

OFFICIAL



**Government
of South Australia**



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

2022-23 Annual Report

BOTANIC GARDENS AND STATE HERBARIUM

Adelaide Botanic Garden, North Terrace, Adelaide SA 5000

www.botanicgardens.sa.gov.au

Contact phone number: +61 8 8222 9311

Contact email: botanicgardens@sa.gov.au

ISSN: 0728 7704

Date approved by the Board: 28 September 2023

Date presented to Minister: 29 September 2023

OFFICIAL

To:

The Hon Dr Susan Close Minister MP

Deputy Premier

Minister for Climate, Environment and Water

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*.

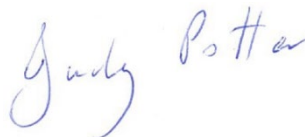
This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the

BOARD OF THE BOTANIC GARDEN AND STATE HERBARIUM by:

Judy Potter

Presiding Member



Date: 29 September 2023

Signature

Reconciliation statement

The Board of the Botanic Gardens and State Herbarium acknowledges Aboriginal people as the First Peoples and Nations of the lands and waters we live and work upon. We acknowledge and respect the deep spiritual connection and the relationship that Aboriginal and Torres Strait Islander people have to the State's lands, water, plants and animals – commonly known as Country. Our vision for reconciliation is for the relationship between First Nations peoples and the Botanic Gardens and State Herbarium to be built on respect, understanding and acknowledgement of the past so that we can move together toward a shared vision.

From the Presiding Member



Botanic gardens and herbaria are significant sites of nature engagement, horticultural excellence, and scientific research. They shine a light on conservation and biodiversity and share important stories about our natural world. At South Australia's Botanic Gardens and State Herbarium (BGSB) we recognise the positive impact of connecting people to nature and the environment, and I am delighted that this report reflects on the many opportunities that have been offered to the general public and our key stakeholders to understand more about plants, fungi and algae at our estates and in our collections.

Our focus is to develop our iconic sites and the services we offer, as a global destination, by creating exceptional and unique garden experiences, deepening our science and through the facilitation of lifelong learning and engagement opportunities. With three botanic garden estates (Adelaide, Mount Lofty and Wittunga in Blackwood), the State Herbarium and Seed Conservation Centre, as well as the heritage landscape of Botanic Park/Tainmuntilla – BGSB provides a diversity of experiences, scientific, horticultural and engagement expertise and services to a broad cross-section of the community.

The Adelaide Botanic Gardens Foundation, chaired by fellow Board member Andrew Kay, continues to be a pivotal force in nurturing a culture of philanthropy at the Gardens. I take this opportunity to recognise the generosity of the donor community and foresight and leadership of the corporate sector, whose investment enriches vital conservation efforts, empowers the Garden to flourish, enables innovative projects, and engaging programs. Their support embodies a shared vision of preserving biodiversity, fostering knowledge, and cultivating a harmonious relationship between humanity and the botanical world. I invite all to become members of the Foundation and to join this dedicated circle of supporters committed to investing in the growth of our Gardens and the sustainability of our world.

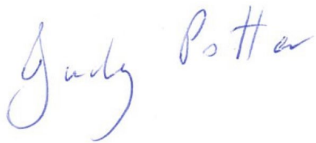
I take this opportunity to thank my fellow Board Members for their leadership and expertise and acknowledge outgoing member, Isobel Redmond, for her commitment to the Gardens during her membership term on the Board including as Chair of the Asset Management Subcommittee. The Board has had a productive year working with its new governance arrangements and accountabilities and it looks forward to

ushering in a new and ambitious 5-year strategic plan in the next financial year period.

On behalf of the Board, I extend my thanks to the Hon Dr Susan Close MP, Deputy Premier and Minister for Climate, Environment and Water and to our colleagues at the Department for Environment and Water, for their support and engagement over the course of this year.

As always, I offer sincere appreciation to the Friends of the Botanic Gardens of Adelaide, and to all of our volunteers. Volunteers have contributed in excess of 46,000 hours of service to our institution. Those who volunteer their time and skills are exemplars of community giving and a great source of inspiration with their generosity, knowledge, patience and dedication. The Board and staff are grateful for your contributions to our work and it is with thanks to you that we are able to build a better understanding and appreciation of the botanical world in our community.

