

OFFICIAL



**Government  
of South Australia**



**Board of the  
Botanic Gardens  
and State Herbarium**

## **2023-24 Annual Report**

**BOTANIC GARDENS AND STATE HERBARIUM**

Adelaide Botanic Garden, North Terrace, Adelaide SA 5000

[www.botanicgardens.sa.gov.au](http://www.botanicgardens.sa.gov.au)

Contact phone number: +61 8 8222 9311

Contact email: [botanicgardens@sa.gov.au](mailto:botanicgardens@sa.gov.au)

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To:

The Hon Dr Susan Close Minister MP

Deputy Premier

Minister for Climate, Environment and Water

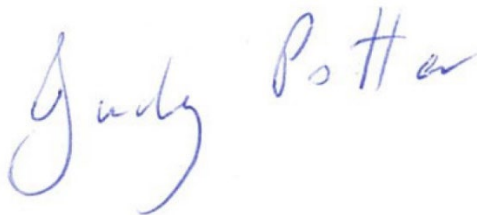
This annual report will be presented to Parliament to meet the statutory reporting requirements of *the Botanic Gardens and State Herbarium Act 1978* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the BOARD OF THE BOTANIC GARDEN AND STATE HERBARIUM by:

Judy Potter

Presiding Member



Date 27 September 2024      SIGNATURE

## Reconciliation statement

The Board of the Botanic Gardens and State Herbarium acknowledges Aboriginal people as the First Peoples and Nations of the lands and waters we live and work upon. We acknowledge and respect the deep spiritual connection and the relationship that Aboriginal and Torres Strait Islander people have to the State's lands, water, plants and animals – commonly known as Country. Our vision for reconciliation is for the relationship between First Nations peoples and the Botanic Gardens and State Herbarium to be built on respect, understanding and acknowledgement of the past so that we can move together toward a shared vision.

## From the Presiding Member and Director



2023/24 has been an extraordinary year of both delivery and future planning for the Botanic Gardens and State Herbarium (BGSH), with the completion of a substantial suite of capital and horticultural work and achievement of a broad range of targets in the public engagement and science areas.

Within the Science and Conservation teams, we have seen the completion of the collections storage upgrades in the Tram Barn building, which has necessitated both painstaking collection management work and innovation in collection recording and data management, with over 750,000 records now publicly accessible through the Australian Virtual Herbarium. The Seed Conservation Centre has completed a broad range of projects, both in the field and on site in partnership with community and government groups.

Visitation across all our sites has continued the very strong trend of recent years, and the weather conditions leading up to the Autumn of 2024 led to particularly high visitation at the Mount Lofty Botanic Garden. Upgrades to our sites have also significantly enhanced both the horticultural and visitor aspects of our gardens. At Mount Lofty, new trails and wayfinding signage have significantly improved visitor information and access in time for the very busy Autumn season. The refurbishment of the Mediterranean Garden, supported by our Foundation donors and the passionate support of the Mediterranean Garden Society has given this important space in the Adelaide Botanic Garden a new lease of life.

In the public events space, BGSH has continued to build on an excellent range of partnerships, through the delivery of large-scale events in collaboration with Illuminate Adelaide and the Adelaide Fringe, as well as another successful year with WOMADelaide and Moonlight Cinema. The severe heat event that coincided with WOMAD presented particular challenges for the safe management of the event and the protection of the Grey-headed Flying Fox colony in Botanic Park. The BGSH team worked well with our research and conservation partners at Green Adelaide and the University of Adelaide along with the WOMAD team to ensure that all risks were managed and that the event went without incident.

The BGSB education team has welcomed over 22,000 students through formal programs, and has also delivered a suite of new and innovative digital education programs, broadening access to BGSB education resources well beyond the city of Adelaide. We have also seen a significant growth in lifelong engagement of our communities through a notable expansion of our volunteer program.

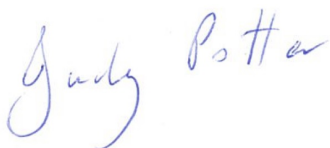
One very significant achievement this year has been the establishment of the *Chihuly in the Botanic Garden* project, scheduled for delivery in 2024/25. World-renowned artist Dale Chihuly has built an international reputation for his work creating dramatic large-scale glass sculpture exhibitions, often in collaboration with botanic gardens. Chihuly only rarely takes his gardens exhibitions outside the USA, with London and Singapore the only cities to date to have hosted such projects. This project has entailed building a coalition of support from both government and private sectors, as well as making the case to the Chihuly Studio that the Adelaide Botanic Garden is a suitable venue. The BGSB has succeeded in securing support from the State Major Events Fund and has established a range of public and private sector partners to enable the exhibition to be mounted at the Garden.

All of this work is underpinned by very strong business management and governance. Financial and compliance performance has remained robust throughout the year, thanks to a high level of diligence by our administrative teams and excellent working relationships with our colleagues at the Department for Environment and Water (DEW).

At the end of the financial year, the BGSB Board farewelled long-standing Board member and Chair of the crucial Finance and Risk Management Subcommittee Rob Di Monte, after 12 years' service. Rob has been an incredibly diligent, thoughtful and valued Board member and we thank him for his exemplary service.

Looking towards 2024/25, BGSB can anticipate a very high profile and national recognition through the *Chihuly in the Botanic Garden* project, paralleled with important work in the areas of collection data management and access, targeted growth in volunteering and improvements in volunteer management processes, and further development of our scientific and public engagement work supported by the Adelaide Botanic Gardens Foundation.

We would like to extend our sincere thanks to all our supporters, volunteers, Board members and staff for their work and commitment throughout 2023/24 and we look forward to working with you all through the coming year.



Judy Potter  
Presiding Member, Board of the  
Botanic Gardens and State Herbarium  
27 September 2024



Michael Harvey  
Director  
Botanic Gardens and State Herbarium  
27 September 2024

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## Overview: about the agency

