



**Government
of South Australia**

*Board of the
Botanic Gardens and
State Herbarium*



BOARD OF THE BOTANIC GARDENS AND STATE HERBARIUM 2018-19 Annual Report

BOARD OF THE BOTANIC GARDENS AND STATE HERBARIUM

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To:

The Hon. David Speirs MP
Minister for Environment and Water

Portfolios:

- Sustainability, Environment and Conservation
- Water and the River Murray
- Climate Change

This annual report will be presented to Parliament to meet the statutory reporting requirements of *(insert relevant acts and 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 BOARD OF THE BOTANIC GARDENS AND STATE HERBARIUM by:

Judy Potter

Presiding Member



Date 27 September 2019

Signature _____

From the Presiding Member of the Board



I was delighted to have been the Presiding Member of the Board of the Botanic Gardens and State Herbarium for another year.

An overriding objective of our Strategic Plan 2017-2022 is to create destination gardens that are a place for all: a hub for learning and botanical knowledge, a place to create memories, a place to see beautiful horticultural displays and garden landscapes, and a haven for people and biodiversity. This year the Botanic Gardens and State Herbarium has seen growing visitation, and increased participation in our learning and visitor experience programme and events. Diverse partnerships continue to strengthen these programmes and deepen our engagement with the South Australian community and its visitors.

This year, we have continued to manage Botanic Park as the premier medium sized outdoor music venue in Adelaide. Attracting more international touring acts to South Australia and supporting the economy and tourism.

The Botanic Gardens and State Herbarium is one of South Australia's most important scientific and cultural institutions. Our State Herbarium and Seed Conservation Centre delivers fundamental and applied botanical science and research that contributes to the conservation and sustainable management of South Australia's biological diversity. Through sharing our evidence-based scientific knowledge we serve the needs of those who depend on plant sciences and reliable horticultural information.

The Santos Museum of Economic Botany celebrated the 10th anniversary since its restoration. Through this renewal, how we present the collection in both traditional and contemporary ways, and how we connect people to plants has been reimaged. Globally, South Australia is recognised because it is the custodian of the last original museum of its kind in the world today. Through creative arts and science collaborations we have continued to curate a diverse and innovative annual exhibition programme over the past ten years.

With the closing of the Old Royal Adelaide Hospital, our estate on North Terrace is gaining not just new neighbours but exciting new opportunities for collaboration through the Lot Fourteen development. The Board is committed to playing our part in the Government's forward thinking strategic work, which is critical to South Australia.

I congratulate the Adelaide Botanic Gardens Foundation on its new supporters programme. The rich history of philanthropic support enable us to ensure the work of our Botanic Gardens and State Herbarium enriches the community and opportunities for South Australia, and that an enduring legacy is maintained.

On behalf of the Board, I extend my thanks to the Friends of the Botanic Gardens of Adelaide. A dedicated group of individuals giving their time to ensure visitors get the most out of our Gardens. To my fellow Board Members, who provide outstanding advice and leadership, I am very grateful. I would also like to extend thanks to The Hon David Speirs, Minister for Environment and Water and John Schutz, Chief Executive Officer of the Department for Environment and Water for their support.

The staff and volunteers of the BGSH are amazing group of people. Their skills, passion and loyalty ensure it all happens. I would particularly like to acknowledge the Director, Dr Lucy Sutherland, and Chief Botanist of the State Herbarium, Professor Michelle Waycott.

The Board looks forward to continuing their ongoing work to ensure our Botanic Gardens and State Herbarium fully fulfils its charter and be recognised worldwide.

A handwritten signature in blue ink that reads "Judy Potter". The signature is written in a cursive, flowing style.

Judy Potter

Presiding Member

Board of the Botanic Gardens and State Herbarium

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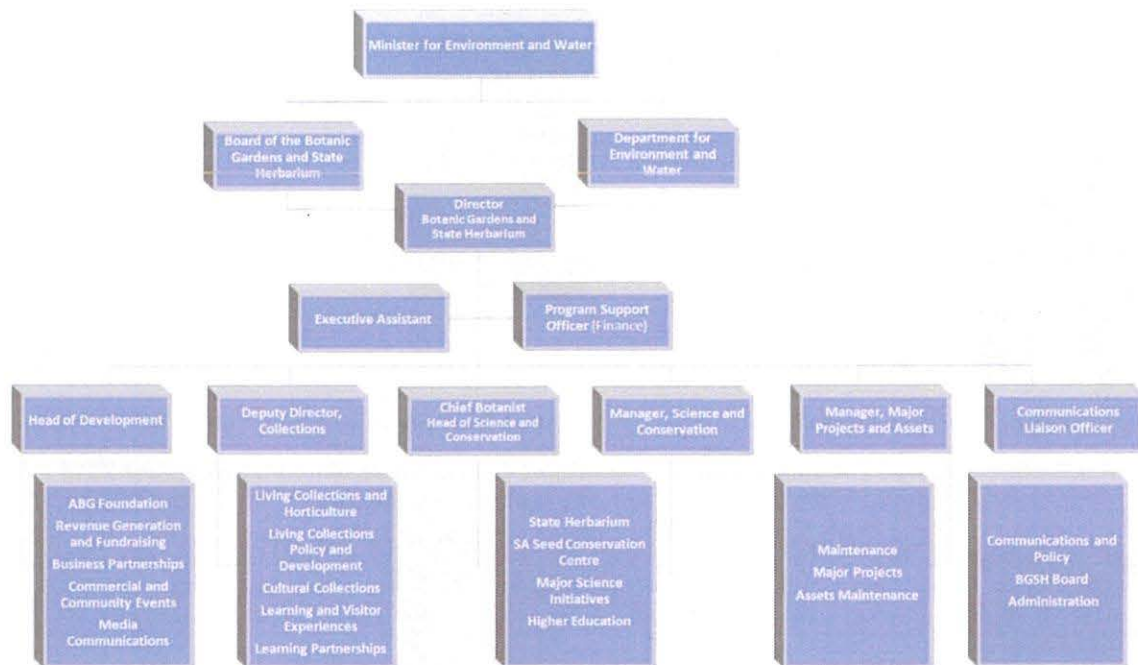
Overview: about the Board

Our strategic focus

Our Purpose	Botanic gardens are institutions holding documented collections of living and preserved plants for the purposes of scientific research, conservation, display and education. The Board of the Botanic Gardens and State Herbarium (the Board) is established under Section 6 of the <i>Botanic Gardens and State Herbarium Act 1978</i> (the Act) and is subject to the general direction and control of the Minister for Environment and Water. The object of the Act is to provide for the establishment and management of public botanic gardens and herbaria and for other purposes. The Board is responsible for administering the Act and has responsibility for Adelaide Botanic Garden, Botanic Park, Mount Lofty Botanic Garden, Wittunga Botanic Garden and the State Herbarium. It is also responsible for Botanic Reserves, as described in Section 3 of the <i>Botanic Gardens and State Herbarium Regulations 2007</i> .
Our Vision	Our vision is a community inspired to actively contribute to the sustainability of our world. Through our work in realising this vision, the Botanic Gardens and State Herbarium will be recognised as world-class in botanical sciences, collections and conservation, influential in leading changes in humanity and a creative and collaborative institution that advances thinking through experimental approaches.
Our Mission	<p>Our mission is to build an understanding and appreciation of the botanical world. We manage living, cultural and preserved collections and use our science and research to improve understanding of the botanical world, support our community's resilience and sustainability, and guide evidence-based decisions that inform effective legislation, policies, education, management and land use.</p> <p>We engage with the wider community to share stories and enhance understanding and appreciation of the importance of plants in sustaining life and as a key part of cultural identity.</p> <p>Our places provide unique experiences and learning opportunities, offer areas and facilities that promote health and wellbeing and create an urban oasis of peace and tranquillity.</p>
Our Strategic Focus	<p>Our overarching strategic focus is to develop as a global destination. We concentrate on three focus areas to guide our efforts towards realising our long-term vision.</p> <ol style="list-style-type: none"> 1. Creating destination gardens 2. Deepening our science 3. Facilitating lifelong learning and engagement
Our functions	<p>Section 13 of the <i>Botanic Gardens and State Herbarium Act (1978)</i> defines the functions of the Board as follows:</p> <p>(a) to establish and maintain botanic and other gardens for the use and enjoyment of members of the public on land vested in or placed under</p>