Finally, on behalf of the Board, I would like to thank all the staff within the institution. Under the leadership of Director, Michael Harvey, staff continue to bring high standards of delivery on our priorities for the year – as this report will outline. I look forward to working with you all over the next 12 months as we deliver on a new and ambitious program of work.



Judy Potter

Presiding Member, Board of the Botanic Gardens and State Herbarium

September 2023

From the Director, Botanic Gardens and State Herbarium



2022/23 has been a very successful year for the Botanic Gardens and State Herbarium. We have recorded outstanding visitation figures across all our public sites this year, most notably at our CBD location, the Adelaide Botanic Garden (ABG), where we have seen over 1.3M visits. ABG and Botanic Park enable BGSB to showcase the city as a green and desirable location to visit and enhances Adelaide's reputation as a cool, clean, green place to be. Equally, the BGSB hills estates, Mount Lofty Botanic Garden (MLBG) and Wittunga Botanic Garden (WBG), offer world-class landscapes that provide a beautifully changing array of botanical points of interest and attractions throughout the seasons.

Over the past year, BGSB has welcomed over 2.5 million visits to its estates. This very pleasing result confirms the State's botanical gardens as highly desirable destinations. This wonderful outcome is only possible due to the work achieved by a relatively small team of staff and volunteers who delivers above its weight on presenting highly attractive garden spaces and popular events that are well executed to suit diverse audiences.

The ABG's beautiful living plant collection and compelling public programs have combined to make the garden a year-long drawcard. We have presented major art installations and exhibitions such as *Light Cycles*, *Wildlife Photographer of the Year*, and *Seeing the Invisible* along with botanical marvels such as the Titan Arum (Corpse Flower) in its rare bloom event. School holiday events, including the *Tiny Summer* program and the Australian debut of *DinoFest* have also driven significant attendance and enjoyment for all age groups.

The BGSB is part of a global effort to conserve the Titan Arum (*Amorphophallus titanum*), which is under threat in its native home on the Indonesian island of Sumatra. The species is listed as endangered on the International Union for Conservation of Nature (IUCN) Red List, with fewer than 1000 left in the wild. It's most recent flowering event at BGSB took place over several days and nights in January 2023 and drew more than 10,000 visitors and was reported in media all around the world.

BGSB has confidently positioned itself as a dynamic and versatile festival venue provider – hosting events for the Adelaide Festival, Adelaide Fringe, Nature Festival and History Festival and continues to welcome back WOMAD and Moonlight Cinema and their audiences.

This level of public engagement with our estates underscores the value that the general public places on its curated botanical spaces. To further enhance the garden experience and comfort of our visitors, we have also undertaken significant improvements to the public amenities at ABG and MLBG, with new toilet blocks and trails opened, and improved lighting and wayfinding signage in development.

However, our public experience remains only part of the important and valued work that BGSB delivers. The BGSB role in undertaking scientific research and conservation is a critical one which delivers on an extraordinary range of projects and ongoing seed and botanical investigations. This work is reflected in the variety and number of research and conservation grants the Science and Conservation team have won this year. For example, State Herbarium researchers have been

successful in obtaining a 3-year Australian Biological Resources Grant which will enable description of a further 50 truffle-like fungi species, resolution of generic limits for 18-20 genera, and involve citizen scientists, students and other mycologists.

Herbarium weeds botanists have identified 15 new weeds which have been added to the Census of South Australian Plants, Algae and Fungi as questionably naturalised in the state, and 24 weed taxa had updates involving either a change to the scientific name, a change to regional distribution, or a change to its establishment status.

The SA Seed Conservation Centre staff have been busy undertaking threatened species reintroductions in partnership with local communities. They have worked with the Friends of Porters Scrub as part of the Cudlee Creek Bushfire recovery project; visited private properties at Keyneton to search and cage *Swainsona behriana* to obtain seed collections for bushfire recovery projects in DEW reserves; and provided seed bank tours with a focus on the threatened orchid recovery program as well as providing opportunities for students to learn about seed biology, microscopy and plant conservation at the Aboriginal STEM Conference. The team was awarded the PIRSA Regional Resilience Award at the 2022 South Australian Regional Showcase.

