

**HOUSE OF ASSEMBLY
LAID ON THE TABLE**

29 Nov 2022



**Government
of South Australia**

**INTERNATIONAL KOALA CENTRE OF
EXCELLENCE**
trading as KOALA LIFE
2021-22 Annual Report

Koala Life

365 Mount Lofty Road, Crafers SA 5152

GPO Box 1047, Adelaide SA 5001

Koalalife.asn.au

Contact phone number: 0413 404 254

Contact email: eo@koalalife.asn.au

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Date approved by the Board: (for Boards only): 3 August 2022

Date presented to Minister: 30 September 2022

To:

The Hon Susan Close MP

Deputy Premier

Minister for Industry, Innovation and Science

Minister for Defence and Space Industries

Minister for Climate, Environment and Water

This annual report will be presented to Parliament to meet the statutory reporting requirements of *Public Corporations (International Koala Centre for Excellence) Regulations 2018* 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 International Koala Centre for Excellence, trading as Koala Life by:

Dr Chris West

Director, Koala Life

Date 15/09/2022

Signature



From the Chair



On behalf of the Board and in accordance with the section 28 of the *Public Corporations (International Koala Centre of Excellence) Regulations 2018* I present the 2021-22 International Koala Centre of Excellence (IKCE) Board's Annual Report.

On 1 January 2022, I resigned my position as CEO of Koala Life to take up the position as Board Chair upon the retirement of Mr Ian Drummond. Dr Chris West was appointed Director on this date in January 2022. I first acknowledge the enormous contribution to Koala Life made by Mr Drummond. Ian led the organisation from its unformed beginnings to a large and well-operated Foundation with a clear purpose, vision and drive. Much of the fast-paced success of Koala Life can be attributed to Ian Drummond's leadership. In addition, two of the initial board members, Ms Yvonne Sneddon and Ms Kristina Roberts, completed their terms in 2021 and were succeeded by Mr David Robinson, Ms Susan Harrington and Ms Susie Herzberg OAM. I thank Yvonne and Kris for their excellent service to Koala Life.

The renewed Board and new Director (previously CEO) have successfully built on the strong foundations of the organisation to establish a not-for-profit charity that has very successfully raised money to support research aimed to "secure the survival of the koala for Australia".

Some highlights from the reporting period (2021-22) include:

- Raised \$569,714 of funds from a wide range of partners including NSW Wildlife Information Rescue and Education Services (WIREs), Prince Albert II of Monaco Foundation, Hosking Foundation, Longleat Safari Park, Jarvis Ford, and a range of private donors.
- The appointment of a full-time research manager, veterinarian Dr Ian Hough.
- Since it began operations in March 2020, Koala Life has attracted around \$1.5 million in financial support along with substantial *in-kind* support from many organisations including Department for Environment and Water (DEW) and Cleland Wildlife Park.
- Partnered in a successful \$775,000 four-year ARC Linkage grant led by Prof Corey Bradshaw (Flinders Uni) to investigate the process of 'genetic rescue' of koalas.

- Successfully collected and established 4 male koalas from the Strzelecki ranges region of Victoria to “out-breed” the disease-free, captive-managed koalas obtained from Kangaroo Island in 2019-20.
- Held 4 Board meetings and 4 committee meetings with several committees determining that it was more efficient to proceed with out of session approvals.
- Supported a wide range of koala research projects from Flinders University, Adelaide University and UniSA.
- Established a major presence and following on social media through its excellent website and regular informative posts on Twitter, Instagram and Facebook.

I commend my Board for their work; in particular, I commend our new Director, Dr Chris West who has ‘hit the ground running’ in our continued drive to create successful research partnerships determined to understand and so conserve one of the world’s most iconic species.

Yours sincerely



Prof Chris Daniels BSc.(Hons) PhD. DSc. FASICD

Chairperson, Koala Life

Contents

Overview: about Koala Life	7
Our strategic focus	7
Our organisational structure	8
Changes to the agency	8
Our Minister	9
Our Executive team	9
The Board	9
Legislation administered by the agency	10
Other related agencies (within the Minister’s area/s of responsibility).....	10
The agency’s performance	11
Performance at a glance	11
Agency specific objectives and performance.....	11
Corporate performance summary	15
Employment opportunity programs	15
Agency performance management and development systems.....	16
Work health, safety and return to work programs	16
Executive employment in the agency.....	18
Financial performance	18
Financial performance at a glance	18
Consultants disclosure	19
Contractors’ disclosure	19
Risk management.....	20
Risk and audit at a glance.....	20
Fraud detected in the agency.....	20
Strategies implemented to control and prevent fraud.....	20
Public interest disclosure	20
Reporting required under any other act or regulation	21
Reporting required under the <i>Carers’ Recognition Act 2005</i>	21
Public complaints.....	22
Number of public complaints reported	22
Additional Metrics.....	23

