



Annual Report 2021-2022

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 2021-2022

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 Department of Biodiversity, Conservation and Attractions 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.

© Botanic Gardens and Parks Authority 2022.

This Annual Report is copyright and may be reproduced provided the source is acknowledged. All photographs within have been used with permission and remain the property of BGPA or the contributors.

Enquiries to:

Botanic Gardens and Parks Authority
1 Kattidj Close, Kings Park, Western Australia 6005
Telephone: +61 8 9480 3600
Email: enquiries@bgpa.wa.gov.au
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*, we hereby submit for your information and presentation to Parliament, the Annual Report of the Botanic Gardens and Parks Authority for the reporting period ending 30 June 2022.

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

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

A blue ink signature of Gail McGowan, consisting of stylized, overlapping loops.

Gail McGowan
Chairperson
Botanic Gardens and Parks Authority
Board of Management

9 September 2022

A blue ink signature of Nyomi Horgan, consisting of a few large, sweeping strokes.

Nyomi Horgan
Member
Botanic Gardens and Parks Authority
Board of Management

9 September 2022

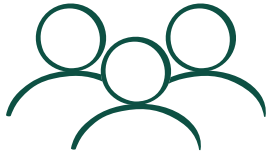


Photo: BGPA

Table of Contents

2021-2022 Overview	6	Plant Breeding and Development	30
Looking Back - Executive Director	7	Restoration Ecology and Conservation	31
Looking Forward - BGPA Chair	7	Amenity and Infrastructure	32
About BGPA	8	Asset Upgrades and Management	32
Operational Structure	9	Risk Management	33
Executive Structure	10	Sustainability	33
Organisational Structure	11	Disclosures and Compliance	34
Performance Summary	12	Governance, Financial and Legal Disclosures	35
Operations Report	15	Ministerial Directives	35
Future Planning	16	Employment and Industrial Relations	35
Business and Community Engagement	17	Multicultural Policy Framework	36
Partnerships and Sponsorships	17	Compliance with Public Sector Standards and Ethical Codes	36
Aboriginal Culture Connections	17	Occupational Safety, Health and Injury Management	37
Education and Learning	18	Board Membership and Remuneration	39
Volunteering	19	Indemnity Insurance Premiums	39
Communications and Marketing	21	Unauthorised Use of Credit Cards	40
Visitation	22	Pricing Policy	40
Visitor Feedback	23	Advertising	40
Events	24	Act of Grace Payments	41
Bookings, Free Guided Walks, Tours and Aspects of Kings Park Gallery Shop	25	Disability Access and Inclusion Plan	41
Bushland Management	26	Recordkeeping Plan	42
Plant Collections and Displays	27	Freedom of Information	42
Kings Park Nursery	27	Financial Estimates 2021-2022	42
Kings Park Reference Herbarium	27	Independent Audit Opinion	43
Horticultural Development	28	Financial Statements	49
Arboriculture	29	Key Performance Indicators	83
Western Australian Seed Centre - Kings Park	29		


2021-2022 Overview



Visitors

 **4,300,000**
visitors to Kings Park

 **330,000**
visitors to Bold Park

 **404,191**
festival attendees

 **27,068**
education program attendees



Conservation and Collections

 **37,000**
plants produced by Kings Park Nursery

 **8667**
new plants planted in Kings Park and Bold Park bushland

 **316**
tonnes of green waste recycled

 **142**
seed collections from across Western Australia's Mid West, South West, Great Southern and Kimberley regions.


 **7**
new native hybrids developed with commercial partners released



Research and Capability

 **35**
PhD, Masters and Honours students participated in science programs

 **54**
refereed papers published by Kings Park Science

 **12**
collaborative projects with industry and university sectors

 **10**
trainees and apprentices including horticulture, arboriculture and turf

Looking back - Executive Director



Our park community comprises passionate staff and dedicated volunteers that collaborate with businesses, sponsors and other partners to deliver important conservation work, exceptional attractions and engaging experiences.

Through education, research and conservation work, this community generates important conservation outcomes that earn international recognition for Western Australian flora, technical and scientific expertise.

Some notable highlights for the year are:

- The enormous success of the 'Bush Gems Celebrations' series of new kangaroo paw hybrids produced by the BGPA Plant Development team, including the now famous blue kangaroo paw.
- Celebration of a ten-year partnership and sponsorship renewal with Rio Tinto to support the continuing management and activation of Rio Tinto Naturescape Kings Park.
- The successful delivery of infrastructure upgrades to Fraser Avenue Lighting, the Poolgarla Family Area and Ivey Watson Playground, the completion of a new Ngoolaark Pavilion community shelter on the Exhibition Lawn and the refurbishment of the DNA Tower.
- The leadership and technical expertise demonstrated by the BGPA Arbor team in managing biosecurity threats and impacts associated with discovery of Polyphagous Shot Hole Borer in the Perth metropolitan area.

Alan Barrett
Executive Director, BGPA

Looking forward - BGPA Chair



In January 2022 I was privileged to be appointed to Chair the Board, following in the formidable footsteps of Richard Simpson. I thank and acknowledge Richard for his tremendous contribution.

BGPA has a great depth of talent in its ranks, amongst its volunteers, through its commercial operating partners and by virtue of its relationship with DBCA. Working together, we are able to inspire conservation and celebrate our unique Western Australian identity in partnership with the community.

In the coming year BGPA will progress important management plan initiatives, including those covered in the new Bold Park Management Plan 2022-2027.

In progressing management plan initiatives, we will embrace an outward focus and a strong partnership approach to immerse visitors in experiences of nature and culture, to foster community health and wellbeing and to conserve and enhance biodiversity, culture and heritage in our parks.

Visitors can anticipate innovation and new diversity in the kinds of events hosted in the park. Internally, priority focus areas include Aboriginal engagement, movement networks and precinct master planning, the review and updating of BGPA's strategic Asset Management Plan and a continued strengthening of the relationship with DBCA.

I thank my fellow members and also Alan Barrett and the team for their passion and commitment.

Gail McGowan
Chairperson, BGPA Board

About BGPA

Our Role

The Botanic Gardens and Parks Authority 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 the Department of Biodiversity, Conservation and Attractions. BGPA is responsible for the care, control and management of Bold Park and Kings Park including the Western Australian Botanic Garden. The responsible Minister is the Minister for Environment, currently Hon Reece Whitby MLA.

The Director General of the DBCA, Mark Webb PSM, is also BGPA's Chief Executive Officer (CEO). Within BGPA, Executive Director Alan Barrett has wide-ranging delegation from the CEO and the BGPA Board of Management. The Executive Director has responsibility for the day-to-day operations of Bold Park and Kings Park and Botanic Garden and is supported by the senior leadership team to deliver the services, programs and activities of BGPA.

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

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: BGPA

Operational Structure

Botanic Gardens and Parks Authority has 135 employees (98.84 FTE) led on-site by the Executive Director, who is responsible for the daily operations of the Authority.

The Executive Director is supported by the BGPA's Corporate Executive team, comprising three Directors, a Business Finance Manager, and the Kings Park Science Program Leader (ex officio).

BGPA's operations in 2021-22 were delivered through five business areas:

Business and Community Engagement

The Business 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, turf, irrigation and infrastructure management, capital works projects and conservation of heritage assets.

Corporate and Executive Support

The Corporate and Executive Support branch is responsible for managing business and finance functions, as well as corporate functions such as Board and Executive support and record.



Kings Park Science

Kings Park Science operates as a recognised 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.

Executive Structure

Chief Executive Officer



Mark Webb (CEO)

PSM, BSc Agric (Hons), Post Graduate Certificate Cross-Sector Partnerships

Leadership team



Alan Barrett (Executive Director)

BA, DipEd, MBA, EMPA

Alan Barrett joined BGPA in July 2018. His experience includes education, public administration, management and policy roles in the WA culture and arts portfolio, and in central government and oversight agencies.



Sue McDougall (Western Australian Botanic Garden - Director)

BLA (First Class Hons), Adv.Cert.Hort, GradDipProfComms

Sue McDougall has worked in horticulture production, landscape planning and design and garden media for more than 35 years.



Ian Biddle (Business and Finance – Manager)

BBus (Finance)

Ian Biddle has 24 years in financial management, including 12 years as BGPA's Chief Financial Officer.



Steve Easton (Environment and Infrastructure – Director)

BEnvSc

Steve Easton has more than 20 years experience focused on conservation, restoration and infrastructure development projects.



Roland Mau (Business and Community Engagement – Director)

BAppSc (Hons), G.Cert.Bus, AdvDipPrjctMgt, DipQA, DipGov(Inv)

Roland Mau has worked in various government conservation portfolios in different states over 26 years with 12 years experience in executive management roles.

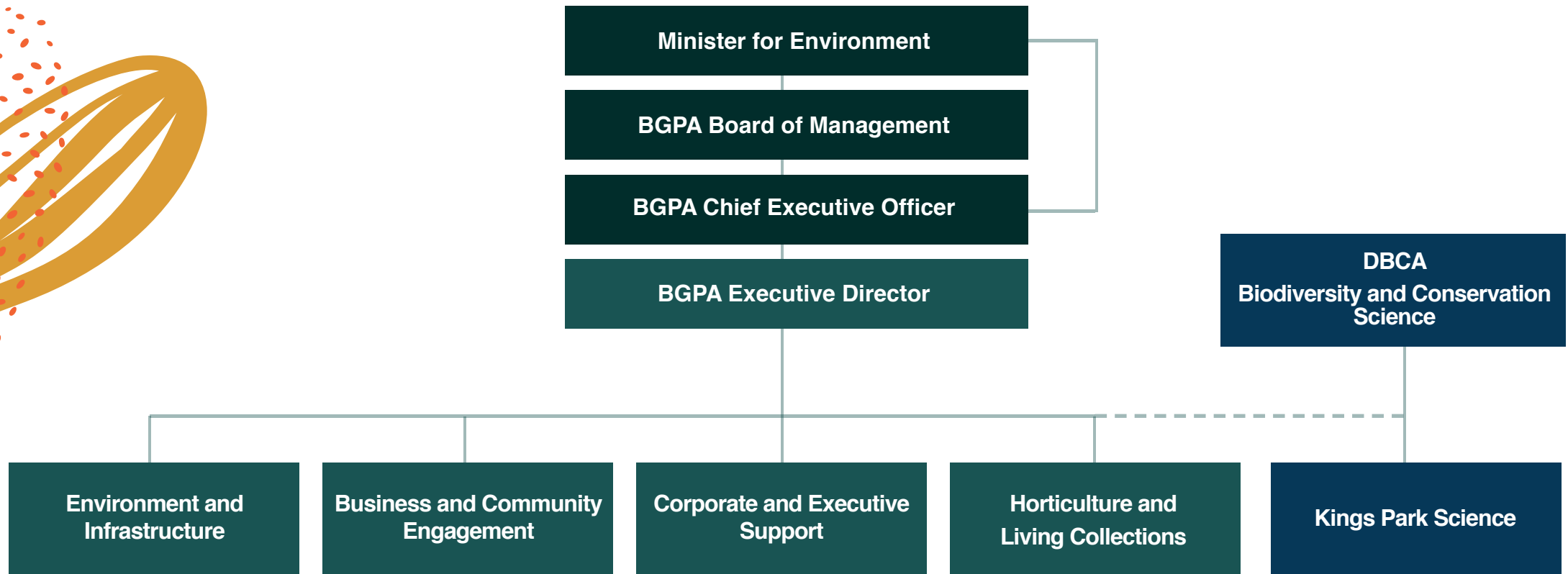


Jason Stevens (Kings Park Science – Program Leader)

PhD

Jason Stevens has 16 years restoration and conservation science experience.