Our work also encompasses contributions to human health, both in our research and information services in the area of poisonous fungi, and in recent work with the National Herbarium of Victoria and Riviera Farms of Bairnsdale regarding toxic reactions linked to a commercially available spinach product. Work by one of the BGS Herbarium Honorary Research Associates identified seedling contaminants in packets of baby spinach involved, and this information guided treatment of hospitalised patients and was used in subsequent farm management actions.

Behind the scenes of the State Herbarium's science and conservation work, a significant project has been achieved with the installation of a new fit for purpose compactus in the Herbarium vaults which has ensured the safe storage of over 1.2 million specimens and valuable historic botanical material.

The Living Collections team of horticulturalists and curators deliver the botanical displays so beloved by our visitors. Their work has extended beyond our estates, and has included botanical displays at conferences and at the Royal Adelaide Show (RAS). In line with tradition, BGS Herbarium horticultural trainees entered the 2022 RAS 'Horticultural Cuts' competition and won many of the categories including Grand Champion with a cut of cream rhododendrons from MLBG.

At MLBG, 500 rhododendrons as well as 350 accompanying plants have been planted through Rhododendron Gully. These plants have been propagated in the MLBG nursery, mostly by seed, and have taken many years to develop ready to plant out.

At WBG, the team completed the renewal of the lower fynbos garden with the renewal including propagation of existing plants, installation of new efficient irrigation systems, and planting of over 500 new plants.

Notably, the International Rose Garden at ABG has received the prestigious international World Federation of Rose Societies, Award of Garden Excellence. The work required to upgrade the International Rose Garden to the high level to meet international standards was coordinated by ABG horticultural staff and achieved through significant community support from volunteers and donors. We are the first rose garden in South Australia and only the fifth in Australia to receive the honour.

Another crucial area of the Gardens work is in schools education about the natural world, where over 22,500 students have participated in BGSB programs. A new area of Problem Based Learning is in the exciting field of Space Botany. The Education Team have developed a new 60 min experience called Project Space Botany for classes of young teenagers. BGSB has reimagined the Bicentennial Conservatory's indoor rainforest as a 'biodome' on Mars. Students use an iPad app to interact with planetary systems and botanical knowledge, in order to "survive" one year living on Mars. BGSB is also an education partner with Adelaide University for its Centre of Excellence in Plants for Space.

The BGSB team have, as ever, proved to be a passionate and committed group, and in 2022/23 they have also demonstrated great agility and capacity to work with a diversity of partner organisations to extend our impact. Our Board have provided expert guidance and great support throughout the year, and I echo Judy's appreciation for work of our volunteers and for the support of the Friends of the Botanic Gardens of Adelaide led by their president Ed McAlister. I am looking forward to 2023/24 with a great sense of confidence.



Michael Harvey

Director, Botanic Gardens and State Herbarium

September 2023

Contents

Overview: about the board	9
Our strategic focus.....	9
Our organisational structure.....	12
Changes to the board.....	12
Our Minister (s)	13
Our Board	13
Legislation administered by the agency	14
The agency's performance.....	15
Performance at a glance	15
Agency specific objectives and performance	17
Corporate performance summary	23
Employment opportunity programs	23
Agency performance management and development systems.....	23
Work health, safety and return to work programs	24
Executive employment in the agency.....	26
Financial performance	27
Financial performance at a glance	27
Consultants disclosure	27
Contractors disclosure	28
Risk management.....	30
Risk and audit at a glance.....	30
Fraud detected in the agency.....	30
Strategies implemented to control and prevent fraud.....	30
Public interest disclosure	30
Reporting required under any other act or regulation	31
Public complaints.....	32
Number of public complaints reported	32
Additional Metrics.....	33
Service Improvements	34
Compliance Statement.....	34
Appendix: Audited financial statements 2022-23	35

