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1<sup>st</sup> Session, 52<sup>nd</sup> Parliament**

**24 Nov 2010**

***Adelaide Dolphin Sanctuary Act 2005*  
Adelaide Dolphin Sanctuary Advisory Board**

**ANNUAL REPORT**

**1 July 2009 to 30 June 2010**



**Government  
of South Australia**

*Adelaide Dolphin Sanctuary Act 2005 (including the Adelaide Dolphin Sanctuary Advisory Board) Annual Report 2009-10*

September 2010

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Presented to Parliament by Hon Paul Caica MP, Minister for Environment and Conservation,  
pursuant to sections 21 and 26 of the *Adelaide Dolphin Sanctuary Act 2005*.

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This report is for the financial year 1 July 2009 to 30 June 2010 and is presented to fulfil the requirements of sections 21 and 26 of the *Adelaide Dolphin Sanctuary Act 2005*.

### **Objects and Objectives of the Adelaide Dolphin Sanctuary Act**

Section 7 of the Adelaide Dolphin Sanctuary Act (the Act) defines the objects of the Act as:

- (a) to protect the dolphin population of the Port Adelaide River estuary and Barker Inlet; and
- (b) to protect the natural habitat of that population.

These objects are to be accomplished by the achievement of the following six objectives, as defined under section 8 (1) of the Act:

- (a) the protection of the dolphin population of the Port Adelaide River estuary and Barker Inlet from direct physical harm is to be maintained and improved;
- (b) the key habitat features in the Port Adelaide River estuary and Barker Inlet that are necessary to sustain the dolphin population are to be maintained, protected and restored;
- (c) water quality within the Port Adelaide River estuary and Barker Inlet should be improved to a level that sustains the ecological processes, environmental values and productive capacity of the Port Adelaide River estuary and Barker Inlet;
- (d) the interests of the community are to be taken into account by recognising indigenous and other cultural, and historical, relationships with the Port Adelaide River estuary and Barker Inlet and surrounding areas, and by ensuring appropriate participation in processes associated with the management of the Port Adelaide River estuary and Barker Inlet;
- (e) Public awareness of the importance of a healthy Port Adelaide River estuary and Barker Inlet to the economic, social and cultural prosperities of the local communities, and the community more generally, is to be promoted;
- (f) The principles of ecological sustainable development in relation to the use and management of the Port Adelaide River estuary and Barker Inlet are to be promoted.

For the purposes of subsection 8(1) (f) above, the Act declares the following as principles of ecologically sustainable development:

- (a) that the use, development and protection of the environment should be managed in a way, and at a rate, that will enable people and communities to provide for their economic, social and physical well-being and for their health and safety while—
  - (i) sustaining the potential of natural and physical resources to meet the reasonably foreseeable needs of future generations; and
  - (ii) safeguarding the life-supporting capacity of air, water, land and ecosystems; and
  - (iii) avoiding, remedying or mitigating any adverse effects of activities on the environment;
- (b) that proper weight should be given to both long and short term economic, environmental, social and equity considerations in deciding all matters relating to environmental protection, restoration and enhancement;
- (c) that, if there are threats of serious or irreversible environmental harm, lack of full scientific certainty should not be taken to justify the postponement of decisions or measures to prevent the environmental harm.

## Administration of the Act

The Minister for Environment and Conservation (the Minister) is responsible for administering the Act. The Department for Environment and Heritage (DEH) is responsible for day-to-day management of the Adelaide Dolphin Sanctuary (ADS).

## Achievement of South Australia's Strategic Plan

In 2005, the *Adelaide Dolphin Sanctuary Act 2005* was proclaimed and the Adelaide Dolphin Sanctuary was established to address community concerns about the safety of the dolphins living in the Port Adelaide River and Barker Inlet. During 2009-10 DEH staff undertook actions outlined in the draft ADS Management Plan and Annual Implementation Program. These actions support the following targets of South Australia's Strategic Plan (SASP):

- T3.1 Biodiversity - Lose no species. Resource protection activities were conducted within the ADS, Port Gawler and Torrens Island Conservation Parks to manage significant existing threats to biodiversity conservation.

## Adelaide Dolphin Sanctuary Management Plan

The Act requires the Minister to prepare and implement a Management Plan for the Sanctuary. The adopted ADS Management Plan was launched by the Minister on 26 September 2008.

The ADS Management Plan sets out the South Australian Government's plans to achieve the objects and objectives of the Act. It broadly charts the direction for Government and stakeholders to pursue in managing the local dolphin population and their environment. The Management Plan covers a seven year period, and actions will be progressed in stages over this time.

The plan is structured around the achievement of each of the six ADS Act objectives. For each objective, the plan:

- describes issues to support its achievement;
- defines a strategic direction;
- makes a priority assessment;
- identifies government agency responsibilities; and
- proposes actions to fulfil the strategy.

The Department of Environment and Natural Resources (DENR) is working with the other agencies responsible for furthering the objects and objectives of the Act to implement the actions outlined in the plan.

## Supporting Documents

The Management Plan is supported by four companion documents:

- **Three Reference Papers** which compile specific information about the three main environmental objectives – Dolphins, Key Habitat Features and Water Quality. The papers provide a summary of the information that has informed the Plan. These may be updated as new scientific research becomes available and new initiatives begin.
- An **Annual Implementation Program** which forms part of the Minister's Report to Parliament. This Implementation Program sets specific annual targets and tasks for the coming year, how these will achieve the actions established by the management plan and assess the achievement of the previous year's program.

## **Adelaide Dolphin Sanctuary Advisory Board**

Section 12 of the Act establishes the Adelaide Dolphin Sanctuary Advisory Board (the Board) to provide advice to the Minister on a number of matters.

The Annual Report of the Board is attached as Appendix 2.

## **Adelaide Dolphin Sanctuary Fund**

In accordance with section 22 of the Act, the ADS Fund was established to receive monies from grants, gifts, bequests, proceeds of sales or any other means to further the Act's objects and objectives.

No deposits were made to the fund in the 2009-10 financial year and no fund monies were expended.

## **Authorised Officers**

Section 28 of the Act provides for the appointment of officers authorised under the Act. No new officers were appointed during the reporting period.

## **Preparation of the Annual Report**

Section 26 of the Act defines the following requirements relating to the Annual Report:

- (1) The Minister must on or before 30 September in each year prepare a report on the operation of this Act for the financial year ending on the preceding 30 June.
- (2) The annual report must include—
  - (a) information on the extent to which the objects and objectives of this Act are being achieved; and
  - (b) reports on the following matters for the preceding financial year:
    - (i) the referral of matters to the Minister under any related operational Act; and
    - (ii) the enforcement of the general duty of care; and
    - (iii) action taken by the Minister or authorised officers under Part 6; and
  - (c) a program setting out the Minister's proposals for the implementation of the ADS Management Plan during the current financial year.
- (3) The Minister must cause a copy of the report to be laid before both Houses of Parliament within 12 sitting days after the report is prepared.

## ACHIEVEMENT OF ADS OBJECTS AND OBJECTIVES

### Implementation of the Act

DEH actions, undertaken on behalf of the Minister, aim to ensure the objectives of the ADS Act are achieved. The actions undertaken during 2009-10 are detailed below.