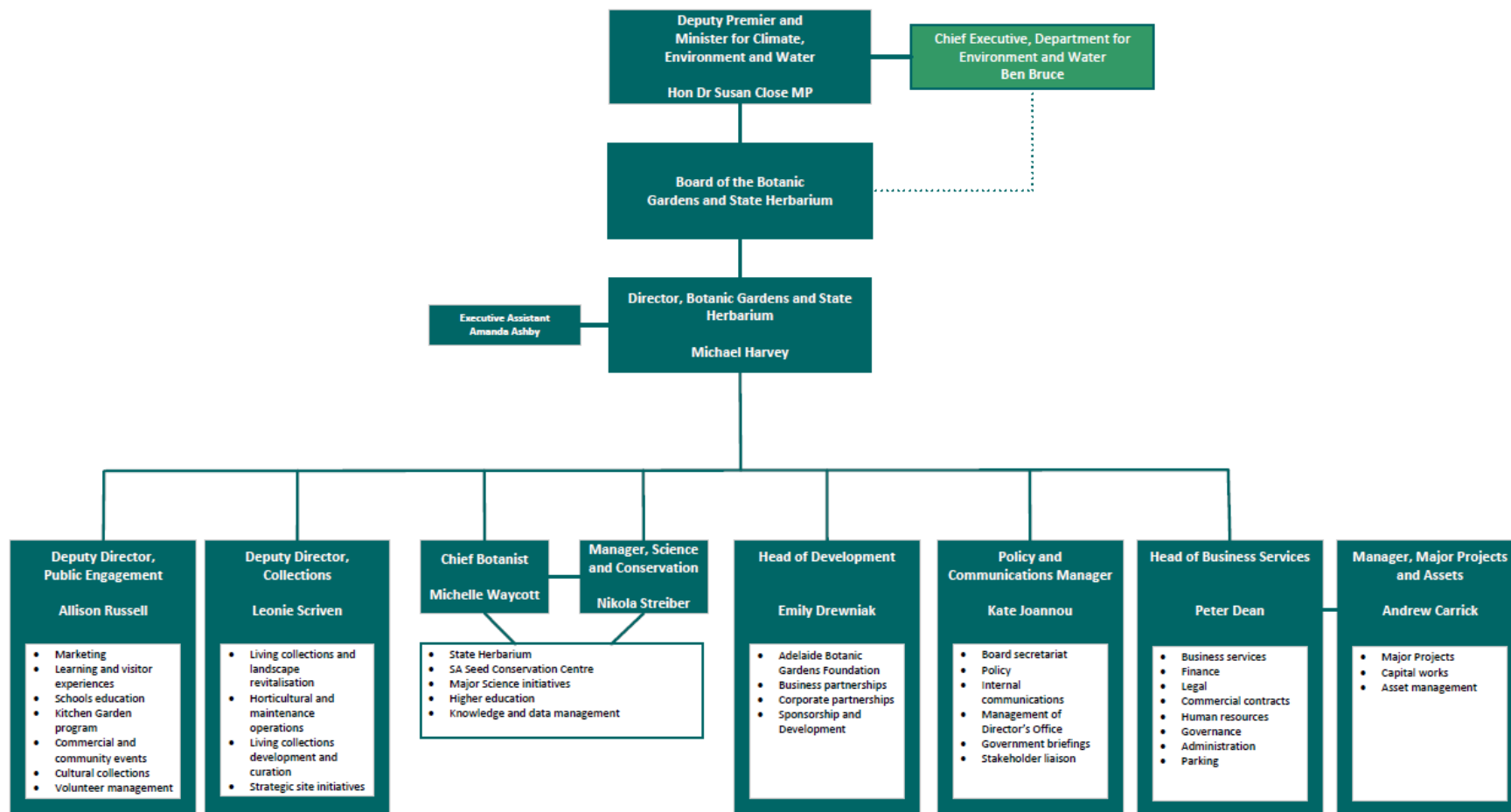
### Our strategic focus

<b>Our Purpose</b>	<p>We are champions, protectors and storytellers, building on our collections, sites, expertise and partnerships to understand and share how people and plants shape each others' futures. We create and share knowledge of plants, fungi and algae and their roles, to underpin global biodiversity conservation efforts.</p> <p>We care for living, preserved and cultural collections and sites of beauty, heritage and significance. We create landscapes, gardens and displays that attract, surprise and delight visitors. These spaces enhance our city and our state. We work with others to advance knowledge and to bring variety and new perspectives to our sites and collections.</p>
<b>Our Vision</b>	<p>Our vision is a community that is inspired to contribute to the sustainability of our living world, and understands the vital role of plants, fungi and algae in our ecosystems and to human life.</p>
<b>Our Values</b>	<p>Our core values drive the way we approach our work and work with each other and with our partners:</p> <p>Community Connection - Service to the public is at the heart of all we do, creating public spaces and programs, and building knowledge and sharing it openly.</p> <p>Excellence - We accept that perfection is impossible, but excellence is achievable, and we strive to achieve it in all we deliver.</p> <p>Stewardship - We are deeply aware we care for collections and sites that span multiple generations.</p> <p>Respect – We respect Australia's unique environment, its First Peoples, our visitors, our partners and each other.</p> <p>Curiosity – We are an organisation that demonstrates curiosity to better understand the natural world, our community and our visitors, and how we can best serve all of them.</p> <p>Optimism – We bring a fearless and positive attitude to our work, seeking to build on successes and learn from challenges.</p>
<b>Our functions, objectives and deliverables</b>	<p>Our overarching strategic focus is to conserve plant species; support and engage communities; and enhance our organisation and sustainability.</p> <p>We will achieve this by:</p> <ol style="list-style-type: none"> <li>1. Enhancing our collections and our knowledge of plants, making our collections accessible, and learning from others.</li> <li>2. Creating and showcasing our beautiful gardens and sharing our knowledge of plants and stories.</li> <li>3. Ensuring a world world-class workforce utilising efficient technologies and processes, and ensuring diverse and sustainable income.</li> </ol>

<p><b>Our 2023-24 priorities</b></p>	<p>Theme 1 - Conserving plant species and natural environments.</p> <p>Growth in collections and collections access, in publications and in research partnerships:</p> <ul style="list-style-type: none"> <li>(a) The knowledge hub for plant science;</li> <li>(b) Investigate, understand and conserve threatened flora;</li> <li>(c) Future-aware biodiversity projects;</li> <li>(d) Increasing the amount of species growth in situ;</li> <li>(e) Promoting native flora; and</li> <li>(f) Traditional knowledge is integrated respectfully with our work.</li> </ul> <p>Theme 2 - Supporting and engaging communities.</p> <p>Growth in visitation and participation in education and public programs, new creative initiatives in public programs and gardens landscapes and horticulture:</p> <ul style="list-style-type: none"> <li>(a) Creating unique educational opportunities;</li> <li>(b) Developing innovative and engaging life-long learning experiences;</li> <li>(c) Outreach and partnership programs;</li> <li>(d) Support and promote First Nations knowledge;</li> <li>(e) Promoting urban greening; and</li> <li>(f) Understand our current and potential visitors.</li> </ul> <p>Theme 3 - Enhancing our organisation and our sustainability.</p> <p>Positive staff outlook, improved environmental sustainability, growth in volunteer engagement, growth in self-generated revenue:</p> <ul style="list-style-type: none"> <li>(a) Implementing sustainability measures across all our organisations;</li> <li>(b) Developing and nurturing our relationships with volunteers;</li> <li>(c) Implementing commercial, marketing and communications strategies;</li> <li>(d) Creating a supportive, inclusive and safe work environment;</li> <li>(e) A fit-for-purpose asset management plan; and</li> <li>(f) Increasing the profile of the Adelaide Botanic Gardens Foundation.</li> </ul>