Organisational Structure



Performance Summary

Outcome Based Management Framework

While BGPA continues to operate 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

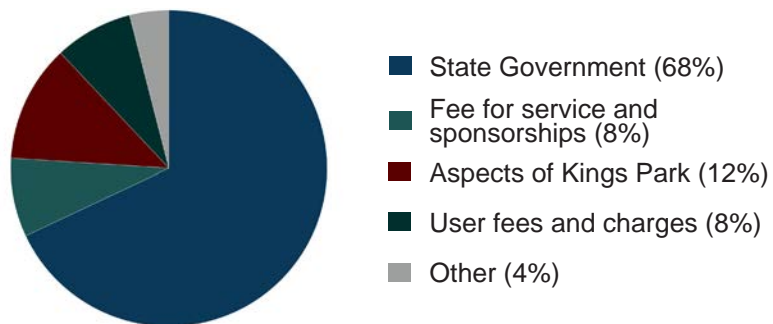
BGPA did not formally share any responsibilities with other agencies during the year.



Summary of Financial Performance

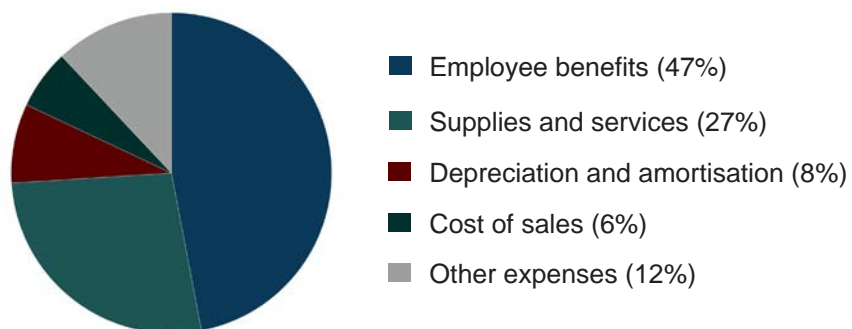
Income

BGPA received 68% of operating income from the State Government and generated the balance of revenue (32%) through own source activities.



Expenditure

BGPA's expenditure is summarised into broad categories:



Actual performance compared to budget targets

	2021-2022 Target \$	2021-2022 Actual \$	Status
Total cost of services	21,933,000	21,552,970	✓
Net cost of services	13,507,000	15,219,871	✗
Total equity	64,288,000	64,767,357	✓
Net increase/(decrease) in cash held	(483,000)	(932,424)	✗
Approved salary expense level	9,383,000	9,225,000	✓

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.	95%	90%	✘
Average cost per visitor at Kings Park and Bold Park.	\$2.28	\$2.29	✘

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.	\$10,147	\$9,972	✓

Service 3: Research and conservation partnerships

Average cost per hectare of wildlife habitat.	\$3,122	\$3,068	✓
Research communications produced per full time equivalent.	5.0	5.4	✓

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

Future planning

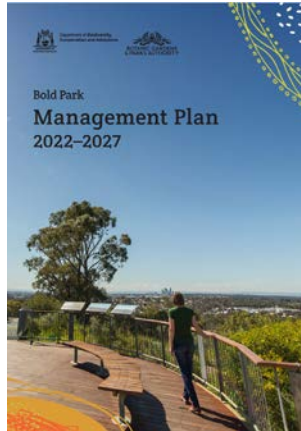
BGPA is responsible for the care, control and management of Bold Park and Kings Park and Botanic Garden.

Bold Park Management Plan 2022-2027

In 2021-22 the draft Bold Park Management Plan 2022-2027 was released for a two-month public consultation period.

More than 1000 people participated in the consultation to inform the draft and 53 submissions were received about the draft from individuals, state government departments, community organisations, private companies and local government.

The plan was finalised at the end of the reporting year and launched on 21 July 2022 by the Minister for Environment; Climate Action, Hon Reece Whitby MLA at the WA Ecology Centre at Bold Park.



Strategic Asset Management Plan

Work commenced on a revision of the Strategic Asset Management Plan for BGPA. The scope of the project includes incorporating recent asset valuations, extending the coverage of asset classes and harmonisation of policies, systems and processes applied across DBCA.

Integrated Transport Strategy

BGPA made substantial progress towards an Integrated Transport Strategy which is a key initiative in the Management Plan for Kings Park and Botanic Garden. An extensive public and stakeholder consultation process was undertaken and a technical report was prepared by consultants. That work is informing the finalisation of a Movement Network Strategy document that will be released for public consultation in 2022-2023.



Business 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 enable BGPA to deliver innovative projects supporting its Strategic Priorities.

Key outcomes for the period include:

- In November 2021 Rio Tinto and BGPA held a 10th Birthday Celebration for the opening of Rio Tinto Naturescape Kings Park, and Rio Tinto extended its 13-year sponsorship to 31 December 2024.
- The Friends of Kings Park awarded eight new grants to projects in Kings Park in the areas of science and conservation, horticulture, bushland management, and cultural heritage.
- Fugro continued its commitment to providing support to the Noongar Boodja Six Seasons program, running to 31 January 2023.
- BGPA supported the Perth Festival to present the closing event to its 2022 festival, held adjacent to Bold Park.

Partnering for a Walk for Reconciliation

BGPA partnered with Reconciliation Western Australia to host the 2022 Walk for Reconciliation in Kings Park in June. This support was part of BGPA's ongoing commitment to celebrate Whadjuk Noongar culture and enhance community connections. Sessions began with a Welcome to Country and a smoking ceremony followed by a walk through the Western Australian Botanic Garden. Twelve activations were scattered through the route, all showcasing a range of cultural knowledge, song, dance and art, including a Kings Park Education and Learning activation. The event was a great success with 4000 participants.

Aboriginal culture connections

BGPA strives to actively promote, respect and foster understanding of Whadjuk Noongar culture.

Recognising the Traditional Owners of Kings Park continued through Noongar naming of Kings Park features. In August 2021 the family-favourite Lotterywest Family Area was renamed 'Poolgarla Family Area', with Stickybeaks Café relaunched as 'Biara Café'. These Noongar names were chosen to reflect the banksias found growing in the area. At the Kings Park Festival launch in September 2021, the former Minister for Environment Hon Amber-Jade Sanderson launched the newly built 'Ngoolaark Pavilion', named for the Carnaby's black-cockatoo.

Through Kings Park Education and Learning, the Noongar Boodja Six Seasons program for primary age students returned in 2021-22. The series aimed to deliver an appreciation of Aboriginal culture, local Noongar connection to Country and to foster a positive attitude for reconciliation and sustainable future.

Delivered by Aboriginal providers and Kings Park's Aboriginal Education Officers, each event included a Katitjin (knowledge) Bidi trail, Aboriginal music and dance and seasonal activities. Corporate sponsor Fugro fully supported 192 students from two primary schools in the bottom percentile of the Index of Community Socio-Educational Advantage (ICSEA) to attend through the 'Excursions for All' project.

Five Aboriginal Cultural Awareness Training sessions were provided by DBCA during the financial year to provide BGPA staff with knowledge of Aboriginal culture, history and understanding of facilitation of better working relationships. The Board, Executive Team and broader leadership group also participated in facilitated discussions and planning workshops that will shape agreement making processes that are referenced in the Management Plans for Kings Park and Botanic Garden and for Bold Park.

Business and Community Engagement

Education and Learning

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

The impacts of COVID-19 interrupted business for a third consecutive year but significant achievements were consolidated, particularly in the area of Corporate Partnerships, creating a solid foundation for the future.

Highlights included:

- The recruitment of a permanent Aboriginal Education Officer to support BGPA's Cultural Heritage outcomes.
- Renewal of Rio Tinto's funding commitment for Rio Tinto Naturescape Kings Park, supporting ongoing activities on-site.
- Pilot of the 'Excursions for All' project to enable free access to nature-based education programs for disadvantaged and low socioeconomic schools and families.
- Worked with schools to offer a COVID-safe Day Camp option for primary and secondary groups.

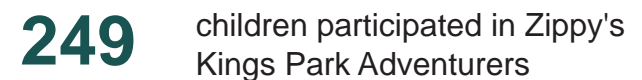
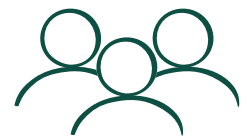
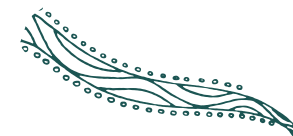


Photo: BGPA

Partnering for Zippy's Kings Park Adventurers

A three-year sponsorship agreement with Rio Tinto was secured for 2022–24 to significantly expand the existing program and improve accessibility and social inclusion. The agreement included up to 500 free and sponsored places each year.

Rio Tinto supported 15 children from Alexander Heights Goodstart Early Learning Centre to attend Term 2 of Zippy's Kings Park Adventurers.



Business and Community Engagement

Volunteering

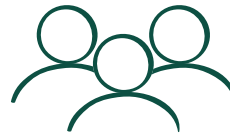
Volunteers are an integral part of the activities undertaken across BGPA. There are five volunteer groups, including the Kings Park Volunteer Guides, Friends of Kings Park, Friends of Bold Park, Honour Avenues Group and Kings Park Education.



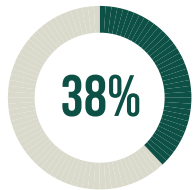
413 active volunteers
90 once-off volunteers



new volunteers were NDIS or inclusive WA volunteers



27,157
total volunteer hours
= 15.01 FTE



of volunteers live within 15km of Kings Park



18,414
enquiries through the Visitor Information Centre



of volunteers are female



Innovation in times of change

Closed borders and COVID-19 lockdowns did not phase our volunteers, with creative ideas blooming in response to modern challenges.

Friends of Kings Park moved their February Native Plant Sale online to overwhelming demand.

In response to the absence of international tourists, Kings Park Volunteer Guides developed a Special Walks Project to engage locals in new ways.

The Honour Avenues Group launched a website to engage the public virtually with plaques, biographies, photos, map locations and the work carried out by the group.

Why do volunteers want to volunteer at Kings Park or Bold Park?

