads resurfacing project in Kings Park.
- Investigation into the reconfiguration and repair of Banksia Car Park at Bold Park with the Water Corporation following damage in 2021.



New Korean War Memorial

A sod-turning took place in December 2022 as construction began of a new memorial honouring Australian servicemen and women who fought in the Korean War.

Located at the intersection of Saw Avenue and May Drive, the memorial design feature a 10-tonne stone centrepiece donated from South Korea by the Gapyeong County in Gyeonggi Province.

The planned unveiling of the new memorial is the 70th anniversary of the armistice in July 2023.

The memorial was designed by the Korean War Memorial Committee in consultation with BGPA.

Staff coordinated the construction of the project over a period of 18 months. Works also included new turf and plantings.

Amenity and Infrastructure

Risk management

Fire and emergency management

BGPA's Park Closure, Evacuation and Bushfire Management and Response plans were reviewed and updated.

Change to the Fire Danger Rating for 2022-23 fire season now only includes four levels which has seen a change as to how BGPA responds to park and bushland closures.

There were two total fire bans requiring closures of the bushland and Rio Tinto Naturescape Kings Park.

A number of small fires were recorded in Kings Park bushland which were investigated by the Police Arson Squad and Department of Fire and Emergency Services Fire Investigation Branch.

Planning and engagement with DBCA Parks and Wildlife Service and DFES was undertaken to implement the second burn as part of the Fire Ecology research program in Bold Park. Due to unfavourable wind direction the experimental burn did not proceed.

BGPA maintained representation on the City of Perth Local Emergency Management Committee (LEMC) and on the Western Central LEMC.

Tree risk management

BGPA continues to implement the internationally recognised Quantified Tree Risk Assessment (QTRA) methodology to assess and respond proportionately to tree risk on BGPA lands. Annual inspections were undertaken throughout all Kings Park and Bold Park parkland precincts by the BGPA Arboriculture team with 353 trees being recorded for consideration of works or ongoing monitoring. All unacceptable risks were promptly mitigated by BGPA.

Landslide and rock fall management

Geotechnical inspections were carried out with contracted Geotechnical Engineers from GHD with only minor remediation works required. A total of 12 scarp inspections were carried out in Kings Park and four inspections of limestone cuttings in Bold Park were carried out by BGPA staff.

Sustainability

Water management

Groundwater usage and nutrient levels are very carefully monitored and managed in display gardens and parkland areas to maximise efficiency. Usage for irrigation in Kings Park and Botanic Garden is comparable to last year.

Waste management

The Zero Green Waste program continues to mulch and compost all green waste produced in Kings Park and Botanic Garden for use as mulch throughout the parkland and on the Honour Avenue verges. Annual processing resulted in 336.6 tonnes of compost generated.

Public Place Recycling is ongoing. Contractor data indicated approximately 23 percent of publicly generated waste was collected as recycling during the July 2022 to May 2023 period.

Containers for Change

The configuration of a number of recycling bins was changed to accommodate Containers for Change baskets and dedicated bins at concerts.

Disclosures and Compliance

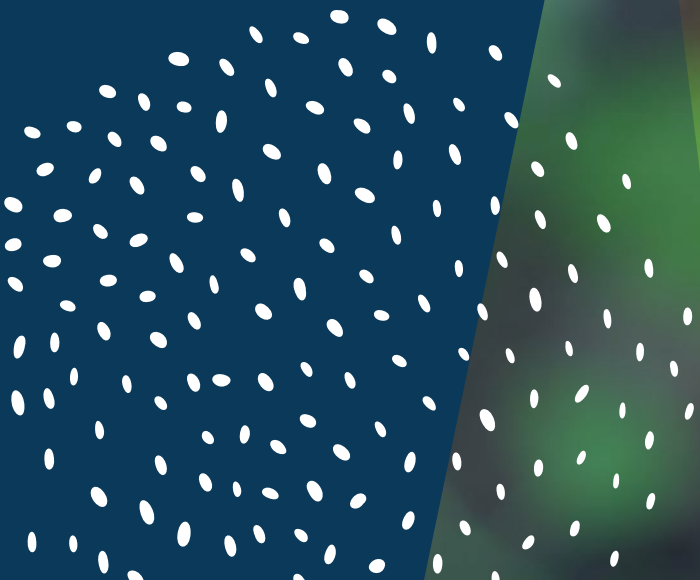


Photo: BGPA

Governance, Financial and Legal Disclosures

Ministerial Directives

BGPA was not subject to any Ministerial Directives during the year.

Employment and Industrial Relations

Employee Profile

As of 30 June 2023, BGPA employed 138 people, equating to 101.70 full time equivalents (FTE). During the year, BGPA completed 15 recruitment processes; 2 fixed term contract employees were converted to permanency under the provisions of the *Public Sector CSA Agreement 2022*, and 14 employees were appointed from a recruitment process for a similar position or recruitment pool.

Employment Type	2021-2022	2022-2023
Permanent Full-time	69	71
Permanent Part-time	28	26
Fixed Term Full-time	4	3
Fixed Term Part-time	8	6
Casual	15	20
Trainees	11	12
Headcount Total	135	138
FTE Total	98.84	101.7

Industrial Relations

The Employee Relations and Planning section of the DBCA People Services Branch provides advice on employment conditions and entitlements; specific industrial issues and cases; and coordinates the negotiation of Awards, Agreements and liaison with the relevant unions.

Workforce Planning

Workforce planning priorities continue to be implemented and monitored through DBCA's Workforce and Diversity Plan 2021-2025. Work has continued on DBCA's workforce and diversity dashboard which will increase understanding of the workforce demographics and improve decision-making to ensure a productive, inclusive and diverse workforce.

Employee Diversity Profile

BGPA strives to be an employer of choice and actively supports workplace diversity and equal employment opportunities.

Diversity Group	2021-2022 %	2022-2023 %
Women in Management Tier 1	0	0
Women in Management Tier 2	0	0
Women in Management Tier 3	33	80
Indigenous Australians	3.97	4.61
Employees from Culturally Diverse Background	11.1	11.5
Employees with Disabilities	0.75	0
Youth (under 25 years)	4.44	5.7

*Data in the table above is distorted by data definitions applied across the DBCA portfolio. In practice, half the BGPA Executive team identified as female on 30 June 2023.

Governance, Financial and Legal Disclosures

Multicultural Policy Framework

Staff and Culture

BGPA contributes to, and is supported by, DBCA's Workforce and Diversity Plan 2021-2025. This document considers customer, equity and workforce drivers across the department.

The Plan is comprised of a number of initiatives developed to address five commitment areas:

1. Attract a diverse workforce.
2. Foster and build an inclusive and supportive culture.
3. Setting our strategic direction and developing our staff and future leaders.
4. Ensure the provision of quality and inclusive services, programs, and facilities.
5. Account and celebrate.

Visitors

BGPA has undertaken a number of initiatives to assist visitors from a culturally and linguistically diverse (CaLD) background to engage with and enjoy the services provided by BGPA. Kings Park and Botanic Garden is well utilised by diverse groups for events and celebrations.

Examples of services developed to support the engagement of CaLD and Aboriginal communities include:

- The BGPA website is designed to accommodate language translation platforms commonly used by web browsers.
- Active commitment and implementation of Whadjuk Noongar dual-naming of Kings Park assets and locations.
- Regular Kings Park Education and Learning Aboriginal culture programs (see page 18).

Compliance with Public Sector Standards and Ethical Codes

Public Sector Standards

There were two breach claims lodged in 2022-23. Both were submitted against the Employment Standard. One was resolved internally and subsequently withdrawn. The other was referred to the Public Sector Commission; however, no breach of standard was found and was subsequently dismissed.

BGPA operates under a common DBCA Human Resource Management and conduct policy framework that supports compliance with the Public Sector Standards and Public Sector Code of Ethics. Staff at BGPA access training programs that are relevant to compliance with Standards and Codes that are delivered through DBCA People Services Branch. Programs include Aboriginal Cultural Awareness Training, Accountable and Ethical Decision Making, unconscious bias and selection panel training.

Code of Conduct and Public Sector Code of Ethics

In 2022-2023 there were no suspected breaches of the DBCA Code of Conduct (as applies to BGPA) and the Public Sector Code of Ethics, as prescribed by Commissioner's Instruction no. 7 Code of Ethics.

The Public Sector Code of Ethics is supported via the DBCA wide Code of Conduct.

All employees are required to read and sign the Code of Conduct as part of the induction process or when a significant review occurs. Further, the document includes a section on how employees can report breaches of the Code.

Governance, Financial and Legal Disclosures

The Department ensures awareness about the Code of Conduct through quarterly reporting to all divisions on completion of the signed acknowledgment page. The Code of Conduct is also included in mandatory Accountable and Ethical Decision Making Training which staff are required to complete every five years. Intermittent reminders are also sent to staff via broadcast emails to remind them of their obligations.

Work Health and Safety

Health, safety and wellbeing management is integrated into the organisation's core values and planning processes. The Work Health and Safety (WHS) Committee review bimonthly workplace safety inspections, reporting procedures for accidents, incidents and hazards and implements improvements to relevant processes.

