



PARKS AND WILDLIFE COMMISSION  
OF THE NORTHERN TERRITORY

# Annual Report

2014-15



NORTHERN  
TERRITORY  
GOVERNMENT



# CONTENTS

## Section 1: OVERVIEW

Letter to the Minister from the Chief Executive Officer .....	4
Purpose of the Report .....	5
Our Stakeholders .....	6
Message from the Chief Executive Officer .....	7-8
Agency Snapshot .....	9

## Section 2: ABOUT US

Overview .....	10
Strategic Objectives .....	11-12
Our Organisational Structure .....	12-16
Our Divisions .....	17-19
Agency Highlights .....	20-29
Strategic Achievements .....	30-36
Regional Highlights .....	37-45
Park Visitation .....	46-49
Engaging the Community .....	50-51

## Section 3: THE TEAM

Overview .....	52
Staff .....	52-55
Learning and Professional Development .....	56
Employment Programs .....	56-58
Legislative Compliance .....	58-60
Work Health and Safety .....	61-68
Corporate Governance .....	69-71
Governing Legislation .....	72
Statutory Authorities and Bodies .....	72-75
Information Management .....	75-76
Audits .....	77-78
Budget Highlights 2015-16 .....	78-81

## Section 4: FINANCIAL REPORTS

Parks and Wildlife Commission of the NT .....	82-123
Territory Wildlife Parks .....	124-163



**PARKS AND WILDLIFE COMMISSION  
OF THE NORTHERN TERRITORY**



Mrs Bess Nungarrayi Price MLA  
Minister for Parks and Wildlife  
PO Box 1120  
ALICE SPRINGS NT 0871

Dear Minister

I am pleased to present you with the Annual Report of the Parks and Wildlife Commission of the Northern Territory for the financial year 1 July 2014 to 30 June 2015.

The report provides information regarding the performance and key achievements of the Commission, as required under section 28 of the *Public Sector Employment and Management Act*.

With regard to my duties as Accountable Officer, pursuant to Section 13 of the *Financial Management Act*, and section 131 of the *Information Act*, to the best of my knowledge and belief, the system of internal control and audit provide reasonable assurance that:

- a) proper records of all transactions affecting the Commission are kept and that employees under my control observe the provisions of the *Financial Management Act*, its regulations and applicable Treasurer's Directions;
- b) procedures within the Commission afford proper internal control and a current description of such procedures is recorded in the accounting and property manual which has been prepared in accordance with the requirements of the *Financial Management Act*;
- c) no indication of fraud, malpractice, major breach of legislation or delegation, major error in omission from the accounts and records exists;
- d) in accordance with section 15 of the *Financial Management Act*, the results of internal audits have been reported to me and are in accordance with the Treasurer's Directions;
- e) the financial statements included in the Annual Report have been prepared from proper accounts and records and are in accordance with Treasurer's Directions;
- f) all Employment Instructions issued by the Commissioner for Public Employment have been satisfied; and
- g) in respect of my responsibility pursuant to section 131 of the *Information Act*, I advise that to the best of my knowledge and belief, the Commission has implemented processes to achieve compliance with the archives and record management provisions as prescribed as Part 9 of the *Information Act*.

Yours sincerely

A handwritten signature in black ink that reads "Andrew Bridges".

ANDREW BRIDGES

16 October 2015



## Purpose of the Report

The 2014-15 Annual Report for the Parks and Wildlife Commission of the Northern Territory has been prepared to comply with the annual reporting requirements under section 28 of the *Public Sector Employment and Management Act*.

The primary purpose of the report is to report the Commission's performance in 2014-15 to the Minister for Parks and Wildlife. Pursuant to section 28 of the *Public Sector Employment and Management Act*, the report aims to inform Parliament, Territorians and other stakeholders of:

- the primary functions and responsibilities of the Commission;
- significant activities undertaken during the year highlighting specific achievements against budget outputs; and
- the Commission's fiscal management and performance.

The Government Business Division, Territory Wildlife Parks is responsible for managing the Alice Springs Desert Park and Territory Wildlife Park and a separate financial report is prepared for this entity.

The Parks and Wildlife Commission of the Northern Territory is responsible for the management, protection and sustainable development of the Territory's parks and reserves. The Commission manages the conservation estate and wildlife throughout the Northern Territory for enhanced visitor experiences, to maintain the exceptional and precious natural and cultural values of the Territory, to create exceptional recreational opportunities for Territorians, and to promote the health and wellbeing of the community.

National parks play a vital role in maintaining the lifestyle that is enjoyed by so many Territorians. In addition to providing recreational and tourism opportunities, national parks enhance the social experiences and connections of Territorians, while ensuring the protection of many significant biological, cultural and historical assets so that they can be enjoyed into the future by generations to come.

This Annual Report provides an overview of the key achievements of the Parks and Wildlife Commission during the 2014-15 financial year. In recognition of the importance of measuring success against the organisation's strategic goals, this report has particularly focused on the significant successes of the organisation in relation to the strategic plan and the Framing the Future strategy.

# SECTION 1: OVERVIEW



## Our Stakeholders

The Parks and Wildlife Commission has a diverse range of partners and stakeholders. The support and participation of these individuals and groups is essential in connecting people with the Territory's unique nature and culture and achieving our strategic goals. This Annual Report aims to inform our stakeholders about our 2014-15 achievements.

Our stakeholders include, but are not limited to:

- the wider community;
- recreational groups and organisations;
- commercial operators;
- tour guides and operators;
- wildlife traders, including pet shops;
- wildlife carers;
- schools;
- safari hunters;
- concessionaires and lease holders;
- permit holders;
- tourists;
- traditional owners and joint management partners;
- other government agencies; and
- land councils.





## Message from the CEO

It is with great pleasure that I review the 2014-15 financial year. The year has given rise to many achievements, highlights and milestones for the Parks and Wildlife Commission. It has been both a busy and productive year, in which the Commission has continued to make significant progress against the organisation's strategic objectives.

In particular, the year has seen important progress in developing crucial capital works programs on two of the Commission's Top 20 visitor parks. These programs, which will roll out during the 2015-16 financial year, will see Casuarina Coastal Reserve and Litchfield National Park receive invaluable upgrades which will benefit the wider community. The programs aim to enhance visitor facilities and infrastructure to better cater to the growing use by the both local Territorians and tourists to the Northern Territory. These works will ensure the continual success of these two parks well into the future.

Over the past few years, the Commission has increasingly focused on the visitor experience within national parks and reserves. This transition has seen the internal focus shift from emphasising conservation and asset protection to a more balanced approach to protecting the environment for the enjoyment of people. As such, the Commission continues to work closely with the community to develop programs and activities that add value to the visitor experience on parks and reserves. This shift in focus has seen the introduction of an extensive mountain biking network in Alice Springs, the implementation of activities and events in parks and reserves that have never been held before, such as the 'Life.Be In It' holiday program at the George Brown Darwin Botanic Gardens, and the release of the Expression of Interest for Tourism Investment Opportunities in Parks, which aims to increase opportunities for businesses to establish new and exciting enterprises on parks and reserves. In addition to increasing use of parks and reserves, these programs are aimed at getting people outdoors, where they can experience the spectacular Territory environment, participate in recreational activities that promote health, and enjoy the Territory's native wildlife.

One of the key initiatives the Commission has been working on in 2014-15 is establishing the Healthy Parks Healthy People program in the Northern Territory. This program recognises the importance of the natural environment for people's health and wellbeing. Research has found that 'Green spaces', such as parks and reserves, play a critical role in the physical and emotional health of people, with evidence demonstrating the valuable role that green spaces can provide for increasing rates of recovery of patients following illness and surgery. In addition, green spaces can enhance learning and developmental pathways of young children and adolescents; improve behaviour of prisoners; increase workplace productivity and employee satisfaction; encourage integration of different cultures and minority groups; and enhance community and social connectedness. Research demonstrates the value of animal interactions for health and wellbeing, through improving feelings of positivity, reducing loneliness, increasing rehabilitation rates, and giving people a sense of meaning in life. Therefore, given the important link between the wellbeing of Territorians and our natural environment, the Commission sees this as an important area for expansion into the future, with benefits for the entire Territory community.



It has not only been an exciting time for the Commission, but a time that reflects the hard work, diligence and efforts of all staff in ensuring the Commission reaches the goal of delivering high quality and sustainable environmental, cultural and visitor outcomes for Northern Territory parks, reserves and wildlife.

Over the ensuing 12 months, the Commission will continue to focus on developing new and exciting visitor experiences on parks and reserves through the Experience Development Plan process. The Commission is also seeking to work with other Government agencies to implement the Healthy Parks Healthy People program, which when implemented will draw together the two past times synonymous with the Territory lifestyle; taking part in active recreation and enjoying the great outdoors to enhance the health and well-being of Territorians by providing more opportunities for people to be active in nature.

As I look forward to the year ahead, it is with a sense of great excitement and purpose as many of the plans that have been developed over the past few years will continue to come to fruition for the benefit of the Northern Territory community.



**ANDREW BRIDGES**  
**Chief Executive Officer**  
**Parks and Wildlife Commission of the Northern Territory**

## Agency Snapshot





## SECTION 2: ABOUT US

### Overview

The vision of the Commission is to connect people with the unique natural and cultural values of the Territory. There are clear links between people's experiences of nature, feeling connected with nature and becoming advocates for conservation. Moreover, there are demonstrated health benefits associated with nature-based recreation.

Therefore, one of the key priorities of the Parks and Wildlife Commission is to provide the community and our visitors opportunities to immerse in nature, experience culture, value our wildlife and enjoy the serenity of the Northern Territory environment.

Our parks and reserves lie largely within the intact landscape of the Northern Territory. The Territory environment offers lots of opportunities for effective conservation efforts. However, the Commission cannot do it alone. We rely on working with the community and with other agencies and partners to enhance management and conservation efforts to ensure a conservation estate that is well managed and balances use with protection for the benefit of all Territorians.





## Strategic Objectives

### Our Vision

*Connecting people with the Territory's unique nature and culture.*

### Our Purpose

*To deliver high quality and sustainable environmental, cultural and visitor outcomes for Northern Territory parks, reserves and wildlife.*

*Strengthen local communities and economies by recognising that environmental and cultural resources are vital to delivering positive social, sustainable and economic outcomes.*



### Goal 1: Parks for Wildlife

#### Strategies:

- Manage and conserve parks according to their unique natural value.
- Minimise threats to biodiversity health.

### Goal 2: Parks for People

#### Strategies:

- Expand opportunities for recreation and education in parks and reserves.
- Grow sustainable nature and culture-based tourism.
- Enhance the quality and safety of the visitor experience.
- Protect and care for the natural and cultural assets within parks and reserves.



### Goal 3: Strong Partnerships

#### Strategies:

- Develop meaningful opportunities to help care for and invest in our parks and wildlife.
- Build and strengthen relationships with the community.
- Strengthen Aboriginal partnerships and improve joint management.

### Goal 4: Living with Wildlife

#### Strategies:

- Promote public responsibility and stewardship for living with wildlife.
- Minimise harm from crocodiles.
- Deliver effective wildlife management programs.

### Goal 5: Our Organisation

#### Strategies:

- Inspire and support a collaborative and respectful workplace.
- Continue to improve business processes and streamline key internal systems.
- Build and enhance strategic leadership and workforce capability and diversity.
- Ensure a safe working environment in both office and field operations.

### Our Organisational Structure





### **Andrew Bridges**

Andrew began his career with the Commission at Uluru-Kata Tjuta National Park in 1981. Since this time, Andrew has worked extensively throughout the Central Australian region.

Through his career, Andrew has seen the evolution of protected areas management from a model that focused on protecting parks from people, to a model that works with people to protect parks for people. A model that encompasses social, economic and environmental benefits for local communities, including supporting jobs and economic wellbeing, and providing high quality sustainable experiences that build a love and appreciation of what the natural world has to offer.

Andrew's passion is to help connect people with the wonders of the natural world.



### **Amanda Moore**

Amanda has worked in the Northern Territory Public Sector for the past 30 years. She commenced an Administrative Traineeship in 1985 with the Department of Transport and Works, transferring within the agency to gain experience across all areas of business support over the following five years. Amanda then transferred to the Department of the Chief Minister, working across a range of areas, including payroll, staff development, human resources management, electoral, the Chief Minister's Office and youth affairs.

Amanda commenced with the Parks and Wildlife Commission in June 2000 as the Manager of Secretariat. Since this time, Amanda has held a number of positions including, Manager Concessions and Permits, Business Officer Parks North, Manager Business Administration and Director Business Services.

Amanda has held the role of Director Business Services since November 2012.



### **Bryan Harty**

Bryan has been employed in the Northern Territory Public Sector with the Parks and Wildlife Commission for just under four years. Prior to taking on the role of Director George Brown Darwin Botanic Gardens, Bryan was employed as the Indigenous Employment Program Coordinator with the agency.

Bryan has a diverse employment background, having worked for Charles Darwin University (12 years), the Northern Land Council (4 years) and Parks Australia at Kakadu (2 years) and Booderee Botanic Gardens (1 year). Bryan holds a Bachelor of Science (Environmental Science), an Associate Diploma of Applied Science (Tropical Horticulture), Graduate Certificate in Tertiary Teaching, and a Certificate IV in Training and Assessment. As such, Bryan has extensive knowledge and experience in protected areas management and Indigenous employment and training.

Bryan has held the role of Director George Brown Darwin Botanic Gardens for the past two years.





### **Chris Day**

Chris began his career with the Parks and Wildlife Commission in 1981 as a T1 Ranger. Since then, Chris has worked at a number of parks throughout the Central Australian region, including: Alice Springs Telegraph Station Historical Reserve, and remote parks (2 years); Finke Gorge National Park (7 years); Watarrka National Park (4 years); and Senior District Ranger, and Chief District Ranger for Central, East and Barkly Parks (5 years); and West District Parks for 10 years.



In addition to his extensive experience in protected areas management, Chris also has considerable expertise in joint management, training and development of staff, visitor management, interpretation, and community engagement.

Chris thrives in the diversity of work provided by the Commission and believes that he has the best office in the world.

Chris has held the role of Director Central Australian Parks for the past three years.

### **Kristen Appel**

Kristen Appel has been employed by the Parks and Wildlife Commission for the past 31 years, having started with the agency as a Trainee Ranger which included a six month placement at Uluru-Kata Tjuta National Park, when it was still managed by the Northern Territory Government. Kristen has worked across all regions of the Northern Territory mainly in Park management, including Watarrka National Park, Trephtina Gorge Nature Park, Arltunga Historical Reserve, Keep River National Park, Nitmiluk National Park, Litchfield National Park and all of the Darwin Parks.



Kristen has been Acting Director Wildlife Operations for the past three years.

Kristen has been involved in the International Ranger Federation since 1994. She is also a member of the Northern Territory Ranger Association. The Federation and associated Ranger Association have played an important role in recognising the role of rangers, while enabling rangers to build professional networks, assist with professional development and provide social and professional enrichment for rangers in isolated locations.

### **Mac Moyses**

Mac first arrived in the Territory as a 20 year old when he started a 14 year career as a Ranger, mainly across the Central Australian region. During this time, he spent a year working in the South-West National Park in Tasmania on a ranger exchange program. Mac moved into the Planning Services team in 1999 and has been Director of Planning Services for the past six years.



Mac has a Bachelor of Applied Science in Wildlife and Park Management and a Graduate Certificate in Public Sector Leadership.

Mac has a keen interest in planning, management effectiveness and joint management and brings many years of experience in this area to the Commission. Mac also has considerable experience and knowledge in park operations planning, working with complex legislation to achieve organisational objectives, land administration, strategic planning and policy development.



### **Mark Crummy**

Mark has lived in Darwin for almost 30 years. He is a well-travelled Territorian and was the co-owner of local award winning safari business Odyssey Safaris for 13 years. He joined the NT Public Service in 2004 as Manager of Destination Marketing with Tourism NT where he also held the positions of Manager Trade Engagement and Director of Global Distribution. In 2010 he joined the Parks and Wildlife Commission in the position of Director Tourism and Visitor Services. 2012 saw Mark return to Tourism NT for two years as Regional Director Top End. In July 2014 he re-joined the Parks and Wildlife Commission as Director Tourism and Visitor Engagement where he oversees the Community Engagement; Tourism Development; and Interpretation and Communications units.

Mark has served as a Board Member of Nitmiluk National Park for the past five years and he is a Board Member of the Industry Training Advisory Council CHARTTES. He has also served a number of years on the Executive Committee of the Regional Tourism Organisation, Tourism Top End in the capacity of President, Vice-President and Board member.



### **Mike Deegan**

Mike started the Northern Territory Public Sector in 1974 with the Department of Transport and Works, where he completed an apprenticeship, and over time, worked his way up within the organisation to hold a number of positions. These included Tradesman, Leading Hand, Procurement Officer, Plant Inspector, Workplace Supervisor, and Senior Plant Inspector. Mike later moved to the Department of Police, Fire and Emergency Services as a Senior Mechanic before joining the Parks and Wildlife Commission in 1989. In the Commission Mike has held a number of positions, including Technical Officer Fleet and Radio, Manager Fleet and Repairs and Maintenance, and Manager Technical Services. Mike holds a Graduate Certificate in Public Sector Management.

Mike has been a member of the Leadership Team since 2006 and Director Technical Services for the past three years.

Mike brings vast knowledge to the organisation in terms of asset acquisition and management, contract management, procurement procedures, infrastructure maintenance, and budget planning and prioritisation. Mike's experience, acquired over many years, is also a significant asset to the Commission.



### **Neva McCartney**

Neva commenced employment with the NT Public Sector in 1994 with the Conservation Commission of the Northern Territory. Neva spent 12 years in the Katherine region with the Parks and Wildlife Commission before moving to Darwin in 2006 to pursue a career in natural resource management and policy development in other divisions of the former Department. Neva returned to the Parks and Wildlife Commission in 2011 as Director Park Operations.

Neva has qualifications in park management, public sector graduate certificate in public sector management, and has extensive knowledge and experience across a range of areas, including policy design and implementation, natural resource management, business management, contract management and Government processes. Neva graduated with a Masters in Public Administration in 2013.

Neva has been employed in the role of Director Northern Australian Parks for the past three years.





### **Paul Ngala Ah Chee**

Paul grew up in Alice Springs, where he is well-known as a musician and business man, who specialises in cultural tourism and management. Paul has skills across a broad range of areas, which is demonstrated in the wide range of roles that he has played over many years.

Paul has played a key role in the development of cultural tourism in Central Australia and has also worked with 'Enterprise Connect', an initiative driven by the Australian Government Department of Innovation, Industry, Science and Research, which provided specialist knowledge to businesses to drive productivity and success. Paul has also held positions on the boards of the South Australian Museum and the Australian Tourist Commission over many years.

Paul took on the role of Director of the Alice Springs Desert Park in 2012. His extensive networks throughout the Northern Territory, and knowledge and leadership in cultural understanding and appreciation are significant assets to the Parks and Wildlife Commission.



### **Shael Martin**

Shael has worked with the NT Public Sector intermittently since 1994. She has worked across a number of different agencies including the Department of Transport and Works, the Power and Water Corporation, the Parks and Wildlife Commission of the Northern Territory, the Department of Infrastructure, Planning and Environment, the Department of Natural Resources, Environment, the Arts and Sport, and at the Office of the Commissioner for Public Employment. Shael returned to the Parks and Wildlife Commission again in 2012.

Shael has a strong background in human resources management, community development planning, and social development, gained through her considerable experience across a broad range of roles within in the Northern Territory, as well as through completion of a Bachelor of Psychology and Masters in Development Management.

Shael has been Director Territory Wildlife Park since October 2012.



## Our Divisions

The Parks and Wildlife Commission is made up of 10 business divisions, including Northern Australian Parks, Central Australian Parks, Planning Services, Technical Services, Tourism and Visitor Engagement, Business Services, Wildlife Operations, the George Brown Darwin Botanic Gardens, the Territory Wildlife Park, and the Alice Springs Desert Park. Each of these units is individually and collectively responsible for delivering to the Commission's strategic goals and in ensuring the delivery of high quality environmental, cultural, tourism and visitor services.

### Northern Australian Parks

The Northern Australian Parks Division is responsible for overseeing the management and protection of the parks estate in the Top End, including the Katherine region. This Division undertakes the strategic management of feral animals, fire and weeds across the parks estate, promotes visitor activities on our parks and undertakes biodiversity monitoring programs in partnership with scientists from the Department of Land Resource Management. Northern Australian Parks staff work with Traditional Owners to deliver joint management programs on jointly managed parks across the region.

### Central Australian Parks

The Central Australian Parks Division is responsible for overseeing the management and protection of parks and reserves in the southern region, including the Barkly District. The Division implements on-ground management programs for fire, weeds and feral animals, biodiversity surveys and promotes visitor activities to enhance the natural, recreational, cultural and tourism values of our parks and reserves. Central Australian Parks staff work with traditional owners to deliver joint management programs on jointly managed parks across the region.

### Planning Services

The Planning Services Division provides professional advice, support and services for the Commission. The Division has care and responsibility for park planning and policy, land administration, spatial data management, performance monitoring and reporting and supporting major programs such as joint management, at the policy level. Through planning teams and collaboration with other Divisions, Planning Services also adds value to the forward works program. To be effective, Planning Services focuses on positive internal and external relationships, and aims especially to give excellent service and support to operational staff.

### Tourism and Visitor Engagement

This Division is made up of teams that oversee park interpretation, community engagement, and tourism development. This Division assists the Commission to effectively manage parks and reserves throughout the Northern Territory, with the view to improving visitor experiences, promoting tourism opportunities and experiences, and successfully engaging the local community through education and events. This Division is also responsible for developing new and emerging opportunities to enhance the visitor experience on parks and reserves.





### **Wildlife Operations**

The Wildlife Operations Division balances the management and protection of our native wildlife with the community throughout the Territory. This ranges from crocodile management for public safety, enabling the community to care for wildlife through rehabilitation or as pets and the provision of advice and management of native and pest animals. In particular, the Division is responsible for providing opportunities for community participation in wildlife-related programs and opportunities, enhancing community awareness for wildlife management practices, providing advice and education to the community and stakeholders, protecting public safety through delivering the problem crocodile management program consistently, and working with partners and the community to achieve our goals.

The Division takes a lead role in improving the legislation and regulations to reflect current and future wildlife practices and our operational needs which will lead to efficiencies by reducing the administration burden of the current permit system and improve service to the community.

### **Business Services**

The Business Services Division leads and manages the Commission's business, financial, human resource, legal services, secretariat, permits and concessions, capacity building and Indigenous engagement, and overseeing the function of boards and committee services across the Northern Territory. The Division is responsible for providing strategic and operational advice to the Executive Leadership Team and Senior Managers in the development and implementation of policies and procedures that support and facilitate the delivery of these programs whilst ensuring good governance systems are implemented and maintained.

### **Technical Services**

The Technical Services Division manages the Commission's capital works, minor new works and repairs and maintenance programs, oversees fleet management and staff housing requirements, and monitors and reports on portable and attractive assets. This small team delivers projects using evidence based decision making processes that support delivery and development of effective asset management for the agency. Where necessary, this Division facilitates effective negotiations that will enhance the likelihood of developing appropriate and cost efficient/effective projects, within a tight financial framework.

### **George Brown Darwin Botanic Gardens**

The Gardens provide an educational opportunity for visitors to view unique collections of local and exotic plants including palms, cycads and boabs. The living collection includes species that are uncommon or threatened in their original habitat. The location of the Gardens in close proximity to Darwin means that the site also provides an important recreational location for tourists and local people to enjoy. The George Brown Darwin Botanic Gardens support tourism by attracting and encouraging visitors to extend their stay. The Gardens provide a site for a number of significant social and cultural events such as the Darwin Festival, Tropical Garden Spectacular and many private functions such as weddings. The popular Eva's Cafe operates from the heritage-listed Wesleyan Church.



### Territory Wildlife Park

The Territory Wildlife Park aims to provide a quality experience to visitors through presentation of flora and fauna in a variety of Top End habitats and ecosystems. Specifically, the Park works to connect visitors with nature through authentic encounters and exciting experiences. The Park delivers high-quality education programs for its visitors and develops and promotes conservation strategies and initiatives to influence responsible community behaviour towards the Territory environment, inspiring change and long-term action by developing environmental awareness. The Territory Wildlife Park has a particular goal of continuing to develop programs to promote conservation of threatened species and plays a central role in facilitating and advocating conservation research programs in Northern Australia.



### Alice Springs Desert Park

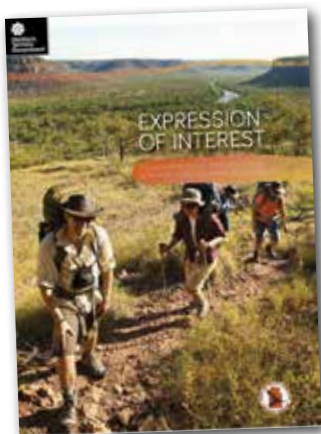
The Alice Springs Desert Park plays a key role in showcasing the exceptional diversity of Central Australia's unique flora and fauna. These facilities provide opportunities for the community and tourists to immerse themselves amongst the desert's plants and animals in a natural setting that is educational, interactive and inspiring for the visiting public. In addition to the significant role this Park plays in education and awareness-raising, this Park also presents its exhibits and presentations with interpretative information that entwines the significance of Indigenous culture to this region. The Park also provides invaluable conservation outcomes through specialised breeding programs and cooperative research projects. The Park provides an exceptional recreational and tourist experience and promotes visitor understanding, respect and enjoyment of the Territory's natural environment.





## The Year that was . . . Highlights from 2014-15

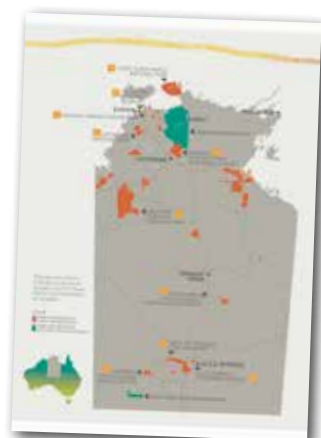
2014-15 was a busy and productive year for the Commission during which we made significant inroads into delivering against our corporate goals. In the past 12 months we have focused on improving the visitor experience, providing information and messages around living safely with crocodiles and have worked closely with our community partners to offer and develop programs and activities that encourage people to safely enjoy our parks and reserves. The highlights illustrate some of these activities and events and celebrate our successes.



### Expression of Interest for Tourism Investment Opportunities on Parks

This year, for the first time in the Territory's history, the Parks and Wildlife Commission called for Expressions of Interest for Tourism Investment Opportunities on parks and reserves. The intent of the program is to grow nature and cultural-based tourism within parks and reserves through partnerships with investors to:

- create high quality sustainable tourism products, experiences and activities that offer visitors something unique;
- enhance the Territory's reputation as a leading destination for quality nature and culture based experiences;
- support economic growth and long-term job creation particularly in regional and remote areas; and
- maximise public benefit.



Through this process, 57 submissions were received detailing 76 concepts. While many of these submissions are still in development, assessment or awaiting presentation to relevant Joint Management Committees for decision, there are several success stories through this process:

*The Commission received approval for the establishment of a commercial 'high ropes adventure course' to be constructed at Howard Springs Nature Park. Construction for this will begin in 2015-16.*

*The Commission has approved three concessions for business opportunities at Litchfield National Park, Howard Springs Nature Park and Berry Springs Nature Park. These new business opportunities will create new experiences for visitors and add value to the visitor facilities available at each of these locations.*



This is an exciting time for the Parks and Wildlife Commission as it works with local business and commercial operators to strive for better, more unique and exciting opportunities to sustainably develop parks and reserves into the future.





## World Parks Congress

The World Parks Congress (WPC) is an international event organised by the International Union for Conservation of Nature (IUCN), which is held every 10 years. The theme of the WPC in 2014 was 'parks, people, planet: inspiring solutions' and was co-hosted by NSW Parks and Parks Australia. In 2014, the Congress gathered together some 6000 delegates from 170 countries throughout the world.

The 2014 World Parks Congress had significant focus on the extensive benefits that parks provide – whether local urban parks, community parks or national parks – as a means of promoting health and well-being, supporting human life, and sustaining nature and biodiversity for the future of the planet.

33 employees from the Parks and Wildlife Commission attended the World Parks Congress. This included two Indigenous traditional owners of Garig Gunak Barlu National Park and one employee who attended as a volunteer at the event. This equated to attendance by 10% of the Commission's workforce.

The World Parks Congress was a fantastic opportunity for Commission staff to learn from and network with people from all over the world. It was an exceptional event and provided the Commission with inspiration for new opportunities moving forward.



## Mountain Biking

Mountain biking is the fastest-growing form of nature-based recreation in Australia and around the world. Due to its popularity mountain biking has become a tourism sector in its own right.

The establishment of an extensive mountain bike trail system in the Alice Springs township area has been enthusiastically welcomed by the local community as well as visiting mountain bikers. The network consists of 28 kilometres of trail that makes up four connected loops beginning at the Alice Springs Telegraph Station Historic Precinct. Cyclists can then elect to ride three, four, eight or 11 kilometres, or a combination of these loops.





The Trails have provided mountain bikers with new opportunities to experience the natural environment, to participate in active recreational pursuits, and to explore parks and reserves throughout the region. The Trails have also contributed to the reputation of Alice Springs as a key location for mountain biking.

The Alice Springs Mountain Bike Trails are attracting visitors from across Australia, and the next stages, which are due for completion in 2015-16, will likely see further growth and development of mountain biking in this region.



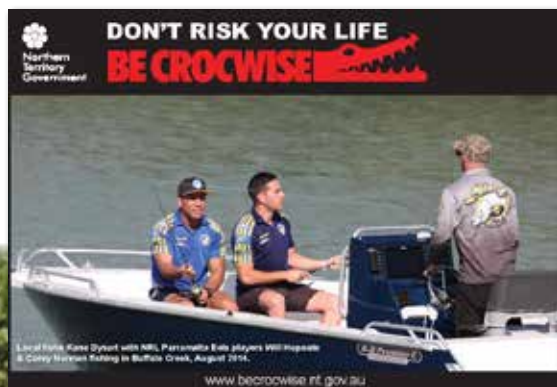
Additionally, in 2014-15, bike trails were formalised in Charles Darwin National Park to create new experiences for mountain bikers in the Top End region. The network has been designed to national standards and has the potential to attract national and international trail riders to the region. Further trails are planned for Casuarina Coastal Reserve during 2015-16 to further enhance the mountain biking experience in the Top End.





## Be Crocwise

In 2014-15, the Parks and Wildlife Commission reviewed the Be Crocwise program. One of the key outcomes of the review was the need to better target 'high risk' audiences, specifically young males aged between 18-35 as well as Indigenous communities. In 2014-15, the Commission developed a television commercial featuring the Parramatta Eels, which focuses on safety when fishing. This is supported through staff attendance at various community events and forums to raise awareness within fishing, boating and camping groups.



To better engage Indigenous communities, the Commission acknowledged the need to develop an educational tool using appealing messaging and music to specifically reach this group. It was also recognised that the tool needed to address the changes to the crocodile populations over the past 40 years. Where it may have been previously safe to swim is not the case any longer, so the tool needed to specifically focus on addressing this issue.

The Be Crocwise clip was developed and has been hugely successful on Facebook and is continuing to gain significant interest within the mainstream and Indigenous communities.



The spoken part of the Be Crocwise clip has been translated into five Indigenous languages, including Kriol, Anindilyakwa (Groote Eylandt), Yolngu Matha (North-East Arnhem Land), Tiwi and Murrinpatha (Wadeye). In addition, the Commission elected to have the entire song translated into Kriol. It is anticipated that the use of translations will further enhance the messaging and promote crocodile awareness and safety to a broader component of the community – from young children through to adults.



### International Crocodile Management Delegations – Timor Leste and Singapore

In 2014-15, the Parks and Wildlife Commission hosted separate delegations from Timor Leste and Singapore for the purpose of sharing its crocodile management and education with neighbouring countries. These delegations focused on sharing information, generating new knowledge and approaches, identifying gaps in capacity and experience, and providing opportunities for officers from other countries to gain invaluable training.



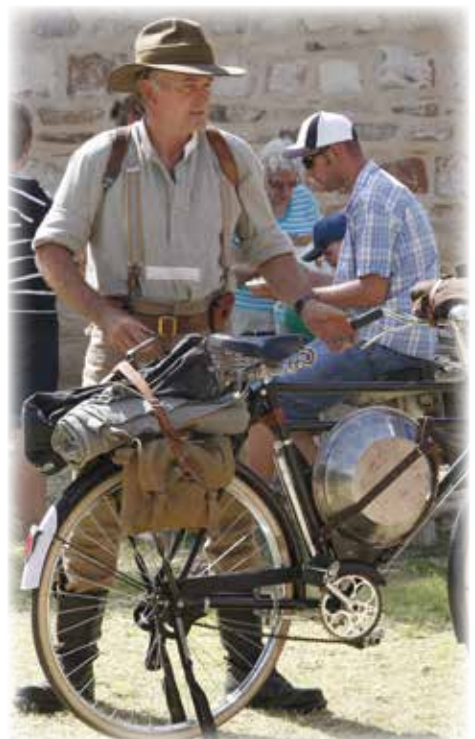


### Heritage Week at the Alice Springs Telegraph Station

On Saturday 11 April 2015, the Alice Springs Telegraph Station hosted the Heritage Week Open Day and markets. 28 stalls were set up featuring a variety of wares from food stalls selling cakes and icecream and hot food to those selling jewellery, cards, music and medicine to art from local community art centres. There were also a number of community organisations including the National Trust, Central Australian Aviation Museum and six 'not for profit' groups including Birdlife Australia, NT Ranger Association and the Rural Fire Brigade.

Historic displays showcasing spinning, morse code, blacksmithing, lace making and re-enactments in period costume all added colour and realism to the Telegraph Station which hosted over 850 visitors.

The day was an outstanding success with many of the attendees expressing their joy and gratitude which was felt on the day as well as the high praise and comments the Commission has since received.





**Garig Gunak Barlu National Park  
Finalist in the Keep Australia Beautiful National Awards**

The Annual Clean Beaches Program awards communities which actively work for a cleaner, more sustainable coastal environment. Awards are presented to local councils, volunteers, surf lifesaving clubs, rangers and other community groups who implement initiatives that care for and protect habitats, educate the community, reduce litter, preserve and value culture and heritage, and support tourism.

In 2014-15, Garig Gunak Barlu, on the Cobourg Peninsula won the Northern Territory Clean Beaches Award for the pristine beaches. The Park was subsequently entered into the National Award as a finalist.



**NT Ranger Awards**

The Northern Territory Ranger Awards recognise the valuable contribution Northern Territory Rangers play in managing conservation areas, protecting biodiversity, and providing visitors with unique and memorable experiences. These awards are open to any ranger in the Northern Territory, including apprentices, trainees, and rangers working for the Australian Government and Indigenous ranger organisations. It's a great opportunity to reflect on those rangers that deserve recognition for their work above and beyond the call of duty.

In 2014-15, 51 nominations were received for rangers throughout the Northern Territory, including a nomination for a ranger who travelled six hours in the other direction to attend a Joint Management meeting while his wife was in labour; a ranger who stopped at a campsite and helped an interstate couple build a fire from scratch because they had been unable to get one started; and of the willingness and dedication that one team demonstrated over many days to remove a single feral cat from an endangered mala wallaby enclosure.



**Minister's Award for Outstanding Team Achievement**  
Wildlife Operations Team, Darwin

**Minister's Award for Outstanding Frontline Achievement**  
Ms Christine Michaels-Ellis

**Minister's Award for Outstanding Personal Achievement**  
Mr Shaun Evans

**Ranger of the Year Central Australia**  
Mr Peter Beddows

**Ranger of the Year Barkly-Katherine-Victoria River District**  
Ms Christine Michaels-Ellis

**Ranger of the Year Top End**  
Mr David McLachlan

**Minister's Encouragement Award**  
Alice Springs Telegraph Station Rangers





### Territory Wildlife Park - Chief Minister's Award winners

In 2014, the Territory Wildlife Park was the recipient of the prestigious **Chief Minister's Award for 'Excellence in Partnering'**. This Award reflects the significant efforts of the Park in securing and nurturing its relationship with the Berry Springs Primary School, which allows students from Preschool to Year six undertake study relating to science by participating in learning activities at the Territory Wildlife Park.