<b>Our functions</b>	<p>Section 13 of the Botanic Gardens and State Herbarium Act (1978) defines the functions of the Board as follows:</p> <ul style="list-style-type: none"> <li>(a) to establish and maintain botanic and other gardens for the use and enjoyment of members of the public on land vested in or placed under the control of the Board; and</li> <li>(b) to establish and manage in, or in connection with, its gardens exhibitions of interest in the fields of botany, horticulture, biology, conservation of the natural environment or history; and</li> <li>(c) to establish and maintain a herbarium and, subject to this Act, to retain original specimens included in the herbarium; and</li> <li>(d) to accumulate and care for specimens (whether living or preserved), objects and things of interest in the fields of botany, horticulture, biology, conservation of the natural environment or history; and</li> <li>(e) to accumulate and classify data in regard to any such matters; and</li> <li>(f) to manage all lands and premises vested in, or placed under the control of, the Board; and</li> <li>(g) to manage all funds vested in, or under the control of, the Board and to apply those funds in accordance with the terms and conditions of any instrument of trust or other instrument affecting the disposition of those funds; and</li> <li>(h) to carry out, or promote, research into matters of interest in the fields of botany, horticulture, biology, conservation of the natural environment or history; and</li> <li>(i) to disseminate information of interest in the fields of botany, horticulture, biology, conservation of the natural environment or history; and</li> <li>(j) to engage in commercial activities for the financial or reputational benefit of the Board; and</li> <li>(k) to provide courses of education and training, including vocational education and training, in relation to the fields of botany, horticulture, biology, conservation of the natural environment and history— <ul style="list-style-type: none"> <li>(i) whether on a commercial basis or otherwise, as determined by the Board; and</li> <li>(ii) whether by the Board acting alone or in partnership or joint venture with another person or body; and</li> </ul> </li> <li>(l) to provide consultant services; and</li> <li>(m) to perform any other functions assigned to the Board under this or any other Act or by the Minister.</li> </ul>
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## Changes to the agency

During 2023-24 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

## Our Minister



**The Hon Dr Susan Close MP is the Deputy Premier and Minister for Climate Change, Environment and Water**

## Our organisational structure

The Board of the BGS Herbarium is established in accordance with section 6 of the *Botanic Gardens and State Herbarium Act 1978* and consists of eight members appointed by the responsible Minister, for a term not exceeding four years. The Minister may determine to reappoint a member on expiration of a term of office.

As at 30 June 2024, the BGS Herbarium Board membership included:

Name	Position	Term dates
Judith (Judy) Potter	Presiding Member Nominated by Minister	21 January 2010 to 30 June 2013 1 July 2013 to 30 June 2017 1 July 2017 to 30 June 2019 1 July 2019 to 30 June 2023 1 July 2023 to 7 February 2025
Roberto DiMonte	Member Nominated by Minister	10 July 2012 to 9 July 2016 11 July 2016 to 9 July 2020 10 July 2020 to 9 July 2024
Andrew William Kay	Member Nominated by Minister	19 July 2019 to 9 July 2020 10 July 2020 to 9 July 2024 10 July 2024 to 4 July 2027
Peter Herbert Kennedy	Member Nominated by Minister	29 March 2021 to 29 March 2022 29 March 2022 to 28 September 2022 29 September 2022 to 28 September 2025
Sally Anne McLennan	Member Nominated by Minister	8 February 2022 to 7 February 2025
Laura Jean Parry	Member Nominated by Minister	25 November 2019 to 24 November 2023 25 November 2023 to 28 September 2025
Elizabeth (Libby) Anne Raupach OAM	Member Nominated by Minister	7 December 2017 to 6 December 2020 7 December 2020 to 6 December 2021 7 December 2021 to 6 December 2024 7 December 2024 to 6 December 2026
Sophie Thea Thomson	Member Nominated by Minister	5 July 2023 to 4 July 2027

## **The Board**

### **Judy Potter**

Presiding Member

Chair, Board

Chair, People and Culture Subcommittee

Term dates: 1 July 2023 to 7 February 2025



### **Roberto DiMonte**

Board Member

Chair, Finance and Risk Management Subcommittee

Term dates: 10 July 2020 to 9 July 2024



### **Andrew Kay**

Board Member

Member, People and Culture Subcommittee

Chair, Adelaide Botanic Gardens Foundation

Term dates: 10 July 2020 to 9 July 2024

10 July 2024 to 4 July 2027



### **Peter Kennedy**

Board Member

Chair, Asset Management Subcommittee

Term dates: 29 September 2022 to  
28 September 2025



### **Sally McLennan**

Board Member

Member, Finance and Risk Management Subcommittee

Term dates: 8 February 2022 to 7 February 2025



### **Laura Parry**

Board Member

Member, Finance and Risk Management Subcommittee

Member, Science and Research Subcommittee

Term dates: 25 November 2023 to  
28 November 2025



**Elizabeth (Libby) Raupach OAM**

Board Member

Member, Adelaide Botanic Gardens Foundation

Term dates: 7 December 2021 to  
6 December 2024



**Sophie Thomson**

Board Member

Terms dates: 5 July 2023 to 4 July 2027



**Our Executive team**



**Michael Harvey**

Director, Botanic Gardens and State Herbarium

Member, People and Culture Subcommittee

Member, Finance and Risk Management Subcommittee

Member, Science and Research Subcommittee

Member, Adelaide Botanic Gardens Foundation Committee

1 July 2021 to current

**Legislation administered by the agency**

*Botanic Gardens and State Herbarium Act (1978)*

*Botanic Gardens and State Herbarium Regulations (2021)*

## The agency's performance

### Performance at a glance

The performance of the Board of the BGSB is guided by its *Strategic Plan 2023-2027* and implemented through an annual plan that guides operations.

Achievements aligned to the Board's strategic focus areas in 2023-27 include:

Conserving plant species and natural environments: enhancing collections and our knowledge of plants, making our collections accessible, and learning from others.

- Citizen science projects – two large scale projects (Lichen DigiVol, FungiMap)
- 29 new science and conservation research projects agreements have been executed to a total value of more than \$450k directly to BGSB Science and Conservation.
- 86% of SA's threatened flora preserved in South Australian Seed Conservation Centre Seed Bank.
- The Seed Centre team delivered on over 15 threatened flora conservation projects (many involving not for profits / communities).
- Science & Conservation staff produced 86 scientific publications, including 49 peer-reviewed journal articles and 2 peer-reviewed reports.
- More than 4425 specimens mounted; 2764 new specimens were lodged with the State Herbarium. The collection is now valued at \$173M.

Supporting and engaging communities: create and showcase our beautiful gardens, and share our knowledge of plants and stories.

- Continued high visitation to Adelaide, Mount Lofty and Wittunga Botanic Gardens and an overall visitation to Botanic Gardens estates in excess of 2.5 million visits.
- On-site plant and biodiversity education for 26,604 students and teachers.
- Over 130K audience attendances at 33 events and programs.

Enhancing our organisation and our sustainability: ensure a world-class workforce using efficient technologies and processes, and ensure diverse and sustainable income.

- 45,888 volunteer hours
- 413 Volunteers who work across Visitor Engagement, Scientific and Cultural Collections, Horticulture, and Events.
- Commencement of the Adelaide Botanic Garden (ABG) waste project which will divert up to 70% of waste from landfill over 3 years.