Overview: about the Board

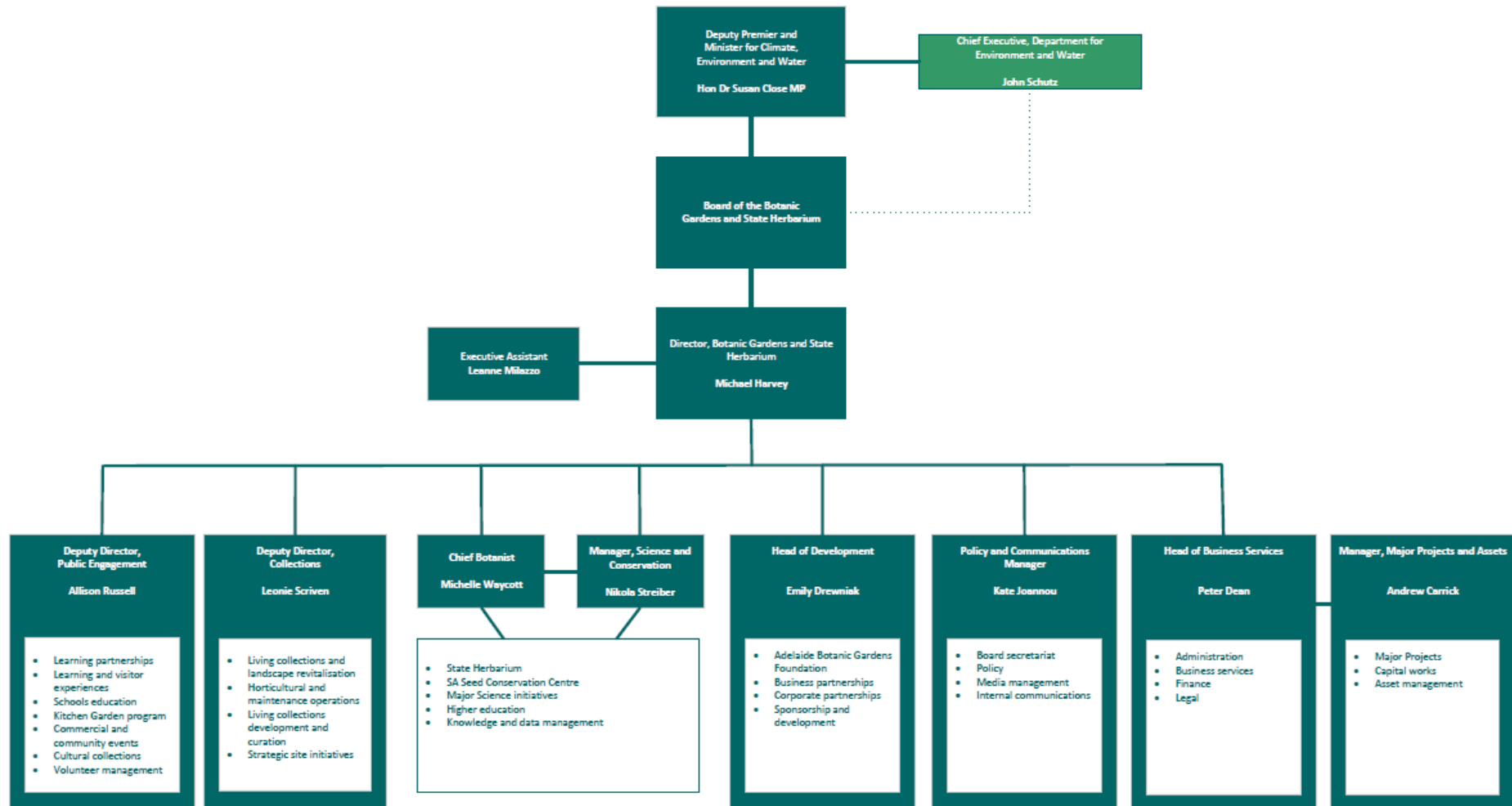
Our strategic focus

Our Purpose	Botanic gardens are institutions holding documented collections of living and preserved plants for the purposes of scientific research, conservation, display and education. The Board of the Botanic Gardens and State Herbarium (the Board) is established under Section 6 of the Botanic Gardens and State Herbarium Act 1978 (the Act) and is subject to the general direction and control of the Minister for Climate, 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/Tainmuntilla, 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 Botanic Gardens and State Herbarium Regulations 2021.
Our Vision	Our vision is of a community inspired to actively contribute to the sustainability of our world. The Botanic Gardens and State Herbarium seeks to deliver world-class botanical sciences, collections and conservation work, and to be a creative and collaborative institution in connecting the public with the natural world.
Our Values	<p>Our mission is to build an understanding and appreciation of the botanical world. We manage living, cultural and preserved collections and our research improves understanding of the botanical world, supports our community's resilience and sustainability, and 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 serve as urban oases of peace and tranquillity.</p>
Our functions, objectives and deliverables	<p>Our overarching strategic focus is to develop as a global destination. We concentrate on three focus areas to guide our efforts towards realising our long-term vision:</p> <ol style="list-style-type: none"> 1. Creating destination gardens 2. Deepening our science 3. Facilitating lifelong learning and engagement

<p>Our 2022-23 priorities</p>	<p>Increasing visitation</p> <p>BGSH is focused on increasing visitation to its estates, through the evolution of our destination gardens. Visitor numbers had declined in recent years, largely in response to the relocation of the Old Royal Adelaide Hospital and more recently the COVID-19 pandemic. A combination of these factors affected local, interstate and international visitation.</p> <p>Activation</p> <p>BGSH estates are world-renowned visitor destinations. BGSH seeks to activate these Gardens and facilities for public enjoyment and benefit through creative partnerships. Public and education programs will be expanded, and event and exhibition opportunities are sought to increase the use and relevance of the gardens in the community.</p> <p>Research and collections</p> <p>Through the living collections on our estates, preserved collections in the State Herbarium and the South Australian Seed Conservation Centre, our research and scientific expertise provide a point of truth for botanical knowledge. We aim to deepen our science and increase its application in society.