### Alice Springs Desert Park – Brolga Award Winners

The Brolga Awards recognise tourism businesses that deliver excellence in every area of their operation. A recipient of a Brolga Award is therefore regarded as representing the best tourism product or service in the Northern Territory.

In 2014, the Alice Springs Desert Park was recipient of the **'Best Major Tourism Attraction'** award for the Northern Territory. This award recognises the efforts of every individual, irrespective of their role in the Park, in delivering unbeatable experiences for visitors. Added to this is the remarkable effort of the Desert Park in increasing its self-generated revenue by 45% over the past two years.





## Strategic Achievements

### Goal 1: Parks for Wildlife

**Manage and conserve parks according to their unique natural value.** Five Islands in the lower Victoria River and Turtle Point, north of the Keep River were transferred to the Commission for care, control and management.

Two Integrated Conservation Strategies for Litchfield and Nitmiluk National Parks were completed with a further two in preparation to map key biodiversity values with measurable targets over five and ten year timeframes.

Completed the preparation of Park Report Cards for the key parks across the Northern Territory to report on the effectiveness of conservation and visitor programs.

**Minimise threats to biodiversity health.**

The George Brown Darwin Botanic Gardens partnered with the Australian Botanic Gardens, Kew and Kakadu National Park as part of the Australian Seed Bank Collection project to collect and propagate threatened plant species.

The Territory Wildlife Park partnered with the National Environmental Research Program Scientists and Parks Australia to begin a project to undertake breeding of Northern Quolls at the Territory Wildlife Park to reintroduce into Kakadu.

Repaired a breached section of the barrage at Melacca Swamp. The area has economic, cultural and biological significance and these repairs will prevent saltwater intrusion into the freshwater wetlands.

Identified and protected eight Flatback Turtle *Natur depressus* nests in Darwin Urban Parks and conducted four Sea Turtle conservation talks at Casuarina Coastal Reserve. 127 turtle hatchlings were released with over 760 members of the Darwin community.

In collaboration with partners conducted strategic invasive species management programs in central Australia as part of the Red Centre Biodiversity Fund. Conducted invasive species management programs in the Gulf, Savannah and Northern regions across the reserve network.



Participated with the Terrestrial Ecosystem Research Network and Charles Darwin University Scientists in a long term world-wide research project into climate change at Litchfield National Park.

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## Goal 2: Parks for People

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### Expand opportunities for recreation and education in parks and reserves.

The draft Parks Tourism and Recreation Masterplan was progressively developed in collaboration with stakeholders and is nearing finalisation.

Prepared Visitor Experience Development Plans for Litchfield National Park and Casuarina Coastal Reserve

Upgraded the walking paths at Casuarina Coastal Reserve to the City of Darwin standards and so that the pathways better fit within the Darwin City Council urban bike path network. In addition, the Commission has installed bike racks at locations throughout the Reserve to enable cyclists to make better use of the Reserve.

The Commission's face to face interpretation program was delivered across 20 parks and reserves Territory wide over the 2014-15 year. Rangers delivered walks, talks, slideshows and campfire chats – providing some 456 scheduled activities to approximately 7585 visitors, averaging 16.6 visitors per activity.

Commission staff participated in and co-ordinated a variety of events including information stalls, community activities on parks, school presentations and show displays across the Northern Territory. Overall it is estimated that over 30 635 people were exposed to park and wildlife messages through community engagement activities in 2014-15.

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### Grow sustainable nature and culture-based tourism.

Implemented an Expression of Interest process for tourism investment opportunities across the park network. A total of 57 submissions were received.



Facilitated the introduction of a variety of new visitor experiences to the George Brown Darwin Botanic Gardens including Segway Tours, a Healthy Holiday Fun program, Playtime in the Gardens, monthly Territory Made Markets and a pop up Bamboo Bar. This has resulted in an increase of visitors to the Gardens by 23%.

Established five new Wild Encounter activities at the Territory Wildlife Park including 'Barra Bites', 'Pelican Breakfast', 'On the Glove', 'River Rays' and 'Woodland Wallabies'.

Restored Limestone Gorge campground access in Judbarra / Gregory National Park following a six year closure.

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**Enhance the quality and safety of the visitor experience.**

Undertook remediation of asbestos in urban parks and reserves including the George Brown Darwin Botanic Gardens to ensure safety of visitors and employees.

Funded over \$5.5 million of Minor New Works to enhance visitor and employee safety in parks and reserves including upgrading mountain bike trails at Charles Darwin National Park and Alice Springs Telegraph Station, pedestrian pathways, footbridges at Litchfield National Park, pool access at Bitter Springs, boat ramp repairs and installation of a radio telemetry system on the Larapinta Trail to monitor drinking water tank levels.

Funded \$5.6 million for Repairs and Maintenance of infrastructure across parks and reserves throughout the Northern Territory. This includes repairs and maintenance of regional and remote areas, where activities generate job opportunities and employment for local people, including Indigenous people.

Extended and upgraded camping amenities at Butterfly Falls in Limmen National Park. This included the creation of additional camp sites, a loop road and parking bays.

Introduced an on-line booking system for walkers for the Jatbula Trail in Nitmiluk National Park allowing a streamlined allocation of spaces and improved visitor experience.



In partnership with the NT Police, the Commission conducted an intensive community education and safety program over the Easter long weekend at Litchfield National Park and Tree Point Conservation Reserve to address anti-social behaviour and minimise the disturbance to other visitors enjoying the park.

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**Protect and care for the natural and cultural assets within parks and reserves.**

Finalised and implemented plans of management for Nitmiluk National Park and Adelaide River Conservation Reserves. Released draft plans for public comment for Mary River National Park, Yeperenye / Emily and Jessie Gaps Nature Park, Napwerte / Ewaninga Rock Carvings Conservation Reserve, Iytwelepenty / Davenport Range National Park and Casuarina Coastal Reserve.

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**Goal 3: Strong Partnerships**

**Develop meaningful opportunities to help care for and invest in our parks and wildlife.**

Partnered with local Landcare, Friends, Advisory Groups, community organisations (Friends of Larapinta, Larrakia Rangers, Conservation Volunteers, Casuarina Coastal Reserve Landcare Group) and government agencies (US Marines, Department of Corrections) to deliver ongoing conservation and visitor amenity programs and projects in parks and reserves.

Provided \$200 000 for the ongoing management of the Olive Pink Botanic Gardens. The Gardens are on an important recreational site for local Alice Springs residents, while also ensuring the protection and preservation of threatened, rare, endemic and culturally significant central Australian plant species.

The Territory Wildlife Park won the Chief Minister's Award for Excellence in Partnering in conjunction with Berry Springs Primary School.



Commenced a Green Army Project in partnership with Conservation Volunteers Australia at Litchfield National Park. The project aimed to eradicate and control the spread of Gamba Grass within the Tabletop area of the Park. Green Army participants undertook works for a period of 6 months on tasks such as weed control, weed survey, walking track maintenance, fencing and fauna and flora surveys. The Green Army team has made a significant contribution to the management of Category A & B noxious weeds.

**Build and strengthen relationships with the community.**

The Commission's Show display was designed, produced and presented across the four regions. Approximately 12 824 visitors enjoyed the displays. The Commission's displays were extremely popular with visitors and took out 'Best Government Display' in all regions, with the Alice Springs Display also winning 'Best Overall Display'.

The Territory Wildlife Park facilitated a Pop Up Zoo to commemorate National Threatened Species Day at the Darwin Waterfront and hosted Christmas markets at the Park to showcase the work of local crafts people and artisans and support local producers and engage the community. The Territory Wildlife Park celebrated 25 years with a special birthday party and birthday themed weekend. Over 3000 locals attended the park and enjoyed the festivities.

**Strengthen Aboriginal partnerships and improve Joint Management.**

Provided \$1.8 million for lease payments to Aboriginal Lands Trusts for Aboriginal owned, jointly managed parks. These funds benefit Indigenous people in regional and remote areas.

Allocated \$120 000 to both the Central Land Council and the Northern Land Council to support joint management of parks and reserves throughout the Northern Territory.

Completed a cultural heritage map for Limmen National Park in consultation with traditional owners.

**Goal 4: Living with Wildlife**

**Promote public responsibility and stewardship for living with wildlife.**

Allocated a \$50 000 for grant funding to wildlife carer organisations for the collection, care and rehabilitation of injured and orphaned wildlife in regional centres throughout the Territory. The collection service for these communities assists in the protection and humane treatment of injured native animals.



Developed Carer Guidelines for 11 native species to assist wildlife carers in the care, rehabilitation and release of injured and orphaned wildlife. The Guidelines were a finalist in the Chief Minister's Awards for Excellence in the public sector.

Invested \$150 000 in grant funding for the Land for Wildlife programs in the Top End and Central Australia. This program promotes ecologically sustainable clearing and building in the rural areas, increases education and awareness about the value of native flora and assists the community to enhance the natural values of their properties.

Developed a partnership with the Sporting Shooters Association Conservation Pest Management Branch to conduct feral animal management on Adelaide and Mary River Parks.

Issued 4271 permits across a range of areas including 331 permits for pig hunting and 2166 permits for waterfowl hunting. Issued a total of 1233 wildlife permits including 541 by-law permits and 466 permits to keep native wildlife.

Conducted 88 investigations following allegations against the Territory Parks and Wildlife Conservation Act, resulting in four verbal warnings, 19 warning letters and five Penalty Infringement Notices being issued. Recorded one successful prosecution under section 66 - Offences relating to protected wildlife.

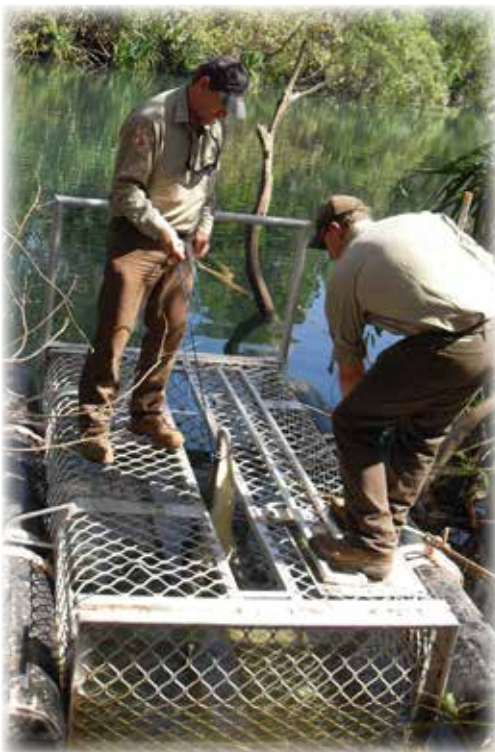
54 fauna inspections were conducted across the Northern Territory. In Darwin, 122 callouts were undertaken for the rescue and rehabilitation of wildlife including 22 for marine wildlife reported via the Wildwatch program.

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### Minimise harm from crocodiles.

Expended \$672 000 on the proactive management of saltwater crocodiles across the Top End, including Darwin harbour, to increase community safety in and around our waterways. A total of 276 crocodiles were removed from Darwin harbour and a further 18 from the Katherine, Flora, Victoria River and Borroloola region.

Allocated \$100 000 for the 'Be Crocwise' community education and awareness raising program, to promote safe and enjoyable experiences in our Top End waters and produced a Crocwise clip in five local languages.



Issued permits for the management of 215 problem crocodiles on private land to reduce impacts on pastoral productivity or to protect public safety.

Collaborated with the Department of Land Resource Management to conduct annual crocodile population surveys on the Adelaide, Mary and Daly / Katherine Rivers in accordance with the Northern Territory Crocodile Management Plan.

**Deliver effective wildlife management programs.**

Responded to approximately 3000 snake callouts via the Hotline in Darwin. Relocated 184 snakes in Katherine and 321 snakes in Alice Springs. 2% of the snakes relocated in Darwin were venomous. Whilst 13% in Katherine and 80% in Alice Springs were venomous.

Collaborated with the City of Darwin to undertake surveys of problem Pee Wees in the Darwin city area and commenced development of an educational program.

Removed and relocated a population of Red-faced Turtles *Emydura macquarii* from the Alice Springs golf course.

Contributed \$82 000 to exotic ants national eradication program.

Continued to assist the City of Darwin, Litchfield Shire Council and the Alice Springs Shire Council to effectively manage feral dogs with the town municipal boundaries.

In partnership with Central Land Council, Department of Land Resource Management and private land holders, undertook three feral animal targeted shoots in the Central Australia region.

The Commission donated \$2000 to the NT Field and Game Association for prizes for the waterfowl return incentive raffle. This initiative has seen an increase of permit returns of up to 12% (up from 5% two years previous) allowing for more accurate population data to be determined.



## Regional Highlights

### Casuarina Coastal Reserve

- NT Government announced largest-ever capital works funding to the Reserve of \$10.68 million.
- Constructed Dripstone Cliffs bike track and Lee Point picnic area walking track.
- A Memorandum of Understanding (MOU) signed between the Commission and Casuarina Coastal Reserve Landcare Group (CCRLG), which continued its schedule of monthly working bees, among other things.
- NT Surf Lifesaving Championships 2014 were held at Casuarina Beach.
- Participated in the fifth annual Darwin Harbour Clean-Up, which saw nearly three tonnes of rubbish removed from this coastal hotspot's beaches and waters; also assisted CCRLG in the 2014 Great Northern Clean Up.
- Casuarina Coastal Reserve Advisory Committee completed a review of the Reserve Management Plan, which was released for public comment.

### Howard Springs Nature Park

- Established a 10 year 'Licence to Occupy' agreement with Scouts NT over Woorabinda Youth Campground and surrounding land, covering around 17ha, providing Scouts NT with a bush setting to conduct scouting activities and youth education.
- Commenced 'Barra Bites' interpretive talks during the dry season for visitors to learn more about the Howard Springs waterhole and the resident Barramundi.

### Charles Darwin National Park

- Provided \$150 000 to upgrade mountain bike trails, allowing more people the opportunity to experience mountain biking and the Park.
- Developed and began implementing a five year Weed Management Plan, with the assistance of NT weeds experts.
- Department of Land Resource Management, Weeds Management Branch, assisted with mapping and control techniques of Gamba Grass *Andropogon gayanus* infestations.
- Gamba control efforts increased with the assistance of Darwin Off-Road Cyclists (DORC) volunteers.

### Tree Point Conservation Reserve

- Developed a fact sheet to inform visitors of the Reserve's boundaries and the various visitor opportunities in the reserve, including fishing, walking and bird watching.
- Larrakia Aboriginal Rangers continued a Poinciana *Delonix regia* control project and discovered the vulnerable Atlas Moth *Attacus atlas* breeding in the Reserve.



Image courtesy Larrakia Rangers



Image courtesy Emma Withers



### Garig Gunak Barlu National Park and Cobourg Marine Park

- Continued support of Dhimurru Rangers (based in Nhulunbuy) by hosting two rangers for a week-long training and development opportunity (see below article by Senior Ranger Gathapura Mununggurr).

#### **By Senior Ranger Gathapura Mununggurr (Dhimurru Ranger Group)**

*“Last week I travelled to the Cobourg Peninsula with another senior Ranger to do some work with Parks and Wildlife. It is west from here, on the coast right at the top.*

*It’s still Aboriginal country but not Yolngu, they speak a different language. But they understand Yolngu language and I understand them a little bit. They do have the same skin names as us. A skin name for us is a bit like a passport - if you travel somewhere and tell them your skin name, the person that you’re visiting will understand you, where you’re from and whether you are Yirritja or Dhuwa. They will start to work out the connection, the relationship between you and the family group.*

*Then the country will start recognising you, so if you go hunting or fishing it will give you more wildlife and it will feel more like home.*

*We were there to help them maintain their recreation areas and clear their tracks that got hit by the cyclone.*

*We had some hard djama (work), we put up shade cloths in the recreation areas and used a grinder to take the rust off the toilets. After the rust had come off we painted them too.*

*We also did a lot of brush-cutting around the recreation areas and cut trees with chainsaws.*

*There is a lot of wildlife over there. You can see crocodile tracks everywhere because the recreation areas are close to the ocean and a swamp, so the baru just come in.*

*There are also banteng everywhere, a kind of cattle that came from Indonesia long time ago, and lots of pigs, wallaby and kangaroos.*

*The fishing there is excellent, we caught barra, jew fish and golden snapper.*

*The rangers there do similar work to us but their set-up is amazing, right in the middle of the bush.*

*It would be good to go over there and take more rangers who want to get the experience as it was amazing to learn about the countrymen and their history from long time ago. I would say that people should visit.*

*Mostly it was manymak to work with Parks and Wildlife and the good friendly people in their country, and feel at home.”*

- Removed eight ghost nets from within the Marine Park – four more than last year – with the largest weighing more than a tonne and requiring three vessels to dislodge it from the reef.



- Australian Customs vessel 'Roebuck Bay' assisted with ghost net removal, helping to reduce a significant threat to native populations of turtles, Dugong *Dugong dugong*, fish and other marine wildlife
- A butterfly pupae of the Dodd's Azure Butterfly *Ogyris iphis doddi*, not seen in the NT for 106 years was located in the Park as part of surveys conducted by Department of Land Resource Management scientists.
- Continued long-term marine and terrestrial wildlife monitoring programs, in collaboration with Department of Land Resource Management Flora, and Fauna staff.

### Litchfield National Park

- Ministerial announcement of \$10.4 million for upgrades to Litchfield National Park.
- Research by Tourism NT found that Litchfield National Park has the highest satisfaction rating of any Territory experience and it is one of the Territory's most popular parks.
- The collaborative partnership with 4WD NT partnership through the Memorandum of Understanding (MOU) continued to support access and co-operation.
- Collaborated with the Finnis and Reynolds River Catchment Group to manage Mimosa *Mimosa pigra* and aerial control of feral animals on the Reynolds River, on and off park.
- Secured a Green Army team under federal funding for six months to undertake Gamba Grass *Andropogon gayanus* management and support employment and training for local Indigenous youth.
- Conducted biodiversity surveys in partnership with NT Field Naturalists.
- New bridge crossings along Lower Cascades walk installed to improve visitor satisfaction and safety.
- Gamba Grass *Andropogon gayanus* research undertaken with Charles Darwin University and the Department of Land Resource Management.
- Partnered with Charles Darwin University to deliver training and park management experience to Certificate IV Conservation and Land Management students.
- Partnered with Conservation Volunteers Australia on Green Army project to eradicate and control Gamba Grass *Andropogon gayanus*.

### Adelaide River Parks

- Friends of Fogg Dam community group and stakeholders held a Weed Harvester Opening at Fogg Dam. The harvester has allowed nine acres of surface vegetation to be removed opening up the vegetation and promoting biodiversity.
- Friends of Fogg Dam and Field and Game NT obtained \$48 000 of funding to assist with the management of the introduced weed Olive Hymenachne *Hymenachne amplexicaulis* at Fogg and Harrison's Dam areas.
- Secured a Green Army team under federal funding for three months through Friends of Fogg Dam to assist with reserve management and support employment and training for local Indigenous youth.
- Over 600 waterfowl hunters were checked for compliance at Harrison Dam and Lambell's Lagoon over the waterfowl season. One infringement was issued.





### Mary River National Park

- Further developed the partnership with Sporting Shooters Association Conservation Pest Management for pest animal management.
- The collaborative partnership with 4WD NT continued to support access and co-operation.
- Extensive aerial and ground management of Mimosa *Mimosa pigra* and Olive Hymenachne *Hymenachne amplexicaulis* on land and in waterways to maintain recreational fishing opportunities and biodiversity in the wetlands.
- Ongoing partnership with educational groups such as Sydney University to undertake fauna and flora surveys.
- Assisted Charles Darwin University with Gamba Grass *Andropogon gayanus* management research.
- Supported the Department of Land Resource Management with water resource and soil conservation management in the Mary River area.



### Nitmiluk National Park

- Collaborated with Charles Darwin University Centre for Bushfire Research and Jawoyn Association Rangers to complete flora assessment across 46 fire plots as part of the 'Three Parks Fire Monitoring Program' to monitor the impacts of fire regimes on flora diversity.
- Assisted Department of Land Resource Management in completing fauna surveys across 48 sites to monitor impacts of fire and feral predators on small mammals.
- Constructed the new Waleka Walk as part of the Southern Walks network providing more direct access to scenic and camping areas within the Gorge including Jeddas lookout, Butterfly Gorge and Smitt Rock.
- Joint fire camp held in the south-east of Nitmiluk between the Commission and Jawoyn Association Rangers to carry out early Dry season burns to reduce the impact of wildfires and protect Lancewood *Acacia shirleyi*.



### Eisey National Park

- Access to Bitter Springs pools was upgraded with the construction of a new exit point and repairs to existing exit points and the removal of old infrastructure.
- The 12 Mile Campground main toilet block was refurbished with new fittings and repainted.



### Limmen National Park

- In conjunction with traditional owners and a consultant, the Commission developed a Cultural Heritage Map for Limmen National Park. The map will assist management of the Park and support the development of visitor information regarding the cultural heritage of the Park.
- The Commission was successful in obtaining a grant through the McArthur River Mine Community Benefit Trust to develop and implement rock art management programs with traditional owners. The project will also provide training and employment for traditional owners and support the development of Indigenous enterprise.



### Barranyi National Park

- Implemented a motion sensor camera survey on Barranyi (North Island) National Park in partnership with li-Anthawirriyarra Sea Rangers and Desert Wildlife Services. No feral cats were detected.
- Collected *Casuarina equisetifolia* seed from Barranyi (North Island) National Park which were propagated by George Brown Darwin Botanic Gardens, with 1800 seedlings to be used for a revegetation project on the Park.
- Successfully partnered with local service provider for Remote Jobs and Community Program (RJCP) workers to participate in on ground works associated with walking track maintenance including clearing vegetation, constructing stone steps, paving, erosion and drainage control and painting.



### Caranbarini Conservation Reserve

- Partnered with the Remote Jobs and Communities Program crew to upgrade and maintain walking tracks.

### Judbarra / Gregory National Park

- A new joint management logo design has been endorsed by the Judbarra / Gregory National Park Joint Management Committee.
- Assisted with Bush Blitz nature discovery expeditions on Judbarra / Gregory National Park which discovered seven new species of spiders, possibly a new frog species and range extensions for the Angalarri Grunter and a species of eel which were previously only known from the Daly River catchment.
- Rangers assisted with Bullita cave system speleological cave mapping surveys resulting in a further 20km mapping of the existing 270km.
- Successfully entered into host agreement with Commonwealth Government for Remote Jobs and Community Program (RJCP) workers to participate in Devils Claw *Martynnia annua* weed control operations along the Gibbie, Humbert and East Baines Rivers within Judbarra / Gregory National Park.
- Installed new interpretation signage along the Nawilbinbin walking track as well as commenced stair construction and maintenance works along the track.



### Keep River National Park

- Construction of two new hybrid system toilets at Gurrandalng and Jarnem campgrounds.
- Upgraded the Jarnem walk with the construction and installation of portable bridge platforms for sections along Jarnem Walk.



### Karlu Karlu / Devils Marbles Conservation Reserve

- The Reserve continued to be one of the most popular campsites in Central Australia / Barkly region with capacity reached on many days especially during mid year school holidays.
- WiFi was installed in the Reserve by Tourism NT for visitor information at the Day Use Area. It is very popular with visitors. Signage promoting the site was produced in consultation with traditional owners of the Reserve.
- A local Aboriginal ranger group, the Muru-Warinyi Ankkul Rangers from Tennant Creek, has been awarded the contract for visitor facility cleaning.





### Alice Springs Telegraph Station Historical Reserve

- Major pedestrian and bike path entrances into the Alice Springs Telegraph Station have been upgraded. The trail network was concreted for safety purposes and to encourage use of the Riverside Walk linking the township of Alice Springs to the Alice Springs Telegraph Station Historic Precinct.
- A new annual running event the 'Town to Telegraph' Dash, was initiated this year by the Alice Springs Running and Walking Club using the new path. The Telegraph Station tracks have been consistently used by schools for orienteering and cross country running events and the picnic area for small functions and concerts. Examples of the variety of events range from Alice Springs Saddle Horse Club and Hermansburg School ANZAC Day Light Horse conducting rides along the Todd River from Alice Springs, cycling club road criterium race, Central Australia Aboriginal Media Association concerts, Freedom Summit meeting of Aboriginal leaders and the Alice Springs Masters Games cross country and mountain bike races. The Telegraph Station walks were also used by the National Heart Foundation for community walks as part the Healthy Hearts initiative.
- Completion of Stage 1 of Alice Springs Telegraph Station Mountain Bike Network. This project has created a network of high quality trails through the greater Alice Springs Telegraph Station Reserve and linking to surrounding land.
- Stage 2 of the Mountain Bike network linking the Alice Springs Telegraph Station with the Tjoritja / West MacDonnell National Park and the Mountain Bike trails on the Crown lands west of Alice Springs, has been partially completed.
- The Telegraph Station Heritage Precinct continued to be a popular function venue hosting the NT Tourism Awards and a number of other functions.
- National Trust's Heritage Week was celebrated again with events at the Alice Springs Telegraph Station including a Heritage Open Day with markets attracting approximately 850 visitors. The Morsecodians Society from both Sydney and Adelaide again set up a morse code display allowing visitors to forward transmissions as a part of Heritage Week and Back to Morse Week.
- The successful cactus control program for the Weed of National Significance Coral Cactus continued at the Alice Springs Telegraph Station with the assistance of Batchelor College Conservation and Land Management students.

### Tjoritja / West MacDonnell National Park

- Development and installation of the telemetry system of potable water tanks on the Larapinta Trail. Remote water tanks are now fitted with floats which send a UHF data stream back to the office showing water levels in each tank. This reduces visits required to check tanks, wear and tear on vehicles and access tracks and increased operational efficiency.
- Continued to support and work with the Friends of the Larapinta Trail on track management.
- Funding of various land management projects through the Red Centre Biodiversity Fund – cat baiting, aerial burning and feral animal removal across park.
- A new Ormiston Gorge kiosk shelter was constructed.



- Finalised a third exclusive use sub-lease with World Expeditions on the Larapinta Trail at Rockybar Gap to improve visitor amenities.
- Undertook various community engagement activities on park – Nightstalks and Ranger guided interpretive activities.
- Mountain Bike Trail (Stage 2) work completed in north east of Simpsons Gap which connects to the Alice Springs Telegraph Station Mountain Bike Trails.
- Undertook various community engagement activities on park – Frog watch, Nightstalks and Owen Springs tag along tours.

### Finke Gorge National Park

- Arid Lands Environment Centre Biodiversity Matters project undertook routine maintenance and monitoring of the Red Cabbage Palms *Liverstonia mariae* as a community engagement project.

### Rainbow Valley Conservation Reserve

- Installation of new interpretive signs along walking tracks produced in consultation with working group comprising Parks and Wildlife Commission staff and traditional owners.
- The Buffel Grass *Chenchrus ciliaris* control program has continued with the assistance of traditional owners employed under the casual work program. This program has been particularly effective in reducing the incidence of Buffel Grass *Chenchrus ciliaris* in key environmental areas of the Reserve.

### Watarrka National Park

- Undertook further upgrades to the Kings Canyon Rim Walk in order to improve visitor safety and enjoyment, whilst protecting the areas natural and cultural environment.
- Continued to manage the captive-bred Mala / Rufus Hare-Wallaby *Lagorchestes hirsutus* population in conjunction with the Department of Land Resource Management and the National Mala Recovery Team with a focus on reducing feral herbivore, rabbit *Oryctolagus cuniculus*, competition inside the enclosure.
- Commenced a successful Aboriginal employment project which has seen up to six members of the local communities working with Commission rangers on park management activities.

### George Brown Darwin Botanic Gardens

- The Botanic Gardens has seen a number of changes and added new events and visitor engagement opportunities during the past year. Visitors to the Gardens can now glide through on an electric powered Segway Tour, enjoy High Tea at Eva's Café, view stunning landscape photography at the Eco Gallery, as well as enjoying monthly markets.
- The two major entrances to the Gardens have been landscaped and the development of a new themed garden including boabs species and succulent plants is progressing. Additionally the construction of a landing and steps through the new Heritage Wall provides an easy and safe link between Frangipani Hill and the Holtze Lawn.



Image courtesy Lisa McTiernan





- Remediation of areas of the Gardens affected by asbestos was undertaken. The lining of upper catchment drainage lines with rock and geotextile underlay and new grassed areas were established with 600m<sup>3</sup> of contaminated waste disposed of as part of stage one. Stage two works will remediate areas along Gilruth Avenue.
- The Gardens hosted a 'Healthy Holiday Fun' program of activities during the April 2015 school holiday break. The program was run in partnership with Life. Be in it. The three day program was very successful with approximately 3000 children and adults attending.
- Gardens staff were involved in a number of activities including introducing children to the miracle of germination with the 'Plant a seed activity', organising boat races in the Playground creek using the wooden seed pods of the Queensland Black Bean tree *Castanospermum australe* and guiding would-be field naturalists (complete with binoculars and magnifying glasses) through the hidden wonders of the Sensory Garden.
- The George Brown Darwin Botanic Gardens has actively sought new ways to engage with visitors and locals consistent with the strategic goal 'Parks for People': to expand recreational activities, grow sustainable nature and culture based tourism and enhance the visitor experience.

#### Wildlife Operations

- The Chief Minister's Awards for Excellence was announced on 14 November 2014. The Wildlife Carer Guidelines, developed by the Wildlife Operations Division, was a finalist in the 'Enhancing our Culture and Lifestyle' category.

#### Territory Wildlife Park

- The Park has seen visitor numbers increase by 0.64%, while visitor satisfaction responses were 94% overall.
- Participated in the preparation of the Kakadu National Park threatened species strategy.
- Preliminary findings on impacts and benefits of keeping threatened species Largetooth Sawfish *Pristis pristis* and a paper on Nursery Fish was presented at the American Society of Ichthyology and Herpetology conference in Chattanooga, Tennessee in August 2014.
- Initiated a collaborative project with the University of Melbourne, the University of Technology Sydney and the Mareeba Wetlands to investigate Cane Toad *Rhinella marina* aversion in Northern Quolls *Dasyurus hallucatus* as a genetic trait.
- Acquired a juvenile Nabarlek / Pygmy Rock Wallaby *Petrogale concinna*, and Spectacled Hare-wallaby *Lagorchestes conspicillatus* through public donations. The Nabarlek is the only individual in captivity in the world.
- Facilitated the introduction of a dedicated photo booth where visitors can buy personalised photos of themselves with a range of wildlife.
- Continued to develop an art trail throughout the Park and now have beautifully mosaiced shade structure poles at the Ooloo Sandbar and concrete tunnels at the Nocturnal House train station where children can play and pick out the features in the art work. There are now fibreglass lanterns depicting Top End animals located at the train stations around the Park.



- Improved school and community group camping facilities with the construction of a purpose built amenities block in the woollybutts function area as part of the minor new works program.
- Improved the visitor amenities with upgrades to the picnic area including re-lawning, additional lighting, increased shaded seating areas and increased the storage capacity of the Visitor Services area.
- Strong community engagement with the local and broader Darwin community continued with locals, Correctional Services work crews and a contingent of US Marines participating in landscaping and repairs and maintenance projects weekly and monthly across the Park.
- Provided work placement for IronBark employment services assisting clients that are working for unemployment benefits and 'Return to Work' placements for various groups with four positions hosted in 2014-15.
- Conservation Volunteers Australia project team assisted with refurbishments in the Nocturnal House.

#### Alice Springs Desert Park

- Visitor numbers to the Alice Springs Desert Park increased 17.65% relative to 2013-14 with 60-70% of total visitors (Tourism NT) arriving in Alice Springs visiting the Park.
- Visitor satisfaction was 91% for the Park.
- Continued the successful propagation of the threatened species *Typhonium* sp. sandover, *Acacia undoolyana* and *Acacia latzii* at the Park.
- Partnered with researchers Flinders University to study the threatened Slater's Skink *Liopholis slateri* with regard to preferred burrow aspects and conditions thus potentially enhancing conservation of this species.
- Provided professional support to the Olive Pink Botanic Garden through participation on the Board of Trustees and botanical and horticultural advice and access to propagation facilities and plant material.
- Conducted Easter Bilby Fun Day to combine a fun day out for families with a focus on the threats to wildlife, particularly bilbies, and positive actions that people can engage in to assist endangered species.
- World Environment Day at the Alice Springs Desert Park involved a strong emphasis in all presentations on threatened species and the positive actions people can engage in to assist these species. Opportunities for the public to enhance the Park's habitats were made via a tree planting activity and information session on native plants.
- Currently under construction, the Carpet Python Exhibit presents a classic MacDonnell Ranges gorge with a near-vertical rock wall at the rear of the exhibit, dry sandy riverbed as the substrate, and a small waterhole against the base of the rock wall. The purpose is to display a large adult pair of Centralian Carpet Pythons *Morelia spilota bredli* in a nocturnal setting.
- Propagated 1000 Bush Tomato *Solanum centrale* for Ninti One Cooperative Research Centre.
- Conducted germination trials of Millennium Seed Bank. This will be ongoing.
- Revamped Ghost Bat *Macroderma gigas* display allowing better viewing by the public and also allowing an increase in the size of the colony.





### Park Visitor Numbers

Territory parks and reserves present the unique natural, cultural and historical character and values of the Northern Territory. Parks and reserves provide space for people to encounter and connect with nature in a meaningful way; they provide opportunities for innovative and inspiring natural and cultural experiences; they offer learning experiences that cannot be offered in a classroom; and they protect many significant natural, cultural, historical and recreational assets, so that they can continue to be enjoyed by future generations.

The Parks and Wildlife Commission of the Northern Territory is committed to providing better access to our parks and reserves for tourists and local Territorians. By acknowledging the varying interests and expectations of our visitors and capturing the stories of the Territory, the Parks and Wildlife Commission can expand on existing ventures or create new initiatives to ensure that all visitors can truly 'experience' the Northern Territory in a profound and meaningful way.

There are 87 parks and reserves in the Northern Territory Parks estate. These parks and reserves exist for their spectacular natural, cultural, geological, historical or tourism / recreational values and continue to be a significant contributor to the local economy, particularly in regional and remote areas. These parks are celebrated by local communities and are increasingly used by the Northern Territory community for recreational activities and events and by tourists seeking to truly 'experience' the Northern Territory. The Parks and Wildlife Commission enjoyed positive visitor satisfaction ratings at parks and reserves during the 2014-15 financial year. These ratings are based on independent visitor experiences (monitored through TripAdvisor) as well as visitor satisfaction surveys that are conducted by the Commission.

The TripAdvisor Certificate of Excellence awards those organisations that consistently achieve outstanding independent traveller reviews on TripAdvisor. A TripAdvisor Certificate of Excellence is based on individual review ratings, the overall rating and the quantity and frequency of reviews. To be eligible, organisations must maintain a rating of at least four out of five, have a minimum number of reviews, and have been listed on TripAdvisor for at least 12 months.

In 2014-15, the Parks and Wildlife Commission achieved 14 TripAdvisor Certificates of Excellence. Many of the Commission's Top 20 visitor parks are listed on the TripAdvisor website, and of these, all have been ranked four out of five or higher.

Park Listing	TripAdvisor Award	TripAdvisor Park rating 2014-15
Casuarina Coastal Reserve		Not listed
Berry Springs Nature Park	Certificate of Excellence 2015	4.5
Fogg Dam Conservation Reserve	Certificate of Excellence 2015	4.5
Howard Springs Nature Park	Certificate of Excellence 2015	4



Park Listing	TripAdvisor Award	TripAdvisor Park rating 2014-15
Litchfield National Park	Certificate of Excellence 2015	4.5
Cutta Cutta Caves Nature Park	Certificate of Excellence 2015	4.5
Judbarra / Gregory National Park		4
Limmen National Park		5
Keep River National Park		4.5
Nitmiluk National Park	Certificate of Excellence 2015	4.5
Katherine Gorge Sector	Certificate of Excellence 2015	
Leliyn (Edith Falls) Sector	Certificate of Excellence 2015	
Elsey National Park		4
Bitter Springs	Certificate of Excellence 2015	
Karlu Karlu / Devils Marbles Conservation Reserve	Certificate of Excellence 2015	4.5
Tennant Creek Telegraph Station Historical Reserve		4
Alice Springs Telegraph Station Historical Reserve	Certificate of Excellence 2015	4.5
Arltunga Historical Reserve		5
Chambers Pillar Historical Reserve		4.5
Rainbow Valley Conservation Reserve		4.5
Watarrka National Park		4.5
Kings Canyon	Certificate of Excellence 2015	4.5
Tjoritja / West MacDonnell National Park	Certificate of Excellence 2015	4.5
Ormiston Gorge	Certificate of Excellence 2015	5





It is estimated that in 2014-15 more than 3.3 million people visited the Territory's top 24 Parks and Reserves (including the Territory Wildlife Parks and the George Brown Darwin Botanic Gardens). The most popular parks and reserves are Casuarina Coastal Reserve, Alice Springs Telegraph Station, Litchfield National Park, Nitmiluk National Park, Tjoritja / West MacDonnell National Park, Watarrka National Park and George Brown Darwin Botanic Gardens. In 2014-15, 80% of international and 36% of domestic visitors attended at least one national park during their stay in the Northern Territory<sup>1</sup>, which is significantly higher than the national average of 39% and 8% respectively.