### Agency specific objectives and performance

Board objectives	Indicators	Performance
Maintain visitation to 2022-2023 level at ABG	Visitation levels within +/- 5% of figures achieved in 2022/23	<p>July 2022-June 2023 – <b>1,319,379</b>            July 2023-June 2024 – <b>1,335,291</b></p> <p>As at 30 June 2024 visitation to ABG has continued to see an increase on 2022-23 figures. The maintenance of high visitation to ABG is a result of the varied and engaging public program including Wildlife Photographer of the Year (WPY), Adelaide Fringe Festival, Feast Festival, Illuminate Adelaide – Resonate, education and school holiday programs, Teddy Bears' Picnic and Million Paws Walk.</p>
Increase overall visitation to Mount Lofty Botanic Garden (MLBG) by 5% this year (from 265k average)	<p>5% increase from visitation achieved (266,900) in 2022-23</p> <p>Target: 280,000 visitors</p>	<p>July 2022-June 2023 – <b>266,945</b>            July 2023-June 2024 – <b>322,714</b></p> <p>As at 30 June 2024, visitation to MLBG has increased significantly by 20% on the previous financial year's figure. A very pleasing result due to the focus on MLBG capital investment including upgrading facilities and trails which was further enhanced by a very popular Autumn colours season in April and May 2024.</p>
Maintain visitation to Wittunga Botanic Garden (WBG)	WBG visitation consolidated at 200,000 level +/- 5%	<p>July 2022-June 2023 – <b>199,666</b>            July 2023-June 2024 – <b>238,239</b></p> <p>As at 30 June 2024, visitation to BGSB's other hills estate, WBG, has increased by 19% on 2022-23 figures. Another very pleasing result for the 2023-24 year which underscores the impact that having WBG closed for several weeks in 2022 due to major storm damage had on visitation results for that reporting period.</p>
Update school education offerings in line with the current curriculum and teacher needs	Target: 22500 students/teachers in BGSB guided programs	<p>For 2023-24, on-site school visitation was 26,604.</p> <p>This included 4 teacher professional development sessions.</p>

Create digital resources for education programs	Existing resources reviewed and digitised  New digital education resources created and shared	59 new digital resources available online.
Dale Chihuly Project: Investigate and seek funding for major cultural tourism activation project for ABG	Artist studio confirms Adelaide suitability for exhibition  Funding secured  Planning carried out and project on track for September 2024 delivery	The exhibition has been secured for Adelaide, with funding coming largely from the State Government through the Major Events Fund. Further support has been secured through a series of sponsorship and partnership negotiations.  Event planning was progressed in collaboration with the Chihuly Studio, and with project partners SA Tourism Commission and JamFactory and the project is on track for public opening on 27 September 2024.
Undertake visitor research and program evaluation to understand more about the demographics and needs of our audiences onsite and online	95% satisfaction rate with Botanic Gardens' facilities	429 responses received, providing a strong sample size.  24% of respondents are frequent visitors (once a week or more) to at least one of the gardens.  91% are likely to visit the garden again.  95% were satisfied with their overall experience at the garden.
Enact BGSB Reconciliation Actions supporting the DEW Stretch Reconciliation Action Plan  Focus on progress towards naming of BGSB estates and appropriate Acknowledgement of Country at each site  Engagement with First Nations people to be undertaken	Programs presented by and with First Nations people	<i>Arrpmarnintja – Creation from the beginning</i> at the Museum of Economic Botany featured Western Aranda artists exploring botanical themes. This exhibition was presented as part of Tarnathi.  Brad Darkson's exhibition <i>Ruled Us, Ruled Us, Ruled Us</i> , (also in the Museum of Economic Botany) explored the ongoing impact of colonisation. As part of this project three trees were scarred with the removal of Kaurna shields and a coolamon



<p>within 'Local Contexts' framework to manage intellectual and cultural property, cultural heritage, environmental data, and genetic resources within digital environments</p> <p>First nations knowledge sharing protocols extended to policy for data release including consultation processes and approvals required</p>		<p>As part of the new wayfinding projects, Acknowledgement of Country has been included on welcome panels at Adelaide and Mount Lofty Botanic Gardens.</p> <p>First Nations presenters Trent Hill and Kumarninthe have continued to present tours to school groups.</p>
<p>First Nations reconciliation and science engagement</p>	<p>80% of Science and Conservation staff have completed cultural awareness training and 50% have completed additional training in First Nations engagement</p>	<p>Guest speaker presentation held for staff in partnership with Uni SA.</p> <p>Additional staff attended training in cultural awareness during February 2024</p>
<p>Create suitable internship/University student opportunities including supervisory support for university students from a range of disciplines</p>	<p>4 placements for interns expressing preference for BGSH internships</p> <p>Successful completion of 4 internship projects</p>	<p>Intern placement projects:</p> <p>Exemplar workflow based on truffle species taxonomic resolution and delivery. University of Adelaide – Environmental Policy &amp; Management.</p> <p>Conceptual interpretation design of the Rangelands Garden. University of Adelaide – Environmental Policy &amp; Management.</p> <p>Entangled histories: Unpacking the Museum of Economic Botany University of Adelaide – Curatorial Studies.</p> <p>Match Studio project c25 students participated in Discovery Garden project in Semester 1, creating design concepts for the Discovery</p>

		Garden. University of South Australia.
Deliver an active and diverse public program to support BGSB strategic goals, including activities with new and existing partners and events	Consistent with 2023 benchmarks: 33 events/programs 30 partnerships 130,849 audiences at events	WPY - 31,828 Feast - 300 Fringe - 37,850 Illuminate Adelaide <i>Resonate</i> - 98,535 School holiday programs delivered in 2023/24 - 343 Teddy Bears' Picnic - 1992 Million Paws Walk - 2490 Create4Adelaide - 7523
Successful delivery of the \$12.2M capital works projects on time and to budget	Completion of ABG amenities Completion of MLBG lower amenities block and MLBG wayfinding project Completion of ABG lighting and wayfinding projects	On track for delivery and completion with the final items of lighting works expected to be completed in August 2024.
Deliver minor capital works program (MCWP) Projects approved for funding under DEW minor capital works budget 23/24	Delivery MCWP items to scope and budget	Rising damp investigation Schomburgk Pavilion. Solar panels on roof of 90ft depot at ABG. Urgent replacement of septic system for toilets at the upper car park, with funding from DEW minor capital works and the Board.
Repairs and renovation of North Lodge	Repairs and renovation completed	Repairs and refurbishment completed. Friends of the Botanic Gardens of Adelaide have moved back into North Lodge and reopened the front of the building as a gift shop.
Ongoing improvements for site safety on BGSB estates	Complete bushfire preparedness site works and plans Undertake and action arboriculture	Site works delivered and Bushfire Preparedness Plan endorsed on time. Recommended actions in response to tree risk audits completed and

	risk assessments across all sites	100% of high-risk trees treated or removed.
Support delivery of the Certificate III Horticultural Trainee Program	90% of trainees successfully completing their Certificate III in Horticulture	Recruitment for four new trainees completed for 2024.
Upgrade fleet of petrol gators at ABG with appropriate electric gators	Staff and visitor satisfaction with new gators Gators no more expensive to run	2 electric gator vehicles procured for ABG in December 2023 via funding through sponsorship 1 electric gator procured for ABG in June 2024, for parking management and capital project work supervision. I
Increase the commitment to provenanced native plant conservation	Increase in 23/24 Australian species represented in the living collection by 50 new species added	23/25 work included high altitude tropical and temperate flora ex-situ conservation program material.
Revegetation of First Creek and the River Torrens in Botanic Park	Delivery of project in accordance with Green Adelaide grant funding agreement	This is an ongoing project with further work in coming years.
Science Knowledge Hub Knowledge Hub activities including scientific publications, data delivery to national platforms (AVH, ALA), digital image repository, digitisation of collections, census maintenance Securing and safeguarding digital assets. Prioritise image backup solution	Delivery of 10 additional data sets annually Delivery of data to national systems completed quarterly based on a workplan for priority data sets Digital knowledge sharing including online journal publication (one full volume pa) and delivery of annual census update Publication of scientific articles sharing botanical knowledge publicly	Data delivery of full quality assured data sets to Australasian Virtual Herbarium (AVH) for 2023/24 – 6750 new records, total AVH delivered data 752,170 with usage of 84 million downloads of records for the FY. Census maintained to current vascular plant taxa, total of 5181 taxa in SA at end of FY, 1645 weeds and 3536 native plants. Image storage repository instigated with DEW ICT support, an estimated 60% of internal Science Images are now on the storage although with limited curation. Staff, honoraries and affiliates have published 85 articles and 48 of these are peer reviewed journal articles