	<p>the control of the Board; and</p> <p>(b) to establish and manage in, or in connection with, its gardens exhibitions of interest in the fields of botany, horticulture, biology, conservation of the natural environment or history; and</p> <p>(c) to establish and maintain a herbarium and, subject to this Act, to retain original specimens included in the herbarium; and</p> <p>(d) to accumulate and care for specimens (whether living or preserved), objects and things of interest in the fields of botany, horticulture, biology, conservation of the natural environment or history; and</p> <p>(e) to accumulate and classify data in regard to any such matters; and</p> <p>(f) to manage all lands and premises vested in, or placed under the control of, the Board; and</p> <p>(g) to manage all funds vested in, or under the control of, the Board and to apply those funds in accordance with the terms and conditions of any instrument of trust or other instrument affecting the disposition of those funds; and</p> <p>(h) to carry out, or promote, research into matters of interest in the fields of botany, horticulture, biology, conservation of the natural environment or history; and</p> <p>(i) to disseminate information of interest in the fields of botany, horticulture, biology, conservation of the natural environment or history; and</p> <p>(j) to undertake the commercial exploitation of knowledge acquired by the Board in the course of conducting research; and</p> <p>(k) to sell or propagate and sell (whether alone or in partnership or joint venture with a nursery business) hybrids or cultivated varieties of plants that—</p> <p>(i) have occurred spontaneously in the Board's gardens or been developed in the course of its research activities; and</p> <p>(ii) are not widely commercially available in the State; and</p> <p>(l) to provide consultant services; and</p> <p>(m) to perform any other functions of scientific, educational or historical significance that may be assigned to the Board by regulation.</p>
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Our organisational structure



Changes to the Board

During 2018-19 there were no changes to the Board's structure and objectives as a result of internal reviews or machinery of government changes.

Our Executive team

Judy Potter

Board Presiding Member

Chair, Governance Review Sub-Committee



Rob DiMonte

Board Member

Chair, Finance and Risk Management Sub-Committee



Jeff Ellison

Board Member

Member, Finance and Risk Management Sub-Committee



Christine Elstob

Board Member



Lily Jacobs

Board Member (resigned 2 August 2018)



Isobel Redmond

Board Member (appointed 6 November 2018 to replace Lily Jacobs)



Richard Nunn

Board Member

Chair, Adelaide Botanic Gardens Foundation



Elizabeth (Libby) Raupach OAM

Board Member

Member, Adelaide Botanic Gardens Foundation



Jamie Restas

Board Member

Member, Finance and Risk Management Sub-Committee

Member, Governance Review Sub-Committee



Legislation administered by the Board

Botanic Gardens and State Herbarium Act (1978)

Botanic Gardens and State Herbarium Regulations (2007)

The Board's performance

Performance at a glance

The priorities of the Board of the Botanic Gardens and State Herbarium are guided by its Strategic Plan (2017-2022) and implemented through a five year Business Plan. In 2018-19, the Board delivered 83% of its planned strategic actions and the delivery of the remaining strategic actions is dependent on future secured resources.

Key outcomes for 2018-19 included increased visitation to Mount Lofty Botanic Garden (17%) and Botanic Park (15%). The adaptable business model underpinned by diverse partnerships has resulted in increased engagement in the Learning and Visitor Experience Programme (28%) and music events (59%).

The Science and Conservation Programme also exceeded performance targets. The State Herbarium's target for DNA reference sequencing was exceeded by 121%. In addition, the Seed Conservation Centre reached 81% of threatened species being safeguarded through *ex situ* conservation and available for research and future use in the State's species and ecosystem recovery activities. More than 28 million of the institution's records were downloaded from Australia's Virtual Herbarium reflecting national and international use of this scientific data.

Board contribution to whole of Government objectives

Key objective	Board's contribution
More jobs	<p>Education is fundamental objectives of the Botanic Gardens and State Herbarium. The Board strategically prioritises lifelong learning and professional development opportunities in horticulture, science, research and teaching.</p> <ul style="list-style-type: none"> - Through the Australian Centre of Horticultural Excellence (ACoHE), the BGSB contributes to vocational education and training (VET), which provides nationally-accredited qualifications in horticulture. Alumni of ACoHE are high quality contributors to South Australia's nursery and horticultural industry. - Through joint staff appointments with the University of Adelaide, the BGSB provides expertise to the tertiary education sector through teaching and supervision of postgraduate students. Training future generations of botanists, taxonomists, seed conservationists and natural resource managers ensures succession planning in South Australia. - BGSB's teacher's professional development programme builds Science, Technology, Engineering and Mathematics (STEM) competence through 'real world' situations. - Through its business partnerships to enrich the community and tourist's experiences in South Australia's botanic gardens, BGSB provides opportunities for third party employment that

	<p>generates consumer demand and flow-on economic benefit to the State.</p> <ul style="list-style-type: none"> - BGSB's programmes for volunteers, summer scholars and interns provides varied roles that enable real world experience, the sharing of skills and expertise, to bring far reaching benefits.
Lower costs	<p>Through operations undertaken in a sustainable landscapes framework, the BGSB implements and manages a range of initiatives to create efficiencies:</p> <ul style="list-style-type: none"> - The First Creek Wetland ecosystem is an integral part of an aquifer storage and recovery system, which is mitigating floods and, in the long term, will supply all of the Adelaide Botanic Garden's irrigation needs. - Irrigation systems and mulching applications create water use efficiencies, support an integrated pest management system and the long term management of living collections, soils and garden landscapes.
Better Services	<p>The BGSB is a public scientific and cultural institution focussed on South Australia and its community. Gardens are a place for all and provide a hub for learning, research and sharing botanical knowledge, a place to see plants grow, and a haven for people and biodiversity.</p> <ul style="list-style-type: none"> - Partnerships enable the Board to diversify its business model and increase its services to provide unique botanic garden experiences and deliver quality scientific and educational information and services. - The increased digitisation and imaging of the State Herbarium and Seed Conservation Centre's collections is improving the availability of evidence based science for government, business and industry reliant on this knowledge.