A large proportion of park users in the Northern Territory are local residents. The diverse range and distances of our parks means that they are accessible for half day, full day and extended camping trips, providing significant opportunities for the Parks and Wildlife Commission to create a diverse range of unique and exceptional visitor experiences, each catering to different interests, needs and expectations.

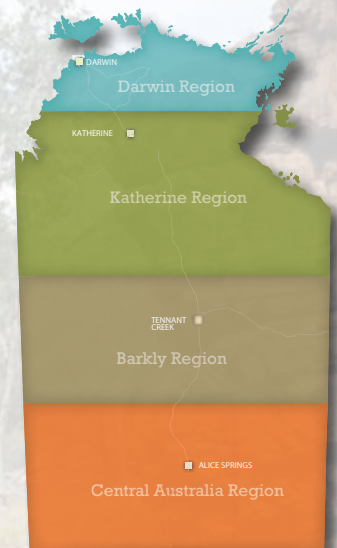
1 - (Source: Tourism NT)



## Visitor Numbers for the Commission's Top Visitor Parks

Park	Total Visitor numbers 2014-15
Alice Springs Desert Park	65 918
Territory Wildlife Park	60 235
George Brown Darwin Botanic Gardens	348 211
Berry Springs Nature Park	130 301
Casuarina Coastal Reserve (WOP*)	944 315
Howard Springs Nature Park	154 208
Arltunga Historical Reserve	5 982
Chambers Pillar Historical Reserve	4 706
Karlu Karlu/Devils Marbles Conservation Reserve	107 365
Eley National Park (WOP*)	164 099
Limmen National Park	19 081
Rainbow Valley Conservation Reserve	5 483
Tennant Creek Telegraph Station	13 033
Trephina Gorge	16 739
Alice Springs Telegraph Station Historical Reserve	189 209
Finke Gorge National Park	17 049
Watarrka National Park	235 740
Tjoritja / West MacDonnell NP (WOP*)	140 291
Litchfield National Park	312 154
Fogg Dam Conservation Reserve	74 428
Mary River National Park - Shady Camp	22 348
Judbarra / Gregory National Park (WOP*)	32 087
Keep River National Park	7 240
Nitmiluk National Park (WOP*)	250 185
<b>TOTAL</b>	<b>3 320 407</b>

\* (WOP) - whole of Park





### Engaging the Community

The Community Engagement, and Interpretation and Communications Units sit within the Tourism and Visitor Engagement Division. Staff work in partnership with other areas in the Commission to provide the interface between the community and the Commission. These units provide information, advice and support within the Commission, as well as to schools, universities, educational institutions, service providers, other agencies and the wider community.

#### Territory Parks Alive Program

The Territory Parks Alive program provides a range of different interpretive and awareness-raising experiences for visitors in parks and reserves throughout the Northern Territory. This program is a good opportunity to showcase our parks while also increasing community knowledge, appreciation, support and advocacy for our parks and reserves.



#### Junior Ranger Program

The 2014-15 Junior Ranger program was delivered across all regions catering for around 30 participants in each region.

In the *Alice Springs* region 27 Junior Rangers graduated from the program. Activities were aimed at providing Junior Rangers and Junior Ranger families with the tools and knowledge to gain a broader understanding of their local environment whilst visiting local national parks and reserves. Each activity over the program was structured to provide hands on experience for participants to learn new skills and knowledge and understand the unique qualities of the arid environment around them. Specific activities delivered included: A Walk in the Park, Bat Night, Night Stalk, Frogs on Fridays and School holiday programs.

In the *Katherine* region 34 Junior Rangers participated in and graduated from the program. Activities presented were focused around providing a fun and hands on introduction to environmental management to connect children to their local environment and enable them to gain a broader understanding. In 2014 specific activities included vegetation surveys, visits to Nitmiluk National Park to learn about joint management, learning about water resources and working with the Katherine Landcare Croup to care for the Katherine River at a popular fishing spot.





In the *Darwin* region, 34 Junior Rangers participated in the program and included Junior Rangers from the Darwin, Palmerston and rural areas. Activities focused on the local wildlife and parks and reserves of the region, with an emphasis on the wide ranging work of the Commission's rangers. Activities included spotlight walks, bushtucker walks, exploration of mangroves, Barramundi fish feeding and many more, giving the children a deeper understanding and appreciation of the local environment. Each activity allowed the Junior Rangers a hands-on opportunity to learn skills around managing national parks and the importance of protected areas for the future of our biodiversity.

### Be Crocwise Program

The Be Crocwise program was expanded in 2014-15 to include additional community events, special interest groups and industry groups – particularly those that work in or around waterways. These included Northern Territory Government departments and private businesses. A new television commercial specifically focused on crocodile safety when fishing and in boats was developed in conjunction with Paramatta Eels rugby league players. An animated Crocwise safety clip was developed and translated into five indigenous languages to increase the audience and community members. The innovative clip has been widely viewed across the internet including Youtube.

Numerous Be Crocwise videos and posts were posted on the Commissions' Facebook page throughout the year – as continual reminders of how to be safe when travelling throughout the Top End. Throughout 2014-15, 24 radio interviews were conducted for the ABC, ABC National, National Indigenous Radio, Deutsche Welle and Territory FM. A further 22 specialised Be Crocwise interviews were conducted weekly at the local radio station MIX 104.9 each Monday morning.

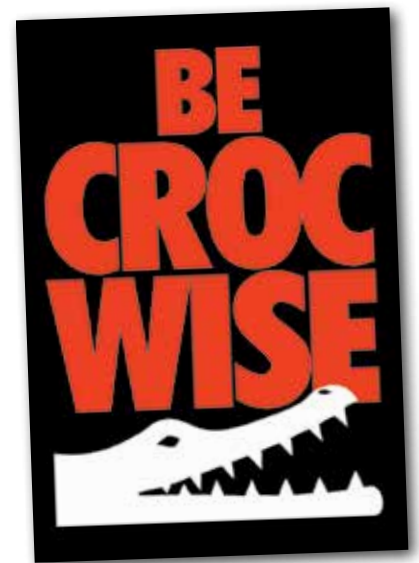
### Community Events

The Show Circuit during July 2014 was very successful with all the Commissions' displays winning awards at each of the Shows from Alice Springs up the Stuart Highway to Darwin. A great effort by all involved.

The Commission had a presence at most regional shows and festivals in 2014-15 with a strong focus on Be Crocwise education. Highlights have included a Commission display at the Crocosaurus Cove open day, Crocodylus Park open day, Territory Natural Resource Management Conference, Fred's Pass Show, Adelaide River Show and the Darwin 4WD, Boating and Outback Camping Expo and the Defence Welcome Expo.

Specialised presentations to the US Marines and Australian Defence Force personnel were also conducted at Robertson Barracks.

Parks Week was a great success with a set of Be Crocwise talks in Smith Street Mall and walks and talks at Fogg Dam Conservation Reserve and Litchfield National Park with the support of local rangers.





## SECTION 3: THE TEAM



### Overview

The Commission has an arrangement with the Department of Land Resource Management to provide Human Resource (HR) Services through a Service Level Agreement to deliver best practice in HR management for each and every employee. Senior managers support and encourage a positive workplace culture which is reinforced through programs, policies and frameworks to comply with legislative requirements for employment.

### Staff Snapshot as at 30 June 2015

STAFF NUMBERS #1		FTE
Full-time equivalent staff		293.3

STAFF NUMBERS #2	Headcount	%
Headcount	385	
<b>Full-time staff</b>		
Ongoing full-time	241	62.2
Fixed Period (Temporary) full-time	31	8.1
<b>Part-time staff</b>		
Ongoing part-time	15	3.9
Fixed Period (Temporary) part-time	3	0.8
Fixed Period (Casual)	92	23.4
<b>Early Careers</b>		
Fixed Period (Temporary) full-time	1	0.3
Fixed Period (Temporary) part-time	2	0.5

Source: Personnel Information Payroll System

#1 Full-time equivalent staff is derived from all staff paid in pay period 26, including all permanent, temporary and casual employees.

#2 Headcount includes all staff who hold a current employment contract including all permanent, temporary and casual employees.

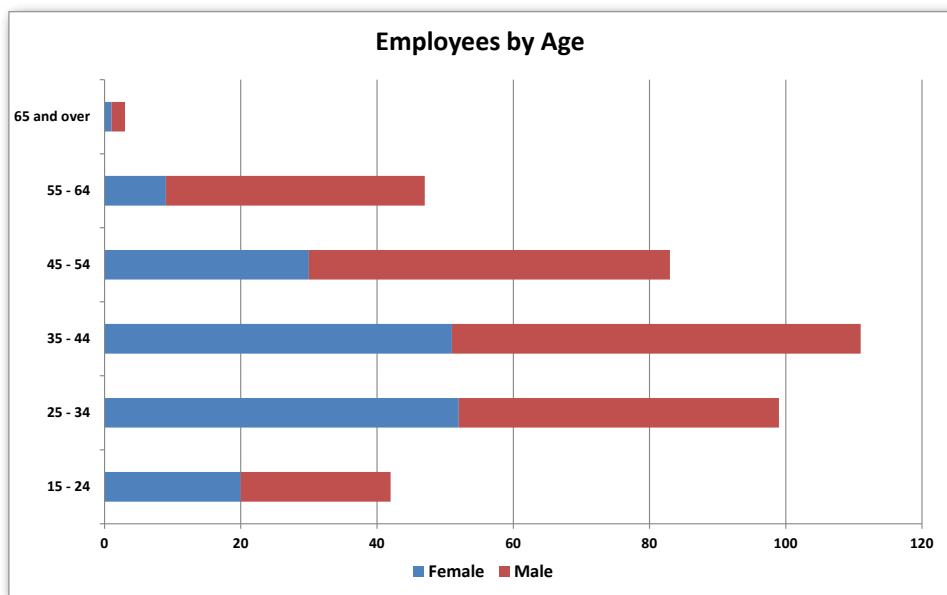


## Employee Profile

The following graphs detail the employee profile of the Commission:

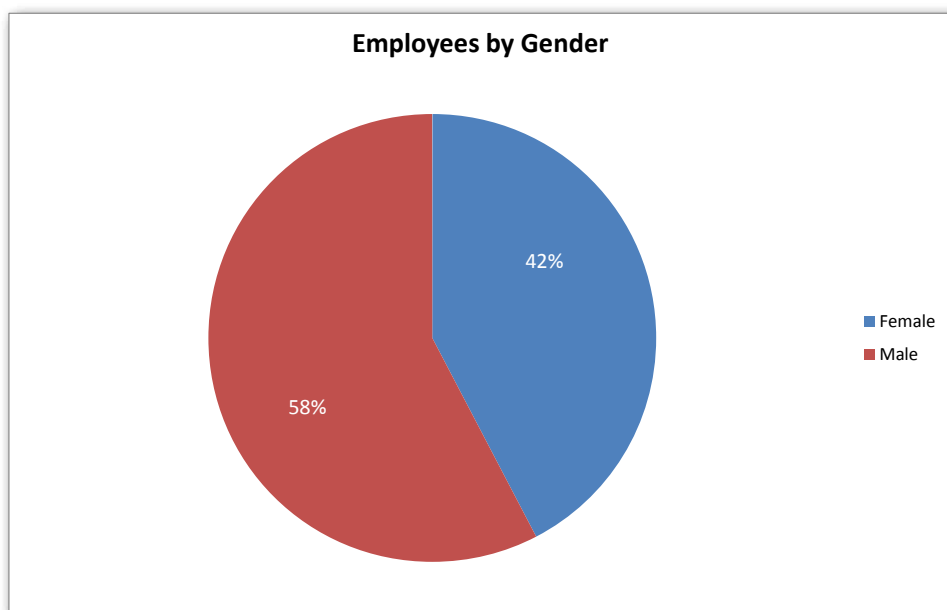
### Employees by Age

The Commission is made up of a diversity of age groups. The highest prevalence of employees fit within the 35-44 year old age group, followed by the 25-34 year old age group.



### Employees by Gender

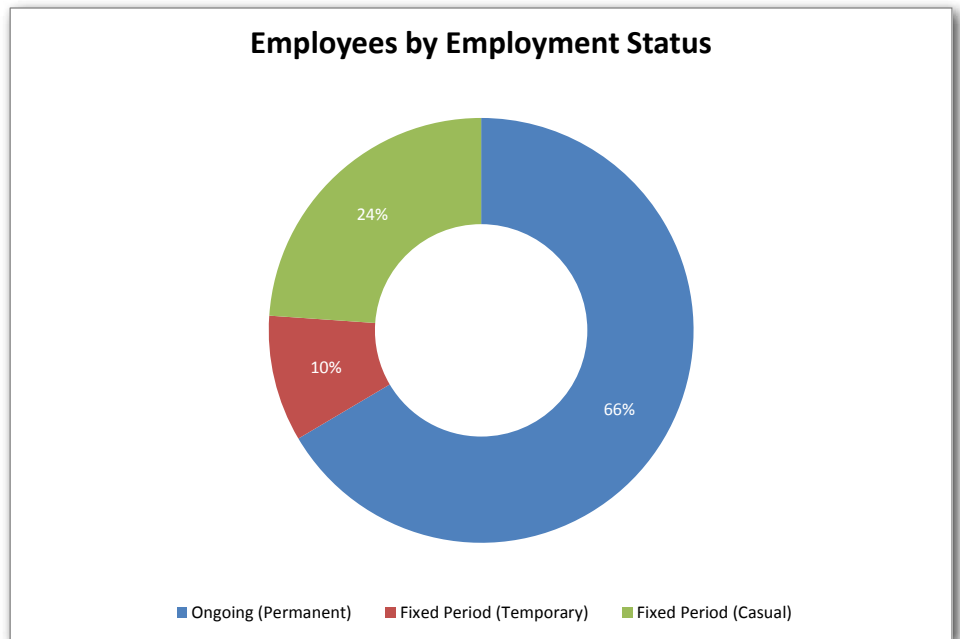
Of the 385 employees, 42% are female and 58% are male.





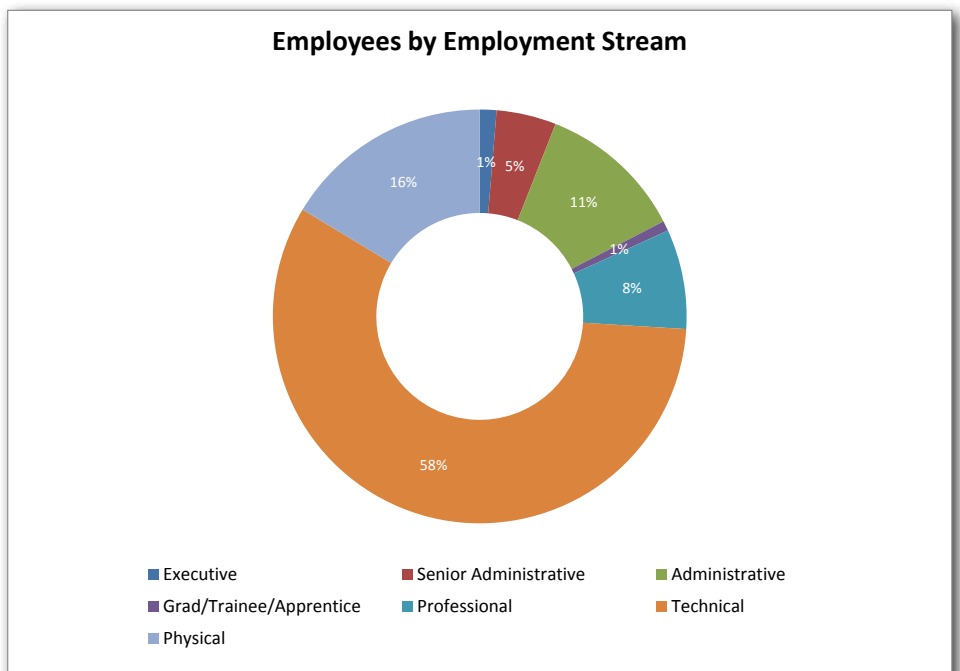
### Employees by Status

Of the 385 employees, 66% are ongoing (permanent), 10% hold temporary contracts, and 24% are employed as casual employees.



### Employees by Stream Profile

The Commission is primarily made up of Technical staff, with 58 per cent of employees falling into the Technical stream, followed by the Professional stream and then the Administrative stream.





Classification	Total 2014-15	2013-14	Variance
<i>Executive Contract Officer 1</i>	4	2	+2
<i>Executive Contract Officer 3</i>	1	1	0
<i>Administrative Officer 1</i>	0	1	-1
<i>Administrative Officer 2</i>	4	3	+1
<i>Administrative Officer 3</i>	8	10	-2
<i>Administrative Officer 4</i>	12	9	+3
<i>Administrative Officer 5</i>	7	4	+3
<i>Administrative Officer 6</i>	7	4	+3
<i>Administrative Officer 7</i>	6	6	0
<i>Physical 1</i>	3	5	-2
<i>Physical 2</i>	57	11	+46
<i>Physical 3</i>	1	1	0
<i>Physical 4</i>	2	0	+2
<i>Professional 1</i>	15	21	-6
<i>Professional 2</i>	12	13	-1
<i>Professional 3</i>	1	4	-3
<i>Senior Administrative Officer 1</i>	10	5	+5
<i>Senior Administrative Officer 2</i>	8	10	-2
<i>Senior Professional 1</i>	2	2	0
<i>Technical 1</i>	100	106	-6
<i>Technical 2</i>	59	55	+4
<i>Technical 3</i>	37	36	+1
<i>Technical 4</i>	14	16	-2
<i>Technical 5</i>	12	5	+7
<i>Technical 6</i>	0	1	-1
<i>Grad/Trainee/Apprentice</i>	3	10	-7
<b>Grand Total</b>	<b>385</b>	<b>341</b>	<b>+44</b>

Executive Contract Officer 1 (ECO1) positions increased as one position transferred from Tourism NT and one Senior Administrative Officer 2 (SAO2) position transitioned to the ECO1 level, thus reducing SAO2 numbers. Another SAO2 position was back-filled when the incumbent went on extended leave, then resigned. Senior Administrative Officer 1 (SAO1) positions increased due to reclassification; two other positions, vacant as at June 2014, were filled and another two staff were on higher duties at this level. Two Professional





3 positions were not filled since the incumbents left the Commission; the other was vacant due to the temporary transfer of the incumbent. Variations between Professional and Technical positions is from phasing out dual banding of ranger positions to only have Technical stream positions. The increase in Technical 5 positions is due to three being reassessed to this level from Technical 4, and a number of positions being vacant as at June 2014, which have now been filled. The significant increase in the Physical 2 positions is due to the Indigenous Flexible Employment Program that provides casual employment for parks projects. In addition, the Commission has five apprentice rangers at this level. These apprentice rangers are undertaking Certificate studies in Conservation and Land Management. Additionally, the Alice Springs Desert Park and Territory Wildlife Park employ café staff and guides on a casual basis at the Physical 2 and Physical 4 levels.

### Learning and Professional Development

The Parks and Wildlife Commission is committed to growing and developing its staff through training and study, opportunities to act in higher level positions, and internal transfers which enable employees to gain vital experience in other regions or work units.

Ongoing learning, development and education opportunities were offered to all employees during 2014-15. The Commission promoted a range of learning and development activities including:

- Corporate Induction
- Code of Conduct
- Cross Cultural Training (Basic and In-Depth workshops)
- Recruitment and Selection Training
- Merit Selection Training
- Freedom of Information Awareness
- Combat Bullying Program
- Performance Management Conversations
- Clear Writing Workshops
- Better Ministerial Writing Workshops

### Employment Programs

#### School Based Apprenticeship Program

The School Based Apprenticeship Program is an opportunity for agencies to grow their own young skilled workforce with a range of employment opportunities after successful completion of the Program.

The Commission supported three school based apprentices in 2014-15, in the areas of conservation and land management and horticulture. The apprentices are expected to complete their studies in 2015.

#### Indigenous Employment Programs

During 2014-15, the Commission partnered with the Department of Corporate and Information Services' Employment Programs Unit on a number of Indigenous employment program initiatives. These included School Based Apprenticeships,



Indigenous Employment Program Traineeships and the Indigenous Apprenticeship Program.

### **Indigenous Employment Program Traineeships**

The Indigenous Employment Program is a pre-employment training and support program that incorporates accredited training with on the job work experience and mentoring, and leads to participants being offered employment at the entry level within the Northern Territory Public Sector (NTPS) upon successful completion.

Two trainees completed their traineeship successfully with the Commission in December 2014 and commenced a six month employment contract. These two people have since gone on to secure employment with the Commission, one as a ranger (full-time) and the other in an administration role with Business Services (part-time).

### **Apprenticeship Program**

The Commission supported twelve Indigenous apprentices in 2014-15 to undertake study in the areas of:

- Certificate III in Conservation and Land Management
- Certificate IV in Conservation and Land Management

This initiative is a nationally recognised trade level qualification through structured training combined with practical experience. Seven of these employees successfully completed their qualifications during 2014-15 and were directly appointed to permanent T1 ranger positions.

### **Flexible Employment Program**

The Commission's Flexible Employment Program (FEP) is a direct employment program that provides Indigenous joint management partners, their families or other regionally affiliated Indigenous people the opportunity to be involved in park management programs on a casual basis. The program offers short term, project specific work within parks and reserves, and is an important way in which people from remote and urban communities can learn about and contribute to park management, develop skills and receive wages.

In 2014-15, an allocation of \$200 000 was identified for Indigenous employment and the Flexible Employment Program. By 30 June 2015, 30 Indigenous people had worked on a broad range of park operational programs across 16 parks in both Northern and Central Australia.

### **Corporate Induction**

The Corporate Induction program provides an overview of the corporate functions of the Commission, performance agreement process, entitlements and conditions of service. It also provides an awareness of appropriate workplace behaviours as well as an introduction of key contacts such as payroll and records management. In addition, employees are provided information on their accountability and responsibilities under the Public Sector Employment and Management Act and the Work Health and Safety Act (2011).

New employees are provided a 'Welcome Pack' at induction that contains information relating to conditions of service, key contacts and a checklist for supervisors to ensure appropriate site specific workplace inductions are conducted.





The HR Services Unit held eight Corporate Induction workshops during 2014-15 with 32 of the Commission's employees attending. Sessions were held in Darwin, Alice Springs and Katherine.

### **Development Programs**

The Commission also strongly supported leadership development through the Office of the Commissioner for Public Employment (OCPE) with representation on their leadership programs including:

- Future Leaders Program
- Kigaruk (Men's) Indigenous Development Program

#### ***Future Leaders Program***

The Future Leaders Program is an investment in the capability of talented people to deliver strategic needs for the future. In anticipating the needs for tomorrow, it is clear that leaders need to strategically plan for succession in order to enhance capability and create a vibrant and innovative public sector. The course content has been designed taking into account the identified learning gaps from 360° assessments in 2009, 2011 and 2012, and the Northern Territory Public Sector Capability and Leadership Framework. One staff member successfully completed the Future Leaders program in 2014-15.

#### ***Kigaruk (Men's) Indigenous Development Program***

In 2014-15 one employee participated in the Kigaruk Indigenous Leadership Development Program. The Program has been specifically designed to provide an opportunity for participants to gain the knowledge and skills necessary to increase their effectiveness in their current position and to improve their career progression.

In November 2014, two of our Indigenous rangers successfully graduated from the 2013-14 Kigaruk program. One ranger successfully gained a promotional transfer from the T3 level to a T4 position. The other ranger transferred across to the Administration stream where they now play a key part in building the capacity of others and provide support and mentorship to our Indigenous rangers.

The objective of the program is to redress the lack of representation of Indigenous staff in senior management and executive officer positions in the NTPS as well as retain and support current Indigenous employees. The programs are also a retention strategy for existing employees by promoting and supporting better career paths, recognition, opportunities for career development and a sense of personal achievement.

#### **Study Assistance**

The Commission supports employees gaining relevant professional and technical skills through higher education studies. Three employees accessed Study Assistance during 2014-15.

Areas of study in 2014-15 included:

- Masters of Business Administration
- Bachelor of Environmental Science
- Certificate IV in Business



## Legislative Compliance

### Reporting against Employment Instructions

#### Number 1 – Filling Vacancies

- Recruitment and establishment procedures are available on the staff intranet.
- HR Consultants continue to provide advice on recruitment and selection processes.

Merit selection training was offered during 2014-15 and facilitated by the OCPÉ's Grievances and Appeals Unit.

In preparation for changes to the Northern Territory Government Recruitment Process, all staff were encouraged to attend Merit Selection training where required and / or appropriate.

#### Number 2 – Probation

- The Department adheres to the NTPS wide Probation policy.
- Senior management is regularly advised on the status of employee probations.

#### Number 3 – Natural Justice

- The Commission observes the principles of natural justice in all dealings with employees.
- The Code of Conduct program includes reference to natural justice principles.

#### Number 4 – Employee Performance Management and Development Systems

- The Personnel Evaluation System (PES) continues to encourage high levels of performance through regular discussions and continuous development. It monitors the progress of line managers and employees in achieving strategic goals and outcomes identified by the Commission.

#### Number 5 – Medical Examinations

- Advice is provided to managers on a case by case basis.
- There was one medical incapacity case during 2014-15.

#### Number 6 – Performance and Inability

- Advice is provided to managers on a case by case basis.
- There was one inability case during 2014-15.

#### Number 7 – Discipline

- The discipline policy and procedures are available for staff on the Commission's intranet site.
- HR Consultants work closely with managers to ensure processes are followed correctly.
- There was one Section 49 disciplinary action undertaken during 2014-15.



### Number 8 – Internal Agency Complaints and Section 59 Grievance Reviews

- The grievance policy and procedures are available for staff on the Commission's intranet site.
- HR Consultants work closely with managers to ensure processes are followed correctly.
- There was three Section 59 grievances received during 2014-15.

### Number 9 – Employee Records

- All personnel files are securely maintained by the Department of Corporate and Information Services on behalf of the Parks and Wildlife Commission.
- Access to personnel files and the Personnel Integrated Pay System database is restricted to an 'in-confidence' level.
- Any requests made by employees to access their employee records are made through the Director of HR Services.

### Number 10 – Equality of Employment Opportunity Programs

- The Commission adheres to NTPS wide Equity Programs.
- The Commission supports Indigenous programs which are detailed in the report.
- The Commission adheres to the principles of the EmployAbility Strategy and is in the process of developing an in house policy.

### Number 11 – Occupational Health and Safety Standards Programs

- The Commission consulted with staff on a revised Work Health and Safety (WHS) Management System Framework.
- Regular communication on the suggested changes was provided to employees through the Chief Executive Officer's updates and the Commission's intranet.
- Health and Safety programs and associated policy and procedure have been revised to reflect new Commission and legislative requirements.
- Managers conduct a WHS worksite induction with new employees upon commencement with the Commission.

### Number 12 – Code of Conduct

- The Code of Conduct is available to all staff on the intranet and is reinforced through our HR Consultants' activities.
- The Code is also an integral component in the Corporate Induction that is mandatory for all new staff.

The HR Services Unit held 10 Code of Conduct workshops during 2014-15 for 32 employees from the Commission attending.

The workshop is designed to enhance employees' knowledge of ethical business practices and to provide practical strategies for dealing with situations that arise at work. The workshop draws on the Northern Territory Public Sector Principles and Code of Conduct, as set out in Regulations under *Public Sector Employment and Management Act*. The Code of Conduct document sets out the conduct expected of all Northern Territory Public Service employees and the values they are obliged to uphold.



## Work Health and Safety

The Parks and Wildlife Commission of the Northern Territory is committed to implementing and maintaining a process that ensures the systematic management of WHS will be inclusive of the following:

- Maintain a strong commitment to a safe working system, culture and practice.
- Ensure compliance with WHS legislation, standards and codes of practice;
- Maintain a positive safety culture through regular encouragement and active participation, consultation and cooperation of all workers, including through WHS Committees and workplace safety meetings.
- Set safety performance targets and measure and report on our performance against these targets.
- Take a systematic approach through WHS management planning, audit and review.
- Identify workplace hazards, assess their risk and implement appropriate controls to prevent harm.
- Ensure senior managers regularly visit worksites to discuss and resolve WHS issues.
- Identify and maintain worker competence and required training to work safely, particularly in the field.
- Actively respond to and investigate all incidents, including near misses, and ensure injured workers are returned to suitable work at the earliest opportunity.
- Maintain and review emergency plans, procedures and preparedness applied to work sites.
- Distribute health and safety information to all workers and interested parties, through the Intranet, inductions, notice boards and WHS committees.

The Parks and Wildlife Commission recognises its overall responsibility to provide a safe working environment. We are committed to promoting a proactive health and safety management system based on effective communication, assessment and control of hazards to ensure compliance with the *Work Health and Safety (National Uniform Legislation) Act 2011* and the *Workers Rehabilitation and Compensation Act (WRC Act)*.

The Commission's policies share strong linkages to WHS and provide a flexible framework for the day-to-day management of WHS matters, with a focus on continuous improvement and strong governance.



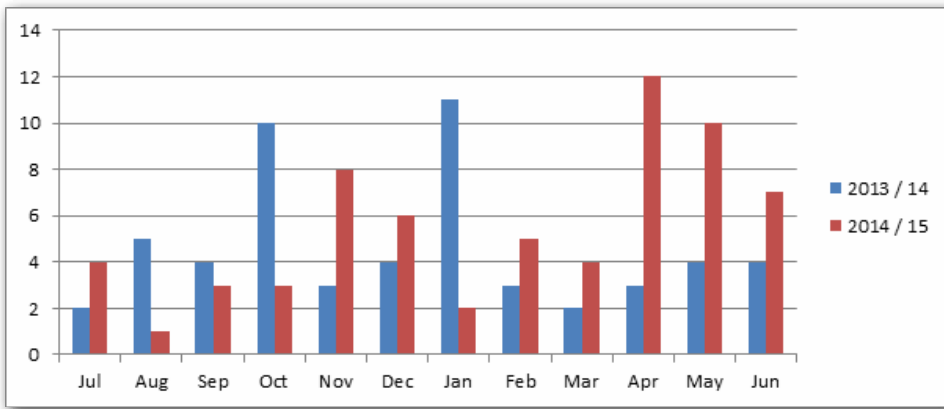
## Work Health and Safety Incidents 2014-15

There were a total of 63 incidents in the 2014-15 annual financial year, with workers compensation claims costing the Parks and Wildlife Commission \$486 608.

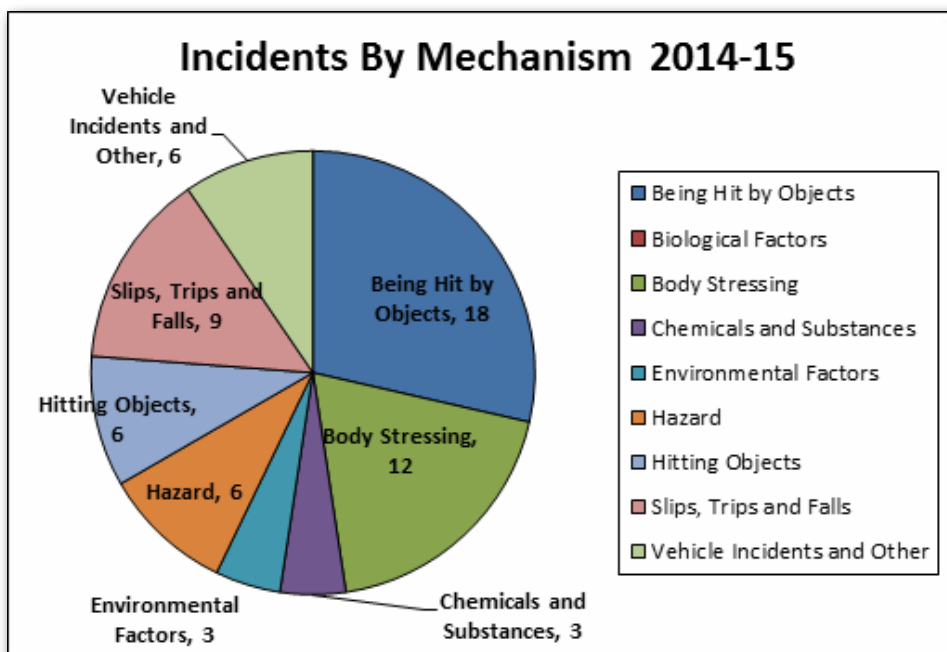
WHS Performance Indicators	2014-15	2013-14	Unit of Measure
Incidents With Claim Status	14	13	Incidents
Incidents Without Claim Status	49	42	Incidents
Total Incidents	63	55	Incidents
Incidents With Claim Status Ratio	22%	24%	Percentage
Incident claims requiring time off work	8	9	Incidents
Lost days due to incident with claims	143	100	Days
Total Hours worked by Commission	408 141	382 219	Hours
Lost time injury frequency rate	19.6	23.5	Injuries with lost time per 1 million hours worked
Average time lost rate	350.3	261.6	Days lost from injury claims per 1 million hours worked
Medically treated injury frequency rate	34.3	34	Injuries requiring medical treatment per 1 million hours worked
Total Claim Costs	<b>\$486 608</b>	\$178 071	Dollars
Average Workers Compensation Claim Value	\$34 757.71	\$13 697.77	Average cost per claim

*\* These numbers are based on the assumption that only lost time was that recorded in the Workers Compensation Claims and only incidents with claims required medical treatment. It does not include any use of personal leave (i.e. sick leave where a workers compensation claim has not been completed).*

*\* Workers compensation costs are taken from the financial year and may not relate to incidents occurring in that year.*



Incidents By Mechanism	2014-15
Being Hit by Objects	18
Biological Factors	
Body Stressing	12
Chemicals and Substances	3
Environmental Factors	3
Hazard	6
Hitting Objects	6
Slips, Trips and Falls	9
Vehicle Incidents and Other	6
<b>Totals</b>	<b>63</b>





**The Parks and Wildlife Commission’s Work Health and Safety (WHS) Approving Body:**

The Leadership Team acts as the Commission’s Work Health and Safety approving body and in this capacity is responsible for work health and safety issues pertaining to the Commission’s business activities, Work Health and Safety Framework, policy and procedures which apply across the whole Commission.

