



**Government  
of South Australia**

Board of the  
Botanic Gardens *and*  
State Herbarium



## **2019-20 Annual Report**

**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 the *Botanic Gardens and State Herbarium Act 1978* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

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

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

**Judy Potter**  
**Presiding Member**

Date 28 September 2020 Signature



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## From the Presiding Member of the Board



As I reflect on 2019-20, it has been a dramatic year for all of us in South Australia. The devastating impact of our state's bushfires, followed by the COVID-19 pandemic soon after – has required us to change and adapt. With this in mind, the role of botanic gardens has arguably never been more important – our scientific expertise and our horticultural curation of living collections and creation of special places has been greatly valued by many.

The Botanic Gardens and State Herbarium (BGSB) is driven to support its community, build knowledge, and protect and conserve plants and our natural environment. BGSB's scientists have provided evidence based advice to community members and land managers as they work to restore biodiversity following the devastating bushfires. For over seventeen years we have created a vital conservation resource - the SA Seed Conservation Centre. The banked wild collections of seed are likely to be required over the coming months as we support the restoration of species and landscapes across our beautiful state.

The knowledge of our plant diversity contained within the State Herbarium's collections and data systems has played a critical role in bushfire recovery planning and determination of where priorities for effort and funds need to be placed in the wake of the bushfires.

Furthermore, the botanic gardens continue to play a vital role in nurturing community wellbeing. Our state's botanic gardens are inclusive places where people can safely connect with plants, nature and each other. Through our dedicated staff, we have ensured these estates have remained open, where possible, as places of recuperation and reflection during the difficult times we have all faced as we try to stop the spread of COVID-19.

Our commitment to engaging the South Australian community and its visitors in our garden estates has been enriched this year through our arts and culture partnerships and public programme offerings of an international standing.

As Chair of the Boards of BGSB, and the Adelaide Festival, I was proud that these organisations came together, with Arts Projects Australia, to provide the unique Fire Garden experience in Adelaide Botanic Garden.

Furthermore, the collaborations with the Art Gallery of South Australia saw contemporary installations displayed in our heritage buildings for the first time and drew new audiences to our gardens. While the full delivery of our newly launched *Botanica Lumina* night programme was curtailed by COVID-19, we have used this time to create new partnerships and prepare to relaunch a programme that will be perfect for South Australians to safely come back together and connect with the Gardens in new ways in 2020-21.

I acknowledge the efforts of the Adelaide Botanic Gardens Foundation and extend my sincere thanks to all of our supporters – your commitment to our work in science, conservation and lifelong learning enables BGSB to have far reaching impact.

On behalf of the Board, I extend my warmest thanks to the Friends of the Botanic Gardens of Adelaide. In addition to the significant annual contribution of volunteering hours, this year they have supported essential laboratory equipment for the SA Seed Conservation Centre and resources to enable high school students to have *real world experience* working alongside plant scientists to rescue threatened species.

To my fellow Board Members, I thank you for your expertise and leadership. On behalf of the Board, I also extend my thanks to the Hon David Speirs MP, Minister for Environment and Water and to Mr John Schutz, Chief Executive of the Department for Environment and Water, for their ongoing support.

Our vision is a community inspired to actively contribute to the sustainability of our world. This cannot be realised without the staff and volunteers of the BGSB, who I acknowledge for their significant passion and dedication. I thank them for their tireless efforts and commitment to our mission.

The Board looks forward to seeing the next chapter unfold in the Botanic Gardens and State Herbarium legacy, while working toward ensuring its ongoing contributions and value to South Australian society and beyond as we successfully emerge from these challenging times.



Judy Potter

**Presiding Member**

Board of the Botanic Gardens and State Herbarium

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## Overview: about the Board

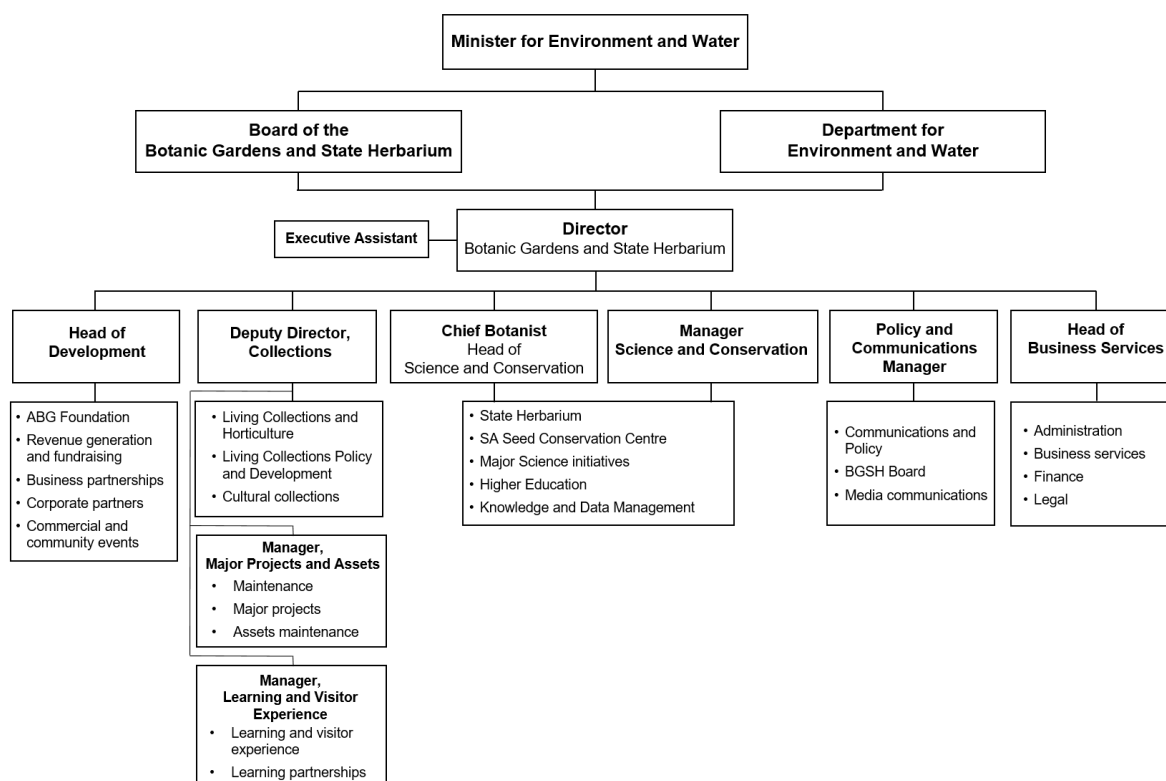
### Our strategic focus

<b>Our purpose</b>	<p>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>.</p>
<b>Our vision</b>	<p>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 be a creative and collaborative institution that advances thinking through experimental approaches.</p>
<b>Our mission</b>	<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 decision making that informs 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>
<b>Our strategic focus</b>	<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"> <li>1. Creating destination gardens</li> <li>2. Deepening our science</li> <li>3. Facilitating lifelong learning and engagement</li> </ol>

<b>Our functions</b>	<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 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 style="padding-left: 40px;">(i) have occurred spontaneously in the Board's gardens or been developed in the course of its research activities; and</p> <p style="padding-left: 40px;">(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 2019-20 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

Presiding Member

Chair, Governance Review Sub-Committee



### Roberto DiMonte

Board Member

Chair, Finance and Risk Management Sub-Committee

Member, Governance Review Sub-Committee



**Jeff Ellison**

Board Member (retired 30 June 2020)

Member, Finance and Risk Management Sub-Committee



**Christine Elstob**

Board Member (retired 6 July 2019)



**Andrew Kay**

Board member (appointed 1 July 2019)

Chair, Adelaide Botanic Gardens Foundation



**Laura Parry**

Board member (appointed 25 November 2019)



**Elizabeth (Libby) Raupach OAM**

Board Member

Member, Adelaide Botanic Gardens Foundation



**Isobel Redmond**

Board Member



**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 performance of the Board of the Botanic Gardens and State Herbarium is guided by its *Strategic Plan 2017-2022* and implemented through a five year business plan that guides operations. 2019-20 has been an extraordinary year for the Botanic Gardens and State Herbarium with several planned strategic milestones achieved, and some adversity that has impacted on the institution's business continuity.