#### Objective 1 – Protection of dolphins from direct physical harm

There have been few reported cases of direct physical harm to the dolphins within the ADS since its establishment. During 2009-10 there was one reported incident of a dolphin entanglement. The dolphin was observed with a hook and trailing fishing line attached to its underbelly. Rangers monitored the dolphin however the hook and fishing line dislodged without the need for intervention.

Two members of the public were reported hand feeding a resident dolphin in the North Arm of the Port River. Offenders were formally cautioned for offences under the *National Parks and Wildlife (Whales and Dolphins) Regulations* under the *National Parks and Wildlife Act 1972*. The dolphin that was being hand fed was in poor health, with several large lesions on its side. Following a loss in the dolphin's body condition and community concerns for its health, DEH staff captured the animal in order for a vet to undertake an assessment. Tests confirmed the animal to be in renal failure and on vet's advice the animal was euthanized.

Another four dolphin deaths were recorded within the ADS during 2009-10. One juvenile showed injuries consistent with a boat strike, two juveniles died of several pathologies and chronic multi-organ disease, and one adult died of a chronic pathology. ADS staff continued to work with the South Australian Museum to identify causes of death and potential threats to the dolphin population.

Two dolphins, a mother and her calf, were severely affected by an unknown condition resulting in the loss of skin from side of their bodies. Pathologists and marine mammal experts were consulted in Australia and internationally; no expert had seen injuries as severe as those observed in the Port River. It is unknown what may have caused this skin disorder. Both dolphins made a remarkable recovery from their injuries.

Twelve DEH staff were appointed as Authorised Officers under the *Harbors and Navigation Regulations 2009* for the protection of dolphins from boating activity within the ADS. ADS staff worked with Marine Safety and Compliance Officers from the Department for Transport Energy and Infrastructure (DTEI) in enforcing safe boating limits within the ADS.

Other actions undertaken include land and water based patrols and the provision of advice to users about the dolphins and their habitat. Staff assessed nine aquatic licence referrals for the ADS and attended local events such as annual speed boat races to provide advice, support and assistance with any dolphin interactions.

ADS staff worked with the SA Maritime Museum to deliver dolphin education and marine biodiversity programs for visiting schools throughout 2009-10. Staff also assisted local schools participating in the ADS Junior Dolphin Guardian Program and delivered ADS information to local community and conservation groups.

The litter monitoring program coordinated by ADS staff to help protect dolphins from possible entanglements, including regular on water patrols to remove debris from infrastructure, has continued on a regular basis, with particular emphasis post storm events.



## **Objective 2 – Maintaining, protecting and restoring key habitat features**

ADS staff worked with Conservation Volunteers Australia and Origin Energy volunteers to complete a re-vegetation project in Torrens Island Conservation Park to assist in restoring key habitats for a number of rare local butterfly species.

Natural Resource Management (NRM) Officers together with ADS staff commenced an eradication program for the invasive Pyp Grass and African Boxthorn in the sand dunes on Torrens Island. They implemented a joint project focused on preventing illegal access, new fencing, weed removal, rubbish removal and re-vegetation in degraded samphire habitats of Port Gawler Conservation Park.

DEH has undertaken discussions with relevant agencies and developers to assess and provide advice on potential impacts of development within the ADS. Staff worked with local waterside industries to discuss environmental management and habitat protection and restoration at Mutton Cove on the Port River.

Advice has been provided on proposed activities to help protect key habitat features, including working with boating events, schools and community groups to communicate the value of protecting ADS dolphin habitat.

Staff supported the Department of Primary Industries and Resources of South Australia (PIRSA) – Fisheries in promoting and implementing the government's *Caulerpa taxifolia* control program.

ADS and Flinders University undertook regular surveys as a part of a three year research project on the habitat requirements of Bottlenose Dolphins (*Tursiops aduncus*), assessing temporal and spatial variability of environmental water properties within the ADS. The results from this research will assist with future management strategies for the ADS.

## **Objective 3 – Improvement of water quality**

The Port waterways continue to suffer from serious nutrient pollution. The water quality is classified by the Environmental Protection Agency (EPA) as poor due to heavy metal levels. Issues to be addressed include the discharge of nutrients and pollutants into the waterways and turbidity and release of toxins from sediments. A number of plans have been developed to address these issues, including the Port Waterways Water Quality Improvement Plan and the Adelaide Coastal Waters Study. DEH staff continue to support relevant agencies and industry to implement strategies and recommendations outlined in these plans.

As identified in the Port Waterways Water Quality Improvement Plan the EPA is working on reducing volumes of nutrient rich discharge into Gulf St. Vincent and the Port River. Recent EPA studies indicate nutrient rich discharges as a priority issue. It is reported that nutrient loads entering the Port River have decreased and water quality actions indicate significant improvements over the last 10-15 years.

ADS staff have provided best practice methods for dredging and other sediment disturbance activities to minimise distribution of possibly contaminated sediments and introduced species such as *Caulerpa taxifolia*. ADS are also undertaking vegetation protection to support stabilisation of sediments along the banks of the Port River.

Staff worked with Portside industries to ensure existing and new activities are accurately assessed for potential to cause turbidity and sediment disturbance; and that appropriate actions are taken to minimise any necessary activities that may cause disturbance.

Other DEH actions taken to achieve this objective include regular litter clean ups on land and water, support for community clean-up activities, and provision of advice to proponents of

planned activities within the ADS regarding water quality. Staff continue to work with school and community groups to promote the value of protecting ADS water quality and provide education about 'caring for your catchment' to Junior Dolphin Guardians.

#### **Objective 4 - Recognition of local interests and participation in management processes**

There are significant Indigenous and other cultural and historical relationships within the Port Adelaide River estuary and Barker Inlet which must be considered in management of the ADS environment. Without the support from all diverse users of the ADS environment, it would not be possible to achieve the ADS Act objectives of protecting the dolphins and their habitat.

DEH continued ongoing assessment of referrals for aquatic licences (under section 26 of the Harbours and Navigation Act) and provided Executive Officer support to the ADS Advisory Board to enable it to provide broad community advice to the Minister.

Regular communication and advice has been provided to a diverse range of people, including those from industries and local councils, as well as recreational users and conservationists.

#### **Objective 5 – Promotion of public awareness of ecological importance of the area**

Promoting the ecological importance of a healthy Port Adelaide River estuary and Barker Inlet is an important step in maintaining and improving dolphin habitat. DEH staff aim to achieve this objective through the supply of informative, timely and accessible information about the ADS for all users of the ADS through signage, education resources and the DEH website.

The ADS and the importance of marine conservation were promoted through the delivery of educational resources to teachers, lecturers and community groups. Articles promoting ecological importance of the ADS were published in recreational boating and safety magazines with distribution to a wide range of people and organisations.

DEH staff attended stakeholder working groups for the Master Planning of McLaren's Wharf and Cruickshank's Corner Precinct, providing information on the ecological significance of the Port River and Barker Inlet, and promoting ecologically sustainable development principles for consideration in the design scope of the future development.

#### **Objective 6 – Promotion of the principles of ecological sustainable development**

The *Adelaide Dolphin Sanctuary Act* aims to protect and improve the environment of the Port River and Barker Inlet ecosystem including the habitat of the resident dolphin population; it recognises that a wide range of multiple uses of the area will continue and identifies provisions aimed at preventing or minimising environmental impact of these activities and of new developments.