The first choice for most volunteers was 'to do something I love' closely followed by 'to learn something new'.



Friends of Kings Park

- The Friends welcomed the Horticultural Advice and Support (HAS) group into its organisation, formerly Volunteer Master Gardeners.
- A special issue of the People and Plants on the Decade on Ecosystem Restoration was published in collaboration with BGPA.
- A Lotterywest grant of \$100,000 applied for by the Friends supported the 2021 Kings Park Festival.
- The Friends operational account is funding a \$30,000 BGPA project to digitise the Pioneer Women’s Memorial Roll.

 **290**
volunteers

 **16,137**
volunteer hours

 **8**
projects supported
by the Friends



Kings Park Volunteer Guides

- The New Guiding Ways Project (also known as Special Walks Project) saw the development and introduction of more than 20 special walks delivered during the 2021 Kings Park Festival.
- On Botanic Gardens Day on 29 May, the Guides took an ambassadorial role and walked through the botanic garden answering questions, explaining mysteries and publicising Kings Park guided walks and Western Australian flora.

 **117**
guides

 **3232**
guided walk attendees

 **6779**
volunteer hours



Friends of Bold Park Bushland

- Two planting days were held in the winter of 2021, with nine members planting 1280 plants. A further 1000 plants were planted in late June 2022.
- A comprehensive written review was completed of the draft Bold Park Management Plan 2022-2027.
- Four roadside rubbish collections were held along West Coast Highway next to Bold Park.
- Nine guides led 25 regular walks.

 **35**
volunteers

 **266**
guided walk attendees

 **756**
volunteer hours



The Honour Avenues Group

- COVID-19 continued to impact Dedication Services, with three for the year (August and November 2021 and February 2022). These services added 28 new plaques.
- In December 2021 the Honour Avenues Group launched a new website paying tribute to service personnel who gave their lives while serving their country. In addition to the database of memorial plaques located along Lovekin and May Drive and Marri Walk, the website now also includes the Fraser Avenue Centenary plaques.

 **11**
active members

 **1704**
volunteer hours

 **1886**
memorial plaques

Business and Community Engagement

Communications and marketing

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

 **384k**

visits to our websites

 **87%**

of which

were Australian visitors

 **\$27.3M**

value of coverage achieved with BGPA content in mainstream media

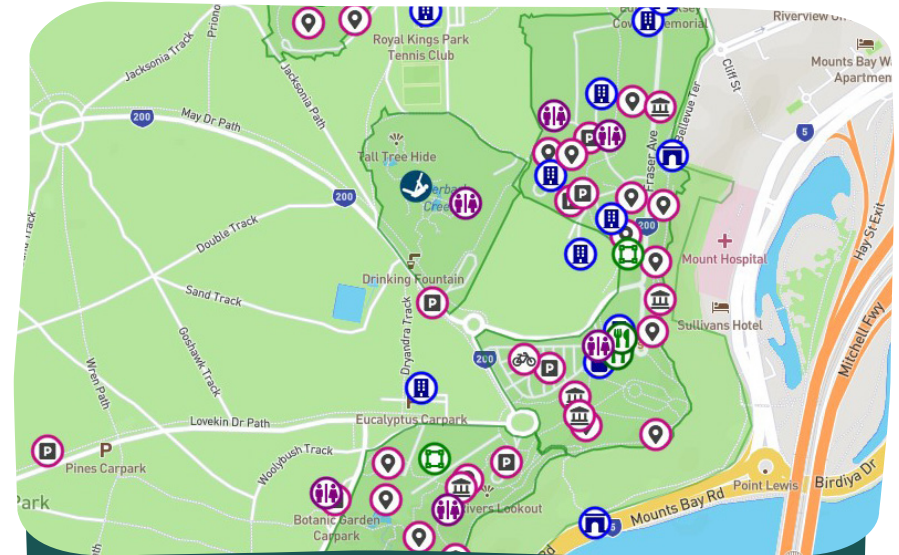
 **26M**

total social media impressions for the year across seven accounts



Photo: BGPA

Most popular photo on BGPA social media:
Anigozanthos 'Masquerade'



Navigation goes digital

Working with specialist wayfinding developer Naveze, the BGPA Marketing team replaced the need for using static map formats on the BGPA website in favour of a new, mobile responsive and easily editable digital map.

The map allows users to enter their location and destination to receive directions and estimated distance. Locations range from garden beds, visitor destinations, toilets or memorials.

BGPA was recognised with the 'Best Use of Technology' award in the Parks and Leisure (WA) excellence awards 2022.

Business and Community Engagement

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 provided through our partners under leases and operating licences arrangements. 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 4.3 million people visited Kings Park in 2021-22, the same figure as 2020-21. COVID-19 continued to make an impact during the year. The 2022 ANZAC Day Dawn Service at the State War Memorial was cancelled for members of the public, an event which normally attracts 30,000-40,000 visitors to Kings Park. While the opening of borders saw an increase in visitors, travel restrictions during the majority of the financial year meant there were reduced interstate and overseas visitors compared to pre-2020 levels.

Bold Park

BGPA has refined how visitor numbers to Bold Park are calculated. Vehicle occupancy rates were revised through new surveys and monitoring of pedestrian-only entry points was conducted. This has allowed for greater confidence in the calculation of visitor numbers. After a significant peak in visitation during and after the COVID-19 lockdown in April 2020, Bold Park has continued to be a popular destination for visitors engaging with the natural environment. In the 2021-22 year there were 330,000 visitors compared to 335,000 in 2020-21.



Photo: Markr Systems

Augmented reality visitor experience

BGPA partnered with Perth entrepreneurs Markr Systems to install seven Markr augmented reality images in the Conservation Garden in 2022.

By using the Markr app on a mobile device, visitors can discover more of the behind-the-scenes work being done at Kings Park and around the State to conserve rare plants and restore them into their natural habitats.

An Acknowledgement of Country Markr recognises the Traditional Owners of Kings Park.

The app also enables multilingual audiences to enjoy the experience with an in-built translation service.

Business and Community Engagement

Visitor feedback

Kings Park and Botanic Garden

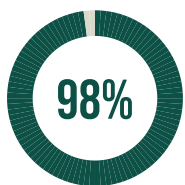
A survey of visitors was conducted over the period April to June 2022. The focus of the survey was to gauge visitors' impressions of the grounds, facilities and services.

The results of the survey showed very high levels of satisfaction. Overall, respondents' impressions of their visit were very positive with 88 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.

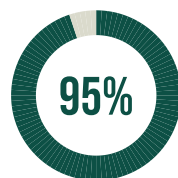
Feedback from visitors and stakeholders for Kings Park and Bold Park is collected through multiple channels to inform park management services. The formal communications register recorded 26 suggestions, 45 complaints and seven compliments for the year. The Visitor Information Centre (VIC) comments book recorded 14 complaints and 53 compliments. The Kings Park Volunteer Guides responded to 18,414 enquiries through the VIC.

Bold Park

A survey of visitors to Bold Park was conducted throughout May 2022 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

Business and Community Engagement

Events

Annual Kings Park Festival

The 2021 Kings Park Festival was themed 'Emergence'. This celebrated not only the beginnings of spectacular spring wildflowers, but also the Perth community rejoining events after a year of cancellations, lockdowns and wet weather.

The Festival's success in its 58th year was made possible by the financial support received from Lotterywest through the Friends of Kings Park. Over the course of September, a calendar of events showcased thousands of Western Australian wildflowers and included wellness classes, exhibitions, workshops, competitions, guided walks and science seminars. The program included events from BGPA, volunteers, tour providers and external businesses.



Autumn Workshops

BGPA ran an Autumn Workshops Series to educate and inspire the community about native flora in home gardens. Delivered by BGPA staff, the 11 workshops ran from March to May 2022, bookended by National Eucalypt Day and Botanic Gardens Day.

Summer Events

This financial year saw a return to a busy season of events, although COVID-19 still resulted in some concert cancellations. Severe weather events affected a number of cinema screenings.



including:



Business and Community Engagement

Weddings, parties, anything!

Bookings for private social and corporate functions, weddings, filming and photography, fitness training, sporting events, community events and wreath laying ceremonies in Kings Park and Botanic Garden made up 1142 bookings attended by 47,379 people.

Kings Park wedding bookings increased slightly on the previous year, likely in response to the lifting of COVID-19 restrictions.

Cancer Council WA ran the inaugural Relay for Life at May Drive Parkland on 23 and 24 October 2021. More than 2000 people participated and Cancer Council WA raised \$217,597 from the event.



1142

bookings attended by 47,000 people at Kings Park and Bold Park

Free guided walks

The Kings Park Volunteer Guides led 3232 visitors on guided walks through the WA Botanic Garden, along Fraser Avenue or into the Kings Park bushland.

The Friends of Bold Park Bushland delivered 25 walks through Bold Park. The 266 walkers took part in fungi forays and nightstalks (supported by the Town of Cambridge).

Tours

There were eight licensed 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 for our community.

The financial and operational impacts of COVID-19 have not been as prevalent for tour operators during this financial year, with some changes to tour availability and scheduling in response to travel restrictions.

Aspects of Kings Park gallery shop

In 2021-22 Aspects of Kings Park online sales increased 63 per cent on the previous year and in-store sales went up by 19 per cent.

Growth in sales and visitation can be attributed to the removal of travel restrictions, with visitors buying souvenirs and locals buying gifts to take with them when they travel.

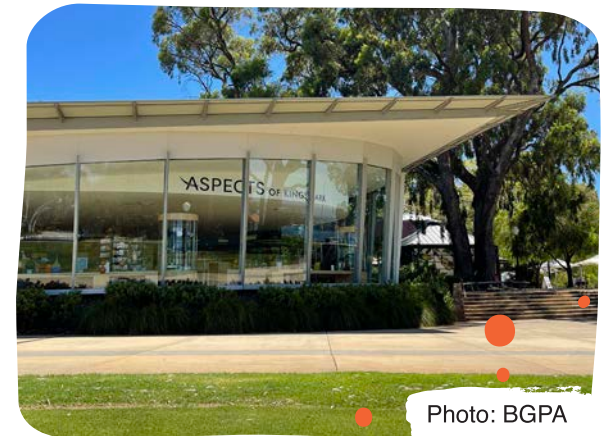




Photo: BGPA


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


 **4367** plants from 37 species were planted in 29 restoration sites


 **100%** of 15 BGPA identified priority species were recorded as present in the bushland. Three species were incorporated into restoration sites

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

Bold Park bushland

 **4300** plants from 37 species were planted at key restoration sites

 **100%** of 15 BGPA identified priority species were recorded as present in the bushland. Plants of three species were generated and incorporated into conservation beds

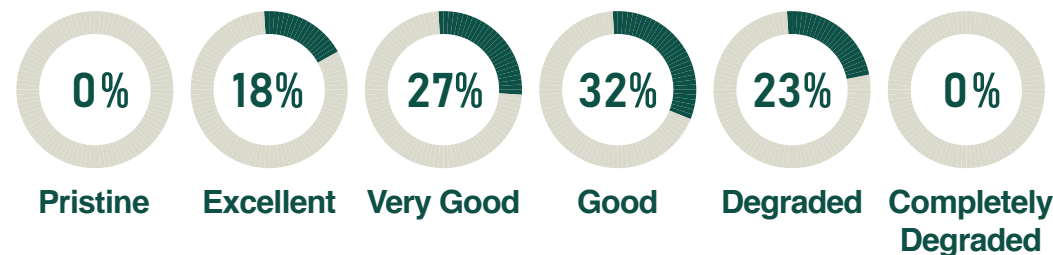
 **53** species had seed collected between October - May (includes BGPA identified priority species)

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



Photo: BGPA

The condition of Kings Park bushland was assessed, using the Keighery Condition Scale, at 312 permanent monitoring sites during spring 2021:




Bold Park will be assessed in spring 2022.