Achievements aligned to the Board's strategic focus areas in 2019-20 include:

- Creating Destination Gardens:
  - Newly acquired acquisitions showcasing flora from 128 countries.
  - Opening up the botanical estates to new world class visitor events, attracting audiences of more than 171,000 people. The Santos Museum of Economic Botany attracting its largest annual visitation ever with close to 73,000 visits.
- Deepening our Science:
  - Utilising our significant scientific expertise and knowledge to lead and support the state's bushfire recovery efforts, as well as focussed work on the restoration and recovery of 64 species, of which 40 are threatened in South Australia.
  - Publishing 128 scientific publications, with 48 featuring in peer-reviewed journals.
- Lifelong Learning and Engagement:
  - Engaging more than 20,000 participants in our formal learning programmes to diversify their knowledge and skills in horticulture, plant sciences and environmental conservation.
  - Launching the DigiVolunteers Citizen Science Programme, during COVID-19 restrictions, resulting in the transcription of 11,000 digital images by community volunteers.

Conversations with the community around Mount Lofty and Wittunga Botanic Gardens were opened up this year as the masterplans for both botanic gardens underwent review. The community's ongoing support for the appropriate enhancement and necessary investment into these botanic gardens was highlighted during this consultation.

In the last half of the year, the institution faced a challenging operating environment and its resilience and professionalism through difficult times was notable. Staff continued to adapt and provide the majority of services and be custodians for the garden estates, and its living and preserved collections.

The Tram Barn, housing the State Herbarium, had a series of infrastructure failures that damaged and put at risk the State's scientific plant collections and the associated research that supports government, academia and industry. The incidents and remediation works have, and will continue in 2020-21, to restrict normal operations, with approximately 50 percent of the State Herbarium's collection being unavailable for use.

During March 2020, as the COVID-19 pandemic saw widespread restrictions impacting on all Australians, the Board made an important decision to keep Adelaide Botanic Garden and Wittunga Botanic Garden open to the public. This was a

conscious effort to support the community's health and wellbeing recognising this critical benefit provided by the botanic gardens. During the restrictions (16 March to 30 June 2020) 353,000 visits were made to Adelaide and Wittunga Botanic Gardens and Botanic Park, highlighting their role in community health and wellbeing during the pandemic.

Wittunga Botanic Garden grew in popularity this year with its visitation increasing by 62.5 percent compared to the previous year. This popularity was not only a result of changes in community behaviours due to COVID, but attributed to the important investment in upgrades as part of the Adelaide City Deal funding.

The growing popularity of Mount Lofty Botanic Garden each Autumn led the Board to make the difficult decision to close Mount Lofty Botanic Garden from March to May 2020, for a period of 49 days, to reduce public risk during peak COVID-19 restrictions. The garden also had to be closed for 20 days during severe fire restrictions in the summer. Consequently, its visitation declined to 191,300 visits, a decrease in visits of 43 percent from the previous year.

This year community volunteers made an important contribution of 28,747 volunteer hours to support the institution's activities (equating to 10.5 FTE's). While COVID-19 restrictions resulted in the unfortunate decrease in volunteer activity, the remarkable efforts of these dedicated and loyal volunteers continues to be of great value to the institution.

There have this year been opportunities to be innovative with community engagement including the above mentioned successful launch of the DigiVols programme, new videos, online resources and social media activities resulting in an average 19 percent increase in engagement across all the social media platforms. In addition, more than 234,000 website visits were logged over 747,000 webpages, which was an increase of 9 percent from the previous year.

### Board contribution to whole of Government objectives

Key objective	Board's contribution
More jobs	<p>Lifelong learning and education is a fundamental objective of the Botanic Gardens and State Herbarium (BGSH). The Board strategically prioritises professional development opportunities in horticulture, science, research and teaching.</p> <ul style="list-style-type: none"> <li>– Through the Australian Centre of Horticulture Excellence (ACoHE), BGSH contributes to vocational education and training (VET), which provides nationally accredited qualifications in horticulture. Alumni of ACoHE are highly qualified contributors to South Australia's nursery and horticultural industry.</li> <li>– Through joint staff appointments with the University of Adelaide, BGSH provides expertise to the tertiary education sector through teaching and supervision of</li> </ul>

	<p>postgraduate students. Training future generations of botanists, taxonomists, seed conservationists and natural resource managers ensures succession planning in South Australia.</p> <ul style="list-style-type: none"> <li>– BGSB's major event programme, including two Elton John concerts in Botanic Park and Carabosse Fire Gardens in Adelaide Botanic Garden, provide contract jobs for a range of professional production management companies, staff and crew, as well as employment of local suppliers and vendors.</li> <li>– Importantly, BGSB continued its works program employing contractors to complete construction of the Kitchen Garden Extension (\$129k) and the repairs to the Simpson House (\$70k), which were completed in Adelaide Botanic Garden during the first stage of the COVID-19 restrictions. Construction of trails, roads and visitor improvements were also completed at Wittunga Garden (\$250k). Overall, 20 contractors were employed in construction activities across the gardens during this time.</li> <li>– BGSB's teacher's professional development programme builds Science, Technology, Engineering and Mathematics (STEM) competence through 'real world' situations.</li> </ul>
Lower costs	<p>Through the 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"> <li>- 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, aiming to supply all of the Adelaide Botanic Garden's irrigation needs.</li> <li>- 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.</li> <li>- In 2019-20, water cost savings of \$80,397 at the Adelaide Botanic Garden (excluding building, commercial sites and Botanic Park) were achieved through a combination of reduced losses due to repaired leaks, installation of a smart irrigation system and a milder summer requiring less watering of lawn areas.</li> </ul>

Better services	<p>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.</p> <p>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.</p> <p>To reduce risks associated with COVID-19, BGSB has transitioned to cashless payment options for customers. Payment of parking expiation notices has transitioned to Bpoint, enabling customers to pay expiations online.</p>
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### Board specific objectives and performance

Board objectives	Indicators	Performance
Creating destination gardens – visitor experiences	Increase in seasonal and annual visitation and customer satisfaction	<p>Wittunga Botanic Garden has seen an overall increase in visitation of 63 percent this year.</p> <p>Adelaide Botanic Garden experienced a 24.5 percent increase in visits during March due to the programme of world class events; although over the year the garden saw an overall 6 percent decrease in visitation due to COVID restrictions.</p> <p>The impact on Mount Lofty Botanic Garden's visitation was more significant at 43 percent because of it being closed for a total of 69 days due to COVID-19 (49 days) and severe fire restrictions (20 days).</p> <p>Despite the significant world class events hosted this year, there was an overall 17 percent decrease in annual visitation with 1.87 million visits to BGSB estates (Adelaide, Mount Lofty and Wittunga Botanic Gardens and Botanic Park) attributed to the impact of COVID-19 restrictions on community movement and tourism.</p>
Creating Destination Gardens – Living	Collections that underpin our role as	New Living Collections display plants from over 128 different countries.