Through the referral process DEH has continued to assess development proposals under the Act's 'general duty of care' ensuring that all reasonable measures to prevent or minimise any harm to the Sanctuary have been identified in their actions or activities.

## **REFERRAL OF MATTERS UNDER RELATED OPERATIONAL ACTS**

Amendments by the Adelaide Dolphin Sanctuary Act to related operational acts require some matters to be referred to the Minister responsible for administering the ADS for advice and/or agreement on the matter. Matters referred include:

- Nine Aquatic licence applications in ADS waters were referred under the *Harbors and Navigation Act 1993* - Department of Transport, Energy and Infrastructure.
- Two Aquatic licence referrals in or adjacent to the ADS waters were referred under the *Fisheries Management Act 2007*.

In addition to these referrals, informal advice was provided to these and other agencies to support furthering the objects and objectives of the ADS Act.

## **ENFORCEMENT OF GENERAL DUTY OF CARE**

There were no reported instances when the general duty of care was breached.

## **ISSUANCE OF PROTECTION OR OTHER ORDERS**

No protection or reparation orders/authorisations were issued.

## **ANNUAL IMPLEMENTATION PROGRAM FOR MANAGEMENT PLAN**

Section 26(2)(c) of the Act requires the preparation of a program setting out the Minister's proposals for the implementation of the ADS Management Plan for the current financial year. The Management Plan is a seven-year document and includes a broad description of activities to be considered over this time period.

The Annual Implementation Program provides a means for more specific description of actions that can be updated annually. It allows for incorporation of unexpected events and is an annual accountability mechanism.

The Annual Implementation Program for 2010-11, attached as Appendix 1, has been prepared in line with the strategies and actions outlined in the ADS Management Plan.

## ADELAIDE DOLPHIN SANCTUARY

### ANNUAL IMPLEMENTATION PROGRAM 2010 – 2011

The following actions will be undertaken by ADS staff during 2009/10 to achieve the objectives of the *Adelaide Dolphin Sanctuary Act 2005* and strategies outlined in the draft ADS Management Plan.

Objective 1- Protection of Dolphins	
Strategy	Actions
Increase knowledge about the ADS dolphins	<ul style="list-style-type: none"> <li>▪ Record baseline data on ADS dolphin population and behaviours in relation to habitat through regular on-water patrols to collect data on dolphin population and behaviour.</li> <li>▪ Work with key stakeholders Whale and Dolphin Conservation Society (WDCS), Australian Marine Wildlife Research and Rescue Organisation (AMWRRO) and SA Museum.</li> <li>▪ Develop an ADS volunteer program and investigate volunteers to assist with establishment of baseline data.</li> <li>▪ Continue supporting Flinders University's research on the habitat requirements of Bottlenose Dolphins (<i>Tursiops aduncus</i>), which aims to assess temporal and spatial variability of environmental water properties within the ADS.</li> <li>▪ Support the ADS Advisory Board to develop and measure Key Performance Indicators for the protection of the dolphin population of the Port River.</li> <li>▪ Finalise a strategy outlining ADS dolphin and habitat research priorities and develop partnerships with local and interstate universities, the SA Museum and other researchers to explore possibilities for collaborative research in the ADS.</li> <li>▪ Research world-wide articles on topics which are identified as relevant to the ADS to increase knowledge and assist with management strategies.</li> </ul>
Increase understanding of the number and nature of strikes in the ADS and implement preventative measures if required.	<ul style="list-style-type: none"> <li>▪ Continue to support the work of the Dolphin Trauma Group to determine vessel strike incidents.</li> <li>▪ Investigate reported vessel strikes and monitor incidents to determine possible connections between vessel type and speed.</li> <li>▪ Work with DTEI Marine Safety Officers to enforce safe boating speeds, and report all speeding vessels within the ADS waters.</li> <li>▪ Research articles on vessel strikes to dolphins to increase knowledge and understanding relevant to the ADS.</li> </ul>
Reduce the amount of fishing gear/discarded rope in the ADS	<ul style="list-style-type: none"> <li>▪ Continue to conduct regular litter surveys and cleanups on Torrens Island beach and disseminate summaries of data collected.</li> <li>▪ Support the Adelaide and Mount Lofty Ranges Natural Resources Management Board's marine debris monitoring project on Section Bank, ADS.</li> <li>▪ Deliver catchment education programs with the SA Maritime Museum to increase awareness of the impacts litter can have on dolphins and their habitat.</li> <li>▪ Encourage and promote sustainable fishing practices in the ADS by speaking to anglers and recreational users at boat ramps.</li> <li>▪ Research, document and promote minimum impact fishing techniques and equipment.</li> <li>▪ Report to PIRSA Fisheries any instances of illegal netting occurring in the ADS.</li> </ul>
Maintain	<ul style="list-style-type: none"> <li>▪ Continue collection of dolphin carcasses found within the ADS and</li> </ul>

watching brief on ADS dolphins and carcasses collected to promptly identify any new incidents of deliberate harm	<p>coordinate collection of carcasses off metropolitan Adelaide and eastern Gulf St. Vincent.</p> <ul style="list-style-type: none"> <li>▪ Coordinate and assist with emergency responses for distressed, injured or entangled dolphins in the ADS where intervention is determined as necessary, and record all incidents.</li> <li>▪ Investigate, document, and collect ADS carcasses for the SA Museum and Dolphin Trauma Group to investigate cause of death.</li> <li>▪ Participate in post mortem examinations of ADS animals to determine causes of death.</li> <li>▪ Respond and investigate all reports of harassment, injury or molestation of ADS Dolphins.</li> </ul>
Monitor behaviour of ADS dolphins to assess any changes that may occur	<ul style="list-style-type: none"> <li>▪ Maintain regular observation of resident animals to observe any major behaviour changes.</li> <li>▪ Review relevant Australian and international research into the impacts of human interactions on dolphins.</li> <li>▪ Attend recreational events including Flotilla for Kids, and other water based events within ADS waters to manage potential impacts from human interaction.</li> </ul>
<b>Objective 2- Protection of Key Habitat Features</b>	
<b>Strategy</b>	<b>Actions</b>
Identify favoured prey species of ADS dolphins and undertake any actions required to protect these species	<ul style="list-style-type: none"> <li>▪ Continue working with PIRSA Fisheries to ascertain current fishing effort and take in the ADS to determine impacts on prey species and vegetation habitat.</li> <li>▪ Patrol Port Gawler and Torrens Island Conservation Parks and Aquatic Reserves to ensure no illegal fishing activity occurs.</li> <li>▪ Support PIRSA Fisheries compliance efforts in the ADS.</li> </ul>
Ongoing patrols of ADS waters and land to ensure compliance with legislation protecting dolphins, habitat and water quality	<ul style="list-style-type: none"> <li>▪ Undertake regular patrols and cross-compliance patrols with DTEI Marine Safety Officers.</li> <li>▪ Investigate, record and report incidents of: <ul style="list-style-type: none"> <li>▪ Speeding vessels</li> <li>▪ Illegal bait digging</li> <li>▪ Harassment of dolphins</li> <li>▪ Feeding of dolphins</li> <li>▪ Anchoring in restricted areas</li> </ul> </li> <li>▪ Investigate, record and report offences under Section 68 of the <i>National Parks and Wildlife Act 1972</i> and <i>National Parks and Wildlife (Whales and Dolphins) Regulations</i>.</li> <li>▪ Once endorsed disseminate the <i>Marine Mammal Regulations</i></li> </ul>
Determine overall health of ADS vegetation types and take action to address threats to specific communities	<ul style="list-style-type: none"> <li>▪ Manage Torrens Island and Port Gawler Conservation Parks to assess and improve vegetation condition. And work with NRM Officers to undertake control of declared weeds in highest conservation priority areas as identified in the <i>Metropolitan Adelaide and Northern Coastal Action Plan 2009</i>.</li> <li>▪ Support volunteers and NRM in undertaking re-vegetation in degraded areas of Mutton Cove.</li> <li>▪ Maintain new fencing to prevent illegal access by off road bikes, known to damage sensitive samphire communities at Port Gawler Conservation Park.</li> <li>▪ Support Government, Port Adelaide Enfield Council, AMWRRO, Origin Energy volunteers and community group efforts to rehabilitate and re-establish vegetation to support stabilisation of sediments.</li> <li>▪ Support ongoing seagrass research and rehabilitation programs undertaken by SARDI, Coastal Waters Study and Coast Protection Board.</li> </ul>

