

**OFFICIAL**



**Government  
of South Australia**

**INTERNATIONAL KOALA CENTRE OF  
EXCELLENCE**  
**Trading as KOALA LIFE**  
**2022-23 Annual Report**

**Koala Life**

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ISSN: 2653-276X

Date approved by the Board: 31 August 2023

Date presented to Minister: 30 September 2023

**OFFICIAL**

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* (the Regulations) 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:

Chris West  
Director, Koala Life

Date 11 / 09 / 2023

Signature CD West

## From the Chair, Professor Robert Hill



The core work of Koala Life has continued to develop, centred around the insurance colony of disease-free koalas held at Cleland Wildlife Park and the vital genetic management and breeding of future generations for possible reintroduction to a wild in which koalas may have disappeared. As a research-based, not for profit organisation, dedicated to koala conservation, Koala Life has established key partnerships with government agencies, academic institutions, philanthropic and business leaders, and the wider community.

The key achievements include:

- Breeding of translocated Strzelecki koala males with Kangaroo Island females to start a process of genetic rescue.
- Provision of koala nursery facilities with support from the Prince Albert II of Monaco Foundation.
- Development of a costed model for housing, caring for and feeding an expanded colony of koalas at Cleland and establishing the framework for a multi-site, meta-population programme nationally.
- Ongoing genetic (Flinders University) and disease research (University of Adelaide) to support a multi-generational programme of insurance koalas.
- Hosting and facilitating a multi-stakeholder koala workshop at Cleland Wildlife Park. Sponsored by Flinders University and attended by academics, government experts, conservationists and vets/welfare specialists, a shared view was developed on the conservation value of the SA koala population and the immediate management challenges that need to be addressed.
- Extending the state level conversations to address a national paradox and complicated scenario in which southern koalas are relatively abundant as northern koalas suffer dramatic population declines.
- Preparation of a 'prospectus' to ensure longer term financial support.
- Use of the same core messages to inform social media and community engagement activities.

The contribution of an energetic Board has been invaluable and the transition to a volunteer board is a demonstration of commitment. Significant thanks are due to Chris Daniels who stepped down as Board Chair in January 2023 and Brian Cunningham who stepped up to be Chair. Chris' vision and eloquence has been crucial for the inception of Koala Life.

Professor Robert Hill  
**Chair, Koala Life Board**

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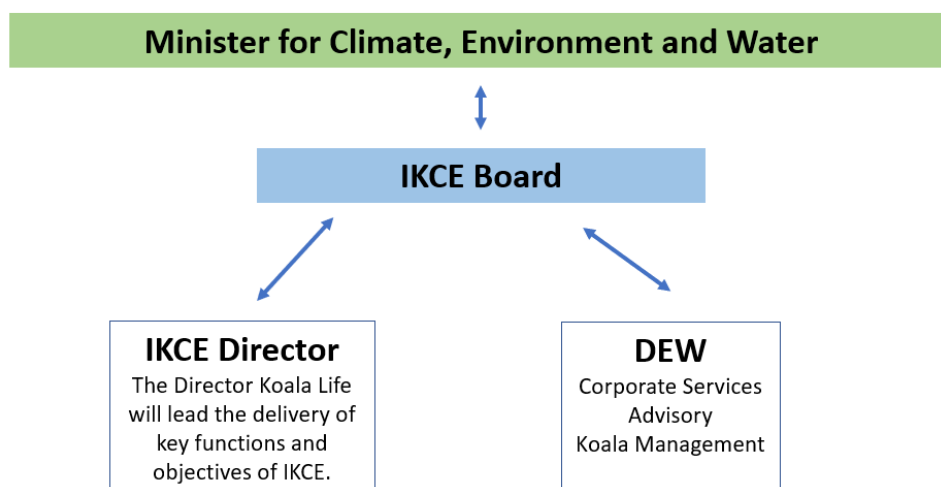
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## Overview: about the agency