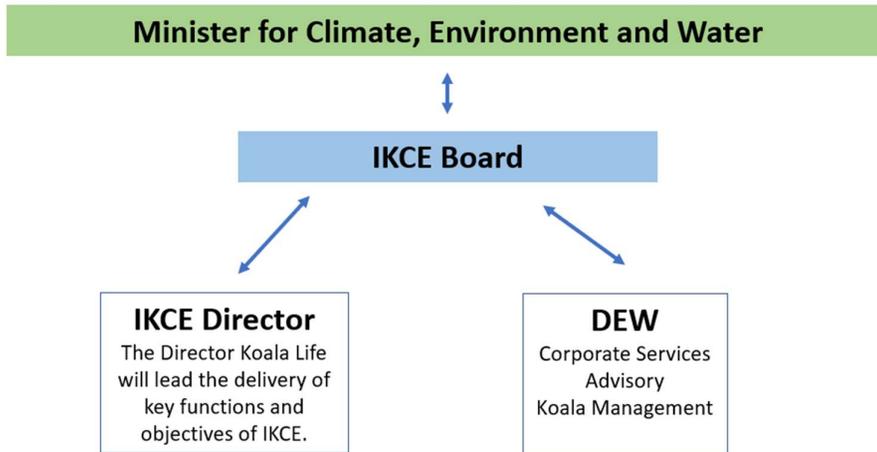
Service Improvements	24
Compliance Statement.....	24
Appendix: Audited financial statements 2021-22	25

Overview: about Koala Life

Our strategic focus

Our Purpose	To secure the survival of the koala for Australia
Our Vision	To create game changing partnerships in survival science
Our Values	In this together Accessible Experts A trusted voice
Our functions, objectives and deliverables	<p>Working together to save an Australian icon – koalas are so much more than just a part of our cultural identity and lifestyle. They are vital to our economy and play an important role in the health of our ecosystems. But habitat loss, life threatening diseases and rampant bushfires have pushed them to the brink. Without a collaborative survival strategy, supported by the best science and research, koalas could disappear within our lifetime. And, because a future without koalas is unthinkable, ensuring their survival and long-term sustainability right now (not tomorrow) is an urgent priority.</p> <p>Game changing partnerships in survival science – As a strong voice in koala conservation, Koala Life is committed to the challenge. And we aren't alone. Alongside our partners, we are helping connect and support an international network of koala experts. From volunteers, scientists and politicians, to universities, institutes and organisations. Collaboration is already making a huge difference in the fight to save koalas. Whether it is raising funds and sharing knowledge, know-how and research.</p> <p>We will utilise the best survival science to establish healthy, genetically diverse, disease free populations in protected areas and communities across Australia. Everything we do, we do together, as one.</p> <p>A unique opportunity – Out of the ashes of the Kangaroo Island bushfires, we helped establish a small population of disease-free koalas at Cleland Wildlife Park.</p> <p>These animals are helping further our understanding of the debilitating diseases affecting koala populations. It is a small step, but one of many we are taking together to ensure the survival of this national icon.</p>

Our organisational structure



Board members:

Ian Drummond	Chair	1 July 2019 to 31 December 2021
Chris Daniels	Chair	1 January 2022 to 31 December 2024
Kristopher Helgen	Vice Chair	1 July 2018 to 30 June 2022
Brian Cunningham	Member	1 July 2019 to 30 June 2022
Susie Herzberg	Member	1 January 2022 to 31 December 2024
Susan Harrington	Member	1 January 2022 to 31 December 2024
David Robinson	Member	1 January 2022 to 31 December 2024
Sandra Carruthers	Member	1 July 2019 to 30 June 2022

Changes to the agency

During 2021-22 there were the following changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

- Chris Daniels moved from CEO to Chair of the Board.
- Chris West commenced as Director, International Koala Centre of Excellence (trading as Koala Life) on 1 January 2022.
- Employment of a Research Manager.

Our Minister

The International Koala Centre of Excellence is a body corporate established as a subsidiary of the Minister for Climate, Environment and Water, The Honourable Susan Close MP.

The Hon Susan Close MP, Minister for Climate, Environment and Water is the Deputy Premier and oversees a group of portfolio agencies including the Department for Environment and Water.

Our Executive team

Dr Chris West is the Director of the International Koala Centre of Excellence, trading as Koala Life, and ex-officio to the Board and its committees.

Chris is a veterinary surgeon and conservationist with a track record of managing international organisations and integrated, science-based conservation programmes. He has been CEO of Zoological Societies in the UK and Australia. He has held a number of chairs in Conservation Biology and Medicine at Liverpool and Edinburgh Universities and board positions in the Global Jane Goodall Institute, World Zoo and Aquarium Association (WAZA), etc., and chairmanship of Ethics and Welfare committees.

Chris's role includes the development of Koala Life as a foundation with charitable status to raise funds to support research into koalas and their forest habitat. Chris also manages Koala Life's oversight of the colony of disease-free rescued koalas located at Cleland Wildlife Park.