Board specific objectives and performance

Board objectives	Indicators	Performance
Creating Destination Gardens – Visitor Hub	Increase in seasonal and annual visitation and customer satisfaction	<p>An overall 6% increase in annual visitation with 2.29 million visits to the Botanic Gardens estates (Adelaide, Mount Lofty and Wittunga Botanic Gardens and Botanic Park).</p> <p>Mount Lofty Botanic Garden visits increased by 17% and Botanic Park increased by 15%.</p>

Creating Destination Gardens – Living Collections and Plant Propagation	<p>Collections that underpin our role as leaders in science, conservation and community education</p> <p>Diversifying and revitalising our living collections</p> <p>Improved visitor experience</p>	<p>The Living Collections provide insight into plants from over 100 different countries in the world. This year:</p> <p>780 newly acquired accessions; 271 of known wild origin.</p> <p>Nursery propagated over 28,000 plants.</p> <p>These plants were used to create new and revitalised collections:</p> <p>Adelaide</p> <ul style="list-style-type: none"> - Flinders Ranges - Palm House (Madagascar) - International Rose Garden - Little Sprouts Kitchen Garden <p>Mount Lofty</p> <ul style="list-style-type: none"> - Pond and Bog Garden <p>Wittunga</p> <ul style="list-style-type: none"> - Fynbos and Proteaceae Terraces - Southern Fleurieu Peninsula - Kangaroo Island
Creating Destination Gardens – Cultural Collections	<p>Culturally diverse range of collections and activities engaging a broader demographic</p> <p>Offering unique tourism experiences</p> <p>Active participation in new developments</p>	<p>Santos Museum of Economic Botany attracted 68,400 visits.</p> <p>Two exhibitions were curated featuring South Australian artists - Heidi Kenyon, Jess Dare and Amanda Dziedzic.</p> <p>BGSH embarked with partners on the 'Medicinal Botanicals: The Ethics of Plant Science' project. This work delivered a public symposium exploring the botanical beginnings of contemporary medicine and the challenges and opportunities for botany in healthcare now and in the future.</p>
Creating Destination Gardens – Heritage and Asset Management	<p>Revitalising our infrastructure to higher standards</p> <p>Quality heritage maintained for current and future generations</p>	<p>Restoration of the heritage listed Palm House (1876) completed.</p> <p>Wittunga House upgrades.</p> <p>Restoration of cultural collections (Molossian Hounds).</p> <p>Ongoing use of drone technology to support management of heritage assets (living and build).</p>

Creating Destination Gardens - Events	<p>Sustainably managing Botanic Park</p> <p>Increase in seasonal and annual visitation</p> <p>Increase in revenue</p> <p>Culturally diverse range of collections and activities engaging a broader demographic</p>	<p>Botanic Park hosted six major events attracting 165,500 patrons: WOMADelaide, Moonlight Cinema and five contemporary music concerts. There was an increase of 59% on attendance to the music concerts from the previous year.</p> <p>BGSH worked with 50 local community and cultural organisations to host 112 public events attracting more than 13,300 guests (11% increase on previous year)</p>
Deepening our Science – South Australian Seed Conservation Centre	<p>All threatened native SA vascular plants 'banked' and key provenances understood</p> <p>Provision and sharing of botanical knowledge</p> <p>Engagement with secondary and learning institutions</p>	<p>81% of the South Australia's threatened flora banked and safeguarded for future use in species recovery and ecosystem restoration.</p> <p>155 new collections banked</p> <p>The Seeds of South Australia website, a database of images and data of the State's native plant species, has data for 3,500 plant species.</p> <p>Eight schools participated in the specialist conservation SEED programme.</p>
Deepening our Science - Research	<p>Enhanced profile of institution's science and research output and impact</p> <p>Demonstrating leadership in the provision and use of botanical knowledge</p>	<p>Chief Botanist appointed as lead for a research theme of the 'Healthy Coorong, Healthy Basin' initiative</p> <p>A new joint appointment with the University of Adelaide for research on spatial phylogenetic and evolution of plants.</p> <p>16 research partnership grants were awarded and valued at \$3.61 million and 23 other research grants were awarded.</p> <p>33 research collaborations.</p> <p>Eight Honorary Associates and Affiliates were active at the State Herbarium during 2018-19.</p> <p>State Herbarium staff produced 107 scientific publications, with 41 featuring in peer-reviewed journals.</p>

<p>Deepening our Science – State Herbarium (collections and knowledge sharing)</p>	<p>Diversifying Herbarium and living collection collections for future use</p> <p>Demonstrating leadership in the provision and use of botanical knowledge</p> <p>Provide current and the best science through digitisation and database repositories</p>	<p>6,250 new specimens added to the State Herbarium collection; collection now valued at over \$81 million.</p> <p>135 State Herbarium specimens were loaned to national and international herbaria. 3124 State Herbarium specimens were returned by herbaria from around the world.</p> <p>254 South Australian plant taxa had a DNA reference library developed for them.</p> <p>36 new plant taxa recognised in South Australia: 19 natives and 17 weeds.</p> <p>Maintain Census of the South Australian plants, algae, fungi and lichens, containing 18,464 taxonomic names for 8136 taxa. This web resource - flora.sa.gov.au – received 1.4 million page views.</p> <p>4,500 specimens identified for external users.</p> <p>Annual Report 2018-19 released for the Regional Landscape Surveillance for New Weed Threats Project and available online.</p> <p>Weeds botanist undertook 27 days of fieldwork and delivered six community engagement activities across the NRM regions.</p> <p>Delivered 740,000 herbarium specimen records to the Atlas of Living Australia and the Australasian Virtual Herbarium; more than 28 million of the institution's records downloaded, reflecting national and international use of this scientific data.</p> <p>500 herbarium specimens were digitised; 242 of these with high resolution imagery.</p>
<p>Lifelong Learning and Engagement - Tertiary and Australian Centre of Horticultural Excellence</p>	<p>Building long term learning relationships</p> <p>Well attended programmes</p>	<p>Teaching University of Adelaide, School of Biological Sciences, undergraduate courses - 68 students.</p> <p>Research supervision: 1 Honours student, 1 Masters student and 13 PhD students.</p> <p>12 students of the Australian Centre of Horticultural Excellence completed the Certificate III in Horticulture, with a unit completion rate of 80%.</p> <p>Delivery of 21 non-accredited courses for 392 participants from the general public (up 47% from previous year).</p>

Lifelong Learning and Engagement – Early Learning, Schools Education and School Holidays	Increased number and diversity of public programmes and returning participants	<p>24,425 registered participants in early years learning, primary and secondary schools activities (16% increase on previous year).</p> <p>98% 'satisfied' or 'very satisfied' with the programme and 100% regarded their visit as highly aligned with the Australian curriculum.</p> <p>Teacher professional development workshops attracted 376 teachers (28% increase on previous year).</p> <p>Delivered South Australia's largest World Environment Day event - 2,319 students (22% increase on previous year) and 347 adults.</p> <p>School Holiday Programme attended by 926 children (31% increase on previous year)</p> <p>MoU with Adelaide Botanic High School signed on 16 January 2019; collaborations included the TROP ICSU climate change teacher development conference; 2019 Asian Physics Olympiad; World Environment Day.</p>
Lifelong Learning and Engagement - Volunteers	Diversification of institutional expertise and improved mentoring to support succession planning, and establish an enriched involved community	Existing and new volunteers contributed 46,903 volunteer hours to support the institution's activities; equating to 26.81 FTE.
Lifelong learning and engagement – Communications and Media	<p>Encouraging our community to explore its relationships with the natural world</p> <p>Well attended programmes</p>	<p>351 members of the public visited the State Herbarium as part of special tours.</p> <p>366 members of the public visited the South Australia Seed Conservation Centre.</p> <p>20 Herbarium blog entries</p> <p>BGSH had 1,073 mentions across print, radio, television and online media (27% increase from previous year).</p> <p>Social media platforms have increased in followers in 2018-19:</p> <ul style="list-style-type: none"> - Facebook (22% increase to 35,938) - Twitter (4% to 7,495) - Instagram – (25% to 15,038) - Monthly newsletter subscribers – (15% to 13,731).
Partnerships – National and International	<p>Participation in national and international exchange initiatives</p> <p>Recognised as an international institution</p> <p>Growth in ventures and</p>	<p>BGSH supported national initiatives through representation on:</p> <p>Taxonomy Australia's National Committee - Australian Academy of Science; Council of Heads of Australian Botanic Gardens; Council of Heads of Australasian Herbaria; Botanic Gardens Australian and New Zealand; Flora of Australia Advisory Group, Australian</p>

