



Kings Park, WA Botanic Garden & Bold Park

Annual Report 2023-2024

Connect community, *Conserve* flora, *Celebrate* identity.

Kings Park, WA Botanic Garden & Bold Park

Annual Report 2023-2024

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

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

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

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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.

Hon Reece Whitby MLA Minister for Environment and Climate Action

Statement of Compliance

In accordance with section 63 of the *Financial Management Act 2006*, I hereby submit for your information and presentation to Parliament, the Annual Report of the Botanic Gardens and Parks Authority for the reporting period ended 30 June 2024.

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

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



A handwritten signature in black ink, appearing to read 'Trevor Hart'. The signature is fluid and cursive.

Trevor Hart

Member
Botanic Gardens and Parks Authority
Board of Management
5 September 2024

A handwritten signature in black ink, appearing to read 'Sally Audeyev'. The signature is fluid and cursive.

Sally Audeyev

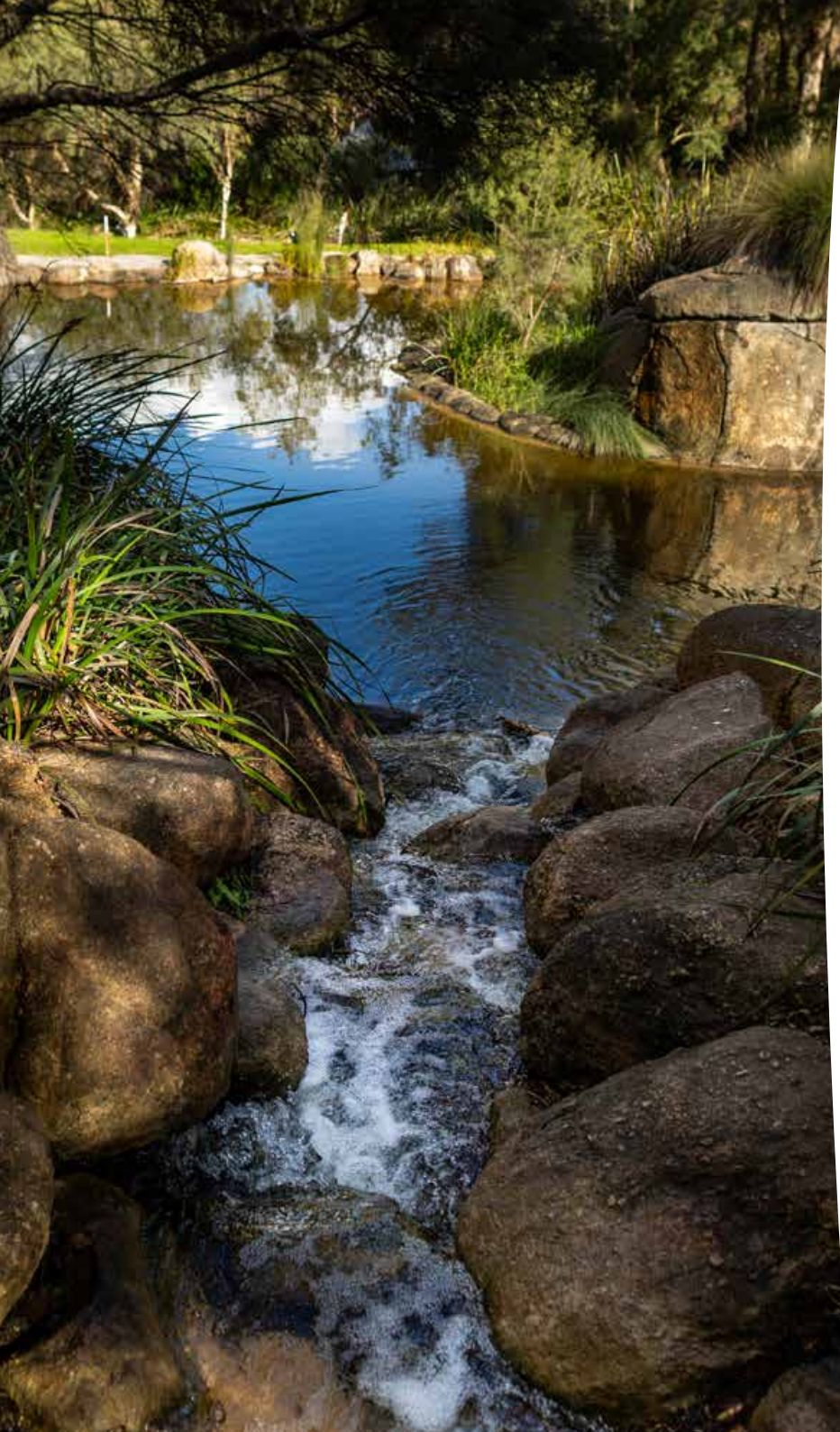
Member
Botanic Gardens and Parks Authority
Board of Management
5 September 2024



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BGPA Snapshot 2023-2024

We're Australia's
number one
destination

★ ★ ★
★ ★ ★ **12,500**
★ ★ ★ 5 star reviews

Kings Park was awarded the nation's Top Attraction
in the TripAdvisor Traveller's Choice Awards 2024.



with world-leading research



18 science projects are underway statewide

Kings Park scientists achieve real conservation outcomes through research into ex situ plant conservation, species recovery and restoration of degraded ecosystems.



and a drive to protect
our future from
environmental threats



34% of Western Australia's flora
species can be found in BGPA's
seed bank conservation collection.

BGPA Snapshot 2023-2024

5.41 million visitors to Kings Park



355 thousand visitors to Bold Park



269,000 visitors attended the Everlasting Kings Park Festival

85,000 visitors to Rio Tinto Naturescape Kings Park



26,572 attendees to Kings Park Education and Learning programs

150 hours of Traditional Owner consultation on the Ngooninup Project



423 volunteers



18 collaborative science projects with industry and university sectors



33 refereed papers published by Kings Park Science

7 new native hybrid varieties developed in partnership with commercial partners released



15 new species added to the Seed Centre - Kings Park



46,005 plants produced during the year for horticultural displays, conservation, and ecological restoration programs



6,700 new Herbarium specimens added to BGPA's database



First Nations Engagement

Wanju! The Botanic Gardens and Parks Authority is deeply committed to conserving and celebrating the cultural heritage of Kings Park and Bold Park through tangible measures and collaboration.

In 2023-24 we were delighted to continue to work with Traditional Owners from across the State on BGPA projects and programs.

Aboriginal Board Members Barbara Bynder and Professor Stephen van Leeuwen continued to provide valuable leadership and advice to BGPA.

The new financial year began with the return of *Boorna Waanginy - the Trees Speak* from Friday 6 – Monday 9 October 2023. 100,000 people attended over four nights to experience stories of the Noongar six seasons and the need to join together to protect our shared Boodja.

Valuable partnerships across BGPA included a second year of the Danjoo Koorliny summit, in addition to regional knowledge-sharing.

Five Aboriginal operators and activity groups continued to offer immersive cultural experiences for park visitors.

Lightscape in 2024 brought Boodja to the forefront with the 'Neon Trees' lit with Noongar words, a storytelling audio soundscape and trail signs in dual languages. A collaboration with Roy Hill also brought custom-made pieces to light from a community school project. The columns of art were created by talented Indigenous children from the Pilbara to showcase their cultural heritage and identity.

Outreach and education was ongoing to support Traditional Owner engagement, with Kings Park Education's *Zippy's Bush Kindy* and *Noongar Boodja Six Seasons* programs returning, providing school students and kindy children with cultural knowledge from Aboriginal presenters. The BGPA Aboriginal Education Officer continued to educate and inform visitors from children to adults. This included two Reconciliation Week and three NAIDOC Week engagement programs in addition to Kings Park Education activities. Two Aboriginal trainees from Horticulture and Turf also spoke on Costa Georgiadis's webinar series about their experiences connecting to country in a botanic garden setting.

During the works on the Ngooninup Project (Mt Eliza Escarpment), considerable Aboriginal engagement was undertaken around consultation, monitoring and business engagement, including four Aboriginal businesses procured by end of financial year, 150 hours of Aboriginal monitors on site and two days of Whadjuk Traditional Owner consultation.





BGPA strives to walk together with the Traditional Owners of Western Australia.

Danjoo Koorliny 'Bunuru Summit' at Poolgarla Parkland. Photo: Danjoo Koorliny





Botanic Gardens and Parks Authority

From BGPA Leadership

BGPA manages iconic locations and undertakes exceptional conservation research and horticultural management.

Gail McGowan

BGPA Board Chair

The Board of Management is proud of BGPA's achievements throughout the year. Highlights for the Board include the outstanding work of staff in responding to some significant biosecurity challenges, and the continuing partnership approach adopted in our collaboration with volunteer groups, commercial operators, industry partners and other departments. We look forward to the work being done to deepen our partnership with The University of Western Australia and exciting master planning activities being progressed in 2024-25 that are paving the way for a very bright future for Kings Park.

Alan Barrett

BGPA Executive Director

Four years ago, BGPA made significant changes in its strategic direction and embraced a wider agenda that recognised our role and impact through engagement and participation, visitor experience, conservation, horticulture and research. It is satisfying to see the breadth and quality of our activities and programs reflect these strategic outcomes at the end of this financial year. The passion and commitment of BGPA staff, volunteers and a vast array of partners is impressive as we work together to conserve and enhance our parks while delivering exceptional experiences that connect people to nature.

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

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

More about the role of the Department and the responsible Ministers is available via - www.dbca.wa.gov.au/index.php/about

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





Our Purpose

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



Organisational Structure

BGPA has 140 employees (108.42 FTE) led by the Executive Director and supported by the Senior Leadership team. Services, programs and activities are delivered through six business areas.

Horticulture and Living Collections

The Horticulture and Living Collections directorate is responsible for the Western Australian Botanic Garden, arboriculture, parkland area display gardens, nursery and living collection, and seed collecting program. This directorate performs an important advocacy role for resilient landscapes and Western Australian flora, and contributes to broader plant knowledge within the community.

Environment and Infrastructure

The Environment and Infrastructure directorate is responsible for bushland conservation, turf, irrigation and infrastructure management, capital works projects, restoration priorities on designated lands and conservation of heritage assets.

Corporate and Commercial Services

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

Visitor and Community Engagement

The Visitor and Community Engagement directorate oversees the experience of visitors to Kings Park and Bold Park as well as outreach and engagement with the community. The team is responsible for events, bookings, activations and tourism, education, internal and external stakeholders and partnerships as well as volunteer coordination. It also manages media, communications and marketing, Aspects of Kings Park and delivers park management services.

Corporate and Executive Support

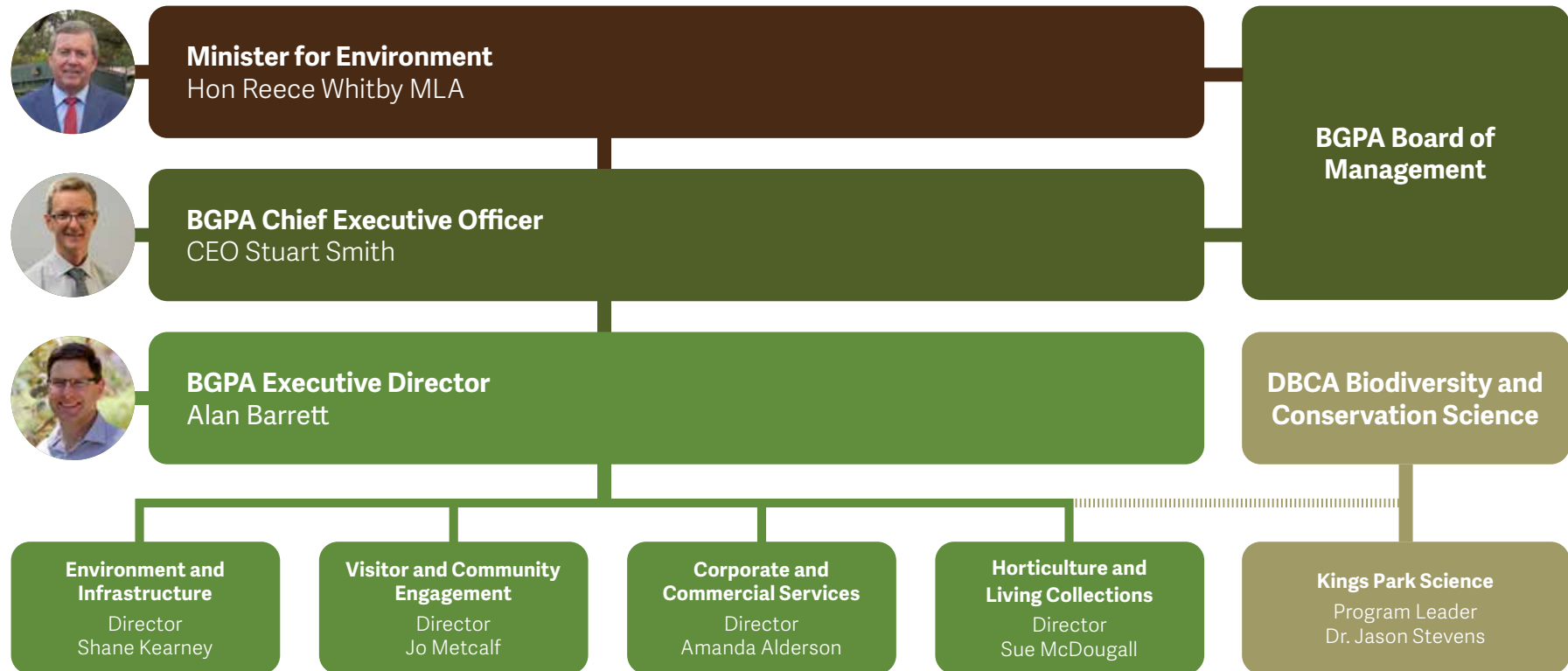
An Executive and Board support team operate alongside the Corporate and Commercial Services directorate under the Executive Director. The team is responsible for strategic policy and planning, corporate governance, as well as functions such as Board and Executive support and records management.

Kings Park Science

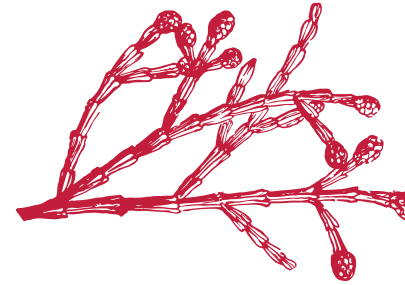
Kings Park Science operates as a recognised program under the DBCA Biodiversity and Conservation Science (BCS) division. The program is designed to deliver outcomes in conservation science through on ground conservation and restoration science, as applied to Kings Park and Bold Park and towards State interests more broadly.

Updated 30 June 2024

Organisational Structure



Performance Summary



Outcome Based Management Framework

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

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

BGPA's performance is measured through the delivery of three services within the DBCA's performance framework.

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

Changes to Outcome Based Management Framework

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

Shared Responsibility with Other Agencies

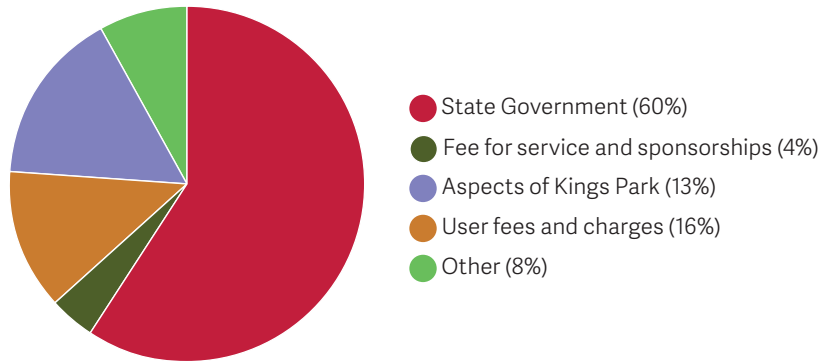
BGPA did not formally share any responsibilities with other agencies during the year.



Summary of Financial Performance

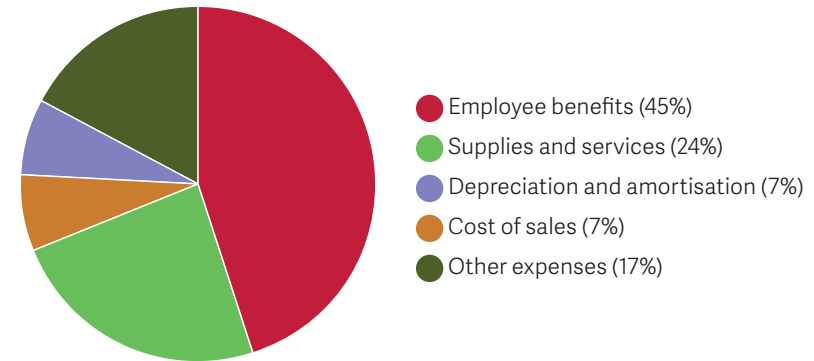
Income

BGPA received 60% of operating income from the State Government and generated the balance of revenue (40%) through own source activities.