### Our strategic focus

<b>Our Purpose</b>	To secure the survival of koalas and their habitats across Australia
<b>Our Vision</b>	To create game changing partnerships in survival science and applied conservation outcomes
<b>Our Values</b>	In this together   Accessible Experts   A trusted voice
<b>Our functions, objectives and deliverables</b>	<p><b>Working together to save an Australian icon</b> – koalas are so much more than just a part of our cultural identity and tourism appeal. They play an important role in the health of our ecosystems. Habitat loss, life threatening diseases and rampant bushfires are seriously impacting on their long term survival in large parts of Australia.</p> <p><b>Game changing partnerships in survival science</b> – As a serious voice in koala conservation, Koala Life is committed to the challenge. Alongside partners, we are helping connect and support a network of koala experts. From volunteers, scientists, and politicians, to universities, institutes, and business 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 aim to utilise the best survival science to establish healthy, genetically diverse, disease free populations in protected areas and communities across Australia.</p> <p><b>A unique opportunity</b> – After 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.</p>

## Our organisational structure



### Board members:

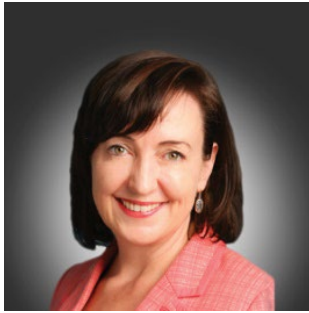
Chris Daniels	Chair	1 January 2022 to 20 January 2023
Brian Cunningham	Member / Chair	23 August 2022 to 22 August 2025
Susie Herzberg	Member	1 January 2022 to 31 December 2024
Susan Harrington	Member	1 January 2022 to 31 December 2024
David Robinson	Member	1 January 2022 to 31 December 2024
Sandy Carruthers	Member	23 August 2022 to 22 August 2025

## Changes to the agency

During 2022-23 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 resigned as Chair of the Board on 20 January 2023.
- Brian Cunningham commenced at Chair of the Board from 21 January 2023 and resigned on 30 June 2023.
- Robert Hill commenced as Director and Chair of Koala Life Board on 1 July 2023.

## Our Minister (s)



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

Ms Close 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 Koala Life, responsible for:

- oversight of the colony of disease-free rescued koalas located at Cleland Wildlife Park
- overseeing Koala Life as a foundation with charitable status to raise funds to support research into koalas and their forest habitat
- overseeing and supporting Koala Life in fundraising and promotional activities
- development of collaborative research projects relating to applied koala conservation outcomes
- development of public engagement programs to connect people with the stories, issues and challenges faced by koalas and how people can support koala conservation
- overseeing the strategic direction and general administration of the organisation.



## The Board and it's Committees

In accordance with *Public Corporations (International Koala Centre of Excellence) Regulations 2018*, the Board consists of not more than 7 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**



**Mr Brian Cunningham**



**Ms Sandy Carruthers**  
(employee of the Public Service)



**Ms Susan Harrington**



**Ms Susie Herzberg**



**Mr David Robertson**



### Fundraising Committee

Membership: Mr Brian Cunningham (Chair), Prof. Chris Daniels (during his term), Ms Susan Harrington, and Ms Carolyn Francis.

The responsibility of this committee is to actively facilitate raising \$10 million over the first five years of the Board's operation.

Gift Fund Committee

Membership: Mr Cunningham (Chair), Ms Susie Herzberg and Mr David Robinson.

The responsibility of this committee is to administer and manage 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.

Risk and Performance Committee

Membership: Ms Susie Herzberg (Chair), and Mr David Robinson.

The responsibility of this committee is to support 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.

Science Committee

Membership: Ms Sandy Carruthers (Chair), Prof Christopher Daniels (during his term) and Ms Jennie Fluin.

The responsibility of this committee is to promote and facilitate access to grants and other funding sources for the innovative research into the biology, management and conservation of koalas.

Ex-Officio to the Committees

Dr Chris West is Ex-Officio to the Board and its committees. He attends the meetings in his capacity as CEO/Director of Koala Life.

**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**

The Strzelecki males and Kangaroo Island females were mated in 2022 and early 2023. The Board is now waiting on confirmation of the success of this breeding event. The potential creation of a new generation of disease-free (as in not infected with Chlamydia or Koala Retrovirus) koalas would be outbred and therefore genetically more diverse than their parents. Their genetic profile will be established by Flinders University geneticists, and they will form the basis of a meta-population managed across several sites.