	resourcing to deliver strategic priorities.	<p>Biological Resources Study; Australian Plant Sentinel Network, Plant Health Australia.</p> <p>The Cultural Collections Manager delivered a keynote speech to 100 international museum researchers and curators at a collections conference at the Royal Botanic Gardens Kew, UK.</p> <p>Membership on committees for major national data repositories: Herbarium Information Systems Committee; Atlas of Living Australia; and Managers of Australasian Collections.</p>
Partnerships - State	<p>Diversifying and strengthening partnerships</p> <p>Inspiring relationships with botanical and cultural groups</p>	<p>Science partnerships: Genomics of Australian Plants Partnership; 'Health Coorong, Healthy Basin' partnership with Goyder Institute for Water; SA Weeds Management Society; Australian Carnivorous Plants Society; Terrestrial Ecosystem Research Network; Natural Resources Eyre Peninsula.</p> <p>Horticultural and botanical partnerships: Rose Society of SA; Dahlia Society; Rare Fruit Society; Australian Arid Land Botanic Garden; Pangarinda Botanic Garden; Australian Plant Society (SA Chapter).</p> <p>Cultural collections partnerships: Art Gallery of South Australia; Guildhouse.</p>

Corporate performance summary

The Board met seven times during 2018-19. In accordance with the *Botanic Gardens and State Herbarium Act (1978)*, Part 2—Administration, 11—Conduct of business by Board, the Board formed a quorum of five members at each of its seven meetings and the Presiding Member chaired each of these. The attendance of appointed members averaging 89% across the year. In accordance with the Act Part 2—Administration, 12, the Director attended all Board meetings.

Board Attendance Register

Name	Aug 2018	Sept 2018	Oct 2018	Dec 2018	Feb 2019	April 2019	June 2019	Meetings attended	% Of Total
Judy Potter	Yes	Yes	Yes	Yes	Yes	Yes	Yes	7/7	100%
Rob DiMonte	No	Yes	Yes	No	Yes	Yes	Yes	5/7	71%
Jeff Ellison	Yes	Yes	Yes	Yes	No	Yes	Yes	6/7	86%
Christine Elstob	Yes	Yes	Yes	Yes	Yes	Yes	Yes	7/7	100%
Lily Jacobs*	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Isobel Redmond**	n/a	n/a	n/a	Yes	Yes	Yes	Yes	4/4	100%
Richard Nunn	Yes	Yes	Yes	Yes	Yes	No	Yes	6/7	86%
Jamie Restas	Yes	Yes	Yes	Yes	Yes	Yes	Yes	7/7	100%
Libby Raupach	Yes	Yes	Yes	Yes	Yes	Yes	No	6/7	86%

* Lily Jacobs resigned effective 2 August 2018

** Isobel Redmond appointed effective 6 November 2018

Employment opportunity programs

Program name	Performance
Australian Centre of Horticultural Education (ACoHE)	The objective of ACoHE is to become a destination for horticultural and botanical learning. Aimed to maintain 90% of ten Certificate III Horticulture Trainees. Outcome: nine trainees at the end of the reporting period.
Santos Aboriginal School-Based Trainee Program	The 18-month traineeship is open to Aboriginal high school students enrolled in Years 10 or 11. It consists of a work placement at the BGSB sites – one day a week during school terms – while studying a Certificate II in Horticulture. The program is formed by a partnership with Santos Limited, which is involved in a number of Indigenous education, training and employment programs. There was one school-based trainee in 2018-19.

Board performance management and development systems

Performance management and development system	Performance
The Board maintains a register of attendance at meetings.	There were seven meetings held during 2018-19, with annual attendance of appointed members averaging 89%. These meetings all had a quorum attending. Data is available at: https://data.sa.gov.au/data/dataset/board-of-botanicgardens-and-state-herbarium-annual-report-data
The Board's Finance and Risk Subcommittee	Compliance with Terms of Reference for Subcommittee (dated June 2018)

Work health, safety and return to work programs

Program name	Performance
The Board abides by the relevant health and safety policies and procedures to meet whole of Government and legislative requirements.	Work health, safety and return to work programmes are reported through the DEW Annual Report 2018-19. The Board's Finance and Risk Subcommittee maintain a Risk Register and report to the BGSB Board on a six monthly basis.

Workplace injury claims Note: Staff are employed by the Department for Environment and Water (DEW) to support the Board of the Botanic Gardens and State Herbarium. BGSB staff data is reported in the DEW Annual Report 2018-19.	Current year 2018-19	Past year 2017-18	% Change (+ / -)
Total new workplace injury claims	0	0	0%
Fatalities	0	0	0%
Seriously injured workers*	0	0	0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	0	0	0%

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

Work health and safety regulations Note: BGSB staff data is reported in the DEW Annual Report 2018-19	Current year 2018-19	Past year 2017-18	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	0	0	0%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	0	0	0%

Return to work costs** Note: BGSB staff data is reported in the DEW Annual Report 2018-19	Current year 2018-19	Past year 2018-19	% Change (+ / -)
Total gross workers compensation expenditure (\$)	0	0	0%
Income support payments – gross (\$)	0	0	0%

**before third party recovery

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

Executive employment in the Board

Executive classification	Number of executives
SAES1 (employee is also reported in the DEW Annual Report 2018-19)	1

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

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 Board. The information is unaudited. Full audited financial statements for 2018-19 are attached to this report.

Statement of Comprehensive Income	2018-19 Budget \$'000s	2018-19 Actual \$'000s	Variation \$'000s	2017-18 Actual \$'000s
Expenses	2,470	2,485	(15)	1,966
Depreciation	2,194	2,194		2,215
Total Expenses	4,664	4,679		4,181
Income	2,328	2,583		2,299
Resources received free of charge		442		808
Total Revenues	2,328	3,025	697	3,107
Net cost of providing services		(1,654)		(1,074)
Total Comprehensive Result		(1,654)		(1,074)

Resources received free of charge is non-cash income to the Board. DEW supports the Board through funding creation or upgrading of infrastructure assets for the Botanic Gardens and State Herbarium, which under the *Botanic Gardens and State Herbarium Act 1978*, the Board has a vested interest and responsibility for control.

The 2018-19 asset expenditure of \$0.442 million by DEW, is transferred to the Board as 'income', with a corresponding increase in asset value of the Board. Depreciation is a non-cash 'expenditure' calculated on accounting standards for life of asset types.