		<p>including publications in high impact journals including Nature.</p> <p>The headline Board Science publication, the journal Swainsona published 13 new journal articles this FY.</p>
Citizen Science projects	At least 1 grant application.	<p>Citizen science projects – two large scale projects (Lichen DigiVol, FungiMap) have been undertaken during the 23/24FY.</p> <p>Science and Conservation are developing a plant phenology trail method with undergraduate students.</p>
<p>Conservation research projects 2023/2024</p> <p>Research in priority areas of flora conservation for 2023/2024 flood recovery surveys of at-risk species and identifying species for taxonomic reassessment</p> <p>Undertake priority research to document post flood recovery of flora including at least 3 field visits to Murray Region</p> <p>Establish which high conservation status species (e.g. EPBC listed) require taxonomic review</p> <p>Maintain ongoing engagement with Conservation Managers to provide advice and</p>	An increase in the number of partnerships established or in progress	<p>29 research and project partnerships underway or completed.</p> <p>Fieldwork delivered to agreements.</p> <p>Four field visits to the Murray Region completed.</p> <p>Established &amp; attended monthly meetings with Conservation and Threatened Species Managers and established ongoing working relationship.</p>

status of SA threatened species (monthly meetings)		
<p>Weeds detection (new to SA and regions) and reporting emerging biosecurity threats (changing distributions)</p> <p>Ongoing surveillance and documentation of new weed incursions to South Australia in native habitats</p> <p>Reporting of expanding distributions of weed species when evidence becomes available</p> <p>Project delivery to partners and stakeholders</p>	<p>Quarterly reporting (projects and status) on milestone reports and projects delivered</p>	<p>Murrylands trip completed.</p> <p>MANCAP weed report submitted.</p> <p>Local weed surveillance with Green Adelaide.</p> <p>Delivered two regional weed workshops with Landscape Boards.</p> <p>Project reporting for partners completed.</p> <p>Weeds updates into census completed.</p>
<p>Collections management (State Herbarium)</p> <p>Maintain herbarium collections, accept new accessions from partners, staff, researchers and higher degree students</p> <p>Progress the implementation of post Capital Works vault storage and collections reorganisation leading to improved operations</p> <p>Improve long term outcomes for</p>	<p>Annual activities for herbarium collections management delivered</p>	<p>2023-24 achievements:</p> <p>More than 4425 herbarium specimens mounted, 2764 new specimens lodged, 2139 loans returned, more than 400 specimens sent to researchers on exchange.</p> <p>Curation of the fungi, lichen and algal collections post vault reorganisation advanced. Planning for genus audit progressed with trial documentation.</p> <p>Wet collection – formalin replacement, achieved 785 specimens.</p> <p>Freezer cycling – routine cycling of main collections implemented ~8000 boxes cycled to date, representing ~20% of boxes in backlog.</p>

collections condition including pest management and collections storage conditions		
Ensure long term outcomes for the seed bank		<p>7 September 2023 threatened species Bicentennial Conservatory exhibit and fundraiser.</p> <p>Activated the long-term storage testing of seed bank collections.</p> <p>Initiated Seed Centre freezer storage review project.</p>
Science communication, media and engagement	<p>An annual program along with priority outcomes aimed at a high degree of engagement with the Public Programs team in planning and delivery of program</p> <p>Deliver at least 4 science focused events or major activities</p>	<p>Governor's visit to Seed Orchard and endangered species nursery.</p> <p>Walk and talk through Wistow native vegetation for Hills Gardening Group.</p> <p>Talk to Australian plant Society about Orchid Conservation program.</p> <p>Nature Festival events completed successfully.</p> <p>ABG Seed Orchard signage installation.</p> <p>Workshops for Kangaroo Island Nature Conservation Society of South Australia Project delivered.</p> <p>Taxonomist Appreciation Day blog and social media posts.</p>

### Corporate performance summary

The Board met 6 times during 2023-24. In accordance with the *Botanic Gardens and State Herbarium Act 1978*, Part 2-Administration, 11 – Conduct of business by the Board, the Board formed a quorum of five members at each of its 6 meetings and the Presiding Member chaired 6 of these. The attendance of appointed members averaged 87 percent across the year. In accordance with the Act Part 2 – Administration, 12, the Director attended all Board meetings.

Name	Aug 23	Oct 23	Dec 23	Feb 24	Apr 24	May 24	Meetings attended	% of Total
Judy Potter	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
Rob DiMonte	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
Andrew Kay	Yes	Yes	Yes	Yes	Yes	Yes	6/6	100%
Peter Kennedy	Yes	Yes	Yes	Yes	Yes	No	5/6	83%
Sally McLennan	Yes	No	Yes	Yes	Yes	Yes	5/6	83%
Laura Parry	Yes	No	Yes	Yes	No	Yes	4/6	67%
Libby Raupach	Yes	Yes	Yes	Yes	No	Yes	5/6	83%
Sophie Thomson	Yes	Yes	Yes	Yes	Yes	No	5/6	83%

### Employment opportunity programs

Program name	Performance
The objective of the Australian Centre of Horticultural Excellence (ACoHE) is to become a destination for horticultural and botanical learning.	The BGSH traineeship program continues to provide opportunities for ten horticultural trainees to develop their horticultural and botanical expertise. In 2023-24, 2 trainees completed the BGSH traineeship program.

**Agency performance management and development systems**

<b>Performance management and development system</b>	<b>Performance</b>
The Board maintains a register of attendance at meetings.	There were 6 meetings held during 2023-24, with annual attendance of appointed members averaging 87 percent. All meetings achieved quorum. Data is available at: <a href="https://data.sa.gov.au">Board of Botanic Gardens and State Herbarium Annual Report Data - Dataset - data.sa.gov.au</a>
The Board's Finance and Risk Management Subcommittee	The Finance and Risk Management Subcommittee met 4 times in 2023-24. The Terms of Reference were reviewed in May 2024.
The Board's Asset Management Subcommittee	The Asset Management Subcommittee met once in 2023-24 and reviewed its Terms of Reference in August 2023.
The Board's People and Culture Subcommittee	The People and Culture Subcommittee met once in 2023-24 and reviewed its Terms of Reference in August 2023.
The Board's Science Advisory Committee	The Science Advisory Committee met once in 2023-24 and reviewed its Terms of Reference in August 2023.

**Work health, safety and return to work programs**

<b>Program name</b>	<b>Performance</b>
The Board abides by the relevant health and safety policies and procedures to meet whole of government and legislative requirements.	Work, health and safety and return to work programs are reported through the DEW Annual Report 2023-24, noting staff are employees of the DEW.