Work health and safety policies and procedures are linked to the BGPA Risk Register as reporting and control mechanisms for reducing the risk of injury of employees, students, volunteers and visitors.

Employees have access to a number of wellbeing support services that includes Critical Incident Peer Responders, Peer Supporters, and free, confidential support services available through the Employee Assistance Program.

Work health, safety and wellbeing initiatives during the year included:

- Provided health, safety and wellbeing advice relating to the COVID-19 pandemic including working from home protocols, cleaning guidance, procedures to prevent the infection of COVID-19 in the workplace, additional leave arrangements, staff wellbeing support and regular updates through DBCA Broadcast emails.
- A BGPA Safety Officer assisted in the delivery of safe practices and departmental safety outcomes, policy and processes.
- Continued the implementation of an online health, safety and wellbeing system that is due to be implemented in late 2023.
- Completed further training and integration of the ChemAlert system to manage hazardous substance and dangerous goods.
- Promoted safety awareness campaigns and provision of training for improved awareness of correct operating procedures and workplace safety.
- Provided free onsite flu vaccinations.
- Provided First Aid/CPR and Mental Health First Aid training.
- Provided Visitor Risk Management training to Park Management Officers and BGPA Safety Officer.

Governance, Financial and Legal Disclosures

Injury Management and Workers' Compensation

BGPA is committed to providing injury management support to all employees who sustain a work-related injury or illness to support the safe return to meaningful work. BGPA has implemented an injury management system to tailor return to work programs, in consultation with treating medical practitioners.

The quantitative performance data for workplace health, safety, and injury management performance for 2022-23 for BPGA is listed below.

Measure	Actual Results		Results Against Target	
	2021-22	2022-23	Target	Comment on result
Number of fatalities	0	0	0	Achieved
Lost time injury and/or disease incidence rate	3	2	0 or 10% reduction	Achieved (40% reduction)
Lost time injury and/or disease severity rate	1	0	0 or 10% reduction	Achieved (100% reduction)
Percentage of injured workers returned to work:				
(i) within 13 weeks	100%	100%	Greater than or equal to 80%	Achieved
(ii) within 26 weeks	100%	100%	Greater than or equal to 80%	Achieved
Percentage of managers trained in work safety, health and injury management	24%	23%	Greater than or equal to 80%	Not achieved

Indemnity Insurance Premiums

BGPA has Directors and Officer's Liability Insurance covering members of the BGPA Board and senior management. The limit of liability is \$20 million. BGPA paid a total premium of \$9,591.51 in 2022-2023.

Board Membership and Remuneration

The BGPA Board of Management comprises up to eight members appointed by the Minister for Environment. The Board meets formally on a bi-monthly basis or more frequently if required.

Members of the BGPA Board are remunerated as follows: the Board chair received \$12,800 per annum (plus superannuation); members receive \$5120 per annum (plus superannuation). Members are paid fortnightly.

More detail on the following page.

Governance, Financial and Legal Disclosures

Position	Name	Type of remuneration*	Period of membership**	Appointed term***	Gross/actual remuneration 2022-23 financial year
Chair	Ms Gail McGowan	Annual (paid fortnightly)	12 months	Three years	\$12,758.98
Deputy Chair	Ms Sheila McHale	Annual (paid fortnightly)	12 months	One year	\$6,091.54
Member	Mr Trevor Hart	Annual (paid fortnightly)	12 months	Two years	\$6,091.54
Member	Ms Clare Hayman	Annual (paid fortnightly)	3 months ceased 6 October 2022	Three years	\$1,374.03
Member	Ms Sonia Nolan	Annual (paid fortnightly)	3 months ceased 6 October 2022	Three years	\$1,640.03
Member	Ms Helen Rowe	Annual (paid fortnightly)	3 months ceased 6 October 2022	Three years	\$ 1,374.03
Member	Ms Nyomi Horgan	Annual (paid fortnightly)	6 months ceased 1 January 2023	One year	\$3,045.77
Member	Prof Stephen van Leeuwen	Annual (paid fortnightly)	12 months	Three years	\$5,103.54
Member	Ms Sally Audeyev	Annual (paid fortnightly)	6 months commenced 5 December 2022	Three years	\$3,372.58
Member	Ms Barbara Bynder ¹	Annual (paid fortnightly)	6 months commenced 5 December 2022	Three years	-
Member	Prof Josh Byrne	Annual (paid fortnightly)	6 months commenced 5 December 2022	Three years	\$3,372.58
Member	Ms Carolyn Turnbull ²	Annual (paid fortnightly)	1 month commenced 22 May 2023	Three years	-

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

** Refers to board members' membership during the 2022-23 reporting year not their entire tenure on the board or committee.

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

Notes:

¹ Barbara Bynder has not received any remuneration due to paperwork not being submitted by the last pay period

² Carolyn Turnbull is ineligible for remuneration.

Governance, Financial and Legal Disclosures

Unauthorised Use of Credit Cards

BGPA employees are authorised and issued with corporate credit cards if their job functions require usage of this facility. Cardholders are regularly reminded of their obligations under BGPA's credit card policy. Five employees inadvertently used their corporate credit cards for minor personal purchases. These incidents were not referred for disciplinary action as the Chief Finance Officer noted prompt advice and settlement.

	2022-2023 \$
Aggregate amount of personal use expenditure for the reporting period	159
Aggregate amount of personal use expenditure settled within 5 working days of notification	88
Aggregate amount of personal use expenditure settled after 5 working days from notification	71
Aggregate amount of personal use expenditure outstanding at balance date	NIL

Pricing Policy

BGPA charges for goods and services on a full or partial cost recovery basis. Entry to and parking in Bold Park and Kings Park and Botanic Garden is free of charge. Some services, such as the Kings Park Education programs and special education events, incur a charge to assist in cost recovery. Fees for venue hire and for booked activities are applied according to the type of activity and the venue space. This information is available on the BGPA website.

Entry fees or ticket costs for events such as the outdoor cinema and concerts in Kings Park are determined by the event organiser.

Fees are reviewed from time to time and are approved by State government. Fees and charges are reviewed in accordance with Treasurer's Instruction 810 and Treasurer's 'Costing and Pricing Government Services Guidelines'. There were no changes to fees during the year.

Advertising

In accordance with section 175ZE of the *Electoral Act 1907*, BGPA reports advertising expenditure for the financial year ended 30 June 2022 below:

Advertising expenditure 2022-23

Advertising Medium by Category	Expenditure \$	Total \$
Advertising Agencies		4,875
Energy Design Studio	4,875	
Market Research Organisations		26,670
Isentia Media	11,760	
Meltwater	14,910	
Polling Organisations		10,912
Pink Lady Analytics	10,000	
Survey Monkey	912	
Direct Mail Organisations		1,140
The Poster Girls	1,140	
Media Advertising Organisations		68,239
Facebook	3,282	
Google	1,582	
Initiative Media Australia Pty Ltd	18,548	
Carat Australia Media Services	44,827	
Total Expenditure		111,836

Governance, Financial and Legal Disclosures

Act of Grace Payments

BGPA did not make any Act of Grace Payments during the reporting period.

Disability Access and Inclusion Plan

BGPA provided an annual report detailing our achievements towards the DBCA Disability Access and Inclusion Plan 2021-2025. The DAIP details seven outcomes to improve access and inclusion for people with disability. During the year, BGPA achieved:

Accessible and inclusive events

- Ensured accessibility during Lightscape including the closure of roads for safety, accessible terrain, and staff to guide visitors through the experience.
- Electric buggies were provided at the 'Walk for Reconciliation' in the Western Australian Botanic Garden to assist with participants needing mobility assistance along the route. The walk also had accessible and inclusive routes available to participants.
- Kings Park Education staff were able to adjust education and early-learning programs for inclusive education requirements in consultation with schools, teachers, and parents.

Access to buildings and facilities

- BGPA closed Fraser Circle for a four-week period to evaluate safety benefits and the potential for a pedestrianised area with aim to improve safety and accessibility.
- BGPA finalised the Movement and Network Strategy to improve the safety and accessibility our paths and roads.

Obtain and maintain employment

- BGPA operates with ongoing commitment towards DBCA's Disability Confident Recruiter (DCR) status.

Access to information

- Printed and online communications are assessed on accessibility according to WCAG guidelines.
- BGPA e-Newsletters include alternate text and image description.
- All videos produced by BGPA include closed captions.

Level and quality of service

- BGPA staff completed the Communication Disability, Access and Inclusion workshop to enhance communication channels and processes.
- BGPA is incorporating Disability Inclusion Action Plans as a provision of granting approval for future events and visitor experiences.

Ability to provide feedback

- Visitors can provide feedback via phone, email, social media, letter, or in person.
- A BGPA complaint-handling system is in place to respond to all complaints or feedback with a Communications Register to log all communications, for accountability purposes.
- BGPA undertakes an annual visitor survey across dedicated lands providing visitors and the community to offer feedback via their preferred avenue.