Statement of Financial Position	YYYY-YY Budget \$'000s	2018-19 Actual \$'000s	Variation \$'000s	2017-18 Actual \$'000s
Current assets		3,722		3,336
Non-current assets		58,238		60,222
Total assets		61,960		63,558
Current liabilities		192		136
Non-current liabilities		0		0
Total liabilities		192		136
Net assets		61,768		63,422
Total Equity		61,768		63,422

Consultants disclosure

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

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

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Various	\$5,000

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

Consultancies	Purpose	\$ Actual payment
Aurecon	Accommodation and Business Review	\$95,000
Oxygen	Wittunga Botanic Garden Master Plan	\$32,970
Taylor Cullity Lethlean	Mount Lofty Botanic Garden Master Plan	\$22,424
Taylor Cullity Lethlean	Interpretation Master Plan	\$13,000
Wallbridge Gilbert Aztec	Traffic Engineering Survey	\$12,042
	Total	\$175,436

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

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

Contractors disclosure

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

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$21,910

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

Contractors	Purpose	\$ Actual payment
Altus Traffic	Traffic Management	\$32,915
Hortisculpture	Landscape works	\$56,415
Bluebottle 3	Night Lighting Project Technical Presentations	\$13,000
Department of Planning, Transport and Infrastructure South Australia	Maintenance and works	\$19,404
Reino International	Car Parking metering	\$35,650
	Total	\$157,384

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

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

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

Other financial information

An error correction of \$0.066 million has been disclosed in the Statement of Equity as at 30 June 2018. The error resulted in a net increase to the carrying values of various infrastructure at Mount Lofty Botanic Garden as detailed in 5.1 Property, plant and equipment, of the audited Financial Statements. This error was due to an incorrect collection of data and calculation of accumulated depreciation as at 1 July 2016, which has now been rectified.

An allowance for doubtful debts of \$0.148 million has been included at 6.2 Receivables of the audited Financial Statements, due to a principal concert promoter entering receivership, with the Board of BGSH being a listed creditor.

Other information

Nil

Risk management

Risk and audit at a glance

The Finance and Risk Management Subcommittee met on the 14 March 2019 and 6 June 2019. The Subcommittee's Terms of Reference were reviewed and endorsed by the Board in February 2019. The provision of high level advice on commercial activities and strategies was added to the Terms of Reference. The Subcommittee monitor financial performance and maintain a risk register.

Fraud detected in the Board

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

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

Strategies implemented to control and prevent fraud

The Board's has a Finance and Risk Management Subcommittee which monitors, measures and mitigates the Board's exposure to all types of risk, including fraud. It does so under advice of the Auditor-General's Department. The Chair of this Subcommittee, Mr Rob DiMonte, attended the Auditor-General's Department briefings on Risk for Chairs of Audit Committees in November 2018 and April 2019.

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

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

For the full reporting period, 1 July 2018 - 30 June 2019, the Board is not aware of any suspected or actual instances of fraud of any type.

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

Whistle-blowers disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Whistleblowers Protection Act 1993*:

0 (zero)

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

Reporting required under any other act or regulation

Nil to report

Reporting required under the *Carers' Recognition Act 2005*

Not applicable

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2018-19
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	4
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	1
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0
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

Complaint categories	Sub-categories	Example	Number of Complaints 2018-19
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	5
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	0
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
		Total	10

Additional Metrics	Total
Number of positive feedback comments	
Number of negative feedback comments	
Total number of feedback comments	
% complaints resolved within policy timeframes	100%

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

Service improvements for period

Service improvements that responded to customer complaints or feedback

- Complaint about single-use of cable ties by events contractors at Botanic Park

BGSH is raising this issue with its contractors, asking them to reduce the avoidable single-use of plastic products and materials. It has also been in contact with Green Industries SA seeking the latest advice and alternatives. Venue hire agreements will include relevant clauses from 2019-20 onwards.

Board of the Botanic Gardens and State Herbarium

Financial Statements

For the year ended 30 June 2019

Board of the Botanic Gardens and State Herbarium
Certification of the Financial Statements
for the year ended 30 June 2019

We certify that the attached general purpose financial statements for the Board of the Botanic Gardens and State Herbarium:

- comply with 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 Board
- present a true and fair view of the financial position of the Board of the Botanic Gardens and State Herbarium as at 30 June 2019 and the results of its operations and cash flows for the financial year.

We certify that the internal controls employed by the Board of the Botanic Gardens and State Herbarium for the financial year over its financial reporting and its preparation of the general purpose financial statements have been effective throughout the reporting period.



Rob Di Monte
Acting Presiding Member
Board of the Botanic Gardens and State
Herbarium

27th September 2019



Dr Lucy Sutherland
Director
Botanic Gardens and State Herbarium
Department for Environment and Water
27 September 2019



Shaun O'Brien
Chief Financial Officer
Department for Environment and Water
27 September 2019

Board of the Botanic Gardens and State Herbarium
Statement of Comprehensive Income
for the year ended 30 June 2019

	Note	2019 \$'000	2018 \$'000
Expenses			
Board member expenses	2.1	120	112
Supplies and services	3.1	1 289	1 165
Depreciation	3.2	2 194	2 215
Reimbursement of DEW expenses	3.3	665	655
Impairment loss	6.2	148	-
Other expenses	3.4	100	34
Total expenses		4 516	4 181
Income			
Fees and charges	4.1	2 151	1 812
Grants	4.2	207	250
Interest	4.3	47	39
Resources received free of charge	4.4	442	808
Other income	4.5	178	198
Total income		3 025	3 107
Net cost of providing services		(1 491)	(1 074)
Net result		(1 491)	(1 074)
Total comprehensive result		(1 491)	(1 074)

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

Board of the Botanic Gardens and State Herbarium
Statement of Financial Position
as at 30 June 2019

	Note	2019 \$'000	2018 \$'000
Current assets			
Cash and cash equivalents	6.1	3 530	2 690
Receivables	6.2	127	579
Inventories	5.2	65	67
Total current assets		3 722	3 336
Non-current assets			
Property, plant and equipment	5.1	58 238	60 239
Total non-current assets		58 238	60 239
Total assets		61 960	63 575
Current liabilities			
Payables	7.1	192	136
Total current liabilities		192	136
Total liabilities		192	136
Net assets		61 768	63 439
Equity			
Asset revaluation surplus		18 762	18 762
Retained earnings		43 006	44 677
Total equity		61 768	63 439

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

Board of the Botanic Gardens and State Herbarium
Statement of Changes in Equity
for the year ended 30 June 2019

	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2017	18 762	45 034	63 796
Error correction - property, plant and equipment	-	717	717
Restated balance at 1 July 2017	18 762	45 751	64 513
 Net result for 2017-18	 -	 (1 074)	 (1 074)
Total comprehensive result for 2017-18	-	(1 074)	(1 074)
 Balance at 30 June 2018	 18 762	 44 677	 63 439
 Balance at 1 July 2018	 18 762	 44 677	 63 439
Error correction - property, plant and equipment	-	(180)	(180)
Restated balance at 1 July 2018	18 762	44 497	63 259
 Net result for 2018-19	 -	 (1 491)	 (1 491)
Total comprehensive result for 2018-19	-	(1 491)	(1 491)
 Balance at 30 June 2019	 18 762	 43 006	 61 768

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

Board of the Botanic Gardens and State Herbarium
Statement of Cash Flows
for the year ended 30 June 2019

		2019 (Outflows) Inflows \$'000	2018 (Outflows) Inflows \$'000
Cash flows from operating activities	Note		
Cash outflows			
Board member payments		(120)	(112)
Payments for supplies and services		(1 233)	(1 124)
Payments for grants and subsidies		(665)	(655)
Other payments		(29)	(32)
Cash used in operating activities		(2 047)	(1 923)
Cash inflows			
Fees and charges		2 456	1 581
Receipts from grants		207	250
Interest received		46	39
Other receipts		178	198
Cash generated from operating activities		2 887	2 068
Net cash provided by / (used in) operating activities		840	145
Net increase / (decrease) in cash and cash equivalents		840	145
Cash and cash equivalents at the beginning of the reporting period		2 690	2 545
Cash and cash equivalents at the end of the reporting period	6.1	3 530	2 690

The accompanying notes form part of these financial statements.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2019

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Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2019

1. About the Board of the Botanic Gardens and State Herbarium Reporting entity

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

1.1. Basis of preparation

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*
- relevant Australian Accounting Standards with reduced disclosure requirements.