The Board

In accordance with *Public Corporations (International Koala Centre of Excellence) Regulations 2018*, the Board consists of six directors one of whom must be a person employed in the administrative unit of the Public Service responsible for assisting the Minister in the administration of the *National Parks and Wildlife Act 1972*. And, the others must together have such environmental, research, commercial, corporate governance, financial or other qualifications or experience as are, in the Minister's opinion, necessary to enable the board to carry out its functions effectively.

- Prof Chris Daniels (Chairperson)
- Prof Kristofer Helgen (Deputy Chairperson)
- Mr Brian Cunningham
- Ms Sandra Carruthers (employee of the Public Service)
- Ms Susan Harrington
- Ms Susie Herzberg
- Mr David Robertson

Mr Brian Cunningham is the Chair of the Fundraising Committee, and with the support of Prof Chris Daniels, and Ms Susan Harrington, is responsible for actively facilitate raising \$10 million over the first five years of the Board's operation.

Mr Cunningham is also the Chair of the Gift Fund Committee, and with the support of Ms Susie Herzberg and Mr David Robinson, is responsible for administering and managing the Gift Fund for the principal purpose and functions of IKCE in accordance with Regulations 2018 and the rules set out in the IKCE Charter.

Ms Susie Herzberg is the Chair of the Risk and Performance Committee, and with the support of Mr David Robinson and Prof Kris Helgen, is responsible for supporting the Board and Minister to identify, prevent and respond to real and potential risks and performance issues and to support the IKCE to meet its compliance requirements.

Ms Sandy Carruthers is the Chair of the Science Committee, and with the support of Prof Kris Helgen, Prof Chris Daniels and Ms Jennie Fluin, is responsible for to promoting and facilitating access to grants and other funding sources for the innovative research into the biology, management and conservation of koalas.

Legislation administered by the agency

Public Corporations (International Koala Centre of Excellence) Regulations 2018 under the *Public Corporations Act 1993*.

Other related agencies (within the Minister's area/s of responsibility)

Department for Environment and Water

The agency's performance

Performance at a glance

Koala Life has completed its deliverables on the 12 components to the organisation as outlined below.

IKCE as an Operational Research Foundation

<p>Name and Plan</p> <p><u>Koala Life</u></p> <p>Strategic Plan, Purpose & success statement</p>	<p>Governance</p> <p>Board with sub-committees prospectus charter and M of U with DEW</p>	<p>Brand position</p> <p>Knowledge-led proactive</p>
<p>Story line</p> <p>Game Changing partnerships in survival science</p>	<p>Function demonstrator</p> <p>Colony of disease free rescued koalas</p>	<p>Home base</p> <p>Cleland Research facility</p>
<p>Team</p> <p>Board, CEO, Admin staff Koala staff</p>	<p>Marketing strategy</p> <p>target high end donors and bushfire recovery funds</p>	<p>Marketing delivery method</p> <p>Digital media sites, Regular media, Large scale specials, Events</p>
<p>Detailed budget</p> <p>Containing Income streams Expenditure Operational Plan</p>	<p>Documented outcomes</p> <p>Annual Report Board CEO Reports Research Report</p>	<p>Partnerships</p> <p>DEW & CWP Hanson Bay Wildlife Sanctuary Longleat SP (UK)</p>

Agency specific objectives and performance

Agency objectives	Indicators	Performance
Name and Plan	Completion of name, brand, and strategic plan providing objective, purpose and vision of success. The direction and operation of Koala life will be clearly articulated in its strategic and business plans.	Strategic Plan and package of materials completed and approved (2020 to 2025). Brochure and Business Plan on Koala Life completed.

Agency objectives	Indicators	Performance
Governance	Completion of the collection of support materials to deliver the role of Koala Life, including Legislation, a Charter, Governance Framework, Deductible Gift Recipient (DGR) status, reports, research prospectus, Memorandum of Administrative Arrangement (MoAA) and Service Level Agreements (SLA), Koala Life templates and forms for designated activities, agenda and meeting formats created.	All the primary documents have been completed and approved by the Board. These includes a Charter, Governance Framework (policy manual), DGR, Annual report, Year in Review. The SLA and MoAA are in place for appropriate partnerships. A research prospectus is in place and relevant documents for fundraising are being produced as others are reviewed and updated.
Brand Position	Identification of the type of organisation in the context of other “like” organisations.	Koala Life’s branding opportunity lies within leading change through scientific knowledge.
Story Line	Identification of values, pillars, narrative, logo, colour scheme and voice	A Brand Framework has been developed with a ‘purpose, pillars, descriptor, personality and narrative’.
Function Demonstrator	Expansion and operation of the colony of Captive Managed Disease-Free (CMDF) koalas bred to increase numbers and act as a base for research focus and effort Australia wide.	<p>Forward planning of the numbers and facilities needed for a larger colony of conservation insurance koalas, including establishing a unified breeding program with Cleland colleagues.</p> <p>Translocation of four Strzelecki sub adult males from the wild in Victoria to commence breeding in late 2022</p> <p>Refurbishment and plans for expanded facilities to enable a larger colony. Discussions with partner organisations which can join a meta-population management program over the next 2-5 years.</p>