Over 3,000 gum saplings have been donated for renewal of the shared CWP/KL plantations established to feed koalas at Cleland. Land is being offered for this purpose by a growing number of partners spanning a range of land ownership models.

Peer reviewed research publications have been written on aspects of stress monitoring and disease management with colleagues from our two closest University partners, Flinders and Adelaide. Research discussions are ongoing with a number of interstate universities, within the context of the CSIRO led national koala recovery plan, with a view to exploring significant grant funding.

48 colleagues from government, academia and conservation NGOs attended a Koala Workshop at Cleland and started to develop a consensus on key priorities for management and protection of SA koalas. Similar conversations are being planned interstate.

Preparation of a Fundraising Prospectus and expanding the circle of supporters and ambassadors.

**Agency specific objectives and performance**

<b>Agency objectives</b>	<b>Indicators</b>	<b>Performance</b>
Establishment of a disease-free, insurance colony	Successful breeding and increased genetic diversity	Strzelecki males have been mated with Kangaroo Island disease-free colony
Integrated strategic and operational management with CWP and effective cost and revenue model.	Strategic Plan revised. Joint cost planning and breeding, health, care, feeding with CWP. Biosecurity provisions simplified by moving to all disease-free koalas on the Cleland site.	Goals identified. Co-management processes and systems in place. Standards and efficiency gains will follow.
Overall revenue model with significant external support	External funding Preparation of a prospectus and connection with a widening circle of potential supporters.	To support the staff and operational costs. Longleat donations, Monaco grants and other donations.
Growth of the disease-free colony and meta population planning	Numbers of koalas held at Cleland and identified holding partners	Breeding numbers increase.
Development of expanded research partnerships	More agencies and institutions engaged and larger funding streams	Interstate opportunities being explored.
Southern Koala 'policy' options discussed	Workshop conversations and consensus papers in draft form	One SA workshop completed, and output drafted.
Community Engagement	Multiple conversations around communications planning, media, and social media activity, talks, articles, etc	Foundation article in Weekend Advertiser and many social media stories.
Documented Outcomes	To deliver quarterly accurate and detailed reports to the Koala Life Board.	The Director Koala Life provides an update at every board meeting.

**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
Number of Board meetings held during the reporting period.	<p>There were 6 board meetings held during 2022-23. With respect to committees, the Risk and Performance Committee held 4 meetings and the Fundraising Committees held 3 meetings during the reporting period.</p> <p>The Gift Fund Committee have not held any formal meetings, “out of session” approvals occur before presentation to the Board and final endorsement. The Committee has determined that this was a more efficient way to proceed.</p> <p>The Science Committee has not held any formal meetings.</p>
Director report	A report from the Director is tabled and ratified at every board meeting
Performance Agreement	A Performance Review was undertaken, which covered Operational Leadership, and Demonstrated evidence of implementing the tasks outlined in the IKCE (Koala Life) Charter. This was noted by the Board at meeting number 21, held May 2023.

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

<b>Program name</b>	<b>Performance</b>
Nil	Not applicable

<b>Workplace injury claims</b>	<b>2022-23</b>	<b>2021-22</b>	<b>% Change (+ / -)</b>
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)

<b>Work health and safety regulations</b>	<b>2022-23</b>	<b>2021-22</b>	<b>% Change (+ / -)</b>
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%

<b>Return to work costs**</b>	<b>2022-23</b>	<b>2021-22</b>	<b>% Change (+ / -)</b>
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
Not applicable	

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 2022-23 are attached to this report.