Expenditure

BGPA's expenditure is summarised into broad categories:



Actual performance compared to budget targets	2023-2024 - Target \$	2023-2024 - Actual \$	Status
Total cost of services	24,281,000	27,015,618	✘ Target not met
Net cost of services	15,858,000	15,227,783	✔ Target exceeded
Total equity	64,410,000	75,916,265	✔ Target exceeded
Net increase/(decrease) in cash held	(285,000)	3,074,220	✔ Target exceeded
Approved salary expense level	11,540,000	12,028,656	✘ 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.			
	2023-2024 - Target	2023-2024 - Actual	Status	
Average level of visitor satisfaction at Kings Park and Bold Park.	90%	90%	⊖	Target met
Average cost per visitor at Kings Park and Bold Park.	\$2.42	\$2.34	✓	Target exceeded

Actual performance compared to targets				
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.			
	2023-2024 - Target	2023-2024 - Actual	Status	
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%	⊖	Target met
Average cost per hectare of wildlife habitat.	\$10,534	\$12,819	✗	Target not met

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

Summary of Key Performance Indicators

Actual performance compared to targets				
Outcome 2	Plants and animals are conserved and habitat, ecosystem and landscape-scale conservation utilises evidence-based science.			
Service 3	Research and conservation partnerships			
	2023-2024 - Target	2023-2024 - Actual	Status	
Average cost per hectare of wildlife habitat.	\$3,285	\$3,204	✓	Target exceeded
Research communications produced per full time equivalent.	5.0	3.8	✗	Target not met

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



Landscape restoration works at Mounts Bay Gardens (Goonininup).



Challenges of 2023-24

Kings Park and Bold Park both face an ongoing range of climate change and biosecurity threats.

As part of the BGPA *Ex situ* Conservation Strategy, launched by the Minister for Environment Reece Whitby in September 2023, the Authority reaffirmed its mission to take a leading role in science, collections, education and partnerships to preserve nature for the future.

The Strategy identifies the need for decisive action in response to the increasing environmental threats to BGPA managed lands and the State more broadly.

Biosecurity - Mount Eliza Escarpment

Goonininup Project



The significant Polyphagous Shot Hole Borer (PSHB) infestation of trees on the Mount Eliza Escarpment led to an emergency eradication response in 2024.

Thirteen heavily infested trees from Mounts Bay Gardens (Goonininup) were removed by the Department of Primary Industries and Regional Development (DPIRD) in March 2024, with assistance provided by BGPA.

Removing heavily infested, unhealthy, and potentially unsafe trees or branches is currently the only way to eliminate the borers, minimise further impact on neighbouring trees and reduce the safety risk to the public.

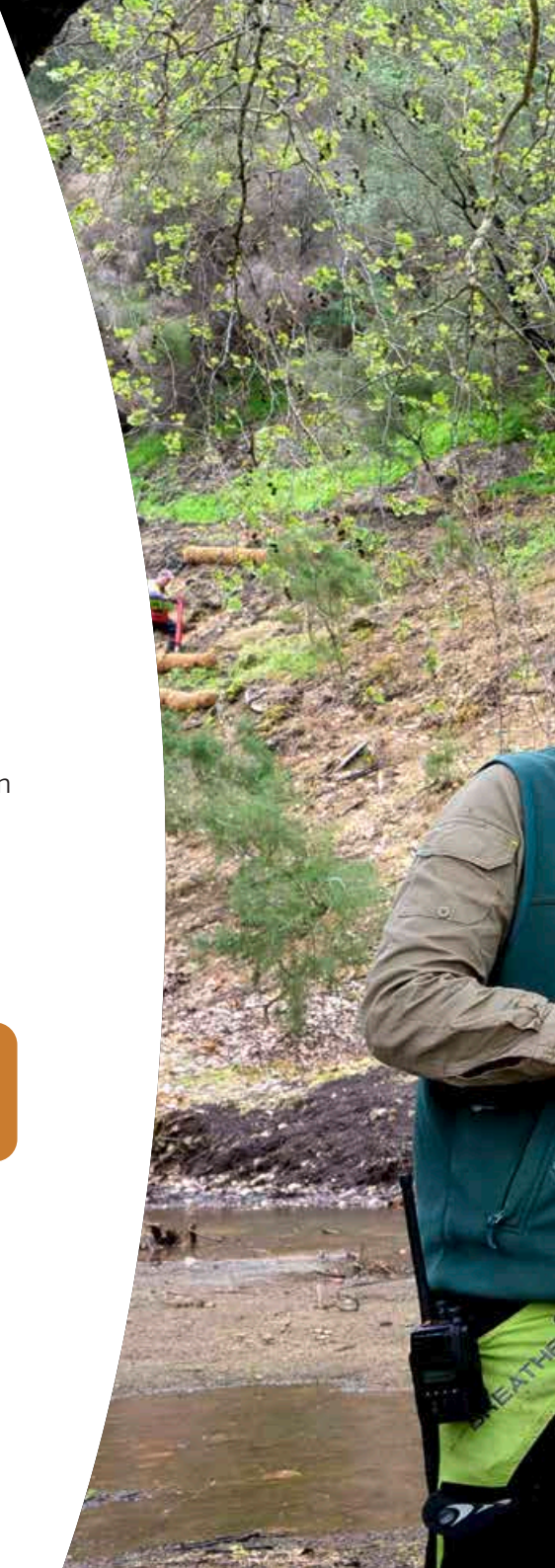
BGPA engaged with the Whadjuk Aboriginal Corporation (WAC) to provide advice on operations. Through WAC, representatives from the Whadjuk Noongar community were, and continue to be, consulted by BGPA and DPIRD on the project. Consultation emphasised the importance of cultural sensitivity and environmental stewardship.

Traditional Owner monitors were engaged by BGPA to be on-site throughout the Mounts Bay Gardens (Goonininup) works.

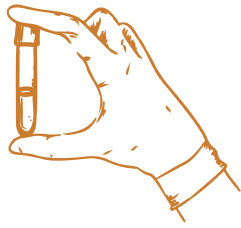
During the works a freshwater spring was rediscovered and released. BGPA received feedback that Traditional Owners are excited about this finding, recognising its potential significance. BGPA is undertaking ongoing water quality monitoring and weed control as part of restoration efforts.

Works following the tree removals included the installation of exclusion fencing and erosion control. Seed was collected from 21 species present on the escarpment for propagation of future planting and 17,797 plants were grown for planting by the BGPA Nursery and commercial nursery Nuts About Natives.

Restoration planting of 16 local species commenced July 2024.







Biosecurity - Phytophthora Dieback

Pathogen Management

Phytophthora Dieback (dieback) detections increased in Kings Park in 2023-24.

This plant pathogen can spread easily, causing disease, death and potential extinction in susceptible plants, and loss of habitat for animals. Any activity that moves soil, water or plant material can spread dieback. This includes visitor recreational activities as well as operations such as gardening, infrastructure repair, and building and land management practices.

This pathogen represents a significant threat to the health of all areas of Kings Park including Bushland, Parkland and the Western Australian Botanic Garden.

Management practice improvements saw an increase in detections. These practices included the implementation of Green Card training (a program developed with input from DBCA and professional dieback experts) for field employees on biosecurity hygiene principles.

A system to track detection locations was implemented in 2023-24 with all reports being mapped in the GPS mapping software Oziexplorer. Information is currently being uploaded to web-based mapping software ArcGIS to allow greater access and real time availability for staff.

These enhanced measures provide staff and contractors with critical information on known locations to assist in reducing the spread of dieback through Kings Park.



Arson

Fire



There were a total of five fires in Kings Park and three fires Bold Park in 2023-24 with the area burnt totaling 15.4 hectares. All fires are believed to have been deliberately lit.

The majority of fires in Kings Park and Bold Park were small (under one hectare) and controlled quickly by the Department of Fire and Emergency Services with support from BGPA. The most substantial of these fires occurred in October 2023 in Bold Park and Kings Park, with approximately 7.5 hectares and 7 hectares burnt respectively. Response to these large fires included the evacuation of visitors from surrounding parklands and bushland areas and the closure and evacuation of private events.

The sites have been photographed and will be monitored to measure the change to bushland condition over time.

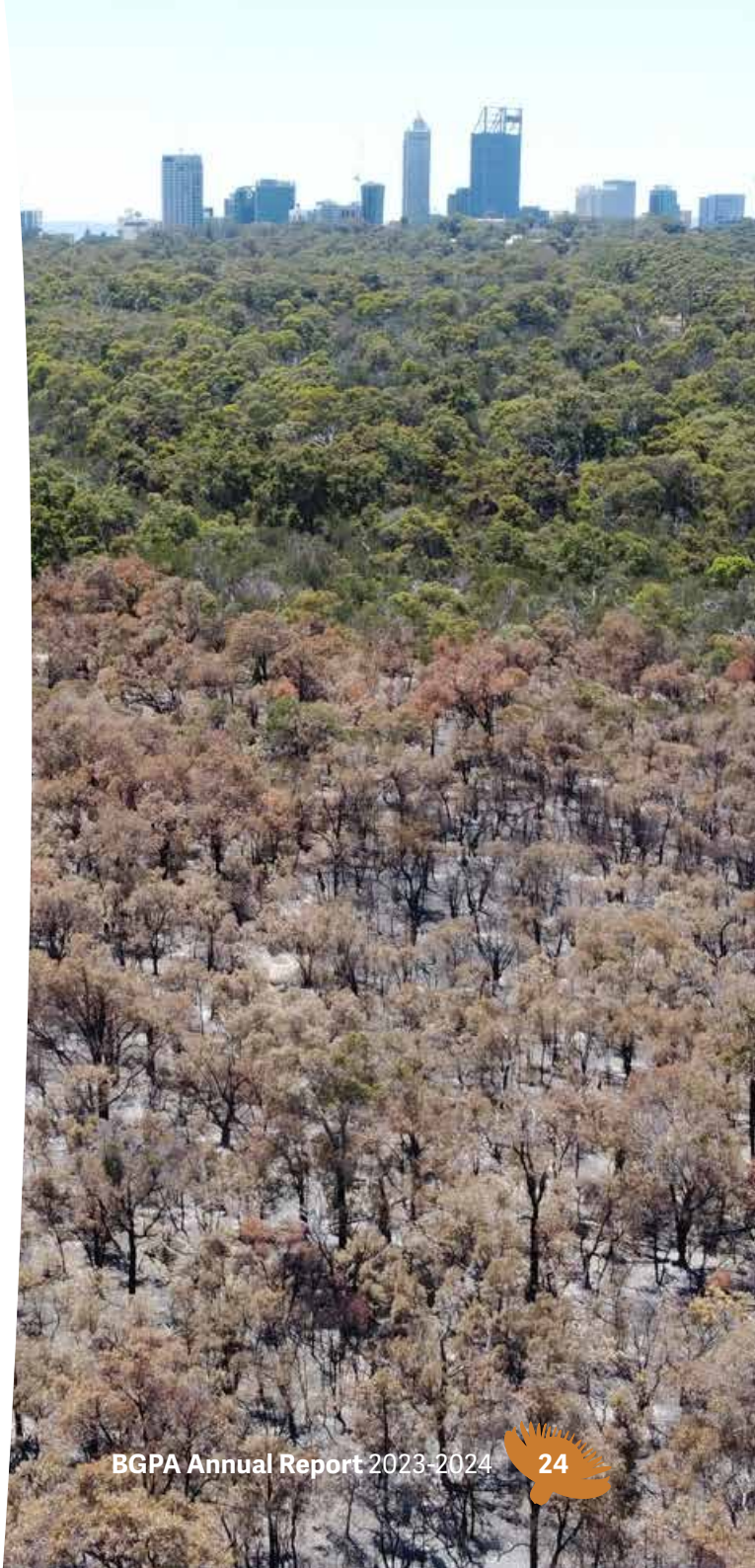
Important trapdoor spider populations were impacted by the October 2023 fire in Kings Park.

Early monitoring indications show that some spiders have been able to survive and re-line their burrows. This suggests the local population of trapdoor spiders were able to protect themselves from the relatively low intensity fire.

Restoration and Recovery Plans are in development for the two significant fire sites in Kings Park and Bold Park. Both locations will require considerable resources to maintain and improve bushland condition.

Weed control and monitoring will be the focus for these sites in the next five years.

Aerial view of the Bold Park bushland affected by the October fire.







Climate Change

Drought

Western Australia was severely impacted by the effects of heat and drought in 2023-2024, with Perth no exception. Perth recorded the second hottest summer on record and just 21.6 millimetres of rain between October and the end of March. These harsh and dry conditions have resulted in vegetation die-off in Kings Park and Bold Park bushlands and avenue trees.

Locations higher in the profile have been more impacted with increased vegetation deaths.

Marri (*Corymbia calophylla*) has proven to be the most resilient tree species and there are very few deaths throughout Kings Park bushland. Jarrah (*Eucalyptus marginata*) and Tuart (*Eucalyptus gomphocephala*) have been more impacted than Marri. Observations indicate the majority of larger mature trees have so far survived. Many mature Honour Avenues trees perished in the dry summer-autumn period.

Drought and heatwave conditions are likely to become more common with the progress of climate change. BGPA has commenced liaison with the Park and Wildlife Ecosystem Health Branch to conduct further assessment of the affected areas.

Climate Change

Water Security

This financial year saw a sharp increase in water use, reaching 94.8% of BGPA's groundwater allocation. Extended periods of hot weather and reduced rainfall extended the time and volume of irrigation required throughout Kings Park.

Strategic planning will continue to focus on both the choice of plant species and the use of water.

Additional pressure on water use has also come from extensive turf reinstatement projects following large essential infrastructure projects, and the need to repair turf areas following public events.

Water security is a major threat in today's changing environment. Landscape level changes to reduce turf irrigation and ongoing improvements in irrigation infrastructure will be priorities to respond to the additional pressures of climate change.





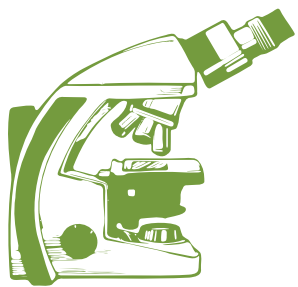
BGPA is Conserving & Protecting



Preserving nature for future generations by taking a leading role in science, conservation, and education, within our parks, across the State and around the world.

Research - Science

The Kings Park Science program undertakes integrated and innovative research underpinning conservation and ecological restoration of Western Australia's unique biodiversity. It supports the core functions of the Western Australian Botanic Garden and management of Kings Park and Bold Park bushland. The program prioritises research that enhances practical outcomes in conservation and management, and sustainable development of the State's unique natural resources.



Achievements



- » *Ex situ* conservation collections increased with the addition of 19 species of orchid material (seed and fungi) into the cryostorage collection. Five new species have also been added to the Tissue Culture collection with a focus on specific species sensitive to Myrtle Rust.
- » Research programs were expanded across Pilbara plant rare species in collaboration with Rio Tinto and Fortescue. These programs address plant-substrate interactions, population genetic variation, pollination biology and breeding systems knowledge gaps to inform rare species conservation and management within the mining sector.
- » An innovative tree health monitoring program was established in managed parkland and bushland systems at Kings Park using whole tree ecophysiological monitoring tools. The program will help monitor and understand tree health and decline in response to seasonal changes in rainfall, nutrient deficiencies and changes in management initiatives (such as irrigation or acidifying of bore water).
- » A five-year project continued in partnership with The University of Western Australia (UWA) and BHP Iron Ore to develop seed technologies and seeding machinery for mine site restoration. Research has focussed on 1) improving the precision of mechanised seed delivery, and 2) Pilbara field trials testing seed enhancement technologies including priming and pelleting.
- » Global collaborations continued with UWA and Aarhus University to inform best practice seed banking practices. Focus areas were placed on innovative storage and monitoring tools - including Ribonucleic acid analysis and different oxygen environments - to assess seed viability decline during storage.
- » An integrated weed and bushland management research program commenced to inform innovative and integrated management practices within biodiverse natural systems to deliver conservation outcomes. The program will consider solutions to herbicide resistance and threatening processes such as changed fire regime and climate change.



Research - Science

Achievements

Exceptional plant species are not amenable to conservation through standard seed banking practices. The plants therefore need to be conserved through alternative *ex situ* conservation approaches such as plant tissue culture and cryogenic storage.