Board objectives	Indicators	Performance
Collections and Plant Propagation	<p>leaders in science, conservation and community education</p> <p>Diversifying and revitalising our living collections</p> <p>Improved visitor experience</p>	<p>315 newly acquired accessions; 49 of known wild origin.</p> <p>Nursery propagated over 25,000 plants, which were used for the following living collection displays:</p> <p>Adelaide Botanic Garden</p> <ul style="list-style-type: none"> <li>– Flinders Ranges</li> <li>– International Rose Garden</li> <li>– Little Sprouts Kitchen Garden</li> </ul> <p>Mount Lofty Botanic Garden</p> <ul style="list-style-type: none"> <li>– South American Gully</li> <li>– New Zealand Gully</li> <li>– Eastern Australian Collection</li> <li>– South East Asia Gully</li> <li>– Woodland, Rock Garden and Bog Garden Complex</li> <li>– Lower carpark upgrade</li> <li>– Remembrance Day and Meadow planting</li> </ul> <p>Wittunga Botanic Garden</p> <ul style="list-style-type: none"> <li>– WA Heathlands – Kwongan</li> <li>– South Africa’s Shrublands – Fynbos</li> <li>– Kangaroo Island Collection</li> <li>– Southern Fleurieu Collection</li> <li>– Western Australian arboretum</li> <li>– House Terraces</li> </ul>
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 a record 72,797 visits (despite the Museum closure for 76 days due to COVID restrictions).</p> <p>Three major exhibitions were curated in collaboration with the Guildhouse, Art Gallery of South Australia (as part of the Adelaide Biennial of Art and Tarnanthi Festival of Aboriginal and Torres Strait Islander Art).</p>



Board objectives	Indicators	Performance
		<p>The Guildhouse Collections Project culminated in an exhibition by Kath Inglis attracting more than 17,000 visits.</p> <p>The <i>Tarnanthi Festival of Aboriginal and Torres Strait Islander Art</i> produced the <i>Buhna- Buhnanga Aboriginal Agriculture Exhibition</i> by celebrated artist Jonathan Jones, featuring specimens from the State Herbarium attracting close to 28,000 visits.</p> <p><i>Adelaide Biennial of Australian Art: Monster Theatres</i> featuring art by five contemporary Australian artists displayed in the Adelaide Botanic Garden. The opening month attracted over 9,550 visitors to the Museum.</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>Adelaide Botanic Garden:</p> <ul style="list-style-type: none"> <li>– Restoration of Amazon Waterlily Pavilion and Simpson Shade House.</li> <li>– Replacement of irrigation control system to achieve water management efficiency.</li> <li>– Kitchen Garden extension (Phase 3).</li> </ul> <p>Mount Lofty Botanic Garden</p> <ul style="list-style-type: none"> <li>– Replacement of water holding tanks completed.</li> </ul> <p>Wittunga Botanic Garden</p> <ul style="list-style-type: none"> <li>– Garden and lake upgrades.</li> <li>– Design of nature play space completed.</li> </ul> <p>Botanic Park</p> <ul style="list-style-type: none"> <li>– Rover Torrens pump replacement.</li> </ul> <p>Other significant Heritage asset management activities:</p> <ul style="list-style-type: none"> <li>– Tram Barn fire suppression system recovery and replacement.</li> </ul>

Board objectives	Indicators	Performance
		<ul style="list-style-type: none"> <li>– Tram Barn flood damage recovery and repair commenced.</li> <li>– Goodman Building restoration (north-west façade commenced).</li> </ul>
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 four major events attracting 149,000 patrons:</p> <ul style="list-style-type: none"> <li>– Two Elton John concerts</li> <li>– WOMADelaide</li> <li>– Moonlight Cinema.</li> </ul> <p>As part of the newly launched <i>Botanica Lumina</i> programme, BGSB collaborated with Adelaide Festival of Arts and Arts Projects Australia, to present <i>Carabosse Fire Gardens</i>. This flagship event, over four nights, attracted 32,844 guests.</p> <p>BGSB worked with 24 local community and cultural organisations to host 37 public events attracting more than 5500 guests. This was a decrease on previous years due to COVID-19 restrictions on events and the shift in focus to BGSB event programming, such as <i>Botanica Lumina</i>.</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>83 percent of South Australia’s threatened flora are now included in the state’s seed bank and safeguarded for future use in species recovery and ecosystem restoration.</p> <p>124 new collections banked.</p>
Deepening our Science – Research	<p>Enhanced profile of institution’s science and research output and impact</p> <p>Demonstrating leadership in the</p>	<p>BGSB’s Chief Botanist is leading research for the state government’s <i>Healthy Coorong, Healthy Basin</i> initiative.</p> <p>BGSB is delivering supporting research for the state government’s</p>

Board objectives	Indicators	Performance
	provision and use of botanical knowledge	<p><i>New Life for Our Coastal Environment</i> initiative, through the Seagrass Restoration Project and the Blue Carbon policy development within the Department for Environment and Water.</p> <p>Advice services for native vegetation bushfire recovery efforts, including data to support Commonwealth funding bids and planning for plant species at risk following bushfire events.</p> <p>Provision of data and data management systems for research into pollination services for industry, native foods industry development and traditional knowledge on native plants.</p> <p>Eight Honorary Associates and Affiliates were active at the State Herbarium during 2019-2020.</p> <p>State Herbarium staff produced 128 scientific publications, with 48 featuring in peer-reviewed journals (an increase of 17 percent from previous year).</p>
Deepening our Science – State Herbarium (collections and knowledge sharing)	<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>3,200 new specimens added to the State Herbarium collection; collection now valued at over \$81 million.</p> <p>68 State Herbarium specimens were loaned to national and international herbaria. 1,864 State Herbarium specimens were returned by herbaria from around the world.</p> <p>71 South Australian plant taxa had a DNA reference library developed for them.</p> <p>A reduction in new specimens, loans/returns and the DNA work compared to previous years as a consequence of disruption to business operations due to the Tram Barn infrastructure failures.</p>

Board objectives	Indicators	Performance
		<p>15 new plant taxa recognised as occurring in South Australia: 4 natives and 11 weeds.</p> <p>Maintained the Census of the South Australian plants, algae, fungi and lichens, containing 18,464 taxonomic names for 8136 taxa, of which 5234 are vascular plants. This web resource - <a href="http://flora.sa.gov.au">flora.sa.gov.au</a> – received 1.4 million page views.</p> <p>The eFlora website received total hits of 5.4 million.</p> <p>3,200 specimens identified for external users.</p> <p>Annual Report 2019-20 released for the Regional Landscape Surveillance for New Weed Threats Project and available online.</p> <p>Weeds Botanist undertook 29 days of fieldwork in seven of the state's eight Landscape regions, and took part in 13 separate community engagement activities, in five of the state's Landscape regions. 153 community members took part in the engagement activities.</p> <p>Delivered 740,000 herbarium specimen records to the Australasian Virtual Herbarium and the Atlas of Living Australia; more than 27.5 million of the institution's records downloaded, reflecting national and international use of this scientific data.</p> <p>390 herbarium specimen images were digitised at high resolution.</p>
Lifelong Learning and Engagement - Tertiary and Australian Centre of Horticultural Excellence	<p>Building long term learning relationships</p> <p>Well attended programmes</p>	<p>Teaching University of Adelaide, School of Biological Sciences, undergraduate course – 82 students.</p> <p>Research supervision: 1 undergraduate student. 3 Honours students and 11 PhD students.</p> <p>New learning partnerships, using the Museum of Economic Botany, with the University of South Australia, the</p>