Agency objectives	Indicators	Performance
		<p>A cost model exercise to determine the resources needed to fulfil the above plan.</p> <p>Prince Albert II of Monaco fund continuing for one more year to support the breeding program with the intention to breed with the Strzelecki males obtained from Victoria.</p> <p>Partnership with Flinders University geneticists to further research and enable a genetic rescue exercise for the CMDF colony.</p>
Home Base	Create a Research Hub for Koala Life operations at Cleland Wildlife Park (CWP)	A Koala Life Research Hub has been built within the Oceans to Outback building at CWP.
Team	Build a team with the best possible skill set to deliver the roles and functions of Koala Life.	A Director, Research Manager and two contract staff have been employed to work on Koala Life projects, including promotional events, website content, social media and Koala Life merchandise. In addition, a part-time Executive Officer has been recruited to support governance processes.
Marketing and Fundraising	To develop and deliver a multifaceted program to attract funding via donations, sponsorships and bequests and also grants, partnership funding and other avenues.	The business case identified the marketing strategy and apportioned targets against a diversified income base.

Agency objectives	Indicators	Performance
Marketing Delivery Method	To operate a suite of marketing methods including traditional and social media, events, merchandise and activities that attract funding. The regular outward facing vehicle will be a website connected to social media, and incorporating updates, e-newsletters, YouTube and regular updates.	Koala Life continues to operate a suite of marketing methods including traditional and social media, events, merchandise and activities. The regular outward facing vehicle is the website connected to social media, and incorporating updates, e-newsletters, YouTube and regular updates.
Detailed Budgets	To operate a system to carefully manage and deliver accurate and timely budgets encompassing, income, expenses, profit and loss and forward planning.	<p>DEW Corporate Finance through a Service Level Agreement and in collaboration with the Director Koala Life manages Koala Life's finances and provides detailed budgets at every board meeting.</p> <p>The Minister is provided Quarterly Reports as per Koala Life regulatory requirement.</p> <p>Board Finance Reports, including budgets and forward planning are tabled at every Board meeting and with the Risk and Performance Committee.</p>
Documented Outcomes	To deliver quarterly accurate and detailed CEO (now Director) reports to the Koala Life Board and provide yearly an annual report including a research report that articulates the activities and	<p>The Director Koala Life provides a detailed progress update at every board meeting.</p> <p>Koala Life produced a "Year in Review" that is available on the Koala Life website.</p> <p>Koala Life is required, under its legislation, to table this Annual Report to Parliament each year.</p>

Agency objectives	Indicators	Performance
Partnerships	To identify and build partnerships and supporters to act in concert with and so deliver the messages, activities and benefits of Koala Life.	<p>Koala Life has ongoing partnerships with; Prince Albert II of Monaco Foundation for funding for the CMDF breeding program; South Australian Veterinary Emergency Management (SAVEM); Longleat have donated during 2021-22 and continue their longstanding partnership.</p> <p>Koala Life has also established several important and ongoing relationships with other like organisations. These provide substantial support of the organisation. It is anticipated that further connections with these current and new partners will not only increase income but promote the prestige of the organisation.</p>

Corporate performance summary

Not applicable

Employment opportunity programs

Program name	Performance
Nil	Not applicable

Agency performance management and development systems

Performance management and development system	Performance
Government employees supporting the Board and Koala Life operations undertake a performance review and development program with their managers.	Performance development processes undertaken in line with the requirements of the Department for Environment and Water.
Number of Board meetings held during the reporting period.	<p>There were 4 board meetings. With respect to committees, the Risk and Performance Committee and the Fundraising Committees held 2 meetings each during the reporting period.</p> <p>The Science Committee has not met, with “out of session” review of applications being undertaken.</p> <p>The Gift Fund Committee has not met, “out of session” approvals of expenditure have occurred. The Committee determined that this was a more efficient way to proceed.</p>
Director report	A report from the Director is tabled and ratified at every board meeting

Work health, safety and return to work programs

Program name	Performance
Nil	Not applicable

Workplace injury claims	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Total new workplace injury claims	0	0	0%
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%

*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)

Work health and safety regulations	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	0	0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0%

Return to work costs**	Current year 2021-22	Past year 2020-21	% Change (+ / -)
Total gross workers compensation expenditure (\$)	0	0	0%
Income support payments – gross (\$)	0	0	0%

**before third-party recovery

Data for previous years is available at: <https://koalalife.asn.au/reports-documents>

Executive employment in the agency

Executive classification	Number of executives
Director, Koala Life	1

Data for previous years is available at: <https://koalalife.asn.au/reports-documents>

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 2021-2022 are attached to this report.

Enter text, tables, charts and text information. Ensure alternative text is included for all graphics to ensure accessibility.