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Total Income	168	291	123	787
Total Expenses	370	508	(138)	721
<b>Net Result</b>	<b>(202)</b>	<b>(217)</b>	<b>(15)</b>	<b>66</b>
<b>Total Comprehensive Result</b>	<b>(202)</b>	<b>(217)</b>	<b>(15)</b>	<b>66</b>

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Current assets	0	260	0	559
Non-current assets	0	24	0	26
<b>Total assets</b>	<b>0</b>	<b>284</b>	<b>0</b>	<b>585</b>
Current liabilities	0	17	0	101
Non-current liabilities	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>17</b>	<b>0</b>	<b>101</b>
<b>Net assets</b>	<b>0</b>	<b>267</b>	<b>0</b>	<b>484</b>
<b>Equity</b>	<b>0</b>	<b>267</b>	<b>0</b>	<b>484</b>

### Consultant's disclosure

Koala Life has not employed consultants during the 2022-23 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

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

Nil



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

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Expert PA on Call	Board support service	\$ 10,293
A7 Design	Videography, promotional design service	\$ 10,840
Carolyn Francis Strategic Marketing & Communications	Marketing and fundraising planning service	\$ 18,125
Productivity Database Solutions	Administrative support service including ICT and social media support	\$ 11,750
	Total	\$ 51,008

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 17 policies in total, including: Role of the Board, WHS, Communication (incl media), Risk Management, Financial, Record Keeping, and Volunteers. The Board's Risk and Performance Committee has reviewed all policies in the past financial year and reported to the Board on compliance.

### 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 2022-23
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 2022-23
Service quality	Information	Incorrect, incomplete, out-dated 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
		<b>Total</b>	<b>0</b>

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
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**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 2022-23**

# INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Auditor-General's Department

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State Administration Centre  
200 Victoria Square  
Adelaide SA 5000  
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## 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 2023.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of Koala Life as at 30 June 2023, 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 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- notes, comprising material accounting policy information 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 Koala Life. 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 Requirement, 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 the Koala Life for the financial year ended 30 June 2023.

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 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)**

27 September 2023

# **International Koala Centre of Excellence (Koala Life)**

## **Financial Statements**

For the year ended 30 June 2023

**International Koala Centre of Excellence (Koala Life)**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2023*

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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.



Dr Robert Hill  
Board Chair  
26 September 2023



Chris West  
Director  
26 September 2023

**International Koala Centre of Excellence (Koala Life)**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2023*

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	Note	2023 \$'000	2022 \$'000
<b>Income</b>			
Donations	2.1	149	192
Grants	2.2	114	472
Resources received free of charge	2.3	19	87
Other income	2.4	9	36
<b>Total income</b>		<b>291</b>	<b>787</b>
<b>Expenses</b>			
Employee benefits expenses	3.3	220	256
Supplies and services	4.1	239	225
Grants and subsidies	4.2	13	-
Assets transferred for nil consideration	4.3	32	236
Depreciation	5.2	4	4
<b>Total expenses</b>		<b>508</b>	<b>721</b>
<b>Net result</b>		<b>(217)</b>	<b>66</b>
<b>Total comprehensive result</b>		<b>(217)</b>	<b>66</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.

**International Koala Centre of Excellence (Koala Life)**  
**Statement of Financial Position**  
*as at 30 June 2023*

	Note	2023 \$'000	2022 \$'000
<b>Current assets</b>			
Cash and cash equivalents	6.1	249	536
Receivables	6.2	11	23
<b>Total current assets</b>		<b>260</b>	<b>559</b>
<b>Non-current assets</b>			
Property, plant and equipment	5.1	-	-
Intangible assets	5.2	24	26
<b>Total non-current assets</b>		<b>24</b>	<b>26</b>
<b>Total assets</b>		<b>284</b>	<b>585</b>
<b>Current liabilities</b>			
Trade Payables	7.1	17	89
Employee Benefits	3.4	-	7
Provisions		-	5
<b>Total current liabilities</b>		<b>17</b>	<b>101</b>
<b>Total liabilities</b>		<b>17</b>	<b>101</b>
<b>Net assets</b>		<b>267</b>	<b>484</b>
<b>Equity</b>			
Retained earnings		267	484
<b>Total equity</b>		<b>267</b>	<b>484</b>

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 2023*

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	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2021	418	418
Net result for 2021-22	66	66
Total comprehensive result for 2021-22	66	66
Balance at 30 June 2022	484	484
Net result for 2022-23	(217)	(217)
Total comprehensive result for 2022-23	(217)	(217)
Balance at 30 June 2023	267	267