	<ul style="list-style-type: none"> <li>Conduct pest management for the feral deer population causing damage to mangrove habitat in Port Gawler Conservation Park, and foxes preying on pelican chicks on Section Bank, Torrens Island.</li> </ul>
Support the programs of PIRSA Fisheries and other government agencies to control the spread of marine pests	<ul style="list-style-type: none"> <li>Support PIRSA Marine Biosecurity initiatives and research in identifying and controlling introduced marine species.</li> <li>Support compliance and eradication efforts to control the spread of <i>Caulerpa taxifolia</i>, including restrictions on anchoring and the use of fixed and temporary moorings for recreational use.</li> <li>Research and increase knowledge of <i>Caulerpa taxifolia</i> and <i>Caulerpa racemosa</i> and other marine pests along with their impact on prey species and vegetation health.</li> </ul>
<b>Objective 3- Improvement of Water Quality</b>	
<b>Strategy</b>	<b>Actions</b>
Support the EPA and other agencies' ongoing work to reduce nutrient discharges by utilising ADS education and research programs	<ul style="list-style-type: none"> <li>Support the EPA to implement the Port Waterways Water Quality Improvement Plan and address recommendations outlined in the Adelaide Coastal Waters Study which are relevant to the ADS.</li> <li>Support research efforts into the effects of excess nutrients, particularly as they relate to prey species, vegetation health, pest species and effect on marine mammals.</li> </ul>
Support the EPA and other agency and community programs to reduce pollutants in ADS waterways	<ul style="list-style-type: none"> <li>Provide maritime industries with information on best practice methods to minimise sediment disturbance for new dredging operations.</li> <li>Review research to support the use of the world's best practice methods for any new dredging and other sediment disturbance activities to minimise distribution of possibly contaminated sediments and introduced species such as <i>Caulerpa taxifolia</i>.</li> <li>Support research efforts into the effects of thermal pollution, particularly as it relates to dolphins, prey species, vegetation health and pest species.</li> <li>Maintain litter management activities in the ADS.</li> <li>Consider the potential for discharged pathogens to infect ADS dolphins.</li> </ul>
<b>Objective 4- Community Participation</b>	
<b>Strategy</b>	<b>Actions</b>
Ensure views of stakeholders are considered by including stakeholders in all phases of implementation of the ADS Act	<ul style="list-style-type: none"> <li>Respond to public enquiries in relation to the achievement of ADS objectives.</li> <li>Make the ADS Management Plan, Annual Report and Annual Implementation Program available to stakeholders and the wider community via the DENR website.</li> <li>Build on existing relationships with key stakeholders and community volunteers to protect the dolphins and improve their environment, and seek new opportunities for partnerships.</li> <li>Support the ADS Advisory Board of community representatives to provide the Minister with advice as required by the ADS Act.</li> <li>Review and distribute ADS education materials with the diversity of stakeholders in mind.</li> </ul>
Work with Kurna people to ensure activities respect and nurture Kurna	<ul style="list-style-type: none"> <li>Seek two Kurna people to become members on the ADS Advisory Board and work with other Kurna people to ensure ADS information reflects Kurna culture accurately and appropriately.</li> <li>Incorporate Kurna words for "dolphin" and "sanctuary" in relevant literature and resources associated with the ADS.</li> </ul>

cultural values	<ul style="list-style-type: none"> <li>Investigate opportunities to further develop a working relationship with local Aboriginal College Tauondi.</li> <li>Investigate opportunities to develop a reference paper on Kaurna culture and heritage in the ADS area.</li> </ul>
Work with all users to improve practices, coordinate activities and improve understanding to support broad achievement of all ADS objectives	<ul style="list-style-type: none"> <li>Assess aquatic licence referrals (under section 26 of the <i>Harbors and Navigation Act 1993</i>).</li> <li>Work with commercial tour operators and recreational users to ensure best practices are undertaken and to increase their awareness of ADS objectives.</li> <li>Attend recreational activities within ADS to provide support and increase understanding of ADS objectives.</li> <li>Prepare articles on the ADS for inclusion in publications by recreational users.</li> </ul>
Work with existing and future tourism operators to ensure activities are compatible with all ADS objectives.	<ul style="list-style-type: none"> <li>Work with operators and the public to ensure understanding of the <i>National Parks and Wildlife (Whale and Dolphins) Regulations 2000</i> and, once adopted, the <i>National Parks and Wildlife (Marine Mammal) Regulations</i> and conduct compliance with these Regulations.</li> <li>Research the cumulative impact of tourism activities, as relevant to the ADS, to increase knowledge and understanding.</li> </ul>
<b>Objective 5- Promotion of the environmental importance of the ADS</b>	
<b>Strategy</b>	<b>Actions</b>
Create and implement an appropriate and cost effective communications strategy for the ADS	<ul style="list-style-type: none"> <li>Develop an ADS Communications Strategy which supports the implementation of the ADS Management Plan and Implementation Program.</li> <li>Promote the ADS Management Plan's aims and objectives to the community.</li> <li>Present information to community groups and public forums, as requested.</li> <li>Work with stakeholders to maximise communication opportunities, including: <ul style="list-style-type: none"> <li>Relevant government agencies, including PIRSA Fisheries, DTEI and the EPA, to ensure consistent delivery of messages.</li> <li>Flinders Ports to supply all incoming vessels with information about the ADS and requirements to maintain habitat and dolphin safety.</li> <li>Recreational boating organisations and the South Australian Recreation Fishing Advisory Council to develop information about interactions with dolphins and maintaining their habitat.</li> </ul> </li> <li>Review and distribute promotional and educational materials for school students, the general public and specific stakeholders on dolphins and the importance of a healthy Port River and Barker Inlet.</li> <li>Work with schools to promote the ADS Education Resource and support activities of the Junior Dolphin Guardian program.</li> </ul>

25 August 2010

Hon Paul Caica MP  
Minister for Environment and Conservation  
Parliament House  
North Terrace  
ADELAIDE SA 5000

Dear Minister

It is my pleasure to present the 2009-2010 Annual Report of the Adelaide Dolphin Sanctuary (ADS) Advisory Board, in accordance with section 21 of the *Adelaide Dolphin Sanctuary Act 2005* (the Act).