Board objectives	Indicators	Performance
		<p>Rhode Island School of Design's Witness Tree Project (25 students) and the Adelaide College of the Arts (24 students).</p> <p>Thirteen students of the Australian Centre of Horticultural Excellence were awarded with a Certificate III in Horticulture (86 percent completion rate) by ARO Education Services.</p> <p>Delivery of 20 non-accredited courses for 314 participants from the general public.</p> <p>Creation of online digital content, virtual tours and resources webpage for home learning and remote regional schools in response to COVID restrictions (including Little Sprouts Kitchen Garden 360 degrees virtual tour receiving 1020 views over a three month period).</p>
Lifelong Learning and Engagement – Early Learning, Schools Education and School Holidays	Increased number and diversity of public programmes and returning participants	<p>18,095 registered participants in early years learning, primary and secondary schools' activities. A decrease of 26 percent on previous financial year due to COVID-19 restrictions on school excursions from March to June 2020.</p> <p>100 percent of surveyed teachers indicated that they were 'satisfied' or 'very satisfied' with the programme and 100 percent regarded their visit as highly aligned with the Australian curriculum.</p> <p>Teacher professional development workshops attracted 162 teachers (132 percent decrease on previous year).</p> <p>BGSH participated in the Teachers Big Days Out event – a collaborative three day teacher professional learning event involving all of the major cultural institutions in Adelaide.</p> <p>School Holiday Programme was attended by 1,384 participants (33 percent increase on previous year).</p>

Board objectives	Indicators	Performance
		<p>The April programme was cancelled due COVID-19 restrictions.</p> <p>Co-designing the nature play space for Wittunga Botanic Garden with Blackwood Primary School students.</p> <p>BGSH Schools Education Facebook page established to promote the Schools Education Programme, events and teacher professional development workshops with 166 followers at 30 June 2020.</p>
Lifelong Learning and Engagement – Volunteers	Diversification of institutional expertise and improved mentoring to support succession planning, and establish an enriched involved community	Volunteers contributed 28,747 hours to support the institutions activities, equating to 10.5 FTE's. Volunteer hours are reduced by 38 percent on the previous year, due to COVID-19 restrictions requiring suspension of volunteer supported activities.
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>234k website visits were logged over 747k webpages (an increase of 9 percent). Spikes in traffic were driven by high profile events including <i>Botanica Lumina</i>, the Fire Gardens, Elton John concerts and re-opening of the Mount Lofty Botanic Garden following the COVID-19 closure.</p> <p>To engage visitors unable to view the gardens during COVID-19 restrictions, online resources, videos and social media channels were developed and utilised, including an online resources page in collaboration with the education team.</p> <p>BGSH had 1,141 mentions across print, radio, TV, and online media including social media mentions - an increase of 6 percent compared to the previous financial year.</p> <p>Social media platforms increased in followers in 2019-20:</p>

Board objectives	Indicators	Performance
		<ul style="list-style-type: none"> <li>– Facebook (23 percent increase to 46,758)</li> <li>– Instagram (18 percent increase to 17,764)</li> <li>– Twitter (2 percent increase to 7,659)</li> <li>– YouTube (33 percent increase to 423)</li> <li>– The new BGSB education Facebook page in late February 2020 has generated 166 followers.</li> </ul> <p>Monthly newsletter subscribers decreased by one percent to 13,587, likely due to flooding of e-newsletters and digital content produced in lieu of physical activities during COVID-19.</p> <p>A total of 26 new videos were added to YouTube, leading to 3,633 views and include:</p> <ul style="list-style-type: none"> <li>– 18 #plantchallenge videos, contributing to a national campaign in replacement of Botanic Gardens Day events.</li> <li>– 7 information videos by BGSB staff were created.</li> <li>– 1 video for the Botanica Lumina program launch was developed.</li> </ul> <p>Eleven gardens blogs were posted in the financial year, an increase on the previous year which had eight posts.</p> <p>36 members of the public visited the State Herbarium and 40 visited the South Australia Seed Conservation Centre prior to closing to the public due to COVID-19.</p> <p>22 Herbarium blog entries were made including a series on the impacts of fire on our native plants and their recovery.</p> <p>DigiVol expeditions that enabled the wider community to engage with the collections in BGSB</p>

Board objectives	Indicators	Performance
		<p>(<a href="https://digivol.ala.org.au">https://digivol.ala.org.au</a>) was launched during COVID-19 restrictions. The data from more than 11,000 digital images of Liverwort (small mosslike plants) collections were transcribed by the community.</p> <p>Two volumes of the Boards scientific journal <i>Swainsona</i>, were published (volumes 32 and 33) including a special issue describing the <i>Lichens of Kangaroo Island</i>. More than 3000 articles from <i>Swainsona</i> have been blogged for use.</p>
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 resourcing to deliver strategic priorities.</p>	<p>BGSH supported national initiatives through representation on: 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 Biological Resources Study; Australian Plant Sentinel Network, Plant Health Australia; Australian Cultivar Registration Authority; Australian National Rose Trial Council.</p> <p>Membership on committees for major national data repositories: Herbarium Information Systems Committee; Atlas of Living Australia; and Managers of Australasian Collections.</p> <p>Leading national reviews of matters of national environmental significance: Co-leader of the Great Barrier Reef review of seagrass monitoring for Reef 2050 plan. Healthy Coorong Healthy Basin action plan.</p> <p>Participating in Botanic Gardens Day Panel Discussion - a national online panel on biodiversity, bushfire recovery and COVID-19 and botanic gardens attracting an audience of 10,000.</p>



Board objectives	Indicators	Performance
		<p>BGSH hosted a delegation from Kew Botanic Gardens, Royal Holloway and the University of London. The delegation visited the Santos Museum of Economic Botany to examine objects associated with Kew Museum of Economic Botany from 1847 to the end of the 20th century and their valuable contribution to the creation of knowledge.</p>
Partnerships – State	<p>Diversifying and strengthening partnerships</p> <p>Inspiring relationships with botanical and cultural groups</p>	<p>Science partnerships:</p> <p>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:</p> <ul style="list-style-type: none"> <li>– Rose Society of SA</li> <li>– National Rose Trial Council</li> <li>– Dahlia Society</li> <li>– Rare Fruit Society</li> <li>– Australian Arid Land Botanic Garden</li> <li>– Pangarinda Botanic Garden</li> <li>– Barossa Bush Garden</li> <li>– Australian Plant Society.</li> </ul> <p>Cultural Collections Partnerships:</p> <p>Through the Santos Museum of Economic Botany, BGSH continued to strengthen its partnerships with the Art Gallery of South Australia, the Guildhouse, Tarnanthi Festival of Aboriginal and Torres Strait Islander Art and South Australian Living Artist (SALA). These partnerships enhanced BGSH’s exhibition programme and resulted in the</p>

Board objectives	Indicators	Performance
		increase in attendance at the Museum.