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 2023*

	Note	2023 \$'000	2022 \$'000
<b>Cash flows from operating activities</b>			
<u>Cash inflows</u>			
Donations		150	180
Receipts from grants		114	472
GST Received from the ATO		9	34
Other receipts		12	-
Interest received		3	-
<b>Cash generated from operating activities</b>		<b>288</b>	<b>686</b>
<u>Cash (outflows)</u>			
Employee benefits payments		(273)	(237)
Payments for supplies and services		(255)	(198)
Payments for grants and subsidies		(13)	-
<b>Cash used in operating activities</b>		<b>(541)</b>	<b>(435)</b>
<b>Net cash provided by operating activities</b>		<b>(253)</b>	<b>251</b>
<b>Cash flows from investing activities</b>			
<u>Cash (outflows)</u>			
Purchase of assets		(34)	(244)
<b>Cash used in investing activities</b>		<b>(34)</b>	<b>(244)</b>
<b>Net cash used in investing activities</b>		<b>(34)</b>	<b>(244)</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>(287)</b>	<b>7</b>
Cash and cash equivalents at the beginning of the reporting period		536	529
<b>Cash and cash equivalents at the end of the reporting period</b>	6.1	<b>249</b>	<b>536</b>

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 2023*

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**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 Commonwealth 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 donations 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.

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 2023*

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**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, Strategic Plan 2021 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.

**International Koala Centre of Excellence (Koala Life)**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

**2. Income**

**2.1. Donations**

	2023	2022
	\$'000	\$'000
Donations	149	192
<b>Total revenues from donations</b>	<b>149</b>	<b>192</b>

All donations revenue is recognised on receipt.

**2.2. Grants**

	2023	2022
	\$'000	\$'000
Grants received from entities within the SA Government	50	100
Grants received from entities outside the SA Government	64	372
<b>Total grant revenues</b>	<b>114</b>	<b>472</b>

All grant revenue is recognised on receipt.

**2.3. Resources received free of charge**

	2023	2022
	\$'000	\$'000
Services received free of charge - DEW	19	87
<b>Total resources received free of charge</b>	<b>19</b>	<b>87</b>

To support Koala Life during 2022-23, the Department for Environment and Water (DEW) provided the below services to Koala Life free of charge (refer note 4.1):

- Corporate finance support
- IT equipment and support

**2.4. Other income**

	2023	2022
	\$'000	\$'000
Recoveries	-	30
Interest Revenue	3	-
Other	6	6
<b>Total other income</b>	<b>9</b>	<b>36</b>

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 2023*

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**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 \$135 000 (2022: \$187 000).

The compensation disclosed in this note excludes salaries and other benefits the Minister for Climate, 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 2022-23 financial year.

**3.2. Board and committee members**

Members during the 2022-23 financial year were:

**Board**

- Mr Brian Cunningham (Chair)
- Prof Christopher Daniels (Chair)
- Ms Sandy Carruthers\*
- Ms Susie Herzberg OAM
- Ms Susan Harrington
- Mr David Robinson

**Risk and Performance Committee**

- Ms Susie Herzberg OAM (Chair)
- Mr David Robinson

**Fundraising Committee**

- Mr Brian Cunningham (Chair)
- Prof Christopher Daniels
- Ms Susan Harrington
- Ms Carolyn Francis

**Gift Fund Committee**

- Mr Brian Cunningham (Chair)
- Ms Susie Herzberg OAM
- Mr David Robinson

**Science Committee**

- Ms Sandy Carruthers\* (Chair)
- Prof Christopher Daniels
- Ms 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 2023*

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**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:

	2023	2022
\$0 - \$19 999	8	9
<b>Total number of members</b>	<b>8</b>	<b>9</b>

The total remuneration received or receivable by members was \$69 000 (2022: \$65 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax.