- » The Kings Park Science Tissue Culture collection currently houses 48 species, 10 of which are considered exceptional. A recent focus has been the development of tissue culture protocols for exceptional species that are susceptible to Myrtle Rust, with work focussing on *Syzygium angophoroides*, *Syzygium eucalyptoides* and *Eugenia reinwardtiana*. This research has provided a clean germplasm source for future research into these species as well as protocols on how to conserve similar species.



Syzygium angophoroides seed are desiccation sensitive and do not survive the drying process before they can be placed into the seed bank. Seeds were collected, cleaned, and the excised embryo initiated into tissue culture.

Research - Science Milestones

38

conference presentations to Australian and international audiences

10

projects with government and industry partners

8

nationally competitive grants delivered with university partners

7

Traditional Owner groups/corporations engaged for on-country conservation research activities and science tours

8

interns including Summer Scholarship students

40

science tours conducted with approximately 450 attendees across academia, government, NGO, and industry groups

33

peer reviewed scientific publications

28

higher degree research student programs co-supervised by science staff

Conservation

Horticulture

Research is an integral part of the core business of BGPA. 'Conservation horticulture' – the specialised knowledge and practical skills required in horticulture intended for the conservation of rare and threatened plants - is becoming increasingly important within botanic gardens worldwide.

The Horticultural teams regularly undertake trials in diverse activities such as propagation, plant growth and establishment, seed collection and processing, soils, weed management, and arboriculture, with documentation of processes and results informing decisions around collections management.



BGPA Agonis flexuosa seed collections are being used in a Myrtle Rust study

Conservation

Achievements

- » BGPA partnered with an Edith Cowan University PhD student to investigate the potential impact of Myrtle Rust on Western Australian native flora.
- » The Kings Park resilient species trial bed planting areas expanded to include the garden beds surrounding the Biodiversity Conservation Centre. These planting areas are trialling a range of species - including *Darwinia*, *Thomasia* and *Hibbertia* - for shade tolerance.
- » Thirteen additional *Eucalypt* species were planted in the *Eucalyptus* trial area, increasing the number of species being trialed to 36. The bed is trialing lesser-known *Eucalypt* species in a low water, high sun exposure environment. Ongoing monitoring and results will be used as a basis for resilient species selection for public open spaces.
- » A project: 'Rare and vulnerable species propagation and conservation' was funded by a Friends of Kings Park grant. Eight rare or threatened species have been successfully initiated into tissue culture, and two have been successfully deflasked and are growing in the glasshouse. This project will extend and expand community awareness and understanding of the number of rare plants in the Western Australian flora through targeting the propagation protocols for several rare flora species and threatened Kings Park bushland flora.
- » A large-scale soil test was implemented in selected trial sites, including monitoring and modifying moisture content, pH, EC and nutrient levels. This trial aims to further inform best practice for establishing Western Australian species in highly modified landscapes.



Growing a community understanding of rare species and conservation horticulture in gardens and landscapes is a key function of botanic gardens. New programs are in development for further research and engagement.

BGPA will continue to identify trial sites for modern urban greening research.

Ex situ Collections

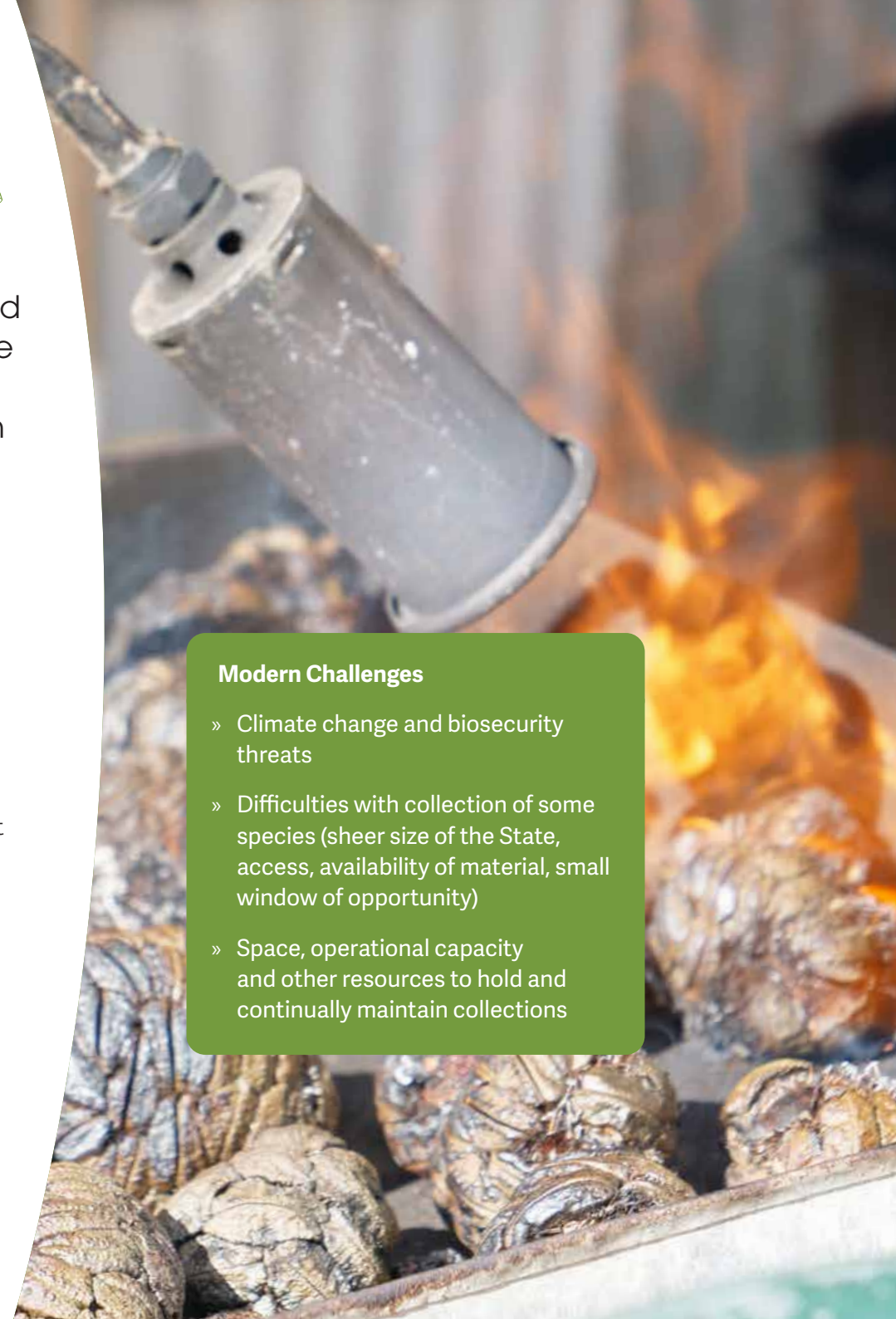


Ex situ conservation techniques currently being employed include seed banking, storing germplasm in tissue culture and cryopreservation, as well as reproduction of plants vegetatively to be maintained in-ground or in pots within the Western Australian Botanic Garden or Kings Park Nursery.

- » Developing threats such as climate change and biosecurity challenges redefined the targeted seed collection species in 2023-24. BGPA's pre-emptive strategy to conserve germplasm of species considered at-risk to the impact of Myrtle Rust is ongoing with multiple trips undertaken throughout south west Western Australia. Many species of *Astartea*, *Hypocalymma*, *Kunzea* and *Taxandria* within the Myrtaceae family (with little or no representation within the Seed Centre - Kings Park) were secured this year.
- » Landscape 'resilient' species were a focus of collecting trips to the Wheatbelt region with seed from numerous *Hakea*, *Grevillea*, *Acacia* and *Eucalyptus* species collected.
- » Collaborations with DBCA aided collection activities towards multiple conservation efforts, as well as seed and vegetative collections to be incorporated into the John Forrest National Park Visitor Precinct Project. 56 collections were made for the John Forrest project over the financial year.

Modern Challenges

- » Climate change and biosecurity threats
- » Difficulties with collection of some species (sheer size of the State, access, availability of material, small window of opportunity)
- » Space, operational capacity and other resources to hold and continually maintain collections



2023-24 Field Collections

15
new seed species added to the Seed Centre - Kings Park

35
days spent in the field

145
wild sourced seed and vegetative collections

Seed Centre - Kings Park

13,048
individual accessions* representing

3,933
seed species stored in the seed bank at the Seed Centre - Kings Park

346
collections fully tested as part of continued viability and germination reviews of new collections and stored Millennium Seed Bank duplicate collections

**Accession: a unique identifier assigned to all plant material that comes into the collection to allowing tracking of where the material was collected, any seed storage and propagation data and where any resulting plants end up throughout the Park.*

Plant Development

BGPA's Plant Development program brings hardy, attractive, climate-resilient native plants to the market for use in home gardens and public spaces, helping to create biodiverse and fauna-friendly landscapes.

The program aims to deliver positive environmental impacts by producing plants that mitigate the effects of climate change, provide habitat and food sources for urban fauna, and use less water and chemical controls in urban landscapes.

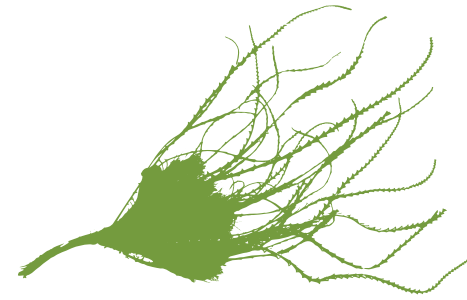
Kings Park Waxflower 'Dawn Pearl' growing in Arnelia Farms, South Africa for the cut flower market. Photo: Helix Australia



Plant Development

Achievements

- » A trial site has been established at UWA's Shenton Park Research Station. This location provides the opportunity to better evaluate the range of new cultivars in waxflower and grevillea over a longer period so that only the most resilient and ornamental plants are made available for public planting.
- » The Plant Development program's commercial partnerships reach markets internationally. Ten BGPA hybrid waxflowers have now been commercialised in South Africa through breeding partner Helix Australia for either cut flowers or their local pot plant trade. Each plant or stem sold returns a royalty to the BGPA under licence and each variety is protected by Plant Breeders Rights. The South African growers now have 100 other BGPA hybrids under trial.
- » A selection of Kings Park Celebrations *Anigozanthos* and *Chamelaucium* hybrids were sent from European commercial partners to the Royal Horticultural Society for display in their flagship Wisley Garden in the United Kingdom. Several plants are displayed in ground in the dry temperate collection in the glasshouse with further pot displays placed outside during the northern hemisphere summer. A selection of *Chamelaucium* hybrids will be trialled in the Mediterranean Terrace collection, a south facing location, with free draining soil and low likelihood of frost, to assess performance growing in ground year-round. Growing in a renowned high-profile garden will allow for further international exposure of the Kings Park Plant Development program.



BGPA
has nine dedicated
plant breeding
programs in partnership
with eight commercial
partners located
locally, nationally
and internationally.



Visitation, Outreach & Education



BGPA is creating a better future for all by empowering the community to respect, preserve and protect our environment.

Visitation Outreach & Education



BGPA continued to build on relationships and lead knowledge-sharing through programs, partnerships and events.

This engagement ranged from local to international, connecting with audiences from young children through to major corporate organisations.

Programs were driven by the values of honouring Noongar culture, preserving our natural environment and showcasing our Parks as unique destinations.

The Kings Park 'Adorable Florables' at the Kings Park Nature Play Day. Photo: Matt Biocich





Visitation

Kings Park and Bold Park continued to provide enjoyable and memorable experiences unlike anywhere in the world. Drawcards throughout the year included tours and walks amongst Western Australia's unique flora and cultural heritage, events and activations, educational programs and horticultural outreach.

- » 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 20 suggestions, 65 complaints and 5 compliments for the year.
- » The Visitor Information Centre recorded 26 complaints/suggestions and 518 compliments.

A survey of visitors in both Kings Park and Bold Park was conducted during June 2024. The focus was to gauge visitors' impressions of the grounds, facilities and services.

The survey showed very high levels of satisfaction.



* Satisfied to some degree.

Tourism

New tourism initiatives continued to be implemented in 2023-2024.

Australia's number one location

On 30 June 2024, Kings Park and Botanic Garden was awarded with Australia's 'best of the best attraction' in the 2024 Tripadvisor Travellers' Choice Awards, ahead of the Sydney Opera House and Royal Botanic Gardens Victoria.

The Western Australian Botanic Garden was also named the number one 'best botanic garden' in the Wotif Uniquely Aussie Awards in September 2023.

Kings Park remained a top destination for visiting VIPs. Chinese Premier Li Qiang joined Prime Minister Anthony Albanese in the Park on 18 June 2024. Other visitors of note ranged from State and Federal politicians, WWE wrestlers, Coldplay frontman Chris Martin, John Butler, and Tame Impala frontman Kevin Parker.



Tourism

Temporary accommodation

A 'tiny cabin' accommodation experience began a trial in a Kings Park and Botanic Garden during *Lightscape* 2024. 'Heyscape' is a Western Australian independent operator that offers off-grid and eco-friendly accommodation around Western Australia. The temporary accommodation was in place in the Swan, Balga and DNA Tower carparks. As part of the experience, visitors were offered tickets to *Lightscape* and a behind-the-scenes tour with the Kings Park Plant Development team. The trial concluded 31 July 2024.

Tourism

Aspects of Kings Park



Aspects of Kings Park continued to be a champion of local art and design through engagement with local creators and Kings Park visitors.

- » An exhibition showcasing 10 original works by Western Australian artists was a popular addition to the Everlasting Kings Park Festival.
- » Art also met fashion with local artists and designers creating and displaying *Floralia* - wearable art integrating gumleaf fabric layers symbolic of Kings Park, with hand-painted native Australia flora and fauna.



Aspects welcomed 49 new suppliers, 77.5% of which are Western Australian.



In-store sales remained steady at 1% more than 2022-2023.



Online sales increased by 12% on 2022-2023.



Events & Bookings



Kings Park is not only a destination for its magnificent gardens but also as a thriving events hub.

Events held in Kings Park and the Botanic Garden are selected on their ability to align to strategic priorities to provide truly local experiences, community well-being, culture and heritage, science and conservation, and to conserve and enhance the Western Australian Botanic Garden. Kings Park being named Australia's number one attraction acknowledges its world class and prestigious venues which attract high quality and highly sought after events to the Park.

Bookings for private social and corporate functions, weddings, filming and photography, fitness training, sporting events, community events and wreath laying ceremonies remained popular in 2023-2024.



An Everlasting Kings Park Festival community crochet project was a popular photo location in September.



269,000

people attended the
Everlasting Kings Park
Festival 2023

Events & Bookings

This year once again saw a busy program of activity delivered in conjunction with event partners.

Everlasting Kings Park Festival

This annual celebration pays homage to the remarkable biodiversity of Western Australian flora. The theme for the 2023 Festival was 'Reflect to Protect', symbolising a retrospective journey through the past Festivals while emphasising the importance of safeguarding the Park for future generations. The Festival celebrated the beginnings of spectacular spring wildflowers and the 60th anniversary of the Festival itself.

Over the 17-day celebration, 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 offerings from BGPA, volunteers, tour providers and external businesses.



Events & Bookings

Lightscape

Lightscape returned to Kings Park and Botanic Garden with a new line-up of installations after a sold-out season in 2023.

Following on from the 2023 theme of 'seeds', 2024 included installations highlighting 'roots'. The event was launched by Minister for Environment Hon Reece Whitby MLA on Thursday 6 June and opened to the public on Friday 7 June. As of 30 June 2024, there were 54,607 Lightscape attendees over 18 nights.

Lightscape in Kings Park is a partnership between BGPA and Sony Music. The City of Perth returned as a Presenting Partner in 2024 with Roy Hill joining for the first time as a Major Partner.

Events & Bookings

Event Partners

- » There were 174 days of events over the financial year.
- » The ANZAC Day Dawn service remained a significant event with 30,000 attendees.
- » Other major events included Boorna Waanginy (100,000) and Dino Fest (16,000).
- » BGPA continued to grow its cultural partnership with Danjoo Koorliny, an Aboriginal-led initiative operating out of the Centre of Social Impact in UWA. A one-day Bunuru Summit of workshops, talks and yarns at Kings Park featured over 830 presenters, artists and delegates from around Western Australia.

86,091 visitors attended summer events in Kings Park and Botanic Garden, including:



- » 27,947 patrons attended over 89 Moonlight Cinema screenings
- » 58,144 patrons attended over 12 concerts from Mellen Events

Event Bookings



- » 1,155 bookings attended by 50,240 people in Kings Park.
- » 69 bookings attended by 2,240 people in Bold Park.