### Corporate performance summary

The Board met eight times during 2019-20. In accordance with the Botanic Gardens and State Herbarium Act 1978, Part 2-Administration, 11 – Conduct of business by the Board, the Board formed a quorum of five members at each of its eight meetings and the Presiding Member chaired each of these. The attendance of appointed members averaged 94percent across the year. In accordance with the Act Part 2 – Administration, 12, the Director attended all Board meetings.

Name	July	Sept	Oct	Dec	Feb	Mar	May	June	Meetings attended	% Of Total
Judy Potter	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	8/8	100
Rob DiMonte	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	8/8	100
Jeff Ellison*	Yes	No	No	Yes	Yes	Yes	Yes	Yes	6/8	75
Andrew Kay**	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	8/8	100
Laura Parry***				Yes	Yes	Yes	Yes	Yes	5/5	100
Libby Raupach	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	8/8	100
Isobel Redmond	Yes	Yes	Yes	Yes	No	Yes	Yes	Yes	7/8	88
Jamie Restas	No	Yes	Yes	Yes	Yes	Yes	Yes	Yes	7/8	88

\* Jeff Ellison retired 30 June 2020

\*\* Andrew Kay appointed effective 1 July 2019

\*\*\* Laura Parry appointed effective 25 November 2019

Christine Elstob retired 6 July 2019 – no meetings were scheduled during this time.

**Employment opportunity programs**

<b>Program name</b>	<b>Performance</b>
The objective of ACoHE is to become a destination for horticultural and botanical learning.	100 percent retention of Certificate III in Horticulture maintained - ten trainees at the end of the reporting period.
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 supported by a partnership with Santos Limited.	One school-based trainee in 2019-20.

**Board performance management and development systems**

<b>Performance management and development system</b>	<b>Performance</b>
The Board maintains a register of attendance at meetings.	There were eight meetings held during 2019-20, with annual attendance of appointed members averaging 94 percent. These meetings all had a quorum attending.  Data is available at: <a href="https://data.sa.gov.au/data/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data">https://data.sa.gov.au/data/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data</a>
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**

<b>Program name</b>	<b>Performance</b>
The Board abides by the relevant health and safety policies and procedures to meet whole of government and legislative requirements.	Work, health and safety and return to work programmes are reported through the DEW Annual Report 2019-20, noting staff are employees of the Department for Environment and Water.

<b>Workplace injury claims</b> <b>Note:</b> Staff are employed by the Department for Environment and Water (DEW) to support the Board of the Botanic Gardens and State Herbarium. BGSH staff data is reported in the DEW Annual Report 2019-20.	2019-20	2018-19	% 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)

<b>Work health and safety regulations</b> <b>Note:</b> BGSH staff data is reported in the DEW Annual Report 2019-20	2019-20	2019-20	% 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%

<b>Return to work costs**</b> <b>Note:</b> BGSH staff data is reported in the DEW Annual Report 2019-20	2019-20	2019-20	% 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 2019-20)	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 Board.

## 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, with some late financial movement still to be expected until final closure of accounts. Full audited financial statements for 2019-2020 are attached to this report.

<b>Statement of Comprehensive Income</b>	<b>2019-20 Budget \$000s</b>	<b>2019-20 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2018-19 Actual \$000s</b>
Total Income (incl. assets received)	1,894	3,668	1,774	3,025
Total Expenses (incl. Depreciation)	3,998	4,010	12	4,516
<b>Net Result</b>		<b>(342)</b>		<b>(1,491)</b>
<b>Total Comprehensive Result</b>		<b>3,141</b>		<b>(1,491)</b>

Income was higher than budget due to external revenue for a project, reimbursement for salaries of Foundation staff and depreciation. Depreciation was lower than budget due to asset revaluations. Total Comprehensive Income increased by \$3,483k due to property revaluation.

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 2019-2020 asset expenditure of \$668k 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.

<b>Statement of Financial Position</b>	<b>2019-20 Budget \$000s</b>	<b>2019-20 Actual \$000s</b>	<b>Variation \$000s</b>	<b>2018-19 Actual \$000s</b>
Current assets	0	4,089	0	3,722
Non-current assets	0	60,919	0	58,238
<b>Total assets</b>	<b>0</b>	<b>65,008</b>	<b>0</b>	<b>61,690</b>
Current liabilities	0	99	0	192
Non-current liabilities	0	0	0	0
<b>Total liabilities</b>	<b>0</b>	<b>99</b>	<b>0</b>	<b>192</b>
<b>Net assets</b>	<b>0</b>	<b>64,909</b>	<b>0</b>	<b>61,768</b>
<b>Equity</b>	<b>0</b>	<b>64,909</b>	<b>0</b>	<b>61,768</b>

## 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	7,969

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

Consultancies	Purpose	\$ Actual payment
Aurecon Australia	Accommodation and Business Review	117,150
	Total	117,150

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	11,870

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

Contractors	Purpose	\$ Actual payment
Wallbridge Gilbert Aztec	Wittunga Botanic Garden carpark assessment  Mount Lofty Botanic Garden traffic survey	28,000

Oxigen	Wittunga Botanic Garden Master Plan	15,705
Reino International	Parking meter system	13,878
Taylor Cullity Lethlean (4 contracts)	<ul style="list-style-type: none"> <li>• Mount Lofty Botanic Garden Masterplan</li> <li>• Adelaide Botanic Garden Masterplan</li> <li>• BGSB Interpretive Masterplan</li> <li>• North Terrace stone wall and gate assessment</li> </ul>	71,024
Wallmans Lawyers	Legal matters – debt recovery	17,297
Mosel Steed Surveyors	Wittunga Botanic Garden site survey	16,000
	Total	161,904

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 Board list of contracts](#).

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

### Other financial information

Nil

### Other information

Nil



## Risk management

### Risk and audit at a glance

The Finance and Risk Management Subcommittee met on the 27 September 2019, 22 November 2019, 26 February 2020 and 5 May 2020. The Subcommittee's Terms of Reference were last reviewed and endorsed by the Board in February 2019. 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 Finance and Risk Management Subcommittee monitors, measures and mitigates the Board's exposure to all types of risk, including fraud. It does so under advice of the Auditor-General's Department. The Chair of this Subcommittee, Mr Rob DiMonte, attended the Auditor-General's Department briefings on Risk for Chairs of Audit Committees in November 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 2019 – 30 June 2020, the Board is not aware of any suspected or actual instances of fraud of any type.

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

### Public interest disclosure

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

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>

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

## **Reporting required under any other act or regulation**

Nil to report

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

*Not applicable*

## Public complaints

### Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2019-20
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	2
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	11
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	0
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0
Service quality	Information	Incorrect, incomplete, out dated or inadequate	0

Complaint categories	Sub-categories	Example	Number of Complaints 2019-20
		information; not fit for purpose	
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	1
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	0
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	7
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	1
		<b>Total</b>	<b>22</b>

Note: the section below is mandated

Additional Metrics *	Total
Number of positive feedback comments	0
Number of negative feedback comments	0
Total number of feedback comments	0
% complaints resolved within policy timeframes	100%

- New data category and Board was not advised in advance that this was to be reported.

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 resulting from complaints or consumer suggestions over 2019-20**

BPoint to be made available in 2020-21 for online payment of parking expiations.

BGSH publications and poster stocks displayed on website in 2020-21 for customers to purchase remotely during COVID-19 restrictions.