<b>Workplace injury claims</b>	2023-24	2022-23	% Change (+ / -)
Total new workplace injury claims BGSB Board members	0	0	0%
Total new workplace injury claims	1*	3*	-67%
Fatalities	0*	0*	0%
Seriously injured workers**	0*	0*	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0*	0*	0%

**Notes:**

\*Staff are employed by the DEW to support the Board of BGSB. BGSB staff data is also reported in the DEW Annual Report 2023-24.

\*\*number of claimants assessed during the reporting period as having a whole person impairment of 30% or more under the Return to Work Act 2014 (Part 2 Division 5).

<b>Work health and safety regulations</b>	Current year 2023-24	Past year 2022-23	% Change (+ / -)
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	1	3	-67%
Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> )	0	0	N/A

<b>Return to work costs**</b>	2023-24	2022-23	% Change (+ / -)
Total gross workers compensation expenditure (\$)	181,528	253,567	-29%
Income support payments – gross (\$)	<b>72,734</b>	<b>6,932</b>	+90.5%

**Notes:**

\*BGSB staff data is also reported in the DEW Annual Report 2023-24

\*\*before third party recovery

Data for previous years is available at: [Board of Botanic Gardens and State  
Herbarium Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data)

**Executive employment in the agency**

<b>Executive classification</b>	<b>Number of executives</b>
SAES1 (employee is also reported in the DEW Annual Report 2023-24)	1

Data for previous years is available at: [Board of Botanic Gardens and State Herbarium Annual Report Data - Dataset - data.sa.gov.au](#)

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

## Financial performance

### Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2022-2023 are attached to this report.

<b>Statement of Comprehensive Income</b>	<b>2023-24 Budget \$000s</b>	<b>2023-24 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2022-23 Actual \$000s</b>
Total Income	9,013	10,108	1,095	9,530
Total Expenses	6,872	8,271	1,399	6,292
<b>Net Result</b>	-	1,837	-	3,238
Other Comprehensive Income – Property Revaluation		18,559		0
<b>Total Comprehensive Result</b>	-	<b>20,396</b>	-	<b>3,238</b>

<b>Statement of Financial Position</b>	<b>2023-24 Budget \$000s</b>	<b>2023-24 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2022-23 Actual \$000s</b>
Current assets	5,218	4,514	(704)	5,218
Non-current assets	74,854	96,209	21,355	74,854
<b>Total assets</b>	<b>80,072</b>	<b>100,723</b>	<b>20,651</b>	<b>80,072</b>
Current liabilities	150	405	255	150
Non-current liabilities	0	0	0	0
<b>Total liabilities</b>	<b>150</b>	<b>405</b>	<b>255</b>	<b>150</b>
<b>Net assets</b>	-	<b>100,318</b>	-	<b>79,922</b>
<b>Equity</b>	-	<b>100,318</b>	-	<b>79,922</b>

### Consultants disclosure

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

### Consultancies with a contract value below \$10,000 each

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All consultancies below \$10,000 each - combined	None	\$0

**Consultancies with a contract value above \$10,000 each**

Consultancies	Purpose	\$ Actual payment
None	N/A	\$ 0
	Total	\$ 0

Data for previous years is available at: [Board of Botanic Gardens and State Herbarium Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data)

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

**Contractors disclosure**

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

**Contractors with a contract value below \$10,000**

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	75,195.11

**Contractors with a contract value above \$10,000 each**

Contractors	Purpose	\$ Actual payment
Amanda Wheeler	Sponsorship specialist	\$58,299.55
ArtLab Australia	Museum Pest control	\$29,748.36
Emma Lewellyn	Horticultural therapy	\$11,738.48
Madeleine Stewart-Jones	Coordination services	\$24,365.00
McGregor Tan Research	Visitor Surveys	\$14,400.00
Mechanical Vegetation	Removal of green waste	\$12,078.50
Michael Treloar P/L	Revaluation of rare books	\$10,000.00
Mulloy Studio	Exhibition displays	\$10,530.00
Nova Traffic Management	Mt Lofty traffic control	\$50,808.23

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Purpose in Practice	Major event preparation	\$13,244.79
SA Tourism Commission	Event promotion	\$65,000.00
Tailored Trees P/L	Aboricultural work	\$37,833.00
Taylor Cullity Lethlean	Engineering design	\$11,200.00
University of SA	Concept designs	\$30,000.00
	Total	\$379,245.91

Data for previous years is available at: [Board of Botanic Gardens and State Herbarium Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data)

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts](#).

The website also provides details of [across government contracts](#).

## Risk management

### Risk and audit at a glance

#### Fraud detected in the agency

Category/nature of fraud	Number of instances
All types of fraud	0

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

#### Strategies implemented to control and prevent fraud

The Board's Finance and Risk Management Subcommittee monitors, measures and mitigates the Board's exposure to all types of risk, including fraud. It does so under advice of the Auditor-General's Department.

The Board also implements DEW strategies to control and prevent fraud. DEW has established internal controls to mitigate the risks of fraud through updates from management and DEW's Risk Management and Audit Committee of Executive (RMAC).

The DEW Fraud and Corruption Prevention, Detection and Response Policy and supporting Procedure for the Reporting and Review of Suspected Incidents of Fraud or Corruption establish the respective roles and responsibilities across the Department relating to the identification of and response to fraud.

For the full reporting period, 1 July 2023 – 30 June 2024, the Board is not aware of any suspected or actual instances of fraud of any type.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data>

#### Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

Nil

Data for previous years is available at: [Board of Botanic Gardens and State Herbarium Annual Report Data - Dataset - data.sa.gov.au](https://data.sa.gov.au/data/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data)

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

## Reporting required under any other act or regulation

Nil to report

## Reporting required under the *Carers' Recognition Act 2005*

*Not applicable*

## Public complaints

### Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	2
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	
Communication	Communication quality	Inadequate, delayed or absent communication with customer	1
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	1
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	1



Complaint categories	Sub-categories	Example	Number of Complaints 2023-24
Strategic Business Direction		Dissatisfaction with horticultural and activation decisions made	1
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	1
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	3
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	1
Service quality of site partners		Service and offerings do not meet expectations	3
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	1
		<b>Total</b>	<b>15</b>

Additional Metrics	Total
Number of positive feedback comments	8
Number of negative feedback comments	23
Total number of feedback comments	31
% complaints resolved within policy timeframes	86%

Data for previous years is available at: [BGSH-Annual-Report-2022-23.pdf \(environment.sa.gov.au\)](https://environment.sa.gov.au/BGSH-Annual-Report-2022-23.pdf)

### Service Improvements

Complaints regarding staff attitude are reviewed and, where appropriate, addressed with relevant staff and contractors with appropriate training, coaching and or advice applied where required.

Complaints with regard to safety are reviewed as a matter of priority and appropriate steps are taken to minimise or preferably, mitigate risks to safety.

Feedback and complaints are registered on BGSH, and DEW registers; reported to the Board; filed and taken into consideration as part of future planning and improvements for service delivery and design and future access initiatives.