Statement of Comprehensive Income	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	Past year 2020-21 Actual \$000s
Total Income	502	787	285	456
Total Expenses	384	717	333	429
Net Result	118	70	(48)	27
Total Comprehensive Result	118	70	(48)	27

Statement of Financial Position	2021-22 Budget \$000s	2021-22 Actual \$000s	Variation \$000s	Past year 2020-21 Actual \$000s
Current assets	0	556	0	546
Non-current assets	0	30	0	175
Total assets	0	586	0	721
Current liabilities	0	98	0	303
Non-current liabilities	0	0	0	0
Total liabilities	0	98	0	303
Net assets	0	488	0	418
Equity	0	488	0	418

Consultants disclosure

Koala Life has not employed consultants during the 2021-22 financial period.

Data for previous years is available at: <https://koalalife.asn.au/reports-documents>.

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

Koala Life has not employed contractors during the 2021-22 financial period.

Data for previous years is available at: <https://koalalife.asn.au/reports-documents>.

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

Koala Life has a comprehensive Governance Framework that defines the rules, procedures, processes, obligations and other guidelines for Koala Life. The Framework has 16 policies in total, including: Roles of the Board; WHS; Communication; Risk Management; Financial; Record Keeping; Conflict of Interest, and Volunteers.

Fraud detected in the agency

Category/nature of fraud	Number of instances
Nil	0

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

Strategies implemented to control and prevent fraud

The Board have a Policy in place for the control and prevention of fraud: Policy 9 Risk Management within the Koala Life Governance Framework

Data for previous years is available at: <https://koalalife.asn.au/reports-documents>

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*: 0

Data for previous years is available at: <https://koalalife.asn.au/reports-documents>

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

Act or Regulation	Requirement
Not applicable	Not applicable

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 2021-22
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	0
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	0
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	0
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	0
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	0
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

Complaint categories	Sub-categories	Example	Number of Complaints 2021-22
Service quality	Information	Incorrect, incomplete, outdated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	0
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
		Total	0

Additional Metrics	Total
Number of positive feedback comments	0
Number of negative feedback comments	0
Total number of feedback comments	0
% complaints resolved within policy timeframes	0

Data for previous years is available at: <https://koalalife.asn.au/reports-documents>

Service Improvements

Not required.

Compliance Statement

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

Appendix: Audited financial statements 2021-22



Level 9
State Administration Centre
200 Victoria Square
Adelaide SA 5000
Tel +618 8226 9640
Fax +618 8226 9688
ABN 53 327 061 410
audgensa@audit.sa.gov.au
www.audit.sa.gov.au

To the Board Chair International Koala Centre of Excellence (Koala Life)

Opinion

I have audited the financial report of the International Koala Centre of Excellence (Koala Life) for the financial year ended 30 June 2022.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of Koala Life as at 30 June 2022, 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 Reporting Requirements.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2022
- a Statement of Financial Position as at 30 June 2022
- a Statement of Changes in Equity for the year ended 30 June 2022
- a Statement of Cash Flows for the year ended 30 June 2022
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Board Chair and the Director.

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.

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

Responsibilities of the Director and the Board for the financial report

The Director is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards – Simplified Reporting Requirements, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Director is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Director is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

The Board is responsible for overseeing the entity's financial reporting process.

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 13(3) of the Schedule to the *Public Corporations Act 1993*, I have audited the financial report of Koala Life for the financial year ended 30 June 2022.

My objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

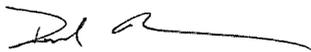
As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- 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 Koala Life'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 Board Chair and 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)

28 September 2022

International Koala Centre of Excellence (Koala Life)

Financial Statements

For the year ended 30 June 2022

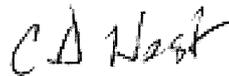
International Koala Centre of Excellence (Koala Life)
Certification of the Financial Statements
for the year ended 30 June 2022

We certify that the:

- financial statements of the International Koala Centre of Excellence (Koala Life):
 - 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 operation and cash flows for the financial year.
- internal controls employed by the International Koala Centre of Excellence (Koala Life) for the financial year over its financial reporting and its preparation of financial statements have been effective.



Professor Christopher Daniels
Board Chair
27 September 2022



Dr Chris West
Director
27 September 2022

International Koala Centre of Excellence (Koala Life)
Statement of Comprehensive Income
for the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Income			
Donations	2.1	192	223
Grants	2.2	472	92
Resources received free of charge	2.3	87	87
Other income	2.4	36	54
Total income		787	456
Expenses			
Employee benefits expenses	3.3	256	257
Supplies and services	4.1	225	172
Assets transferred for nil consideration	4.2	236	-
Depreciation	5.2	4	-
Total expenses		721	429
Net result		66	27
Total comprehensive result		66	27

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

International Koala Centre of Excellence (Koala Life)
Statement of Financial Position
as at 30 June 2022

	Note	2022 \$'000	2021 \$'000
Current assets			
Cash and cash equivalents	6.1	536	529
Receivables	6.2	23	17
Total current assets		559	546
Non-current assets			
Property, plant and equipment	5.1	-	146
Intangible assets	5.2	26	29
Total non-current assets		26	175
Total assets		585	721
Current liabilities			
Trade Payables	7.1	89	255
Employee Benefits	3.4	7	17
Other Liabilities	7.2	-	30
Provisions		5	1
Total current liabilities		101	303
Total liabilities		101	303
Net assets		484	418
Equity			
Retained earnings		484	418
Total equity		484	418