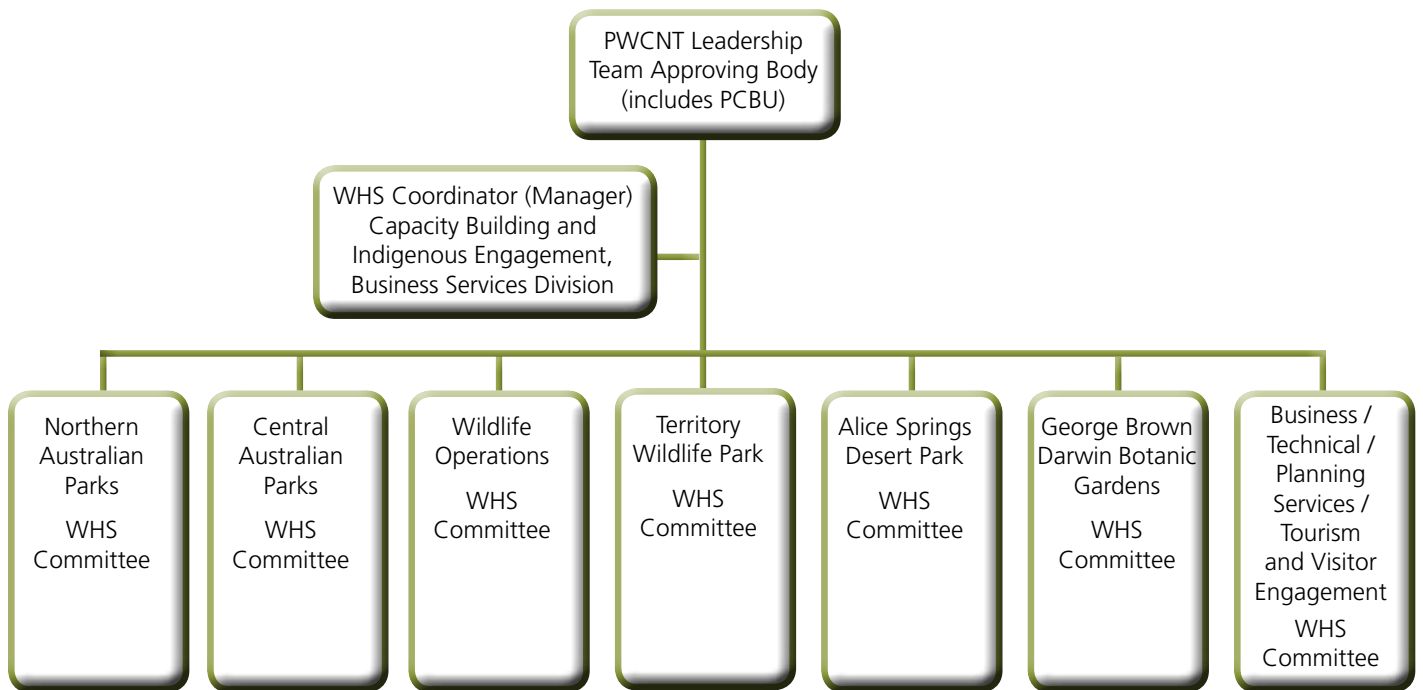


Chart 1 - Parks and Wildlife Commission of the Northern Territory Work Health and Safety Framework

The Parks and Wildlife Commission has seven WHS committees representing the various roles and functions the Commission undertakes across the Northern Territory. The Support Services Committee represents four Divisions: Business Services, Technical Services; Planning Services; and Tourism and Visitor Engagement.

The seven WHS Committees each have two employer nominated members and four staff volunteer employee representatives. All committees include a nominated Director as the WHS Approving body representative and each committee is responsible for reporting to the WHS Approving Body. A WHS Coordinator position provides administrative support and acts as the collation point for all of the WHS Committee’s information and data. The Leadership Team as the WHS Approving Body provides Commission-wide policy and direction to meet worker safety requirements and responsibilities as the ‘Person conducting a business or undertaking’ (PCBU) under the *Work Health and Safety Act 2011*, *Public Sector Employment and Management Act*, and Employment Instruction 11.



### **Northern Australian Park's WHS Committee**

Responsible for: Providing a consultative forum that addresses health and safety matters arising within the Division in accordance with the *Work Health and Safety Act 2011*.

Responsibilities:

- Provide a forum for managers and staff to work together and consult on WHS;
- Assist in the implementation, operation and review of the Commission's WHS Management System and associated policies and procedures for the purpose of minimising worker injury and health issues; and
- Advise and report to the Commission's Leadership Team, as WHS Approving Body, on their actions.

#### **Membership:**

*Ms Neva McCartney, (employer nominated)*

*Mr Lincoln Wilson, (employer nominated)*

*Mr Paul O'Neill*

*Ms Shelley Inglis*

*Mr Sean Webster*

*Mr Sam McKenzie*

### **Central Australian Park's WHS Committee**

Responsible for: Providing a consultative forum that addresses health and safety matters arising within the Division in accordance with the *Work Health and Safety Act 2011*.

Responsibilities:

- Provide a forum for managers and staff to work together and consult on WHS;
- Assist in the implementation, operation and review of the Commission's WHS Management System and associated policies and procedures for the purpose of minimising worker injury and health issues; and
- Advise and report to the Commission's Leadership Team, as WHS Approving Body, on their actions.

#### **Membership:**

*Mr Chris Day, (employer nominated)*

*Mr Phil Cowan, (employer nominated)*

*Mr Sheridan Martin*

*Ms Oliver Breeze*

*Mr Martin Dieckmann*

*Mr Mark Anderson*



### **Wildlife Operations WHS Committee**

Responsible for: Providing a consultative forum that addresses health and safety matters arising within the Division in accordance with the *Work Health and Safety Act 2011*.

Responsibilities:

- Provide a forum for managers and staff to work together and consult on WHS;
- Assist in the implementation, operation and review of the Commission's WHS Management System and associated policies and procedures for the purpose of minimising worker injury and health issues; and
- Advise and report to the Commission's Leadership Team, as WHS Approving Body, on their actions.

#### **Membership:**

*Ms Kristen Appel, (employer nominated)*

*Ms Helen Neave, (employer nominated)*

*Mr Kym Schwarzkopff*

*Ms Tess Cooper*

*Mr John Burke*

*Mr Desmond Plumb*

### **Support Services WHS Committee**

Responsible for: Providing a consultative forum that addresses health and safety matters arising within the Division in accordance with the *Work Health and Safety Act 2011*.

Responsibilities:

- Provide a forum for managers and staff to work together and consult on WHS;
- Assist in the implementation, operation and review of the Commission's WHS Management System and associated policies and procedures for the purpose of minimising worker injury and health issues; and
- Advise and report to the Commission's Leadership Team, as WHS Approving Body, on their actions.

#### **Membership:**

*Ms Amanda Moore, (employer nominated)*

*Ms Clare Pries, (employer nominated)*

*Mr Jim Smith*

*Mr Glenn Durie*

*Ms Lucy Barlow*

*Ms Jasmina Muhic*



### **George Brown Darwin Botanic Gardens WHS Committee**

Responsible for: Providing a consultative forum that addresses health and safety matters arising within the PWCNT Division, in accordance with the *Work Health and Safety Act 2011*.

Responsibilities:

- Provide a forum for managers and staff to work together and consult on WHS;
- Assist in the implementation, operation and review of the Commission's WHS Management System and associated policies and procedures for the purpose of minimising worker injury and health issues; and
- Advise and report to the Commission's Leadership Team, as WHS Approving Body, on their actions.

#### **Membership:**

*Mr Bryan Harty, (employer nominated)*

*Mr Paul Munns, (employer nominated)*

*Mr Anthony Fuller (Health and Safety Representative)*

*Ms Janice Carter*

*Mr Glen Holland*

*Mr Carl Carlsund*

### **Territory Wildlife Park WHS Committee**

Responsible for: Providing a consultative forum that addresses health and safety matters arising within the Territory Wildlife Park, in accordance with the *Work Health and Safety Act 2011*.

Responsibilities:

- Provide a forum for managers and staff to work together and consult on WHS;
- Assist in the implementation, operation and review of the Commission's WHS Management System and associated policies and procedures for the purpose of minimising worker injury and health issues; and
- Advise and report to the Commission's Leadership Team, as WHS Approving Body, on their actions.

#### **Membership:**

*Ms Shael Martin, (employer nominated)*

*Mr Dion Wedd, (employer nominated)*

*Mr Henri Pedersen Henri Pedersen (6 months) replaced by Megan Pohlner*

*Ms Lynda Veyret*

*Ms Donna Jensen*

*Mr Robert McGregor*



### **Alice Springs Desert Park WHS Committee**

Responsible for: Providing a consultative forum that addresses health and safety matters arising within the Alice Springs Desert Park, in accordance with the *Work Health and Safety Act 2011*.

Responsibilities:

- Provide a forum for managers and staff to work together and consult on WHS;
- Assist in the implementation, operation and review of the Commission's WHS Management System and associated policies and procedures for the purpose of minimising worker injury and health issues; and
- Advise and report to the Commission's Leadership Team, as WHS Approving Body, on their actions.

#### **Membership:**

*Mr Paul Ngala Ah Chee, (employer nominated)*

*Mr Bruce Pascoe, (employer nominated)*

*Mr Robert Jansen*

*Mr Matt Turner*

*Ms Jess Burdon*

*Ms Jessie Maddock*



## Corporate Governance

Governance is how the Commission and our people are held to account through defined responsibilities, policies, systems and processes. It is the system which the Commission is controlled and operates to achieve its performance objectives and accountability.

During the year the Commission reviewed the governance framework and has retained the Government of Western Australia Public Sector Commission's good governance guide for public sector agencies. The principles within this framework are based on the Australian Securities Exchange principles of corporate governance which have been reworked for a public sector environment.

With this framework the Commission is governed by nine principles. Each principle has operational elements used to assess the Commission's governance maturity level and identify opportunities for improvement.

### Governance Principles

#### 1. Government and public sector relationship

The Commission's relationship with the government is clear.

#### 2. Management and Oversight

The Commission's management and oversight is accountable and has clearly defined responsibilities.

#### 3. Organisational Structure

The Commission's structure serves its operations.

#### 4. Operations

The Commission plans its operations to achieve its goals.

#### 5. Ethics and Integrity

Ethics and integrity are embedded in the Commission's values and operations.

#### 6. People

The Commission's leadership in people management contributes to individual and organisational achievements.

#### 7. Finance

The Commission safeguards financial integrity and accountability.

#### 8. Communication

The Commission communicates with all parties in a way that is accessible, open and responsive.

#### 9. Risk Management

The Commission identifies and manages its risks.



## **Roles and Responsibilities**

### **Corporate Services Arrangement**

The Parks and Wildlife Commission receives corporate services through a shared service arrangement with the Department of Land Resource Management.

Corporate Services include:

- Human Resource Services - assisting the Commission to operate within legislative frameworks and provides support through the provision of comprehensive guidance and expert advice on all aspects of Northern Territory Public Sector employment;
- Financial Services - providing financial services, budgeting support and compliance reporting to the Commission to facilitate responsible financial management, a standard approach to financial issues and high level corporate governance practices in a financial environment;
- Information and Business Systems - providing focused and innovative Information Technology, Information and Records Management services, and Business Systems that support and enhance the ability of Divisions to achieve their core objectives;
- Communications and Media - providing support, advice and coordination on a broad range of internal and external communications and media services to staff across all regions to support Commission activities. The unit is also responsible for ensuring a consistent communications approach which aligns with whole-of-government directions; and
- Corporate Governance - an independent, objective, assurance and consulting group designed to add value and improve the effectiveness of the Commission's governance, risk management and control processes.

### **Parks and Wildlife Leadership Team**

The Leadership Team is the Commission's principal policy-setting and decision-making authority that supports the Chief Executive Officer as the Accountable Officer. Accordingly, the Leadership Team undertakes a 'Board' like function in managing and reviewing the Commission's strategic and business objectives and governance matters, including overseeing the strategic deployment of resources across the Commission and the development and implementation of policies, plans and procedures that will provide a foundation of good governance for the Commission's activities.

The Leadership Team is supported by a Terms of Reference.

The Leadership Team met 11 times during 2014-15.

**Chair:**

Chief Executive Officer, Mr Andrew Bridges

**Members:**

Director Northern Australian Parks, Ms Neva McCartney

Director Central Australian Parks, Mr Chris Day

Director Alice Springs Desert Park, Mr Paul Ah Chee 'Ngala'

Director Territory Wildlife Park, Ms Shael Martin

Director George Brown Darwin Botanic Gardens, Mr Bryan Harty

Director Wildlife Operations, Ms Kristen Appel

Director Business Services, Ms Amanda Moore

Director Technical Services, Mr Mike Deegan

Director Planning Services, Mr Mac Moyses

Director Tourism and Visitor Engagement, Mr Mark Crummy

Executive Director Corporate Services, Ms Susan Kirkman

**The Audit and Risk Management Committee**

The Parks and Wildlife Leadership Team also make up the Commission's Audit and Risk Management Committee. The Committee's aim is to provide independent advice and assistance to the Chief Executive Officer on the effectiveness of the Commission's audit, risk management and internal controls processes to assist the Chief Executive Officer achieve his external accountability (including financial reporting) and legislative compliance responsibilities, therefore improving the Commission's governance arrangement.

**Key responsibilities include:**

- monitor strategic, corporate and operational risk management and the adequacy of the internal controls established to manage identified risks;
- monitor the adequacy of the Commission's internal control environment and review the adequacy of policies, practices and procedures in relation to their contribution to, and impact on, the Commission's internal control environment;
- monitor the internal audit function (including development and implementation of the internal audit plan, coordination of audit programs, monitoring of internal audit findings, including management's responses to, and implementation of the audit recommendations);
- monitor the Northern Territory Auditor-General's audit program; audit findings, including reports to the Northern Territory Legislative Assembly; and, the Commission's responses to, and implementation of the audit recommendations;
- comment on the state of organisational governance within the scope of the Committee's ToR in the areas of the Commission's risk management framework, the internal controls framework and external accountability; and
- within the context of the Committee's purpose, undertake any other functions determined from time to time by the Chief Executive Officer.



## Governing Legislation

The Commission is responsible for administering 13 pieces of legislation, with four Acts and nine pieces of subordinate legislation, on behalf of the Minister for Parks and Wildlife, as listed below.

The legislation provides the statutory framework for the functions that the Commission performs in administering and managing the Northern Territory's parks and reserves, the protection of areas of essential habitat and the sustainable utilisation of wildlife. In 2014-15 the Commission devolved responsibility for the administration and management of Part 1V, Divisions one to five of the *Territory Parks and Wildlife Conservation Act* to the Department of Land Resource Management. This part of the legislation relates to the administration and management of wildlife, in particular the regulation of the crocodile egg harvest.

- *Territory Parks and Wildlife Conservation Act*
  - Barranyi (North Island) Local Management Committee Regulations
  - Djukbinj National Park Local Management Committee (Djukbinj Board)
  - Flora River Local Management Committee Regulations
  - Keep River National Park Local Management Committee Regulations
  - Territory Parks and Wildlife Conservation By-laws
  - Territory Parks and Wildlife Conservation Regulations
  - Tnorala Local Management Committee Regulations
- *Parks and Wildlife Commission Act*
- *Nitmiluk (Katherine Gorge) National Park Act*
- *Cobourg Peninsula Aboriginal Land, Sanctuary and Marine Park Act*
  - Cobourg Peninsula Aboriginal Land and Sanctuary (Entry and Camping) By-law.
  - Cobourg Peninsula Aboriginal Land, Sanctuary and Marine Park (Rehabilitation Areas) By-laws.

## Statutory Authorities and Bodies

The Commission has a statutory responsibility for certain authorities and bodies. Statutory Authorities and Bodies as at 30 June 2015 are listed below:

### Barranyi (North Island) Local Management Committee

The Barranyi (North Island) Local Management Committee is a statutory body established under the *Territory Parks and Wildlife Conservation Act*, and the Barranyi (North Island) Local Management Committee Regulations.

The Committee assists the Commission to manage Barranyi (North Island) National Park.

Members at 30 June 2015 were:

Chairman: ***Ms Stephanie Jupiter***

Members:

***Mr Ross Friday***

***Mr Graham Friday***



*Ms Kathleen Jupiter*

*Ms Roxanne Jupiter*

*Ms Mavis Timothy*

*Mr Andrew Davies*

*Mr Jonathon Woods*

### **Cobourg Peninsula Sanctuary and Marine Park Board**

The Cobourg Peninsula Sanctuary and Marine Park Board is a statutory body established under section 8 of the *Cobourg Peninsula Aboriginal Land, Sanctuary and Marine Park Act*. Its purpose is to jointly manage Garig Gunak Barlu National Park with the Commission.

Members at 30 June 2015 were:

Chairman: *Mr Solomon Cooper*

Members:

*Mr Robert (Jr) Cunningham*

*Mr Nigel Weston*

*Mr Paul Josif*

*Ms Neva McCartney*

*Mr Ronald Lami Lami*

*Mr Mathius Henry Illgil Baird*

*Vacant (1)*

### **Conservation Land Corporation**

The Conservation Land Corporation is a statutory body established under part IV section 27 of the *Parks and Wildlife Commission Act*. Its purpose is to acquire, hold and dispose real and personal property in accordance with the Act.

The Commission provides support in an administrative capacity.

Members at 30 June 2015 were:

Chairman: Bill Goedegebuure (until 19 March 2015)

Chairman: *Mr Kenneth Johnson (from 27 March 2015)*

Members: *Mr Bart Irwin*

Members: *Mr Andrew Bridges*

### **Djukbinj Local Management Committee**

The Djukbinj Local Management Committee is a statutory body under the *Territory Parks and Wildlife Conservation Act*, and the Djukbinj Local Management Committee (Djukbinj Board) Regulations. Its purpose is to assist the Commission in the management of Djukbinj National Park.

Members at 30 June 2015 were:

Chairman: *Vacant*

Members: *Vacant (2)*



### **Keep River National Park Local Management Committee**

The Keep River National Park Local Management Committee is a statutory body under the *Territory Parks and Wildlife Conservation Act*, and the Keep River National Park Local Management Committee Regulations. The Committee assists the Commission to manage the Keep River National Park.

Members at 30 June 2015 were:

Chairman: ***Vacant***

Members: ***Vacant***

### **Nitmiluk (Katherine Gorge) National Park Board**

The Nitmiluk (Katherine Gorge) National Park Board is a statutory body under the *Nitmiluk (Katherine Gorge) National Park Act*. Its purpose is the joint management of Nitmiluk National Park with the Parks and Wildlife Commission.

Members at 30 June 2015 were:

Chairperson: ***Mrs Lisa Mumbin***

Members:

***Mr Mark Crummy***

***Mr John de Koning***

***Ms Neva McCartney***

***Mr Joshua Hunter***

***Mr George Runyu***

***Ms Jane Runyu-Fordimail***

***Mr Tony Walla***

***Mr Alister Andrews***

***Mr Braun Bush***

***Ms Noleen Andrews***

***Vacant (1)***

### **Olive Pink Botanic Garden**

The Olive Pink Botanic Garden is declared a Reserve under section 79 of the *Crown Lands Act*. The Garden is run by a board of trustees who are entrusted with managing the gardens on behalf of the local community, and ensuring that it enriches the social and cultural life of the community and visitors.

Members at 30 June 2015 were:

Chairperson: ***Ms Elizabeth Prell***

Members:

***Ms Susan Dugdale***

***Mr James Cocking***

***Ms Helen Kilgariff***

***Mr Steven Morton***

***Vacant (1)***



### **Tnorala Local Management Committee**

The Tnorala Local Management Committee is a statutory body established under the *Territory Parks and Wildlife Conservation Act*, and the Tnorala Local Management Committee Regulations. Its purpose is to assist the Commission in the management of Tnorala (Gosse Bluff) Conservation Reserve.

Members at 30 June 2015 were:

Chairman: *Ms Lynette Anne Spencer*

Members:

*Ms Alice Nalkenna Button*

*Ms Beth Inkamala*

*Ms Ada Lechleitner*

*Mr Bevan Malbunka*

*Ms Mavis Malbunka*

*Ms Maxine Malbunka*

*Mr Christopher Day*

*Mr Gary Weir*

### **Information Management**

The *Northern Territory Information Act 2002*, came into operation on 1 July 2003. It combines freedom of information (FOI), privacy and records management legislation.

#### **Access to Information**

In compliance with section 11 of the *Information Act*, the Commission makes its information available in several ways.

Information is updated regularly and published on the Commission website. It describes the structure and functions of the Commission, how these functions affect the public, a comprehensive listing of information that is freely available and how to access other information that is not published on the website.

Part 3 of the *Information Act*, formally sets out the process for access to government information and access to and correction of personal information held by the Commission. Details about how to apply for access to information, with links to relevant legislation and related agencies can be found on the Commission website. Further assistance can be provided by contacting:

FOI Contact Officer  
Parks and Wildlife Commission of the NT  
PO BOX 496  
Palmerston NT 0831  
08 8999 4420  
[www.parksandwildlife.nt.gov.au/pwc/foi](http://www.parksandwildlife.nt.gov.au/pwc/foi)

#### **Requests for Access to Information in 2014–15**

During the reporting year there were three applications received by the Commission for access to government or personal information under the *Information Act*.



### Records Management

During 2014-15 the Commission continued to improve record management practices, procedures and policies to ensure compliance with Part 9 of the *Information Act*. Part 9 of the *Information Act*, and the Records Management Standards require that the Commission develop and implement plans and processes to ensure full and accurate records are created, captured, discoverable, secure and where appropriate disposed.

During 2014-15 the Records Training Program was continued to provide whole of Commission guidance, support and training on information management best practices and use of the whole-of-government recordkeeping system, TRIM with a particular focus on electronic records capture.

### Ombudsman Enquiries

During the reporting year there was one Ombudsman Enquiry received by the Commission.

### Grant Programs

The Commission is responsible for administering a number of grants to Territorians including a number of recurring grant programs and one-off special purpose grants. All grants, regardless of their type are distributed under a grant agreement which includes the grant purpose and the reporting process for confirming that the objective of the grant has been achieved.

A full list of the grants administered by the Commission can be found below.

Grant	Recipient	Amount \$000
Olive Pink Botanic Garden Operating Grant	Olive Pink Botanic Garden	\$200
Incentive Grant	NT Feld and Game	\$2
Land for Wildlife Grant	Low Ecological Services	\$50
Land for Wildlife Grant	Greening Australia	\$100
Joint Management Grants	Northern Land Council and Central Land Council	\$120 \$120
Wildlife Grant	Wildcare NT Inc.	\$25
Wildlife Grant	Wildlife Rescue Katherine	\$10
Wildlife Grant	Wildcare Alice Springs	\$15
Community Service Obligation Payment to Territory Wildlife Parks		\$7 842
<b>TOTAL</b>		<b>\$8 484</b>



## Audits

### Northern Territory Auditor-General Audits

The Office of the Northern Territory Auditor-General undertook three external audits / reviews during 2014-15.

NT Auditor-General External Audit	Focus	Outcome
Territory Wildlife Parks Financial Statements 2013-14	The objective of the audit was to examine the financial statements of the Territory Wildlife Parks for the year ended 30 June 2014.	No material weaknesses in controls were identified. An audit recommendation was made and was noted by the Leadership Team.
Cobourg Peninsula Sanctuary and Marine Park Board Financial Statements 2013-14	The objective of the audit was to review the financial statements of the Cobourg Peninsula Sanctuary and Marine Park Board for the year ended 30 June 2014.	No significant matters were identified in the audit.
Nitmiluk (Katherine Gorge) National Park Board Financial Statements 2013-14	The objective of the audit was to assess the financial statements of the Nitmiluk (Katherine Gorge) National Park Board for the year ended 30 June 2014.	No significant matters were identified in the audit.

### Internal Audits

The following risk based internal audits were conducted as part of the Commission's 2014-15 Internal Audit Plan. Management's implementation of audit recommendations is monitored by the Commission's Leadership Team.

Internal Audit	Focus	Outcome
Cabinet Information Security Measures Annual Compliance Check	To assess the Commission's compliance with the required Cabinet Information Security Measures.	No material weaknesses in controls were identified during the compliance check.
Compliance with the Information Act	To review the Commission's level of compliance with Part 9 of the Information Act with regards to the NTG Record Management Standards.	No material issues were identified however opportunities exist to enhance the record management activities. The audit found the agency is working towards requirements.



Internal Audit	Focus	Outcome
Internal audit of Fringe Benefits Tax	To evaluate the Commission's Fringe Benefits Tax compliance with relevant legislation and NT Government requirements.	No material issues or risks were identified. The audit assessed the Commission's level of FBT compliance as good.
Internal audit of Entertainment and Hospitality	To examine the internal controls managing the Commission's entertainment and hospitality activities.	No material issues or risks were identified. The Commission's controls were assessed as good.
Internal Audit of Tier 2 Procurement	To test the Tier 2 procurement activities which occurred during quarter 2 of 2014-15, for compliance with the Procurement Act.	No material issues or risks were identified. The audit found existing controls were satisfactory

### Budget Highlights 2014-15

Each year, the Northern Territory Government's Public Sector organisation's services and output deliverables are framed through the Budget Paper. The 2014-15 budget was published in May 2014.

The budget highlights for the Parks and Wildlife Commission during 2013-14 reporting periods are as follows:

- \$1.8 million ongoing for lease payments to Aboriginal land trusts for Aboriginal-owned, jointly managed parks;
- \$1.85 million additional ongoing funding for park operations;
- \$5.6 million repairs and maintenance to infrastructure within parks and reserves;
- \$50 000 for grant funding to wildlife carer organisations;
- \$0.67 million for the management of Saltwater Crocodiles across the Top End;
- \$0.15 million for the continued delivery of Land for Wildlife programs in the Top End and Central Australia;
- \$0.577 million for the management of asbestos in urban parks and reserves; and
- \$100 000 for the Be Crocwise community education program.



## Outputs and Performance

Under the Territory's Financial Management Framework each government agency is funded by output groups as stated in the annual budget papers.

A description, key deliverables and achievements for each of the Commission's Outputs are detailed below.

### Output Group: Parks and Wildlife

This Output Group aims to provide opportunities for visitor enjoyment and education based on natural and cultural values, while protecting the natural and cultural conservation values of parks and reserves, and supporting wildlife management programs across the Territory.

The Commission's achievements under the Park Visitor Management Programs Output Groups are:

Key deliverables	2014-15 Budget	2014-15 Estimate	2014-15 Actual	2015-16 Budget
<b>Parks, Wildlife and Visitor Services</b>				
Visits to major parks	2.85M	2.86M	2.86M	2.96M
Visitor satisfaction	90%	90%	92%	90%
Tourism business operating in parks	161	156	157	170
Parks and reserves covered by statutory management plans	92%	84%	88%	91%
Area of land and water in care, control and management of the Commission (000 km <sup>2</sup> ) <sup>1</sup>	47.2	47.2	50.6	47.2
Number of problem Saltwater Crocodiles removed from the wild	350	273	294	300

Explanatory notes to the table:

1. This Figure reflects the inclusion of Spirit Hills Conservation Area and the area of St. Vidgeons into the park and reserves network.



Key deliverables	2014-15 Budget	2014-15 Estimate	2014-15 Actual	2015-16 Budget
<b>George Brown Darwin Botanic Gardens</b>				
Visitors	252 000	290 000	348 200	295 000
Visitor satisfaction	95%	95%	99.6%	95%
Special events	10	15	5	10
Functions	85	92	104	92

### Output Group: Corporate Governance

This Output Group undertakes a range of functions to serve the Commission's core corporate, executive and governance needs, including financial services, human resource management, information and communication technology, governance and risk services, and communications and media.

#### Corporate and Governance

Key Deliverables	2014-15 Budget	2014-15 Estimate	2014-15 Actual	2015-16 Budget
Minister satisfied with strategic policy and operational service delivery <sup>1</sup>		≥ 4	5	≥ 4

<sup>1</sup> Rating of 1 = extremely dissatisfied through to 5 = extremely satisfied.

#### Shared Services Received

Corporate Services are received from the Department of Land Resource Management under a service level agreement including financial services, human resource management, information and communication technology, governance and risk services, and communications and media.

### Business Lines: Territory Wildlife Parks

Territory Wildlife Parks is responsible for managing the Territory Wildlife Park at Berry Springs and the Alice Springs Desert Park.

The key responsibility of both parks is to showcase the Northern Territory's unique flora and fauna in a natural environment that is educational, interactive and interesting for the visiting public as a tourist attraction and a community asset. The park experience enables people to understand, respect and enjoy the Territory's natural environment.



### Business Line - Territory Wildlife Park

**Outcome:** Provide a quality experience to visitors through the presentation of flora and fauna in a variety of natural Top End habitats and ecosystems. Provide high-quality education programs for visitors to the Park and develop and promote conservation strategies and initiatives to influence responsible community behaviour towards the Territory environment. Continue to develop programs to promote conservation of threatened species.

Key deliverables	2014-15 Budget	2014-15 Estimate	2014-15 Actual	2015-16 Budget
Visitors	58 000	62 800	60 235	65 900
Community groups involved in group activities	17	17	17	17
Education providers involved	6	6	6	6
Biodiversity conservation programs <sup>1</sup>	4	4	4	3
New visitor experiences	3	3	5	3
Visitor satisfaction	95%	95%	94%	95%

*Explanatory notes to the Table:*

1. Biodiversity conservation programs are dependent on partners (E.g. Universities and other government agencies) as well as land and traditional owners.

### Business Line - Alice Springs Desert Park

**Outcome:** Provide a quality experience to visitors through the presentation of flora and fauna in a variety of natural Central Australian habitats and ecosystems. Provide high-quality education programs for visitors to the Park and develop and promote conservation strategies and initiatives to influence responsible community behaviour towards the Territory environment. Continue the Alice Springs Desert Park's threatened species breeding programs.

Key deliverables	2014-15 Budget	2014-15 Estimate	2014-15 Actual	2015-16 Budget
Visitors	57 500	58 700	65 918	59 900
Threatened species breeding programs	5	5	5	6
New visitor experiences	5	5	5	5
Visitor satisfaction	95%	95%	91%	95%

1. Visitor number increases constituted local visitors, national visitors and international visitors.
2. Biodiversity conservation programs are dependent on partners (E.g. Universities and other government agencies) as well as land and traditional owners.



# SECTION 4: FINANCIAL REPORTS

## Financial Statements

The Commission comprises two reporting entities for the purposes of the *Financial Management Act*:

- Parks and Wildlife Commission of the Northern Territory; and
- Territory Wildlife Parks, a Government Business Division.

The Act requires the Commission to prepare separate financial statements for inclusion in the Annual Report.

Accordingly, two separate sets of financial statements are provided:

- Parks and Wildlife Commission of the Northern Territory (the Commission); and
- Territory Wildlife Parks (TWP).

This section of the report provides an analysis of the financial outcome of the Parks and Wildlife Commission of the Northern Territory for the year ended 30 June 2015.

## The Commission Financial Statement Overview

The Commission includes the following Divisions:

- Northern Australian Parks;
- Central Australian Parks;
- Wildlife Operations;
- Windows on the Wetland;
- George Brown Darwin Botanical Gardens; and
- Corporate and Executive.

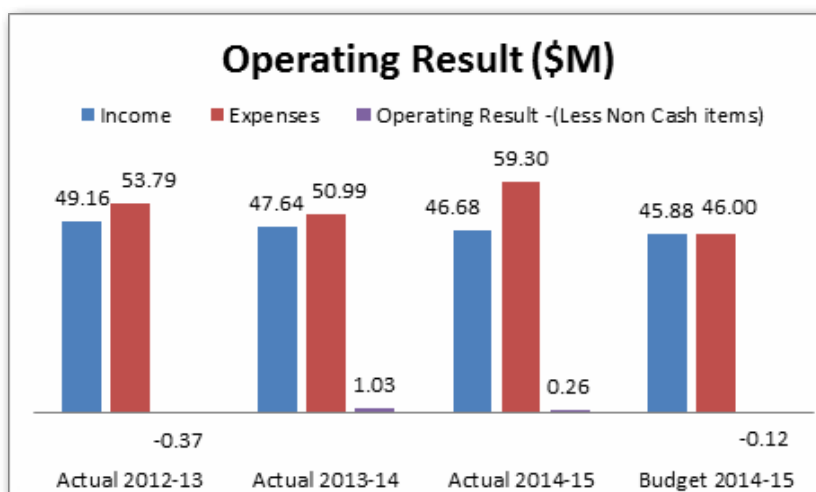
## Financial Performance

In 2014-15, the Commission made a net loss of \$12.6 million and, after adjusting for \$12.9 million of non- cash items, the Commission made a profit of \$0.3 million compared to a budgeted loss before non- cash items of \$0.1 million.

The improvement in the operating result of \$0.4 million relates to:

- \$0.5 million from camping, permit related revenue and fuel tax credits;
- \$0.2 million from Territory Wildlife Park for workers compensation insurance and services; offset by
- \$0.3 million of one off employee expenses.

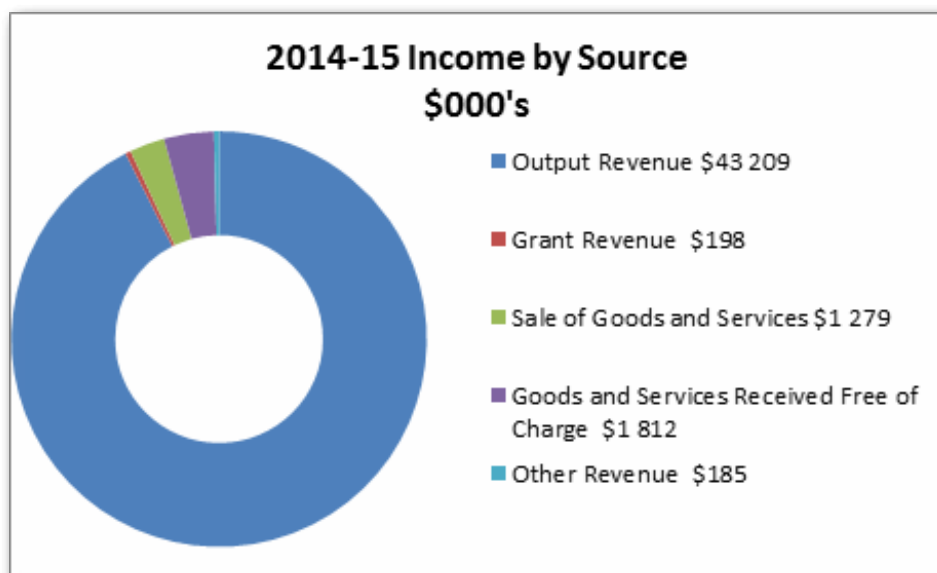
The operating result is shown graphically below.





## Income

The Commission received income of \$46.7 million in 2014-15, a \$0.9 million decrease compared to 2013-14 and an increase of \$0.8 million compared to budget.



The Commission is funded primarily through Northern Territory Parliamentary appropriation. The next major income source is charges for our goods and services and a small income from grant revenue. Notional revenue for corporate services provided by the Department of Corporate and Information (DCIS) is also recognised.

### Output Revenue

In 2014-15, output revenue of \$43.2 million was received in accordance with budget. This represents 92.6 percent of total revenue.

Output revenue decreased over the prior year by \$1.2 million predominately due to the ceasing of fees payable to the Construction Division for the delivery of the repairs and maintenance program of \$1 million, and a reduction to the repairs and maintenance funding level of \$0.2 million.

### Sale of Goods and Services

In 2014-15, income from the sale of goods and services totalled \$1.3 million, consistent with the prior year, and \$0.5 million more than budget. The increase reflects:

- Territory Wildlife Parks' payments to the Commission for management services and workers compensation cover; and
- increased wildlife permit revenue and monies received for on park activities.

### Grants Revenue

In 2014-15, \$0.2 million was received as forecast from the Australian Government consistent to 2013-14. The two projects were for:

- protecting and improving the biodiversity of the Red Centre's national landscape; and
- eradication of pest animals within Garig Gunak Barlu National Park.



### Goods and Services Received Free of Charge

In 2014-15, notional goods and services received free of charge from Department of Corporate Information Services totalled \$1.8 million, which was \$0.1 more than 2013-14 and budget.

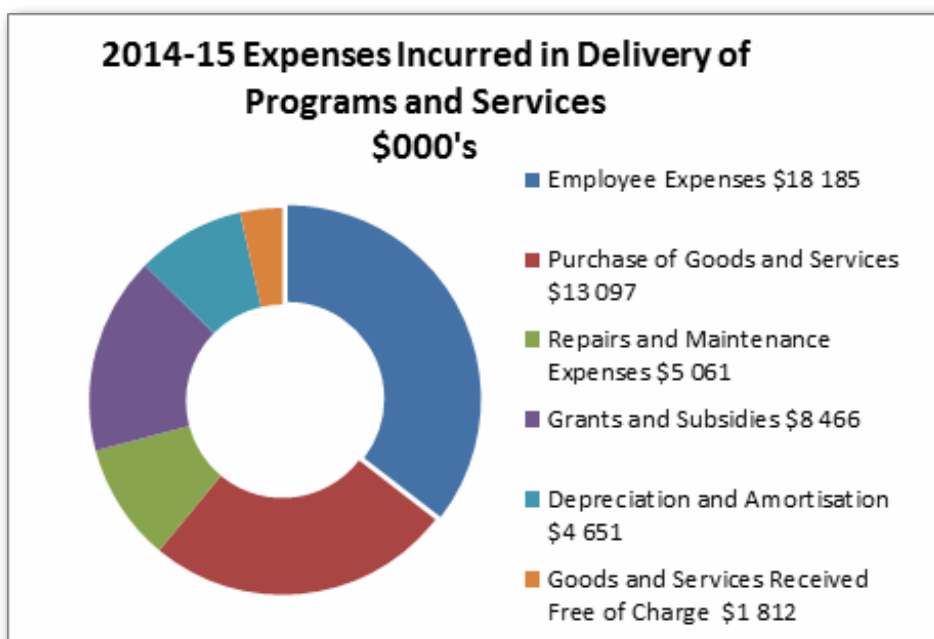
This income is offset by a matching notional expense item to allow the Commission to bring to account the full cost of corporate services it requires to operate.