Participation in public consultation

- Consultation was undertaken via visitor surveys during the four week closure of Fraser Circle to help evaluate disability access.
- BGPA adopted a Place Framework for future planning decisions with accessibility one of five principles of place.

Governance, Financial and Legal Disclosures

Recordkeeping Plan

BGPA is committed to continuously improving our recordkeeping culture, tools and practices to ensure compliance with the *State Records Act 2000* and best business outcomes for the department. In line with the State Records Commission (SRC) Standard 2, Principle 6, the following information is provided:

1. The efficiency and effectiveness of the organisation's recordkeeping systems is evaluated not less than once every 5 years.

BGPA's recordkeeping manual and record keeping plan cover a broad range of recordkeeping requirements necessary to ensure staff create, manage and maintain agency records, regardless of format, to support the business needs and ensure the agency and its staff meet the legislative requirements. BGPA has adopted the digital WA policy "Born Digital, Stay Digital" to its recordkeeping system.

In 2022-23 BGPA's Electronic Document Records Management System (EDRMS), Content Manager, underwent a major upgrade. It involved moving the database to cloud storage and major improvements to accessibility and searchability of the record keeping system. BGPA is currently also exploring options to transition to a SharePoint record keeping model with the DBCA after successfully completing a pilot in 2023.

2. The organisation conducts a recordkeeping training program.

Recordkeeping awareness training continues to be a strong focus and part of DBCA's mandatory training program for new employees. Records awareness refresher training module is also now available; users will be required to complete the refresher module every three years.

One on one training in the EDRMS is provided by the Records Management Coordinator and refresher training is provided as required.

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

Reports are generated and are sent to managers so staff may be reminded to complete mandatory records awareness training. Recordkeeping system licences are not issued to staff unless they have completed mandatory Records Awareness Training and user training with the Records Management Coordinator.

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

The BGPA/DBCA induction program includes information on employee recordkeeping responsibilities and mandatory records awareness training. In addition, managers are responsible for identifying the required level of recordkeeping training and access to the EDRMS for new employees.

Freedom of Information (FOI)

Under the *Freedom of Information Regulations 1993*, BGPA is not a 'related agency' of DBCA and must fulfil requirements under the *Freedom of Information Act 1992 (FOI Act)*. BGPA's Information Statement reflects the organisational relationship with DBCA and delegations made under section 100(1)(b) of the *FOI Act*.

The Information Statement is reviewed annually and the statement and procedures for making a Freedom of Information application are available on DBCA's website.

One application was received during the 2022-2023 period.

Financial Estimates 2022-2023

In forming part of the DBCA, BGPA is not separately identifiable within a separate Division of the Consolidated Account Expenditure Estimates. BGPA's 2022-2023 estimates are prepared and approved in accordance with Section 40 of the *Financial Management Act 2006* and are available on the DBCA website.



Auditor General

INDEPENDENT AUDITOR'S REPORT

2023

Botanic Gardens and Parks Authority

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Botanic Gardens and Parks Authority (Authority) which comprise:

- the Statement of Financial Position at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Botanic Gardens and Parks Authority for the year ended 30 June 2023 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

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

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

Responsibilities of the Board for the financial statements

The Board is responsible for:

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

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

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

Auditor's responsibilities for the audit of the financial statements

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

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

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

Report on the audit of controls

Opinion

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

In my opinion, in all material respects, the controls exercised by the Botanic Gardens and 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 the State's financial reporting framework during the year ended 30 June 2023.

The Board's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Botanic Gardens and Parks Authority for the year ended 30 June 2023. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Botanic Gardens and 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 2023.

The Board's responsibilities for the key performance indicators

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

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

Auditor General's responsibilities

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

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

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

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

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

Other information

The Board is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

The auditor's report relates to the financial statements and key performance indicators of the Botanic Gardens and Parks Authority for the year ended 30 June 2023 included in the annual report on the Authority's website. The Authority's management is responsible for the integrity of the Authority's website. This audit does not provide assurance on the integrity of the Authority's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Nayna Raniga
Senior Director Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
7 September 2023

Financial Statements

Certification of the Financial Statements for the reporting period ended 30 June 2023

The accompanying financial statements of the Botanic Gardens and Parks Authority have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the reporting period ended 30 June 2023 and the financial position as at 30 June 2023.

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



Gail McGowan
Chairperson
Botanic Gardens and Parks Authority
Board of Management
6 September 2023



Barbara Bynder
Member
Botanic Gardens and Parks Authority
Board of Management
6 September 2023



Amanda Alderson
Chief Financial Officer
Botanic Gardens and Parks Authority
6 September 2023

Statement of comprehensive income

For the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Cost of services			
Expenses			
Employee benefits expenses	2.1(a)	12,121,042	10,107,510
Supplies and services	2.2	6,219,675	5,855,278
Depreciation and amortisation expenses	4.1, 4.2, 4.3	1,789,290	1,642,611
Finance costs	6.3	6,461	6,304
Loss on disposal of non-current assets	3.6	22,855	174,111
Cost of Sales	3.3	1,984,184	1,292,594
Other expenses	2.2	2,674,013	2,474,562
Total cost of services		24,817,520	21,552,970
Income			
User charges and fees	3.2	2,929,273	1,652,543
Sale of goods	3.3	3,616,040	2,355,232
Interest income	3.4	243,405	13,579
Fee for service, subsidies and sponsorships	3.5	1,737,643	1,466,828
Other income	3.5	1,712,709	844,917
Total income		10,239,070	6,333,099
Net cost of services		14,578,450	15,219,871
Income from State Government			
Income from other public sector entities	3.1	14,277,000	13,341,000
Services received free of charge	3.1	5,162	81
Total income from State Government		14,282,162	13,341,081
Surplus/(deficit) for the period		(296,288)	(1,878,790)
Other comprehensive income			
<i>Items not reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus	4.1	3,454,105	1,888,235
Total other comprehensive income		3,454,105	1,888,235
Total comprehensive income for the period		3,157,817	9,445

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

Statement of financial position

As at 30 June 2023

	Notes	2023 \$	2022 \$
Assets			
Current Assets			
Cash and cash equivalents	6.1	5,119,048	5,560,141
Restricted cash and cash equivalents	6.1	1,128,176	1,185,439
Inventories	3.3	610,054	539,280
Receivables	5.1	914,220	660,597
Amounts receivable for services	5.2	1,000,000	1,000,000
Total Current Assets		8,771,498	8,945,457
Non-Current Assets			
Restricted cash and cash equivalents	6.1	252,000	210,000
Amounts receivable for services	5.2	9,672,000	9,099,000
Infrastructure, property, plant and equipment	4.1	54,263,516	51,545,670
Intangible assets	4.2	17,999	24,351
Right-of-use assets	4.3	167,312	166,539
Total Non-Current Assets		64,372,827	61,045,560
Total assets		73,144,325	69,991,017
Liabilities			
Current Liabilities			
Payables	5.3	686,599	608,528
Lease liabilities	6.2	54,094	56,477
Employee related provisions	2.1(b)	2,209,465	2,228,442
Other current liabilities	5.4	1,647,649	1,850,979
Total Current Liabilities		4,597,807	4,744,426
Non-Current Liabilities			
Lease liabilities	6.2	118,780	110,062
Employee related provisions	2.1(b)	402,564	369,172
Total Non-Current Liabilities		521,344	479,234
Total liabilities		5,119,151	5,223,660
Net assets		68,025,174	64,767,357
Equity			
Contributed equity	8.7	32,289,000	32,189,000
Reserves		26,909,307	23,455,202
Accumulated surplus		8,826,867	9,123,155
Total equity		68,025,174	64,767,357

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

Statement of changes in equity

For the year ended 30 June 2023

	Contributed equity	Reserves	Accumulated surplus/ (deficit)	Total equity
	\$	\$	\$	\$
Balance at 1 July 2021	32,098,000	21,566,967	11,001,945	64,666,912
Surplus/(deficit)	-	-	(1,878,790)	(1,878,790)
Other comprehensive income	-	1,888,235	-	1,888,235
Total comprehensive income for the period	-	1,888,235	(1,878,790)	9,445
<i>Transactions with owners in their capacity as owners:</i>				
Capital appropriation	91,000	-	-	91,000
Total	91,000	-	-	91,000
Balance at 30 June 2022	32,189,000	23,455,202	9,123,155	64,767,357
Balance at 1 July 2022	32,189,000	23,455,202	9,123,155	64,767,357
Surplus/(deficit)	-	-	(296,288)	(296,288)
Other comprehensive income	-	3,454,105	-	3,454,105
Total comprehensive income for the period	-	3,454,105	(296,288)	3,157,817
<i>Transactions with owners in their capacity as owners:</i>				
Capital appropriation	100,000	-	-	100,000
Total	100,000	-	-	100,000
Balance at 30 June 2023	32,289,000	26,909,307	8,826,867	68,025,174