Project LIFEPLAN – A planetary inventory of life

In collaboration with BCS, BGPA began participation in LIFEPLAN, an international collaboration that aims to characterise biological diversity through a worldwide sampling program. The nominated research site in Kings Park will provide insights into threatening processes, as well as an understanding of how management of Kings Park has allowed retention of the biodiversity inhabiting Banksia woodlands on the Swan Coastal Plain.

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.

 **50ha** 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

37,200

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

including:





-  **26,200** plants for horticultural displays
-  **8928** plants for bushland restoration projects
-  **1018** plants of threatened species for DBCA translocation programs
-  **257** mature tree stock for arboricultural use






Photo: DBCA

Safeguarding northern Myrtles

In June 2022, BGPA sent a seed collecting team of six staff to the Kimberley in a proactive response to the potential of a future Myrtle Rust (*Austropuccinia psidii*) incursion. The target species selection was largely focused on Kimberley taxa either not currently or poorly represented within Kings Park's collections. More than 55 individual and provenance conservation collections were made of approximately 43 species (including 14 species new to Kings Park).

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:

-  **43** public enquiries addressed
-  **123** plant identifications made for staff
-  **366** specimens curated and verified, including some updates arising from historic name changes or misidentifications

Plant collections and displays

Horticultural Development

Kings Park Horticultural Development partnerships support communities and the environment domestically and globally, with a key focus on arid environments.

Chlorotic Decline Syndrome (CDS)

The Horticulture Development team has:

- Implemented an infrastructure program to change water practices and eradicate CDS at a landscape scale from Kings Park, due for completion in August 2022.
- Developed a major scientific study to understand landscape scale change in water practices.
- 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.

Friends of Kings Park technical group have:

- Undertaken over 400 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 \$8,000.



Photo: BGPA

International collaboration: King Salman Park

BGPA is currently working with the King Salman Park Project in Riyadh, Saudi Arabia, providing consultancy on horticulture and plant science in the urban landscape. The King Salman Park project will transform an old airport into one of the largest urban parks in the world, creating a green oasis and home to over one million trees.

Kings Park is in negotiation with other groups in the region to build relationships, share expertise and raise revenue for the Authority.

Plant collections and displays

Arboriculture

Polyphagous Shot Hole Borer (PSHB)

An incursion of the exotic plant pest Polyphagous Shot Hole Borer (PSHB) was detected in Western Australia in August 2021. It has since emerged as a serious threat to both the botanic garden and parkland tree collections and native ecological communities on BGPA lands. The Arboriculture team has spent significant operational time up-skilling, undertaking delineating surveys, monitoring the condition of infested trees, and working with Department of Primary Industries and Regional Development (DPIRD) to implement immediate response on BGPA lands. With eradication unlikely, PSHB will continue to be a focus for proactive maintenance on BGPA lands, inter-agency collaboration, and industry leadership into the future.

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. Further data has been gathered in collaboration with Murdoch University for remote sensing. In response to the ongoing spread of the Armillaria fungus throughout the parkland, a trial area of Fraser Avenue verge was converted from turf to mulch using the high-quality compost produced by BGPA.

Canopy Renewal

Kings Park is an urban forest close to the CBD. The BGPA Arboriculture team play a crucial role in curating and managing an important tree collection to balance safety, tree health and to optimise the urban canopy of Kings Park. The initiation of Water Corporation pipe replacement works in parkland to the west of the iconic Lemon Scented Gums on Fraser Avenue involved extensive collaboration with the Water Corporation to minimise impacts on key specimens and to create opportunities for collection renewal where some specimens needed to

be removed or were naturally senescing. The Horticulture and Living Collections directorate has commenced planning for replanting with several objectives in mind. New plantings provide an opportunity to create new natural amenity for visitors, future-proof this high visitation precinct with climate change resilient tree species and to better interpret the fascinating history of trees, which is a planting theme for this precinct.

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 40 years.



12,641

species are in individual collections (accessions)



3822

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



142

collections were made, including 55 from a Kimberley field trip dedicated to Myrtle Rust preparedness in June 2022



128

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

Plant collections and displays

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.



Photo: BGPA



Photo: BGPA

Kangaroo paws a commercial success

BGPA has seven hybrid kangaroo paw varieties in the market in partnership with Ramm Botanicals. In 2021-22 new releases included the 'Celebrations' series: 'Carnivale', 'Fireworks', 'Aussie Spirit', 'Cocktail' and the blue 'Masquerade' (pictured).

The new releases have been developed with novel colours and a better disease tolerance than other varieties in the market.

These hybrids have been a commercial success, with sales increasing eightfold in 2021-22 compared to the average sales in the preceding three years.

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 the state's unique natural resources. Key research for 2021-22 included:

- Maintained 195 clonal accessions of 44 species in tissue culture, and 43 species in cryogenics, plus propagated more than 1900 threatened orchids from three orchid species for future translocation efforts.
- Completed a study to optimise seed flaming as a seed enhancement treatment for 19 species used for mine site rehabilitation in the Pilbara.
- Used genetic tools to understand seed sourcing strategies and species tolerance to climate change and other threats in terrestrial (post mining) and marine (seagrass) systems.
- Undertook several rare species translocation and conservation research projects across the Pilbara, Midwest and Goldfields regions in collaboration with the Western Australian resource sector.
- Monitoring of invasive weeds, bushfire fuels and native species following experimental fires in urban bushlands (including Kings Park and Bold Park bushlands) continued and included a re-burn of 3ha of Kings Park.



Photo: DBCA

Planning for the future: ex situ conservation

Over the past year Kings Park Science has led a review and critical analysis of BGPA's *ex situ* collections including those conserved through conventional seed banking, tissue culture, and cryogenic storage. This review will inform future priorities for BGPA's collections programs that address gaps in taxonomic and geographic coverage, as well as the contemporary threats to WA's plant biodiversity.

Research over the past year has focused on the longevity of stored seeds and more than 200 existing seed collections have been extracted from the seed bank for viability testing. The findings will inform viability monitoring schedules to improve the curation of banked seeds and contribute to hypotheses regarding long- and short-lived seeds.

Further information on publications, research projects, research scientists and students can be found on the BGPA website.

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 2021-22 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.
- completion and landscaping at Poolgarla Family Area (formerly Lotterywest Family Area) and relaunch of Stickybeaks Café as Biara Café.
- repair and refit of Wanju Marr Workshop.
- removal of the old Board Room adjacent to the Lodge at the entry of Fraser Avenue.
- installation of an Acid Injection System and update to irrigation controllers to improve management of irrigation supply and quality.
- design and tender for upgraded air-conditioning system 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.
- investigation into the reconfiguration and repair of Banksia Car Park at Bold Park with the Water Corporation following damage in 2021.
- upgrades to nursery infrastructure to improve work facilities and environmental monitoring of Plant Development collection.



Photo: BGPA

Fraser Avenue Trees light the night

Fraser Avenue Kings Park tree canopy uplights were upgraded to a stunning coloured display in 2021.

The new lighting system has a programmable dynamic colour change, dimming and lighting scene library which provides a vast array of visual effects.

The new uplighters have an average rated life expectancy around five times greater than the old fittings (around 20 years). This reduces operational and maintenance costs and energy consumption from around 10% up to 50% depending on scene settings.

Throughout the year the lights were programmed on 49 occasions to celebrate significant dates or community events, including NAIDOC Week and National Road Safety Week.

Amenity and Infrastructure

Risk management

Fire and emergency management

In 2021-22 Park Closure, Evacuation and Bushfire Management and Response plans were reviewed and updated. BGPA maintained representation on the City of Perth Local Emergency Management Committee (LEMC) and on the Western Central LEMC.

There were three total fire bans requiring closures of the bushland and Rio Tinto Naturescape Kings Park (RTNKP), which included one day of Extreme Fire Danger Rating requiring closure of much of the park. In addition, 38 Very High or Severe Fire Danger Rating days resulted in closures of RTNKP.

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 Kings Park.

Tree risk management

BGPA continues to implement the internationally recognised Quantified Tree Risk Assessment (QTRA) methodology to assess and proportionately respond to tree risk on BGPA lands. Annual inspections were undertaken throughout all Kings Park and Bold Park precincts by the BGPA arboriculture team with 298 trees being recorded for consideration of works or ongoing monitoring. All unacceptable risks were promptly mitigated by BGPA.

Ongoing additional precinct and pre-event inspections have been expanded to include additional monitoring for biosecurity threats, including inspections of trees to detect Polyphagous Shot Hole Borer (PSHB).

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 14 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.

Green 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 in 2021 saw 316 tonnes of compost generated.

Public Place Recycling is ongoing. Contractor data indicated approximately 24 percent of publicly generated waste was collected as recycling in the June 2021 to May 2022 period.

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 2022, BGPA employed 135 people, equating to 98.84 full time equivalents (FTE). During the year, BGPA completed 26 recruitment processes; one fixed term contract employee was appointed permanently under Commissioner's Instruction 23, 11 employees were appointed from a similar recruitment process.

Employment Type	2020-2021	2021-2022
Permanent Full-time	62	69
Permanent Part-time	26	28
Fixed Term Full-time	10	4
Fixed Term Part-time	6	8
Casual	25	15
Trainees	10	11
Headcount Total	139	135
FTE Total	98.34	98.84

Industrial Relations

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

During the year:

- Negotiations for the 2022 Botanic Gardens and Parks Authority (Operations) Agreement commenced, with registration of a new agreement anticipated early next financial year.

Workforce Planning

Workforce planning priorities continue to be implemented and monitored through DBCA's Workforce and Diversity Plan 2021-2025. Work commenced 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	2020-2021 %	2021-2022 %
Women in Management Tier 1	0	0
Women in Management Tier 2	0	0
Women in Management Tier 3	40	33
Indigenous Australians	3.94	3.97
Employees from Culturally Diverse Background	11.5	11.1
Employees with Disabilities	2.17	0.75
Youth (under 25 years)	7.19	4.44

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.
- During the Kings Park Festival, guided walks are conducted in Japanese, Mandarin, and Hindi.
- Information in relation to foreign language walks is supplied in a translated form on the BGPA website.
- 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

No breach claims were lodged in 2021-22.