**Table A** The three year trend in income streams and the 2014-15 budget are as follows:

Income Type	Actual 2012-13 \$'000	Actual 2013-14 \$'000	Actual 2014-15 \$'000	Variance % \$'000	Budget 2014-15 \$'000	Variance % \$'000
Output Revenue	45 856	44 382	43 209	-3%	43 209	0%
Grants & Commonwealth Appropriation	601	201	198	-1%	186	6%
Sale of Goods & Services	1 132	1 260	1 279	2%	794	38%
Goods & Services Received Free Of Charge	1 458	1 668	1 812	9%	1 659	8%
Other Revenue	97	125	185	50%	33	82%
<b>Income Total</b>	<b>49 144</b>	<b>47 636</b>	<b>46 683</b>	<b>-2%</b>	<b>45 881</b>	<b>-2%</b>

### Expenses

The Commission incurred \$59.3 million in expenses during 2014-15. This represented \$51.3 million in the delivery of its programs and services and \$8 million from one off losses on revaluation and disposing of assets. Expenditure was \$1.1 million more than the delivery expenses budget and \$0.3 million less than 2013-14.





Payments to employees and purchase of goods and services account for 61 percent of the Commission's outlays. Payments of grants and subsidies and repairs and maintenance are the other major Commission expenses, with depreciation and corporate charges levied by the Department of Corporate Information Systems representing non-cash transactions.

### **Employee Expenses**

Staffing costs represent 35.5 percent of total expenditure. In 2014-15, employee expenses totalled \$18.2 million, an increase over the prior year of \$1.2 million and \$0.3 million more than budget. The budget overspend was due to one off redundancy and workers compensation payments. The increase compared to prior year was additionally due the filling of vacant positions in remote areas that had been vacant in 2013-14.

### **Goods and Services Expenses**

Actual spend on the purchase of goods and services in 2014-15 was \$13.1 million, \$0.2 million more than budget and a decrease of \$0.5 million over 2014-15. The overspend compared to budget was due to an increase in advertising and marketing expenditure on the Crocwise campaign and an increase in water costs.

### **Grants and Subsidies**

Budgeted grants of \$8.5 million were distributed in 2014-15 compared to \$8.8 million in 2013-14. Grants included a community service obligation payment of \$7.8 million to the Territory Wildlife Parks for the delivery of non-commercial functions, and \$0.6 million to support organisations to deliver Indigenous employment and environmental outcomes.

### **Repairs and Maintenance Expenses**

Actual repairs and maintenance expenditure was \$5.1 million as budgeted and \$1.2 million more than 2013-14. The decrease relates to the cessation of fees payable to the Construction Division for delivery of the repairs and maintenance program of \$1 million, and a reduction in non-cash expenditure of \$0.2 million for assets that did not meet the capitalisation criteria.

### **Depreciation**

Depreciation is the allocation of an asset's cost over its useful life. In 2014-15 depreciation was \$4.7 million, \$0.6 million higher than the budget and \$0.7 million higher than the previous year, predominately due to upgrades of park facilities being capitalised at the end of the 2013-14 year.

### **Loss on Disposal of Assets and Revaluation of Assets**

In 2014-15 a \$6.4 million expense was recorded to reflect the decrease in asset values that occurred following the revaluation of assets in June 2015. In addition the Commission recorded a loss on disposal of assets of \$1.6 million predominately relating to Aboriginal land handed back to traditional owners under the *Land Rights Act*.



**Table B** The three year expenditure trend and the 2014-15 budget are as follows:

Expense Type	Actual 2012-13 \$'000	Actual 2013-14 \$'000	Actual 2014-15 \$'000	Variance %	Budget 2014-15 \$'000	Variance %
Employee Expenses	17 622	16 700	18 185	9%	17 924	-1%
Purchase of Goods & Services	16 236	13 559	13 097	-3%	12 927	-1%
Repairs & Maintenance Expenses	5 618	6 252	5 061	-19%	5 120	1%
Grants & Subsidies	9 047	8 814	8 466	-4%	8 482	0%
Depreciation & Amortisation	3 738	3 989	4 651	17%	4 101	-12%
DCIS Services receive Free of Charge	1 458	1 668	1 812	9%	1 659	-8%
Other - including loss on revaluation/ disposal of assets	18	26	8 025	30 765%	0	-100%
<b>Expenses Total</b>	<b>53 777</b>	<b>51 008</b>	<b>59 297</b>	<b>16%</b>	<b>50 213</b>	<b>-15%</b>

### Balance Sheet

The Balance Sheet provides a summary of the Commission's balances at the end of the financial year for assets, liabilities and equity.

The balances reported are the net worth to government of the Commission's asset holdings (what is owned) against liabilities (what is owed).

**Table C** The three year trend for net assets/equity is as follows:

	Actual 2012-13 \$'000	Actual 2013-14 \$'000	Actual 2014-15 \$'000
Assets	91 489	94 261	198 435
Liabilities	(5 608)	(4 681)	(4 807)
<b>Net Assets / Equity</b>	<b>85 881</b>	<b>89 580</b>	<b>193 628</b>



## Assets

The Commission's assets at 30 June 2015 totalled \$198.4 million.

The balance of assets consists of:

- cash balances of \$1.7 million, representing cash held in a financial institution and, petty cash and floats;
- receivables of \$0.4 million representing the amount that is owed to the Commission for goods and services provided and delivered;
- inventory of \$0.2 million representing stock on hand for fuel on remote parks;
- prepaid expenses of \$0.2 million representing expenses that have been paid before the good or service was received or provided; and
- property, plant and equipment of \$195.9 million.

## Liabilities

The Commission's liabilities total \$4.8 million as at 30 June 2015.

The balance of liabilities consists of:

- Deposits held of \$0.5 million to recognise the liability for money held on behalf of third parties until made available for disbursement of refund, such as traditional owner's share of park revenue, concessionaire security deposits and gift fund accounts held on behalf of the community;
- payables of \$1.3 million representing the amount owed to creditors for goods and services purchased and received;
- provisions for employee entitlements of \$2.9 million such as recreation leave, leave loading and leave fares to reflect the cost in present day dollars of employee entitlements that are to be paid in the future; and
- unearned revenue of \$0.1 million representing the amount received for services not yet provided.

## Equity

Table C illustrates the 3 year trend for the net assets/equity.

Equity as at 30 June 2015 is \$193.6 million, an increase in net worth of \$104 million over the previous year.

This result is a combination of :

- asset revaluation increment of \$99 million following the revaluation of assets in June 2015;
- a transfer in of \$17.9 million of completed infrastructure works;
- capital appropriation of \$0.2 million to purchase assets;

offset by

- a transfer out of \$0.5 million of land and buildings to other government agencies; and
- the operating loss for 2014-15 financial year of \$12.6 million.



## Cash Flow Statement

The Cash Flow Statement provides information on how cash was received and spent during the year.

The Commission's cash balances were \$1.7 million at 30 June 2015.

The cash flows are summarised as follows:

	2012-13 \$'000	2013-14 \$'000	2014-15 \$'000
<b>Cash In</b>			
Operating Receipts	48 281	47 498	46 481
Financing & Investing Receipts	2 166	260	338
	50 447	47 758	46 819
<b>Cash Out</b>			
Operating Payments	(44 026)	(47 664)	(46 010)
Financing & Investing Payments	(5 063)	(242)	(279)
	(49 089)	(47 906)	(46 289)
<b>Net Increase in Cash Held</b>	<b>1 358</b>	<b>(148)</b>	<b>530</b>
Cash at Beginning of Financial Year	-	1 358	1 210
<b>Cash at End of Financial Year</b>	<b>1 358</b>	<b>1 210</b>	<b>1 740</b>



## CERTIFICATION OF THE FINANCIAL STATEMENTS

We certify that the attached financial statements for the Parks and Wildlife Commission of the Northern Territory have been prepared from proper accounts and records in accordance with the prescribed format, the Financial Management Act and Treasurer's Directions.

We further state that the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement, and notes to and forming part of the financial statements, presents fairly the financial performance and cash flows for the year ended 30 June 2015 and the financial position on that date.

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

.....  
**Andrew Bridges**  
Chief Executive Officer  
28 August 2015

.....  
**Joanna Frankenfeld**  
Chief Financial Officer  
28 August 2015



**Parks and Wildlife Commission  
Comprehensive Operating Statement**

For the year ended 30 June 2015

		<b>2015</b>	<b>2014</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>INCOME</b>			
Grants and subsidies revenue			
Current		198	201
Appropriation			
Output		43 209	44 382
Sales of goods and services		1 279	1 260
Goods and services received free of charge <sup>(1)</sup>	4	1 812	1 668
Other income		185	125
<b>TOTAL INCOME</b>	<b>3</b>	<b><u>46 683</u></b>	<b><u>47 636</u></b>
<b>EXPENSES</b>			
Employee expenses		18 185	16 700
Administrative expenses			
Purchases of goods and services	5	13 097	13 558
Repairs and maintenance		5 061	6 252
Depreciation and amortisation	10,11	4 651	3 983
Other administrative expenses <sup>(1)</sup>		1 815	1 674
Grants and subsidies expenses			
Current		624	972
Community service obligations		7 842	7 842
Loss on revaluation of assets		6 452	-
Loss on disposal of assets	6	1 570	7
<b>TOTAL EXPENSES</b>	<b>3</b>	<b><u>59 297</u></b>	<b><u>50 988</u></b>
<b>NET (DEFICIT)</b>		<b><u>(12 614)</u></b>	<b><u>(3 352)</u></b>
<b>Other Comprehensive Income</b>			
Asset revaluation reserve	17	99 013	-
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>		<b><u>99 013</u></b>	<b><u>-</u></b>
<b>COMPREHENSIVE RESULT</b>		<b><u>86 399</u></b>	<b><u>(3 352)</u></b>

<sup>1</sup> Includes DCIS service charges.

The Comprehensive Operating Statement is to be read in conjunction with the notes to the financial statements.



## Parks and Wildlife Commission

### Balance Sheet

For the year ended 30 June 2015

		<b>2015</b>	<b>2014</b>
<b>ASSETS</b>	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Current Assets</b>			
Cash and deposits	7	1 740	1 210
Receivables	8	427	570
Inventories	9	241	249
Prepayments		153	147
<b>Total Current Assets</b>		<u>2 561</u>	<u>2 176</u>
<b>Non-Current Assets</b>			
Property, plant and equipment	10	195 864	92 074
Heritage & cultural assets	11	10	11
<b>Total Non-Current Assets</b>		<u>195 874</u>	<u>92 085</u>
<b>TOTAL ASSETS</b>		<u>198 435</u>	<u>94 261</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deposits held	15	548	488
Payables	13	1 272	1 030
Provisions	14	2 887	3 063
Other Liabilities	16	100	100
<b>Total Current Liabilities</b>		<u>4 807</u>	<u>4 681</u>
<b>TOTAL LIABILITIES</b>		<u>4 807</u>	<u>4 681</u>
<b>NET ASSETS</b>		<u>193 628</u>	<u>89 580</u>
<b>EQUITY</b>			
Capital		108 827	91 178
Reserves	17	105 400	6 387
Accumulated funds		(20 599)	(7 985)
<b>TOTAL EQUITY</b>		<u>193 628</u>	<u>89 580</u>

The Balance Sheet is to be read in conjunction with the notes to the financial statements.



## Statement of Changes in Equity

For the year ended 30 June 2015

2014-15		Equity at 1 July \$'000	Comprehensive Result \$'000	Transactions with owners in their capacity as owners \$'000	Equity at 30 June \$'000
	Note				
<b>Accumulated Funds</b>		(7 985)	(12 614)	-	(20 599)
<b>Reserves</b>					
Asset Revaluation Reserve	17	6 387	99 013	-	105 400
<b>Capital – Transactions with Owners</b>		91 178	-	-	91 178
Equity Injections					
Capital Appropriation		-	-	260	260
Equity Transfers In		-	-	17 904	17 904
Other Equity injections		-	-	-	-
Equity Withdrawals					
Capital Withdrawal		-	-	(37)	(37)
Equity Transfer Out		-	-	(478)	(478)
		91 178	-	17 649	108 827
<b>TOTAL EQUITY AT 30 JUNE</b>		<b>89 580</b>	<b>86 399</b>	<b>17 649</b>	<b>193 628</b>
2013-14		Equity at 1 July \$'000	Comprehensive Result \$'000	Transactions with owners in their capacity as owners \$'000	Equity at 30 June \$'000
	Note				
<b>Accumulated Funds</b>		(4 633)	(3 352)	-	(7 985)
<b>Reserves</b>					
Asset Revaluation Reserve	17	6 387	-	-	6 387
<b>Capital – Transactions with Owners</b>		84 127	-	-	84 127
Equity Injections					
Capital Appropriation		-	-	260	260
Equity Transfers In		-	-	6 791	6 791
		84 127	-	7 051	91 178
<b>TOTAL EQUITY AT 30 JUNE</b>		<b>85 881</b>	<b>(3 352)</b>	<b>7 051</b>	<b>89 580</b>

## Cashflow Statement

For the year ended 30 June 2015

	Note	2015 \$'000 (Outflows) / Inflows	2014 \$'000 (Outflows) / Inflows
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Operating Receipts</b>			
Grants and subsidies received			
Current		198	201
Appropriation			
Output		43 209	44 382
Receipts from sales of goods and services		<u>3 074</u>	<u>2 915</u>
<b>Total Operating Receipts</b>		<u>46 481</u>	<u>47 498</u>
<b>Operating Payments</b>			
Payments to employees		(18 226)	(17 166)
Payments for goods and services		(19 318)	(21 684)
Grants and subsidies paid			
Current		(624)	(972)
Community service obligations		<u>(7 842)</u>	<u>(7 842)</u>
<b>Total Operating Payments</b>		<u>(46 010)</u>	<u>(47 664)</u>
<b>Net Cash From/(Used In) Operating Activities</b>	18	<u>471</u>	<u>(166)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Investing Receipts</b>			
Proceeds from asset sales		<u>18</u>	<u>-</u>
<b>Total Investing Receipts</b>		<u>18</u>	<u>-</u>
<b>Investing Payments</b>			
Purchases of assets	10,11	<u>(242)</u>	<u>(200)</u>
<b>Total Investing Payments</b>		<u>(242)</u>	<u>(200)</u>
<b>Net Cash (Used In) Investing Activities</b>		<u>(224)</u>	<u>(200)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Financing Receipts</b>			
Deposits Received		60	-
Equity injections			
Capital appropriations		<u>260</u>	<u>260</u>
<b>Total Financing Receipts</b>		<u>320</u>	<u>260</u>
<b>Financing Payments</b>			
Deposits paid		-	(42)
Capital withdrawals		<u>(37)</u>	<u>-</u>
<b>Total Financing Payments</b>		<u>(37)</u>	<u>(42)</u>
<b>Net Cash From Financing Activities</b>		<u>283</u>	<u>218</u>
Net Increase / (Decrease) in cash held		530	148
Cash at beginning of financial year		1 210	1 358
<b>CASH AT END OF FINANCIAL YEAR</b>	<b>7</b>	<b><u>1 740</u></b>	<b><u>1 210</u></b>

The Cash Flow Statement is to be read in conjunction with the notes to the financial statements.



## **Parks and Wildlife Commission of the Northern Territory Notes to the Financial Statements**

For the year ended 30 June 2015

### **INDEX OF NOTES TO THE FINANCIAL STATEMENTS**

1. Objectives and Funding
2. Statement of Significant Accounting Policies
3. Operating Statement by Output Group
- INCOME**
4. Goods and Services Received Free of Charge
- EXPENSES**
5. Purchases of Goods and Services
6. Loss on Disposal of Assets
- ASSETS**
7. Cash and Deposits
8. Receivables
9. Inventories
10. Property, Plant and Equipment
11. Heritage and Cultural Assets
12. Fair Value Measurement of Non-Financial Assets
- LIABILITIES**
13. Payables
14. Provisions
15. Deposits Held
16. Other Liabilities
- EQUITY**
17. Reserves
- OTHER DISCLOSURES**
18. Notes to the Cash Flow Statement
19. Financial Instruments
20. Commitments
21. Contingent Liabilities and Contingent Assets
22. Events Subsequent to Balance Sheet Date
23. Accountable Officer's Trust Account
24. Write-offs, Postponements, Waivers, Gifts and Ex Gratia Payments
25. Schedule of Territory Items
26. Budgetary Information



## 1. OBJECTIVES AND FUNDING

The primary objective of the Parks and Wildlife Commission of the Northern Territory is to manage and develop the Territory's parks and reserves for the benefit of the community. It does this by providing high-quality nature-based tourism and recreational experiences and opportunities in a manner that also protects the intrinsic natural and cultural values of the parks. The Commission also administers wildlife management programs.

Additional information in relation to the Commission and its principal activities can be found in the Annual Report.

The Commission is predominantly funded by, and dependent on, the receipt of Parliamentary appropriation. The financial statements encompass all funds through which the Commission controls resources to carry on its functions and deliver outputs. For reporting purposes, outputs delivered by the Commission are summarised into three Output Groups as follows:

- Parks, Wildlife and Visitor Services;
- Corporate and Governance; and
- Shared Services Received.

Note 3 provides summary financial information in the form of an Operating Statement by Output Group.

## 2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

### (a) Basis of Accounting

The financial statements have been prepared in accordance with the requirements of the *Financial Management Act*, and related Treasurer's Directions. The *Financial Management Act*, requires the Parks and Wildlife Commission of the Northern Territory to prepare financial statements for the year ended 30 June based on the form determined by the Treasurer. The Commission's financial statements are to include:

- (i) a Certification of the Financial Statements;
- (ii) a Comprehensive Operating Statement;
- (iii) a Balance Sheet;
- (iv) a Statement of Changes in Equity;
- (v) a Cash Flow Statement; and
- (vi) applicable explanatory notes to the financial statements.

The financial statements have been prepared using the accrual basis of accounting, which recognises the effect of financial transactions and events when they occur, rather than when cash is paid out or received. As part of the preparation of the financial statements, all intra Department transactions and balances have been eliminated.

Except where stated, the financial statements have also been prepared in accordance with the historical cost convention.

The form of the Commission's financial statements is also consistent with the requirements of Australian Accounting Standards. The effects of all relevant new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are effective for the current annual reporting period have been evaluated.



The Standards and Interpretations and their impacts are:

***AASB 1031 Materiality (2013), AASB 2013-9 Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments, AASB 2014-1 Amendments to Australian Accounting Standards (Part C – Materiality).***

Revised AASB 1031 is an interim standard that cross-references to other standards and the Framework for the Preparation and Presentation of Financial Statements that contain guidance on materiality. The standard does not impact the financial statements.

***AASB 1055 Budgetary Reporting.***

AASB 1055 sets out budgetary reporting requirements for not-for-profit entities within the General Government Sector. The required disclosures comprise a separate note accompanying the financial statements.

***AASB 2012-3 Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132].***

The standard addresses inconsistencies in current practice when applying the offsetting criteria in AASB 132 Financial Instruments: Presentation. The standard does not impact the financial statements.

***AASB 2013-3 Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets.***

The amendments to AASB 136 Impairment of Assets address the disclosure of information about the recoverable amount of impaired assets if that amount is based on fair value less costs of disposal. The standard does not impact the financial statements.

***AASB 2014-1 Amendments to Australian Accounting Standards (Part A – Annual Improvements 2010-2012 and 2011-2013 Cycles).***

Part A of the standard makes amendments to various Australian Accounting Standards (AASB 2, 3, 8, 9, 13, 116, 119, 124, 137, 138, 139, 140 & 1052 and Interpretation 129) arising from the issuance by IASB of IFRSs Annual Improvements to IFRS 2010-2012 Cycle and Annual Improvements to IFRSs 2011-2013 Cycle. The standard does not impact the financial statements.

**(b) Australian Accounting Standards and Interpretations Issued but not yet Effective**

At the date of authorisation of the financial statements, the Standards and Interpretations listed below were in issue but not yet effective.

***AASB 9 Financial Instruments (Dec 2014), AASB 2014-1 Amendments to Australian Accounting Standards (Part E – Financial Instruments), AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (Dec 2014).***

The final version of AASB 9 brings together the classification and measurement, impairment and hedge accounting phases of the IASB's project to replace AASB 139 Financial Instruments: Recognition and Measurement. This version adds a new expected loss impairment model and limited amendments to classification and measurement for financial assets. Effective for annual reporting periods beginning on or after 1 January 2018.

***AASB 2014-4 Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138].***

AASB 15 outlines a single comprehensive model for entities to use in accounting for revenue arising from contracts with customers. It replaces several Standards and Interpretations, including AASB 111 Construction Contracts, AASB 118 Revenue, Interpretation 15 Agreements for the Construction of Real Estate, and Interpretation 18 Transfers of Assets from Customers. Effective for annual reporting periods beginning on or after 1 January 2017.



**AASB 2014-4 Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138].**

Amends AASB 116 Property, Plant and Equipment and AASB 138 Intangible Assets to provide additional guidance on how the depreciation or amortisation of property, plant and equipment and intangible assets should be calculated. Effective for annual reporting periods beginning on or after 1 January 2016.

**AASB 2015-1 Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012-2014 Cycle [AASB 1, 2, 3, 5, 7, 11, 110, 119, 121, 133, 134, 137 & 140].**

Amends a number of pronouncements as a result of the IASB's 2012-2014 annual improvements cycle. Effective for annual reporting periods beginning on or after 1 January 2016.

The Standards will not have a financial impact on the financial statements but will require a number of changes in disclosures.

**(c) Department and Territory Items**

The financial statements of the Parks and Wildlife Commission of the Northern Territory include income, expenses, assets, liabilities and equity over which the Commission has control (Department items). Certain items, while managed by the Commission, are controlled and recorded by the Territory rather than the Commission (Territory items). Territory items are recognised and recorded by the Central Holding Authority as discussed below.

**Central Holding Authority**

The Central Holding Authority is the 'parent body' that represents the Government's ownership interest in Government-controlled entities.

The Central Holding Authority also records all Territory items, such as income, expenses, assets and liabilities controlled by the Government and managed by agencies on behalf of the Government. The main Territory item is Territory income, which includes taxation and royalty revenue, Commonwealth general purpose funding (such as GST revenue), fines, and statutory fees and charges.

The Central Holding Authority also holds certain Territory assets not assigned to agencies as well as certain Territory liabilities that are not practical or effective to assign to individual agencies such as unfunded superannuation and long service leave.

The Central Holding Authority recognises and records all Territory items, and as such, these items are not included in the Commission's financial statements. However, as the Commission is accountable for certain Territory items managed on behalf of Government, these items have been separately disclosed in Note 25 – Schedule of Territory Items.

**(d) Comparatives**

Where necessary, comparative information for the 2013-14 financial year has been reclassified to provide consistency with current year disclosures.

**(e) Presentation and Rounding of Amounts**

Amounts in the financial statements and notes to the financial statements are presented in Australian dollars and have been rounded to the nearest thousand dollars, with amounts of \$500 or less being rounded down to zero.

**(f) Changes in Accounting Policies**

There have been no changes to accounting policies adopted in 2014-15 as a result of management decisions.



### **(g) Accounting Judgements and Estimates**

The preparation of the financial report requires the making of judgements and estimates that affect the recognised amounts of assets, liabilities, revenues and expenses and the disclosure of contingent liabilities. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements and estimates that have significant effects on the financial statements are disclosed in the relevant notes to the financial statements. Notes that include significant judgements and estimates are:

- Employee Benefits – Note 2(s) and Note 14: Provisions in respect of employee benefits are measured as the present value of estimated future cash outflows based on the appropriate Government bond rate, estimates of future salary and wage levels and employee periods of service.
- Contingent Liabilities – Note 21: The present value of material quantifiable contingent liabilities are calculated using a discount rate based on the published 10-year Government bond rate.
- Doubtful Debts – Note 2(n) & Note 8: Receivables; and
- Depreciation and Amortisation – Note 2(k), Note 10: Property, Plant and Equipment and Note 11: Heritage and Cultural Assets.

### **(h) Goods and Services Tax**

Income, expenses and assets are recognised net of the amount of Goods and Services Tax (GST), except where the amount of GST incurred on a purchase of goods and services is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Balance Sheet.

Cash flows are included in the Cash Flow Statement on a gross basis. 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. Commitments and contingencies are disclosed net of the amount of GST recoverable or payable unless otherwise specified.

### **(i) Income Recognition**

Income is recognised at the fair value of the consideration received, exclusive of the amount of GST. Exchanges of goods or services of the same nature and value without any cash consideration being exchanged are not recognised as income.

#### ***Grants and Other Contributions***

Grants, donations, gifts and other non-reciprocal contributions are recognised as revenue when the Commission obtains control over the assets comprising the contributions. Control is normally obtained upon receipt.

Contributions are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.



### **Appropriation**

Output Appropriation is the operating payment to each agency for the outputs they provide and is calculated as the net cost of agency outputs after taking into account funding from agency income. It does not include any allowance for major non-cash costs such as depreciation.

Commonwealth appropriation follows from the Intergovernmental Agreement on Federal Financial Relations, resulting in Special Purpose Payments (SPPs) and National Partnership (NP) payments being made by the Commonwealth Treasury to state treasuries, in a manner similar to arrangements for GST payments. These payments are received by Treasury on behalf of the Central Holding Authority and then on passed to the relevant agencies as Commonwealth appropriation.

Revenue in respect of appropriations is recognised in the period in which the Commission gains control of the funds.

### **Sale of Goods**

Revenue from the sale of goods is recognised (net of returns, discounts and allowances) when:

- the significant risks and rewards of ownership of the goods have transferred to the buyer;
- the Commission retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be reliably measured;
- it is probable that the economic benefits associated with the transaction will flow to the Commission; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.

### **Rendering of Services**

Revenue from rendering services is recognised by reference to the stage of completion of the contract. The revenue is recognised when:

- the amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- it is probable that the economic benefits associated with the transaction will flow to the entity.

### **Goods and Services Received Free of Charge**

Goods and services received free of charge are recognised as revenue when a fair value can be reliably determined and the resource would have been purchased if it had not been donated. Use of the resource is recognised as an expense.

### **Contributions of Assets**

Contributions of assets and contributions to assist in the acquisition of assets, being non-reciprocal transfers, are recognised, unless otherwise determined by Government, as gains when the Commission obtains control of the asset or contribution. Contributions are recognised at the fair value received or receivable.

### **(j) Repairs and Maintenance Expense**

Funding is received for repairs and maintenance works associated with Commission assets as part of output revenue. Costs associated with repairs and maintenance works on Commission assets are expensed as incurred.



**(k) Depreciation and Amortisation Expense**

Items of property, plant and equipment, including buildings but excluding land, have limited useful lives and are depreciated or amortised using the straight-line method over their estimated useful lives.

Amortisation applies in relation to intangible non-current assets with limited useful lives and is calculated and accounted for in a similar manner to depreciation.

The Treasurer’s Directions provide guidance for the estimated useful lives for each class of assets as follows, and allow the Commission to make other estimates as necessary:

	2015 Years	2014 Years
Buildings	10 - 50	10 - 50
Infrastructure Assets	8 - Infinite	8 - Infinite
Plant and Equipment	1 - 20	1 - 20
Leased Plant and Equipment	3 - 5	3 - 5
Transport Equipment	10	10
Computer Hardware	3 - 6	3 - 6
Heritage and Cultural Assets	100	100
Intangibles – Computer Software	2 - 10	2 - 10

Assets are depreciated or amortised from the date of acquisition or from the time an asset is completed and held ready for use.

**(l) Cash and Deposits**

For the purposes of the Balance Sheet and the Cash Flow Statement, cash includes cash on hand, cash at bank and cash equivalents. Cash equivalents are highly liquid short-term investments that are readily convertible to cash. Cash at bank includes monies held in the Accountable Officer’s Trust Account that are ultimately payable to the beneficial owner (refer also to Note 23).

**(m) Inventories**

Inventories include assets held either for sale (general inventories) or for distribution at no or nominal consideration in the ordinary course of business operations.

General inventories are valued at the lower of cost and net realisable value, while those held for distribution are carried at the lower of cost and current replacement cost. Cost of inventories include all costs associated with bringing the inventories to their present location and condition. When inventories are acquired at no or nominal consideration, the cost will be the current replacement cost at date of acquisition.

The cost of inventories are assigned using a mixture of first-in, first out or weighted average cost formula or using specific identification of their individual costs.

Inventory held for distribution are regularly assessed for obsolescence and loss.

**(n) Receivables**

Receivables include accounts receivable and other receivables and are recognised at fair value less any allowance for impairment losses.

The allowance for impairment losses represents the amount of receivables the Commission estimates are likely to be uncollectible and are considered doubtful. Analysis of the age of the receivables that are past due as at the reporting date are disclosed in an aging schedule under credit risk in Note 19 Financial Instruments. Reconciliation of changes in the allowance accounts is also presented.

Accounts receivable are generally settled within 30 days.



## **(o) Property, Plant and Equipment**

### **Acquisitions**

All items of property, plant and equipment with a cost, or other value, equal to or greater than \$10 000 are recognised in the year of acquisition and depreciated as outlined below. Items of property, plant and equipment below the \$10 000 threshold are expensed in the year of acquisition.

The construction cost of property, plant and equipment includes the cost of materials and direct labour, and an appropriate proportion of fixed and variable overheads.

### **Complex Assets**

Major items of plant and equipment comprising a number of components that have different useful lives, are accounted for as separate assets. The components may be replaced during the useful life of the complex asset.

### **Subsequent Additional Costs**

Costs incurred on property, plant and equipment subsequent to initial acquisition are capitalised when it is probable that future economic benefits in excess of the originally assessed performance of the asset will flow to the Commission in future years. Where these costs represent separate components of a complex asset they are accounted for as separate assets and are separately depreciated over their expected useful lives.

### **Construction (Work in Progress)**

As part of the financial management framework, the Commission of Infrastructure is responsible for managing general government capital works projects on a whole of Government basis. Therefore appropriation for the Parks and Wildlife Commission's capital works is provided directly to the Department of Infrastructure and the cost of construction work in progress is recognised as an asset of that Department. Once completed, capital works assets are transferred to the Commission.

## **(p) Revaluations and Impairment**

### **Revaluation of Assets**

Subsequent to initial recognition, assets belonging to the following classes of non-current assets are re-valued with sufficient regularity to ensure that the carrying amount of these assets does not differ materially from their fair value at reporting date:

- land;
- buildings; and
- infrastructure assets.

Fair value is the amount for which an asset could be exchanged, or liability settled, between knowledgeable, willing parties in an arms-length transaction.

Plant and equipment are stated at historical cost less depreciation, which is deemed to equate to fair value.

The unique nature of some of the heritage and cultural assets may preclude reliable measurement. Such assets have not been recognised in the financial statements. Assets recognised in the financial statements are stated at historical cost less depreciation, which is deemed to equate fair value. Where differences exist, these are not material.

### **Impairment of Assets**

An asset is said to be impaired when the asset's carrying amount exceeds its recoverable amount.

Non-current physical and intangible Commission assets are assessed for indicators of



impairment on an annual basis. If an indicator of impairment exists, the Commission determines the asset's recoverable amount. The asset's recoverable amount is determined as the higher of the asset's depreciated replacement cost and fair value less costs to sell. Any amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Impairment losses are recognised in the Comprehensive Operating Statement unless the asset is carried at a re-valued amount. Where the asset is measured at a re-valued amount, the impairment loss is offset against the Asset Revaluation Reserve for that class of asset to the extent that an available balance exists in the Asset Revaluation Reserve.

In certain situations, an impairment loss may subsequently be reversed. Where an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount. A reversal of an impairment loss is recognised in the Comprehensive Operating Statement as income, unless the asset is carried at a re-valued amount, in which case the impairment reversal results in an increase in the asset revaluation reserve. Note 17 provides additional information in relation to the asset revaluation reserve.

#### **(q) Leased Assets**

Leases under which the Commission assumes substantially all the risks and rewards of ownership of an asset are classified as finance leases. Other leases are classified as operating leases.

##### ***Finance Leases***

Finance leases are capitalised. A leased asset and a lease liability equal to the present value of the minimum lease payments are recognised at the inception of the lease.

Lease payments are allocated between the principal component of the lease liability and the interest expense.

##### ***Operating Leases***

Operating lease payments made at regular intervals throughout the term are expensed when the payments are due, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased property. Lease incentives under an operating lease of a building or office space is recognised as an integral part of the consideration for the use of the leased asset. Lease incentives are to be recognised as a deduction of the lease expenses over the term of the lease.

#### **(r) Payables**

Liabilities for accounts payable and other amounts payable are carried at cost, which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to the Commission. Accounts payable are normally settled within 30 days.

#### **(s) Employee Benefits**

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and sick leave when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities recognised in respect of employee benefits that are expected to be settled wholly within twelve months are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Liabilities recognised in respect of employee benefits that are not expected to be settled within twelve months are measured as the present value of the estimated future cash outflows calculated using the appropriate government bond rate and taking into consideration expected future salary and wage levels, experience of employee departures and periods of service.



All recreation leave liabilities are classified as current liabilities as the Commission does not have an unconditional right to defer settlement for at least twelve months after the reporting period.

No provision is made for sick leave, which is non vesting, as the anticipated pattern of future sick leave to be taken is less than the entitlement accruing in each reporting period.

Employee benefit expenses are recognised on a net basis in respect of the following categories:

- wages and salaries, non-monetary benefits, recreation leave, sick leave and other leave entitlements; and
- other types of employee benefits.

As part of the financial management framework, the Central Holding Authority assumes the long service leave liabilities of Government agencies, including the Parks and Wildlife Commission of the Northern Territory, and as such no long service leave liability is recognised in the Commission's financial statements.

#### **(t) Superannuation**

Employees' superannuation entitlements are provided through the:

- Northern Territory Government and Public Authorities Superannuation Scheme (NTGPASS);
- Commonwealth Superannuation Scheme (CSS); or
- non-government employee nominated schemes for those employees commencing on or after 10 August 1999.
- The Commission makes superannuation contributions on behalf of its employees to the Central Holding Authority or non-government employee nominated schemes. Superannuation liabilities related to government superannuation schemes are held by the Central Holding Authority and as such are not recognised in Department financial statements.

#### **(u) Contributions by and Distributions to Government**

The Commission may receive contributions from Government where the Government is acting as owner of the Commission. Conversely, the Commission may make distributions to Government. In accordance with the Financial Management Act and Treasurer's Directions, certain types of contributions and distributions, including those relating to administrative restructures, have been designated as contributions by, and distributions to, Government. These designated contributions and distributions are treated by the Commission as adjustments to equity.

The Statement of Changes in Equity provide additional information in relation to contributions by, and distributions to, Government.

#### **(v) Commitments**

Disclosures in relation to capital and other commitments, including lease commitments are shown at Note 20.

Commitments are those contracted as at 30 June where the amount of the future commitment can be reliably measured.



### **(w) Financial Instruments**

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and liabilities are recognised on the Balance Sheet when the entity becomes a party to the contractual provisions of the financial instrument. The entity's financial instruments include cash and deposits; receivables; payables; advances received; and deposits held

Exposure to interest rate risk, foreign exchange risk, credit risk, price risk and liquidity risk arise in the normal course of activities. The entity's investments, loans and placements, and borrowings are predominantly managed through the NTTC adopting strategies to minimise the risk. Derivative financial arrangements are also utilised to manage financial risks inherent in the management of these financial instruments. These arrangements include swaps, forward interest rate agreements and other hedging instruments to manage fluctuations in interest or exchange rates.

#### ***Classification of Financial Instruments***

AASB 7 Financial Instruments: Disclosures requires financial instruments to be classified and disclosed within specific categories depending on their nature and purpose. .

Financial assets are classified into the following categories:

- financial assets at fair value through profit or loss;
- held-to-maturity investments;
- loans and receivables; and
- available-for-sale financial assets

Financial liabilities are classified into the following categories:

- financial liabilities at fair value through profit or loss (FVTPL); and
- financial liabilities at amortised cost.

#### ***Financial Assets or Financial Liabilities at Fair Value through Profit or Loss***

Financial instruments are classified as at FVTPL when the instrument is either held for trading or is designated as at FVTPL.