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

Statement of cash flows

For the year ended 30 June 2023

	Notes	2023 \$	2022 \$
Cash flows from the State Government			
Funds from other public sector entities		12,704,000	11,777,000
Capital appropriations		100,000	91,000
Holding account drawdown		1,000,000	1,000,000
Net cash provided by the State Government		13,804,000	12,868,000
<i>Utilised as follows:</i>			
Cash flows from operating activities			
Payments			
Employee benefits		(12,049,798)	(10,088,447)
Supplies and services		(5,778,379)	(4,739,060)
Finance costs		(6,461)	(6,304)
Cost of sales		(2,054,958)	(1,268,521)
GST payments on purchases		(918,090)	(812,923)
GST payments to taxation authority		(89,910)	(61,516)
Other payments		(2,768,239)	(2,594,522)
Receipts			
Sale of goods		3,616,040	2,355,233
User charges and fees		2,685,094	1,651,076
Fee for service, subsidies and sponsorships		1,804,829	1,466,828
Interest received		219,938	13,579
GST receipts on sales		842,046	584,474
GST receipts from taxation authority		173,421	280,100
Other receipts		1,617,991	844,917
Net cash provided by/(used in) operating activities		(12,706,476)	(12,375,086)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(1,557,131)	(1,329,028)
Receipts			
Proceeds from sale of non-current assets		72,100	8,500
Net cash provided by/(used in) investing activities		(1,485,031)	(1,320,528)
Cash flows from financing activities			
Payments			
Principal elements of lease payments		(68,850)	(104,810)
Net cash provided by/(used in) financing activities		(68,850)	(104,810)
Net increase/(decrease) in cash and cash equivalents		(456,357)	(932,424)
Cash and cash equivalents at the beginning of the period		6,955,581	7,888,005
Cash and cash equivalents at the end of the period	6.1	6,499,224	6,955,581

Notes to the Financial Statements

1. Basis of preparation

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

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

These annual financial statements were authorised for issue by the Accountable Authority of BGPA on 6 September 2023.

Statement of compliance

These general purpose financial statements are prepared in accordance with:

- 1) the *Financial Management Act 2006 (FMA)*
- 2) Treasurer's Instructions (**TIs**)
- 3) Australian Accounting Standards (**AASs**) – Simplified Disclosures
- 4) where appropriate, those Australian Accounting Standards paragraphs applicable for not for profit entities have been applied.
- 5) The FMA and TIs take precedence over Australian Accounting Standards (**AASs**). Several Australian Accounting Standards (**AASs**) are modified by the TIs to vary application, disclosure format and wording. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

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

Accounting for Goods and Services Tax (GST)

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

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

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

Contributed equity

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

Comparative information

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

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

Judgements and estimates

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

2. Use of our funding

Expenses incurred in the delivery of services

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

	Notes
Employee benefits expenses	2.1(a)
Employee related provisions	2.1(b)
Other expenditure	2.2

2.1(a) Employee benefits expenses

	2023	2022
	\$	\$
Employee benefits	10,444,074	9,224,947
Termination benefits	586,444	-
Superannuation – defined contribution plans	1,090,524	882,563
Employee benefits expenses	12,121,042	10,107,510
Add: AASB 16 non-monetary benefits (not included in employee benefits expense)	4,610	4,233
Less: Employee contributions	(4,610)	(4,233)
Total employee benefits provided	12,121,042	10,107,510

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

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the BGPA is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy.

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

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

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

2.1(b) Employee related provisions

	2023	2022
	\$	\$
Current		
<u>Employee benefits provisions</u>		
Annual leave	1,055,995	1,087,375
Long service leave	1,127,689	1,114,949
	2,183,684	2,202,324
<u>Other provisions</u>		
Employment on-costs	25,781	26,118
Total current employee related provisions	2,209,465	2,228,442
Non-current		
<u>Employee benefits provisions</u>		
Long service leave	397,907	364,898

Other provisions		
Employment on-costs	4,657	4,274
Total non-current employee related provisions	402,564	369,172
Total employee related provisions	2,612,029	2,597,614

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

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

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

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

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

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

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

Employment on-costs, including workers' compensation insurance premiums, 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 expenses, note 2.2 (apart from the unwinding of the discount (finance cost))' and are not included as part of BGPA's 'employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

Employment on-costs provision	2023	2022
	\$	\$
Carrying amount at start of period	30,392	30,073
Additional/(reversals of) provisions recognised	45	319
Payments/other sacrifices of economic benefits	-	-
Carrying amount at end of period	30,437	30,392

2.2 Other expenditure

	2023 \$	2022 \$
Supplies and services		
Communications	339,131	326,288
Consultants and contractors	3,727,423	3,689,463
Consumables	1,178,312	1,050,794
Travel	50,382	48,228
Other	924,427	740,505
Total supplies and services expenses	6,219,675	5,855,278
Other expenses		
Purchase of property, plant and equipment	272,146	163,048
Building and infrastructure maintenance	1,497,139	1,305,890
Equipment repairs and maintenance	470,696	533,808
Employment on-costs	367,878	343,631
Write-offs and inventory adjustments	11,142	50,572
Other expenses	55,012	77,613
Total other expenses	2,674,013	2,474,562
Total other expenditure	8,893,688	8,329,840

Supplies and services expenses are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Consultants and contractors' expenses includes expenses in the current year associated with the engagement of professional services.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Purchase of property, plant and equipment refers to items costing less than \$5,000 recognised as expenses as incurred.

Building and infrastructure maintenance and equipment repairs and maintenance costs are recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

Employee on-cost includes workers' compensation insurance and other employment on-costs. The on-costs liability associated with the recognition of annual and long service leave liabilities is included at note 2.1(b) Employee related provisions. Superannuation contributions accrued as part of the provision for leave are employee benefits and are not included in employment on-costs.

Write-offs and inventory adjustments is for damaged stock see also note 8.8 Supplementary financial information.

Other expenses include audit fees. See also note 8.6 Remuneration of auditor.

3. Our funding sources

How we obtain our funding

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

	Notes
Income from State Government	3.1
User charges and fees	3.2
Sale of goods	3.3
Interest revenue	3.4
Fee for service, subsidies, sponsorships and other revenue	3.5
Gains/(loss) on disposal of non-current assets	3.6

3.1 Income from State Government

	2023	2022
	\$	\$
Income received from other public sector entities during the period:		
- DBCA Service Agreements	14,277,000	13,341,000
Total grants and subsidies	14,277,000	13,341,000
Resources received from other public sector entities during the period:		
- Services received free of charge from State Solicitors Office	5,162	81
Total income from State Government	14,282,162	13,341,081

DBCA Service Agreements amounts are recognised as income at the fair value of consideration received in the period in which BGPA gains control of the funds. BGPA gains control of the funds at the time those funds are deposited in the bank account or credited to the holding account held at Treasury.

Resources received from other public sector entities is recognised as income equivalent to the fair value of assets received, or the fair value of services received that can be reliably determined and which would have been purchased if not donated.

3.2 User charges and fees

	2023	2022
	\$	\$
User charges and fees		
- Rent and licence fees	982,052	891,118
- Functions and events	1,907,421	725,642
- Fines and infringements	39,800	35,783
	2,929,273	1,652,543

Revenue is recognised at the transaction price when BGPA transfers control of the services to customers. Revenue is recognised for the major activities as follows:

Revenue for functions, events, fines, and infringements is recognised at a point in time when the services or goods are provided. The performance obligations for these user fees and charges are satisfied when the goods or services have been provided.

Revenue for licence arrangements is recognised over time as and when the service is provided. The BGPA typically satisfies its performance obligations in relation to these fees and charges when the services or goods are provided.

3.3 Sale of goods

	2023	2022
	\$	\$
Sales	3,616,040	2,355,232
Cost of Sales:		
Opening Inventory	(539,280)	(563,353)
Purchases	(2,054,957)	(1,268,521)
	(2,594,237)	(1,831,874)
Closing Inventory	610,054	539,280
Cost of Goods Sold	(1,984,184)	(1,292,594)
Gross profit	1,631,856	1,062,638
Closing Inventory comprises:		
<u>Current Inventories</u>		
Inventories held for sale	610,054	539,280
Total Current Inventories	610,054	539,280

Sale of Goods

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

Inventories

Inventories are measured at the lower of cost and net realisable value. Costs are assigned by the method most appropriate for each class or inventory, with the majority being measured on a first in first out 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.

Write-offs and inventory adjustments were made for damaged stock. See note 2.2 Other expenditure and note 8.8 Supplementary financial information.

3.4 Interest revenue

	2023	2022
	\$	\$
Interest revenue	243,405	13,579

Interest revenue is recognised and measured at the fair value of consideration received or receivable. Revenue is recognised as the interest accrues.

3.5 Fee for service, subsidies, sponsorships and other revenue

	2023	2022
	\$	\$
<u>Fee for service, subsidies and sponsorships</u>		
Fee for service	609,713	836,727
Subsidies	474,345	83,656
Sponsorships	653,585	546,445
	1,737,643	1,466,828
<u>Other revenue</u>		
Recoups	1,379,106	456,156
Net movement in Fee for service	115,469	227,203
Other ^(a)	218,134	161,558
	1,712,709	844,917
Total fee for service, subsidies, sponsorships and other revenue	3,450,352	2,311,745

(a) Includes donations, royalties and sundry revenue.