## **Appendix: Audited financial statements 2019-20**



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

### Opinion

I have audited the financial report of the Board of the Botanic Gardens and State Herbarium (the Board) for the financial year ended 30 June 2020.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2020, their financial performance and their cash flows for the year then ended in accordance with the Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The consolidated financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2020
- a Statement of Financial Position as at 30 June 2020
- a Statement of Changes in Equity for the year ended 30 June 2020
- a Statement of Cash Flows for the year ended 30 June 2020
- notes, comprising significant accounting policies and other explanatory information
- a Certificate from the Presiding Member, the Director, Botanic Gardens and State Herbarium and the Chief Financial Officer of the Department for Environment and Water.

### Basis for opinion

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

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



## **Responsibilities of the Director, Botanic Gardens and State Herbarium and the Board for the financial report**

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

The Members of the Board are responsible for overseeing the entity's financial reporting process.

## **Auditor's responsibilities for the audit of the financial report**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 22(2) of the *Botanic Gardens and State Herbarium Act 1978*, I have audited the financial report of the Board for the financial year ended 30 June 2020.

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

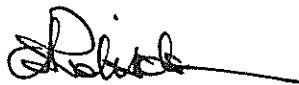
As part of an audit in accordance with Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board

- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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



Andrew Richardson

**Auditor-General**

29 September 2020

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

## **Financial Statements**

For the year ended 30 June 2020

**Board of the Botanic Gardens and State Herbarium**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2020*

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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 2020 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.



Judy Potter  
**Presiding Member**  
Board of the Botanic Gardens and State  
Herbarium  
28 September 2020



Dr Lucy Sutherland  
**Director**  
Botanic Gardens and State Herbarium  
Department for Environment and Water  
28 September 2020



Shaun O'Brien  
**Chief Financial Officer**  
Department for Environment and Water  
28 September 2020

**Board of the Botanic Gardens and State Herbarium**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2020*

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	Note	2020 \$'000	2019 \$'000
<b>Income</b>			
Fees and charges	2.1	1 640	2 151
Grants	2.2	122	91
Intra-government transfers	2.3	74	-
Interest	2.4	18	47
Resources received free of charge	2.5	668	442
Other income	2.6	1 146	294
<b>Total income</b>		<b>3 668</b>	<b>3 025</b>
<b>Expenses</b>			
Board member expenses	3.2	113	120
Supplies and services	4.1	881	1 289
Depreciation	4.2	2 166	2 194
Reimbursement of DEW expenses	4.3	829	665
Impairment loss	6.2	-	148
Other expenses	4.4	21	100
<b>Total expenses</b>		<b>4 010</b>	<b>4 516</b>
<b>Net result</b>		<b>(342)</b>	<b>(1 491)</b>
<b>Other comprehensive income</b>			
Changes in property, plant and equipment asset revaluation surplus		3 483	-
<b>Total other comprehensive income</b>		<b>3 483</b>	<b>-</b>
<b>Total comprehensive result</b>		<b>3 141</b>	<b>(1 491)</b>

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

**Board of the Botanic Gardens and State Herbarium**  
**Statement of Financial Position**  
*as at 30 June 2020*

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	<b>Note</b>	<b>2020 \$'000</b>	<b>2019 \$'000</b>
<b>Current assets</b>			
Cash and cash equivalents	6.1	3 959	3 530
Receivables	6.2	58	127
Inventories	5.3	72	65
<b>Total current assets</b>		<b>4 089</b>	<b>3 722</b>
<b>Non-current assets</b>			
Property, plant and equipment	5.1	60 919	58 238
<b>Total non-current assets</b>		<b>60 919</b>	<b>58 238</b>
<b>Total assets</b>		<b>65 008</b>	<b>61 960</b>
<b>Current liabilities</b>			
Payables	7.1	99	192
<b>Total current liabilities</b>		<b>99</b>	<b>192</b>
<b>Total liabilities</b>		<b>99</b>	<b>192</b>
<b>Net assets</b>		<b>64 909</b>	<b>61 768</b>
<b>Equity</b>			
Asset revaluation surplus		22 245	18 762
Retained earnings		42 664	43 006
<b>Total equity</b>		<b>64 909</b>	<b>61 768</b>

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 2020*

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	<b>Asset revaluation surplus \$'000</b>	<b>Retained earnings \$'000</b>	<b>Total equity \$'000</b>
<b>Balance at 1 July 2018</b>	<b>18 762</b>	<b>44 677</b>	<b>63 439</b>
Error correction - property, plant and equipment	-	(180)	(180)
<b>Restated balance at 1 July 2018</b>	<b>18 762</b>	<b>44 497</b>	<b>63 259</b>
Net result for 2018-19	-	(1 491)	(1 491)
<b>Total comprehensive result for 2018-19</b>	<b>-</b>	<b>(1 491)</b>	<b>(1 491)</b>
<b>Balance at 30 June 2019</b>	<b>18 762</b>	<b>43 006</b>	<b>61 768</b>
Net result for 2019-20	-	(342)	(342)
Gain/(loss) on revaluation of property, plant and equipment	3 483	-	3 483
<b>Total comprehensive result for 2019-20</b>	<b>3 483</b>	<b>(342)</b>	<b>3 141</b>
<b>Balance at 30 June 2020</b>	<b>22 245</b>	<b>42 664</b>	<b>64 909</b>

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 2020*

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		<b>2020</b>	<b>2019</b>
		<b>Inflows</b>	<b>Inflows</b>
		<b>(Outflows)</b>	<b>(Outflows)</b>
	<b>Note</b>	<b>\$'000</b>	<b>\$'000</b>
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Fees and charges		1 704	2 456
Receipts from grants		122	207
Intra-government transfers		74	-
Interest received		23	46
Other receipts		549	178
<b>Cash generated from operating activities</b>		<b>2 472</b>	<b>2 887</b>
<b>Cash outflows</b>			
Board member payments		(113)	(120)
Payments for supplies and services		(974)	(1 233)
Payments for grants and subsidies		(829)	(665)
Other payments		(28)	(29)
<b>Cash used in operating activities</b>		<b>(1 944)</b>	<b>(2 047)</b>
<b>Net cash provided by / (used in) operating activities</b>		<b>528</b>	<b>840</b>
<b>Cash flows from investing activities</b>			
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(99)	-
<b>Cash used in investing activities</b>		<b>(99)</b>	<b>-</b>
<b>Net cash provided by / (used in) investing activities</b>		<b>(99)</b>	<b>-</b>
<b>Net increase / (decrease) in cash and cash equivalents</b>		<b>429</b>	<b>840</b>
Cash and cash equivalents at the beginning of the reporting period		3 530	2 690
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>6.1</b>	<b>3 959</b>	<b>3 530</b>

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 2020*

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**NOTES TO THE FINANCIAL STATEMENTS**

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**Board of the Botanic Gardens and State Herbarium**  
**Notes to and forming part of the financial statements**  
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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 2020*

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**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 2019-20 financial statements the Board adopted AASB 15 – *Revenue from Contracts with Customers*, and AASB 1058 – *Income of Not-for-Profit Entities*. 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 2020*

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**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.

**1.3. Impact of COVID-19 pandemic on the Board**

The COVID-19 pandemic impacted from March 2020. DEW on behalf of the Board of the Botanic Gardens and State Herbarium ensured precautions were taken for staff and the public where sites and facilities remained open, adopting best practice advice to ensure personal safety at those sites.