An instrument is classified as held for trading if it is:

- acquired or incurred principally for the purpose of selling or repurchasing it in the near term with an intention of making a profit; or
- part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking; or
- a derivative that is not a financial guarantee contract or a designated and effective hedging instrument.

A financial instrument may be designated as at FVTPL upon initial recognition if:

- such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise; or
- the instrument forms part of a group of financial instruments, which is managed and its performance is evaluated on a fair value basis, in accordance with a documented risk management or investment strategy, and information about the grouping is provided internally on that basis; or
- it forms part of a contract containing one or more embedded derivatives, and AASB 139 Financial Instruments: Recognition and Measurement permits the contract to be designated as at FVTPL.



### **Loans and Receivables**

For details refer to Note 2 (n).

### **Financial Liabilities at Amortised Cost**

Amortised cost is calculated using the effective interest method.

Note 19 provides additional information on financial instruments.

### **(x) Fair Value Measurement**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The highest and best use takes into account the use of the asset that is physically possible, legally permissible and financially feasible.

When measuring fair value, the valuation techniques used maximise the use of relevant observable inputs and minimise the use of unobservable inputs. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by the agency include, but are not limited to, published sales data for land and general office buildings.

Unobservable inputs are data, assumptions and judgments that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Such inputs include internal agency adjustments to observable data to take account of particular and potentially unique characteristics/functionality of assets/liabilities and assessments of physical condition and remaining useful life.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy based on the inputs used:

Level 1 – inputs are quoted prices in active markets for identical assets or liabilities;

Level 2 – inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and

Level 3 – inputs are unobservable.



### 3. OPERATING STATEMENT BY OUTPUT

	Parks, Wildlife and Visitor Services		Corporate and Governance		Shared Services Received		Total	
	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000
<b>INCOME</b>								
Grants and subsidies revenue								
Current	198	201	-	-	-	-	198	201
Appropriation								
Output	39 059	40 631	2 355	1 844	1 795	1 907	43 209	44 382
Sales of goods and services	1 005	1 018	274	242	-	-	1 279	1 260
Goods and services received free of charge <sup>(1)</sup>	1 686	1 552	126	116	-	-	1 812	1 668
Other income	184	123	1	2	-	-	185	125
<b>TOTAL INCOME</b>	<b>42 132</b>	<b>43 525</b>	<b>2 756</b>	<b>2 204</b>	<b>1 795</b>	<b>1 907</b>	<b>46 683</b>	<b>47 636</b>
<b>EXPENSES</b>								
Employee expenses	16 438	15 151	1 747	1 549	-	-	18 185	16 700
Administrative expenses								
Purchases of goods and services	10 641	10 746	661	905	1 795	1 907	13 097	13 558
Repairs and maintenance	4 983	6 036	78	216	-	-	5 061	6 252
Depreciation and amortisation	4 651	3 704	-	279	-	-	4 651	3 983
Other administrative expenses <sup>(1)</sup>	1 689	1 552	126	122	-	-	1 815	1 674
Grants and subsidies expenses								
Current	624	972	-	-	-	-	624	972
Community Service Obligation	7 842	7 842	-	-	-	-	7 842	7 842
Loss on revaluation of assets	6 452	-	-	-	-	-	6 452	-
Loss on disposal of assets	1 500	7	70	-	-	-	1 570	7
<b>TOTAL EXPENSES</b>	<b>54 820</b>	<b>46 010</b>	<b>2 682</b>	<b>3 071</b>	<b>1 795</b>	<b>1 907</b>	<b>59 297</b>	<b>50 988</b>
<b>NET SURPLUS/(DEFICIT)</b>	<b>(12 688)</b>	<b>(2 485)</b>	<b>74</b>	<b>(867)</b>	<b>-</b>	<b>-</b>	<b>(12 614)</b>	<b>(3 352)</b>

1 Includes DCIS service charges.



	<b>2015</b>	<b>2014</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>4. GOODS AND SERVICES RECEIVED FREE OF CHARGE</b>		
Corporate and information services	1 812	1 668
<b>5. PURCHASES OF GOODS AND SERVICES</b>		
The net (deficit) has been arrived at after charging the following expenses:		
<b>Goods and services expenses:</b>		
Consultants <sup>(1)</sup>	49	19
Advertising <sup>(2)</sup>	195	92
Marketing and promotion <sup>(3)</sup>	68	48
Document Production	37	19
Legal expenses <sup>(4)</sup>	10	280
Recruitment <sup>(5)</sup>	60	23
Training and study	178	166
Official duty fares	302	390
Travelling allowance	253	239
(1) Includes marketing, promotion and IT consultants.		
(2) Does not include recruitment advertising		
(3) Excludes advertising for marketing and promotion and marketing and promotion consultants' expenses, which are incorporated in the consultants' category.		
(4) Includes legal fees, claim and settlement costs.		
(5) Includes recruitment related advertising costs.		
<b>6. LOSS ON DISPOSAL OF ASSETS</b>		
Net proceeds from the disposal of non-current assets	18	-
Less: Carrying value of non-current assets disposed	(1 588)	(7)
<b>Loss on the disposal of non-current assets</b>	<b><u>(1 570)</u></b>	<b><u>(7)</u></b>
<b>7. CASH AND DEPOSITS</b>		
Cash on hand	4	4
Cash at bank	1 736	1 206
<b>Total Cash and Deposits</b>	<b><u>1 740</u></b>	<b><u>1 210</u></b>
<b>8. RECEIVABLES</b>		
<b>Current</b>		
Accounts receivable	162	217
Less: Allowance for impairment losses	<u>(2)</u>	<u>-</u>
	160	217
GST receivables	181	277
Other receivables	86	76
<b>Total Receivables</b>	<b><u>427</u></b>	<b><u>570</u></b>



	<b>2015</b>	<b>2014</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>9. INVENTORIES</b>		
<b>General Inventories</b>		
At cost	241	249
<b>Total Inventories</b>	<u>241</u>	<u>249</u>
<b>10. PROPERTY, PLANT AND EQUIPMENT</b>		
<b>Land</b>		
At Fair Value	116 444	3 353
<b>Buildings</b>		
At Fair Value	84 288	139 395
Less: Accumulated Depreciation	<u>(46 741)</u>	<u>(64 678)</u>
	37 547	74 717
<b>Infrastructure</b>		
At Fair Value	80 474	30 041
Less: Accumulated Depreciation	<u>(39 572)</u>	<u>(17 062)</u>
	40 902	12 979
<b>Plant and Equipment</b>		
At Cost	1 301	1 660
Less: Accumulated Depreciation	<u>(818)</u>	<u>(1 095)</u>
	483	565
<b>Transport Equipment Assets</b>		
At Cost	1 342	1 373
Less: Accumulated Depreciation	<u>(854)</u>	<u>(913)</u>
	488	460
<b>Computer Hardware</b>		
At Cost	18	40
Less: Accumulated Depreciation	<u>(18)</u>	<u>(40)</u>
	-	-
<b>Total Property, Plant and Equipment</b>	<u>195 864</u>	<u>92 074</u>

#### **Property, Plant and Equipment Valuations**

An independent valuation of land, buildings and infrastructure assets was undertaken by Colliers International as at 30 June 2015. Refer to Note 12 Fair Value Measurement of Non-Financial Assets for additional disclosures.

#### **Impairment of Property, Plant and Equipment**

Commission property, plant and equipment assets were assessed for impairment as at 30 June 2015. No impairment adjustments were required as a result of this review.

#### **Property, Plant and Equipment Reconciliations**

A reconciliation of the carrying amount of property, plant and equipment at the beginning and end of 2014-15 and 2013-14 is set out below:

**2014-15**

	Land \$'000	Buildings \$'000	Infrastructure \$'000	Plant & Equipment \$'000	Transport Equipment \$'000	Computer Hardware \$'000	Total \$'000
<b>Carrying Amount as at 1 July 2014</b>	<b>3 353</b>	<b>74 717</b>	<b>12 979</b>	<b>565</b>	<b>460</b>	-	<b>92 074</b>
Additions	-	-	-	82	160	-	242
Disposals	(1 279)	(219)	-	(68)	(22)	-	(1 588)
Additions/(Disposals) from asset transfers	9 322	(27 411)	35 306	15	-	-	17 225
Revaluation Increment/(Decrement)	105 048	(6 372)	(6 115)	-	-	-	92 561
Depreciation and amortisation	-	(3 161)	(1 268)	(111)	(110)	-	(4 650)
<b>Carrying Amount as at 30 June 2015</b>	<b>116 444</b>	<b>37 547</b>	<b>40 902</b>	<b>483</b>	<b>488</b>	-	<b>195 864</b>

**2013-14**

	Land \$'000	Buildings \$'000	Infrastructure \$'000	Plant & Equipment \$'000	Transport Equipment \$'000	Computer Hardware \$'000	Total \$'000
<b>Carrying Amount as at 1 July 2013</b>	<b>3 423</b>	<b>71 407</b>	<b>13 589</b>	<b>518</b>	<b>522</b>	-	<b>89 459</b>
Additions	-	-	-	149	51	-	200
Disposals	-	-	-	(7)	-	-	(7)
Additions/(Disposals) from asset transfers	(70)	6 475	-	-	-	-	6 405
Depreciation and amortisation	-	(3 165)	(610)	(95)	(113)	-	(3 983)
<b>Carrying Amount as at 30 June 2014</b>	<b>3 353</b>	<b>74 717</b>	<b>12 979</b>	<b>565</b>	<b>460</b>	-	<b>92 074</b>



<b>11. HERITAGE AND CULTURAL ASSETS</b>	<b>2015 \$'000</b>	<b>2014 \$'000</b>
<b>Carrying Amount</b>		
At Valuation	14	14
Less: Accumulated Depreciation	(4)	(3)
Written down value – 30 June	<u>10</u>	<u>11</u>

#### **Impairment of Heritage and Cultural Assets**

Commission heritage and cultural assets were assessed for impairment as at 30 June 2015. No impairment adjustments were required as a result of this review.

#### **Reconciliation of movements**

##### **Heritage and cultural assets with a finite useful life**

Carrying Amount at 1 July	11	11
Asset Transfer	-	-
Depreciation and Amortisation	(1)	-
<b>Carrying Amount as at 30 June</b>	<u>10</u>	<u>11</u>

## **12. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS**

### **(a) Fair Value Hierarchy**

Fair values of non-financial assets categorised by level of inputs used to compute fair value are:

<b>2014-15</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>	<b>Total Fair Value \$'000</b>
<b>Asset Classes</b>				
Land (Note 10)	-	1 133	115 311	116 444
Buildings (Note 10)	-	-	37 547	37 547
Infrastructure (Note 10)	-	-	40 902	40 902
Plant and Equipment (Note 10)	-	-	483	483
Transport Equipment (Note 10)	-	-	488	488
Computer Hardware (Note 10)	-	-	-	-
Heritage & Cultural Assets (Note 11)	-	-	10	10
<b>Total</b>	<b>-</b>	<b>1 133</b>	<b>194 741</b>	<b>195 874</b>

<b>2013-14</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>	<b>Total Fair Value \$'000</b>
<b>Asset Classes</b>				
Land (Note 10)	-	-	3 353	3 353
Buildings (Note 10)	-	-	74 717	74 717
Infrastructure (Note 10)	-	-	12 979	12 979
Plant and Equipmnte (Note 10)	-	-	565	565
Transport Equipment (Note 10)	-	-	460	460
Computer Hardware (Note 10)	-	-	-	-
Heritage & Cultural Assets (Note 11)	-	-	11	11
<b>Total</b>	<b>-</b>	<b>-</b>	<b>92 085</b>	<b>92 085</b>

Land was transferred from Level 3 to Level 2 during 2014-15 as a result of the revaluation as shown in table (c) (i) below.

**(b) Valuation Techniques and Inputs**

Valuation techniques used to measure fair value are:

Asset Classes	Level 3 Techniques	Level 3 Techniques
Land	Market	Cost
Buildings	-	Cost
Infrastructure	-	Cost
Plant and Equipment	-	Cost
Transport Equipment	-	Cost
Computer Hardware	-	Cost
Heritage and Cultural Assets	-	Cost

There were no changes in valuation techniques from 2013-14 to 2014-15.

The Commission's land, buildings, infrastructure and heritage and cultural assets are revalued at least once every five years.

The Commission's land, building and infrastructure are stated at their revalued amounts, being the fair value at the date of revaluation, less any subsequent accumulated depreciation and subsequent accumulated impairment losses, including any additions or modifications. The latest revaluation of these assets was performed by Colliers International as at 30 June 2015.

Level 2 fair values of land were determined based on market evidence of sales price per square metre of comparable land.

Level 3 fair values are predominantly related to land, buildings and infrastructure and were determined by computing their depreciated replacement costs because an active market does not exist for such assets due to their unique nature and potential inherent restrictions upon use. The depreciated replacement cost was based on a combination of internal records of the historical cost of the assets, adjusted for contemporary pricing and construction approaches, the remaining useful life of the assets, and current condition of the assets.

**(c) Additional information for Level 3 Fair Value Measurements**

**(i) Reconciliation of Recurring Level 3 Fair Value Measurements**

2014-15	Land \$'000	Buildings \$'000	Infrastructure \$'000	Plant & Equipment \$'000	Transport Equipment \$'000	Computer Hardware \$'000	Heritage & Cultural Assets \$'000
Fair value as at 1 July 2014	3 353	74 717	12 979	565	460	-	11
Additions	-	-	-	82	160	-	-
Disposals	(1 279)	(219)	-	(68)	(22)	-	-
Additions/(Disposals) from asset transfers	9 322	(27 418)	35 306	15	-	-	-
Transfers to Level 2	(303)	-	-	-	-	-	-
Depreciation and amortisation	-	(3 161)	(1 268)	(111)	(110)	-	(1)
Gains/(losses) recognised in net deficit	-	(337)	(6 115)	-	-	-	-
Gains/(losses) recognised in other comprehensive income	104 218	(6 035)	-	-	-	-	-
<b>Fair value as at 30 June 2015</b>	<b>115 311</b>	<b>37 547</b>	<b>40 902</b>	<b>483</b>	<b>488</b>	<b>-</b>	<b>10</b>



	Land	Buildings	Infrastructure	Plant & Equipment	Transport Equipment	Computer Hardware	Heritage and Cultural Assets
2013-14	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Fair value as at 1 July 2013	3 423	71 407	13 589	518	522	-	11
Additions	-	-	-	149	51	-	-
Disposals	-	-	-	(7)	-	-	-
Additions/(Disposals) from asset transfers	(70)	6 475	-	-	-	-	-
Depreciation and amortisation	-	(3 165)	(610)	(95)	(113)	-	-
<b>Fair value as at 30 June 2014</b>	<b>3 353</b>	<b>74 717</b>	<b>12 979</b>	<b>565</b>	<b>460</b>	<b>-</b>	<b>11</b>

### (ii) Sensitivity analysis

Asset Class	Sensitivity Analysis
Land, Buildings and Infrastructure	Unobservable inputs used in computing the fair value of these assets include the historical cost and the consumed economic benefit for each asset. Given the large number of assets, it is not practical to compute a relevant summary measure for the unobservable inputs. In respect of sensitivity of fair value to changes in input value, a higher historical cost results in a higher fair value and greater consumption of economic benefit lowers fair value.

13. PAYABLES	2015 \$'000	2014 \$'000
Accounts payable	282	318
Accrued expenses	990	712
<b>Total Payables</b>	<b>1 272</b>	<b>1 030</b>

14. PROVISIONS	2015 \$'000	2014 \$'000
<b>Current</b>		
Employee benefits		
Recreation leave	2 176	2 325
Leave loading	318	345
Other employee benefits	23	29
<b>Other Current Provisions</b>		
Other provisions (fringe benefits, payroll tax and superannuation)	370	364
<b>Total Provisions</b>	<b>2 887</b>	<b>3 063</b>



	<b>2015</b>	<b>2014</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Balance as at 1 July</b>	3 063	3 349
Additional provisions recognised	1 876	1 771
Reductions arising from payments	(2 052)	(2 057)
<b>Balance as at 30 June</b>	<b><u>2 887</u></b>	<b><u>3 063</u></b>

The Parks and Wildlife Commission of the Northern Territory employed 262 employees as at 30 June 2015 (223 employees as at 30 June 2014).

## 15. DEPOSITS HELD

### Current

Accountable officers trust account and clearing accounts

	<u>548</u>	<u>488</u>
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<b>Total Deposits Held</b>	<b><u>548</u></b>	<b><u>488</u></b>
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## 16. OTHER LIABILITIES

### Current

Unearned Revenue

	<u>100</u>	<u>100</u>
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<b>Total Other Liabilities</b>	<b><u>100</u></b>	<b><u>100</u></b>
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## 17. RESERVES

### Asset Revaluation Reserve

The asset revaluation reserve includes the net revaluation increments and decrements arising from the revaluation of non-current assets. Impairment adjustments may also be recognised in the Asset Revaluation Reserve.

<b>Balance as at 1 July</b>	6 387	6 387
Increment – land	105 048	-
Decrement – buildings	(6 035)	-
<b>Balance as at 30 June</b>	<b><u>105 400</u></b>	<b><u>6 387</u></b>

## 18. NOTES TO THE CASH FLOW STATEMENT

### Reconciliation of Cash

The total of Commission Cash and Deposits of \$1.74 million recorded in the Balance Sheet is consistent with that recorded as 'cash' in the Cash Flow Statement.

### Reconciliation of Net (Deficit) to Net Cash From Operating Activities

<b>Net (Deficit)</b>	(12 614)	(3 352)
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Non-Cash Items:

Depreciation and amortisation	4 651	3 983
Loss on disposal of assets	1 570	7
Repairs & maintenance non cash	201	386
Loss on revaluation of assets	6 452	-

Changes in assets and liabilities:

Decrease/(Increase) in receivables	143	(302)
Decrease in inventories	8	18



	<b>2015</b>	<b>2014</b>
	<b>\$'000</b>	<b>\$'000</b>
(Increase) in prepayments	(6)	(21)
Increase/(Decrease) in payables	242	(699)
Increase/(Decrease) in other provisions	6	(12)
(Decrease) in employment benefits	(182)	(274)
Increase in other liabilities	-	100
<b>Net Cash From/(Used in) Operating Activities</b>	<b>471</b>	<b>(166)</b>

### 19. FINANCIAL INSTRUMENTS

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments held by the Commission include cash and deposits, receivables, payables and deposits payable. The Commission has limited exposure to financial risks as discussed below.

The carrying amounts of the Commission's financial assets and liabilities by category are disclosed in the table below.

#### (a) *Categorisation of Financial Instruments*

	<b>2015</b>	<b>2014</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Financial Assets</b>		
Cash and deposits	1 740	1 210
Loans and receivables <sup>1</sup>	<u>172</u>	<u>217</u>
	<u>1 912</u>	<u>1 427</u>
<b>Liabilities</b>		
Amortised cost	<u>1 279</u>	<u>1 109</u>

<sup>1</sup> The amount of loans and receivables excludes GST and Fringe Benefit Tax recoverable from the Australian Taxation Office (statutory receivable)

#### (b) *Credit Risk*

The Commission has limited credit risk exposure (risk of default). In respect of any dealings with organisations external to Government, the Commission has adopted a policy of only dealing with credit worthy organisations and obtaining sufficient collateral or other security where appropriate, as a means of mitigating the risk of financial loss from defaults.

Additionally, the nature of the Commission's revenue is such that if the debtor was to default on the debt it would cause them to suffer a business impact through the Commission's ability to discontinue permits etc. until financial obligations are met.

The carrying amount of financial assets recorded in the financial statements, net of any allowances for losses, represents the Commission's maximum exposure to credit risk without taking account of the value of any collateral or other security obtained.

#### Receivables

Receivable balances are monitored on an ongoing basis to ensure that exposure to bad debts is not significant. A reconciliation and aging analysis of receivables is presented below.



<b>Internal Receivables</b>	<b>2015 \$'000</b>	<b>2014 \$'000</b>
<b>Aging of Receivables</b>		
Not Overdue	6	51
Overdue for less than 30 Days	-	-
Overdue for 30 to 60 Days	-	-
Overdue for more than 60 Days	-	-
<b>Total Gross Receivables</b>	<b><u>6</u></b>	<b><u>51</u></b>

#### **Reconciliation of the Allowance for Impairment Losses**

Allowance for Impairment Losses at the Beginning of the Reporting Period	-	-
(Decrease)/Increase in allowance recognised in profit or loss	-	-
<b>Allowance for Impairment Losses at the End of the Reporting Period</b>	<b><u>-</u></b>	<b><u>-</u></b>

#### **External Receivables**

##### **Aging of Receivables**

Not Overdue	45	120
Overdue for less than 30 Days	42	32
Overdue for 30 to 60 Days	6	-
Overdue for more than 60 Days	75	14
<b>Total Gross Receivables</b>	<b><u>168</u></b>	<b><u>166</u></b>

#### **Reconciliation of the Allowance for Impairment Losses**

Allowance for Impairment Losses at the Beginning of the Reporting Period	-	-
Amounts written off during the reporting period	(1)	-
Increase in allowance recognised in profit or loss	3	-
<b>Allowance for Impairment Losses at the End of the Reporting Period</b>	<b><u>2</u></b>	<b><u>-</u></b>

#### **(c) Liquidity Risk**

Liquidity risk is the risk that the entity will not be able to meet its financial obligations as they fall due. The Commission's liquidity risk includes credit cards which are managed with tight controls and low limits. Credit card use and limits are reviewed regularly.

The following tables detail the undiscounted cash flows payable by the Commission by remaining contractual maturity for its financial liabilities. It should be noted that as these are undiscounted and totals may not reconcile to carrying amounts presented in the Balance Sheet.



#### Maturity analysis for financial assets and liabilities

2014-15	Non Interest Bearing			Carrying Amount \$'000
	Variable Interest \$'000	1 Year \$'000	2 Year \$'000	
Cash and deposits	35	1 705	-	1 740
Receivables	-	172	-	172
<b>Total Financial Assets</b>	<b>35</b>	<b>1 877</b>	<b>-</b>	<b>1 912</b>
<b>Liabilities</b>				
Deposits Held	35	513	-	548
Payables	-	731	-	731
<b>Total Financial Liabilities</b>	<b>35</b>	<b>1 244</b>	<b>-</b>	<b>1 279</b>

#### Maturity analysis for financial assets and liabilities

2013-14	Non Interest Bearing			Carrying Amount \$'000
	Variable Interest \$'000	1 Year \$'000	2 Year \$'000	
Cash and deposits	39	1 171	-	1 210
Receivables	-	217	-	217
<b>Total Financial Assets</b>	<b>39</b>	<b>1 388</b>	<b>-</b>	<b>1 427</b>
<b>Liabilities</b>				
Deposits Payable	39	449	-	488
Payables	-	621	-	621
<b>Total Financial Liabilities</b>	<b>39</b>	<b>1 070</b>	<b>-</b>	<b>1 109</b>

#### (d) Market Risk

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate due to changes in market prices. It comprises interest rate risk, price risk and currency risk. The primary market risk that the Commission is exposed to is interest rate risk.

##### i. Interest Rate Risk

The Commission has no exposure to interest rate risk as all financial assets and financial liabilities, with the exception of the Gift Fund held, are non-interest bearing. Changes to the variable rates of 100 basis points (1%) at reporting date would have had no effect on the Commission's profit or loss and equity as interest earned on the Gift Fund is accounted for as both an asset and a liability.

##### ii. Price Risk

The Commission is not exposed to price risk as the Commission does not hold units in unit trusts.

##### iii. Currency Risk

The Commission is not exposed to currency risk as the Commission does not hold borrowings denominated in foreign currencies or transactional currency exposures arising from purchases in a foreign currency.



**(e) Net Fair Value**

The carrying amount of financial assets and financial liabilities recorded in the financial statements approximates to their respective net fair values. Where differences exist, these are not material.

20. COMMITMENTS	2015 \$'000		2014 \$'000	
	Internal	External	Internal	External
<b>(i) Other Expenditure Commitments</b>				
Other non-cancellable expenditure commitments not recognised as liabilities are payable as follows:				
Within one year	-	2 299	-	944
Later than one year and not later than five years	-	1 295	-	355
	-	<b>3 594</b>	-	<b>1 299</b>
<b>(ii) Operating Lease Commitments</b>				
The Commission leases property under non-cancellable operating leases expiring from 1 to 5 years. Leases generally provide the Commission with a right of renewal at which time all lease terms are renegotiated. The Commission also leases items of plant and equipment under non-cancellable operating leases. Future operating lease commitments not recognised as liabilities are payable as follows:				
Within one year	-	1 538	-	1 409
Later than one year and not later than five years	-	2 430	-	1 859
	-	<b>3 968</b>	-	<b>3 268</b>

**21. CONTINGENT LIABILITIES AND CONTINGENT ASSETS**

**(a) Contingent liabilities**

The Commission is currently involved in one claim but due to the uncertainty of any potential liability, no value can be attributed to this claim. The Commission was involved in one claim as at 30 June 2014

**(b) Contingent assets**

The Commission had no contingent assets as at 30 June 2015 or 30 June 2014.



## 22. EVENTS SUBSEQUENT TO BALANCE SHEET DATE

No events have arisen between the end of the financial year and the date of this report that require adjustment to, or disclosure in these financial statements.

## 23. ACCOUNTABLE OFFICER'S TRUST ACCOUNT

In accordance with section 7 of the *Financial Management Act*, an Accountable Officer's Trust Account has been established for the receipt of money to be held in trust. A summary of activity is shown below:

Nature of Trust Money	Opening Balance 1 July 2014	Receipts \$'000	Payments \$'000	Closing Balance 30 June 2015
Bond money	7	3	(1)	9
Security deposits	100	10	(1)	109
Other Money	15	3	(10)	8
	<b>122</b>	<b>16</b>	<b>(12)</b>	<b>126</b>

## 24. WRITE-OFFS, POSTPONEMENT, WAIVERS GIFTS AND EX GRATIA PAYMENTS

Write-offs, Postponements and Waivers Under the <i>Financial Management Act</i>	Commission		Commission		Territory Items		Territory Items	
	2015 \$'000	No. of Trans	2014 \$'000	No. of Trans	2015 \$'000	No. of Trans	2014 \$'000	No. of Trans
Represented by:								
<u>Amounts written off, waived and postponed by Delegates</u>								
Irrecoverable amounts payable to the Territory or an Agency written off	1	1	-	-	-	-	-	-
Losses or deficiencies of money written off	-	-	6	14	-	-	-	-
Public property written off	75	60	7	2	-	-	-	-
<b>Total written off, waived and postponed by Delegates</b>	<b>76</b>	<b>61</b>	<b>13</b>	<b>16</b>	-	-	-	-
<b>Gifts Under the <i>Financial Management Act</i></b>	<b>214</b>	<b>1</b>	-	-	-	-	-	-
<b>Gifts Under the <i>Aboriginal Land Rights (Northern Territory) Act</i></b>	<b>1 279</b>	<b>2</b>	-	-	-	-	-	-



## 25. SCHEDULE OF TERRITORY ITEMS

The following Territory items are managed by the Commission on behalf of the Government and are recorded in the Central Holding Authority (refer note 2 (c)).

<b>TERRITORY INCOME AND EXPENSES</b>	<b>2015 \$'000</b>	<b>2014 \$'000</b>
<b>Income</b>		
Fees from regulatory services	-	-
Royalties and rents	11	20
Fines	-	-
<b>Total Income</b>	<u>11</u>	<u>20</u>
<b>Expenses</b>		
Central Holding Authority income transferred	<u>11</u>	<u>20</u>
<b>Total Expenses</b>	<u>11</u>	<u>20</u>
<b>Territory Income less Expenses</b>	<u>-</u>	<u>-</u>
<b>TERRITORY ASSETS AND LIABILITIES</b>		
<b>Assets</b>		
Royalties and rent receivable	<u>1</u>	<u>1</u>
<b>Total Assets</b>	<u>1</u>	<u>1</u>
<b>Liabilities</b>		
Central Holding Authority income payable	<u>1</u>	<u>1</u>
<b>Total Liabilities</b>	<u>1</u>	<u>1</u>
<b>Net Assets</b>	<u>-</u>	<u>-</u>



## 26. BUDGETARY INFORMATION

Comprehensive Operating Statement	2014-15	2014-15	Variance	Note
	Actual	Original		
	\$'000	Budget	\$'000	
		\$'000		
<b>INCOME</b>				
Grant and subsidies revenue				
Current	198	186	12	
Appropriation				
Output	43 209	42 968	241	
Sales of goods and services	1 279	827	452	
Goods and services received free of charge <sup>(1)</sup>	1 812	1 659	153	
Other income	185	-	185	
<b>TOTAL INCOME</b>	<b>46 683</b>	<b>45 640</b>	<b>1 043</b>	
<b>EXPENSES</b>				
Employee expenses	18 185	17 713	472	
Administrative expenses				
Purchase of goods and services	13 097	12 802	295	
Repairs and maintenance	5 061	5 004	57	
Depreciation & amortisation	4 651	3 901	750	
Other administrative expenses <sup>(1)</sup>	1 815	1 659	156	
Grants and subsidies expenses				
Current	624	710	(86)	
Community service obligation	7 842	7 842	-	
Loss on revaluation of assets	6 452	-	6 452	1
Loss on disposal of assets	1 570	-	1 570	2
<b>TOTAL EXPENSES</b>	<b>59 297</b>	<b>49 631</b>	<b>9 666</b>	
<b>NET (DEFICIT)</b>	<b>(12 614)</b>	<b>(3 991)</b>	<b>(8 623)</b>	
<b>Other Comprehensive Income</b>				
Changes in asset revaluation reserve	99 013	-	99 013	3
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>	<b>99 013</b>	<b>-</b>	<b>99 013</b>	
<b>COMPREHENSIVE RESULT</b>	<b>86 399</b>	<b>(3 991)</b>	<b>(90 390)</b>	

### Notes

The following note descriptions relate to variances greater than 10% or \$1 million, or where multiple significant variances have occurred.

1. The loss on revaluation of assets is due to the decrement recorded in fair values of buildings and infrastructure assets as a result of the revaluation conducted by Colliers International during 2014-15.
2. The loss on disposal of assets is a result of assets gifted under the Financial Management Act and other legislation during 2014-15.
3. The increase in changes in asset revaluation reserve is due to the net effect of the increment and decrements recorded in fair values of land, buildings and infrastructure assets as a result of the revaluation conducted by Colliers International during 2014-15.



Balance Sheet	2014-15 Actual \$'000	2014-15 Original Budget \$'000	Variance \$'000	Note
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and deposits	1 740	1 672	68	
Receivables	427	267	160	
Inventories	241	267	(26)	
Prepayments	153	125	28	
<b>Total Current Assets</b>	<b>2 561</b>	<b>2 331</b>	<b>230</b>	
<b>Non-Current Assets</b>				
Property, plant and equipment	195 864	91 759	104 105	1
Heritage and cultural assets	10	-	10	
<b>Total Non-Current Assets</b>	<b>195 874</b>	<b>91 759</b>	<b>104 115</b>	
<b>TOTAL ASSETS</b>	<b>198 435</b>	<b>94 090</b>	<b>104 345</b>	
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Deposits held	548	530	18	
Payables	1 272	1 729	(457)	
Provisions	2 887	3 348	(461)	
Other Liabilities	100	-	100	
<b>Total Current Liabilities</b>	<b>4 807</b>	<b>5 607</b>	<b>(800)</b>	
<b>TOTAL LIABILITIES</b>	<b>4 807</b>	<b>5 607</b>	<b>(800)</b>	
<b>NET ASSETS</b>	<b>193 628</b>	<b>88 483</b>	<b>105 145</b>	
<b>EQUITY</b>				
Capital	108 827	95 059	13 768	2
Reserves	105 400	6 386	99 014	3
Accumulated Funds	(20 599)	(12 962)	(7 637)	4
<b>TOTAL EQUITY</b>	<b>193 628</b>	<b>88 483</b>	<b>105 145</b>	

#### Notes

The following note descriptions relate to variances greater than 10% or \$1 million, or where multiple significant variances have occurred.

1. The increase in property, plant and equipment is due to the net effect of increments and decrements recorded in fair values of land, buildings and infrastructure assets as a result of the revaluation conducted by Colliers International during 2014-15.
2. The increase in capital is due to the recognition of assets and projects which were completed in 2014-15 year.
3. The increase in reserves is due to the net effect of increments and decrements recorded in fair values of land, buildings and infrastructure assets as a result of the revaluation conducted by Colliers International during 2014-15.
4. The variance in accumulated funds is due to the decrement in fair values of buildings and infrastructure assets as a result of the revaluation conducted by Colliers International during 2014-15.



Cash Flow Statement	2014-15 Actual \$'000	2014-15 Original Budget \$'000	Variance \$'000	Note
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Operating Receipts</b>				
Grants and subsidies received				
Current	198	186	12	
Appropriation				
Output	43 209	42 968	241	
Receipts from sales of goods and services	3 074	827	2 247	1
<b>Total Operating Receipts</b>	<b>46 481</b>	<b>43 981</b>	<b>2 500</b>	
<b>Operating Payments</b>				
Payment to employees	(18 226)	(17 713)	(513)	
Payments for goods and services	(19 318)	(17 806)	(1 512)	2
Grants and subsidies paid				
Current	(624)	(710)	86	
Capital	(7 842)	(7 842)	-	
<b>Total Operating Payments</b>	<b>(46 010)</b>	<b>(44 071)</b>	<b>(1 939)</b>	
<b>Net Cash From/(Used in) Operating Activities</b>	<b>471</b>	<b>(90)</b>	<b>561</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Investing Receipts</b>				
Proceeds from sale of assets	18	-	18	
<b>Total Investing Receipts</b>	<b>18</b>	<b>-</b>	<b>18</b>	
<b>Investing Payments</b>				
Purchase of assets	(242)	(260)	18	
<b>Total Investing Payments</b>	<b>(242)</b>	<b>(260)</b>	<b>18</b>	
<b>Net Cash (Used In) Investing Activities</b>	<b>(224)</b>	<b>(260)</b>	<b>36</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Financing Receipts</b>				
Deposits received	60	-	60	
Equity Injections				
Capital appropriation	260	260	-	
<b>Total Financing Receipts</b>	<b>320</b>	<b>260</b>	<b>60</b>	
<b>Financing Payments</b>				
Equity Withdrawals				
Capital Withdrawals	(37)	-	(37)	
<b>Total Financing Payments</b>	<b>(37)</b>	<b>-</b>	<b>(37)</b>	
<b>Net Cash From Financing Activities</b>	<b>283</b>	<b>260</b>	<b>23</b>	
Net Increase/(Decrease) in cash held	530	(90)	620	
Cash at beginning of financial year	1 210	1 762	(552)	
<b>CASH AT END OF FINANCIAL YEAR</b>	<b>1 740</b>	<b>1 672</b>	<b>68</b>	



## Notes

The following note descriptions relate to variances greater than 10% or \$1 million, or where multiple significant variances have occurred.

1. The increase in receipts from sales of goods and services is due to an increase in sales and GST receipts which are not included in the budget
2. The increase in payments for goods and services is due to GST payments which are not included in the budget.



## TERRITORY WILDLIFE PARKS FINANCIAL STATEMENT OVERVIEW

This section of the report provides an overview of the financial activities of Territory Wildlife Parks for the year ended 30 June 2015.

Territory Wildlife Parks is a Government Business Division responsible for managing the Territory Wildlife Park at Berry Springs and the Alice Springs Desert Park. As a Government Business Division, Territory Wildlife Parks are required to pay the full cost of resources used (including tax equivalents), set efficient prices based on costs, and operate under appropriate commercial accounting and management structures.