Fee for service, subsidies, sponsorships, and other revenue.

Revenue is recognised in line with the transfer of promised goods or service to customers in an amount that reflects the consideration to which BGPA expects to be entitled for goods or services. Revenue is recognised in the accounting period in which the relevant performance obligation has been satisfied. Revenue is recognised for the major business activities as follows:

Fee for Service: Revenue is recognised in accordance with the satisfaction of performance obligations in accordance with the specific contract for service. Depending on the contract, fees are recognised at a point in time or over time with reference to the stage of completion of the transactions.

Sponsorship: Revenue from sponsorship is recognised by reference to the stage of completion of the transactions.

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

Recoups: Revenue is recognised when the Department receives the funds for the recoup of damage, repair costs from Water Corporation and Department of Fire & Emergency Services, and workers compensation from the Insurance Commission and Riskcover fund.

3.6 Loss on disposal of non-current assets

	2023	2022
	\$	\$
<u>Net proceeds from disposal of non-current assets</u>		
Plant, equipment and vehicles	72,100	8,500
	72,100	8,500
<u>Carrying amount of non-current assets disposed</u>		
Plant, equipment and vehicles	(94,955)	(182,611)
Net loss	(22,855)	(174,111)

Gains and losses on the disposal of non-current assets are presented by deducting from the proceeds on disposal the carrying amount of the asset and related selling expenses. Gains and losses are recognised in profit or loss in the statement of comprehensive income (from the proceeds of sale).

4. Key assets

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

	Notes
Infrastructure, property, plant and equipment	4.1
Intangibles	4.2
Right-of-use assets	4.3

4.1 Infrastructure, property, plant and equipment

Year ended 30 June 2023	Land	Buildings	Buildings under construction	Plant, equipment and vehicles	Special items	Monuments and specified items	Infrastructure	Total
	\$	\$	\$	\$	\$	\$	\$	\$
1 July 2022								
Gross carrying amount	15,617,000	28,314,410	512,228	10,846,327	4,308,196	18,850,688	2,121,858	80,570,706
Accumulated depreciation	-	(7,731,725)	-	(9,246,697)	(1,697,839)	(10,041,330)	(307,446)	(29,025,037)
Carrying amount at start of period	15,617,000	20,582,685	512,228	1,599,629	2,610,357	8,809,358	1,814,411	51,545,670
Additions	-	251,023	240,872	387,803	-	193,571	-	1,073,269
Transfers(a)	-	31,154	(31,154)	-	-	-	-	-
Disposals	-	(11,770)	(38,135)	(249,028)	-	-	-	(298,933)
Revaluation increments/(decrements)	210,000	3,244,105	-	-	-	-	-	3,454,105
Depreciation	-	(774,967)	-	(391,771)	(108,729)	(361,887)	(53,046)	(1,690,401)
Depreciation written back on disposal/adjustments	-	-	-	165,842	-	13,965	-	179,807
Carrying amount at end of period	15,827,000	23,322,230	683,811	1,512,475	2,501,628	8,655,007	1,761,365	54,263,516
Gross carrying amount	15,827,000	31,828,922	683,811	10,985,102	4,308,196	19,044,259	2,121,857	84,799,147
Accumulated depreciation	-	(8,506,692)	-	(9,472,627)	(1,806,568)	(10,389,252)	(360,492)	(30,535,631)

Initial recognition

Items of property, plant and equipment and infrastructure, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no cost or significantly less than fair value, the cost is valued at its fair value at the date of acquisition. Items of 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).

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

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

- land;
- buildings, and
- monuments and specified items.

Land is carried at fair value.

Buildings, monuments and specified items are carried at fair value less accumulated depreciation and accumulated impairment losses.

Infrastructure, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate) 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. Monuments and specified items are independently valued once every three years.

Land and buildings were revalued as at 1 July 2022 by Landgate. The valuations were performed during the year ended 30 June 2023 and recognised at 30 June 2023. In undertaking the revaluation, fair value was determined by reference to current use for land: \$15,827,000 (2022: \$15,617,000) and depreciated replacement cost for buildings: \$23,322,230 (2022: \$20,582,685).

Fair value of monuments: \$8,655,006 (2022: \$8,809,358) were last determined by an independent valuation performed by Landgate in 2020 in accordance with BGPA's accounting policy and has been determined using the depreciated replacement cost approach.

Useful lives

All infrastructure, buildings, monuments, property, plant and equipment having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the consumption of their future economic benefits. The exception to this rule is land.

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

Asset	Useful life
Building	13 to 59 years
Plant and equipment	5 to 10 years
Software ^(a)	5 years
Motor vehicles	7 years
Special items	40 years
Monuments and specified items	15 to 125 years
Infrastructure	40 years

(a) Software that is integral to the operation of related hardware.

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

Land is not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Impairment

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

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

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

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

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

4.2 Intangible assets

Year ended 30 June 2023	Computer Software
	\$
1 July 2022	
Gross carrying amount	147,529
Accumulated amortisation	(123,178)
Carrying amount at start of period	24,351
Additions	-
Amortisation expense	(6,352)
Carrying amount at end of period	17,999

Initial recognition

Intangible assets are initially recognised at cost. For assets acquired at significantly less than fair value, the cost is their fair value at the date of acquisition.

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$5,000 or more that comply with the recognition criteria of AASB 138 *Intangible Assets* (as noted above) are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of comprehensive income.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- an intention to complete the intangible asset, and use or sell it;
- the ability to use or sell the intangible asset;
- the intangible asset will generate probable future economic benefit;
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

The cost model is applied for subsequent measurement of intangible assets, requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Useful lives

Amortisation of finite life intangible assets is calculated on a straight-line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by BGPA have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

The estimated useful lives for each class of intangible asset are:

Asset	Useful life
Licences	Up to 10 years
Development Costs	3 to 5 years
Software(a)	3 to 5 years
Website Costs	3 to 5 years

(a) Software that is not integral to the operation of any related hardware.

Impairment of intangible assets

BGPA had no Intangible assets with indefinite useful lives at 30 June 2023. As at 30 June 2023 there were no indications of impairment to intangible assets.

The policy in connection with testing for impairment is outlined in note 4.1.

4.3 Right-of-use assets

Year ended 30 June 2023

	Vehicles
	\$
Carrying amount at beginning of period	166,539
Additions	93,310
Depreciation	(92,537)
Net carrying amount at end of period	167,312

BGPA has leases for vehicles. The lease contracts are typically made for fixed periods of 1-6 years with an option to renew the lease after that date.

Initial recognition

At the commencement date of the lease, BGPA recognises right-of-use assets and a corresponding lease liability for most leases. The right-of-use assets are measured at cost comprising of:

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

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

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

Subsequent Measurement

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

Depreciation and impairment of right-of-use assets

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

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

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

5. Other assets and liabilities

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

	Notes
Receivables	5.1
Amounts receivable for services (holding account)	5.2
Payables	5.3
Other liabilities	5.4

5.1 Receivables

	2023	2022
	\$	\$
Current		
Trade receivables	443,116	376,868
Allowance for impairment of trade receivable	(60,000)	-
Infringements	28,420	28,740
Accrued revenue	445,280	184,500
Prepayments	12,195	17,810
GST receivable	45,208	52,679
Total receivables at end of the period	914,220	660,597

Trade receivables are initially recognised at their transaction price or, for those receivables that contain a significant financing component, at fair value. BGPA holds the receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less an allowance for impairment.

BGPA recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through profit or loss. The ECLs based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective interest rate. Individual receivables are written off when BGPA has no reasonable expectations of recovering the contractual cash flows.

5.2 Amounts receivable for services (Holding Account)

	2023	2022
	\$	\$
Current	1,000,000	1,000,000
Non-current	9,672,000	9,099,000
Total Amounts receivable for services at end of period	10,672,000	10,099,000

Amounts receivable for services represent 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 amounts receivable for services are financial assets at amortised cost and are not considered impaired. (i.e. there is no expected credit loss of the Holding Account).

5.3 Payables

	2023	2022
	\$	\$
Current		
Trade payables	82,840	194,220
Accrued expenses	358,546	225,923
Accrued salaries	245,213	188,385
Total payables at end of period	686,599	608,528

Payables are recognised at the amounts payable when BGPA 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 for BGPA is generally within 15-20 days.

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

5.4 Other liabilities

	2023	2022
	\$	\$
<u>Current</u>		
Unearned revenue	376,086	439,091
Fee for service	1,121,871	1,237,340
Other (bonds/retention/suspense)	149,692	174,548
Balance at end of period	1,647,649	1,850,979

Fee for service relates to activities carried out by BGPA in areas that include research, conservation and restoration. A liability exists to represent obligations not yet completed, with the net surplus/deficit for the period recognised as income or expense.

6. Financing

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

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

6.1 Cash and cash equivalents

	2023	2022
	\$	\$
Cash and cash equivalents	5,119,048	5,560,141
Restricted cash and cash equivalents:		
27 th Pay allocation ^(a)	252,000	210,000
Fee for services ^(b)	1,115,968	1,172,052
Sponsorship	12,208	13,388
Balance at end of period	6,499,224	6,955,581

(a) Funds held in the suspense account for the purpose of meeting the 27th pay in a reporting period that occurs every 11th year. This account is classified as non-current for 10 out of 11 years.