The Board met three times during the reporting period and also provided comment on a number of issues out of session. The Board provided advice in relation to the ADS Management Plan and other matters connected with the administration of the Act. These are detailed in the pages which follow.

At each Board meeting, ADS, Department of Environment and Heritage (DEH) staff reported on actions taken to meet the objectives of the Act and fulfil the requirements of the 2009-2010 Annual Implementation Program.

The Board has identified future development and its associated impacts as a key area of concern for the health of the Dolphins and their habitat. Promoting ecologically sustainable development to minimise impacts in the Sanctuary will become a focus for discussion for the Board in its future meetings.

I would like to acknowledge the valuable contribution made by Board members throughout the year and I also wish to thank DENR staff for their ongoing support.

I look forward to working with you on matters relating to the Adelaide Dolphin Sanctuary, and I am sure the Board would welcome your attendance at a meeting at some time in the future in order to hear your views on the ADS.

Yours sincerely



Mike Bossley  
PRESIDING MEMBER  
ADELAIDE DOLPHIN SANCTUARY ADVISORY BOARD



## **ADELAIDE DOLPHIN SANCTUARY ADVISORY BOARD ANNUAL REPORT**

Section 12 of the *Adelaide Dolphin Sanctuary Act 2005* (the Act) establishes the Adelaide Dolphin Sanctuary (ADS) Advisory Board (the Board) to provide advice to the Minister for Environment and Conservation (the Minister) on a number of matters.

### **Board Functions**

The Board's functions are set out in section 17 of the Act as follows:

#### **17—Functions of Board**

The function of the Board is to advise the Minister on—

- (a) the preparation of the ADS Management Plan and any amendments to the Plan; and
- (b) the effectiveness of the ADS Management Plan in achieving the objects and objectives of this Act; and
- (c) the effectiveness of the implementation program; and
- (d) the application of money belonging to the ADS Fund; and
- (e) any matter referred to the Board by the Minister; and
- (f) any matter connected with the administration of this Act on which the Board believes it should advise the Minister.

### **Board Membership**

The Board consists of eleven members who are nominated by the Minister for appointment by the Governor. Pursuant to section 12 of the Act, the membership of the Board must include persons who together have, in the Minister's opinion, knowledge of, and experience in, the following areas:

- (a) dolphin conservation and research;
- (b) community education programs management;
- (c) conservation of marine ecosystems;
- (d) fisheries management;
- (e) local government;
- (f) tourism and recreation management;
- (g) industry development and management;
- (h) port and harbour management;
- (i) Kaurna culture and heritage from the male perspective;
- (j) Kaurna culture and heritage from the female perspective.

Further the Act stipulates:

- Before nominating a person or persons for appointment to the Board, the Minister must, by public notice, invite expressions of interest for appointment to the Board within a period specified in the notice and must consider any expressions of interest received in response to the notice.

- The Minister must not nominate a person for appointment to the Board unless the Minister is of the opinion that the person has a commitment to the protection and enhancement of the Port Adelaide River estuary and Barker Inlet.
- At least 2 members of the Board must be women and at least 2 must be men.
- The Minister must appoint one of the eleven members to serve as the presiding member. Members of the Board are entitled to remuneration, allowances and expenses as determined by the Governor.

The following were members of the Board as at 30 June 2010:

1. **Mr Carl Kavina** – Ports and harbour management
2. **Dr Michael I Bossley** (Presiding Member) – Dolphin conservation and research, community education programs management and tourism and recreation management.
3. **Mr Trevor Watts** – Fisheries management, tourism and recreation management.
4. **Ms Susan E Gibbs** – Dolphin conservation and research, community education programs management, conservation of marine ecosystems, and fisheries management.
5. **Ms Philippa Holt** - Tourism and recreation management.
6. **Ms Shanti Ditter** - Local Government, Tourism and recreation management and Industry development and management.
7. **Dr B Freya Higgins-Desbiolles** – Community education programs management, Tourism and recreation management.
8. **Mr Declan Andrews** - Dolphin conservation, conservation of marine ecosystems

No applications were received from Kaurna representatives for the 2009-2012 Advisory Board. At the end of the financial year two members were still being sought to represent Kaurna culture and heritage from the male and female perspective. Recommendations for possible Kaurna representatives have been received and are currently being explored.

## **Activities of the Board**

The ADS Advisory Board held three meetings during the period 1 July 2009 to 30 June 2010. These meetings were held on 21 September 2009, 8 December 2009 and 30 April 2010. A new Advisory Board was appointed in January 2009, for a period of three years. The Board also provided advice and conducted business out of session.

### **Major Issues Considered:**

- **ADS Management Plan**

A function of the Board is to advise the Minister on the implementation of the ADS Management Plan and this item was discussed at all Board meetings. Board members discussed reports provided by ADS Staff on the achievement of Management plan objectives.

- **Toxic Pollution in South Australian Dolphins**

Trish Lavery of Flinders University presented information on toxic pollution in South Australia's dolphins, indicating that South Australian's Dolphins have some of the highest levels of contamination, up to seven times higher than normal. These levels would normally kill terrestrial mammals. Trish Lavery explained that SA dolphins show high levels of Cadmium, Mercury, Lead and Zinc. It was noted in this research that dolphin carcass retrieval tends to be from populated areas in SA, where pollution is likely to be higher. The Board discussed the need for further research in this area.

- **Water Quality in the Port River**

A Presentation from the EPA provided insight into a number of water quality improvement initiatives and monitoring programs in the Port River. The EPA is working on reducing volumes of nutrient rich discharge into Gulf St. Vincent and the Port River. Recent EPA studies indicate nutrient rich discharges as a priority issue. It is reported that nutrient loads have decreased and water quality actions indicate significant improvements over the last 10-15 years. The Board discussed EPA's future directions for improving water quality in the Port River, in particular for reducing outflows of ammonia into the river.

- **Skin Condition Affecting Two Bottlenose Dolphins in the ADS**

The Board discussed the skin affliction which affected two Bottlenose Dolphins, a mother and her calf, in the Port River. DEH provided a summary of the condition which resulted in the loss of skin on one side of the Dolphins' body. DEH sought information from Padraig Duignan, Pathologist, Vet Science, Melbourne University. Dr Duignan specialises in marine mammal pathology and expressed his concern on the severity of the dolphins condition and proposed several hypotheses regarding the cause of such a condition which included solar burn (from stranding) or a chemical burn. Vets and the ADS Board were in agreement that non-intervention was the best approach on this occasion for the animals. Dolphins have remarkable healing properties and the pair have displayed significant healing to date.

- **Addressing Future Development in the ADS**

The Board identified future development within and surrounding the ADS to be one of the key issues of concern for the ADS. The Board intends to take a proactive role in identifying issues that have implications on the on-going management and operation of the Sanctuary. And for the purposes of the Act, provide timely advice and recommendations to the Minister for Environment and Conservation concerning such matters.

- **Other Issues**

The Board discussed other issues which included the recent application lodged to sub divide land on Torrens Island, development of Key Performance Indicators for the Management Plan objectives, the Board's position on intervention for diseased, or injured dolphins in the ADS and the AGL Gas Expansion Project on Torrens Island.

## **Effectiveness of the Implementation Program 2009-10**

Section 17 of the Act requires that the Board advises the Minister on the effectiveness of the ADS Management Plan and implementation program in achieving the objects and objectives of the Act.