The 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.

Governance, Financial and Legal Disclosures

Code of Conduct and Public Sector Code of Ethics

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 in 2021-22.

The Public Sector Code of Ethics is currently contained within the DBCA wide Code of Conduct. Therefore, a breach of the Code of Ethics is also a breach of the Code of Conduct, however, a breach of the Code of Conduct is not automatically a breach of the Code of Ethics.

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.

The Department ensures compliance with 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 the Induction program for new starters and 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 and the requirement to sign the Code.

Occupational Safety, Health and Injury Management

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

OHS 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.

Occupational 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.
- Reviewed personal protective equipment supplies and introduced new hygiene measures to ensure staff and visitor safety in response to COVID-19.

Governance, Financial and Legal Disclosures

- Completed the integration with DBCA's health and safety framework, including:
 - The creation and appointment of a BGPA Safety Officer to assist in the delivery of safe practices and departmental safety outcomes, policy and processes.
 - Incorporating corporate health and safety policies and procedures.
 - Initiated the implementation of an online health, safety and wellbeing system that is due to be implemented in 2022-23.
 - Completed further training and integration the ChemAlert system to manage hazardous substance and dangerous goods.
 - Promotion of safety awareness campaigns and provision of training for improved awareness of correct operating procedures and workplace safety.
- Provision of free onsite flu vaccinations.
- Provided staff and managers information sessions on changes to Work Health and Safety laws in Western Australia, which came into effect March 2022.

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.

There were five Workers' Compensation claims during the year. As at 30 June 2022, all employees had returned to full duties following a workplace injury.

Performance against targets set out in the Public Sector Commissioner's Circular 2018-03 and the Code of Practice: Occupational Safety and Health in the Western Australian Public Sector, is shown in the following table.

Measure	Actual Results		Results Against Target	
	2020-21	2021-22	Target	Comment on result
Number of fatalities	0	0	0	Achieved
Lost time injury and/or disease incidence rate	2	3.03	0 or 10% reduction	Not Achieved
Lost time injury and/or disease severity rate	0	0	0 or 10% reduction	Achieved
Percentage of injured workers returned to work:			Greater than or equal to 80%	
(i) within 13 weeks	100%	100%		Achieved
(ii) within 26 weeks	100%	100%		Achieved
Percentage of managers trained in occupational safety, health and injury management	N/A*	24%	Greater than or equal to 80%	**

*Training participation was impacted by a change in provider arrangements.

** There was a timing issue on training availability - excess of 80 percent was completed in July 2022.

Governance, Financial and Legal Disclosures

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.

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 \$9,958.30 in 2021-22.

Position	Name	Type of remuneration*	Period of membership**	Appointed term***	Gross/actual remuneration 2021-22 financial year
Chair	Mr Richard Simpson	Annual (paid fortnightly)	6 months – ceased 31 December 2021	Three years	\$6,673.93
Chair	Ms Gail McGowan	Annual (paid fortnightly)	6 months – commenced 1 January 2022	Three years	\$6,085.05
Deputy Chair	Dr Ross Field	Annual (paid fortnightly)	6 months – ceased 31 December 2021	Three years	\$2,669.55
Deputy Chair	Ms Sheila McHale ⁽¹⁾	Annual (paid fortnightly)	12 months	One year	\$6,091.54
Member	Mr Trevor Hart	Annual (paid fortnightly)	12 months	Three years	\$6,091.54
Member	Ms Clare Hayman	Annual (paid fortnightly)	12 months	Three years	\$5,103.54
Member	Ms Sonia Nolan	Annual (paid fortnightly)	12 months	Three years	\$6,091.54
Member	Ms Helen Rowe	Annual (paid fortnightly)	12 months	Three years	\$5,103.54
Member	Ms Nyomi Horgan	Annual (paid fortnightly)	12 months	One year	\$6,091.54
Member	Prof Stephen van Leeuwen	Annual (paid fortnightly)	6 months – commenced 1 January 2022	Three years	\$2,434.00

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

** Refers to board members' membership during the 2021-22 reporting year not their entire tenure on the board or committee.

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

Notes:

¹ Ms McHale was appointed Deputy Chair effective 1 January 2022 and her term extended for a further 12 months effective 6 May 2022 to 5 May 2023.

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. Two 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.

	2021-2022 \$
Aggregate amount of personal use expenditure for the reporting period	133
Aggregate amount of personal use expenditure settled within 5 working days of notification	133
Aggregate amount of personal use expenditure settled after 5 working days from notification	NIL
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 2021-22

Advertising Medium by Category	Expenditure \$	Total \$
Advertising Agencies		2,735
Roro Graphic Design	960	
Freeway Design Pty Ltd	1775	
Market Research Organisations		19,200
Isentia Media	19,200	
Polling Organisations		13,920
Pink Lady Analytics	13,920	
Direct Mail Organisations		402.64
The Poster Girls	402.64	
Media Advertising Organisations		46,164.81
Facebook	1588.50	
Google	102.57	
Initiative Media Australia Pty Ltd	44,473.74	
Total Expenditure		82,422.45

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's Disability Access and Inclusion Plan (DAIP) 2017-2022 outlines 30 strategies to support access and inclusion.

Initiatives achieved during the financial year include:

Facilities

- The new Ngoolaark Pavilion was designed with universal access, including new surrounding paths and ACROD bays. It is available for school group use, casual use by visitors and as a venue for hire.
- Poolgarla Family Area (formerly Lotterywest Family Area) was completed with upgrades to the cafe, playground facilities, community shelter, signage, paths and toilets. A vast improvement for this much-loved precinct for young families.

Inclusive volunteering opportunities

Twelve people and their carers from organisations including National Disability Inclusion Scheme (NDIS), Inclusive WA and Autism Association are currently engaged in volunteering in Kings Park and Botanic Garden. All have been warmly welcomed and provided with close supervision. BGPA's Volunteer Coordinator is actively seeking to increase this number in the future.

Events

A number of Kings Park Festival walks were provided specifically for hearing impaired and visual impaired visitors as well as walks delivered in several other languages.

The 'Walk for Reconciliation' in the WA Botanic Garden for 4000 participants provided electric buggies to assist with participants needing mobility assistance along the route.

The two Auslan walks and the two sensory walks for visually impaired visitors were well received at the 2021 Kings Park Festival.

Education

School education programs are provided for Special Education Centre students, ESL Language Development schools and Schools of the Deaf.

Communications in alternative formats

The range of videos online for both education and general interest purposes has increased, covering areas such as science, conservation, Noongar culture and horticulture (gardening advice and plant knowledge). These videos were captioned and posted to YouTube, Facebook and BGPA website.

PDFs on the website are checked for accessibility according to the WCAG guidelines. BGPA is currently meeting AA standards, with a goal to reach AAA standard with an impending website redevelopment. Assistance is provided on request.

In all BGPA's e-Newsletters, images were assigned alternate text and image description.

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.

Our 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.

2. The organisation conducts a recordkeeping training program.

In 2021–22, record-awareness training was rolled out across the DBCA, including BGPA staff. Training was successfully completed by 70 staff. A records awareness refresher training module is also now available; users will be required to complete the refresher module every three years following.

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

A review of the Records training program undertaken in mid-2020 identified that updates were required to the Training and Induction Manual and Records Policy and Procedures. These updates were completed in December 2020.

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 Electronic Document Records Management System 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 BGPA's website.

No applications were received during the 2021-22 period.

Financial Estimates 2021-2022

In forming part of the DBCA, BGPA is not separately identifiable within a separate Division of the Consolidated Account Expenditure Estimates. BGPA's 2022-23 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 2022

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 2022, and the Statement of Comprehensive Income, Statement of Changes in Equity, 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 2022 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 legislative provisions (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 legislative provisions during the year ended 30 June 2022.

The Board's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Botanic Gardens and Parks Authority for the year ended 30 June 2022. 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 2022.

The Board's responsibilities for the key performance indicators

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

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

Auditor General's responsibilities

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

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

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

My independence and quality control 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 ASQC 1 *Quality Control for Firms that Perform Audits and Reviews of Financial Reports and Other Financial Information, and Other Assurance Engagements*, the Office of the Auditor General maintains a comprehensive system of quality control including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

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 2022, but not the financial statements, key performance indicators and my auditor's report.

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

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

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

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

This auditor's report relates to the financial statements, and key performance indicators of the Botanic Gardens and Parks Authority for the year ended 30 June 2022 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.



Grant Robinson
Assistant Auditor General Financial Audit
Delegate of the Auditor General for Western Australia
Perth, Western Australia
12 September 2022

Financial Statements

Certification of the Financial Statements for the reporting period ended 30 June 2022

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 2022 and the financial position as at 30 June 2022.

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



Gail McGowan
Chairperson
Botanic Gardens and Parks Authority
Board of Management
9 September 2022



Nyomi Horgan
Member
Botanic Gardens and Parks Authority
Board of Management
9 September 2022



Ian Biddle
Chief Financial Officer
Botanic Gardens and Parks Authority
9 September 2022

Statement of comprehensive income

For the year ended 30 June 2022

	Notes	2022 \$	2021 \$
COST OF SERVICES			
Expenses			
Employee benefits expenses	2.1(a)	10,107,510	10,619,799
Supplies and services	2.2	5,855,278	4,990,792
Depreciation and amortisation expenses	4.1, 4.2, 4.3	1,642,611	1,931,760
Finance costs	6.3	6,304	5,654
Loss on disposal of non-current assets	3.7	174,111	13,189
Cost of Sales	3.3	1,292,594	1,029,130
Other expenses	2.2	2,474,562	2,322,747
Total cost of services		21,552,970	20,913,071
Income			
User charges and fees	3.2	1,652,543	1,007,497
Sale of goods	3.3	2,355,232	1,921,555
Commonwealth grants	3.4	-	48,733
Interest income	3.5	13,579	13,019
Fee for service, subsidies and sponsorships	3.6	1,466,828	1,549,529
Other income	3.6	844,917	1,006,348
Total income		6,333,099	5,546,681
NET COST OF SERVICES		15,219,871	15,366,390
Income from State Government			
Income from other public sector entities	3.1	13,341,000	14,846,000
Services received free of charge	3.1	81	28,457
Total income from State Government		13,341,081	14,874,457
SURPLUS/(DEFICIT) FOR THE PERIOD		(1,878,790)	(491,933)
OTHER COMPREHENSIVE INCOME			
<i>Items not reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus	4.1	1,888,235	1,039,403
Total other comprehensive income		1,888,235	1,039,403
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		9,445	547,470