### Compliance Statement

BGSH is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
DEW has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y

## **Appendix: Audited financial statements 2023-24**

# INDEPENDENT AUDITOR'S REPORT



Government of South Australia  
Audit Office of South Australia

Level 9  
State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
Tel +618 8226 9640  
ABN 53 327 061 410  
enquiries@audit.sa.gov.au  
www.audit.sa.gov.au

## To the Presiding Member Board of the Botanic Gardens and State Herbarium

### Opinion

I have audited the financial report of the Board of the Botanic Gardens and State Herbarium (the Board) for the financial year ended 30 June 2024.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of Board as at 30 June 2024, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Disclosures.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2024
- a Statement of Financial Position as at 30 June 2024
- a Statement of Changes in Equity for the year ended 30 June 2024
- a Statement of Cash Flows for the year ended 30 June 2024
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member, the Director, Board of the Botanic Gardens and State Herbarium and the Acting Chief Financial Officer of the Department for Environment and Water.

### Basis for opinion

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the Board. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

- obtain an understanding of internal control relevant to the audit 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 Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Director
- conclude on the appropriateness of the Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Presiding Member and the Director about, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during the audit.



Daniel O'Donohue  
**Assistant Auditor-General (Financial Audit)**

27 September 2024

**Board of Botanic Gardens and State Herbarium**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2024*

		<b>2024</b>	<b>2023</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Income</b>			
Fees and charges	2.1	2 250	2 415
Grant revenues	2.2	1 463	183
Resources received free of charge	2.3	5 350	5 786
Interest	6.1	211	169
Other income	2.4	834	977
<b>Total income</b>		<b>10 108</b>	<b>9 530</b>
<b>Expenses</b>			
Depreciation	5.1	2 655	2 416
Reimbursement of DEW expenses	4.2	2 287	1 819
Supplies and services	4.1	3 305	1 754
Board member expenses	3.3	123	123
Other expenses	4.3	(99)	180
<b>Total expenses</b>		<b>8 271</b>	<b>6 292</b>
<b>Net result</b>		<b>1 837</b>	<b>3 238</b>
<b>Other Comprehensive Income</b>			
Changes in property, plant and equipment asset revaluation surplus		18 559	-
<b>Total other comprehensive income</b>		<b>18 559</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>20 396</b>	<b>3 238</b>

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

**Board of Botanic Gardens and State Herbarium**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2024*

	Note	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
<b>Balance at 1 July 2022</b>		37 902	40 357	78 259
Error correction		(250)	(1 325)	(1 575)
<b>Restated balance at 1 July 2022</b>		37 652	39 032	76 684
Net result for 2022-23		-	3 238	3 238
<b>Total comprehensive result for 2022-23</b>		-	3 238	3 238
<b>Balance at 30 June 2023</b>		37 652	42 270	79 922
Net result for 2023-24		-	1 837	1 837
Gain on revaluation of property, plant and equipment	5.1	18 559	-	18 559
<b>Total comprehensive result for 2023-24</b>		18 559	1 837	20 396
<b>Balance at 30 June 2024</b>		56 211	44 107	100 318

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

# **Board of Botanic Gardens and State Herbarium**

## **Notes to and forming part of the financial statements**

### *For the year ended 30 June 2024*

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#### **1. About the Board of Botanic Gardens and State Herbarium**

The Board of the Botanic Gardens and State Herbarium (the Board) is a reporting entity, established pursuant to the *Botanic Gardens and State Herbarium Act 1978*.

##### **1.1. Basis of preparation**

These financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures.

For the purposes of preparing the financial statements, the Board is a not-for-profit entity. The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is identified in the notes to the financial statements.

Income, expenses and assets are recognised net of the amount of GST except:

- When the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- Receivables and Payables, which are stated with the amount of GST included.

The Board is grouped with the Department for Environment and Water (DEW) for GST purposes, and accordingly DEW prepares the Business Activity Statement on behalf of the Board via the grouping provisions of the GST legislation. Notwithstanding the use of these grouping provisions, intercompany cash alignment occurs to ensure the Board either recovers the net amount of GST recoverable from or disburses the amount payable to the ATO from DEW.

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

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out throughout the notes.

##### **1.2. Objectives and programs**

###### ***Strategic context***

The Board, on behalf of the South Australian community, has stewardship for the lands and premises placed under the control of the Board.

The objectives of the Board are to ensure the maintenance and development of the South Australian Botanic Gardens and State Herbarium, for the use and enjoyment for members of the public as well as supporting scientific research and educational activities.



**Board of Botanic Gardens and State Herbarium**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**2.3. Resources received free of charge**

	2024	2023
	\$'000	\$'000
Buildings and improvements	3 894	3 724
Roads, tracks and trails	1 043	87
Park infrastructure	398	664
Plant and equipment	15	1 311
<b>Total resources received free of charge</b>	<b>5 350</b>	<b>5 786</b>

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

Assets transferred in 2023-24 relate to the public conveniences at Adelaide Botanic Garden, upgrades to Mount Lofty Botanic Garden trails and nursery carpark, extra solar panels on the Herbarium, works on Mount Lofty Botanic Garden timber bridge, North Lodge and wayfinding assets.

**2.4. Other income**

	2024	2023
	\$'000	\$'000
Property rental and related income	343	351
Reimbursement of Expenses	313	324
Sponsorships, donations, commissions and bequests	96	123
Insurance recoveries	46	-
Asset related adjustments	16	179
Other sundry revenue	20	-
<b>Total other income</b>	<b>834</b>	<b>977</b>

Asset related adjustments relate to assets that were not previously recognised by the Board which have been identified through asset stocktake processes during the financial year. All other revenue is recognised upon receipt.

**3. Board, committees and employees**

**3.1. Key management personnel**

Key management personnel of the Board include the Minister for Climate, Environment and Water, the Presiding Member, the Director and the other members of the Board who have responsibility for the strategic direction and management of the Board.

Total compensation for key management personnel was \$374 000 in 2024 and \$366 000 in 2023.

The compensation disclosed in this note excludes salaries and other benefits the Minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account under section 6 the *Parliamentary Remuneration Act 1990*.

**Transactions with key management personnel and other related parties**

There were no transactions with key management personnel (other than board remuneration) or related parties.

**Board of Botanic Gardens and State Herbarium**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

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**4. Expenses**

**4.1. Supplies and services**

	2024	2023
	\$'000	\$'000
Exhibition and promotional	912	168
Grounds management	733	175
Fee for service	638	855
Minor works and equipment	272	196
General administration	270	130
Scientific and technical services	183	32
Accommodation	149	100
Information technology	69	55
Other	79	43
<b>Total supplies and services</b>	<b>3 305</b>	<b>1 754</b>

A part of the Board's accommodation, management and maintenance is provided by the Department for Infrastructure and Transport under a Memorandum of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease and accordingly are expensed.

In 2023-24 a total of \$1.186 million was paid in preparation and marketing for the Chihuly Exhibition which commences in September 2024. Of the total amount, \$0.764 million was paid directly to Chihuly Studio for the preparation of the Exhibition.

Grounds management expenses are incurred through maintenance and repairs of assets across Adelaide Botanic Garden, Mount Lofty Botanic Garden and Wittunga Botanic Garden sites. These include works for First Creek remediation, tree maintenance for risk reduction and other works to enhance the comfort and safety of visitors, contractors and staff.