At its meeting held 30 April 2010, the Board discussed the effectiveness of the Management Plan and Annual Implementation Program 2009-10, taking into consideration actions undertaken by ADS staff, which are summarised below.

### **Objective 1 – Protection of dolphins from direct physical harm**

1. Dolphin carcasses in the ADS and the vicinity of metropolitan Adelaide were collected and post mortems were conducted by the SA Museum and Dolphin Trauma Group.
2. All reports of harassment and molestation against ADS Dolphins were fully investigated under *National Parks and Wildlife Act* and perpetrators dealt with accordingly.
3. Litter surveys on Torrens Island continued in addition to regular water patrols to remove debris such as fishing line from the Port River and Barker Inlet to help prevent entanglements.
4. Seven Rangers from the Northern Lofty District (DEH) were appointed as Authorised Officers under the *Harbors and Navigation Regulations 2009* for the protection of dolphins within the ADS from boating activity.
5. Advice was provided to potential developers about the ADS and how to minimise any potential impacts on dolphins or their habitat.
6. Advice was provided to proponents of proposed activities within the ADS, and ADS staff attended local events (i.e. annual boating events) to provide advice, support and assistance for dolphin interactions.

### **Objective 2 – Maintaining, protecting and restoring key habitat features**

1. DEH has undertaken discussions with relevant agencies and developers and assessment of the impact of development within the ADS.
2. Conservation Officers from DEH worked with NRM Officers to commence an eradication program for an infestation of Pyp Grass in the remnant dunes of Torrens Island Conservation Park; and conducted secondary control program for African Boxthorn to restore key habitat.
3. DEH staff conducted re-vegetation with local indigenous species in samphire communities within Port Gawler Conservation Park.
4. ADS and Flinders University continued a three year research project on the habitat requirements of Bottlenose Dolphins *Tursiops aduncus*, assessing temporal and spatial variability of environmental water properties within the ADS. The results from this research will assist with future management strategies for the ADS.
5. On-going land and sea patrols of ADS waters and land were conducted to ensure compliance with legislation protecting ADS habitat.
6. Support was provided for PIRSA Fisheries in *Caulerpa taxifolia* control programs through ongoing patrols to support the maintenance of anchor bans and education regarding the location of moorings that support anchor bans.

### **Objective 3 – Improvement of water quality**

1. DEH staff assessed development applications, activities and projects for water quality impacts including turbidity, nutrient run off and disturbance of contaminated sediments.
2. On-going land and sea patrols of ADS waters and land were conducted to ensure compliance with legislation protecting ADS water quality. The ADS litter cleanup program was continued.
3. DEH staff have provided best practice methods for new dredging and other sediment disturbance activities to minimise distribution of possibly contaminated sediments and introduced species such as *Caulerpa taxifolia*.

#### **Objective 4 – Recognition of local interests and participation in management processes**

1. The 2008-09 ADS Annual Report, including the Annual Implementation Program 2009-10, was prepared and made available for public information on the DEH website.
2. Aquatic licence applications referred under the *Harbors and Navigation Act 1993* were assessed and advice provided to support the achievements of the ADS Act objectives.
3. Regular communication and advice was provided to a diverse range of people including those from industries, local councils and recreational users and conservationists.
4. Support was provided for the ADS Advisory Board's activities, including providing advice to the Minister for Environment and Conservation.

#### **Objective 5 – Promotion of public awareness of ecological importance of the area**

1. ADS Advisory Board promoted the ecological importance of the ADS habitats through delivery of education programs through the SA Maritime Museum's Dolphin and Marine Biodiversity Education Programs for Schools.
2. ADS staff spoke at a number of public forums about matters relating to the ADS, including the Management Plan.
3. Support was provided for the activities of the Junior Dolphin Guardian Program. ADS staff regularly visited schools to speak to students and advise teachers about the educational resources available in relation to the ADS.

#### **Objective 6 – Promotion of the principles of ecological sustainable development**

1. Advice was provided to a number of potential developers about how they could further the ADS objectives. Ecologically sustainable development principles were promoted to minimise potential impacts on dolphins and their habitat.
2. DEH met with local waterside industries to discuss sustainable development and improvement of environmental management; and actions for habitat protection at adjacent Mutton Cove.

Further information on actions undertaken by ADS staff to meet the six objectives of the Act is included in the 2009-10 *Adelaide Dolphin Sanctuary Act* Annual Report.

#### **RECONCILIATION STATEMENT**

The Board would like to acknowledge that the land where it meets is part of the traditional Kaurna lands. The Board respects the Kaurna spiritual relationship with their country, acknowledges the Kaurna people as the custodians of the greater Adelaide region and recognises that their cultural and heritage beliefs are important to the Kaurna people living today.

In fulfilling its functions, the Board is cognisant of the cultural and natural heritage of traditional owners and strives to achieve positive outcomes wherever these matters are concerned.

## **HUMAN RESOURCE MATTERS**

Members of the Board received the following remuneration:

- Presiding Member: \$221 per four-hour session.
- Member: \$177 per four-hour session.

## **Staffing**

The Board has no staff of its own and utilises the services of DEH. The Act requires the Minister to supply the Board such staff, facilities and information assistance as it may reasonably require for the effective performance of its functions. Reporting on this matter is contained in the DEH Annual Report 2009-10.

Executive, administrative and project support was provided from within existing DEH resources. The role of Executive Officer for the Board was undertaken by Mrs Verity Gibbs.

## **Disability Action Plans**

The Board uses the facilities and services of DEH staff. The members of the Committee are aware of and abide by their obligations under the Commonwealth *Disability Discrimination Act 1992* and the State *Equal Opportunity Act 1984*. Reporting on this matter is contained in the DEH Annual Report 2009-10.

## **Equal Employment Opportunity Programs**

The Board has no staff of its own and is serviced by staff of DEH. Members are aware of and abide by the equal opportunity policies and programs of DEH. Reporting on this matter may be viewed in the DEH Annual Report 2009-10.

## **Occupational Health, Safety and Welfare**

There were no Occupational Health, Safety and Welfare (OHS&W) incidents reported by the Board in the reporting period.

As a user of DEH facilities and equipment, the Board is aware of and abides by DEH OHS&W policies. Reporting on this matter is contained in the DEH Annual Report 2009-10.

## **Use of Consultants**

The Board did not engage any consultants during the reporting period.

## **FINANCIAL PERFORMANCE**

The Board is not a corporate entity and has no funds of its own. Reporting on financial matters regarding the management of the ADS is contained in the DEH Annual Report 2009-10

## **Finance**

The costs associated with the administration of the Board are met from within the existing resources of DEH and are included in the DEH Annual Report 2009-10. Members are paid sitting fees in accordance with the recommendation from the Chief Executive, Department of the

Premier and Cabinet. The expenditure of the Board to hold three meetings, including sitting fees, for the period of operation was \$4026.

### **Account Payment Performance**

DEH provides administrative resources for processing account payments for the Board. Reporting on this matter is contained in the DEH Annual Report 2009-10.

### **Contractual Arrangements**

The Board did not enter any contractual arrangements during the reporting period.

### **OTHER REPORTING ITEMS**

#### **Energy Efficiency Action Plan Reports**

The Board uses the facilities and services of the staff of DEH. Reporting on this matter is contained in the DEH Annual Report 2009-10.