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

Statement of financial position

As at 30 June 2022

	Notes	2022 \$	2021 \$
ASSETS			
Current Assets			
Cash and cash equivalents	6.1	5,560,141	6,240,875
Restricted cash and cash equivalents	6.1	1,185,439	1,472,130
Inventories	3.3	539,280	563,353
Receivables	5.1	660,597	919,514
Amounts receivable for services	5.2	1,000,000	1,000,000
Total Current Assets		8,945,457	10,195,872
Non-Current Assets			
Restricted cash and cash equivalents	6.1	210,000	175,000
Amounts receivable for services	5.2	9,099,000	8,535,000
Infrastructure, property, plant and equipment	4.1	51,545,670	50,610,389
Intangible assets	4.2	24,351	30,703
Right-of-use assets	4.3	166,539	206,352
Total Non-Current Assets		61,045,560	59,557,444
TOTAL ASSETS		69,991,017	69,753,316
LIABILITIES			
Current Liabilities			
Payables	5.3	608,528	509,970
Lease liabilities	6.2	56,477	71,290
Employee related provisions	2.1	2,228,442	2,084,220
Other current liabilities	5.4	1,850,979	1,810,940
Total Current Liabilities		4,744,426	4,476,420
Non-Current Liabilities			
Lease liabilities	6.2	110,062	135,062
Employee related provisions	2.1	369,172	474,922
Total Non-Current Liabilities		479,234	609,984
TOTAL LIABILITIES		5,223,660	5,086,404
NET ASSETS		64,767,357	64,666,912
EQUITY			
Contributed equity		32,189,000	32,098,000
Reserves		23,455,202	21,566,967
Accumulated surplus/(deficit)		9,123,155	11,001,945
TOTAL EQUITY		64,767,357	64,666,912

Statement of changes in equity

For the year ended 30 June 2022

	Contributed equity	Reserves	Accumulated surplus/ (deficit)	Total equity
	\$	\$	\$	\$
Balance at 1 July 2020	30,450,000	20,527,564	11,493,878	62,471,442
Surplus/(deficit)	-	-	(491,933)	(491,933)
Other comprehensive income	-	1,039,403	-	1,039,403
Total comprehensive income for the period	-	1,039,403	(491,933)	547,470
<i>Transactions with owners in their capacity as owners:</i>				
Capital appropriation	1,441,000	-	-	1,441,000
Other contributions by owners	207,000	-	-	207,000
Distributions to owners	-	-	-	-
Total	1,648,000	-	-	1,648,000
Balance at 30 June 2021	32,098,000	21,566,967	11,001,945	64,666,912
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
Other contributions by owners	-	-	-	-
Distributions to owners	-	-	-	-
Total	91,000	-	-	91,000
Balance at 30 June 2022	32,189,000	23,455,202	9,123,155	64,767,357

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 2022

	Notes	2022 \$	2021 \$
CASH FLOWS FROM THE STATE GOVERNMENT			
Funds from other public sector entities		11,777,000	13,282,000
Capital appropriations		91,000	1,441,000
Holding account drawdown		1,000,000	1,000,000
Net cash provided by the State Government		12,868,000	15,723,000
<i>Utilised as follows:</i>			
CASH FLOWS FROM OPERATING ACTIVITIES			
Payments			
Employee benefits		(10,088,447)	(10,198,370)
Supplies and services		(4,739,060)	(4,962,335)
Finance costs		(6,304)	(5,654)
Cost of sales		(1,268,521)	(958,744)
GST payments on purchases		(812,923)	(876,565)
GST payments to taxation authority		(61,516)	(53,819)
Other payments		(2,594,522)	(2,715,068)
Receipts			
Sale of goods		2,355,233	1,921,555
User charges and fees		1,651,076	1,534,032
Commonwealth grants		-	48,733
Fee for service, subsidies and sponsorships		1,466,828	1,296,030
Interest received		13,579	13,019
GST receipts on sales		584,474	488,276
GST receipts from taxation authority		280,100	388,289
Other receipts		844,917	1,006,348
Net cash provided by/(used in) operating activities		(12,375,086)	(13,074,273)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments			
Purchase of non-current assets		(1,329,028)	(2,070,536)
Receipts			
Proceeds from sale of non-current assets		8,500	48,727
Net cash provided by/(used in) investing activities		(1,320,528)	(2,021,809)
CASH FLOWS FROM FINANCING ACTIVITIES			
Payments			
Principal elements of lease payments		(104,810)	(106,065)
Net cash provided by/(used in) financing activities		(104,810)	(106,065)
Net increase/(decrease) in cash and cash equivalents		(932,424)	520,853
Cash and cash equivalents at the beginning of the period		7,888,005	7,367,152
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD	6.1	6,955,581	7,888,005

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 9 September 2022.

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 AAS paragraphs applicable for not-for-profit entities have been applied.

The FMA and TIs take precedence over AASs. Several 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

	2022	2021
	\$	\$
Employee benefits	9,224,947	9,726,447
Superannuation – defined contribution plans	882,563	893,352
Employee benefits expenses	10,107,510	10,619,799
Add: AASB 16 non-monetary benefits (not included in employee benefits expense)	4,233	7,005
Less: Employee contributions	(4,233)	(6,364)
Total employee benefits provided	10,107,510	10,620,440

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.

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 Agency by employees towards employee benefits that have been provided by the Agency. This includes both AASB 16 and non-AASB 16 employee contributions.

2.1(b) Employee related provisions

	2022	2021
	\$	\$
Current		
<u>Employee benefits provisions</u>		
Annual leave	1,087,375	1,034,287
Long service leave	1,114,949	1,025,363
	2,202,324	2,059,650
<u>Other provisions</u>		
Employment on-costs	26,118	24,570
Total current employee related provisions	2,228,442	2,084,220
Non-current		
<u>Employee benefits provisions</u>		
Long service leave	364,898	469,419
<u>Other provisions</u>		
Employment on-costs	4,274	5,503
Total non-current employee related provisions	369,172	474,922
Total employee related provisions	2,597,614	2,559,142

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	2022	2021
	\$	\$
Carrying amount at start of period	30,073	25,849
Additional/(reversals of) provisions recognised	319	4,224
Payments/other sacrifices of economic benefits	-	-
Carrying amount at end of period	30,392	30,073

Key sources of estimation uncertainty – long service leave

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

Several estimates and assumptions are used in calculating an agency's long service leave provision. These include:

- expected future salary rates;
- discount rates;
- employee retention rates; and
- expected future payments.

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision. Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Other expenditure

	2022	2021
	\$	\$
Supplies and services		
Communications	326,288	322,539
Consultants and contractors	3,689,463	2,988,264
Consumables	1,050,794	1,044,848
Travel	48,228	15,449
Other	740,505	619,692
Total supplies and services expenses	5,855,278	4,990,792
Other expenses		
Purchase of property, plant and equipment	163,048	176,137
Building and infrastructure maintenance	1,305,890	1,312,118
Equipment repairs and maintenance	533,808	532,923
Employment on-costs	343,631	371,829
Net movement in fee for service	-	(142,641)
Write-offs and inventory adjustments	50,572	9,411
Other expenses	77,613	62,970
Total other expenses	2,474,562	2,322,747
Total other expenditure	8,329,840	7,313,539

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.

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.

Write-offs and inventory adjustments is for damaged stock see also note 8.7 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
Commonwealth grants	3.4
Interest revenue	3.5
Fee for service, subsidies, sponsorships and other revenue	3.6
Gains/(loss) on disposal	3.7

3.1 Income from State Government

	2022	2021
	\$	\$
Income received from other public sector entities during the period:		
- DBCA Service Agreements	13,341,000	14,846,000
Total grants and subsidies	13,341,000	14,846,000
Resources received from other public sector entities during the period:		
- Services received free of charge from State Solicitors Office	81	28,457
Total income from State Government	13,341,081	14,874,457

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 appropriated funds. BGPA gains control of the appropriated 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

	2022	2021
	\$	\$
User charges and fees		
- Rent and licence fees	891,118	567,653
- Functions and events	725,642	422,205
- Fines and infringements	35,783	17,639
	1,652,543	1,007,497

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 infringement 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 good are provided.

3.3 Sale of goods

	2022	2021
	\$	\$
Sales	2,355,232	1,921,255
Cost of Sales:		
Opening Inventory	(563,353)	(633,740)
Purchases	(1,268,521)	(958,743)
	(1,831,874)	(1,592,483)
Closing Inventory	539,280	563,353
Cost of Goods Sold	(1,292,594)	(1,029,130)
Gross profit	1,062,638	892,125
Closing Inventory comprises:		
<u>Current Inventories</u>		
Inventories held for sale	539,280	563,353
Total Current Inventories	539,280	563,353

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 8.7 Supplementary financial information.

3.4 Commonwealth grants

	2022	2021
	\$	\$
Recurrent grants	-	48,733
Total Commonwealth grants	-	48,733

Recurrent grants are recognised as income when the grants are receivable.

3.5 Interest revenue

	2022 \$	2021 \$
Interest revenue	13,579	13,019

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

3.6 Fee for service, subsidies, sponsorships and other revenue

	2022 \$	2021 \$
<u>Fee for service, subsidies and sponsorships</u>		
Fee for service	836,727	837,584
Subsidies	83,656	187,310
Sponsorships	546,445	524,635
	1,466,828	1,549,529
<u>Other revenue</u>		
Recoups	456,156	849,179
Net movement in Fee for service ^(a)	227,203	-
Other ^(b)	161,558	157,169
	844,917	1,006,348
Total fee for service, subsidies, sponsorships and other revenue	2,311,745	2,555,877

(a) Net movement in fee for service was previously reported in note 2.2 Other expenditure.

(b) 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.

3.7 Loss on disposal

	2022 \$	2021 \$
<u>Net proceeds from disposal of non-current assets</u>		
Plant, equipment and vehicles	8,500	48,727
	8,500	48,727
<u>Carrying amount of non-current assets disposed</u>		
Plant, equipment and vehicles	(182,611)	(61,916)
Net loss	(174,111)	(13,189)

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 2022	Land	Buildings	Buildings under construction	Plant, equipment and vehicles	Special items	Monuments and specified items	Infrastructure	Total
	\$	\$	\$	\$	\$	\$	\$	\$
1 July 2021								
Gross carrying amount	15,617,000	26,222,530	1,546,097	10,714,845	4,654,540	18,742,688	937,000	78,434,700
Accumulated depreciation	-	(7,060,866)	-	(8,975,228)	(1,793,160)	(9,737,382)	(257,675)	(27,824,311)
Carrying amount at start of period	15,617,000	19,161,664	1,546,097	1,739,617	2,861,380	9,005,306	679,325	50,610,389
Additions	-	-	354,634	304,373	-	108,000	-	767,007
Transfers	-	203,645	(1,388,503)	-	-	-	1,184,858	-
Disposals	-	-	-	(172,891)	(346,344)	-	-	(519,235)
Revaluation increments/(decrements)	-	1,888,235	-	-	-	-	-	1,888,235
Depreciation	-	(670,859)	-	(411,244)	(110,028)	(303,948)	(49,771)	(1,546,688)
Depreciation written back on disposal/adjustments	-	-	-	140,613	205,349	-	-	345,962
Carrying amount at end 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
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	-	(7,731,724)	-	(9,246,697)	(1,697,839)	(10,041,330)	(307,446)	(29,025,037)

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 at least once every three years.