For the 2018-19 financial statements the Board adopted *AASB 9 – Financial Instruments* and is required to comply with new *Treasurer's Instructions (Accounting Policy Statements)* issued on 22 March 2019. Further information is provided in note 9.

The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. The historical cost convention is used unless a different measurement basis is specifically disclosed in the notes associated with the item measured.

The Department for Environment and Water (DEW) prepares a Business Activity Statement on behalf of the Board under the grouping provisions of the Goods and Services Tax (GST) legislation. Under these provisions, DEW is liable for the payments and entitled to the receipts associated with GST. Therefore, the Board's net GST receivable/payable is recorded in DEW's Statement of Financial Position. GST cash flows applicable to the Board are recorded in DEW's Statement of Cash Flows.

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

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2019

1.2. Objectives and programs

Strategic context

The Board was established under section 6 of the *Botanic Gardens and State Herbarium Act 1978* (the Act).

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

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

Financial arrangements

The financial activities of the Board are administered through the Botanic Gardens Endowment and Commercial Fund (the Fund) in accordance with the Act. The Fund is an interest bearing Deposit Account with the Department of Treasury and Finance (DTF) pursuant to section 21(1) of the *Public Finance and Audit Act 1987* (PFAA).

DEW conducts a large number of activities directed towards meeting the Board's responsibilities under the Act. Due to DEW receiving appropriation funding, and directing and controlling the expenditure for these activities, the revenue and expenditure relating to those activities are recognised in DEW's financial statements rather than the Board's. Activities undertaken by DEW in support of the administration of the Act and Board are disclosed in note 8.1.

In accordance with the provisions of the Act, the Board has delegated certain functions to officers within DEW who provide certain technical and administrative support 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 Board and can be measured reliably, are met by the Board. 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.

Programs of the Board

In achieving its objectives the Board conducts its services through a single program, Botanic Gardens Management. The purpose of this program is to manage the natural and cultural resources of the Botanic Gardens and State Herbarium to advance plant appreciation, knowledge and conservation through our natural and cultural collections and programs.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2019

2. Board, committees and employees

2.1. Key management personnel

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

Total compensation for key management personnel was \$286 000 (2018: \$281 000).

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

Transactions with key management personnel and other related parties

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

2.2. Board and committee members

Members of the board during the 2019 financial year were:

Board of the Botanic Gardens & State Herbarium

J Potter (Presiding Member)

R Dimonte

C A Elstob

L R G Jacobs (retired August 2018)

R J Nunn

J Restas

J R Ellison

I M Redmond (appointed November 2018)

E A Raupach

Board and committee remuneration

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

	2019	2018
\$0 - \$19 999	8	8
\$20 000 - \$39 999	1	1
Total number of members	9	9

The total remuneration received or receivable by members was \$114 000 (2018: \$108 000). Remuneration of members includes sitting fees, and superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax. A further \$6 000 (2018: \$4 000) in payroll tax expenses are recognised in 'Board member' expenses.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2019

3. Expenses

3.1. Supplies and services

	2019	2018
	\$'000	\$'000
Fee for service	827	724
Minor works, maintenance & equipment	229	267
Accommodation and property management	87	89
Scientific and technical services	65	18
General administration	56	60
Contractors	12	-
Other	13	7
Total supplies and services	1 289	1 165

3.2. Depreciation

	2019	2018
	\$'000	\$'000
Depreciation		
Buildings and improvements	715	701
Park infrastructure	936	941
Roads, tracks and trails	121	120
Furniture and fittings	111	133
Plant and equipment	311	320
Total depreciation	2 194	2 215

All non-current assets, having a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

Land assets are not depreciated.

Review of accounting estimates

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

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)
Park Infrastructure	7-60
Plant and Equipment	4-25
Roads, Tracks and Trails	6-35
Furniture and Fittings	10
Buildings and Improvements	9-105

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2019

3.3. Reimbursement of DEW expenses

	2019	2018
	\$'000	\$'000
Department for Environment and Water	665	655
Total reimbursement of DEW expenses	665	655

3.4. Other expenses

	2019	2018
	\$'000	\$'000
Property, plant and equipment write offs	69	-
Movement in Inventory	3	3
Other (including audit fees)	28	31
Total other expenses	100	34

4. Income

4.1. Fees and charges

	2019	2018
	\$'000	\$'000
Garden functions	939	592
Car parking	792	718
Property rental and related income	308	364
Expiation fees	91	86
Sale of goods	13	25
Admissions and guided tours	8	25
Other fees and charges	-	2
Total fees and charges	2 151	1 812

4.2. Grants

	2019	2018
	\$'000	\$'000
Private industry and local government	91	131
Grants received from entities within the SA Government	116	119
Total grant revenues	207	250

Contributions are recognised as an asset and income when the Board obtains control of the contributions or obtains the right to receive the contributions and the income recognition criteria are met.

Generally, the Board has obtained control or the right to receive:

- contributions with unconditional stipulations - this will be when the agreement becomes enforceable; that is, the earlier of when the receiving entity has formally been advised that the contribution (for example, grant application) has been approved; agreement/contract is executed; and/or the contribution is received
- contributions with conditional stipulations - this will be when the enforceable stipulations specified in the agreement occur or are satisfied; that is income would be recognised for contributions received or receivable under the agreement.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2019

4.2. Grants (continued)

Restrictions on contributions received

The Board is engaged in a variety of funding programs involving State and Commonwealth sources that provide monies to the Board on the premise that these funds are expended in a manner consistent with the terms of the agreement. At reporting date the Board had the following outstanding funding commitments.

	2019	2018
	\$'000	\$'000
Research	-	10
Books	-	7
Other	-	69
Total restrictions on contributions received	-	86

4.3. Interest

	2019	2018
	\$'000	\$'000
Interest on deposit accounts - from entities within the SA Government	47	39
Total interest revenues	47	39

4.4. Resources received free of charge

	2019	2018
	\$'000	\$'000
Plant and equipment	308	75
Buildings and improvements	80	145
Park infrastructure	30	588
Other - books and artefacts	24	-
Total resources received free of charge	442	808

Resources received free of charge are recorded as revenue in the Statement of Comprehensive Income at their fair value. Contributions of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated.

During the current year, assets to the value of \$0.418 million (2018: \$0.588 million) were transferred from DEW to the Board of the Botanic Gardens and State Herbarium free of charge. Assets transferred related to the Palm House, Garden Lights and Walk-in-Freezer. Ceramic Artwork to the value of \$0.024 million was donated by Michael Jonathan Wait.