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

International Koala Centre of Excellence (Koala Life)
Statement of Changes in Equity
for the year ended 30 June 2022

	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2020	<u>391</u>	<u>391</u>
Net result for 2020-21	<u>27</u>	<u>27</u>
Total comprehensive result for 2020-21	<u>27</u>	<u>27</u>
Balance at 30 June 2021	<u><u>418</u></u>	<u><u>418</u></u>
Net result for 2021-22	<u>66</u>	<u>66</u>
Total comprehensive result for 2021-22	<u>66</u>	<u>66</u>
Balance at 30 June 2022	<u><u>484</u></u>	<u><u>484</u></u>

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

International Koala Centre of Excellence (Koala Life)
Statement of Cash Flows
for the year ended 30 June 2022

	Note	2022 \$'000	2021 \$'000
Cash flows from operating activities			
<i>Cash inflows</i>			
Donations		180	225
Receipts from grants		472	345
GST Received from the ATO		34	5
Other receipts		-	94
Cash generated from operating activities		686	669
<i>Cash (outflows)</i>			
Employee benefits payments		(237)	(229)
Payments for supplies and services		(198)	(69)
Cash used in operating activities		(435)	(298)
Net cash provided by operating activities		251	371
Cash flows from investing activities			
<i>Cash (outflows)</i>			
Purchase of assets		(244)	(22)
Cash used in investing activities		(244)	(22)
Net cash used in investing activities		(244)	(22)
Net increase / (decrease) in cash and cash equivalents		7	349
Cash and cash equivalents at the beginning of the reporting period		529	180
Cash and cash equivalents at the end of the reporting period	6.1	536	529

The accompanying notes form part of these financial statements.

International Koala Centre of Excellence (Koala Life) Notes to and forming part of the financial statements For the year ended 30 June 2022

1. About the International Koala Centre of Excellence (Koala Life)

Koala Life is a not for profit entity established pursuant to the *Public Corporations Act 1993* and is governed by the *Public Corporations (International Koala Centre of Excellence) Regulations 2018* (the Regulations). It is an Environmental Organisation registered with the Department of Agriculture, Water and Environment. The Register of Environmental Organisations is a Commonwealth tax deductibility scheme for environmental organisations enabled under the *Income Tax Assessment Act 1997*. It allows eligible organisations to be endorsed as Deductible Gift Recipients by the Australian Taxation Office. Koala Life maintains a Gift Fund into which it can receive tax deductible gifts.

Koala Life is reliant on donation and grant revenues to be able to continue its operations into the future.

Koala Life does not control any other entity and has no interests in unconsolidated structured entities. The financial statements and accompanying notes include all the controlled activities of Koala Life.

1.1. Basis of preparation

The 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 with simplified disclosure requirements.

These are the first financial statements prepared in accordance with Australian Accounting Standards – Simplified Disclosures. There has been no impact on the recognition and measurement of amounts recognised in the statements of financial position, profit and loss and other comprehensive income and cash flows of the Board as a result of the change in the basis of preparation.

The financial statements have been prepared based on a 12 month 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 specifically disclosed in the note associated with the item measured.

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 (ATO), 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
- Cash flows include GST in the Statement of 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.

1.2. Objectives and programs

Under the Regulations, Koala Life is established as an environmental organisation with the principal purpose of carrying out and promoting research into, and providing information and education on, the biology, management and conservation of koalas and, in so doing, Koala Life functions include:

- a) to develop a reputation as a leader in conservation and management practices relating to koalas; and
- b) to promote innovative research into koalas and education programs about koalas; and
- c) to develop a plan relating to research into and management of koalas and to facilitate access to and assist with the raising of funds for such research through grants and other funding sources or programs; and
- d) to establish the Gift Fund and the Gift Fund management committee in accordance with Division 3; and

International Koala Centre of Excellence (Koala Life)
Notes to and forming part of the financial statements
For the year ended 30 June 2022

1.2. Objectives and Programs (continued)

- e) to provide information on and promote the understanding of the relationship between koalas and the local, national and international community; and
- f) to provide national leadership in the development and implementation of strategies for the sustainable management of koalas and their habitat; and
- g) to promote collaboration between scientists undertaking research into koalas; and
- h) to encourage the formation and enhancement of connections between the community and groups that promote the welfare and interests of koalas (including groups involved in the management and conservation of koalas); and
- i) to establish, maintain and enhance long term relationships and relevant partnerships (based in nature and relevant disciplines) with persons and bodies that support research into koalas; and
- j) to acquire, develop, hold, enhance or dispose of intellectual property; and
- k) to carry out other functions conferred on Koala Life by the Minister; and
- l) to perform or exercise incidental functions or powers.

Koala Life achieves its objectives through activities identified in its Performance Statement, Five Year Strategic Plan (2019-2023) and Charter approved by the Minister. These activities are delivered through a single program and therefore a Statement of Income and Expenses by Program has not been prepared.