Land and buildings were revalued as at 1 July 2021 by Landgate. The valuations were performed during the year ended 30 June 2022 and recognised at 30 June 2022. In undertaking the revaluation, fair value was determined by reference to current use for land: \$15,617,000 (2021: \$15,617,000) and depreciated replacement cost for buildings: \$20,582,685 (2021: \$19,161,664). Fair value of monuments: \$8,809,358 (2021: \$9,005,306) 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 and is written down to its recoverable amount, an impairment loss is recognised through profit or loss.

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

As 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 2022	Computer Software
	\$
1 July 2021	
Gross carrying amount	147,529
Accumulated amortisation	(116,826)
Carrying amount at start of period	30,703
Additions	-
Amortisation expense	(6,352)
Carrying amount at end of period	24,351

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:

- (a) the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- (b) an intention to complete the intangible asset, and use or sell it;
- (c) the ability to use or sell the intangible asset;
- (d) the intangible asset will generate probable future economic benefit;
- (e) the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- (f) 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 the Agency 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 2022. As at 30 June 2022 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 2022

	Vehicles
	\$
Carrying amount at beginning of period	206,352
Additions	42,047
Depreciation	(81,860)
Net carrying amount at end of period	166,539

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 Agency'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	5.2
Payables	5.3
Other liabilities	5.4

5.1 Receivables

	2022	2021
	\$	\$
Current		
Trade receivables	376,868	607,095
Infringements	28,740	27,273
Accrued revenue	184,500	84,687
Prepayments	17,810	15,527
GST receivable	52,679	184,932
Total receivables at end of the period	660,597	919,514

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.

5.2 Amounts receivable for services (Holding Account)

	2022	2021
	\$	\$
Current	1,000,000	1,000,000
Non-current	9,099,000	8,535,000
Total Amounts receivable for services at end of period	10,099,000	9,535,000

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

	2022	2021
	\$	\$
Current		
Trade payables	194,220	64,292
Accrued expenses	225,923	237,885
Accrued salaries	188,385	207,793
Total payables at end of period	608,528	509,970

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

	2022	2021
	\$	\$
<u>Current</u>		
Unearned revenue	439,091	132,052
Fee for service	1,237,340	1,464,543
Other (bonds/retention/suspense)	174,548	214,345
Balance at end of period	1,850,979	1,810,940

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

	2022	2021
	\$	\$
Cash and cash equivalents	5,560,141	6,240,875
Restricted cash and cash equivalents:		
27 th Pay allocation ^(a)	210,000	175,000
Fee for services ^(b)	1,172,052	1,464,543
Sponsorship	13,388	7,587
Balance at end of period	6,955,581	7,888,005

(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

	2022	2021
	\$	\$
Current	56,477	71,290
Non-current	110,062	135,062
	166,539	206,352

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 the Agency 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

	2022 \$	2021 \$
Interest expense		
Interest expense on lease liabilities	6,304	5,654
Total finance costs expensed	6,304	5,654

Finance cost includes the interest component of lease liability repayments.

6.4 Capital commitments

	2022 \$	2021 \$
Capital expenditure commitments being contracted commitments are payable as follows:		
Within 1 year	-	271,949
	-	271,949

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:

	2022	2021
	\$	\$
<u>Financial assets</u>		
Cash and cash equivalents	6,955,581	7,888,005
Financial assets at amortised cost ^(a)	10,504,608	10,169,368
Total financial assets	17,460,189	18,057,373
<u>Financial liabilities</u>		
Financial liabilities at amortised cost ^(b)	608,528	509,970
Total financial liability	608,528	509,970

(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)

Measurement

All financial assets and liabilities are carried without subsequent remeasurement.

7.2 Contingent assets and liabilities

BGPA has no contingent assets or contingent liabilities.

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
Supplementary financial information	8.7

8.1 Events occurring after the end of the reporting period

On 31 July 2022, the Western Australian government announced an enhancement to the public sector wages policy to include a \$2,500 cost of living payment. As a result of this announcement, the BGPA will be required to make an aggregate estimated payout of \$67,500 in the new financial year.

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 (\$)	2022	2021
300,001 - 310,000	-	1
290,001 - 300,000	1	-
240,001 - 250,000	1	-
230,001 - 240,000	1	1
170,001 - 180,000	-	1
150,001 - 160,000	1	-
110,001 - 120,000	-	1
100,001 - 110,000	-	1
50,001 - 60,000	1	-
	2022	2021
	\$	\$
Total compensation of senior officers	971,839	939,306

Board members

Compensation band (\$)	2022	2021
10,001 – 20,000	-	2
0 – 10,000	10	6
	2022	2021
	\$	\$
Total compensation of senior officers	57,284	63,506

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:

	2022 \$	2021 \$
Auditing the accounts, financial statements, controls, and key performance indicators	40,800	47,800

8.7 Supplementary financial information

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

	2022 \$	2021 \$
Assets written off	10,384	12,535
Inventory adjustment	36,124	6,175
Debt written off	3,614	3,236
Total write-offs	50,122	21,946

9. Explanatory Statements

This section explains variations in the financial performance of BGPA.

	Notes
Explanatory statement for controlled operations	9.1
Explanatory statement for administered items	9.2

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 2022, and between the actual results for 2022 and 2021 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 dollar aggregate of:

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

9.1.1 Statement of comprehensive income variances

	Variance note	Estimate 2022	Actual 2022	Actual 2021	Variance between actual and estimate	Variance between actual results for 2022 and 2021
		\$	\$	\$	\$	\$
Expenses						
Employee benefits expense		10,907,000	10,107,510	10,619,799	(799,490)	(512,289)
Supplies and services	a	5,758,000	5,855,279	4,990,792	97,279	864,487
Depreciation and amortisation expense	b	1,567,000	1,642,611	1,931,760	75,611	(289,149)
Finance costs		10,000	6,304	5,654	(3,696)	650
Loss on disposal of non-current assets		-	174,111	13,189	174,111	160,922
Cost of Sales	c	1,403,000	1,292,593	1,029,130	(110,407)	263,463
Other expenses		2,288,000	2,474,562	2,322,747	186,562	151,815
Total cost of services		21,933,000	21,552,970	20,913,071	(380,030)	639,899
Income						
User charges and fees	1 d	1,265,000	1,652,543	1,007,497	387,543	645,046
Sales	2 e	2,827,000	2,355,232	1,921,555	(471,768)	433,677
Commonwealth grants		50,000	-	48,733	(50,000)	(48,733)
Interest revenue		100,000	13,579	13,019	(86,421)	560
Fee for service, subsidies and sponsorships	3	2,003,000	1,466,828	1,549,529	(536,172)	(82,701)
Other Income	4	2,181,000	844,917	1,006,348	(1,336,083)	(161,431)
Total income other than income from State Government		8,426,000	6,333,099	5,546,681	(2,092,901)	786,418
NET COST OF SERVICES		13,507,000	15,219,871	15,366,390	1,712,871	(146,519)

	Variance note	Estimate 2022	Actual 2022	Actual 2021	Variance between actual and estimate	Variance between actual results for 2022 and 2021
		\$	\$	\$	\$	\$
Income from State Government						
DBCA – Service agreement	f	13,341,000	13,341,000	14,846,000	-	(1,505,000)
Resources received		33,000	81	28,457	(32,919)	(28,376)
Total income from State Government		13,374,000	13,341,081	14,874,457	(32,919)	(1,533,376)
Surplus/(deficit) for the period		(133,000)	(1,878,790)	(491,933)	(1,745,790)	(1,386,857)
OTHER COMPREHENSIVE INCOME						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	1,888,235	1,039,403	1,888,235	848,832
Total other comprehensive income		-	1,888,235	1,039,403	1,888,235	848,832
TOTAL COMPREHENSIVE INCOME FOR THE PERIOD		(133,000)	9,445	547,470	142,445	(538,025)

9.1.2 Statement of financial position variances

	Variance notes	Estimate 2022	Actual 2022	Actual 2021	Variance between actual and estimate	Variance between actual results for 2022 and 2021
		\$	\$	\$	\$	\$
ASSETS						
Current assets						
Cash and cash equivalents		6,661,000	5,560,141	6,240,875	(1,100,859)	(680,734)
Restricted cash and cash equivalents		1,551,000	1,185,439	1,472,130	(365,561)	(286,691)
Inventories		615,000	539,280	563,353	(75,720)	(24,073)
Receivables		693,000	660,597	919,514	(32,403)	(258,917)
Amounts receivable for services		1,000,000	1,000,000	1,000,000	-	-
Total current assets		10,520,000	8,945,457	10,195,872	(1,574,543)	(1,250,415)
Non-current assets						
Restricted cash and cash equivalents		154,000	210,000	175,000	56,000	35,000
Amounts receivable for services		9,102,000	9,099,000	8,535,000	(3,000)	564,000
Infrastructure, property, plant and equipment		48,771,000	51,545,670	50,610,389	2,774,670	935,281
Intangible assets		4,000	24,351	30,703	20,351	(6,352)
Right-of-use assets		310,000	166,539	206,352	(143,461)	(39,813)
Total non-current assets		58,341,000	61,045,560	59,557,444	2,704,560	1,488,116
TOTAL ASSETS		68,707,000	69,991,017	69,753,316	1,130,017	237,701

	Variance notes	Estimate 2022	Actual 2022	Actual 2021	Variance between actual and estimate	Variance between actual results for 2022 and 2021
		\$	\$	\$	\$	\$
LIABILITIES						
Current liabilities						
Payables		190,000	608,528	509,970	418,528	98,558
Employee related provisions		1,929,000	1,850,979	2,084,220	(78,021)	40,039
Other current liabilities		1,731,000	2,228,442	1,810,940	497,442	144,222
Lease liabilities		88,000	56,477	71,290	(31,523)	(14,813)
Total current liabilities		3,938,000	4,744,426	4,476,420	806,426	268,006
Non-current liabilities						
Employee related provisions		436,000	369,172	474,922	(66,828)	(105,750)
Lease liabilities		199,000	110,062	135,062	(88,938)	(25,000)
Total non-current liabilities		635,000	479,234	609,984	(66,828)	(105,750)
TOTAL LIABILITIES		4,573,000	5,223,660	5,086,404	739,598	162,256
NET ASSETS		64,134,000	64,767,357	64,666,912	390,419	75,445
EQUITY						
Contributed equity		31,986,000	32,189,000	32,098,000	203,000	91,000
Reserves		20,528,000	23,455,202	21,566,967	2,927,202	1,888,235
Accumulated surplus/(deficit)		11,774,000	9,123,155	11,001,944	(2,650,845)	(1,878,789)
TOTAL EQUITY		64,288,000	64,767,357	64,666,912	479,357	100,445