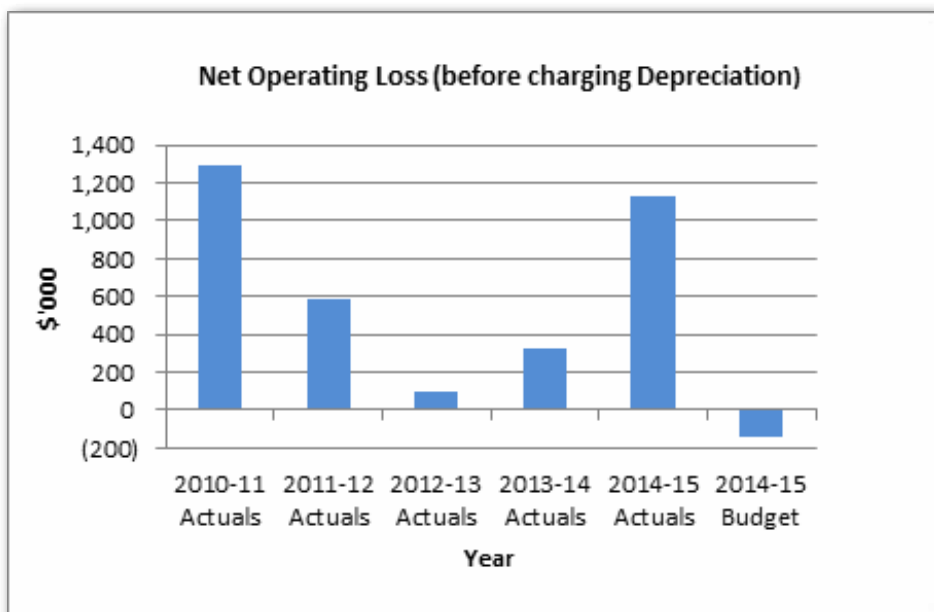
The key responsibility of both parks is to showcase the Northern Territory's unique flora and fauna in a natural environment that is inviting and interesting for the visiting public. The Parks experience enables people to understand, respect and enjoy the Territory's natural environments.

### Financial Performance

In 2014-15 the Territory Wildlife Parks reported a net operating loss of \$3.1 million, or an adjusted loss of \$1.1 million prior to charging non-cash depreciation of \$2 million. This compares to a budgeted profit before depreciation of \$0.1 million.

This position was unfavourable compared to both budget and prior year actuals despite an increase in visitor numbers. This was primarily due to increased employee expenses as a result of enterprise agreement pay increases at both parks, and extended opening hours of the Coolamie Café at the Alice Springs Desert Park. Additionally, there has been a significant increase in water costs due to an historic error in meter readings by the supplier, and a decision by the council to apply council rates to the Alice Springs Desert Park.

The Government Business Division has been actively enhancing its products, experiences and infrastructure to attract new visitors and revenue and is reviewing the operating model to address declining returns.





<b>Net Operating Result Summary 2014-15</b>	<b>TWP \$'000</b>	<b>ASDP \$'000</b>	<b>Total \$'000</b>
Income	5 202	5 291	10 493
Expenses	(7 199)	(6 412)	13 611
Net Loss	(1 997)	(1 121)	(3 118)
<b>Net (Loss) before depreciation</b>	<b>(841)</b>	<b>(294)</b>	<b>(1 135)</b>

### Income

The income received in 2014-15 was in accordance with budget.

The Parks' primary source of income is from the Northern Territory Government in the form of a Community Service Obligation payment. Community Service Obligations allow the government to achieve identifiable community or social objectives which would not be achieved if outcomes were purely commercially delivered. The non-commercial functions carried out by Territory Wildlife Parks are biodiversity conservation, education, botanical gardens management, tourism growth and development.

CSO funding of \$7.8 million was received in 2014-15 as expected.

Income from entry fees of \$1.7 million was \$0.1 million lower than the previous year, due to a reclassification of Alice Springs revenue from Ghan package price tours, including entry, into park tour revenue.

Income from park tours, functions, café and gift shop increased by \$0.1 million predominately represented by an increase in café sales at the Alice Springs Desert Park and the reclassification of Ghan package price revenue.

The total visitor numbers for both parks increased again for the second year. In 2014-15 total visitors were 126 153, an increase of 10 276 visitors in comparison to the previous year (115 877 in 2013-14).

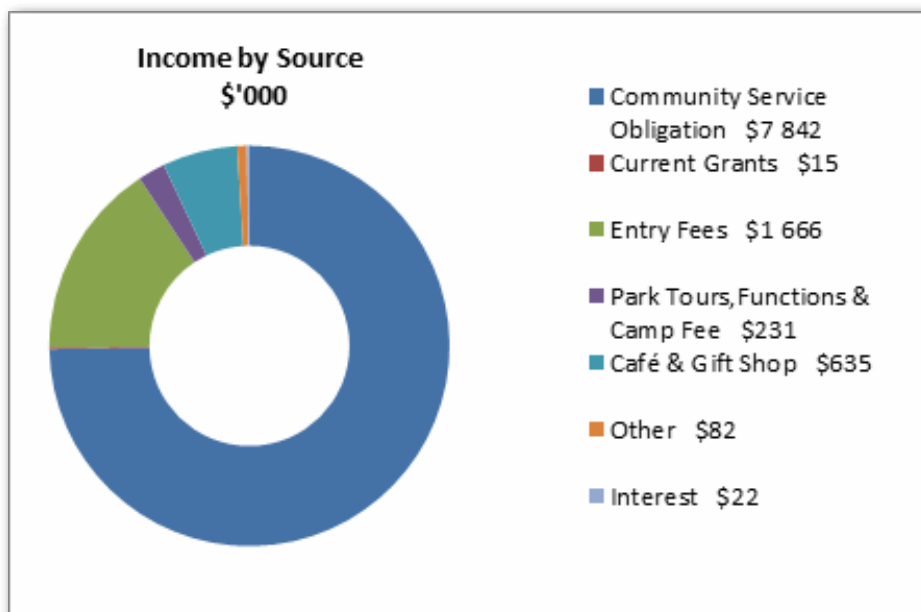




Table A illustrates the five year trend in income streams and the 2014-15 budget.

**Table A**

<b>Income Type</b>	<b>Actual 2010-11 \$'000</b>	<b>Actual 2011-12 \$'000</b>	<b>Actual 2012-13 \$'000</b>	<b>Actual 2013-14 \$'000</b>	<b>Actual 2014-15 \$'000</b>	<b>Budget 2014-15 \$'000</b>
Community Service Obligation	7 915	9 418 <sup>A</sup>	7 915	7 842	7 842	7 842
Current Grants	-	-	-	-	15	-
Entry Fees	1 576	1 465	1 576	1 758	1 666 <sup>B</sup>	2 496
Park Tours, Functions & Camp Fees	109	90	78	159	231 <sup>B</sup>	43
Café & Gift Shop	281	401	408	527	635	-
Other	107	154	111	148	104	114
<b>Income Total</b>	<b>9 988</b>	<b>11 527</b>	<b>10 088</b>	<b>10 434</b>	<b>10 493</b>	<b>10 495</b>
<b>Visitor Numbers</b>	129 933	116 954	104 177	115 877	126 153	
<b>Entry Fee Per Visitor</b>	\$12.13	\$12.52	\$15.13	\$15.17	\$13.21	

<sup>A</sup> One off funding received for repairs and maintenance in 2011-12

<sup>B</sup> Ghan revenue reclassified in 2014-15 to Park Tours.

## Expenses

Operating the Territory Wildlife Parks in 2014-15 cost \$13.6 million, \$1.3 million more than budget and \$1.1 million more than 2013-14.

### Employee Expenses

Employee costs represent 48.9 percent of total expenditure. In 2014-15, employee expenses increased by 9.8 percent or \$0.6 million more than the prior year. This was due to pay rises under the enterprise agreement and an increase in staff numbers of 5.4 full time equivalent employees, predominately at the Alice Springs Desert Park.

### Goods and Services Expenses

The purchase of goods and services to operate the Parks represents 30.6 percent of total expenditure at a cost of \$4.2 million, \$0.2 million higher than budget and \$0.1 million higher than the prior year. There has been a significant increase in water costs due to a historic error in meter readings by the supplier, and a decision by the council to apply rates to the Alice Springs Desert Park. These additional charges were offset by some savings in terminating audio visual services.

### Repairs and Maintenance Expenses

The repairs and maintenance program for the Parks of \$0.7 million was fully expended during the year. Additional non-cash expenditure of \$0.1 million relates to the write off of capital items that did not meet the capitalisation criteria.



## Depreciation

Depreciation is the allocation of an asset's cost over its useful life. In 2014-15 depreciation increased by \$0.2 million over the previous year at \$2 million, \$0.1 million more than budget. The increase relates to the revaluation of assets in June 2014 that increased the asset fair values by \$12.8 million

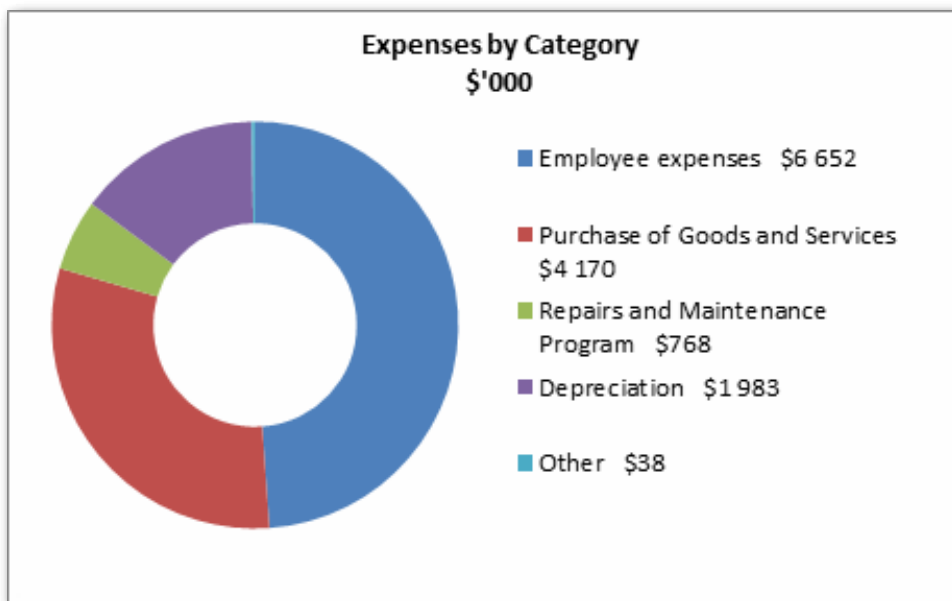


Table B below illustrates the trends by category for the last five years and the 2013-14 budget.

**Table B**

Expense Type	Actual 2010-11 \$'000	Actual 2011-12 \$'000	Actual 2012-13 \$'000	Actual 2013-14 \$'000	Actual 2014-15 \$'000	Budget 2014-15 \$'000
Employee Expenses	6 535	6 321	5 820	6 057	6 652	5 677
Purchase of Goods and Services	3 733	3 910	3 831	4 026	4 170	3 993
Repairs and Maintenance Program	690	1 882	532	666	768	677
Natural Disaster Repairs and Maintenance	308	2	-	-	-	-
Depreciation	1 678	1 719	1 759	1 802	1 983	1 918
Other Expenses	(31)	(12)	-	11	38	11
<b>Expenses Total</b>	<b>12 913</b>	<b>13 821</b>	<b>11 942</b>	<b>12 562</b>	<b>13 611</b>	<b>12 276</b>



## Balance Sheet

The Balance Sheet provides a summary of Territory Wildlife Parks' balances at the end of the financial year for assets, liabilities and equity.

The balances reported are the net worth to government of the Parks' asset holdings (what is owned) against liabilities (what is owed).

Table C illustrates the Balance Sheet Five Year Trend for net assets/equity.

**Table C**

	Actual 2010-11	Actual 2011-12	Actual 2012-13	Actual 2013-14	Actual 2014-15
	\$000's	\$000's	\$000's	\$000's	\$000's
Assets	27 670	26 152	24 757	36 424	35 554
Liabilities	(3 956)	(1 417)	(1 195)	(1 334)	(1 319)
<b>Net Assets/Equity</b>	<b>23 714</b>	<b>24 735</b>	<b>23 562</b>	<b>35 090</b>	<b>34 235</b>

### Assets

The Territory Wildlife Parks maintain a significant asset base with \$35.6 million controlled assets at 30 June 2015.

The largest asset group is physical buildings, infrastructure, plant and equipment with a value of \$35.1 million. A decrease in the value of the asset base of \$0.8 million over the prior year relates to:-

- \$1.2 million transferred in for completed capital works on buildings and infrastructure; offset by
- \$2 million in depreciation.

The balance of assets consists of:

- cash balances of \$0.2 million, representing cash held in a financial institution and, petty cash and floats;
- receivables of \$0.2 million representing the amount that is owed to the Parks for goods and services provided and delivered; and
- inventory of \$45 000 representing stock on hand for retail and café facilities.

### Liabilities

Territory Wildlife Parks' liabilities total \$1.3 million as at 30 June 2015.

The \$1.3 million liability balance consists of:

- deposits held of \$63 000 being money held in the TWP gift fund account;
- payables of \$0.5 million representing the amount owing to creditors for goods and services purchased and received; and
- provisions for employee entitlements of \$0.8 million, such as recreation leave, leave loading and leave fares to reflect the cost in present day dollars of employee entitlements to be paid in the future.



## Net Equity

Equity as at 30 June 2015 is \$34.2 million, a decrease in net worth of \$0.9 million over the previous year. This result is a combination of \$1.2 million transferred into the Government Business Division for completed building and infrastructure works, a cash capital injection of \$1 million to maintain cash balances offset by the 2014-15 operating loss of \$3.1 million.

## Cash Flow Statement

The Cash Flow statement provides information on how the cash was received and spent during the year.

The Territory Wildlife Parks' cash balances were \$0.2 million at 30 June 2015.

The cash flows five year trend are summarised below.

	2010-11	2011-12	2012-13	2013-14	2014-15
	\$000	\$000	\$000	\$000	\$000
<b>Cash In</b>					
Operating Receipts	12 141	9 656	10 493	10 855	10 868
Equity Injections/Deposits	3	3 208	6	5	1 000
	12 144	12 864	10 499	10 860	11 868
<b>Cash Out</b>					
Operating Payments	(11 612)	(12 851)	(10 840)	(11 054)	(11 960)
Purchase of Fixed Assets	-	-	-	(11)	-
Payments of Deposits Held	-	-	-	-	(4)
	(11 612)	(12 851)	(10 840)	(11 065)	(11 964)
<b>Net Increase in Cash Held</b>	<b>532</b>	<b>13</b>	<b>(341)</b>	<b>(205)</b>	<b>(96)</b>
Cash at Beginning of Financial Year	268	800	813	472	267
<b>Cash at End of Financial Year</b>	<b>800</b>	<b>813</b>	<b>472</b>	<b>267</b>	<b>171</b>



### **CERTIFICATION OF THE FINANCIAL STATEMENTS**

We certify that the attached financial statements for the Territory Wildlife Parks have been prepared from proper accounts and records in accordance with the prescribed format, the *Financial Management Act* and Treasurer's Directions.

We further state that the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and notes to and forming part of the financial statements, presents fairly the financial performance and cash flows for the year ended 30 June 2015 and the financial position on that date.

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

.....  
**Andrew Bridges**  
Chief Executive Officer  
12 October 2015

.....  
**Joanna Frankenfeld**  
Chief Financial Officer  
12 October 2015



## Auditor-General

### Independent Auditor's Report to the Minister for Parks and Wildlife Territory Wildlife Parks

I have audited the accompanying financial report of Territory Wildlife Parks which comprises the balance sheet as at 30 June 2015, the comprehensive operating statement, the statement of changes in equity and the cash flow statement for the year then ended, notes comprising a summary of significant accounting policies and other explanatory information, and the certification of the financial statements by the Chief Executive.

#### The Chief Executive's Responsibility for the Financial Report

The Chief Executive of the Parks and Wildlife Commission of the Northern Territory is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and for such internal control as the Chief Executive determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

#### Auditor's Responsibility

My responsibility is to express an opinion on the financial report based on my audit. I conducted my audit in accordance with Australian Auditing Standards. Those standards require that I comply with relevant ethical requirements relating to audit engagements and plan and perform the audit to obtain reasonable assurance whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control. An audit also includes evaluating the appropriateness of accounting policies used and the reasonableness of accounting estimates made by the Chief Executive, as well as evaluating the overall presentation of the financial report.

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

#### Opinion

In my opinion the financial report gives a true and fair view of the financial position of Territory Wildlife Parks as at 30 June 2015, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards.

#### Emphasis of Matter

Without modifying my opinion, I draw attention to Note 1 in the financial report which indicates that Territory Wildlife Parks is partially funded by the Northern Territory Government and that the financial statements are prepared on a going concern basis in the expectation that such funding will continue.

Julie Crisp  
Auditor-General for the Northern Territory  
Darwin, Northern Territory

13 October 2015

Level 12 Northern Territory House 22 Mitchell Street Darwin 0800 Tel: 08 8999 7155



**TERRITORY WILDLIFE PARKS**  
**COMPREHENSIVE OPERATING STATEMENT**  
For the year ended 30 June 2015

	NOTE	2015 \$'000	2014 \$'000
<b>INCOME</b>			
Grants and Subsidies Revenue			
Current Grants		15	-
Community Service Obligations		7 842	7 842
Sale of Goods and Services		2 612	2 564
Interest Revenue		22	11
Other Income		2	17
<b>TOTAL INCOME</b>	3	<u>10 493</u>	<u>10 434</u>
<b>EXPENSES</b>			
Employee Expenses		6 652	6 057
Administrative Expenses			
Purchases of Goods and Services	4	4 170	4 026
Repairs and Maintenance		768	666
Depreciation and Amortisation	9	1 983	1 802
Other Administration Expenses		(1)	6
Loss on Disposal of Assets	5	39	5
<b>TOTAL EXPENSES</b>		<u>13 611</u>	<u>12 562</u>
<b>LOSS BEFORE TAX</b>		<u>(3 118)</u>	<u>(2 128)</u>
Income Tax Expense		-	-
<b>LOSS FOR THE YEAR</b>		<u>(3 118)</u>	<u>(2 128)</u>
Other Comprehensive Income, net of income tax			
Changes in Asset Revaluation Reserve		-	12 783
<b>TOTAL COMPREHENSIVE RESULT FOR THE YEAR</b>		<u>(3 118)</u>	<u>10 655</u>

*The Comprehensive Operating Statement is to be read in conjunction with the notes to the financial statements.*

## TERRITORY WILDLIFE PARKS

### BALANCE SHEET

As at 30 June 2015

	NOTE	2015 \$'000	2014 \$'000
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Deposits	6	171	267
Receivables	7	245	192
Inventories	8	45	43
Prepayments		43	25
<b>Total Current Assets</b>		<u>504</u>	<u>5 27</u>
<b>Non-Current Assets</b>			
Property, Plant and Equipment	9	<u>35 050</u>	<u>35 897</u>
<b>Total Non-Current Assets</b>		<u>35 050</u>	<u>35 897</u>
<b>TOTAL ASSETS</b>		<u>35 554</u>	<u>36 424</u>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Deposits Held	13	63	67
Payables	11	460	471
Provisions	12	<u>796</u>	<u>796</u>
<b>Total Current Liabilities</b>		<u>1 319</u>	<u>1 334</u>
<b>TOTAL LIABILITIES</b>		<u>1 319</u>	<u>1 334</u>
<b>NET ASSETS</b>		<u><b>34 235</b></u>	<u><b>35 090</b></u>
<b>EQUITY</b>			
Capital		24 014	21 751
Reserves	14	31 529	31 529
Accumulated Funds		<u>(21 308)</u>	<u>(18 190)</u>
<b>TOTAL EQUITY</b>		<u><b>34 235</b></u>	<u><b>35 090</b></u>

The Balance Sheet is to be read in conjunction with the notes to the financial statements.



## Statement of Changes in Equity

For the year ended 30 June 2015

		Equity at 1 July \$'000	Comprehensive Result \$'000	Transactions with owners in their capacity as owners \$'000	Equity at 30 June \$'000
<b>2014-15</b>	<b>Note</b>				
<b>Accumulated Funds</b>		(18 190)	(3 118)	-	(21 308)
<b>Reserves</b>					
Asset Revaluation Reserve	14	31 529	-	-	31 529
<b>Capital – Transactions with Owners</b>		21 751	-	-	21 751
Equity Injections					
Equity Transfers In		-	-	1 263	1 263
Other Equity Injections		-	-	1 000	1 000
		21 751	-	2 263	24 014
<b>TOTAL EQUITY AT 30 JUNE</b>		<b>35 090</b>	<b>(3 118)</b>	<b>2 263</b>	<b>34 235</b>

		Equity at 1 July \$'000	Comprehensive Result \$'000	Transactions with owners in their capacity as owners \$'000	Equity at 30 June \$'000
<b>2013-14</b>	<b>Note</b>				
<b>Accumulated Funds</b>		(16 062)	(2 128)	-	(18 190)
<b>Reserves</b>					
Asset Revaluation Reserve	14	18 746	12 783	-	31 529
<b>Capital – Transactions with owners</b>		20 878	-	-	20 878
Equity Injections					
Equity Transfers In		-	-	873	873
		20 878	-	873	21 751
<b>TOTAL EQUITY AT 30 JUNE</b>		<b>23 562</b>	<b>10 655</b>	<b>873</b>	<b>35 090</b>

*This Statement of Changes in Equity is to be read in conjunction with the notes to the financial statements.*

## CASH FLOW STATEMENT

For the year ended 30 June 2015

	NOTE	2015 \$'000 (Outflows) / Inflows	2014 \$'000 (Outflows)/ Inflows
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Operating Receipts</b>			
Grants and Subsidies Received			
Current Grants		15	-
Community Service Obligations		7 842	7 842
Receipts From Sales of Goods And Services		2 989	3 002
Interest Received		22	11
<b>Total Operating Receipts</b>		<u>10 868</u>	<u>10 855</u>
<b>Operating Payments</b>			
Payments to Employees		(6 588)	(6 029)
Payments for Goods and Services		(5 372)	(5 025)
<b>Total Operating Payments</b>		<u>(11 960)</u>	<u>(11 054)</u>
<b>Net Cash (Used) In Operating Activities</b>	15	<u>(1 092)</u>	<u>(199)</u>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
<b>Investing Payments</b>			
Purchases of Assets	9	-	(11)
<b>Total Investing Payments</b>		<u>-</u>	<u>(11)</u>
<b>Net Cash (Used In) Investing Activities</b>		<u>-</u>	<u>(11)</u>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
<b>Financing Receipts</b>			
Deposits Received		-	5
Equity Injections			
Other Equity Injections		1 000	-
<b>Total Financing Receipts</b>		<u>1 000</u>	<u>5</u>
<b>Financing Payments</b>			
Payments of Deposits Held		(4)	-
<b>Total Financing Payments</b>		<u>(4)</u>	<u>-</u>
<b>Net Cash from Financing Activities</b>		<u>966</u>	<u>5</u>
Net Decrease in Cash Held		(96)	(205)
Cash at Beginning of Financial Year		267	472
<b>CASH AT END OF FINANCIAL YEAR</b>	<b>6</b>	<u><b>171</b></u>	<u><b>267</b></u>

The Cash Flow Statement is to be read in conjunction with the notes to the financial statements.



**TERRITORY WILDLIFE PARKS**  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2015

**INDEX OF NOTES TO THE FINANCIAL STATEMENTS**

1. Objectives and Funding
2. Statement of Significant Accounting Policies
- INCOME**
3. Income
- EXPENSES**
4. Purchases of Goods and Services
5. Loss on Disposal of Assets
- ASSETS**
6. Cash and Deposits
7. Receivables
8. Inventories
9. Property, Plant and Equipment
10. Fair Value Measurement of Non-Financial Assets
- LIABILITIES**
11. Payables
12. Provisions
13. Deposits Held
- EQUITY**
14. Reserves
- OTHER DISCLOSURES**
15. Notes to the Cash Flow Statement
16. Financial Instruments
17. Commitments
18. Community Service Obligations
19. Contingent Liabilities and Contingent Assets
20. Events Subsequent to Balance Date
21. Accountable Officers Trust
22. Segment Information
23. Write-offs, Postponements and Waivers



## 1. OBJECTIVES AND FUNDING

Territory Wildlife Parks is a Government Business Division responsible for managing the Territory Wildlife Park at Berry Springs and the Alice Springs Desert Park. A key responsibility of both Parks is to showcase the Northern Territory's unique flora and fauna in a natural environment that is interactive and interesting for the visiting public, provides recreational opportunities and promotes biodiversity conservation principles. The Parks experience enables people to understand, respect and enjoy the Territory's natural environments.

Territory Wildlife Park established under the *Financial Management Act (1995)* is subject to the direction of the Minister for Parks and Wildlife. Territory Wildlife Park is partially funded by the Northern Territory Government in recognition that it carries out activities on a non-commercial basis. Such partial funding is termed a 'Community Service Obligation' and this funding is reflected in the Comprehensive Operating Statement (also refer to Note 18).

These financial statements are prepared on a going concern basis in the expectation that such funding will continue.

Territory Wildlife Parks is finalising an alternative operating model which is partly to address liquidity issues and it continues to meet all debts as they fall due.

## 2. STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

### (a) Basis of Accounting

The financial statements have been prepared in accordance with the requirements of the *Financial Management Act*, and related Treasurer's Directions. The *Financial Management Act*, requires Territory Wildlife Parks to prepare financial statements for the year ended 30 June based on the form determined by the Treasurer. The form of the entity's financial statements is to include:

- (i) a Certification of the Financial Statements;
- (ii) a Comprehensive Operating Statement;
- (iii) a Balance Sheet;
- (iv) a Statement of Changes in Equity;
- (v) a Cash Flow Statement; and
- (vi) applicable explanatory notes to the financial statements.

The financial statements have been prepared using the accrual basis of accounting, which recognises the effect of financial transactions and events when they occur, rather than when cash is paid out or received.

Except where stated, the financial statements have also been prepared in accordance with the historical cost convention.

The financial statements are also consistent with the requirements of Australian Accounting Standards. The effects of all relevant new and revised Standards and Interpretations issued by the Australian Accounting Standards Board (AASB) that are effective for the current annual reporting period have been evaluated. The Standards and Interpretations and their impacts are:

#### ***AASB 10 Consolidated Financial Statements, AASB 2013-8 Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities – Control and Structured Entities***

AASB 10 requires a parent to present consolidated financial statements as those of a single economic entity, replacing the requirements previously contained in AASB 127 Consolidated and Separate Financial Statements. The standard does not impact the financial statements.

#### ***AASB 1031 Materiality (2013), AASB 2013-9 Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments, AASB 2014-1 Amendments to Australian Accounting Standards (Part C – Materiality)***



Revised AASB 1031 is an interim standard that cross-references to other standards and the Framework for the Preparation and Presentation of Financial Statements that contain guidance on materiality. The standard does not impact the financial statements.

***AASB 2012-3 Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]***

The standard addresses inconsistencies in current practice when applying the offsetting criteria in AASB 132 Financial Instruments: Presentation. The standard does not impact the financial statements.

***AASB 2013-3 Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets***

The amendments to AASB 136 Impairment of Assets address the disclosure of information about the recoverable amount of impaired assets if that amount is based on fair value less costs of disposal. The standard does not impact the financial statements.

***AASB 2014-1 Amendments to Australian Accounting Standards (Part A – Annual Improvements 2010-2012 and 2011-2013 Cycles)***

Part A of the standard makes amendments to various Australian Accounting Standards (AASB 2, 3, 8, 9, 13, 116, 119, 124, 137, 138, 139, 140 & 1052 and Interpretation 129) arising from the issuance by IASB of IFRSs Annual Improvements to IFRS 2010-2012 Cycle and Annual Improvements to IFRSs 2011-2013 Cycle. The standard does not impact the financial statements.

**(b) Australian Accounting Standards and Interpretations Issued but not yet Effective**

At the date of authorisation of the financial statements, the Standards and Interpretations listed below were in issue but not yet effective.

***AASB 9 Financial Instruments (Dec 2014), AASB 2014-1 Amendments to Australian Accounting Standards (Part E – Financial Instruments), AASB 2014-7 Amendments to Australian Accounting Standards arising from AASB 9 (Dec 2014).***

The final version of AASB 9 brings together the classification and measurement, impairment and hedge accounting phases of the IASB's project to replace AASB 139 Financial Instruments: Recognition and Measurement. This version adds a new expected loss impairment model and limited amendments to classification and measurement for financial assets. Effective for annual reporting periods beginning on or after 1 January 2018.

***AASB 2014-4 Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation [AASB 116 & 138]***

Amends AASB 116 Property, Plant and Equipment and AASB 138 Intangible Assets to provide additional guidance on how the depreciation or amortisation of property, plant and equipment and intangible assets should be calculated. Effective for annual reporting periods beginning on or after 1 January 2016.

***AASB 2015-1 Amendments to Australian Accounting Standards – Annual Improvements to Australian Accounting Standards 2012-2014 Cycle [AASB 1, 2, 3, 5, 7, 11, 110, 119, 121, 133, 134, 137 & 140]***

Amends a number of pronouncements as a result of the IASB's 2012-2014 annual improvements cycle. Effective for annual reporting periods beginning on or after 1 January 2016.

***AASB 2015-2 Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101 [AASB 7, 101, 134 & 1049]***

Includes narrow-focus amendments to address concerns about existing presentation and



disclosure requirements, and to ensure entities are able to use judgement when applying a standard in determining what information to disclose. Effective for annual reporting periods beginning on or after 1 January 2016.

The Territory Wildlife Parks anticipate that the standards will have no material impact on the financial statements in future periods.

### **(c) Comparatives**

Where necessary, comparative information for the 2013-14 financial year has been reclassified to provide consistency with current year disclosures.

### **(d) Presentation and Rounding of Amounts**

Amounts in the financial statements and notes to the financial statements are presented in Australian dollars and have been rounded to the nearest thousand dollars, with amounts of \$500 or less being rounded down to zero.

### **(e) Changes in Accounting Policies**

There have been no changes to accounting policies adopted in 2014-15 as a result of management decisions.

### **(f) Accounting Judgements and Estimates**

The preparation of the financial report requires the making of judgements and estimates that affect the recognised amounts of assets, liabilities, revenues and expenses and the disclosure of contingent liabilities. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements about the carrying values of assets and liabilities that are not readily apparent from other sources. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period, or in the period of the revision and future periods if the revision affects both current and future periods.

Judgements and estimates that have significant effects on the financial statements are disclosed in the relevant notes to the financial statements. Notes that include significant judgements and estimates are:

- Employee Benefits – Note 2(t) and Note 12: Provisions in respect of employee benefits are measured as the present value of estimated future cash outflows based on the appropriate Government bond rate, estimates of future salary and wage levels and employee periods of service
- Contingent Liabilities – Note 19: The present value of material quantifiable contingent liabilities are calculated using a discount rate based on the published 10-year Government bond rate.
- Doubtful Debts – Note 2(o) & Note 7: Receivables.
- Depreciation and Amortisation – Note 2(k), Note 9: Property, Plant and Equipment.

### **(g) Goods and Services Tax**

Income, expenses and assets are recognised net of the amount of Goods and Services Tax (GST), except where the amount of GST incurred on a purchase of goods and services is not recoverable from the Australian Tax Office (ATO). In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.



Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Balance Sheet.

Cash flows are included in the Cash Flow Statement on a gross basis. 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. Commitments and contingencies are disclosed net of the amount of GST recoverable or payable unless otherwise specified.

#### **(h) Taxation**

The entity is required to pay income tax on its accounting profit, excluding extraordinary items, at the company rate of 30 per cent in accordance with the requirements of the Treasurer's Directions and the NT Tax Equivalent Regime. The entity does not have a present income tax liability as it has incurred a loss for income tax purposes and has not taken to account any future income tax benefits arising from this loss as the potential future income tax benefit is not probable.

The future income tax benefits will only be realised if:

- (i) the entity derives future assessable income of a nature and amount sufficient to enable the benefit to be realised;
- (ii) the entity continues to comply with the conditions for deductibility imposed by the Treasurer's Directions; and
- (iii) there are no changes to the NT Tax Equivalent Regime that adversely affect the entity.

#### **(i) Income Recognition**

Income is recognised at the fair value of the consideration received, exclusive of the amount of GST. Exchanges of goods or services of the same nature and value without any cash consideration being exchanged are not recognised as income.

#### ***Grants and Other Contributions***

Grants, donations, gifts and other non-reciprocal contributions are recognised as income when the entity obtains control over the assets comprising the contributions. Control is normally obtained upon receipt.

Contributions are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

#### **Community Service Obligation**

Community Service Obligation funding is received from the Northern Territory Government when an entity is required to carry out activities on a non-commercial basis. Income in respect of this funding is recognised in the period in which it accrues. Refer also to Note 18.

#### ***Sale of Goods***

Revenue from the sale of goods is recognised (net of returns, discounts and allowances) when:

- the significant risks and rewards of ownership of the goods have transferred to the buyer;
- the entity retains neither continuing managerial involvement to the degree usually associated with ownership nor effective control over the goods sold;
- the amount of revenue can be reliably measured;
- it is probable that the economic benefits associated with the transaction will flow to the entity; and
- the costs incurred or to be incurred in respect of the transaction can be measured reliably.



### **Rendering of Services**

Revenue from rendering services is recognised by reference to the stage of completion of the contract. The revenue is recognised when:

- the amount of revenue, stage of completion and transaction costs incurred can be reliably measured; and
- it is probable that the economic benefits associated with the transaction will flow to the entity.

### **Interest Revenue**

Interest Revenue is recognised as it accrues, taking into account the effective yield on the financial asset.

### **Disposal of Assets**

A gain or loss on disposal of assets is included as a gain or loss on the date control of the asset passes to the buyer, usually when an unconditional contract of sale is signed. The gain or loss on disposal is calculated as the difference between the carrying amount of the asset at the time of disposal and the net proceeds on disposal. Refer also to Note 5.

### **Contributions of Assets**

Contributions of assets and contributions to assist in the acquisition of assets, being non-reciprocal transfers, are recognised, unless otherwise determined by Government, as gains when Territory Wildlife Parks obtains control of the asset or contribution. Contributions are recognised at the fair value received or receivable.

### **(j) Repairs and Maintenance Expenses**

Costs associated with repairs and maintenance works on the entity's assets are expensed as incurred.

### **(k) Depreciation and Amortisation**

Items of property, plant and equipment, including buildings but excluding land, have limited useful lives and are depreciated or amortised using the straight-line method over their estimated useful lives.

The estimated useful lives for each class of asset are in accordance with the Treasurer's Directions and are determined as follows:

	2015 Years	2014 Years
Buildings	10 - 50	10 - 50
Infrastructure Assets	8 - Infinite	8 - Infinite
Plant and Equipment	1 - 20	1 - 20
Computer Hardware	3 - 6	3 - 6
Transport Equipment	10	10

Assets are depreciated from the date of acquisition or from the time an asset is completed and held ready for use. Assets may be constructed internally, acquired assets may have modifications and accessories installed, and equipment may be calibrated and tested, affecting the date the asset is held ready for use. Refer also to Note 9.

### **(l) Interest Expenses**

Interest expenses include interest and finance lease charges. Interest expenses are expensed in the period in which they are incurred.



#### **(m) Cash and Deposits**

For the purposes of the Balance Sheet and the Cash Flow Statement, cash includes cash on hand, cash at bank and cash equivalents. Cash equivalents are highly liquid short-term investments that are readily convertible to cash. Cash at bank includes monies held in Accountable Officer's Trust Account that are ultimately payable to the beneficial owner. Refer also to Note 21.

#### **(n) Inventories**

General inventories are all inventories other than those held for distribution and are carried at the lower of cost and net realisable value. Cost of inventories includes all costs associated with bringing the inventories to their present location and condition. When inventories are acquired at no or nominal consideration, the cost will be the current replacement cost at date of acquisition.

Inventories held for distribution are those inventories distributed at no or nominal consideration, and are carried at the lower of cost and current replacement cost. Refer also to Note 8.

#### **(o) Receivables**

Receivables include accounts receivable and other receivables and are recognised at fair value less any allowance for impairment losses.

The allowance for impairment losses represents the amount of receivables the GBD estimates are likely to be uncollectible and are considered doubtful. Analysis of the age of the receivables, which are past due as at the reporting date, are disclosed in an ageing schedule under credit risk in Note 16 Financial Instruments. Reconciliation of changes in the allowance accounts is also presented.

Accounts receivable are generally settled within 30 days.

#### **(p) Property, Plant and Equipment**

##### ***Acquisitions***

All items of property, plant and equipment with a cost, or other value, equal to or greater than \$10 000 are recognised in the year of acquisition and depreciated as outlined in note 2(k). Items of property, plant and equipment below the \$10 000 threshold are expensed in the year of acquisition.

The construction cost of property, plant and equipment includes the cost of materials and direct labour, and an appropriate proportion of fixed and variable overheads.

##### ***Complex Assets***

Major items of plant and equipment comprising a number of components that have different useful lives, are accounted for as separate assets. The components may be replaced during the useful life of the complex asset.