**3.3. Employee Benefits Expense**

	2023	2022
	\$'000	\$'000
Salaries and wages	130	168
Employment on-costs - superannuation	21	26
Annual leave	11	(5)
Long service leave (LSL)	-	(5)
Board and committees fees	62	58
Workers Compensation	(5)	4
Other employee related expenses	1	10
<b>Total employee benefits expenses</b>	<b>220</b>	<b>256</b>

**3.4. Employee Benefits Liability**

	2023	2022
	\$'000	\$'000
<b>Current</b>		
Annual leave	-	7
<b>Total current employee benefits</b>	<b>-</b>	<b>7</b>

**International Koala Centre of Excellence (Koala Life)**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

**4. Expenses**

**4.1. Supplies and services**

	2023	2022
	\$'000	\$'000
Fee for service	194	129
Services provided free of charge - DEW	19	87
Sponsorship	15	-
Audit Fee	8	7
Other	3	2
<b>Total supplies and services</b>	<b>239</b>	<b>225</b>

Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$8 000 (2022: \$7 000). No other services were provided by the Auditor- General's Department.

**4.2 Grants and subsidies**

	2023	2022
	\$'000	\$'000
Flinders University	13	-
<b>Total grants and subsidies</b>	<b>13</b>	<b>-</b>

**4.3 Assets transferred for nil consideration**

	2023	2022
	\$'000	\$'000
Donations to Cleland Wildlife Park (DEW)	32	236
<b>Total assets transferred for nil consideration</b>	<b>32</b>	<b>236</b>

Koala Life donated assets relate to the Koala Enclosure improvements.

**International Koala Centre of Excellence (Koala Life)**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

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**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 2022-23***

	Buildings and improvements	Plant and Equipment	Capital Works in Progress	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2022	-	-	-	-
Acquisitions	32	-	-	32
Transfer to/ (from) capital works in progress	-	-	-	-
Donated Assets	(32)	-	-	(32)
Carrying amount at 30 June 2023	-	-	-	-

***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
Transfers to/ (from) capital works in progress	116	-	(116)	-
Donated Assets	(211)	(25)	-	(236)
Carrying amount at 30 June 2022	-	-	-	-

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 2023*

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**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 2022-23***

	Koala Life website	Trademark	Total
	\$'000	\$'000	\$'000
Carrying amount at 1 July 2022	13	13	26
Acquisitions	2	-	2
Amortisation	(4)	-	(4)
Carrying amount at 30 June 2023	<u>11</u>	<u>13</u>	<u>24</u>

***Reconciliation 2021-22***

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

**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 2023*

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**6. Financial assets**

**6.1. Cash and cash equivalents**

	2023	2022
	\$'000	\$'000
Cash at bank	249	536
<b>Total cash and cash equivalents</b>	<b>249</b>	<b>536</b>

Koala Life has two deposit accounts, an Operating Account of \$169 000 and a Gift Fund account of \$80 000.

**6.2. Receivables**

	2023	2022
	\$'000	\$'000
<b><u>Contractual receivables</u></b>		
From government entities	11	12
From non-government entities	-	7
<b>Total contractual receivables</b>	<b>11</b>	<b>19</b>
<b><u>Statutory receivables</u></b>		
GST input tax recoverable	-	4
<b>Total statutory receivables</b>	<b>-</b>	<b>4</b>
<b>Total current receivables</b>	<b>11</b>	<b>23</b>

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 payable to the ATO is included as part of payables. However, if a net GST receivable arises, then this amount would be disclosed in this Receivables note.

**International Koala Centre of Excellence (Koala Life)**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2023*

## 7. Liabilities

### 7.1. Payables

	2023 \$'000	2022 \$'000
<b>Current</b>		
Contractual payables	1	64
<b>Statutory payables</b>		
PAYG Payable	10	14
GST Input Tax Payable	5	-
Employment on-costs	1	11
<b>Total statutory payable</b>	<b>16</b>	<b>25</b>
<b>Total current payables</b>	<b>17</b>	<b>89</b>

Payables and accrued expenses are recognised for all amounts owing but unpaid. Contractual 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.

The net amount of GST payable to the ATO is included as part of payables.

## 8. Outlook

### 8.1. Unrecognised commitments

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

	2023 \$'000	2022 \$'000
No later than one year	21	120
Later than one year but no longer than five years	26	-
<b>Total expenditure commitment</b>	<b>47</b>	<b>120</b>

Koala Life expenditure commitments relate to a grant agreement with Flinders University supporting threatened species.

### 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

Koala Life will transition to a volunteer-based Board from 1 July 2023. The Board will no longer employ staff. DEW will work in partnership with Koala Life to support delivery of the Board's programs and objectives.