(b) Unspent funds are committed to scientific research projects.

For the purpose of the Statement of cash flows, 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.

6.2 Lease liabilities

	2023	2022
	\$	\$
Not later than one year	54,094	56,477
Later than one year and not later than five years	113,212	110,062
Later than five years	5,568	-
	172,874	166,539
	2023	2022
	\$	\$
Current	54,094	56,477
Non-current	118,780	110,062
	172,874	166,539

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

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

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

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

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales an index or a rate are recognised by BGPA in profit or loss in the period in which the condition that triggers those payment occurs.

Subsequent measurement

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

This section should be read in conjunction with note 4.3.

6.3 Finance costs

	2023 \$	2022 \$
Interest expense		
Interest expense on lease liabilities	6,461	6,304
Total finance costs expensed	6,461	6,304

Finance cost includes the interest component of lease liability repayments.

6.4 Capital commitments

	2023 \$	2022 \$
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:		
Within 1 year	-	-
	-	-

7. Financial instruments and contingencies

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

	Notes
Financial instruments	7.1
Contingent assets and liabilities	7.2

7.1 Financial instruments

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

	2023	2022
	\$	\$
Financial assets		
Cash and cash equivalents	6,499,224	6,955,581
Financial assets at amortised cost ^(a)	11,083,536	10,504,608
Total financial assets	17,582,760	17,460,189
Financial liabilities		
Financial liabilities at amortised cost ^(b)	686,599	608,528
Total financial liability	686,599	608,528

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

(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable)

7.2 Contingent assets and liabilities

BGPA has no contingent assets. The following possible contingent liability is excluded as no liability has been determined to date.

Contaminated Sites

BGPA is aware of our obligations under the *Contaminated Sites Act 2003* and have reported to the Department of Water and Environmental Regulation, all land owned, vested or leased by the Authority that is known to be, or is suspected of being contaminated.

BGPA has 3 sites classified as *possibly contaminated – investigation required*.

Preliminary site investigations have taken place with further non urgent testing to be conducted.

8. Other disclosures

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

	Notes
Events occurring after the end of the reporting period	8.1
Key management personnel	8.2
Related party transactions	8.3
Related bodies	8.4
Affiliated bodies	8.5
Remuneration of auditors	8.6
Equity	8.7
Supplementary financial information	8.8

8.1 Events occurring after the end of the reporting period

BGPA has had no events occurring after the end of the reporting period.

8.2 Key management personnel

BGPA has determined key management personnel to include cabinet ministers, board members and senior officers of the authority. BGPA does not incur expenditures to compensate Ministers and those disclosures may be found in the *Annual Report on State Finances*.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Agency for the reporting period are presented within the following bands:

Senior Officers		
Compensation band (\$)	2023	2022
300,001 - 350,000	1	-
250,001 - 300,000	1	1
200,001 - 250,000	-	2
150,001 - 200,000	1	1
100,001 - 150,000	1	-
50,001 - 100,000	2	1
0 - 50,000	1	-
	2023	2022
	\$	\$
Total compensation of senior officers	1,063,591	971,839
Board members		
Compensation band (\$)	2023	2022
10,001 – 20,000	1	-
0 – 10,000	10	10
	2023	2022
	\$	\$
Total compensation of senior officers	48,467	57,284

8.3 Related party transactions

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

Related parties of BGPA include:

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

Material transactions with related parties

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

8.4 Related bodies

BGPA has no related bodies.

8.5 Affiliated bodies

BGPA has no affiliated bodies.

8.6 Remuneration of auditors

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

	2023 \$	2022 \$
Auditing the accounts, financial statements, controls, and key performance indicators	42,500	40,800

8.7 Equity

	2023 \$	2022 \$
Contributed equity		
Balance at start of period	32,189,000	32,098,000
<i>Contributions by owners</i>		
Capital appropriation	100,000	91,000
Total contributions by owners	32,289,000	32,189,000
<i>Distributions to owners</i>		
	-	-
Total contributed equity at end of period	32,289,000	32,189,000

8.8 Supplementary financial information

The following items have been written off by the Accountable Authority:

	2023 \$	2022 \$
Assets written off	11,142	10,384
Inventory adjustment	-	36,124
Debt written off	1,423	3,614
Total write-offs	12,565	50,122

9. Explanatory Statements

This section explains variations in the financial performance of BGPA.

	Note
Explanatory statement for controlled operations	9.1

9.1 Explanatory statement for controlled operations

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

All variances between annual estimates (original budget) and actual results for 2023, and between the actual results for 2023 and 2022 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the following variance analyses for the:

1. Estimate and actual results for the current year

- Total Cost of Services of the estimate for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$22,285,000), and
- Total Assets of the estimate for the Statement of financial position (i.e. 1% of \$69,668,000).

2. Actual results for the current year and the prior year actual:

- Total Cost of Services for the previous year, for the Statements of comprehensive income and Statement of cash flows (i.e.,1% of \$21,552,970); and
- Total Assets for the previous year, for the Statement of financial position (i.e.,1% of \$69,991,017).

9.1.1 Statement of comprehensive income variances

	Variance note	Estimate 2023	Actual 2023	Actual 2022	Variance between actual and estimate	Variance between actual results for 2023 and 2022
		\$	\$	\$	\$	\$
Expenses						
Employee benefits expense	a	11,094,000	12,121,042	10,107,510	1,027,042	2,013,532
Supplies and services		5,916,000	6,219,675	5,855,278	303,675	364,397
Depreciation and amortisation expense	1	1,573,000	1,789,290	1,642,611	216,290	146,679
Finance costs		14,000	6,461	6,304	(7,539)	157
Loss on disposal of non-current assets		-	22,855	174,111	22,855	(151,256)
Cost of Sales	2 b	1,403,000	1,984,184	1,292,594	581,184	691,590
Other expenses	3	2,285,000	2,674,013	2,474,562	389,013	199,451
Total cost of services		22,285,000	24,817,520	21,552,970	2,532,520	3,264,550
Income						
User charges and fees	4 c	2,236,000	2,929,273	1,652,543	693,273	1,276,730

Sales	5 d	2,827,000	3,616,040	2,355,232	789,040	1,260,808
Interest revenue	6 e	-	243,405	13,579	243,405	229,826
Fee for service, subsidies and sponsorships	7 f	2,050,000	1,737,643	1,466,828	(312,357)	270,815
Other Income	8 g	1,310,000	1,712,709	844,917	402,709	867,792
Total income other than income from State Government		8,423,000	10,239,070	6,333,099	1,816,070	3,905,971
Net cost of services		13,862,000	14,578,450	15,219,871	716,450	(641,421)

	Variance note	Estimate 2023	Actual 2023	Actual 2022	Variance between actual and estimate	Variance between actual results for 2023 and 2022
		\$	\$	\$	\$	\$
Income from State Government						
DBCA – Service agreement		13,570,000	14,277,000	13,341,000	707,000	936,000
Resources received free of charge		33,000	5,162	81	(27,838)	5,081
Total income from State Government		13,603,000	14,282,162	13,341,081	679,162	941,081
Surplus/(deficit) for the period		(259,000)	(296,288)	(1,878,790)	(37,288)	1,582,502
Other comprehensive income						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	3,454,105	1,888,235	3,454,105	1,565,870
Total other comprehensive income		-	3,454,105	1,888,235	3,454,105	1,565,870
Total comprehensive income for the period		(259,000)	3,157,817	9,445	3,416,817	3,148,372

9.1.2 Statement of financial position variances

	Variance notes	Estimate 2023	Actual 2023	Actual 2022	Variance between actual and estimate	Variance between actual results for 2023 and 2022
		\$	\$	\$	\$	\$
Assets						
Current assets						
Cash and cash equivalents		5,674,000	5,119,048	5,560,141	(554,952)	(441,093)
Restricted cash and cash equivalents		1,472,000	1,128,176	1,185,439	(343,824)	(57,263)
Inventories		615,000	610,054	539,280	(4,946)	70,774
Receivables		874,000	914,220	660,597	40,220	253,623
Amounts receivable for services		1,000,000	1,000,000	1,000,000	-	-
Total current assets		9,635,000	8,771,498	8,945,457	(863,502)	(173,959)
Non-current assets						
Restricted cash and cash equivalents		-	252,000	210,000	252,000	42,000
Amounts receivable for services		9,672,000	9,672,000	9,099,000	-	573,000
Infrastructure, property, plant and equipment		50,020,000	54,263,516	51,545,670	4,243,517	2,717,846
Right of use assets		310,000	167,312	166,539	(142,688)	773
Intangible assets		31,000	17,999	24,351	(13,001)	(6,352)
Total non-current assets		60,033,000	64,372,827	61,045,560	4,339,828	3,327,267
Total assets		69,668,000	73,144,325	69,991,017	3,476,325	3,153,308