1.3. Impact of COVID-19 pandemic on Koala Life

Key impacts that the COVID-19 pandemic has had on Koala Life in 2021-22 included:

- inability to host major public fundraising events raising awareness of Koala Life;
- inability to raise awareness of Koalas and Koala Life through public visitation to Cleland Wildlife Park, specifically the disease-free insurance Koala population; and
- restrictions on international television and film crews entering Australia to film Koalas and raise international awareness of Koala Life and their work.

International Koala Centre of Excellence (Koala Life)
Notes to and forming part of the financial statements
For the year ended 30 June 2022

2. Income

2.1. Donations

	2022	2021
	\$'000	\$'000
Donations	192	223
Total revenues from donations	192	223

All donations revenue is recognised on receipt.

2.2. Grants

	2022	2021
	\$'000	\$'000
Grants received from entities within the SA Government	100	-
Grants received from entities outside the SA Government	372	92
Total grant revenues	472	92

All grant revenue is recognised on receipt.

2.3. Resources received free of charge

	2022	2021
	\$'000	\$'000
Services received free of charge - DEW	87	87
Total resources received free of charge	87	87

To support Koala Life during 2021-22, the Department for Environment and Water (DEW) had resolved to provide the below services to Koala Life free of charge (refer note 4.1):

- Executive Officer support
- Corporate finance support
- IT equipment and support

2.4. Other income

	2022	2021
	\$'000	\$'000
Recoveries	30	40
Other	6	14
Total other income	36	54

Other income, excluding interest, is recognised as revenue when services have been provided to the customer.

Interest income is recognised on receipt.

International Koala Centre of Excellence (Koala Life)
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the Koala Life include the Minister, the Director and the six board members who have responsibility for the strategic direction and management of Koala Life.

Total compensation for key management personnel was \$187 000 (2021: \$217 000).

The compensation disclosed in this note excludes salaries and other benefits the Minister for Environment and Water 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 (via the Department of Treasury and Finance) under section 6 the *Parliamentary Remuneration Act 1990*.

Transactions with key management personnel and other related parties

No transactions with key management personnel or related parties have occurred throughout the 2021-22 financial year.

3.2. Board and committee members

Members during the 2022 financial year were:

Board

- Mr Ian Drummond (Chair)
- Prof Christopher Daniels (Chair)
- Prof Kristofer Helgen (Deputy Chair)
- Ms Sandy Carruthers*
- Mr Brian Cunningham
- Ms Suzanne Herzberg
- Ms Susan Harrington
- Mr David Robinson

Risk and Performance Committee

- Ms Suzanne Herzberg (Chair)
- Mr David Robinson
- Prof Kristofer Helgen

Fundraising Committee

- Mr Brian Cunningham (Chair)
- Mr Ian Drummond
- Prof Christopher Daniels
- Ms Susan Harrington

Gift Fund Committee

- Mr Brian Cunningham (Chair)
- Prof. Kristofer Helgen
- Mr Ian Drummond
- Ms Suzanne Herzberg
- Mr David Robinson

Science Committee

- Ms Sandy Carruthers* (Chair)
- Prof. Kristofer Helgen
- Prof Christopher Daniels
- Jennie Fluin*

* In accordance with the Department of the Premier and Cabinet's Circular Number 016, government employees did not receive any remuneration for board/committee duties during the financial year.

International Koala Centre of Excellence (Koala Life)
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.2. Board and committee members (continued)

Board and committee remuneration

The number of members whose remuneration received or receivable falls within the following bands:

	2022	2021
\$0 - \$19 999	9	7
Total number of members	9	7

The total remuneration received or receivable by members was \$65 000 (2021: \$73 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

3.3. Employee Benefits Expense

	2022	2021
	\$'000	\$'000
Salaries and wages	168	123
Employment on-costs - superannuation	26	18
Annual leave	(5)	9
Long service leave (LSL)	(5)	4
Board and committees fees	58	70
Workers Compensation	4	-
Other employee related expenses	10	33
Total employee benefits expenses	256	257

3.4. Employee Benefits Liability

	2022	2021
	\$'000	\$'000
Current		
Annual leave	7	12
Long service leave	-	5
Total current employee benefits	7	17

Employee benefits accrue as a result of services provided up to the reporting date that remain unpaid. Long-term employee benefits are measured at present value and short-term employee benefits are measured at nominal amounts.

Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave

The liability for salaries and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The annual leave liability and the SERL liability in full is expected to be payable within 12 months and is measured at the undiscounted amount expected to be paid.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement of sick leave.

International Koala Centre of Excellence (Koala Life)
Notes to and forming part of the financial statements
For the year ended 30 June 2022

3.4. Employee Benefits Liability (continued)

Long service leave

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which is then applied to the department's employee details. Key assumptions include whether the characteristics of employee remuneration, terms of service with the public sector, and expectations as to when employees take long service leave, as established by the actuary, are applicable to employees of the department. These assumptions affect both the expected amount to be paid that has been factored into the calculation of the liability. The discount rate used in measuring the liability is another key assumption. The discount rate is reflective of long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased from 2021 (1.25%) to 2022 (3.5%).