Boorna Waanginy –
The Trees Speak

Partnerships & Engagement

Kings Park and Botanic Garden provides a vibrant canvas for BGPA to advocate for native conservation horticulture and the natural environment.

- » Two seasonal community workshop series on conservation horticulture were run by BGPA. The 14 workshops had an attendance of 319 people for a range of informative and practical topics.
- » BGPA collaborated with the Water Corporation during the 2023 *Everlasting Kings Park Festival* to bring to life the 'Water Corporation Waterwise Hub'. This hub featured waterwise garden displays with themed groupings of native plants. The displays included both QR codes linking to the Water Corporation Plant Directory and on-site plant lists, providing an easy reference for beginner gardeners. Kings Park staff manned the Hub to provide advice and present to the public. Other BGPA partners joined the Hub on weekends, including the Water Corporation, DPIRD's Biosecurity Blitz team, and Perth NRM's ReWild program.
- » The 2024 WA Tree Festival was launched at Kings Park and enabled BGPA to partner with a collective of local governments and community groups to help share the importance of trees in our urban environment. BGPA staff supported local councils in specialist events for residents by delivering advice on selecting and growing native tree species.
- » Through its Centenary Committee, the Country Women's Association (CWA) is sponsoring the release of a series of five named commemorative BGPA cultivars over five years. This sponsorship supports the BGPA's Plant Development program. The plant released in 2024 - *Grevillea 'Woman of Spirit'* - coincided with the Centenary of the CWA. The plant celebrates the important role the organisation has played in its hundred-year history. Over this period the CWA has been uniting women and strengthening communities throughout rural and regional Western Australia.





Keep Australia Beautiful (KAB) Council WA Chair Michael Aspinall, Director of the WA Botanic Garden Sue McDougall, Anna Cross (KAB), artist Helen Ansell, Hon Shelley Payne MLC.

- » BGPA and commercial partners Helix Australia joined together in 2023 to nominate \$1 from every sale of Waxflower 'Local Hero' to go to the SAS Resources Fund, which supports Australian defence personnel suffering hardship. By end of financial year the total raised for the Fund was \$21,000.
- » Keep Australia Beautiful launched its Wildflower Country edition of their Outback Packs at Kings Park in June 2024. BGPA collaborated on the packs and made them available to the public at the Kings Park Visitor Information Centre. The Outback Packs are decorated with artwork provided by local artist Helen Ansell and aim to assist travellers to collect and dispose of litter in the right way.
- » BGPA horticulturists and arborists attended events held outside of BGPA-managed lands to share expert knowledge and inspire community and government conservation, including: Ready, Set, ReWild! event presented by Perth NRM, ReWild Perth, Naturelink Perth and Birdlife Australia; The River Guardians Festival; Perth Garden & Outdoor Lifestyle Event; and the Nursery & Garden Industry Western Australia 'Nextgen Careers Day'.

Partnerships & Engagement

Botanic Gardens

BGPA collaborates closely with other botanic gardens and conservation associations.

- » **Botanic Gardens Australia & New Zealand (BGANZ)** - BGPA's membership to BGANZ affords invaluable links to other Australian and New Zealand gardens within the network, facilitating information sharing, collaboration, and professional development opportunities. The Western Australian Botanic Garden celebrated the 9th annual BGANZ Botanic Gardens Day on 26 May with themed guided walks, a native gardening helpdesk, Friends of Kings Park Plant Sale and interpretive trails.
- » **Botanic Gardens Conservation International (BGCI)** - BGPA is actively involved in the BGCI International Plant Sentinel Network, a global initiative dedicated to safeguarding plant health and promoting plant biosecurity worldwide. Details of BGPA plant collections are uploaded on the BGCI Plant Search database.

- » **Botanic Collections and Records Management (BCARM)** - a sub-group of BGANZ, BCARM is set up to assist Australian and New Zealand Botanic Gardens staff who are involved with managing plant collections. Over the 2023-24 financial year BGPA staff have been actively involved in presenting at online webinars run by BCARM.

A key role of botanic gardens is to be a leader in plant conservation. Through collaboration and engagement with likeminded botanic gardens, BGPA continues to grow and share its resources and expertise.





Partnerships & Engagement

Local Government

Working closely with local governments supports urban greening outcomes and healthy communities.

City of Perth

The Kings Park Nursery expanded both the range and number of plants grown for planting throughout City of Perth managed spaces. 2,770 plants generated this financial year included both spring and summer annual species for instant display, and difficult to source perennials to add diversity and resilience.

The City of Perth Library reached out to BGPA to establish a regular event for children aged 0 - 5 and their families. Held at Poolgarla Family Area, the free event commenced in September 2023 and has been held once a season.

City of Melville

BGPA horticulturists hosted a professional learning event for the City of Melville Natural Areas Team, and presented a public workshop at the Piney Lakes Environmental Education Centre on growing natives in small spaces.

City of Stirling

BGPA attended the City of Stirling Biodiversity Day, providing advice to attendees on selecting native species suitable for home green spaces with native fauna in mind.

BGPA's Curator of Arboriculture presented to City of Stirling residents on increasing urban tree canopy with native climate resilient species suitable for residential gardens and verges for the WA Tree Festival.

Kings Park Road Shared Path

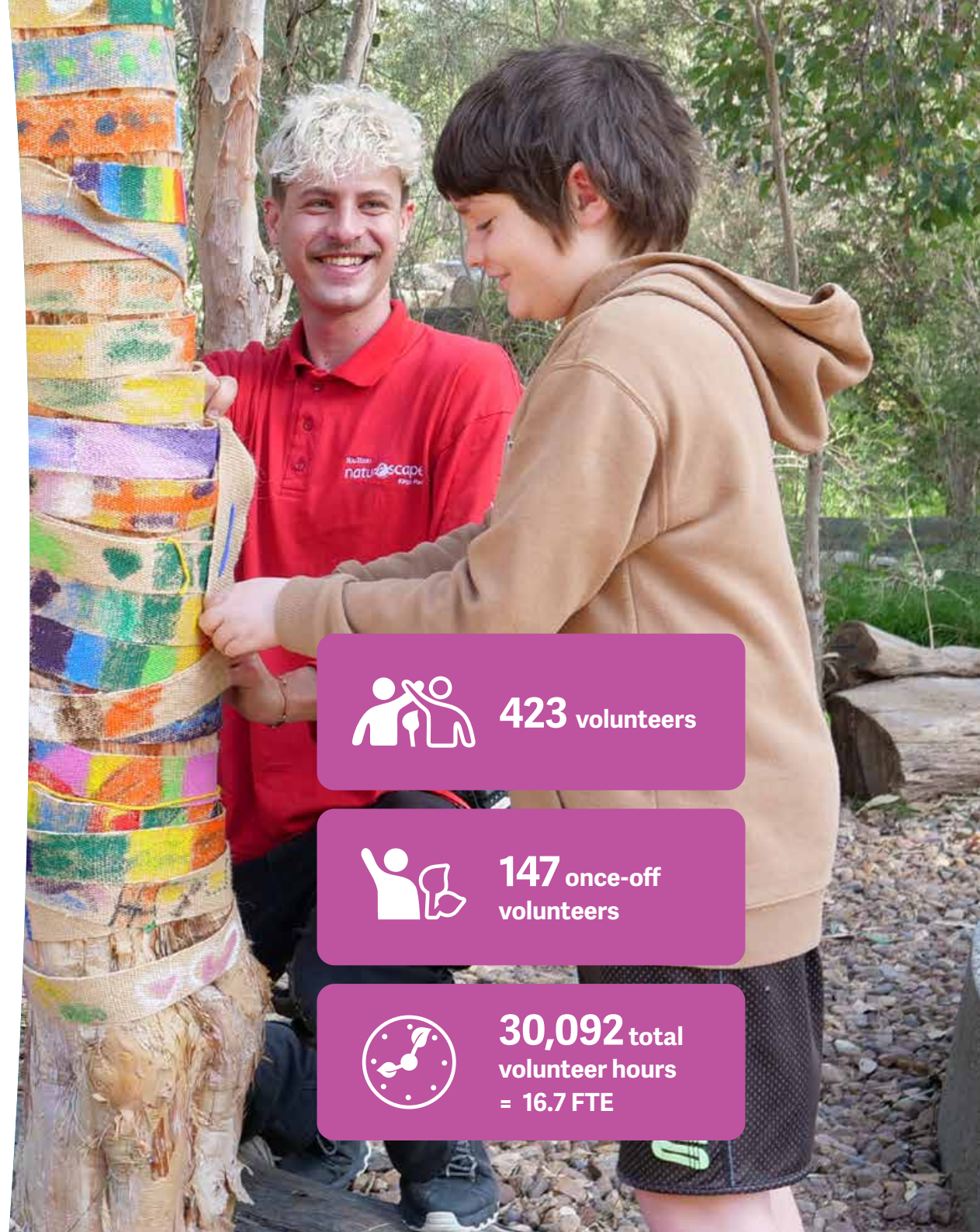
The City of Perth opened a new Kings Park Road Shared Path in February 2024. This path starts at Thomas Street and continues to Fraser Avenue before connecting with the existing shared path along Harvest Terrace.

BGPA collaborated with the City in the planning and operational implementation of the path within Kings Park land. This project was unique and notable in its low-impact footprint on the surrounding environment, including preservation of tree roots and canopy. The Shared Path serves as a leading example of prioritising green spaces and infrastructure to preserve the green urban environment.

Volunteers

BGPA and partner volunteer groups continued to work towards providing vibrant, meaningful, and accessible opportunities for people to engage with Kings Park and Bold Park, for the benefit of the parks, the participants themselves, and the community.

BGPA implemented a revised volunteer safety induction. Now delivered to all new volunteers before they start work, the induction further develops measures to ensure a safe and healthy workplace.



423 volunteers



147 once-off
volunteers



30,092 total
volunteer hours
= 16.7 FTE



Volunteering

The Honour Avenues Group

The Honour Avenues Group maintain almost two thousand plaques in Kings Park on behalf of the Botanic Gardens and Parks Authority.

The Honour Avenues Group:

- » Maintained and repaired plaques.
- » Held two dedication services in October 2023 and June 2024.
- » Prepared plaques (placing flags) for ANZAC Day and Remembrance Day.



21 active members
with the average age of
volunteers being 77 years



1,513 volunteer hours
1,923 memorial plaques



Volunteering

Friends of Kings Park

The Friends of Kings Park participate in conservation, bushland management and horticulture, education, and provide volunteer and special project support within Kings Park. The Friends:

- » Held four native plant sales with over 27,000 plants sold, raising over \$181,000.
- » Funded six summer scholarships to support science students in Kings Park.
- » Updated the Friends' Constitution. The Friends' Fund now operates as a Gift Fund.



251 volunteers



19,300
volunteer hours

Volunteering

Friends of Bold Park Bushland

The Friends of Bold Park Bushland is a community group committed to protecting Bold Park. The Friends:

- » Worked on a new restoration site, The Loop, undertaking weed removal and planting 800 plants.
- » Delivered five nightstalks (nocturnal guided walks), including two in collaboration with Town of Cambridge, with an average attendance of 27 walkers.
- » Co-organised a number of events with the neighbouring Friends of Perry Lakes, strengthening ties in the Bold Park precinct.



25 volunteers

330 guided walk
attendees

842 volunteer hours





Volunteering

Kings Park Volunteer Guides

The Volunteer Guides staff the Visitor Information Centre, conduct guided walks, and contribute to park projects and research. The Guides:

- » Launched a new website in November 2023.
- » Delivered a training course for new Guides, supported by BGPA, with 21 new Guides graduating from the program.



Volunteering

Kings Park Education

Kings Park Education volunteers assist with education program logistics, prepare resources, greet school groups, and provide hands-on help with the active-learning programs.



Trails and Interpretation

A key role of botanic gardens is to educate visitors on native flora and *ex situ* conservation through displays and knowledge sharing. In 2023-24 BGPA implemented new initiatives within the botanic garden.





Trails and Interpretation

Achievements

- » BGPA collaborated with the Dieback Working Group to produce a short self-guided trail titled *Walking with Invasives*, designed to raise awareness about the importance of biosecurity as an informative and engaging call to action. The trail informed visitors about current or potential pest and pathogen threats to Western Australian flora, ecological communities and fauna; Polyphagous Shot Hole Borer (PSHB), Phytophthora Dieback (*Phytophthora cinnamomi*), Myrtle Rust (*Puccinia psidii*), Australian Honey Fungus (*Armillaria luteobubalina*) and Red Imported Fire Ants (*Solenopsis invicta*). Installed to coincide with the Department of Primary Industries and Regional Development *Biosecurity Blitz* 16 October - 16 November 2023, the interpretation provided clear diagnostic images, key information, actionable prevention tips for all and QR codes providing further information and clear guidelines on how to report suspected sightings.
- » Interpretation for the new bird water station in the Rio Tinto Naturescape Kings Park education program area was installed. The sign and station are designed to introduce visitors to the importance of supporting urban birds, including information on plant species selection, habitat and water availability. QR codes provide links to a local bird species guide and Birdlife Australia information.
- » A self-guided WA Tree Festival trail featuring a selection of 19 Western Australian tree species was featured in the gardens from April - May 2024. Titled *Celebrating Urban Champions of the Present and Future*, the accessible trail provided signage alongside key specimens with botanical and geographical information, facts, and tips for best practice cultivation. The trail highlighted the importance of safeguarding, selection and planting native trees to strengthen and improve urban canopy.



Education

Kings Park provides nature-based education programs and learning experiences for WA school children, early years learning and the wider community.



Students attending a Kings Park Education program. Photo: Matt Biocich



Education

Programs

New programs were developed to enhance Kings Park Education's Kindergarten to Year 12 framework in the areas of E-Stem, Cultural Heritage and Wellbeing.

- » Families from Brabham and Malvern Springs Multicultural Playgroups (funded by Communities for Children) took part in Kings Park's new Poolgarla Nature Playgroup. Facilitated by Kings Park Education staff, and supported by the Excursions for All project, this experience was developed as an opportunity for free outdoor play designed to nurture a love and confidence in nature. Each playgroup visited three times and began their adventure with a bus ride to Kings Park.
- » In 2023-24 two new ATAR programs were implemented for senior secondary students: *Fire-A Natural Hazard* and *Land Cover Change and Biodiversity Loss*, in addition to a new professional learning experience: *Teacher Retreat*. The professional learning focused on teacher wellbeing, developing positive connections, nature pedagogy and increasing confidence in teaching outdoors.

Education

Outreach

BGPA continued to provide resources and advice to primary and secondary-aged groups beyond the managed land boundaries.

- » BGPA staff were invited to attend a Careers Expo at Busselton Senior High School in September 2023. BGPA delivered horticultural sustainability workshops with students and assistance with planting Western Australian natives in a new garden bed at the school.
- » An outreach pilot of Kings Park Education's *Zippy's Bush Kindy* program at the Perth Hills Discovery Centre commenced in April 2024. Operating on Mondays for an 8-week term, staff from the Nearer to Nature team delivered 'My Bushland Friends' with support from Kings Park Education. Children learned about the different animals in the forest and how they could care for them, developing both understanding and empathy for native wildlife.

Education

Partners

Kings Park Education continued to work in partnership with supporters.

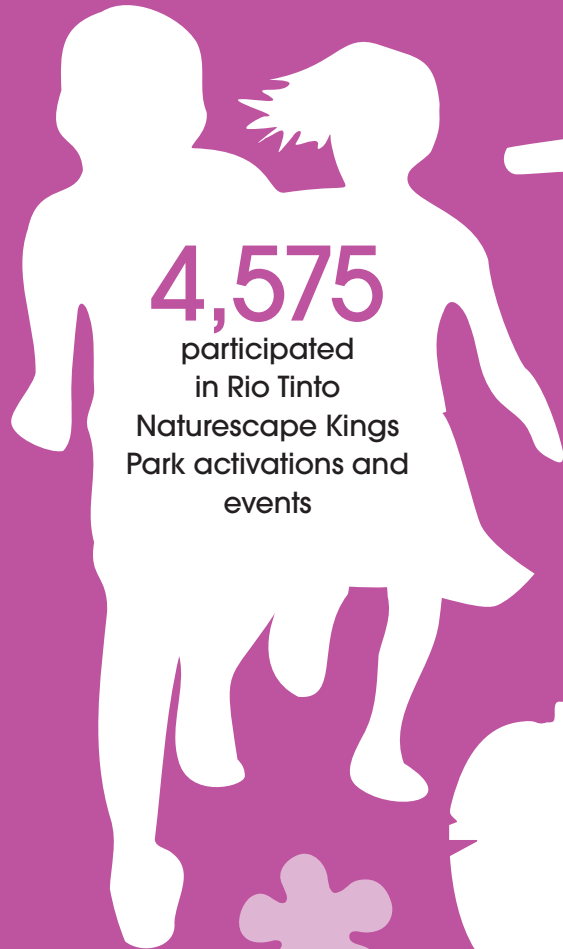
- » BGPA's longstanding partnership with Rio Tinto moved into its 15th year with sponsorship of Rio Tinto Naturescape Kings Park and *Zippy's Bush Kindy* in Kings Park.
- » Fugro continued its sponsorship of the Noongar Boodja Six Seasons program.