4.5. Other income

	2019	2018
	\$'000	\$'000
Sponsorships, donations, commissions and bequests	32	18
Other sundry revenue	146	180
Total other income	178	198

This revenue is recognised upon receipt.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2019

5. Non-financial assets

5.1. Property, plant and equipment

	2019 \$'000	2018 \$'000
Land		
Land at fair value ⁽ⁱ⁾	18 682	18 682
Total land	18 682	18 682
Buildings and improvements		
Buildings and improvements at fair value ⁽ⁱ⁾	39 676	39 704
Buildings and improvements at cost ⁽ⁱⁱ⁾	225	145
Accumulated depreciation	(21 351)	(20 658)
Total buildings and improvements	18 550	19 191
Park infrastructure		
Park infrastructure at fair value ⁽ⁱ⁾	72 819	73 454
Park infrastructure at cost ⁽ⁱⁱ⁾	691	691
Accumulated depreciation	(62 793)	(62 285)
Total park infrastructure	10 717	11 860
Roads, tracks and trails		
Roads, tracks and trails at fair value ⁽ⁱ⁾	4 096	4 126
Roads, tracks and trails at cost ⁽ⁱⁱ⁾	616	616
Accumulated depreciation	(3 809)	(3 712)
Total roads, tracks and trails	903	1 030
Furniture and fittings		
Furniture and fittings at cost (deemed fair value) ⁽ⁱⁱⁱ⁾	1 794	1 794
Accumulated depreciation	(1 794)	(1 683)
Total furniture and fittings	-	111
Plant and equipment		
Plant and equipment at cost (deemed fair value) ⁽ⁱⁱⁱ⁾	3 064	2 756
Accumulated depreciation	(1 750)	(1 439)
Total other	1 314	1 317
Other - books and artefacts		
Other - books and artefacts at fair value ⁽ⁱ⁾	8 072	8 048
Total other - books and artefacts	8 072	8 048
Total property, plant and equipment	58 238	60 239

(i), (ii), (iii) refer note 11.1 for details of the carrying amounts of property, plant and equipment.

Property, plant and equipment with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed.

Property, plant and equipment is recorded at fair value. Detail about the Board's approach to fair value is set out in note 11.1.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2019

5.1. Property, plant and equipment (continued)

Error correction

An error correction of \$717 000 has been disclosed in the Statement of Changes in Equity and has been retrospectively restated as at 1 July 2017 in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*. The error correction comprised two adjustments, for \$634 000 and \$83 000 which resulted in a net increase of \$717 000 to retained earnings and a net increase to the carrying values of park infrastructure, and roads, tracks and trails asset classes.

The error correction of \$634 000 related to the first time recognition of assets and other asset revisions identified through a comprehensive stocktake process undertaken in 2017-18 and resulted in the increase to the carrying values of park infrastructure, \$617 000, and roads, tracks and trails, \$17 000.

The adjustment for \$83 000 related to the incorrect calculation of accumulated depreciation in the processing of the revaluation of the Data Dictionary in 2016-17 and resulted in the increase to the carrying values of buildings and improvements, \$4 000, park infrastructure, \$65 000, and roads, tracks, and trails, \$14 000.

An error correction of \$180 000 has been disclosed in the Statement of Changes in Equity and has been retrospectively restated as at 1 July 2018 in accordance with AASB 108 *Accounting Policies, Changes in Accounting Estimates and Errors*. The error correction resulted in a net decrease of \$180 000 to retained earnings and a net decrease to the carrying values of the following asset classes, buildings and improvements, \$1 000; park infrastructure, \$175 000, and roads, tracks and trails, \$4 000. The adjustments to the carrying values of assets related to the incorrect calculation of accumulated depreciation in the processing of the revaluation of the Data Dictionary as at 1 July 2016, and the correction of an overstatement to park infrastructure of \$163 000.

Impairment

All non-current tangible assets are tested for indications of impairment at each reporting date. Where there is an indication of impairment, the recoverable amount is estimated. The recoverable amount is determined as the higher of the asset's fair value less costs of disposal and depreciated replacement cost. An amount by which the asset's carrying amount exceeds the recoverable amount is recorded as an impairment loss.

For revalued assets, an impairment loss is offset against the respective revaluation surplus.

Board of the Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
for the year ended 30 June 2019

5.1. Property, plant and equipment (continued)

Reconciliation 2018-19

	Land	Buildings and improvements	Park Roads, tracks infrastructure and trails	
	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2018	18 682	19 191	11 860	1 030
Error correction	-	(1)	(175)	(4)
Carrying amount at 1 July 2018	18 682	19 190	11 685	1 026
Assets received for nil consideration	-	80	30	-
Assets written off	-	(5)	(62)	(2)
Depreciation	-	(715)	(936)	(121)
Carrying amount at 30 June 2019	18 682	18 550	10 717	903

	Furniture and fittings	Plant and equipment	Other	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount at 30 June 2018	111	1 317	8 048	60 239
Error correction	-	-	-	(180)
Carrying amount at 1 July 2018	111	1 317	8 048	60 059
Assets received for nil consideration	-	308	24	442
Assets written off	-	-	-	(69)
Depreciation	(111)	(311)	-	(2 194)
Carrying amount at 30 June 2019	-	1 314	8 072	58 238

5.2. Inventories

	2019 \$'000	2018 \$'000
<u>Current - held for sale</u>		
Inventories held for resale - at cost		
Finished goods held for resale - at cost	65	67
Total inventories	65	67

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

Inventory write-down

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

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6. Financial assets

6.1. Cash and cash equivalents

	2019	2018
	\$'000	\$'000
Deposits with the Treasurer	3 530	2 690
Total cash and cash equivalents	3 530	2 690

Deposits with the Treasurer

The Board invests surplus funds with the Treasurer. Interest is earned on the average monthly balance at rates based on the DTF 90-day average overnight cash interest rate and interest is paid at the end of each quarter.

6.2. Receivables

	2019	2018
	\$'000	\$'000
<u>Current</u>		
Trade receivables		
From government entities	7	52
From non government entities	259	523
Less allowance for doubtful debts	(148)	-
Total trade receivables	118	575
 Accrued revenues	 9	 4
Total current receivables	127	579
 Total receivables	 127	 579

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

7. Liabilities

7.1. Payables

	2019	2018
	\$'000	\$'000
<u>Current</u>		
Trade payable	155	105
Accrued expenses	36	31
Employee benefit on-costs	1	-
Total current payables	192	136

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

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8. Other disclosures

8.1. Activities undertaken by Department for Environment and Water

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

	2019 \$'000	2018 \$'000
Expenses from ordinary activities		
Employee benefits expenses	5 304	5 380
Supplies and services	2 606	3 258
Grants and subsidies	121	113
Depreciation	492	470
Assets donated to the Board of Botanic Gardens and State Herbarium	418	588
Other expenses	-	619
Total expenses from ordinary activities	8 941	10 428
Revenues from ordinary activities		
Fees and charges	181	126
Grant	924	1 418
Total revenues from ordinary activities	1 105	1 544

9. Changes in accounting policy

9.1. Treasurer's Instructions (Accounting Policy Statements)

On 22 March 2019 the *Treasurer's Instructions (Accounting Policy Statements) 2019* were issued by the Treasurer under the *Public Finance and Audit Act 1987*. The Accounting Policy Statements replaced the following Accounting Policy Frameworks:

- Purpose and Scope
- General Purpose Financial Statements Framework
- Asset Accounting Framework
- Financial Asset and Liability Framework
- Income Framework
- Definitions.

The new Accounting Policy Statements have largely been prepared on a no-policy change basis. Changes that impact on these financial statements are:

- removal of the additional requirement to report transactions with the SA Government
- increasing the bands from \$10,000 to \$20,000 for board member reporting.

These changes, however, do not impact on the amounts reported in the financial statements.

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9. Changes in accounting policy (continued)

9.2. AASB 9 Financial instruments

AASB 9 Financial Instruments replaces the provisions of AASB 139 that relate to recognition, classification and measurement of financial assets and financial liabilities, derecognition of financial instruments, impairment of financial assets and hedge accounting.

As part of the adoption of AASB 9, the Board adopted consequential amendments to other accounting standards and the *Treasurer's Instructions (Accounting Policy Statements)* arising from the issue of AASB 9 as follows:

- *AASB 101 Presentation of Financial Statements* requires the impairment of financial assets to be presented in a separate line item in the statement of comprehensive income. In prior year, this information was presented as part of other expenses.