	Variance notes	Estimate 2023	Actual 2023	Actual 2022	Variance between actual and estimate	Variance between actual results for 2023 and 2022
		\$	\$	\$	\$	\$
Liabilities						
Current liabilities						
Payables		65,000	686,599	608,528	621,599	78,071
Lease Liabilities		93,000	54,094	56,477	(38,906)	(2,383)
Employee related provisions		2,192,000	1,647,649	1,850,979	(544,351)	(203,330)
Other current liabilities		2,149,000	2,209,465	2,228,442	60,465	(18,977)
Total current liabilities		4,499,000	4,597,807	4,744,426	98,807	(146,619)
Non-current liabilities						
Employee related provisions		475,000	402,564	369,172	(72,436)	33,392
Lease liabilities		228,000	118,780	110,062	(109,220)	8,718
Total non-current liabilities		703,000	521,344	479,234	(181,656)	42,110
Total liabilities		5,202,000	5,119,151	5,223,660	(82,849)	(104,509)
Net assets		64,466,000	68,025,174	64,767,357	3,559,174	3,257,817
Equity						
Contributed equity		32,289,000	32,289,000	32,189,000	-	100,000
Reserves		21,567,000	26,909,307	23,455,202	5,342,307	3,454,105
Accumulated surplus/(deficit)		10,610,000	8,826,867	9,123,155	(1,783,134)	(296,289)
Total equity		64,466,000	68,025,174	64,767,357	3,559,173	3,257,816

9.1.3 Statement of cash flows variances

	Variance notes	Estimate 2023	Actual 2023	Actual 2022	Variance between actual and estimate	Variance between actual results for 2023 and 2022
		\$	\$	\$	\$	\$
Cash flows from State Government						
Funds from other public sector entities		11,997,000	12,704,000	11,777,000	707,000	927,000
Capital appropriations		100,000	100,000	91,000	-	9,000
Holding account drawdown		1,000,000	1,000,000	1,000,000	-	-
Net cash provided by State Government		13,097,000	13,804,000	12,868,000	707,000	936,000
Cash flows from operating activities						
Payments						
Employee benefits	a	(11,096,000)	(12,049,798)	(10,088,447)	(953,798)	(1,961,351)
Supplies and services	h	(6,222,000)	(5,778,379)	(4,739,060)	443,621	(1,039,319)
Finance costs		(14,000)	(6,461)	(6,304)	7,539	(157)
Cost of sales	2 b	(1,043,000)	(2,054,958)	(1,268,521)	(1,011,958)	(786,437)
GST payments on purchases		(1,020,000)	(918,090)	(812,923)	101,910	(105,167)
GST payments to taxation authority		-	(89,910)	(61,516)	(89,910)	(28,394)
Other payments	9	(2,302,000)	(2,768,239)	(2,594,522)	(466,239)	(173,717)
Receipts						
Sale of goods and services	5 d	2,827,000	3,616,040	2,355,233	789,040	1,260,807
User charges and fees	4 c	1,265,000	2,685,094	1,651,076	1,420,094	1,034,018
Commonwealth grants		50,000	-	-	(50,000)	-
Fee for service, subsidies and sponsorships	f	2,000,000	1,804,829	1,466,828	(195,171)	338,001
Interest received		100,000	219,938	13,579	119,938	206,359
GST receipts on sales	i	669,000	842,046	584,474	173,046	257,572
GST receipts from taxation authority		349,000	173,421	280,100	(175,579)	(106,679)
Other receipts	7 g	2,181,000	1,617,991	844,917	(563,009)	773,074
Net cash provided by/(used in) operating activities		(12,256,000)	(12,706,476)	(12,375,086)	(450,476)	(331,390)

	Variance notes	Estimate 2023	Actual 2023	Actual 2022	Variance between actual and estimate	Variance between actual results for 2023 and 2022
		\$	\$	\$	\$	\$
Cash flows from investing activities						
Payments						
Purchase of non-current assets	10 j	(1,000,000)	(1,557,131)	(1,329,028)	(557,131)	(228,103)
Receipts						
Proceeds from sale of non-current assets		-	72,100	8,500	72,100	63,600
Net cash provided by/(used in) investing activities		(1,000,000)	(1,485,031)	(1,320,528)	(485,031)	(164,503)
Cash flows from financing activities						
Payments						
Principal elements of lease payments		(100,000)	(68,850)	(104,810)	31,150	35,960
Net cash provided by/(used in) financing activities		(100,000)	(68,850)	(104,810)	31,150	35,960
Net increase/(decrease) in cash and cash equivalents		(259,000)	(456,357)	(932,424)	(197,357)	476,067
Cash and cash equivalents at the beginning of the period		7,405,000	6,955,581	7,888,005	(449,419)	(932,424)
Cash and cash equivalents at the end of the period		7,146,000	6,499,224	6,955,581	(646,776)	(456,357)

Major estimate and actual (2023) variance narratives:

1. Depreciation expense increased by \$216,290 (14%) due to the significant upward revaluation of buildings for the period.
2. Cost of Sales was \$581,184 (41%) greater than forecast due to purchases for Aspects of Kings Park being higher than anticipated for the year. This is a direct result of increased sales.
3. Other expenses were an additional \$389,013 (17%) due to ground and tree works required to reinstate irrigation, turf and gardens as a result of the Water Corporation's 'Pipes for Perth' project.
4. User charges and fees was \$693,273 (31%) greater than estimated due to an increase in the number of concerts and very high numbers of attendees at events, additional venue bookings and the addition of the Lightscape event and Horticulture Workshops. For comparative purposes, rent revenue has been moved to User charges and fees.
5. Sales was \$789,040 (28%) better than expected. The forecast sales amount was very modest compared to the significant increase in visitor numbers to Kings Park and resulting increase in sales activity.
6. No interest was estimated for the year resulting in a 100% variance of \$243,405.
7. Fee for service, subsidies and sponsorships was \$312,357 (15%) lower than estimate due primarily to less activity in fee for service arrangements, which was in turn due primarily to a level of caution and uncertainty in economic outlook by the external parties.
8. Other income was \$402,709 (31%) higher than budgeted due to recoups received from the Water Corporation and Department of Fire and Emergency Services. This is offset by higher expenditure in Supplies and Services.

9. Other payments was \$466,239 (20%) more than budgeted due to ground and tree works required to reinstate irrigation, turf and gardens as a result of the Water Corporation works.
10. Purchase of non-current assets was overspent by \$557,131 (56%) due to a memorial upgrade (costs were recouped) and also increased building costs associated with an upgrade to the Biodiversity Conservation Centre.

Major actual (2023) and Comparative (2022) variance narratives:

- a) Employee benefits expenditure increased by \$2,013,532 (20%) compared to last year due to an increase in FTE, structural workforce changes and increased overtime expenses due to additional events.
- b) Cost of sales expenditure increased by \$691,590 (53%) from the previous period. This was due to the corresponding increase in sales activity.
- c) User charges and fees increased by \$1,276,730 (77%) from the previous period as a result of increased booking of venues by public, community groups, corporates, and schools as well as increased concerts and events and the addition of Lightscape.
- d) Sales increased by \$1,260,808 (53%) from the previous period due to an increase in tourism and visitor numbers to the park with no COVID-19 restrictions.
- e) Interest income increased by \$229,826 (1692%) due to continual high interest rate rises throughout the year.
- f) Fee for service, subsidies and sponsorships income improved by \$270,815 (18%) on last year due to additional research grants and new sponsorship funding.
- g) Other income increased from the previous year by \$867,792 (103%) due to insurance payouts and recoups received from the Water Corporation for 'Pipes for Perth' and Department of Fire and Emergency Services for upgrades to the Fire Fighters Memorial.
- h) Supplies and services expenditure increased by \$1,039,319 (22%) from the previous year due to increased activity and additional events including Lightscape as well as the remediation works for 'Pipes for Perth' (this is offset in Other income).
- i) GST receipts on sales was \$257,572 (44%) higher than last year due to increased sales in Aspects shop and increased revenue from events in Kings Park.
- j) Asset purchases increased by \$228,103 (17%) from the previous year due to required upgrades to air conditioning in the Biodiversity Conservation Centre and memorial upgrade expenses (costs were recouped).

Key Performance Indicators

Certification of the Key Performance Indicators for the year ended 30 June 2023

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Botanic Gardens and Parks Authority's performance, and fairly represent the performance of the Botanic Gardens and Parks Authority for the financial year ended 30 June 2023.



Gail McGowan
Chair
Botanic Gardens and Parks Authority
Board of Management
6 September 2023



Barbara Bynder
Member
Botanic Gardens and Parks Authority
Board of Management
6 September 2023

Key Performance Indicators

For the year ended 30 June 2023

BGPA operates as an independent legal identity but is not separately identifiable within its own Division of the Consolidated Account Expenditure Estimates. Rather, it forms part of the DBCA Division and conforms to DBCA's Outcome Based Management Framework.

The change in the Outcome Based Management Framework is a consequence of Machinery of Government changes implemented on 1 July 2017. This resulted in previously used Key Performance Indicators being discontinued, and new or revised effectiveness and efficiency indicators being introduced for reporting as at 30 June 2018. These indicators have continued without change for reporting as at 30 June 2023.