» Education welcomed over 100 corporate volunteers from Rio Tinto, Fugro, Bankwest, Shell, Ausenco, ERGT, Resource Capital Fund, and UWA.

Two Nature Play Days were held in Rio Tinto Naturescape Kings Park during the financial year in collaboration with partners Nature Play WA and Educated by Nature. The Nature Play Days included free activities and displays for families with a total attendance of 2,639.



Education Statistics



4,575
participated
in Rio Tinto
Naturescape Kings
Park activations and
events



26,572
attendees to Kings Park Education
and Learning programs



428
children participated
in Zippy's Bush Kindy
Kings Park



3,240
students attended
Noongar Boodja Six
Seasons events



85,000
visitors to Rio Tinto
Naturescape Kings Park



1,048
education
volunteer hours

Media Content

BGPA communicates with visitors, partners and the community to educate and inform on science, horticulture, events and activities across Kings Park and Bold Park.

- » In September 2023 BGPA launched a refreshed website for both parks. The website was developed with a focus on accessibility, visitor useability and to provide educational resources for science, culture and conservation.



#1
Social media post
22K Likes
Verticordia albida

Vandals target

Vandals damaging Kings Park trees have devastated many of the botanic garden's staff, said Botanic Gardens Australia's Alison Smith and Meddy Bradley. "It just wears a whole because our team care so much."

The rise in vandalism was made much worse by drought conditions, said Smith.

Kings Park horticulturists Alison Smith and Meddy Bradley constructing the Waterside display. Photo: BGPA

Hub of horticulture know-

Colorful wildflowers blooming at Kings Park and Botanic Garden in Perth. Photo: chameleonseye/Getty Images/iStockphoto

Take Five: T

A BRIGHT SPOT IN THE CITY OF LIGHT

A spectacular series of art installations in the heart of Perth is expected to welcome more than 200,000 visitors after opening to the public on Friday. The Kings Park and Botanic Garden staff are excited to see the city's heart of light.



920,800
BGPA website views
**Since September 2023*

758,952
Aspects of Kings Park website views

35,749,757
Social media impressions

12,480
e-newsletter subscribers
48% open rate

1200
Media mentions

94,041
Social media followers
+14.7% new followers

KINGS PARK FIRES LIT IN THREE PLACES

The oldest Australian tree just

West Australians encouraged to discover their roots at Kings Park

9NEWS
Moreton Bay fig trees to be removed from Kings Park to stop shot-hole beetle spread

perthnow
Travellers rate Kings Park as nation's best thing to do in Perth





Maintaining A-Class Reserves



Enhancing and protecting our parks for the enjoyment of the people of Perth, Australia and the world.

Collections Management

Documented plant collections distinguish botanic gardens from other public gardens and parks. BGPA manages a range of documented plant collections of Western Australian flora across BGPA and DBCA.

These include:

- » in-ground collections of plants in the Western Australian Botanic Garden;
- » container collections within the Kings Park Nursery;
- » germplasm collections within the Western Australian Seed Centre – Kings Park;
- » preserved voucher collections in the Kings Park Herbarium.

All BGPA plant collections have a purpose and theme and are supported by an underpinning collections policy. BGPA current collection themes include Geographical/Ecological representation, Taxonomic, Conservation, Research and Development, Display and Interpretation, and Historical and Cultural Heritage.



Collections Management

Achievements

- » This year BGPA has continued to review its approach to the management of Living Collections in alignment with the *Ex Situ* Conservation Strategy. This allows flexibility to respond to changes in scientific, environmental, social and cultural parameters.

The continued development and review of the Western Australian Botanic Garden collection will ensure an increased and diverse species profile.

- » Trials continued on different propagation methods and media for difficult species.
- » Grafting experiments continued on a variety of *Eucalyptus*, *Verticordia*, *Eremophila* and *Pimelea*.
- » New species propagated by the Kings Park Nursery for the first time include *Cullen martinii*, *Cullen plumosum*, *Darwinia* sp. *Corrigin*, *Darwinia* sp. *Strawberry*, *Darwinia* sp. *Watheroo*, *Gastrolobium euryphyllum*, *Grevillea Pilosa* ssp *redacta*, *Hibbertia improna*, *Lasiopetalum glabratum*, *Lophostemon grandifloras* ssp *riparius*, *Lysiosepalum aromaticum*, *Persoonia helix*, *Scholtzia bellairsiorum* and *Thomasia paniculata*.

- » BGPA has instigated the development of a regional botanic gardens network in Western Australia, bringing together interested parties from all over the State - including the Kimberley, Goldfields, Wheatbelt and southern regions - providing guidance on how to establish a botanic garden.

There are many conservation, tourism, and economic benefits for regions to create local botanic gardens, and BGPA will continue to develop and drive this network into the future.



4,000

summer annuals for horticultural displays

5,866

spring annuals for horticultural displays

46,005

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

14,928

plants for horticultural displays

8,500

plants for bushland restoration projects in Kings Park and Bold Park

170

mature tree stock for arboricultural use

195

plants for trial beds

2,770

perennials and annuals for City of Perth plantings

76

plants of threatened species for DBCA translocation programs

9,500

plants for the Mount Eliza escarpment rehabilitation project

Herbarium

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



21,150

voucher specimens
currently databased

A funded project by Atlas of Living Australia (ALA) - hosted by CSIRO - enabled staff to review and update 14,800 existing voucher specimens and create 6,700 new records for historical collections not previously recorded on BGPA's database. These records have been supplied to the ALA and can be publicly viewed via their online database.



Western Australian Botanic Garden

Maintenance and development in the botanic garden and high profile visitor precincts continued during the 2023-2024 financial year.





Garden Displays

Ex situ conservation is a core function of the Western Australian Botanic Garden and is central to BGPA's purpose to practice and inspire environmental conservation.

- » BGPA delivered a world class everlasting floral display in the 1491m² Main Everlasting Beds after a six month preparation period. Varieties sown were carefully selected from the Seed Centre – Kings Park to showcase the diversity of Western Australia's annual species.
- » Reducing water use continued to be a focus of BGPA activities, through the adoption, modification and installation of low volume watering systems.

- » Continual evaluation of species suitable for planting within the botanic garden resulted in a reimagining and relocation of the Boronia collection. The impact of climate change was a contributing factor to the relocation with a strong need to adapt traditional horticultural practices that can assist with more sustainable water use while still allowing collections to thrive.
- » High profile visitor areas within the parkland highlighted a climate resilient selection of Western Australian plant species. The administration area on Kattidj Close was replanted with cultivars bred by Kings Park following extensive works around the Mt Eliza water reservoir.

The impact of extreme temperatures continues to challenge BGPA's living collections and botanic garden. Allowing collections to succeed through adaptive management practices is an ongoing priority.

Arboriculture

With an estimated 40,000 trees in Kings Park, Arboriculture management is essential for thriving displays, visitor safety and public amenity.

- » BGPA continues to undertake rigorous annual tree inspections utilising the internationally recognised Quantified Tree Risk Assessment (QTRA) framework to proportionately respond to tree risk, whilst balancing the many benefits of trees. Trees within accessible areas were assessed via ground based visual assessment. 435 trees were formally recorded for risk mitigation, additional inspection, or ongoing monitoring.
- » In addition to QTRA reporting, continual assessment and risk management is undertaken proactively to manage canopy for risk and health, promptly respond to unacceptable risks, and to assess and protect BGPA's trees. High visitation precincts are inspected multiple times per year and in the lead up to major events.
- » With Kings Park's iconic avenues and canopy being a showpiece for large public events, extensive consultation between event organisers and BGPA technical staff is undertaken prior to and throughout the events planning process to manage visitor risk, reduce impact on root zones, and to mitigate pathogen and biosecurity impact on the living collection.







Bushland Management

Work in Kings Park and Bold Park has shown that restoration can help combat threats to our native bush; however interventions to reverse bushland degradation are still very much needed, particularly given the drier and hotter conditions predicted for this region.



Bushland Management

Programs

In 2023-24 the Kings Park Bushland experienced challenges that included the impact of a dry autumn and Fusilade resistance in Perennial Veld Grass.

- » BGPA has been undertaking additional seed collection with a focus on Mount Eliza escarpment species, in order to bolster collections and to provide stock for the extra demands of the Mount Eliza escarpment stability project.

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

- » A project to restore a patch of degraded bushland has reached the two-year mark with positive signs of success. The Bushland Restoration Project aims to restore 2.2 hectares of prime Kings Park bushland near the Forrest Roundabout. Bushland Restoration Group volunteers have planted thousands of native seedlings and removed a large volume of weeds. Monitoring data indicates that the first stage of the project has improved bushland condition within the site. The project is funded for another three years and aims to continue to improve the bushland condition while increasing volunteer engagement and experience.

BGPA Bushland staff collecting seed on the Mount Eliza escarpment.



Bushland Statistics

Kings Park



4,440 plants from 48 species were planted in 18 restoration sites.



60 species had seed collected which included 21 species from the escarpment.



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



55 hectares of veld grass control over Bold Park and Kings Park.

Bold Park



3,200 plants from 26 species were planted at key restoration sites.

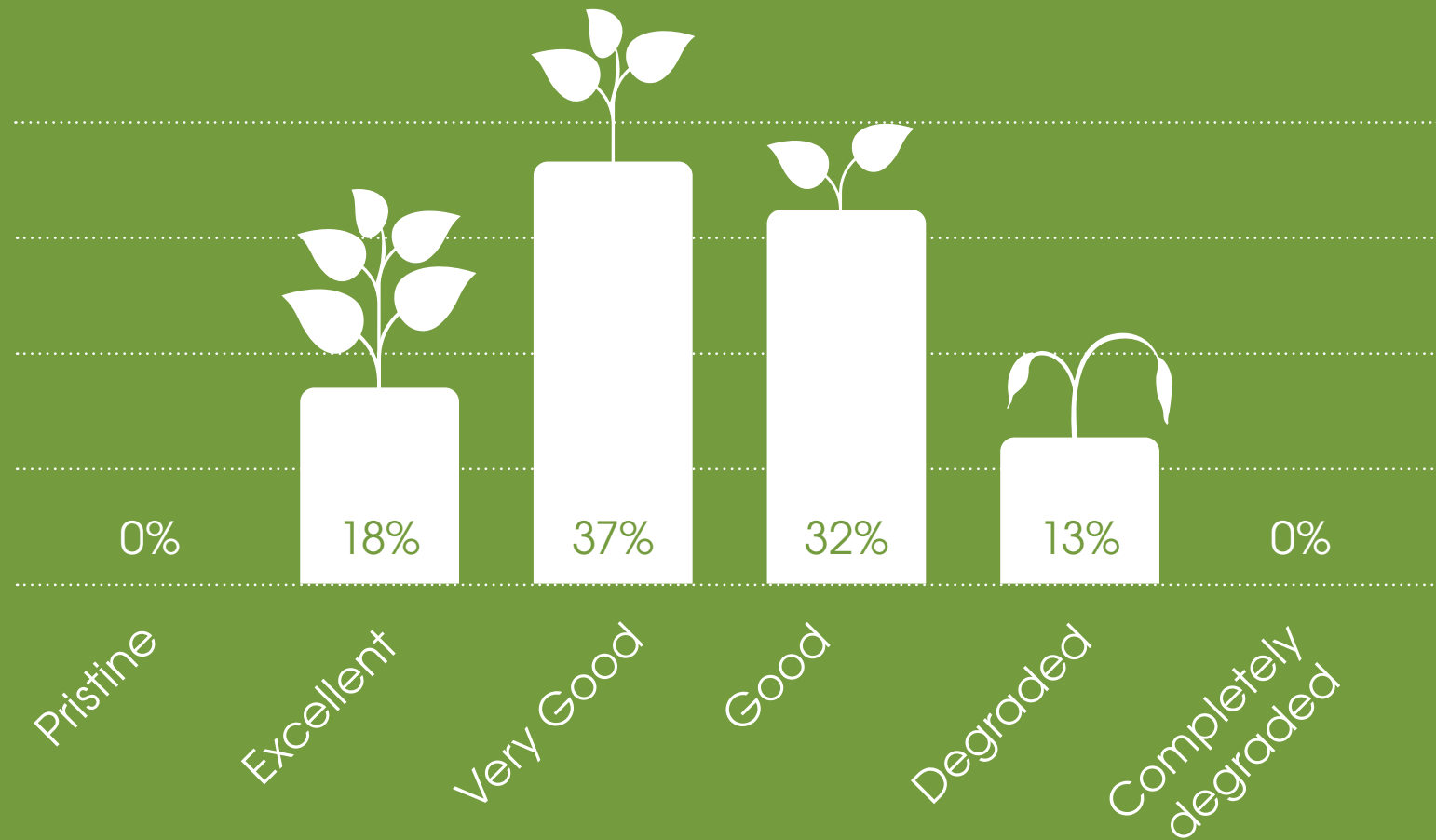


57 species had seed collected (includes BGPA identified priority species).



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

The condition of Kings Park bushland was assessed, using the Keighery Condition Scale, at 159 permanent monitoring sites during spring 2023:



Memorials

Kings Park and Botanic Garden has more memorials, statues and honour avenues than any other park in Australia.

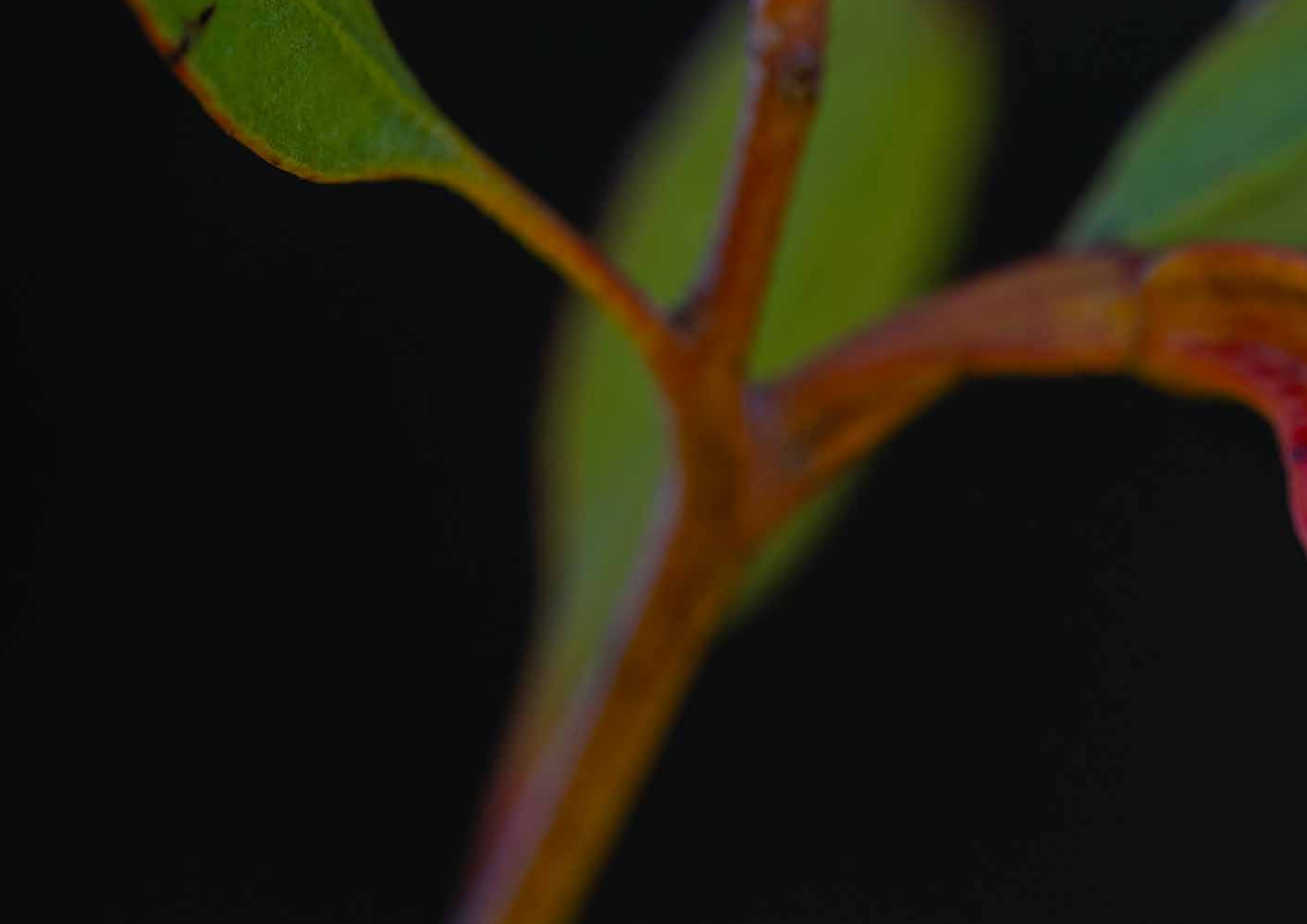
- » Two new memorials opened this financial year: one for the Korean War and another for the Battle of Crete.
- » To protect the Mount Eliza Escarpment from water overflow, the State War Memorial underwent significant works to improve water drainage systems and paving.