On 1 July 2018, the Board has assessed and reclassified its financial assets into the appropriate AASB 9 categories depending on the business model and contractual cash flow characteristics applying to the asset. AASB 9 eliminates the AASB 139 categories of held to maturity, loans and receivables.

Impairment of financial assets

AASB 9 replaces the 'incurred loss' model in AASB 139 with an 'expected credit loss' model. The following financial assets of the Board are subject to AASB 9's new expected credit loss model:

- trade receivables from provision of services

This model generally results in earlier recognition of credit losses than the previous one.

Trade receivables

New impairment requirements result in a provision being applied to all receivables rather than only on those receivables that are credit impaired. The Board has applied the simplified approach under AASB 9 Financial Instruments and reviewed each trade receivable at 1 July 2018. This did not result in an increase in the loss allowance at 1 July 2018 because the Board did not expect any debtor to default nor any of the receivable amount to become uncollectable.

There are no additional impairment provisions for State, Territory, or Commonwealth Government receivables due to the government's high quality credit risk.

Trade and other receivables that were classified as loans and receivables under AASB 139 are now classified at amortised cost as they meet the appropriate criteria under AASB 9.

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10. Outlook

10.1. Unrecognised contractual commitments

The Board had no unrecognised contractual commitments as at 30 June 2019. All capital commitments associated with the Board are managed by DEW and reflected in their financial statements.

10.2. 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.

The Board is not aware of the existence of any contingent assets or contingent liabilities.

10.3. Events after the reporting period

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

11. Measurement and risk

11.1. Fair Value

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

Initial recognition

Non-current tangible assets are initially recorded at cost or at the value of any liabilities assumed, plus any incidental cost involved with the acquisition.

Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position. However, if the assets are acquired at no or nominal value as part of a restructure of administrative arrangements, then the assets are recognised at book value (that is the amount recorded by the transferor public authority immediately prior to the restructure).

State Herbarium Collection

The State Herbarium is the state's major provider of authoritative data and information on the plants, algae and fungi of South Australia. The collections of the State Herbarium comprise a large sustainable sample of the flora of South Australia, Australia and the world, particularly Mediterranean regions. These specimens, of which there are approximately 1 million, while providing a unique scientific resource require considerable maintenance.

The State Herbarium Collection is a heritage asset which is considered so unique that it is not capable of reliable measurement. Hence, the value of the collection has not been recognised in the Financial Statements.

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11.1. Fair Value (continued)

Restrictions on use - land

Section 14 of the Act states that the Board may not dispose of any interest in land vested in it, nor may it be divested of the control of any land placed under its control, except in pursuance of a resolution passed by both Houses of Parliament.

Land controlled by the Board comprises of Crown land dedicated to the Board or held by the Minister for Environment and Water on behalf of the Board. The land generally has restrictions on use imposed by statute or by regulation. These restrictions have been taken into account by the independent valuers (State Valuation Office).

Carrying amounts of property, plant and equipment

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

(i) Independent valuation

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

(ii) At cost (acquisition cost)

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

(iii) At cost (deemed fair value)

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

Revaluation

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

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

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

- Furniture and fittings
- Plant and equipment.

Every six years, the Board revalues its books and artefacts, land, buildings and improvements, park infrastructure and roads, tracks and trails via an independent Certified Practising Valuer.

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

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

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

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

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11.1. Fair Value (continued)

Generic building and improvements, infrastructure and road assets are valued using a data dictionary approach. The Data Dictionary model is contained within DEW's Asset Register and Management Information System (ARAMIS) system. The Data Dictionary model calculates a value for an asset based on description, grade / composition, condition and size / quantity. The model value is adjusted by a locality factor to take into account climatic conditions. The valuation model itself is reviewed every five years.

Unique buildings and improvements and park infrastructure are assets for which application of the Data Dictionary model is considered inappropriate. Generally, these assets were constructed following specific fit-for purpose designs.

The valuers used by the Board are as follows:

- 1 July 2015, valuation of land, State Valuation Office, Mr Mark Kay, Chief Valuer and Mr Greg McCloud, Acquisition & Procurement Valuer
- 1 July 2016, valuation of data dictionary: buildings, infrastructure and roads, Valcorp Australia Pty Ltd, Mr Fred Taormina, BAppSc (Val), AAPI
- 1 July 2016, valuation of unique items, Herron Todd White, Mr Paul Tilley, FAPI, AREI, CREI (Val)
- 30 June 2017, valuation of other items:
 - Library collections, Mr Michael Treloar, Antiquarian and member of ANZAAB, ILAB and AAADAY
 - Fine Art Collections and Artefacts, Tusmore Antiques, Mr Anthony Hurl, BA, MSAA, MAASA, CINOA, Fine Art Valuer.

The fair value of unique assets was determined by identifying a market buying price, estimated as written down modern equivalent replacement cost.

The fair value of land and buildings was based on recent market transactions for similar land and buildings in the area taking into account zoning and restrictions on use.

The fair value of the Other – books and artefacts asset category was determined as follows:

- general collections, rare books and journals and archival material - market approach, which represented a price a knowledgeable purchaser could reasonably expect to pay for the items
- fine art collections and artefacts – market approach, which was mainly determined by overseas markets and the prevailing exchange rate on the inspection date.

11.2. Financial instruments

Financial risk management

Risk management is managed by the Board's corporate services section. Board risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

The Board's exposure to financial risk (liquidity risk, credit risk and market risk) is low as the impairment to receivables in the current period is one-off in nature.

Liquidity risk

The Board is funded principally from appropriation by the SA Government. The Board works with the DTF to determine the cash flows associated with its government-approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to note 7.1 for further information.

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11.2. Financial instruments (continued)

Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset/financial liability note.

Classification applicable until 30 June 2018 under AASB 139 Financial Instruments: Recognition and Measurement

The carrying amounts are detailed below of each of the following categories of financial assets and liabilities:

- Loan and receivables
- Financial liabilities measured at cost.

Classification applicable from 1 July 2018 under AASB 9 Financial Instruments

On initial recognition, a financial asset which is a debt instrument is classified as measured at amortised cost, fair value through other comprehensive income or fair value through profit or loss. A financial asset which is an equity instrument is classified as measured at fair value through other comprehensive income or fair value through profit or loss.

A financial asset is measured at amortised cost if it meets both of the following conditions:

- It is held within a business model whose objective is to hold assets to collect contractual cash flows
- Its contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest only on the principal amount outstanding.

The Board measures all financial instruments at amortised cost.

		2019 Carrying amount \$'000	2018 Carrying amount \$'000
Category of financial asset and financial liability			
<u>Financial assets</u>			
Cash and cash equivalents			
Cash and cash equivalents		3 530	2 690
Financial assets at amortised cost			
Receivables	(1)	127	579
Total financial assets		3 657	3 269
<u>Financial liabilities</u>			
Financial liabilities at amortised cost			
Payables	(1)	162	106
Total financial liabilities		162	106

Receivables and payables

- (1) The receivable and payable amounts disclosed here exclude amounts relating to statutory receivables and payables (for example, Commonwealth, State and Local Government taxes, fees and charges; Auditor-General's Department audit fees). In government, certain rights to receive or pay cash may not be contractual and therefore in these situations, the requirements will not apply. Where rights or obligations have their source in legislation such as levies, tax and equivalents, they would be excluded from the disclosure. The standard defines contract as enforceable by law. All amounts recorded are carried at amortised cost).