Key impacts to the Board in 2019-20 was a reduction in capacity to complete some projects in the field, and the inability to hold major revenue earning events. The Board, supported by the Department of Treasury and Finance, also provided rent relief for the final quarter of the 2019-20 financial year. Supplementary income was received from the Department of Treasury and Finance in lieu of this rental income, refer to note 2.3.

**Board of the Botanic Gardens and State Herbarium**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

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**2. Income**

**2.1. Fees and charges**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Car parking	669	792
Garden functions	633	939
Property rental and related income	236	308
Expiation fees	65	91
Admissions and guided tours	32	8
Sale of goods	5	13
<b>Total fees and charges</b>	<b>1 640</b>	<b>2 151</b>

**2.2. Grants**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Private industry and local government	122	91
<b>Total grant revenues</b>	<b>122</b>	<b>91</b>

All grant revenues are recognised by the Board on receipt.

**2.3. Intra-government transfers**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Rent relief reimbursement from the Department of Treasury and Finance	74	-
<b>Total Intra-government transfers</b>	<b>74</b>	<b>-</b>

Rent relief measures actioned due to COVID-19 were reimbursed by the Department of Treasury and Finance. Refer to note 1.3.

Intra-government transfers are recognised as income on receipt.

**2.4. Interest**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Interest on deposit accounts - from entities within the SA Government	18	47
<b>Total interest revenues</b>	<b>18</b>	<b>47</b>

**Board of the Botanic Gardens and State Herbarium**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

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**2.5. Resources received free of charge**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Plant and equipment	393	308
Park infrastructure	209	30
Buildings and improvements	66	80
Other - books and artefacts	-	24
<b>Total resources received free of charge</b>	<b>668</b>	<b>442</b>

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 \$0.668 million (2019: \$0.418 million) were transferred from DEW to the Board of the Botanic Gardens and State Herbarium free of charge. Assets transferred related to Irrigation Control System, Garden Lights System, Upgrade on Tram Barn Lift Services, Water Tanks and Retaining Walls.

**2.6. Other income**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Insurance recoveries	-	-
Asset related adjustments	597	-
Recoveries	303	116
Other sundry revenue	215	146
Sponsorships, donations, commissions and bequests	31	32
<b>Total other income</b>	<b>1 146</b>	<b>294</b>

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

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 2020*

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**3. Board, committees and employees**

**3.1. 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 \$287 000 (2019: \$286 000).

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.

**3.2. Board and committee members**

Members of the board during the 2020 financial year were:

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

J Potter (Presiding Member)  
 R DiMonte  
 C A Elstob (retired July 2019)  
 J Restas  
 J R Ellison (retired June 2020)  
 I M Redmond  
 E A Raupach  
 A Kay (appointed July 2019)  
 L J Parry (appointed November 2019)

***Board and committee remuneration***

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

	2020	2019
\$0 - \$19 999	8	8
\$20 000 - \$39 999	1	1
<b>Total number of members</b>	<b>9</b>	<b>9</b>

The total remuneration received or receivable by members was \$108 000 (2019: \$114 000). Remuneration of members includes sitting fees, and superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax. A further \$5 000 (2019: \$6 000) 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 2020*

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**4. Expenses**

**4.1. Supplies and services**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Fee for service	548	839
Minor works, maintenance & equipment	112	229
General administration	101	56
Accommodation	93	87
Scientific and technical services	-	65
Other	27	13
<b>Total supplies and services</b>	<b>881</b>	<b>1 289</b>

**4.2. Depreciation**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Depreciation</b>		
Buildings and improvements	710	715
Park infrastructure	963	936
Roads, tracks and trails	146	121
Furniture and fittings	-	111
Plant and equipment	347	311
<b>Total depreciation</b>	<b>2 166</b>	<b>2 194</b>

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.

**Useful life**

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

<b>Class of asset</b>	<b>Useful life (years)</b>
Park Infrastructure	7-60
Plant and Equipment	4-25
Roads, Tracks and Trails	6-35
Furniture and Fittings	10
Buildings and Improvements	9-105

**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.



**Board of the Botanic Gardens and State Herbarium**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

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**4.3. Reimbursement of DEW expenses**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Department for Environment and Water	829	665
<b>Total reimbursement of DEW expenses</b>	<b>829</b>	<b>665</b>

**4.4. Other expenses**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Property, plant and equipment write offs	-	69
Movement in Inventory	(8)	3
Other (including audit fees)	29	28
<b>Total other expenses</b>	<b>21</b>	<b>100</b>

**Board of the Botanic Gardens and State Herbarium**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

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**5. Non-financial assets**

**5.1. Property, plant and equipment by asset class**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Land</b>		
Land at fair value <sup>(i)</sup>	22 165	18 682
<b>Total land</b>	<b>22 165</b>	<b>18 682</b>
<b>Buildings and improvements</b>		
Buildings and improvements at fair value <sup>(i)</sup>	39 691	39 676
Buildings and improvements at cost <sup>(ii)</sup>	211	225
Accumulated depreciation	(21 996)	(21 351)
<b>Total buildings and improvements</b>	<b>17 906</b>	<b>18 550</b>
<b>Park infrastructure</b>		
Park infrastructure at fair value <sup>(i)</sup>	72 362	72 819
Park infrastructure at cost <sup>(ii)</sup>	1 179	691
Accumulated depreciation	(63 246)	(62 793)
<b>Total park infrastructure</b>	<b>10 295</b>	<b>10 717</b>
<b>Roads, tracks and trails</b>		
Roads, tracks and trails at fair value <sup>(i)</sup>	3 935	4 096
Roads, tracks and trails at cost <sup>(ii)</sup>	812	616
Accumulated depreciation	(3 626)	(3 809)
<b>Total roads, tracks and trails</b>	<b>1 121</b>	<b>903</b>
<b>Plant and equipment</b>		
Plant and equipment at cost (deemed fair value) <sup>(iii)</sup>	3 457	3 064
Accumulated depreciation	(2 097)	(1 750)
<b>Total other</b>	<b>1 360</b>	<b>1 314</b>
<b>Other - books and artefacts</b>		
Other - books and artefacts at fair value <sup>(i)</sup>	8 072	8 072
<b>Total other - books and artefacts</b>	<b>8 072</b>	<b>8 072</b>
<b>Total property, plant and equipment</b>	<b>60 919</b>	<b>58 238</b>

(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.

**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 2020*

**5.2. Property, plant and equipment owned by the Board**

**Reconciliation 2019-20**

	Land	Buildings and improvements	infrastructure	Park Roads, tracks and trails
	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at 1 July 2019</b>	18 682	18 550	10 717	903
Acquisitions	-	-	54	45
Assets received for nil consideration	-	66	209	-
Asset related adjustments recognised in Other Income	-	-	278	319
Depreciation	-	(710)	(963)	(146)
Net revaluation increment	3 483	-	-	-
<b>Carrying amount at 30 June 2020</b>	<b>22 165</b>	<b>17 906</b>	<b>10 295</b>	<b>1 121</b>

	Plant and equipment	Other	Total
	\$'000	\$'000	\$'000
<b>Carrying amount at 1 July 2019</b>	1 314	8 072	58 238
Acquisitions	-	-	99
Assets received for nil consideration	393	-	668
Asset related adjustments recognised in Other Income	-	-	597
Depreciation	(347)	-	(2 166)
Net revaluation increments	-	-	3 483
<b>Carrying amount at 30 June 2020</b>	<b>1 360</b>	<b>8 072</b>	<b>60 919</b>

**5.3. Inventories**

	2020 \$'000	2019 \$'000
<b><u>Current - held for sale</u></b>		
<b>Inventories held for resale - at cost</b>		
Finished goods held for resale - at cost	72	65
<b>Total inventories</b>	<b>72</b>	<b>65</b>

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.