#### **Greening of Government Operations (GoGO) Framework**

The Board uses the facilities and services of the staff of DEH. Reporting on this matter is contained in the DEH Annual Report 2009-10.

### **Fraud**

It is declared that there were no instances of fraud detected in the activities undertaken by the Board.

Financial services are provided to the Board by DEH and reporting on strategies to detect instances of fraud are reported in the DEH Annual Report 2009-10.

### **Overseas Travel**

It is declared that no member of the Board travelled overseas on the business of the Board during the reporting period.

### **Freedom of Information**

As a DEH administered entity, the Board participates and abides by the arrangements outlined in the DEH Freedom of Information regime. Reporting on this matter is available on the newly formed Department of Environment and Natural Resources (DENR) internet site. Please visit [www.environment.sa.gov.au](http://www.environment.sa.gov.au) to view the FOI Statement.

### **Regional Impact Assessment Statement**

The Board did not undertake any Regional Impact Assessment Statements in 2009-10.

### **Urban Design Charter**

No events occurred in 2009-10 that required the Board to consider the principles of urban design contained in the South Australian Urban Design Charter.

### **Asbestos Management in Government Buildings**

The Board does not own any non-residential buildings and therefore is not required to develop an asbestos risk reduction program.

### **Whistleblowers Protection Act 1993**

Reporting requirements against the Whistleblowers Protection Act 1993 require the Adelaide Dolphin Sanctuary Advisory Board report on the number of occasions on which public interest information has been disclosed to a Responsible Officer of the agency. There were no disclosures made during the 2009 - 2010 financial year.



# **Adelaide Dolphin Sanctuary Fund**

## **Annual Financial Statements**

**For the Year Ended 30 June 2010**



# Adelaide Dolphin Sanctuary Fund

## Certification of the Financial Report

We certify that the attached general purpose financial statements for the Adelaide Dolphin Sanctuary Fund:

- comply with any relevant Treasurer's Instructions issued under Section 41 of the *Public Finance and Audit Act 1987*, and any relevant *Australian Accounting Standards*;
- are in accordance with the accounts and records of the Fund; and
- present a true and fair view of the financial position of the Adelaide Dolphin Sanctuary Fund as at 30 June 2010 and the results of its operations and cash flows for the financial year.

We certify that the internal controls employed by the Adelaide Dolphin Sanctuary Fund for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.

  
\_\_\_\_\_  
Allan Holmes  
Chief Executive  
6 October 2010  
\_\_\_\_\_  
Rob Denton-Brown  
Director, Financial Services  
6 October 2010

**Adelaide Dolphin Sanctuary Fund**  
**Statement of Comprehensive Income**  
**For the Year Ended 30 June 2010**

	2010 \$'000	2009 \$'000
<b>Expenses:</b>		
<b>Total expenses</b>	-	-
<b>Income:</b>		
<b>Total income</b>	-	-
<b>Net result</b>	-	-
<b>Total comprehensive result</b>	-	-

The net result and comprehensive result are attributable to the SA Government as owner

*The above statement should be read in conjunction with the accompanying notes*

re

**Adelaide Dolphin Sanctuary Fund**  
**Statement of Financial Position**  
**As at 30 June 2010**

	Note	2010 \$'000	2009 \$'000
<b>Current assets:</b>			
Cash and cash equivalents	5	<u>1</u>	<u>1</u>
<b>Total current assets</b>		<u>1</u>	<u>1</u>
<b>Total assets</b>		<u>1</u>	<u>1</u>
<b>Net assets</b>		<u>1</u>	<u>1</u>
<b>Equity</b>			
Retained earnings		<u>1</u>	<u>1</u>
<b>Total equity</b>		<u>1</u>	<u>1</u>

The total equity is attributable to the SA Government as owner

*The above statement should be read in conjunction with the accompanying notes*

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**Adelaide Dolphin Sanctuary Fund**  
**Statement of Changes in Equity**  
**For the Year Ended 30 June 2010**

	Retained Earnings	Total
	\$'000	\$'000
<b>Balance at 1 July 2008</b>	<b>1</b>	<b>1</b>
Net result for 2008/2009	-	-
<b>Total comprehensive result for 2008/2009</b>	<b>-</b>	<b>-</b>
<b>Balance at 30 June 2009</b>	<b>1</b>	<b>1</b>
Net result for 2009/2010	-	-
<b>Total comprehensive result for 2009/2010</b>	<b>-</b>	<b>-</b>
<b>Balance at 30 June 2010</b>	<b>1</b>	<b>1</b>

All changes in equity are attributable to the SA Government as owner

*The above statement should be read in conjunction with the accompanying notes*

*Ben*

**Adelaide Dolphin Sanctuary Fund**

**Statement of Cash Flows**

**For the Year Ended 30 June 2010**

	<b>Note</b>	<b>2010</b> \$'000	<b>2009</b> \$'000
<b>Cash flows from operating activities</b>			
<b>Cash outflows:</b>			
<i>Cash used in operations</i>		<u>-</u>	<u>-</u>
<b>Cash inflows:</b>			
<i>Cash generated from operations</i>		<u>-</u>	<u>-</u>
 <b>Net cash provided by operating activities</b>	 6	 <u>-</u>	 <u>-</u>
  <b>Net increase in cash and cash equivalents</b>		  <u>-</u>	  <u>-</u>
 <b>Cash and cash equivalents at the beginning of the financial year</b>		 1	 1
 <b>Cash and cash equivalents at the end of the financial year</b>		 <u>1</u>	 <u>1</u>

*The above statement should be read in conjunction with the accompanying notes*

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**Adelaide Dolphin Sanctuary Fund**

**Note Index**

**For the Year Ended 30 June 2010**

<b>Note</b>	<b>Contents</b>
1	Objectives of the Adelaide Dolphin Sanctuary Fund
2	Summary of significant accounting policies
3	Changes in accounting policies
4	Programs of the Fund
5	Cash and cash equivalents
6	Cash flow reconciliation

**Adelaide Dolphin Sanctuary Fund**  
**Notes to and forming part of the Financial Statements**  
**For the Year Ended 30 June 2010**

**1 Objectives of the Adelaide Dolphin Sanctuary Fund**

**Strategic Context**

The Adelaide Dolphin Sanctuary Fund (the Fund) was established under the *Adelaide Dolphin Sanctuary Act 2005* (the Act) to:

- Protect the dolphin population of the Port Adelaide River estuary and Barker Inlet; and
- Protect the natural habitat of that population.

**Major objectives**

The major objectives of the Fund are to:

- Maintain and improve the protection of the dolphin population of the Port Adelaide River estuary and Barker Inlet from direct physical harm;
- Maintain, protect and restore the key habitat features in the Port Adelaide River estuary and Barker Inlet that are necessary to sustain the dolphin population;
- Improve water quality within the Port Adelaide River estuary and Barker Inlet to a level that sustains the ecological processes, environmental values and productive capacity of the Port Adelaide River estuary and Barker Inlet;
- Recognise indigenous and other cultural, and historical, relationships with the Port Adelaide River estuary and Barker Inlet and surrounding areas, and ensure appropriate participation and processes associated with the management of the Port Adelaide River estuary and Barker Inlet;
- Promote public awareness of the importance of a healthy Port Adelaide River estuary and Barker Inlet to the economic, social and cultural prosperities of the local communities, and the community more generally; and
- Promote the principles of ecological sustainable development in relation to the use and management of the Port Adelaide River estuary and Barker Inlet.