The Battle of Crete Memorial was unveiled in May 2024.



The opening of the Korean War Memorial in Kings Park.

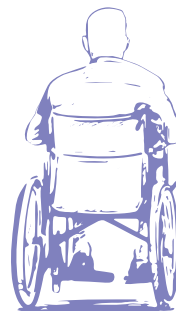


Disclosures & Compliance



Access & Inclusion

BGPA provided an annual report detailing achievements towards the DBCA Disability Access and Inclusion Plan 2021-2025. The DAIP details seven outcomes to improve access.



Access to information

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

Level and quality of service

- » BGPA is incorporating Disability Inclusion Action Plans as a provision of granting approval for future events and visitor experiences.

Ability to provide feedback

- » Visitors can provide feedback via phone, email, social media, letter, or in person.

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

Participation in public consultation

- » BGPA's Manager Visitor Services presented at the City of Perth's Access and Inclusion Advisory Group's quarterly meeting to discuss and seek advice around both the 2024 Lightscape event and path works.





Accessible and inclusive events

- » BGPA ensured accessibility during Lightscape via the closure of roads and installation of accessible terrain.
- » The City of Perth's Access and Inclusion Advisory Group was invited to a private Lightscape tour with BGPA's Manager Visitor Services to experience the trail prior to opening and discuss potential accessibility improvements.
- » Kings Park Education staff were able to adjust education and early learning programs for inclusive education requirements in consultation with schools, teachers, and parents.

Access to buildings and facilities

- » Tuart Forest Walk: This infrastructure project provided new assisted access connections between the key sites of the Lotterywest Federation Walkway and the Water Garden within the Western Australian Botanic Garden. Prior to the project the connections between the attractions were fragmented (consisting of hard paths, mulch paths and turf areas) and the pathways were steep and challenging

for all users. The new path addresses these concerns, creating a new experiential journey which benefits a broader range of visitors through enhanced accessibility.

- » Acacia Path: This project is part of a broader ambition to create a movement network through the botanic garden which is accessible for all users. The new path created an accessible, hardened connection between existing paths and experiences across an existing steep turfed area. It is beneficial to all visitors and reduces the gap in experience between users with different access needs.
- » Marri Forest Walk material trial: A trafficable grid was applied along the length of the Marri Forest Walk and recovered with mulch as part of a trial accessibility project. The anticipated outcome of mulch compacting into the trafficable grid cells will create a more rigid surface, increasing accessibility whilst maintaining experiential factors and BGPA tree protection requirements.
- » BGPA operates with ongoing commitment towards DBCA's Disability Confident Recruiter (DCR) status.

Ministerial Directives

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

Employment & Industrial Relations

Employment Type	2022-2023	2023-2024
Permanent Full-time	71	68
Permanent Part-time	26	32
Fixed Term Full-time	3	9
Fixed Term Part-time	6	4
Casual	20	17
Trainees	12	10
Headcount Total	138	140
FTE Total	101.7	108.42

Employee Profile

During the year, BGPA completed 25 recruitment processes; one fixed term contract employee was converted to permanency under the provisions of the *Public Sector CSA Agreement 2022*, and seven employees were appointed from a recruitment process for a similar position or recruitment pool.

There were four appointments under the provisions of Commissioner’s Instruction No. 39. One permanent utilising an exemption under Section 51 of the *Equal Opportunity Act 1984* (Aboriginality) and three fixed-term contract appointments.

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.

Workforce Planning

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

Employment & Industrial Relations

Employee Diversity Profile

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

Diversity Group	2021-2022 %	2022-2023 %	2023-2024 %
Women in Management Tier 1	0	0	0
Women in Management Tier 2	0	0	0
Women in Management Tier 3	33	80	80
Indigenous Australians	3.97	4.61	3.76
Employees from Culturally Diverse Background	11.1	11.5	10.71
Employees with Disabilities	0.75	0	0
Youth (under 25 years)	4.44	5.7	5

Due to the structure of DBCA, Second Tier Executive positions within BGPA are classified as Tier 3.

Multicultural Policy Framework

Staff and Culture

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

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

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

Visitors

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

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

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

Compliance with Public Sector Standards & Ethical Codes

Public Sector Standards

There were NIL breach claims lodged in 2023-24 against the Employment Standard. 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.

Code of Conduct and Public Sector Code of Ethics

There was one breach 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 2023-24.

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.

Workplace Health, Safety, Wellbeing & Injury

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

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

Workers have access to wellbeing support services that include Critical Incident Peer Responders, Peer Supporters, and free, confidential support services available through the Employee Assistance Program.

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

- » promoted safety awareness campaigns and provision of training for improved awareness of correct operating procedures and workplace safety.
 - » provided free on-site flu vaccinations.
 - » provided First Aid/CPR and Mental Health First Aid training.
 - » provided hearing tests for staff to comply with WHS legislation and be provided for staff at two-year intervals.
 - » performed skin checks for staff. Results were taken into consideration by the PCBU to ensure outdoor staff health and safety through adequate PPE.
 - » ongoing training continued in the use of the online reporting system. A peer group worked on a specific procedural outline on the use of the site.
- » assistance provided in the delivery of safe practices and departmental safety outcomes, policy and processes.
 - » continued the implementation of an online health, safety and wellbeing system that launched in October 2023.



Injury Management & Compensation

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

The quantitative performance data for workplace health, safety, and injury management performance for 2023-24 for BPGA is listed below.

Measures	Results 2022/23	Results 2023/24	Targets	Comments
Number of fatalities	0	0	0	Target achieved
Lost time injury and disease incidence rate	2	2	0 to 10% reduction in incidence rate	Target not met
Lost time injury severity rate	10	50	0 to 10% reduction in incidence rate	Target not met
Percentage of injured workers returned to work within 13 weeks	100%	100%	Greater than or equal to 80%	Target achieved
Percentage of injured workers returned to work within 26 weeks	100%	100%	Greater than or equal to 80%	Target achieved
Percentage of managers trained in work health and safety, injury management, including refresher training.	23%	20%	Greater than or equal to 80%	Target not met

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 \$10,456 in 2023-24.

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.

Board members and chair remuneration increased effective 23 February 2024. Members of the BGPA Board are remunerated as follows: the Board chair received \$12,800 per annum (plus superannuation) from 01 July 2023 to 22 February 2024 and \$26,147 per annum (plus superannuation) from 23 February 2024; members received \$5,120 per annum (plus superannuation) from 01 July 2023 to 22 February 2024 and \$14,381 per annum (plus superannuation) from 23 February 2024. Members are paid fortnightly.

More detail on the following page.



Board Membership and Remuneration

Board Position	Board Member	Type of remuneration* (paid fortnightly)	Period of membership**	Appointed in term***	Gross/actual remuneration (2023-2024 financial year)
Chair	Ms Gail McGowan	Annual	12 months	Three years	\$17,108.53
Member	Mr Trevor Hart	Annual	12 months	Two years	\$9,823.55
Member	Prof Stephen van Leeuwen	Annual	12 months	Two years	\$8,121.55
Member	Ms Sally Audeyev	Annual	12 months	Three years	\$9,823.55
Member	Ms Barbara Bynder	Annual	12 months	Three years	\$9,823.55
Member	Professor Josh Byrne	Annual	12 months	Three years	\$9,823.55
Member	Ms Carolyn Turnbull ¹	Annual	12 months	Three years	-
Deputy Chair	Ms Sheila McHale	Annual	10 months ceased 5 May 2024	One year	\$5,294.16

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

** Refers to board members' membership during the 2023-24 reporting year, not their entire tenure on the board or committee.

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

Note: 1. Carolyn Turnbull was ineligible for remuneration until start of June 2024. From June 2024 remuneration has not been received due to paperwork not being submitted by the last pay period.

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.

Unauthorised Use of Credit Cards	2023-2024 \$
Aggregate amount of personal use expenditure for the reporting period	30
Aggregate amount of personal use expenditure settled within 5 working days of notification	30
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.

Act of Grace Payments

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



Advertising

In accordance with section 175ZE of the *Electoral Act 1907*, BGPA reports advertising expenditure for the financial year ended 30 June 2024 below:

Advertising expenditure 2023-24

Advertising Medium by Category	Expenditure \$	Total \$
Advertising Agencies		61,303
Carat Australia Media Services	48,426	
Initiative Media Australia Pty Ltd	730	
Freeway Design Pty Ltd	12,147	
Market Research Organisations		8,160
GOVNEWS Media	8,160	
Polling Organisations		11,712
Pink Lady Analytics	10,800	
Survey Monkey	912	
Direct Mail Organisations		988
The Poster Girls	988	
Media Advertising Organisations		5,014
Facebook	4,714	
BuggyBuddys	300	
Total Expenditure		87,177

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.

BGPA continues to use Content Manager as its Electronic Document Records Management System. A review of the Record Keeping Plan will be undertaken during 2024-25.

2. The organisation conducts a recordkeeping training program.

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

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

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

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

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



Freedom of Information

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 2023-24 period.

Financial Estimates 2023-2024

In forming part of the DBCA, BGPA is not separately identifiable within a separate Division of the Consolidated Account Expenditure Estimates. BGPA's 2023-24 estimates have been prepared and approved in accordance with Section 40 of the *Financial Management Act 2006* and are available on the DBCA website.

Independent Auditor's Report





Auditor General

INDEPENDENT AUDITOR'S REPORT

2024

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

In my opinion, the financial statements are:

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

Basis for opinion

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

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

Page 1 of 6

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

Responsibilities of the Board for the financial statements

The Board is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (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 Botanic Gardens and Parks Authority are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

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

The Board's responsibilities

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

Auditor General's responsibilities

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

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

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

Limitations of controls

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

Report on the audit of the key performance indicators

Opinion

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

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

The Board's responsibilities for the key performance indicators

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

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

Auditor General's responsibilities

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

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

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

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

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

Other information

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

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



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

Financial Statements



Financial Statements 2023-24

Certification of financial statements

For the financial year ended 30 June 2024

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

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



Trevor Hart
Member
Botanic Gardens and Parks Authority
Board of Management
5 September 2024



Sally Audeyev
Member
Botanic Gardens and Parks Authority
Board of Management
5 September 2024



Dianne Murnane
A/Chief Finance Officer
Botanic Gardens and Parks Authority
5 September 2024

Statement of comprehensive income

For the year ended 30 June 2024

	Notes	2024	2023
		\$	\$
Cost of services			
Expenses			
Employee benefits expenses	2.1(a)	12,028,656	12,121,042
Supplies and services	2.2	6,525,070	6,219,675
Depreciation and amortisation expenses	4.1, 4.2, 4.3	1,957,074	1,789,290
Finance costs	6.3	8,177	6,461
Loss on disposal of non-current assets	3.6	-	22,855
Cost of Sales	3.3	1,996,044	1,984,184
Other expenses	2.2	4,500,597	2,674,013
Total cost of services		27,015,618	24,817,520
Income			
User charges and fees	3.2	4,539,111	2,929,273
Sale of goods	3.3	3,693,441	3,616,040
Interest income	3.4	424,279	243,405
Fee for service, subsidies and sponsorships	3.5	1,308,939	1,737,643
Other income	3.5	1,795,860	1,712,709
Total income		11,761,630	10,239,070
Gain on disposal of non-current assets	3.6	26,205	-
Total Gains		26,205	-
Total income other than income from State Government		11,787,835	10,239,070
Net cost of services		15,227,783	14,578,450
Income from State Government			
Income from other public sector entities	3.1	17,408,000	14,277,000
Services received free of charge	3.1	44,082	5,162
Total income from State Government		17,452,082	14,282,162
Surplus/(deficit) for the period		2,224,299	(296,288)
Other comprehensive income			
<i>Items not reclassified subsequently to profit or loss</i>			
Changes in asset revaluation surplus	4.1	5,569,792	3,454,105
Total other comprehensive income		5,569,792	3,454,105
Total comprehensive income for the period		7,794,091	3,157,817

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

Statement of financial position

As at 30 June 2024

	Notes	2024	2023
		\$	\$
Assets			
Current Assets			
Cash and cash equivalents	6.1	5,724,580	5,119,048
Restricted cash and cash equivalents	6.1	3,596,864	1,128,176
Inventories	3.3	527,758	610,054
Receivables	5.1	1,541,512	914,220
Amounts receivable for services	5.2	1,000,000	1,000,000
Total Current Assets		12,390,714	8,771,498
Non-Current Assets			
Restricted cash and cash equivalents	6.1	-	252,000
Receivables	5.1	295,000	-
Amounts receivable for services	5.2	10,245,000	9,672,000
Infrastructure, property, plant and equipment	4.1	59,251,943	54,263,516
Intangible assets	4.2	11,646	17,999
Right of use assets	4.3	137,828	167,312
Total Non-Current Assets		69,941,417	64,372,827
Total assets		82,332,131	73,144,325
Liabilities			
Current Liabilities			
Payables	5.3	1,593,590	686,599
Lease liabilities	6.2	45,947	54,094
Employee related provisions	2.1(b)	2,659,578	2,209,465
Other current liabilities	5.4	1,686,172	1,647,649
Total Current Liabilities		5,985,287	4,597,807
Non-Current Liabilities			
Lease liabilities	6.2	98,593	118,780
Employee related provisions	2.1(b)	331,986	402,564
Total Non-Current Liabilities		430,579	521,344
Total liabilities		6,415,866	5,119,151
Net assets		75,916,265	68,025,174
Equity			
Contributed equity	8.7	32,386,000	32,289,000
Reserves		32,479,099	26,909,307
Accumulated surplus		11,051,166	8,826,867
Total equity		75,916,265	68,025,174

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

Statement of changes in equity

For the year ended 30 June 2024

	Contributed equity	Reserves	Accumulated surplus/ (deficit)	Total equity
	\$	\$	\$	\$
Balance at 1 July 2022	32,189,000	23,455,202	9,123,155	64,767,357
Surplus/(deficit)	-	-	(296,288)	(296,288)
Other comprehensive income	-	3,454,105	-	3,454,105
Total comprehensive income for the period	-	3,454,105	(296,288)	3,157,817
<i>Transactions with owners in their capacity as owners:</i>				
Capital appropriation	100,000	-	-	100,000
Total	100,000	-	-	100,000
Balance at 30 June 2023	32,289,000	26,909,307	8,826,867	68,025,174
Balance at 1 July 2023	32,289,000	26,909,307	8,826,867	68,025,174
Surplus/(deficit)	-	-	2,224,299	2,224,299
Other comprehensive income	-	5,569,792	-	5,569,792
Total comprehensive income for the period	-	5,569,792	2,224,299	7,794,091
<i>Transactions with owners in their capacity as owners:</i>				
Capital appropriation	97,000	-	-	97,000
Other contributions by owners	-	-	-	-
Distributions to owners	-	-	-	-
Total	97,000	-	-	97,000
Balance at 30 June 2024	32,386,000	32,479,099	11,051,166	75,916,265

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 2024

	Notes	2024 \$	2023 \$
Cash flows from the State Government			
Funds from other public sector entities		15,835,000	12,704,000
Capital appropriations		97,000	100,000
Holding account drawdown		1,000,000	1,000,000
Net cash provided by the State Government		16,932,000	13,804,000
<i>Utilised as follows:</i>			
Cash flows from operating activities			
Payments			
Employee benefits		(11,621,186)	(12,049,798)
Supplies and services		(6,687,926)	(5,778,379)
Finance costs		(8,177)	(6,461)
Cost of sales		(1,913,748)	(2,054,958)
GST payments on purchases		(1,033,364)	(918,090)
GST payments to taxation authority		(164,191)	(89,910)
Other payments		(3,621,540)	(2,768,239)
Receipts			
Sale of goods and services		3,693,441	3,616,040
User charges and fees		4,288,503	2,685,094
Fee for service, subsidies and sponsorships		1,308,939	1,804,829
Interest received		424,279	219,938
GST receipts on sales		1,001,719	842,046
GST receipts from taxation authority		158,741	173,421
Other receipts		1,229,941	1,617,991
Net cash provided by/(used in) operating activities		(12,944,569)	(12,706,476)
Cash flows from investing activities			
Payments			
Purchase of non-current assets		(881,649)	(1,557,131)
Receipts			
Proceeds from sale of non-current assets		118,831	72,100
Net cash provided by/(used in) investing activities		(762,818)	(1,485,031)
Cash flows from financing activities			
Payments			
Principal elements of lease payments		(107,393)	(68,850)
Payment to accrued salaries account		(43,000)	-
Net cash provided by/(used in) financing activities		(150,393)	(68,850)
Net increase/(decrease) in cash and cash equivalents		3,074,220	(456,357)
Cash and cash equivalents at the beginning of the period		6,499,224	6,955,581
Adjustment for the reclassification of accrued salaries account		(252,000)	-
Cash and cash equivalents at the end of the period	6.1	9,321,444	6,499,224

Notes to the financial statements

1. Basis of preparation

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

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 4 September 2024.