Previous year comparatives are provided using the same methodology applied in the calculation of the current year results unless stated otherwise.

Relationship to Government Goals

Broad, high level Government goals are supported at agency level by more specific desired outcomes. The following table illustrates the relationship between BGPA level desired outcomes and the most appropriate Government goal.

Government Goal	Desired Outcomes	Services
Growing our Communities: Protecting our environment with thriving suburbs and regions.	Community enjoyment, appreciation and understanding of attractions under the Department's care.	1. Visitor services and public programs provided at Kings Park and Bold Park
	Plants and animals, and the landscapes they occupy, are conserved through evidenced-based conservation actions.	2. Conserving habitats, species and ecological communities 3. Research and conservation partnerships

Services 2 and 3 are delivered in conjunction with DBCA. They are included in DBCA's Outcome Based Management Structure under Service 6: Conserving Habitats, Species and Ecological Communities and Service 7: Research and Conservation Partnerships.

Outcome 1

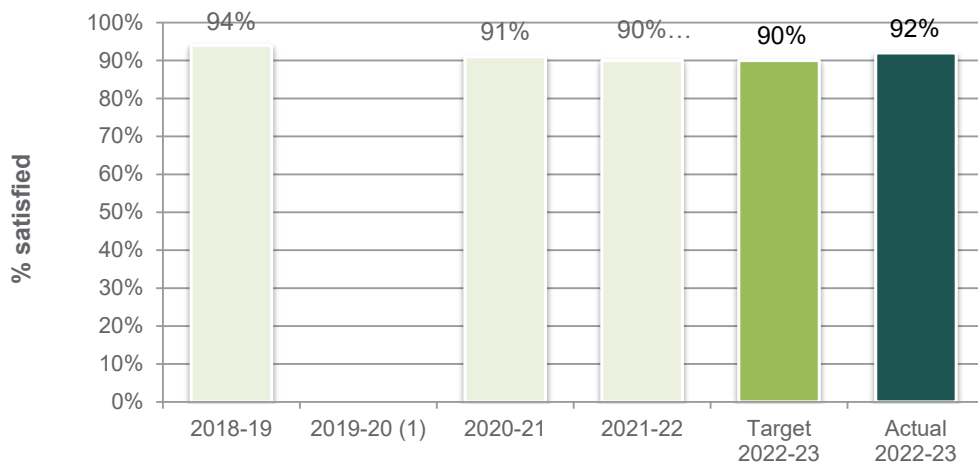
This outcome of community enjoyment, appreciation and understanding of attractions under DBCA's care is achieved through providing and improving visitor services and facilities; providing safe, accessible, and well-maintained environments and landscape features within the designated lands; and providing and promoting cultural experiences and events.

Key Effectiveness Indicators

1.1 Average level of visitor satisfaction at Kings Park and Bold Park.

This key indicator measures the overall level of visitor satisfaction with the provision and presentation of visitor facilities and services, the natural environments and the horticultural displays and parklands in Kings Park and Bold Park.

Average level of visitor satisfaction at Kings Park and Bold Park



Notes:

1. The Authority received an exemption from the Under Treasurer from reporting the Average level of visitor satisfaction at Kings Park and Bold Park key performance indicator for the year ended 30 June 2020. The exemption was sought as COVID-19 restrictions did not permit the normal carrying out of annual face to face visitor surveys. Therefore, insufficient data was available to enable calculation of this indicator to the required audit standard.

Visitor surveys were conducted in both Kings Park and Botanic Garden, together with Bold Park. A total of 821 responses were received from randomly surveyed visitors, to obtain a representative cross section of Park visitors, providing a margin of error of 3.4% at a 95% level of confidence. Respondent's assessment of visitor satisfaction was measured by Likert scale.

Service 1 – Visitor Services and Public Programs Provided at Kings Park and Bold Park

To measure the success of Service 1, BGPA uses the data collected from annual visitor surveys including those described in Indicator 1.1 above and the overall number of people visiting the Western Australian Botanic Garden and developed areas, people experiencing the conservation outcomes in bushland areas, participants in education and community engagement programs involving conservation, the promotion of Aboriginal heritage, colonial and contemporary heritage, and visitors attending staged events and displays on BGPA managed lands.

Total annual visitation to Kings Park and Botanic Garden is based primarily on vehicle counts at all vehicle entrances, with an added estimation of pedestrian access via these and other entrances. Visitation to Kings Park and Botanic Garden is estimated to be 4.993 million visitors for 2022-23. Total annual visitation to Bold Park is based on vehicle counts (includes cyclists) at the most used vehicle entries of Reabold Hill, Tuart and Camel Lakes carparks where vehicle counters are in place, with an added estimation of pedestrian access via multiple entrances. Visitation to Bold Park is estimated at 0.343 million for 2022-23.

Key Efficiency Indicators

	Actual 2020-21	Actual 2021-22	Target 2022-23	Actual 2022-23	Notes
Average cost per visitor at Kings Park and Bold Park	\$2.23	\$2.29	\$2.33	\$2.30	1

Notes:

1. The average cost for 2022-23 is within expectations.

Outcome 2

This outcome of plants and animals are conserved, and habitat, ecosystem and landscape-scale conservation utilising evidenced-based science is achieved through: the development and management of scientific plant collections; the display of Western Australian and other flora; promoting the use of Western Australian flora for horticulture, conservation and education; and continually undertaking and promoting scientific research into Western Australian flora for biodiversity conservation, horticulture and ecological restoration.

The effectiveness of *ex-situ* species conservation and botanic research is assessed through success in collecting and maintaining living collections of indigenous plants for research, display, public education and restoration.

Key Effectiveness Indicators

2.1 The presence of 15 nominated perennially evident native plant species, which are assessed as the most vulnerable taxa within each of Kings Park and Bold Park bushlands.

This indicator measures our effectiveness in conserving the native plant biodiversity in Kings Park and Bold Park bushland, through annual surveys of the most vulnerable taxa in each Park.

Reporting Year	Target %	Actual %
2022-23	100	100
2021-22	100	100
2020-21	100	100

The 15 most vulnerable taxa are determined in each park according to criteria that include but are not limited to rare or State Priority Flora listing, taxa that have limited distribution in the park or are known to be declining in the park.

As it is not feasible to survey the entire flora in each park annually, the presence of the 15 nominated most vulnerable taxa within each of Kings Park bushland and Bold Park, is monitored and recorded annually.

This provides an appropriate sample measure of the effectiveness of the conservation of all native species in each park. Results of the survey in Bold Park during 2022-23 recorded 15 present of the nominated 15 species. A similar survey conducted in Kings Park bushland also recorded 15 present of the nominated 15 species.

Service 2 – Conserving habitats, species and ecological communities

BGPA provides services for the *ex-situ* conservation and interpretation of Western Australia’s native plant species and demonstrates leadership in urban bushland management, especially for ecological communities in the Perth region.

Key Efficiency Indicators

	Actual 2020-21	Actual 2021-22	Target 2022-23	Actual 2022-23	Notes
Average cost per hectare of Wildlife Habitat.	\$9,675	\$9,972	\$10,167		1

- The indicator is based on two variables, the total cost of delivering service 2, and the total area of Wildlife Habitat. The variance from target is due to the total cost being 11% more than expected due to an increase in FTE, structural workforce changes and increased overall expenses due to additional events, there being no change to the total area of Wildlife Habitat during the same period.

Service 3 – Research and conservation partnerships

BGPA measures the success of Service 3 by using data gathered, and through undertaking and promoting leading-edge science and interpretation pertinent to integrated conservation of flora for present and future generations.

Key Efficiency Indicators

	Actual 2020-21	Actual 2021-22	Target 2022-23	Actual 2022-23	Notes
Average cost per hectare of Wildlife Habitat.	\$2,977	\$3,068	\$3,172	\$3,533	1
Research communications produced per Full Time Equivalent.*	4.5	5.4	5	4.1	2

Notes:

- The indicator is based on two variables, the total cost of delivering service 3, and the total area of Wildlife Habitat. The variance from target is due to the total cost being 11% more than expected due to an increase in FTE, structural workforce changes and increased overall expenses due to additional events, there being no change to the total area of Wildlife Habitat during the same period.
- The number of research communications produced in any given year can vary considerably due to timing, a reflection of the stage and complexity of the various research projects. However, the number of Full Time Equivalent from one period to the next does not vary significantly and does not directly correlate with output in the same period. Therefore, a level of fluctuation in this indicator over time is expected, and none of the variances in the reported outcomes are considered significant. While the number of publications can be reasonably estimated, the timing is difficult to forecast, as the resultant publication of original research findings can take up to 18 months to be ‘in print’ from the date of manuscript submission. The actual number of refereed scientific publications for 2022-23 was 38 (compared with 54 for the 2021-22 period).

* For the purpose of this indicator, the BGPA continues to only report on refereed scientific publications. ‘Full Time Equivalent’ is defined as full time equivalent recurrent funded science staff.





Photo: J. Thomas

Botanic Gardens and Parks Authority

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