This increase in the bond yield results in a decrease in the reported long service leave liability.

Current long service leave reflects the portion of leave expected to be settled within the next 12 months, based average proportion of long service leave taken or paid over the last year.

4. Expenses

4.1. Supplies and services

	2022	2021
	\$'000	\$'000
Fee for service*	216	144
Audit Fee	7	7
Sponsorship	-	20
Other	2	1
Total supplies and services	225	172

* Includes services provided by DEW free of charge (refer note 2.3)

Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$7 000 (2021: \$6 800). No other services were provided by the Auditor- General's Department.

4.2 Assets transferred for nil consideration

	2022	2021
	\$'000	\$'000
Donations to Cleland Wildlife Park (DEW)	236	-
Total assets transferred for nil consideration	236	-

Koala Life donated assets relate to the Koala Enclosure improvements and re-fitting of a showroom space.

International Koala Centre of Excellence (Koala Life)
Notes to and forming part of the financial statements
For the year ended 30 June 2022

5. Non-financial assets

Property, plant and equipment comprises tangible assets owned. The assets presented below do not meet the definition of investment property

5.1. Property, plant and equipment by asset classes

Reconciliation 2021-22

	Buildings and improvements	Plant and Equipment	Capital Works in Progress	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2021	95	25	26	146
Acquisitions	-	-	90	90
Transfer to/ (from) capital works in progress	116	-	(116)	-
Donated Assets	(211)	(25)	-	(236)
Carrying amount at 30 June 2022	-	-	-	-

Reconciliation 2020-21

	Buildings and improvements	Plant and Equipment	Capital Works in Progress	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2020	-	-	-	-
Acquisitions	95	25	26	146
Carrying amount at 30 June 2021	95	25	26	146

Property, plant and equipment owned by Koala Life with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by Koala Life is recorded at cost.

International Koala Centre of Excellence (Koala Life)
Notes to and forming part of the financial statements
For the year ended 30 June 2022

5.2. Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The acquisition of or internal development of intangible assets is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$10 000.

Reconciliation 2021-22

	Koala Life website \$'000	Trademark \$'000	Total \$'000
Carrying amount at 1 July 2021	17	12	29
Acquisitions	-	1	1
Amortisation	(4)	-	(4)
Carrying amount at 30 June 2022	13	13	26

Reconciliation 2020-21

	Koala Life website \$'000	Trademark \$'000	Total \$'000
Carrying amount at 1 July 2020	-	-	-
Acquisitions	17	12	29
Amortisation	-	-	-
Carrying amount at 30 June 2021	17	12	29

Useful life

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

Class of Asset	Useful life (years)
Website	5

International Koala Centre of Excellence (Koala Life)
Notes to and forming part of the financial statements
For the year ended 30 June 2022

6. Financial assets

6.1. Cash and cash equivalents

	2022	2021
	\$'000	\$'000
Cash at bank	536	529
Total cash and cash equivalents	536	529

Koala Life has two deposit accounts, an Operating Account of \$408 000 and a Gift Fund account of \$128 000.

6.2. Receivables

	2022	2021
	\$'000	\$'000
<u>Contractual receivables</u>		
From government entities	12	-
From non-government entities	7	-
Total contractual receivables	19	-
<u>Statutory receivables</u>		
GST input tax recoverable	4	17
Total statutory receivables	4	17
Total current receivables	23	17

Trade receivables arise in the normal course of selling goods and services to other government agencies and to the public. Trade receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Statutory receivables do not arise from contracts with customers. They are recognised and measured similarly to contractual receivables (except impairment) but are not classified as financial instruments for disclosure purposes. Receivables are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

The net amount of GST recoverable from the ATO is included as part of receivables.

International Koala Centre of Excellence (Koala Life)
Notes to and forming part of the financial statements
For the year ended 30 June 2022

7. Liabilities

7.1. Payables

	2022	2021
	\$'000	\$'000
Contractual payables	64	191
Statutory payables		
PAYG Payable	14	-
Employment on-costs	11	64
Total statutory payable	<u>25</u>	<u>64</u>
Total payables	<u><u>89</u></u>	<u><u>255</u></u>

Creditors and accruals are raised for all amounts owing but unpaid. Sundry creditors 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.

7.2. Other Liabilities

	2022	2021
	\$'000	\$'000
Unearned Revenue	-	30
Total other liabilities	<u>-</u>	<u>30</u>

8. Outlook

8.1. Unrecognised commitments

Expenditure contracted for at the reporting date but not recognised as liabilities are as follows:

	2022	2021
	\$'000	\$'000
No later than one year	120	-
Total expenditure commitment	<u>120</u>	<u>-</u>

Koala Life expenditure commitments relate to operational services provided by DEW under an SLA.

8.2. Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

Koala Life is not aware of the existence of any contingent assets or liabilities at reporting date.

8.3. Events after the reporting period

There are no known events after balance date that affect these general purpose financial statements in a material manner.