Statement of compliance

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

The *Financial Management Act 2006* (Act) and Treasurer's Instructions are legislative provisions governing the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statement of Accounting Concepts and other authoritative pronouncements of the Australian Accounting Standards Board. Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

Basis of preparation

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

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

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

Judgements and estimates

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

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

	2024	2023
	\$	\$
Employee benefits	10,896,333	10,444,074
Termination benefits		586,444
Superannuation – defined contribution plans	1,132,323	1,090,524
Employee benefits expenses	12,028,656	12,121,042
Add: AASB 16 non-monetary benefits (not included in employee benefits expense)	4,132	4,610
Less: Employee contributions	(4,132)	(4,610)
Total employee benefits provided	12,028,656	12,121,042

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

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

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

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

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

2.1(b) Employee related provisions

	2024	2023
	\$	\$
Current		
Employee benefits provisions		
Annual leave	1,204,217	1,055,995
Long service leave	1,421,833	1,127,689
	2,626,050	2,183,684
Other provisions		
Employment on-costs	33,528	25,781
Total current employee related provisions	2,659,578	2,209,465

2.1(b) Employee related provisions (contd.)

	2024 \$	2023 \$
Non-current		
Employee benefits provisions		
Long service leave	327,684	397,907
Other provisions		
Employment on-costs	4,302	4,657
Total non-current employee related provisions	331,986	402,564
Total employee related provisions	2,991,564	2,612,029

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 right at the end of the reporting period 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 and are classified as current liabilities as BGPA does not have the right at the end of the reporting period to defer settlement of the liability for at least 12 months after the end of the reporting period.

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

The provision for long service leave is calculated at present value as 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 2.3 (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'.

	2024 \$	2023 \$
Employment on-costs provision		
Carrying amount at start of period	30,437	30,392
Additional/(reversals of) provisions recognised	7,393	45
Payments/other sacrifices of economic benefits	-	-
Carrying amount at end of period	37,830	30,437

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 reporting period.

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

	2024	2023
	\$	\$
Supplies and services		
Communications	374,950	339,131
Consultants and contractors	4,044,832	3,727,423
Consumables	1,169,447	1,178,312
Travel	39,860	50,382
Other	895,981	924,427
Total supplies and services expenses	6,525,070	6,219,675
Other expenses		
Purchase of property, plant and equipment	368,471	272,146
Building and infrastructure maintenance	3,071,566	1,497,139
Equipment repairs and maintenance	552,080	470,696
Employment on-costs	423,148	367,878
Write-offs and inventory adjustments	15,587	11,142
Other expenses	69,745	55,012
Total other expenses	4,500,597	2,674,013
Total other expenditure	11,025,667	8,893,688

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

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

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

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

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

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

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

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

3. Our funding sources

How we obtain our funding

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

	2024	2023	Notes
	\$	\$	
Income from State Government			3.1
User charges and fees			3.2
Sale of goods			3.3
Interest revenue			3.4
Fee for service, subsidies, sponsorships and other revenue			3.5
Gain(loss) on disposal			3.6

3.1 Income from State Government

	2024	2023
	\$	\$
Income received from other public sector entities during the period:		
- DBCA Service Agreements	17,408,000	14,277,000
Total grants and subsidies	17,408,000	14,277,000
Resources received from other public sector entities during the period:		
- Services received free of charge from State Solicitor's Office	38,784	5,162
- Main Roads WA	5,298	-
Total income from State Government	17,452,082	14,282,162

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

Resources 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.

Summary of consolidated account appropriations

For the year ended 30 June 2024

	2024		2024		2024		2024	
	Budget	Section 25 Transfers	Additional Funding	Revised Budget	Actual	Variance		
	\$	\$	\$	\$	\$	\$	\$	\$
Delivery of Services								
Net amount appropriated to deliver services	14,340,000	-	3,068,000	17,408,000	17,408,000	-		
Salaries and Allowances Act 1975	188,000	-	-	188,000	188,000	-		
Total appropriations provided to deliver services	14,528,000	-	3,068,000	17,596,000	17,596,000	-		
Capital								
Capital appropriations	97,000	-	-	97,000	97,000	-		
Fixed Assets	1,000,000	-	-	1,000,000	1,000,000	-		
Total consolidated account appropriations	15,625,000	-	3,068,000	18,693,000	18,693,000	-		

3.2 User charges and fees

	2024	2023
	\$	\$
User charges and fees		
- Rent and licence fees	1,103,783	982,052
- Functions and events	3,348,325	1,907,421
- Fines and infringements	87,003	39,800
	4,539,111	2,929,273

Revenue is recognised at the transaction price when BGPA transfers control of the services to customers.

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

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

3.3 Sale of goods

	2024	2023
	\$	\$
Sale of goods	3,693,441	3,616,040
Cost of Sales:		
Opening Inventory	(610,054)	(539,280)
Purchases	(1,913,748)	(2,054,958)
	(2,523,802)	(2,594,238)
Closing Inventory	527,758	610,054
Cost of Goods Sold	(1,996,044)	(1,984,184)
Gross profit	1,697,397	1,631,856

Closing Inventory comprises:

Current Inventories	527,758	610,054
Inventories held for sale		
Total Current Inventories	527,758	610,054

Sale of Goods

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

Inventories

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

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

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

3.4 Interest revenue

	2024	2023
	\$	\$
Interest revenue	424,279	243,405

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

3.5 Fee for service, subsidies, sponsorships and other revenue

	2024	2023
	\$	\$
<u>Fee for service, subsidies and sponsorships</u>		
Fee for service	444,093	609,713
Subsidies	96,364	474,345
Sponsorships	768,482	653,585
	1,308,939	1,737,643
<u>Other revenue</u>		
Recoups	1,113,022	1,379,106
Net movement in Fee for service	157,751	115,469
Other ^(a)	525,087	218,134
	1,795,860	1,712,709
Total fee for service, subsidies, sponsorships and other revenue	3,104,799	3,450,352

(a) Includes donations, royalties and sundry revenue.

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

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

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

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

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

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

3.6 Gain/(loss) on disposal

	2024	2023
	\$	\$
Net proceeds from disposal of non-current assets		
Plant, equipment and vehicles	118,831	72,100
Carrying amount of non-current assets disposed		
Plant, equipment and vehicles	(92,626)	(94,955)
Net gains/(losses) on disposal of non-current assets	26,205	(22,855)
Total other income/(expense)	26,205	(22,855)

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 BGPA utilises to gain economic benefits or to 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 2024	Land	Buildings	Buildings under construction	Plant, equipment and vehicles	Special items ¹	Monuments and specified items	Infrastructure	Total
	\$	\$	\$	\$	\$	\$	\$	\$
1 July 2023								
Gross carrying amount	15,827,000	31,828,922	683,811	10,985,102	4,308,196	19,044,259	2,121,857	84,799,147
Accumulated depreciation	-	(8,506,692)	-	(9,472,627)	(1,806,568)	(10,389,252)	(360,492)	(30,535,631)
Carrying amount at start of period	15,827,000	23,322,230	683,811	1,512,475	2,501,628	8,655,007	1,761,365	54,263,516
Additions	-	53,695	150,765	637,505	39,684	516,267	-	1,397,916
Transfers	-	73,605	(73,605)	-	-	-	-	-
Disposals	-	-	(36,210)	(690,877)	-	-	-	(727,087)
Revaluation increments/(decrements)	213,000	3,002,000	-	-	-	2,354,792	-	5,569,792
Depreciation	-	(963,280)	-	(355,584)	(110,781)	(367,663)	(53,046)	(1,850,354)
Depreciation written back on disposal/adjustments	-	-	-	598,160	-	-	-	598,160
Carrying amount at end of period	16,040,000	25,488,250	724,761	1,701,679	2,430,531	11,158,403	1,708,319	59,251,943
Gross carrying amount	16,040,000	34,958,222	724,761	10,931,730	4,347,880	21,915,318	2,121,857	91,039,768
Accumulated depreciation	-	(9,469,972)	-	(9,230,051)	(1,917,349)	(10,756,915)	(413,538)	(31,787,825)

Notes:

1. Special items consist mainly of water features, playground equipment, aerial walkways and entrance features.

4.1 Infrastructure, property, plant and equipment (contd.) Initial recognition

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

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

Subsequent measurement

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

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

Land is carried at fair value.

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

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

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Landgate) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period. Monuments and specified items are independently valued once every five years.

Land and buildings were revalued as at 1 July 2023 by Landgate. The valuations were performed during the year ended 30 June 2024 and recognised at 30 June 2024. In undertaking the revaluation, fair value was determined by reference to market values for land: \$16,040,000 (2023: \$15,827,000) and buildings: \$25,488,250 (2023: \$23,322,230).

Fair value of monuments: \$11,158,403 (2023: \$8,655,007) were last determined by an independent valuation performed by Landgate in 2024 in accordance with BGPA's accounting policy and has been determined using the depreciated replacement cost approach.

Useful lives

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

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

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

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

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

4.1 Infrastructure, property, plant and equipment (contd.)

Land is not depreciated. Depreciation is not recognised in respect of this asset because its 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 to the extent that the impairment loss does not exceed the amount in the revaluation surplus for the class of asset.

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

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

4.2 Intangible assets

Year ended 30 June 2024	Computer Software	\$
1 July 2023		
Gross carrying amount	147,529	
Accumulated amortisation	(129,530)	
Carrying amount at start of period	17,999	
Additions	-	
Amortisation expense	(6,353)	
Carrying amount at end of period	11,646	

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.

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

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

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

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

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

4.2 Intangible assets (contd.)

Subsequent measurement

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

Useful lives

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

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

Asset	Useful life
Licences	Up to 10 years
Development Costs	3 to 5 years
Computer 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 2024. As at 30 June 2024 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 2024

	Vehicles
Carrying amount at beginning of period	\$ 167,312
Additions	70,882
Depreciation	(100,366)
Net carrying amount at end of period	137,828

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.

4.3 Right-of-use assets (contd.)

Subsequent Measurement

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

Depreciation and impairment of right-of-use assets

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

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

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

5. Other assets and liabilities

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

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

5.1 Receivables

	2024	2023
	\$	\$
<u>Current</u>		
Trade receivables	784,717	443,117
Allowance for impairment of trade receivable	-	(60,000)
Infringements	35,491	28,420
Accrued revenue	619,331	445,280
Prepayments	19,670	12,195
GST receivable	82,303	45,208
<u>Non-current</u>		
Accrued salaries account ^(a)	295,000	-
Total receivables at end of the period	1,836,512	914,220

(a) Funds transferred to Treasury for the purpose of meeting the 27th pay in a reporting period that generally occurs every 11 years. This account is classified as non-current except for the year before the 27th pay year.

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

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

For trade receivables, BGPA recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. BGPA has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to note 2.2 for the amount of ECLs expensed in this reporting period.

Accrued salaries account contains amounts paid annually into the Treasurer's special purpose account. It is restricted for meeting the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

This account has been reclassified from 'Cash and cash equivalents' to 'Receivables' as it is considered that funds in the account are not cash but a right to receive the cash in future. Comparative amounts are not restated.

5.2 Amounts receivable for services (Holding Account)

	2024	2023
	\$	\$
Current	1,000,000	1,000,000
Non-current	10,245,000	9,672,000
Total Amounts receivable for services at end of period	11,245,000	10,672,000

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

	2024	2023
	\$	\$
Current		
Trade payables	677,523	82,840
Accrued expenses	642,919	358,546
Accrued salaries	273,148	245,213
Total payables at end of period	1,593,590	686,599

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

	2024	2023
	\$	\$
Current		
Unearned revenue	349,594	376,086
Fee for service	1,279,219	1,121,871
Other (bonds/retention/suspense)	57,359	149,692
Balance at end of period	1,686,172	1,647,649

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

	2024	2023
	\$	\$
Cash and cash equivalents	5,724,580	5,119,048
Restricted cash and cash equivalents:		
27 th Pay allocation	-	252,000
Mt Eliza Scarp stability works	2,061,790	-
Fee for services ^(a)	1,298,862	1,115,968
Sponsorship	236,212	12,208
Balance at end of period	9,321,444	6,499,224

(a) 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

	2024	2023
	\$	\$
Not later than one year	45,947	54,094
Later than one year and not later than five years	97,613	113,212
Later than five years	980	5,568
	144,540	172,874
	2024	2023
	\$	\$
Current	45,947	54,094
Non-current	98,593	118,780
	144,540	172,874

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

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

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

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

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

6.2 Lease liabilities (contd.)

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

	2024	2023
Interest expense	\$	\$
Interest expense on lease liabilities	8,177	6,461
Total finance costs expensed	8,177	6,461

Finance cost includes the interest component of lease liability repayments.

6.4 Capital commitments

	2024	2023
Capital expenditure commitments, being contracted capital expenditure additional to the amounts reported in the financial statements, are payable as follows:	\$	\$
Within 1 year	1,568,954	-
Later than 1 year and not later than 5 years	-	-
	1,568,954	-

Capital expenditure commitments cost includes GST.

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:

	2024	2023
Financial assets	\$	\$
Cash and cash equivalents	9,321,444	6,499,224
Financial assets at amortised cost ^(a)	12,684,539	11,083,536
Total financial assets	22,005,983	17,582,760
Financial liabilities		
Financial liabilities at amortised cost ^(b)	1,795,489	1,009,165
Total financial liabilities	1,795,489	1,009,165

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

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

7.2 Contingent assets and liabilities

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

Contaminated Sites

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

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

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

8. Other disclosures

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

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

8.1 Events occurring after the end of the reporting period

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



8.2 Key management personnel

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

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

Senior Officers	2024	2023
Compensation band (\$)		
300,001 - 350,000	1	1
250,001 - 300,000	1	1
200,001 - 250,000	2	-
150,001 - 200,000	-	1
100,001 - 150,000	1	1
50,001 - 100,000	1	2
0 - 50,000	-	1
Total compensation of senior officers	1,333,723	1,063,591
Board members		
Compensation band (\$)		
10,001 - 20,000	5	1
0 - 10,000	2	10
Total compensation of senior officers	76,642	48,467

8.3 Related party transactions

BGPA is a wholly owned public sector entity that is controlled by 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:

	2024	2023
	\$	\$
Auditing the accounts, financial statements, controls, and key performance indicators	46,800	42,500

8.7 Equity

	2024	2023
	\$	\$
Contributed equity		
Balance at start of period	32,289,000	32,189,000
<i>Contributions by owners</i>		
Capital appropriation	97,000	100,000
Total contributions by owners	32,386,000	32,289,000
<i>Distributions to owners</i>		
Total contributed equity at end of period	32,386,000	32,289,000

8.8 Supplementary financial information

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

	2024	2023
	\$	\$
Assets written off	10,189	11,142
Inventory adjustment	-	-
Debt written off	5,398	1,423
Total write-offs	15,587	12,565

9. Explanatory Statements

This section explains variations in the financial performance of BGPA.

	Note
Explanatory statement for controlled operations	9.1

9.1 Explanatory statement for controlled operations

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

All variances between annual estimates (original budget) and actual results for 2024, and between the actual results for 2024 and 2023 are shown below. Narratives are provided for major variances which are more than 10% of the comparative and which are more than 1% of the following (as appropriate):

1. Estimate and actual results for the current year:

- Total Cost of Services of the annual estimates for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$24,281,000), and
- Total Assets of the annual estimates for the Statement of financial position (i.e. 1% of \$69,583,000).