##### ***Subsequent Additional Costs***

Costs incurred on property, plant and equipment subsequent to initial acquisition are capitalised when it is probable that future economic benefits in excess of the originally assessed performance of the asset will flow to Territory Wildlife Parks in future years. Where these costs represent separate components of a complex asset, they are accounted for as separate assets and are separately depreciated over their expected useful lives.

##### ***Construction (Work in Progress)***

As part of the *Financial Management Framework*, the Department of Infrastructure is responsible for managing general Government capital works projects on a whole of



Government basis. Therefore appropriation for most of Territory Wildlife Parks' capital works is provided directly to the Department of Infrastructure and the cost of construction work in progress is recognised as an asset of that Department. Once completed, capital works assets are transferred to the entity.

## **(q) Revaluations and Impairment**

### Revaluation of Assets

The entity obtains an independent valuation of its property every three years with the latest revaluation by Herron Todd White for 30 June 2014 taken to book in 2013-14. The following classes of non-current assets are re-valued with sufficient regularity to ensure that the carrying amount of these assets does not differ materially from their fair value at reporting date:

- Buildings; and
- Infrastructure Assets.

Fair value is the amount for which an asset could be exchanged, or liability settled, between knowledgeable, willing parties in an arms-length transaction.

Other classes of non-current assets are not subject to revaluation and are measured at cost.

### Impairment of Assets

An asset is said to be impaired when the asset's carrying amount exceeds its recoverable amount.

Non-current physical and intangible entity assets are assessed for indicators of impairment on an annual basis. If an indicator of impairment exists, the entity determines the asset's recoverable amount. The asset's recoverable amount is determined as the higher of the asset's depreciated replacement cost and fair value less costs to sell. Any amount by which the entity's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

Impairment losses are recognised in the Comprehensive Operating Statement unless the asset is carried at a re-valued amount. Where the asset is measured at a re-valued amount, the impairment loss is offset against the Asset Revaluation Reserve for that class of asset to the extent that an available balance exists in the Asset Revaluation Reserve.

In certain situations, an impairment loss may subsequently be reversed. Where an impairment loss is subsequently reversed, the carrying amount of the asset is increased to the revised estimate of its recoverable amount. A reversal of an impairment loss is recognised in the Comprehensive Operating Statement as income, unless the asset is carried at a re-valued amount, in which case the impairment reversal results in an increase in the Asset Revaluation Reserve. Note 14 provides additional information in relation to Asset Revaluation Reserve.

## **(r) Leased Assets**

Leases under which Territory Wildlife Parks assumes substantially all the risks and rewards of ownership of an asset are classified as finance leases. Other leases are classified as operating leases. The entity does not have any assets under a finance lease.

### ***Operating Leases***

Operating lease payments made at regular intervals throughout the term are expensed when the payments are due, except where an alternative basis is more representative of the pattern of benefits to be derived from the leased property.



#### **(s) Payables**

Liabilities for accounts payable and other amounts payable are carried at cost which is the fair value of the consideration to be paid in the future for goods and services received, whether or not billed to Territory Wildlife Parks. Accounts payable are normally settled within 30 days.

#### **(t) Employee Benefits**

A liability is recognised for benefits accruing to employees in respect of wages and salaries, annual leave, long service leave and sick leave when it is probable that settlement will be required and they are capable of being measured reliably.

Liabilities recognised in respect of employee benefits that are expected to be settled wholly within twelve months are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Liabilities recognised in respect of employee benefits that are not expected to be settled within twelve months are measured as the present value of the estimated future cash outflows calculated using the appropriate government bond rate and taking into consideration expected future salary and wage levels, experience of employee departures and periods of service.

All recreation leave liabilities are classified as current liabilities as Territory Wildlife Parks does not have an unconditional right to defer settlement for at least twelve months after the reporting period.

No provision is made for sick leave, which is non vesting, as the anticipated pattern of future sick leave to be taken is less than the entitlement accruing in each reporting period.

Employee benefit expenses are recognised on a net basis in respect of the following categories:

- wages and salaries, non-monetary benefits, recreation leave, sick leave and other leave entitlements; and
- other types of employee benefits.

As part of the Financial Management Framework, the Central Holding Authority assumes the long service leave liabilities of Government Business Divisions including Territory Wildlife Parks, and as such no long service leave liability is recognised in the entity's financial statements.

#### **(u) Superannuation**

Employees' superannuation entitlements are provided through the:

- Northern Territory Government and Public Authorities Superannuation Scheme (NTGPASS);
- Commonwealth Superannuation Scheme (CSS); or
- non-government employee nominated schemes for those employees commencing on or after 10 August 1999.

The entity makes superannuation contributions on behalf of its employees to the Central Holding Authority or non-government employee nominated schemes. Superannuation liabilities related to Government superannuation schemes are held by the Central Holding Authority and as such are not recognised in the entity's financial statements.



## **(v) Commitments**

Disclosures in relation to capital and other commitments, including lease commitments are shown at Note 17.

Commitments are those contracted as at 30 June where the amount of the future commitment can be reliably measured.

## **(w) Financial Instruments**

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial assets and liabilities are recognised on the Balance Sheet when the entity becomes a party to the contractual provisions of the financial instrument. The entity's financial instruments include cash and deposits; receivables; payables; advances received; and deposits held.

Exposure to interest rate risk, foreign exchange risk, credit risk, price risk and liquidity risk arise in the normal course of activities. The entity's investments, loans and placements, and borrowings are predominantly managed through the NTTC adopting strategies to minimise the risk.

### **Classification of Financial Instruments**

AASB 7 Financial Instruments: Disclosures requires financial instruments to be classified and disclosed within specific categories depending on their nature and purpose.

Financial assets are classified into the following categories:

- financial assets at fair value through profit or loss;
- held-to-maturity investments;
- loans and receivables; and
- available-for-sale financial assets.

Financial liabilities are classified into the following categories:

- financial liabilities at fair value through profit or loss (FVTPL); and
- financial liabilities at amortised cost.

### **Financial Assets or Financial Liabilities at Fair Value through Profit or Loss**

Financial instruments are classified as at FVTPL when the instrument is either held for trading or is designated as at FVTPL.

An instrument is classified as held for trading if it is:

- acquired or incurred principally for the purpose of selling or repurchasing it in the near term with an intention of making a profit; or
- part of a portfolio of identified financial instruments that are managed together and for which there is evidence of a recent actual pattern of short-term profit-taking; or
- a derivative that is not a financial guarantee contract or a designated and effective hedging instrument.

A financial instrument may be designated as at FVTPL upon initial recognition if:

- such designation eliminates or significantly reduces a measurement or recognition inconsistency that would otherwise arise; or
- the instrument forms part of a group of financial instruments, which is managed and its performance is evaluated on a fair value basis, in accordance with a documented risk management or investment strategy, and information about the grouping is provided internally on that basis; or
- it forms part of a contract containing one or more embedded derivatives, and AASB 139 Financial Instruments: Recognition and Measurement permits the contract to be designated as at FVTPL.



### **Loans and Receivables**

For details refer to Note 2 (o).

### **Financial Liabilities at Amortised Cost**

Amortised cost is calculated using the effective interest method.

### **(x) Fair Value Measurement**

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Fair value measurement of a non-financial asset takes into account a market participant's ability to generate economic benefits by using the asset in its highest and best use or by selling it to another market participant that would use the asset in its highest and best use. The highest and best use takes into account the use of the asset that is physically possible, legally permissible and financially feasible.

When measuring fair value, the valuation techniques used maximise the use of relevant observable inputs and minimise the use of unobservable inputs. Unobservable inputs are used to the extent that sufficient relevant and reliable observable inputs are not available for similar assets/liabilities.

Observable inputs are publicly available data that are relevant to the characteristics of the assets/liabilities being valued. Observable inputs used by the entity include, but are not limited to, published sales data for land and general office buildings.

Unobservable inputs are data, assumptions and judgments that are not available publicly, but are relevant to the characteristics of the assets/liabilities being valued. Such inputs include internal entity adjustments to observable data to take account of particular and potentially unique characteristics/functionality of assets/liabilities and assessments of physical condition and remaining useful life.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the following fair value hierarchy based on the inputs used:

Level 1 – inputs are quoted prices in active markets for identical assets or liabilities;

Level 2 – inputs are inputs other than quoted prices included within Level 1 that are observable for the asset or liability, either directly or indirectly; and

Level 3 – inputs are unobservable.



	<b>2015</b>	<b>2014</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>3. INCOME</b>		
Sale of Goods and Services From Ordinary Activities	2 612	2 564
<b>Other Income:</b>		
Current Grant Revenue	15	-
Community Service Obligations – Note 18	7 842	7 842
NT Treasury Interest	22	11
Miscellaneous Revenue	2	17
	<u>7 881</u>	<u>7 870</u>
<b>Total Income</b>	<b><u>10 493</u></b>	<b><u>10 434</u></b>

#### 4. PURCHASES OF GOODS AND SERVICES

The net (deficit) has been arrived at after charging the following expenses:

##### Goods and Services Expenses:

Consultants <sup>(1)</sup>	-	1
Advertising <sup>(2)</sup>	87	68
Marketing and Promotion <sup>(3)</sup>	55	43
Document Production	16	8
Recruitment <sup>(4)</sup>	7	15
Training and Study	20	23
Official Duty Fares	13	15
Travelling Allowance	9	7
Audit and Other Services	21	22
Corporate Support by External Agencies	791	719
Operating Lease Rental Expense	26	20
Property Management	1 121	972
Motor Vehicles	435	438
Information Technology Expenses	304	346

1) Includes marketing, promotion and IT consultants.

2) Includes marketing and promotion advertising but does not include recruitment advertising.

3) Excludes advertising for marketing and promotion which is incorporated under Advertising and excludes marketing and promotion consultants' expenses, which are incorporated in the consultants' category.

4) Includes recruitment-related advertising costs.

#### 5. LOSS ON DISPOSAL OF ASSETS

Net proceeds from the disposal of non-current assets	-	-
Less: Carrying value of non-current assets disposed	<u>(39)</u>	<u>(5)</u>
<b>(Loss) on the disposal of non-current assets</b>	<b><u>(39)</u></b>	<b><u>(5)</u></b>



	<b>2015</b> <b>\$'000</b>	<b>2014</b> <b>\$'000</b>
<b>6. CASH AND DEPOSITS</b>		
Cash on Hand	21	24
Cash at Bank	<u>150</u>	<u>243</u>
<b>Total Cash and Deposits</b>	<b><u>1 771</u></b>	<b><u>267</u></b>
<b>7. RECEIVABLES</b>		
<b>Current</b>		
Accounts Receivable	43	87
Less: Allowance for Impairment Losses	<u>(4)</u>	<u>(9)</u>
	39	78
Interest Receivables	1	1
GST Receivables	46	47
Other Receivables	<u>159</u>	<u>66</u>
<b>Total Receivables</b>	<b><u>245</u></b>	<b><u>192</u></b>
<b>8. INVENTORIES</b>		
<b>General Inventories</b>		
At cost	<u>45</u>	<u>43</u>
<b>Total Inventories</b>	<b><u>45</u></b>	<b><u>43</u></b>



	<b>2015</b> <b>\$'000</b>	<b>2014</b> <b>\$'000</b>
<b>9. PROPERTY, PLANT AND EQUIPMENT</b>		
<b>Buildings</b>		
At Fair Value	39 308	38 487
Less: Accumulated Depreciation	<u>(17 176)</u>	<u>(16 016)</u>
	22 132	22 471
<b>Infrastructure</b>		
At Fair Value	26 060	25 707
Less: Accumulated Depreciation	<u>(13 157)</u>	<u>(12 353)</u>
	12 903	13 354
<b>Plant and Equipment</b>		
At Cost	452	593
Less: Accumulated Depreciation	<u>(447)</u>	<u>(532)</u>
	5	61
<b>Computer Hardware</b>		
At Cost	33	33
Less: Accumulated Depreciation	<u>(33)</u>	<u>(33)</u>
	-	-
<b>Transport Equipment</b>		
At Cost	17	17
Less: Accumulated Depreciation	<u>(7)</u>	<u>(6)</u>
	10	11
<b>Total Property, Plant and Equipment</b>	<u><b>35 050</b></u>	<u><b>35 897</b></u>

#### **Property, Plant and Equipment Valuations**

An independent valuation of buildings and infrastructure assets was undertaken by Herron Todd White as at 30 June 2014. Refer to Note 10 Fair Value Measurement of non-financial assets for additional disclosures.

#### **Impairment of Property, Plant and Equipment**

Territory Wildlife Parks' property, plant and equipment assets were assessed for impairment as at 30 June 2015. No impairment adjustments were required as a result of this review.



### Property, Plant and Equipment Reconciliations

A reconciliation of the carrying amount of property, plant and equipment at the beginning and end of 2014-15 and 2013-14 is set out below:

<b>2014-15</b>	<b>Buildings</b>	<b>Infrastructure</b>	<b>Plant &amp; Equipment</b>	<b>Computer Hardware</b>	<b>Transport Equipment</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying Amount as at 1 July 2014</b>	<b>22 471</b>	<b>13 354</b>	<b>61</b>	-	<b>11</b>	<b>35 897</b>
Disposals	-	-	(39)	-	-	(39)
Depreciation	(1 160)	(805)	(17)	-	(1)	(1 983)
Additions from asset transfers	821	354	-	-	-	1 175
Revaluation Increments	-	-	-	-	-	-
<b>Carrying Amount as at 30 June 2015</b>	<b>22 132</b>	<b>12 903</b>	<b>5</b>	-	<b>10</b>	<b>35 050</b>
<b>2013-14</b>	<b>Buildings</b>	<b>Infrastructure</b>	<b>Plant &amp; Equipment</b>	<b>Computer Hardware</b>	<b>Transport Equipment</b>	<b>Total</b>
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying Amount as at 1 July 2013</b>	<b>15 686</b>	<b>8 264</b>	<b>87</b>	-	-	<b>24 037</b>
Additions	-	-	-	-	11	11
Disposals	-	-	(5)	-	-	(5)
Depreciation	(1 080)	(701)	(21)	-	-	(1 802)
Additions from asset transfers	873	-	-	-	-	873
Revaluation Increments	6 992	5 791	-	-	-	12 783
<b>Carrying Amount 30 June 2014</b>	<b>22 471</b>	<b>13 354</b>	<b>61</b>	-	<b>11</b>	<b>35 897</b>

## 10. FAIR VALUE MEASUREMENT OF NON-FINANCIAL ASSETS

### (a) Fair Value Hierarchy

Fair values of non-financial assets categorised by level of inputs used to compute fair value are:

2014-15	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total Fair Value \$'000
<b>Asset Classes</b>				
Buildings (Note 9)	-	-	22 132	22 132
Infrastructure (Note 9)	-	-	12 903	12 903
Plant and Equipment (Note 9)	-	-	5	5
Computer Hardware (Note 9)	-	-	-	-
Transport Equipment (Note 9)	-	-	10	10
<b>Total</b>	-	-	35 050	35 050

2013-14	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total Fair Value \$'000
<b>Asset Classes</b>				
Buildings (Note 9)	-	-	22 471	22 471
Infrastructure (Note 9)	-	-	13 354	13 354
Plant and Equipment (Note 9)	-	-	61	61
Computer Hardware (Note 9)	-	-	-	-
Transport Equipment (Note 9)	-	-	11	11
<b>Total</b>	-	-	35 897	35 897

There were no transfers between Level 1 and Levels 2 or 3 during the period.

### (b) Valuation Techniques and Inputs

Valuation techniques used to measure fair value are:

	Level 3 Techniques
<b>Asset Classes</b>	
Buildings	Cost
Infrastructure	Cost
Plant and Equipment	Cost
Computer Hardware	Cost
Transport Equipment	Cost

There were no changes in valuation techniques during the period

Territory Wildlife Park's building and infrastructure assets are state at their revalued amounts, being the fair value at the date of revaluation, less any subsequent depreciation and subsequent accumulated impairment losses, including any additions or modifications. The latest revaluation of these assets was performed by Herron Todd White as at 30 June 2014.

Level 3 fair values predominantly relate to buildings and infrastructure and were determined by computing their depreciated replacement costs because an active market does not exist for such facilities due to their unique nature and potential inherent restrictions upon use. The depreciated replacement cost was based on a combination of internal records of the historical cost of the assets, adjusted for contemporary pricing and construction approaches, the remaining useful life of the assets, and current condition of the assets.



(c) **Additional Information for Level 3 Fair Value Measurements**

(i) **Reconciliation of Recurring Level 3 Fair Value Measurements**

	Buildings \$'000	Infrastructure \$'000	Plant & Equipment \$'000	Computer Hardware \$'000	Transport Equipment \$'000
<b>Fair value as at 1 July 2014</b>	22 471	13 354	61	-	11
Disposals	-	-	(39)	-	-
Additions from asset transfers	821	354	-	-	-
Depreciation	(1 160)	(805)	(17)	-	(1)
Gains/losses recognised in other comprehensive income	-	-	-	-	-
<b>Fair value as at 30 June 2015</b>	<b>22 132</b>	<b>12 903</b>	<b>5</b>	<b>-</b>	<b>10</b>

	Buildings \$'000	Infrastructure \$'000	Plant & Equipment \$'000	Computer Hardware \$'000	Transport Equipment \$'000
<b>Fair value as at 1 July 2013</b>	15 686	8 264	87	-	-
Additions	-	-	-	-	11
Disposals	-	-	(5)	-	-
Additions from asset transfers	873	-	-	-	-
Depreciation	(1 080)	(701)	(21)	-	-
Gains/losses recognised in other comprehensive income	6 992	5 791	-	-	-
<b>Fair value as at 30 June 2014</b>	<b>22 471</b>	<b>13 354</b>	<b>61</b>	<b>-</b>	<b>11</b>

(ii) **Sensitivity analysis**

Unobservable inputs used in computing the fair value of buildings and infrastructure assets include the historical cost and the consumed economic benefit for each asset. Given the large number and varying nature of the assets, it is not practical to compute a relevant summary measure for unobservable inputs. In respect of sensitivity to fair value to changes in input value, a higher historical cost results in a higher fair value and greater consumption of economic benefit lowers fair value.

	2015 \$'000	2014 \$'000
<b>11. PAYABLES</b>		
Accounts Payable	99	136
Accrued Expenses	361	335
<b>Total Payables</b>	<b>460</b>	<b>471</b>

## 12. PROVISIONS

	2015 \$'000	2014 \$'000
<b>Current</b>		
<i>Employee Benefits</i>		
Recreation Leave	539	567
Leave Loading	125	98
Recreation Leave Fares	3	1
<i>Other Current Provisions</i>		
Other Provisions (Fringe Benefits, Payroll Tax and Superannuation)	129	130
<b>Total Provisions</b>	<b><u>796</u></b>	<b><u>796</u></b>
<b>Reconciliations of Provisions</b>		
<b>Balance as at 1 July</b>	796	813
Additional Provisions recognised	584	90
Reductions arising from payments	(584)	(107)
<b>Balance as at 30 June</b>	<b><u>796</u></b>	<b><u>796</u></b>

The Territory Wildlife Park employed 123 employees as at 30 June 2015 (118 employees as at 30 June 2014).

## 13. DEPOSITS HELD

<b>Current</b>		
Deposits held in gift fund account	58	57
Accountable Officer's Trust Account	5	10
<b>Total Deposits Held</b>	<b><u>63</u></b>	<b><u>67</u></b>

## 14. RESERVES

### Reserves

#### Asset Revaluation Reserve

(i) *Nature and Purpose of the Asset Revaluation Reserve*

The asset revaluation reserve includes the net revaluation increments and decrements arising from the revaluation of non-current assets. Impairment adjustments may also be recognised in the Asset Revaluation Reserve.

(ii) *Movement in the Asset Revaluation Reserve*

<b>Balance as at 1 July</b>	31 529	18 746
Increments – Buildings	-	6 992
Increments – Infrastructure	-	5 791
<b>Balance as at 30 June</b>	<b><u>31 529</u></b>	<b><u>31 529</u></b>



**2015**  
**\$'000**                      **2014**  
**\$'000**

## 15. NOTES TO THE CASH FLOW STATEMENT

### (a) Reconciliation of Cash

The total of Territory Wildlife Parks' cash and deposits of \$171 000 recorded in the Balance Sheet is consistent with that recorded as 'cash' in the Cash Flow Statement.

### (b) Reconciliation of Net Loss After Tax to Net Cash Used In Operating Activities

<b>Loss for the Year</b>	<b>(3 118)</b>	<b>(2 128)</b>
<i>Non-Cash Items:</i>		
Income Tax Expense Recognised in Profit or Loss	-	-
Depreciation and Amortisation	1 983	1 802
Loss on Disposal of Assets	39	5
Repairs and Maintenance (non cash)	88	-
<i>Changes in Assets and Liabilities:</i>		
(Increase)/Decrease in Receivables	(53)	10
(Increase) in Prepayments	(18)	(15)
(Increase) in Inventories	(2)	(6)
(Decrease)/Increase in Payables	(11)	150
Increase/(Decrease) in Employee Benefits	1	(21)
(Decrease)/Increase in Other Provisions	(1)	4
<b>Net Cash (Used) In Operating Activities</b>	<b><u>(1 092)</u></b>	<b><u>(199)</u></b>

## 16. FINANCIAL INSTRUMENTS

A financial instrument is a contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Financial instruments held by Territory Wildlife Parks include cash and deposits, receivables and payables. Territory Wildlife Parks has limited exposure to financial risks as discussed below.

### (c) Categorisation of Financial Instruments

The carrying amounts of Territory Wildlife Parks financial assets and liabilities by category are disclosed in the table below.

	<b>2015</b> <b>\$'000</b>	<b>2014</b> <b>\$'000</b>
<b>Financial Assets</b>		
Cash and Deposits	171	267
Loans and Receivables <sup>1</sup>	199	142
	<b><u>370</u></b>	<b><u>409</u></b>
<b>Financial Liabilities</b>		
Amortised Cost	337	415
	<b><u>337</u></b>	<b><u>415</u></b>

(1) The amount of loans and receivables excludes GST and FBT recoverable from ATO (statutory receivable)

## (b) Credit Risk

Territory Wildlife Parks has limited credit risk exposure (risk of default). In respect of any dealings with organisations external to Government, the entity has adopted a policy of only dealing with credit worthy organisations and obtaining sufficient collateral or other security where appropriate, as a means of mitigating the risk of financial loss from defaults.

The carrying amount of financial assets recorded in the financial statements, net of any allowances for losses, represents the entity's maximum exposure to credit risk without taking account of the value of any collateral or other security obtained.

### Receivables

Receivable balances are monitored on an ongoing basis to ensure that exposure to bad debts is not significant. A reconciliation and ageing analysis of receivables is presented below

#### Internal Receivables

	2015 \$'000	2014 \$'000
<b>Ageing of Receivables</b>		
Not Overdue	116	13
Overdue for less than 30 Days	-	-
Overdue for 30 to 60 Days	-	-
Overdue for more than 60 Days	-	-
<b>Total Gross Receivables</b>	<b>116</b>	<b>13</b>

#### Reconciliation of the Allowance for Impairment Losses

Allowance for Impairment Losses at the Beginning of the Reporting Period	-	-
Decrease in allowance recognised in profit or loss	-	-
<b>Allowance for Impairment Losses at the End of the Reporting Period</b>	<b>-</b>	<b>-</b>

#### External Receivables

##### Ageing of Receivables

Not Overdue	81	102
Overdue for less than 30 Days	-	23
Overdue for 30 to 60 Days	2	3
Overdue for more than 60 Days	4	10
<b>Total Gross Receivables</b>	<b>87</b>	<b>138</b>

#### Reconciliation of the Allowance for Impairment Losses

Allowance for Impairment Losses at the Beginning of the Reporting Period	9	3
Amounts written off during the reporting period	(4)	-
(Decrease)/Increase in allowance recognised in profit or loss	(1)	6
<b>Allowance for Impairment Losses at the End of the Reporting Period</b>	<b>4</b>	<b>9</b>



### (e) Liquidity Risk

Liquidity risk is the risk that the entity will not be able to meet its financial obligations as they fall due. Territory Wildlife Parks experiences seasonal fluctuations of its business and it receives a Community Service Obligation payment (refer to Note 18). Territory Wildlife Parks liquidity risk includes credit cards which are managed with tight controls and low limits. Credit card use and limits are reviewed regularly. The Balance Sheet indicates that Territory Wildlife Parks has a liquidity risk and is reliant on Government guarantee. Territory Wildlife Parks is currently finalising an alternative operating model which is partly to address liquidity issues.

The following tables detail the entity's remaining contractual maturity for its financial assets and liabilities.

#### Maturity Analysis for Financial Assets and Liabilities

2014-15	Variable Interest	Non Interest Bearing		Carrying Amount
	\$'000	1 Year \$'000	>2 Year \$'000	\$'000
<b>Assets</b>				
Cash and Deposits	167	4	-	171
Receivables	-	199	-	199
<b>Total Financial Assets</b>	<b>167</b>	<b>203</b>	<b>-</b>	<b>370</b>
<b>Liabilities</b>				
Deposits Held	58	5	-	63
Payables	-	274	-	274
<b>Total Financial Liabilities</b>	<b>58</b>	<b>279</b>	<b>-</b>	<b>337</b>
2013-14	Variable Interest	Non Interest Bearing		Carrying Amount
	\$'000	1 Year \$'000	>2 Year \$'000	\$'000
<b>Assets</b>				
Cash and Deposits	262	5	-	267
Receivables	-	142	-	142
<b>Total Financial Assets</b>	<b>262</b>	<b>147</b>	<b>-</b>	<b>409</b>
<b>Liabilities</b>				
Deposits Held	57	10	-	67
Payables	-	348	-	348
<b>Total Financial Liabilities</b>	<b>57</b>	<b>358</b>	<b>-</b>	<b>415</b>



**(f) Market Risk**

Market risk is the risk that the fair value of future cash flows of a financial instrument will fluctuate because of changes in market prices. It comprises interest rate risk, price risk and currency risk. The primary market risk that the Territory Wildlife Parks is exposed to is interest rate risk.

**i) Interest Rate Risk**

The entity has limited exposure to interest rate risk as all financial assets and financial liabilities, with the exception of the cash at bank and the Gift Fund held are non-interest bearing. Interest earned on the Gift Fund is accounted for as both an asset and a liability, therefore changes to the variable rates of 100 basis points (1%) at reporting date would have had no effect on the entity's profit or loss and equity. The exposure to interest rate risk on the remaining financial assets and financial liabilities is set out in the following table.

	<b>Profit or Loss and Equity</b>			
	<b>100 Basis Points Increase</b>	<b>100 Basis Points Decrease</b>	<b>100 Basis Points Increase</b>	<b>100 Basis Points Decrease</b>
	<b>2015</b>		<b>2014</b>	
	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>	<b>\$'000</b>
Financial Assets – cash and deposits	1	(1)	2	(2)
<b>Net Sensitivity</b>	<b>1</b>	<b>(1)</b>	<b>2</b>	<b>(2)</b>

**ii) Price Risk**

Territory Wildlife Parks is not exposed to price risk as it does not hold units in unit trusts.

**iii) Currency Risk**

Territory Wildlife Parks is not exposed to currency risk as the entity does not hold borrowings denominated in foreign currencies or transactional currency exposures arising from purchases in a foreign currency.

**(f) Net Fair Value**

The carrying amount of financial assets and financial liabilities recorded in the financial statements approximates their respective net fair values. Where differences exist, these are not material.



	2015		2014	
	Internal \$'000	External \$'000	Internal \$'000	External \$'000

## 17. COMMITMENTS

### Other Expenditure Commitments

Other non-cancellable expenditure commitments not recognised as liabilities are payable as follows:

Within one year	-	942	-	536
Later than one year and not later than five years	-	1 190	-	104
	-	<b>2 132</b>	-	<b>640</b>

### Non-cancellable Operating Lease Expense Commitments

Future operating lease commitments not recognised as liabilities are payable as follows:

Within one year	-	60	-	262
Later than one year and not later than five years	-	49	-	510
	-	<b>109</b>	-	<b>772</b>

## 18. COMMUNITY SERVICE OBLIGATIONS

	2015 \$'000	2014 \$'000
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Community Service Obligation received	7 842	7 842
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The Community Service Obligation covers non commercial activities.

## 19. CONTINGENT LIABILITIES AND CONTINGENT ASSETS

### a) Contingent Liabilities

The entity had no contingent liabilities as at 30 June 2015 or 30 June 2014.

### b) Contingent Assets

The entity had no contingent assets as at 30 June 2015 or 30 June 2014.

## 20. EVENTS SUBSEQUENT TO BALANCE DATE

No events have arisen between the end of the financial year and the date of this report that require adjustment to, or disclosure in these financial statements.

## 21. ACCOUNTABLE OFFICER'S TRUST ACCOUNT

In accordance with section 7 of the *Financial Management Act*, an Accountable Officer's Trust Account has been established for the receipt of money to be held in trust. A summary of activity is shown below:

Nature of Trust Money	Opening Balance			Closing Balance
	1 July 2014	Receipts	Payments	30 June 2015
	\$'000	\$'000	\$'000	\$'000
Other Money	10	4	9	5
	<b>10</b>	<b>4</b>	<b>9</b>	<b>5</b>

## 22. SEGMENT INFORMATION

The entity operates two major parks, which are its reportable segments. Information related to each reportable segment is set out below:

Business Segments	Territory Wildlife Park		Alice Springs Desert Park		Entity	
	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000	2015 \$'000	2014 \$'000
Revenue	5 202	5 199	5 291	5 235	10 493	10 434
(Loss) from Ordinary Activities	(1 997)	(1 647)	(1 121)	(481)	(3 118)	(2 128)
Assets	17 035	17 789	18 015	18 108	35 050	35 897
Unallocated Assets	-	-	-	-	504	527
Unallocated Liabilities	-	-	-	-	(1 319)	(1 334)

Property, plant and equipment is allocated to reportable segments. All other assets and liabilities are not reported by segment.

## 23. WRITE OFFS, POSTPONEMENTS AND WAIVERS

	2015 \$'000	No. of Trans	2014 \$'000	No. of Trans
Write offs, postponements and waivers under the <i>Financial Management Act</i>				
Represented by:				
Public property written off	39	3	5	13
Irrecoverable amounts payable to the entity written off	4	16	-	-
<b>Total written off, postponements and waivers by Delegates</b>	<b>43</b>	<b>19</b>	<b>5</b>	<b>13</b>



## 24. BUDGETARY INFORMATION

Comprehensive Operating Statement	2014-15 Actual \$'000	2014-15 Original Budget \$'000	Variance \$'000	Note
<b>INCOME</b>				
Grant and subsidies revenue				
Current	15	-	15	
Community service obligations	7 842	7 842	-	
Sales of goods and services	2 612	2 320	292	
Interest revenue	22	18	4	
Other income	2	-	2	
<b>TOTAL INCOME</b>	<b>10 493</b>	<b>10 180</b>	<b>313</b>	
<b>EXPENSES</b>				
Employee expenses	6 652	5 577	1 075	1
Administrative expenses				
Purchase of goods and services	4 170	3 778	392	
Repairs and maintenance	768	677	91	
Depreciation & amortisation	1 983	1 918	65	
Other administrative expenses	(1)	11	(12)	
Loss on disposal of assets	39	-	39	
<b>TOTAL EXPENSES</b>	<b>13 611</b>	<b>11 961</b>	<b>1 650</b>	
<b>NET (DEFICIT)</b>	<b>(3 118)</b>	<b>(1 781)</b>	<b>(1 337)</b>	
<b>Other Comprehensive Income</b>				
Changes in asset revaluation reserve	-	-	-	
<b>TOTAL OTHER COMPREHENSIVE INCOME</b>	<b>-</b>	<b>-</b>	<b>-</b>	
<b>COMPREHENSIVE RESULT</b>	<b>(3 118)</b>	<b>(1 781)</b>	<b>(1 337)</b>	

### Notes

The following note descriptions relate to variances greater than 10% or \$1 million, or where multiple significant variances have occurred.

1. The increase in employee expenses is due to additional staff recruited during the year and the effect of EBA increases which are not funded.



Balance Sheet	2014-15	2014-15	Variance	Note
	Actual	Original Budget		
	\$'000	\$'000	\$'000	
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and deposits	171	549	(378)	
Receivables	245	202	43	
Inventories	45	37	8	
Prepayments	43	8	35	
<b>Total Current Assets</b>	<b>504</b>	<b>796</b>	<b>(292)</b>	
<b>Non-Current Assets</b>				
Property, plant and equipment	35 050	21 906	13 144	1
<b>Total Non-Current Assets</b>	<b>35 050</b>	<b>21 906</b>	<b>13 144</b>	
<b>TOTAL ASSETS</b>	<b>35 554</b>	<b>22 702</b>	<b>12 852</b>	
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Deposits held	63	62	1	
Payables	460	322	138	
Provisions	796	813	(17)	
<b>Total Current Liabilities</b>	<b>1 319</b>	<b>1 197</b>	<b>122</b>	
<b>TOTAL LIABILITIES</b>	<b>1 319</b>	<b>1 197</b>	<b>122</b>	
<b>NET ASSETS</b>	<b>34 235</b>	<b>21 505</b>	<b>12 730</b>	
<b>EQUITY</b>				
Capital	24 014	22 384	1 630	2
Reserves	31 529	18 746	12 783	3
Accumulated Funds	(21 308)	(19 625)	(1 683)	4
<b>TOTAL EQUITY</b>	<b>34 235</b>	<b>(21 505)</b>	<b>12 730</b>	

#### Notes

The following note descriptions relate to variances greater than 10% or \$1 million, or where multiple significant variances have occurred.

1. The increase in property, plant and equipment is due to the increments recorded in fair values of buildings and infrastructure assets as a result of the revaluation conducted by Herron Todd White during 2013-14 which had not been finalised at the time the budget was published.
2. The increase in capital is due to the recognition of assets and projects which were completed in 2014-15 and an equity injection of \$1 million which was not included in the budget.
3. The increase in reserves is due to the increments recorded in fair values of buildings and infrastructure assets as a result of the revaluation conducted by Herron Todd White during 2013-14 which had not been finalised at the time the budget was published.
4. The variance in accumulated funds is due to a greater than budgeted net deficit.



Cash Flow Statement	2014-15 Actual \$'000	2014-15 Original Budget \$'000	Variance \$'000	Note
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Operating Receipts</b>				
Grants and subsidies received				
Current	15	-	15	
Community service obligations	7 842	7 842	-	
Receipts from sales of goods and services	2 989	2 309	680	
Interest received	22	18	4	
<b>Total Operating Receipts</b>	<b>10 868</b>	<b>10 169</b>	<b>699</b>	
<b>Operating Payments</b>				
Payment to employees	(6 588)	(5 577)	(1 011)	1
Payments for goods and services	(5 372)	(4 455)	(917)	
<b>Total Operating Payments</b>	<b>(11 960)</b>	<b>(10 032)</b>	<b>(1 928)</b>	
<b>Net Cash (Used in)/From Operating Activities</b>	<b>(1 092)</b>	<b>137</b>	<b>(1 229)</b>	
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
<b>Investing Payments</b>				
Purchase of assets	-	(99)	99	
<b>Total Investing Payments</b>	<b>-</b>	<b>(99)</b>	<b>99</b>	
<b>Net Cash (Used In) Investing Activities</b>	<b>-</b>	<b>(99)</b>	<b>99</b>	
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
<b>Financing Receipts</b>				
Equity Injections				
Other equity injections	1 000	-	1 000	2
<b>Total Financing Receipts</b>	<b>1 000</b>	<b>-</b>	<b>1 000</b>	
<b>Financing Payments</b>				
Payments of deposits held	(4)	-	(4)	
<b>Total Financing Payments</b>	<b>(4)</b>	<b>-</b>	<b>(4)</b>	
<b>Net Cash From Financing Activities</b>	<b>996</b>	<b>-</b>	<b>996</b>	
Net (Decrease)/Increase in cash held	(96)	38	(134)	
Cash at beginning of financial year	267	511	(244)	
<b>CASH AT END OF FINANCIAL YEAR</b>	<b>171</b>	<b>549</b>	<b>(378)</b>	



## Notes

The following note descriptions relate to variances greater than 10% or \$1 million, or where multiple significant variances have occurred..

1. The increase in employee expenses is due to additional staff recruited during the year and the effect of EBA increases which are not funded.
2. The increase in other equity injections is due to an equity injection received which was not included in the budget