**4.2. Reimbursement of DEW expenses**

	2024	2023
	\$'000	\$'000
Department for Environment and Water (Project costs)**	1 632	1 164
Department for Environment and Water*	655	655
<b>Total reimbursement of DEW expenses</b>	<b>2 287</b>	<b>1 819</b>

\* These costs are incurred under a MoAA with DEW to cover the delivery of corporate service functions to the Board and support maintenance and other enhancement works in the garden.

\*\*Contracts are predominantly signed in the name of the Board to deliver professional services. This results in funding being received directly by the Board and then paid to DEW to reimburse costs incurred for contract staff salaries and wages who provide the professional services.

**4.3. Other expenses**

	2024	2023
	\$'000	\$'000
Audit fees	32	31
Movement in Inventory	17	1
Bad and doubtful debts	(148)	148
<b>Total other expenses</b>	<b>(99)</b>	<b>180</b>

Audit fees paid/payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* were \$32 000 (2023: \$31 000). No other services were provided by the Audit Office of South Australia.

**Board of Botanic Gardens and State Herbarium**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

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**5.1. Property, plant and equipment (continued)**

This correction was represented as an adjustment to the opening balance of this asset class to ensure relevant data was accurate prior to processing the revaluation of these assets as at 1 July 2022.

Property, plant and equipment owned by the Board with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the Board is recorded at fair value. Detail about the Board's approach to fair value is set out in note 10.1.

***Impairment***

Property, plant and equipment owned by the Board has not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their service capacity.

Revaluation of property, plant and equipment is undertaken on a regular cycle as detailed in note 10.1. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

All non-current assets not held for sale with a limited useful life are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential.

***Useful life***

Depreciation is calculated on a straight-line basis over the estimated useful life of the following classes of assets as follows:

<b>Class of asset</b>	<b>Useful life (years)</b>
Park Infrastructure	5-80
Plant and Equipment	3-25
Roads, Tracks and Trails	3-35
Other Assets	5-99
Buildings and Improvements	7-70

***Review of accounting estimates***

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

**5.2. Inventories**

	<b>2024</b>	<b>2023</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Current - held for sale</u></b>		
<b>Inventories held for resale - at cost</b>		
Finished goods held for resale - at cost	187	203
<b>Total inventories</b>	<b>187</b>	<b>203</b>

Inventories held for distribution at no or nominal consideration are measured at cost and adjusted when applicable for any loss of service potential. Inventories held for sale are measured at the lower of cost or their net realisable value.

Cost for all other inventory is measured on the basis of the first in, first out method. Net realisable value is determined using the estimated sales proceeds less costs incurred in marketing, selling and distribution to customers.

***Inventory write-down***

The amount of any inventory write-down to net realisable value or inventory losses are recognised in the Statement of Comprehensive Income as an expense in the period the write-down or loss occurred. Any write-down reversals are recognised as an expense reduction in the Statement of Comprehensive Income.

**Board of Botanic Gardens and State Herbarium**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

**7. Liabilities**

**7.1. Payables**

	2024 \$'000	2023 \$'000
<b>Current</b>		
Trade payable	373	105
Accrued expenses	32	31
	<b>405</b>	<b>136</b>
<b>Statutory payables</b>		
GST payable to DEW	-	14
	-	14
<b>Total current payables</b>	<b>405</b>	<b>150</b>
<b>Total payables</b>	<b>405</b>	<b>150</b>

Payables and accrued expenses are recognised for all amounts owing but unpaid. Sundry payables are normally settled within 30 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.

Statutory payables do not arise from contracts. Statutory payables included in the table above that relate to board member related payables, such as payroll tax and Fringe Benefits Tax and Audit Office of South Australia audit fees. Statutory payables are carried at cost.

**8. Other disclosures**

**8.1. Activities undertaken by Department for Environment and Water**

The following details the expenses and revenues incurred by DEW in performing activities associated with the Board.

	2024 \$'000	2023 \$'000
<b>Expenses from ordinary activities</b>		
Employee benefits expenses	8 166	7 660
Supplies and services	4 656	3 568
Depreciation	607	634
Assets donated to the Board	5 350	5 786
<b>Total expenses from ordinary activities</b>	<b>18 779</b>	<b>17 648</b>
<b>Revenues from ordinary activities</b>		
Sale of Goods and Services	2 185	1 755
Other Income	592	702
Grant	-	95
<b>Total revenues from ordinary activities</b>	<b>2 777</b>	<b>2 552</b>

**Board of Botanic Gardens and State Herbarium**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2024*

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**10.1. Fair Value (continued)**

A market based method was used when by comparing property data to that of similar sales with consideration of restrictions on use and/ or zoning, property size and shape, topography, location, sale date and market movement, if any, and other relevant factors specific to the land being valued.

***Carrying amounts of property, plant and equipment***

Classes of property, plant and equipment are valued as follows:

*(a) Independent valuation*

Generic assets are valued using the Data Dictionary model. Unique assets are items which cannot be categorised within the standard Data Dictionary groups. These assets are valued separately by independent professional valuers.

*(b) At cost (acquisition cost)*

This class includes one or more items that have an acquisition cost exceeding \$1.5 million. All assets within this class are temporarily held at cost pending revaluation.

*(c) At cost (deemed fair value)*

These assets have an acquisition cost below \$1.5 million and are deemed held at fair value.

***Revaluation***

Property, plant and equipment are subsequently measured at fair value after allowing for accumulated depreciation.

Non-current tangible assets are valued at fair value and revaluation of a non-current asset or group of assets is only performed when its fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

Asset classes that did not satisfy these criteria and are therefore deemed to be at fair value are:

- Plant and equipment.

The Board undertakes revaluation of its land, buildings and improvements, and other infrastructure assets via a Certified Practising Valuer or internal estimates based on indices or recent transactions. A valuation appraisal by a Certified Practising Valuer is performed at least every six years.

If at any time, management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, when they are revalued to fair value.

For all property, plant and equipment assets that have been subject to an independent revaluation both the replacement cost and the associated accumulated depreciation have been presented on a gross basis.

Property, plant and equipment assets due for revaluation are assessed to determine whether they should be classified as generic assets or unique assets.

The independent valuations were performed for land and other asset classes during the reporting period. Revaluation is undertaken on a regular cycle as detailed below.

For land assets that have been subject to an independent revaluation, consideration was given to the impact to Fair Market Value as result of restrictions on the sale or use of assets. Importantly, the government's mandate that specified services be provided to the public that imposes restrictions on the sale or use of numerous government assets because the entity is not able to sell or change the use of the asset, unless approved by government.

**Board of Botanic Gardens and State Herbarium**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2024*

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We certify that the:

- financial statements of the Board of Botanic Gardens and State Herbarium:
  - are in accordance with the accounts and records of the Board;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the Board at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the Board of Botanic Gardens and State Herbarium for the financial year over its financial reporting and its preparation of financial statements have been effective.



Judy Potter  
**Presiding Member**  
Board of the Botanic Gardens and  
State Herbarium  
27 September 2024



Michael Harvey  
**Director**  
Board of the Botanic Gardens and  
State Herbarium  
Department for Environment and Water  
27 September 2024



Andrew Geytenbeek  
**Acting Chief Financial Officer**  
Department for Environment and Water  
27 September 2024