2. Actual results between the current year and the previous year:

- Total Cost of Services of the previous year for the Statements of comprehensive income and Statement of cash flows (i.e., 1% of \$24,817,520); and
- Total Assets of the previous year, for the Statement of financial position (i.e., 1% of \$73,144,325).

9.1.1 Statement of comprehensive income variances

	Variance note	Estimate ⁽¹⁾ 2024	Actual 2024	Actual 2023	Variance between actual and estimate	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
Expenses						
Employee benefits expense		11,540,000	12,028,656	12,121,042	488,656	(92,386)
Supplies and services	1	7,760,000	6,525,070	6,219,675	(1,234,930)	305,395
Depreciation and amortisation expense	2	1,572,000	1,957,074	1,789,290	385,074	167,784
Finance costs		21,000	8,177	6,461	(12,823)	1,716
Loss on disposal of non-current assets		-	-	22,855	-	(22,855)
Cost of Sales	3	1,403,000	1,996,044	1,984,184	593,044	11,860
Other expenses	4 a	1,985,000	4,500,597	2,674,013	2,515,597	1,826,584
Total cost of services		24,281,000	27,015,618	24,817,520	2,734,618	2,198,098

Income						
User charges and fees	5 b	2,236,000	4,539,111	2,929,273	2,303,111	1,609,838
Sales	6	2,827,000	3,693,441	3,616,040	866,441	77,401
Interest revenue	7	-	424,279	243,405	424,279	180,874
Fee for service, subsidies and sponsorships	8 c	2,050,000	1,308,939	1,737,643	(741,061)	(428,704)
Other Income	9	1,310,000	1,795,860	1,712,709	485,860	83,151
Gain on disposal of non-current assets		-	26,205	-	26,205	26,205
Total income other than income from State Government		8,423,000	11,787,835	10,239,070	3,364,835	1,548,765
Net cost of services		15,858,000	15,227,783	14,578,450	(630,217)	649,333

	Variance note	Estimate 2024	Actual 2024	Actual 2023	Variance between actual and estimate	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
Income from State Government						
DBCA – Service agreement	10 d	14,340,000	17,408,000	14,277,000	3,068,000	3,131,000
Resources received free of charge		33,000	44,082	5,162	11,082	38,920
Total income from State Government		14,373,000	17,452,082	14,282,162	3,079,082	3,169,920
Surplus/(deficit) for the period		(1,485,000)	2,224,299	(296,288)	3,709,299	2,520,587
Other comprehensive income						
Items not reclassified subsequently to profit or loss						
Changes in asset revaluation surplus		-	5,569,792	3,454,105	5,569,792	2,115,687
Total other comprehensive income		-	5,569,792	3,454,105	5,569,792	2,115,687
Total comprehensive income for the period		(1,485,000)	7,794,091	3,157,817	9,279,091	4,636,274

1. These estimates are published in the State Budget 2023-24, Budget Papers No.2 'Budget Statements'.

9.1.2 Statement of financial position variances

	Variance notes	Estimate 2024	Actual 2024	Actual 2023	Variance between actual and estimate	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
Assets						
Current assets						
Cash and cash equivalents		5,006,000	5,724,580	5,119,048	718,580	605,532
Restricted cash and cash equivalents		1,186,000	3,596,864	1,128,176	2,410,864	2,468,688
Inventories		615,000	527,758	610,054	(87,242)	(82,296)
Receivables	11	589,000	1,541,512	914,220	952,512	627,292
Amounts receivable for services		1,000,000	1,000,000	1,000,000	-	-
Total current assets		8,396,000	12,390,714	8,771,498	3,994,714	3,619,216
Non-current assets						
Restricted cash and cash equivalents		210,000	-	252,000	(210,000)	(252,000)
Receivables		-	295,000	-	295,000	295,000
Amounts receivable for services		10,244,000	10,245,000	9,672,000	1,000	573,000
Infrastructure, property, plant and equipment	12	50,609,000	59,251,943	54,263,516	8,642,943	4,988,427
Right of use assets		310,000	137,828	167,312	(172,172)	(29,484)
Intangible assets		24,000	11,646	17,999	(12,354)	(6,353)
Total non-current assets		61,397,000	69,941,417	64,372,827	8,249,417	5,568,590
Total assets		69,583,000	82,332,131	73,144,325	12,244,131	8,892,806

	Variance notes	Estimate 2024	Actual 2024	Actual 2023	Variance between actual and estimate	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
Liabilities						
Current liabilities						
Payables	13 e	609,000	1,593,590	686,599	984,590	906,991
Lease Liabilities		96,000	45,947	54,094	(50,053)	(8,147)
Employee related provisions		2,228,000	2,659,578	2,209,465	431,578	450,113
Other current liabilities		1,851,000	1,686,172	1,647,649	(164,828)	38,523
Total current liabilities		4,784,000	5,985,287	4,597,807	1,201,287	1,387,480
Non-current liabilities						
Employee related provisions		369,000	331,986	402,564	(37,014)	(70,578)
Lease liabilities		230,000	98,593	118,780	(131,407)	(20,187)
Total non-current liabilities		599,000	430,579	521,344	(168,421)	(90,765)
Total liabilities		5,383,000	6,415,866	5,119,151	1,032,866	1,296,715
Net assets		64,200,000	75,916,265	68,025,174	11,211,265	7,596,091
Equity						
Contributed equity		32,386,000	32,386,000	32,289,000	-	97,000
Reserves		23,455,000	32,479,099	26,909,307	9,024,099	5,569,792
Accumulated surplus/(deficit)		8,569,000	11,051,166	8,826,867	2,482,166	2,224,299
Total equity		64,410,000	75,916,265	68,025,174	11,506,265	7,891,091

9.1.3 Statement of cash flows variances

	Variance notes	Estimate 2024	Actual 2024	Actual 2023	Variance between actual and estimate	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
Cash flows from State Government						
Funds from other public sector entities		12,768,000	15,835,000	12,704,000	3,067,000	3,131,000
Capital appropriations		96,000	97,000	100,000	1,000	(3,000)
Holding account drawdown		1,000,000	1,000,000	1,000,000	-	-
Net cash provided by State Government		13,864,000	16,932,000	13,804,000	3,068,000	3,128,000
Cash flows from operating activities						
Payments						
Employee benefits	14	(10,342,000)	(11,621,186)	(12,049,798)	(1,279,186)	428,612
Supplies and services		(8,150,000)	(6,687,926)	(5,778,379)	1,462,074	(909,547)
Finance costs		(21,000)	(8,177)	(6,461)	12,823	(1,716)
Cost of sales		(1,043,000)	(1,913,748)	(2,054,958)	(870,748)	141,210
GST payments on purchases		(1,020,000)	(1,033,364)	(918,090)	(13,364)	(115,274)
GST payments to taxation authority		-	(164,191)	(89,910)	(164,191)	(74,281)
Other payments		(1,918,000)	(3,621,540)	(2,768,239)	(1,703,540)	(853,301)
Receipts						
Sale of goods and services		2,827,000	3,693,441	3,616,040	866,441	77,401
User charges and fees		1,265,000	4,288,503	2,685,094	3,023,503	1,603,409
Commonwealth grants		50,000	-	-	(50,000)	-
Fee for service, subsidies and sponsorships		2,000,000	1,308,939	1,804,829	(691,061)	(495,890)
Interest received		100,000	424,279	219,938	324,279	204,341
GST receipts on sales	15	669,000	1,001,719	842,046	332,719	159,673
GST receipts from taxation authority		349,000	158,741	173,421	(190,259)	(14,680)
Other receipts		2,181,000	1,229,941	1,617,991	(951,059)	(388,050)
Net cash provided by/(used in) operating activities		(13,053,000)	(12,944,569)	(12,706,476)	108,431	(238,093)

	Variance notes	Estimate 2024	Actual 2024	Actual 2023	Variance between actual and estimate	Variance between actual results for 2024 and 2023
		\$	\$	\$	\$	\$
Cash flows from investing activities						
Payments						
Purchase of non-current assets		(1,000,000)	(881,649)	(1,557,131)	118,351	675,482
Receipts						
Proceeds from sale of non-current assets		-	118,831	72,100	118,831	46,731
Net cash provided by/(used in) investing activities		(1,000,000)	(762,818)	(1,485,031)	237,182	722,213
Cash flows from financing activities						
Payments						
Principal elements of lease payments		(96,000)	(107,393)	(68,850)	(11,393)	(38,543)
Payment to accrued salaries account			(43,000)		(43,000)	(43,000)
Net cash provided by/(used in) financing activities		(96,000)	(150,393)	(68,850)	(54,393)	(81,543)
Net increase/(decrease) in cash and cash equivalents		(285,000)	3,074,220	(456,357)	3,359,220	3,530,577
Cash and cash equivalents at the beginning of the period		6,687,000	6,499,224	6,955,581	(187,776)	(456,357)
Adjustment for the restated accrued salaries account		-	(252,000)	-	(252,000)	(252,000)
Cash and cash equivalents at the end of the period		6,402,000	9,321,444	6,499,224	2,919,444	2,822,220

Major estimate and actual (2024) variance narratives:

- 1) Supplies and services is underspent by \$1,234,930 (16%) due to reclassification of supplies and services to other expenses and delays in reinstating parts of the park after the Water Corporation Pipes for Perth works.
- 2) Depreciation expense increased by \$385,074 (24%) due to the significant revaluation increase in land, buildings and monuments for the period.
- 3) Cost of Sales was \$593,044 (42%) greater than forecast due to increased stock purchases for Aspects of Kings Park as a direct result of increased sales.
- 4) Other expenses were significantly more than planned by \$2,515,597 (127%) due to the reclassification of supplies and services to other expenses and the urgent Mount Eliza scarp stability works required to deal with the polyphagous shot hole borer infestation.
- 5) User charges and fees was \$2,303,111 (103%) greater than estimated due to high numbers of attendees at concerts resulting in higher turnover rent, increased venue bookings and education programs as well as Lightscape revenue, sponsorship and direct cost recovery.
- 6) Sales was \$866,441 (31%) better than expected as Aspects of Kings Park sales have consistently outperformed last year's sales figures every month.
- 7) No interest was estimated for the year resulting in a 100% variance of \$424,279.
- 8) Fee for service, subsidies and sponsorships was \$741,061 (36%) lower than estimate due primarily to less activity in fee for service arrangements.
- 9) Other income was \$485,860 (37%) higher than budgeted due to recoups received from the Water Corporation for the Pipes for Perth project.
- 10) Income from other public sector entities has increased by \$3,068,000 (21%) due to the additional appropriation received as part of the Mid Year Review to fund the Mount Eliza scarp stability works.
- 11) Receivables surpassed estimate by \$952,512 (62%) due to Lightscape revenue to be received from Sony and City of Perth.
- 12) Infrastructure, Property, Plant and Equipment is more than estimated by \$8,642,943 (17%) due to significant increases in the valuation of land, buildings and monuments during the year and the addition of the Battle of Crete Memorial.
- 13) Payables exceeded estimated amount by \$984,590 (62%) as assets replacements and maintenance was delayed, awaiting resources.
- 14) Employee benefits was \$1,279,186 (12%) more due to an increase in FTE and an additional 2 FTE for the Mount Eliza scarp stability project.
- 15) GST receipts on sales is \$332,719 (50%) more than estimated due to the increase in shop sales and turnover revenue.

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

- a) Other expenses increased by \$1,826,584 (68%) as a direct result of the Mount Eliza scarp stability works.
- b) User charges and fees increased by \$1,609,838 (55%) from the previous period as a result of increased booking of venues, numbers of concerts and attendees and Lightscape.
- c) Fee for service, subsidies and sponsorships income decreased by \$428,704 (25%) from last year due to reduced Fee for Service activity.
- d) Income from other public sector entities has increased by \$3,131,000 (22%) due to the additional appropriation received as part of the Mid-Year Review to fund the Mount Eliza scarp stability works.
- e) Payables was higher than last year by \$906,991 (32%) as assets replacements and maintenance was delayed, awaiting resources.

Key Performance Indicators



Certification of Key Performance Indicators

For the reporting period ended 30 June 2024

I hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess Botanic Gardens and Parks Authority's performance, and fairly represent the performance of Botanic Gardens and Parks Authority for the financial year ended 30 June 2024.



Trevor Hart

Botanic Gardens and Parks Authority
Board of Management
5 September 2024



Sally Audeyev

Botanic Gardens and Parks Authority
Board of Management
5 September 2024

Key Performance Indicators

For the reporting period ended 30 June 2024

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 2024.

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

Relationship to Government Goals

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

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

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

Key Performance Indicators

For the reporting period ended 30 June 2024

Outcome 1

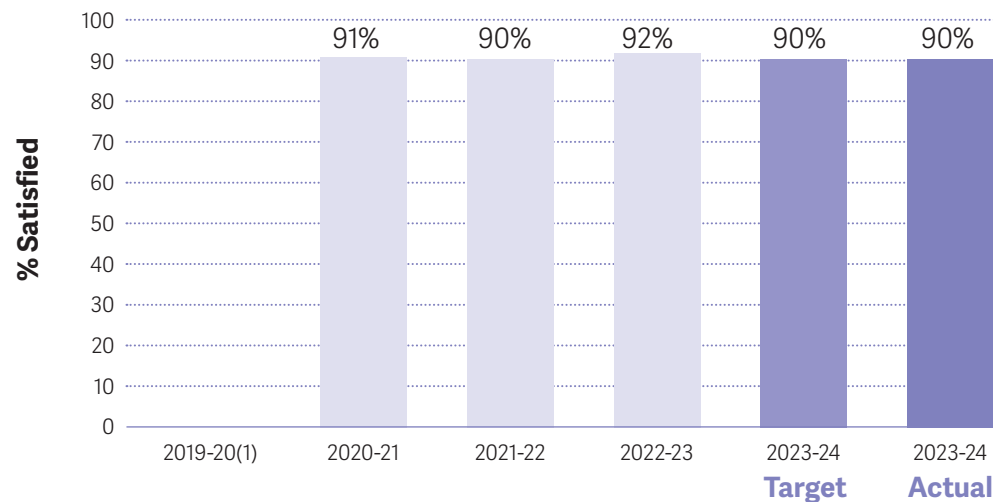
This outcome of community enjoyment, appreciation and understanding of attractions under DBCA's care is achieved through providing and improving visitor services and facilities; providing safe, accessible, and well-maintained environments and landscape features within the designated lands; and providing 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 739 responses were received from randomly surveyed visitors, to obtain a representative cross section of Park visitors, providing a margin of error of 3% at a 90% level of confidence. Respondent's assessment of visitor satisfaction was measured by Likert scale.

Key Performance Indicators

For the reporting period ended 30 June 2024

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 5.413 million visitors for 2023-24. Total annual visitation to Bold Park is based on vehicle counts (includes cyclists) at the most used vehicle entries of Reabold Hill, Tuart and Camel Lakes carparks where vehicle counters are in place, with an added estimation of pedestrian access via multiple entrances. Visitation to Bold Park is estimated at 0.355 million for 2023-24.

	Actual 2021-22	Actual 2022-23	Target 2023-24	Actual 2023-24	Notes
Average cost per visitor at Kings Park and Bold Park	\$2.29	\$2.30	\$2.42	\$2.34	1

Notes:

1. The average cost for 2023-24 is well within expectations.

Key Performance Indicators

For the reporting period ended 30 June 2024

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 %
2023-24	100	100
2022-23	100	100
2021-22	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 2023-24 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.



Key Performance Indicators

For the reporting period ended 30 June 2024

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 2021-22	Actual 2022-23	Target 2023-24	Actual 2023-24	Notes
Average cost per hectare of Wildlife Habitat.	9,972	11,324	10,534	12,819	1

Notes:

- 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 22% more than expected due to an increase in costs of restoring the grounds from the 'Mount Eliza Scarp Stability' and 'Pipes for Perth' projects' impact and increased overall expenses due to additional events. There being no change to the total area of Wildlife Habitat during the same period.

Key Performance Indicators

For the reporting period ended 30 June 2024

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 2021-22	Actual 2022-23	Target 2023-24	Actual 2023-24	Notes
Average cost per hectare of Wildlife Habitat.	\$3,068	\$3,533	\$3,285	\$3,204	1
Research communications produced per Full Time Equivalent.*	5.4	4.1	5	3.8	2

Notes:

1. The indicator is based on two variables, the total cost of delivering service 3, and the total area of Wildlife Habitat.
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 2023-24 was 33 (compared with 38 for the 2022-23 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.



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