**Board of the Botanic Gardens and State Herbarium**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

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**6. Financial assets**

**6.1. Cash and cash equivalents**

	2020	2019
	\$'000	\$'000
Deposits with the Treasurer	3 959	3 530
<b>Total cash and cash equivalents</b>	<b>3 959</b>	<b>3 530</b>

***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**

	2020	2019
	\$'000	\$'000
<b><u>Current</u></b>		
<b>Trade receivables</b>		
From government entities	-	7
From non government entities	206	259
Less impairment loss on receivables	(148)	(148)
<b>Total trade receivables</b>	<b>58</b>	<b>118</b>
 Accrued revenues	 -	 9
<b>Total current receivables</b>	<b>58</b>	<b>127</b>
 <b>Total receivables</b>	 <b>58</b>	 <b>127</b>

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.

The impairment loss on receivables relates to doubtful debts initially recognised in the prior period. The matter is currently being heard by the courts and as at the reporting date a decision was still pending.

Refer to note 11.2 for details regarding credit risk and the methodology for determining impairment.

**Board of the Botanic Gardens and State Herbarium**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

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**7. Liabilities**

**7.1. Payables**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b><u>Current</u></b>		
Trade payable	36	155
Accrued expenses	60	36
Employee benefit on-costs	3	1
<b>Total current payables</b>	<b>99</b>	<b>192</b>

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.

**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.

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Expenses from ordinary activities</b>		
Employee benefits expenses	5 761	5 304
Supplies and services	2 789	2 606
Grants and subsidies	306	121
Depreciation	492	492
Assets donated to the Board of Botanic Gardens and State Herbarium	668	418
Other expenses	(18)	-
<b>Total expenses from ordinary activities</b>	<b>9 998</b>	<b>8 941</b>
<b>Revenues from ordinary activities</b>		
Fees and charges	305	181
Grant	1 000	924
<b>Total revenues from ordinary activities</b>	<b>1 305</b>	<b>1 105</b>

**Board of the Botanic Gardens and State Herbarium**  
**Notes to and forming part of the financial statements**  
*for the year ended 30 June 2020*

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**9. Changes in accounting policy**

**9.1. AASB 15 Revenue from Contracts with Customers**

AASB 15 *Revenue from Contracts with Customers* establishes a revenue recognition model for revenue arising from contracts with customers. It requires that revenue be recognised at an amount that reflects the consideration to which an entity expects to be entitled in exchange for transferring goods or services to a customer.

AASB 15 supersedes AASB 111 *Construction contracts*, AASB 118 *Revenue and related Interpretations* and applies to all revenue arising from contracts with customers.

***Impact on retained earnings***

The total impact on the Board's retained earnings as at 1 July 2019 was \$ nil.

**9.2. AASB 1058 Income for Not-for-Profit Entities**

AASB 1058 *Income of Not-for-Profit Entities* establishes new income recognition requirements for not-for-profit entities. Its requirements apply where the consideration to acquire an asset, including cash, is significantly less than fair value principally to the entity to further its objectives. AASB 1058 also contains requirements for the receipt of volunteer services. AASB 1058 supersedes income recognition requirements in AASB 1004 *Contributions*, AASB 118 *Revenue* and AASB 111 *Construction Contracts*. However, elements of AASB 1004 remain in place, primarily in relation to restructures of administrative arrangements and other contributions and distributions by owners.

***Accounting policies on transition***

The total impact on the Board's retained earnings as at 1 July 2019 was \$ nil.

**9.3. Presentation of Financial Statements**

*Treasurer's Instructions (Accounting Policy Statements)* issued in June 2020 removed the previous requirement for financial statements to be prepared using the net cost of services format. The net cost of services is the total cost of services less any revenue retained by public authorities involved in the provision of services but does not include items classified as revenues from and payments to the South Australian Government.

Presentation of the Statement of Comprehensive Income on an 'income and expense' basis allows information to be presented in such a way that eliminates potential confusion as to the source of funding for the department. As well as changes to the format of the Statement of Comprehensive Income, there are presentational changes to remove the net cost of services format from the Statement of Cash Flows. These statements now show income before expenses, and cash receipts before cash payments. Related disclosures also reflect this changed format.

**10. Outlook**

**10.1. Unrecognised contractual commitments**

The Board had no unrecognised contractual commitments as at 30 June 2020. 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.

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### **10.3. COVID-19 pandemic outlook for the Board**

The COVID-19 pandemic will continue to impact the operations of the Board in 2020-21. The key expected impacts are:

- Potential delays to some planned projects
- Postponement of scheduled / planned events
- Loss of car parking revenue
- Loss of rental revenue.

### **10.4. 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.

#### ***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).

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**11.1. Fair Value (continued)**

***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.

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.



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**11.1. Fair Value (continued)**

The valuers used by the Board are as follows:

- 1 July 2019, valuation of land, Office of the Valuer-General, Mr Greg McCloud, FAPI CPV Senior 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.

BGB's land assets, comprising Crown land dedicated to the Board or held by the Minister for Environment and Water on behalf of the Board, were revalued as at 1 July 2019. The independent revaluation was undertaken by Certified Practising Valuers, Mr Mark Kay, Chief Valuer, Office of the Valuer General and Mr Greg McCloud, Senior Valuer Office of the Valuer General.

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

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## **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.

### ***Credit risk***

The Board has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history.

No collateral is held as security and no credit enhancements relate to financial assets held by the Board.

### ***Impairment of financial assets***

Loss allowances for receivables are measured at an amount equal to lifetime expected credit loss using the simplified approach in AASB 9. The board traditionally uses an allowance matrix to measure the expected credit loss of receivables from non-government debtors which comprise a large number of small balances, however this was not applied for the 2019-20 reporting period.

To measure the expected credit losses, receivables are grouped based on shared risks characteristics and the days past due. When estimating expected credit loss, the board considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the board's historical experience and informed credit assessment, including forward-looking information.

The maximum period considered when estimating expected credit losses is the maximum contractual period over which the board is exposed to credit risk.

The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties.

Loss rates are calculated based on the probability of a receivable progressing through stages to write off based on the common risk characteristics of the transaction and debtor.

### ***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.

### ***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.

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**11.2. Financial instruments (continued)**

***Classification of Financial Instruments***

The Board measures all financial instruments at amortised cost.

		<b>2020 Carrying amount \$'000</b>	<b>2019 Carrying amount \$'000</b>
<b>Category of financial asset and financial liability</b>			
<b><u>Financial assets</u></b>			
<b>Cash and cash equivalents</b>			
Cash and cash equivalents		3 959	3 530
<b>Financial assets at amortised cost</b>			
Receivables	(1)	58	127
<b>Total financial assets</b>		<b>4 017</b>	<b>3 657</b>
<b><u>Financial liabilities</u></b>			
<b>Financial liabilities at amortised cost</b>			
Payables	(1)	84	162
<b>Total financial liabilities</b>		<b>84</b>	<b>162</b>

***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).