9.1.3 Statement of cash flows variances

	Variance notes	Estimate 2022	Actual 2022	Actual 2021	Variance between actual and estimate	Variance between actual results for 2022 and 2021
		\$	\$	\$	\$	\$
CASH FLOWS FROM STATE GOVERNMENT						
Funds from other public sector entities	f	11,774,000	11,777,000	13,282,000	3,000	(1,505,000)
Capital appropriations	g	95,000	91,000	1,441,000	(4,000)	(1,350,000)
Holding account drawdown		1,000,000	1,000,000	1,000,000	-	-
Net cash provided by State Government		12,869,000	12,868,000	15,723,000	(1,000)	(2,855,000)
CASH FLOWS FROM OPERATING ACTIVITIES						
Payments						
Employee benefits		(10,909,000)	(10,088,447)	(10,198,370)	820,553	109,923
Supplies and services	5	(6,064,000)	(4,739,060)	(4,962,335)	1,324,940	223,275
Finance costs		(10,000)	(6,304)	(5,654)	3,696	(650)
Cost of sales	6 c	(1,043,000)	(1,268,521)	(958,744)	(225,521)	(309,777)
GST payments on purchases		(1,020,000)	(812,923)	(876,565)	207,077	63,642
GST payments to taxation authority		-	(61,516)	(53,819)	(61,516)	(7,697)
Other payments	7	(2,305,000)	(2,594,522)	(2,715,068)	(289,522)	120,546
Receipts						
Sale of goods and services	2 e	2,827,000	2,355,233	1,921,555	(471,767)	433,678
User charges and fees	1	1,265,000	1,651,076	1,534,032	386,076	117,044
Commonwealth grants		50,000	-	48,733	(50,000)	(48,733)
Fee for service, subsidies and sponsorships	3	2,003,000	1,466,828	1,296,030	(536,172)	170,798
Interest received		100,000	13,579	13,019	(86,421)	560
GST receipts on sales		669,000	584,474	488,276	(84,526)	96,198
GST receipts from taxation authority		349,000	280,100	388,289	(68,900)	(108,189)
Other receipts	4	2,181,000	844,917	1,006,348	(1,336,083)	(161,431)
Net cash provided by/(used in) operating activities		(11,907,000)	(12,375,086)	(13,074,273)	(468,086)	699,187

	Variance notes	Estimate 2022	Actual 2022	Actual 2021	Variance between actual and estimate	Variance between actual results for 2022 and 2021
		\$	\$	\$	\$	\$
CASH FLOWS FROM INVESTING ACTIVITIES						
Payments						
Purchase of non-current assets	h	(1,350,000)	(1,329,028)	(2,070,536)	20,972	741,508
Receipts						
Proceeds from sale of non-current assets		-	8,500	48,727	8,500	(40,227)
Net cash provided by/(used in) investing activities		(1,350,000)	(1,320,528)	(2,021,809)	29,472	701,281
CASH FLOWS FROM FINANCING ACTIVITIES						
Payments						
Principal elements of lease payments		(95,000)	(104,810)	(106,065)	(9,810)	1,255
Net cash provided by/(used in) financing activities		(95,000)	(104,810)	(106,065)	(9,810)	1,255
Net increase/(decrease) in cash and cash equivalents		(483,000)	(932,424)	520,853	(449,424)	(1,453,277)
Cash and cash equivalents at the beginning of the period		8,849,000	7,888,005	7,367,152	(960,995)	520,853
CASH AND CASH EQUIVALENTS AT THE END OF THE PERIOD		8,366,000	6,955,581	7,888,005	(1,410,419)	(932,424)

The financial impact of COVID-19 during the period was significantly less than that experienced during the prior period, but still of material level. Factors contributing to this included restrictions and uncertainty around the operation of venues, together with some event cancellation or operation at reduced capacity. Staffing challenges due to isolation as result of COVID-19 illness or exposure (rather than lockdowns or different restrictions in the previous period) impacted business continuity. Variances should be viewed through the lens of the previous period, which reported numerous negative variances. Most of the positive variances in the current period, when compared with that period, simply represent the unwinding of one-off or COVID-19 occurrences, rather than any increase above baseline levels. It should also be noted that where any level of return to normal conditions was experienced, it was not necessarily consistent across all activities or categories.

Major estimate and actual (2022) variance narratives:

- 1) User charges and fees was \$387,543 (31%) greater than estimate primarily due to booking of venues being more than expected. A modest increase was anticipated during budget preparation however, the actual increase was significant.
- 2) Sales was \$471,768 (17%) lower than estimate. The estimate was based on a complete return to normal trading levels and while actual sales activity did improve significantly from the previous period, the extent was not as great as forecast.
- 3) Fee for service, subsidies and sponsorships was \$536,172 (27%) 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.
- 4) Other income was \$1,336,083 (61%) lower than estimate primarily due to the estimate being based on new and continuing activities that did not eventuate or occur during the period.

- 5) Supplies and services payments was \$1,324,940 (22%) lower than estimate due to that estimate including payments that were made in either other categories or the previous period.
- 6) Cost of Sales was \$225,521 (22%) lower than estimate due to an estimate that did not adequately reflect the corresponding level of improvement in sales that was forecast.
- 7) Other payments was \$289,522 (13%) greater than estimate. This primarily reflects a category that is difficult to forecast, rather than any unplanned or unexpected events, although there were a number of such events as is typical in every period.

Major actual (2022) and Comparative (2021) variance narratives:

- a) Supplies and services expenditure increased by \$864,487 (17%) from the previous period due to increased activity. While not yet returning to the levels experienced prior to COVID-19, there were less cancelled events and closures, therefore more demand on assets requiring procurement and support to service the increase in activity.
- b) Depreciation expense decreased by \$289,149 (15%) from the previous period primarily due to significant upward revaluation of monuments occurring in the previous period, which was not repeated in the current period.
- c) Cost of sales expenditure increased by \$263,463 (26%) from the previous period. This was due to the corresponding increase in sales activity, reflecting a partial recovery towards normal trading levels.
- d) User charges and fees increased by \$645,046 (64%) from the previous period as a result of increased booking of venues by public, community groups, corporates, and schools. Venues previously temporarily closed, or unavailable to be hired due to prevailing restrictions, were mostly operating as normal.
- e) Sales increased by \$433,677 (23%) from the previous period due to less challenging retail trading conditions, although revenue from interstate and overseas visitors is yet to return to normal levels.
- f) The decrease in Income from other public sector entities \$1,505,000 (10%) was due to the cessation of COVID-19 supplementary funding provided during the previous period.
- g) The decrease in Capital Appropriations represents the finalisation of funding for the completed works under the WA COVID Recovery Plan.
- h) Purchase of non-current assets decreased by \$741,508 (36%) due to the completion of a number of capital projects funded under the WA COVID Recovery Plan in the prior period.

Key Performance Indicators

Certification of the Key Performance Indicators for the year ended 30 June 2022

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 2022.



Gail McGowan
Chairperson
Botanic Gardens and Parks Authority
Board of Management
9 September 2022



Nyomi Horgan
Member
Botanic Gardens and Parks Authority
Board of Management
9 September 2022

Key Performance Indicators

For the year ended 30 June 2022

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 2022.

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.	1. Conserving habitats, species and ecological communities 2. 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

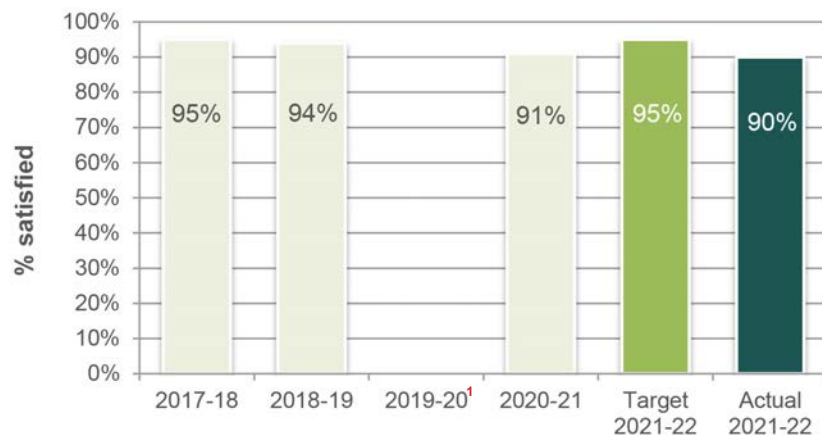
This outcome of community enjoyment, appreciation and understanding of attractions under DBCA's care is achieved through providing and improving visitor services and facilities; providing safe, accessible, and well maintained environments and landscape features within the designated lands; and, providing 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 569 responses were received from randomly surveyed visitors, to obtain a representative cross section of Park visitors, providing a margin of error of 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 4.278 million visitors for 2021-22. Total annual visitation to Bold Park is based on vehicle counts at the most used vehicle entries

of Reabold Hill, Tuart and Camel Lakes car parks where vehicle counters are in place, with an added estimation of pedestrian access via multiple entrances. Visitation to Bold Park is estimated at 0.330 million for 2021-22.

Key Efficiency Indicators

	Actual 2019-20	Actual 2020-21	Target 2021-22	Actual 2021-22	Notes
Average cost per visitor at Kings Park and Bold Park	\$2.15	\$2.23	\$2.28	\$2.29	1

Notes:

1. The average cost for 2021-22 is within expectations. The increase from 2020-21 of 2.6% is the result of a level of visitation 0.4% higher than the previous period, together with a 3.1% increase in costs for Service 1.

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 %
2021-22	100	100
2020-21	100	100
2019-20	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 2021-22 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 2019-20	Actual 2020-21	Target 2021-22	Actual 2021-22	Notes
Average cost per hectare of Wildlife Habitat.	\$10,124	\$9,675	\$10,147	\$9,972	1

Notes:

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 1.7% less than forecast, 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 2019-20	Actual 2020-21	Target 2021-22	Actual 2021-22	Notes
Average cost per hectare of Wildlife Habitat.	\$2,983	\$2,977	\$3,122	\$3,068	1
Research communications produced per Full Time Equivalent.*	5.0	4.5	5.0	5.4	2

Notes:

1. 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 1.7% less than expected, there being no change to the total area of Wildlife Habitat during the same period.
2. 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 2021-22 was 54 (compared with 41 for the 2020-21 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: BGPA

Botanic Gardens and Parks Authority

1 Kattidj Close, Kings Park, WA (+61 8) 9480 3600 enquiries@bgpa.wa.gov.au www.bgpa.wa.gov.au

KingsPark.WA kingsparkandbotanicgarden kingspark_wa Kings Park and Botanic Garden