**Financial arrangements**

The financial activities of the Fund are administered through a separate Deposit Account with the Department of Treasury and Finance, established pursuant to Section 21 of the *Public Finance and Audit Act 1987*.

The Fund consists of:

- any money provided by Parliament for the purpose of the Fund;
- any money provided by the Commonwealth Government for the purpose of the Fund;
- grants, gifts and bequests made to the Minister for the payment into the Fund;
- proceeds from sales by the Minister under section 45 of the Act;
- any income arising from the investment of the fund; and
- all other money that is required or authorised by or under this Act or any other law to be paid into the Fund.

The Department for Environment and Heritage (DEH) provides certain technical and administrative support to the Fund, including the use of certain plant and equipment, office accommodation and various administrative services. The cost of the services provided that are identifiable with the activities of the Fund and can be measured reliably, are met by the Fund. Other support services that are not identifiable and/or cannot be measured reliably are provided free of charge and have not been recognised in these financial statements.

**2 Summary of significant accounting policies**

**(a) Statement of compliance**

The financial statements are general purpose financial statements. The accounts have been prepared in accordance with applicable Australian Accounting Standards, Treasurer's Instructions and Accounting Policy Statements promulgated under the provisions of the *Public Finance and Audit Act 1987*.

Except for AASB 2009-12, which the Fund has early adopted, Australian accounting standards and interpretations that have recently been issued or amended but are not yet effective have not been adopted by the Fund for the reporting period ending 30 June 2010.

**(b) Basis of preparation**

The preparation of the financial statements requires:

- the use of certain accounting estimates and management to exercise its judgement in the process of applying the Fund's accounting policies. Areas involving a higher degree of judgement or where assumptions and estimates are significant to the financial statements, are outlined in the applicable notes;
- accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events are reported.

The Fund's Statement of Comprehensive Income, Statement of Financial Position and Statement of Changes in Equity have been prepared on an accrual basis and are in accordance with historical cost convention.

The Statement of Cash Flows is prepared on a cash basis.

The financial statements have been prepared based on a twelve month operating cycle and presented in Australian currency.

The accounting policies set out below have been applied in preparing the financial report for the year ended 30 June 2010 and the comparative information presented.



**(c) Reporting entity**

Section 23 of the *Adelaide Dolphin Sanctuary Act 2005* requires the Fund to prepare financial statements each financial year.

**(d) Comparative information**

The presentation and classification of items in the financial statements are consistent with prior periods except where specific accounting standards and/or accounting policy statements have required a change.

**(e) Rounding**

All amounts in the financial statements have been rounded to the nearest thousand dollars (\$'000).

**(f) Taxation**

The Fund is not subject to income tax.

DEH prepares a Business Activity Statement on behalf of the Fund under the grouping provisions of the GST legislation. Under these provisions, DEH is liable for the payments and entitled to the receipts associated with GST.

**(g) Events after the end of the reporting period**

Adjustments are made to amounts recognised in the financial statements, where an event occurs after 30 June and before the date the financial statements are authorised for issue, where those events provide information about conditions that existed at 30 June.

Note disclosure is made about events between 30 June and the date the financial statements are authorised for issue where the events relate to a condition which arose after 30 June and which may have a material impact on the results of subsequent years.

**(h) Cash and cash equivalents**

Cash and cash equivalents in the Statement of Financial Position includes cash at bank and on hand.

For the purposes of the Statement of Cash Flows, cash and cash equivalents consist of cash and cash equivalents as defined above.

Cash is measured at nominal value.

**3 Changes in accounting policies**

Except for AASB 2009-12, which the Fund has early-adopted, the Australian accounting standards and interpretations that have recently been issued but are not yet effective, have not been adopted by the Fund for the period ending 30 June 2010. The Fund has assessed the impact of the new and amended standards and interpretations and considers there will be no impact on the accounting policies or the financial statements of the Fund.

**4 Programs of the Fund**

In achieving its objectives, the Fund conducts all of its activities through the one program - the protection of the dolphin population of the Port Adelaide River Estuary and Barker Inlet and the protection of the natural habitat of that population.

**Adelaide Dolphin Sanctuary Fund**  
**Notes to and forming part of the Financial Statements**  
**For the Year Ended 30 June 2010**

**5 Cash and cash equivalents**

Deposits with the Treasurer

**Total Cash and Cash Equivalents**

2010 \$'000	2009 \$'000
1	1
<u>1</u>	<u>1</u>

**6 Cash flow reconciliation**

**Reconciliation of cash and cash equivalents**

Cash at year end as per:

Cash and cash equivalents disclosed in the Statement of Financial Position

Cash and cash equivalents disclosed in the Statement of Cash Flows

2010 \$'000	2009 \$'000
1	1
1	1

**Reconciliation of net cash provided by operating activities to net result**

**Net cash provided by operating activities**

**Net result**

-	-
<u>-</u>	<u>-</u>

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# INDEPENDENT AUDITOR'S REPORT



Government of South Australia

Auditor-General's Department

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200 Victoria Square  
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Tel +618 8226 9640  
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ABN 53 327 061 410  
audgensa@audit.sa.gov.au  
www.audit.sa.gov.au

## To the Chief Executive Department for Environment and Heritage

As required by section 31 of the *Public Finance and Audit Act 1987* and section 24 of the *Adelaide Dolphin Sanctuary Act 2005*, I have audited the accompanying financial statements of the Adelaide Dolphin Sanctuary Fund for the financial year ended 30 June 2010. The financial statements comprise:

- A Statement of Comprehensive Income
- A Statement of Financial Position
- A Statement of Changes in Equity
- A Statement of Cash Flows
- Notes to and forming part of the Financial Statements
- A Certificate from the Chief Executive, Department for Environment and Heritage and Director Financial Services, Department for Environment and Heritage.

## The responsibility of the Chief Executive for the financial statements

The Chief Executive is responsible for the preparation and the fair presentation of the financial statements in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards. This responsibility includes establishing and maintaining internal controls relevant to the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error; selecting and applying appropriate accounting policies; and making accounting estimates that are reasonable in the circumstances.

## Auditor's responsibility

My responsibility is to express an opinion on the financial statements based on the audit. The audit was conducted in accordance with the requirements of the *Public Finance and Audit Act 1987* and Australian Auditing Standards. The Auditing Standards require that the auditor complies with relevant ethical requirements relating to audit engagements and plans and performs the audit to obtain reasonable assurance whether the financial statements are free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial statements. The procedures selected depend on the auditor's judgement, including the assessment of the risks of material misstatement of the financial statements, whether due to fraud or error. In making those risk assessments, the auditor considers internal control relevant to the entity's preparation and fair presentation of the financial statements in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Chief Executive, as well as the overall presentation of the financial statements.

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

**Auditor's opinion**

In my opinion, the financial statements present fairly, in all material respects, the financial position of the Adelaide Dolphin Sanctuary Fund as at 30 June 2010, its financial performance and its cash flows for the year then ended in accordance with the Treasurer's Instructions promulgated under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.



**S O'Neill**  
**AUDITOR-GENERAL**  
7 October 2010