</p> <p>Sharing knowledge</p> <p>Botanic Gardens and their collections are places of lifelong learning. BGSH has continued to deliver diverse and well attended public programs which share knowledge and botanical expertise. We will continue to challenge our traditional approaches to connecting people to plants so that we can enhance understanding and appreciation of the role of plants in everyone's lives.</p> <p>Capital works and asset management</p> <p>In addition to ongoing capital and asset management projects, BGSH continues to deliver a number of new capital works projects for upgrades to our public amenities, heritage buildings and scientific infrastructure at Adelaide and Mount Lofty Botanic Gardens, and Botanic Park/Tainmuntilla. The delivery of these works, of equivalent total value to the annual turnover of the organisation, remains a major focus for the BGSH Board and management team.</p> <p>Increase financial sustainability</p> <p>BGSH will evolve its business model to enable greater security in the longer term, while ensuring it is sympathetic to a botanical cultural institution. New revenue streams will be explored and sought by developing effective commercial activities related to the core focus of botany, ecology, and the public use of and access to BGSH parks, gardens, buildings and collections.</p>
--------------------------------------	--

Our functions	<p>Section 13 of the Botanic Gardens and State Herbarium Act (1978) 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>(i) have occurred spontaneously in the Board's gardens or been developed in the course of its research activities; and</p> <p>(ii) are not widely commercially available in the State; and</p> <p>(l) to provide consultant services; and</p> <p>(m) to perform any other functions of scientific, educational or historical significance that may be assigned to the Board by regulation.</p>
----------------------	--

Our organisational structure



OFFICIAL

Changes to the agency

During 2022-23 there were no changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes.

Our Minister (s)



The Hon Dr Susan Close MP is the Deputy Premier and Minister for Climate Change, Environment and Water.

The Board

Judy Potter

Presiding Member

Chair, Board

Chair, People and Culture Subcommittee

Term dates: 1 July 2023 to 7 February 2025



Roberto DiMonte

Board Member

Chair, Finance and Risk Management Subcommittee

Term dates: 10 July 2020 to 9 July 2024



Andrew Kay

Board Member

Member, People and Culture Subcommittee

Chair, Adelaide Botanic Gardens Foundation

Term dates: 10 July 2020 to 9 July 2024



Peter Kennedy

Board Member

Member, Asset Management Subcommittee

Term dates: 29 September 2022 to 28 September 2025



Sally McLennan

Board Member

Member, Finance and Risk Management Subcommittee

Term dates: 8 February 2022 to 7 February 2025



Laura Parry

Board Member

Member, Finance and Risk Management Subcommittee

Term dates: 25 November 2019 to 24 November 2023



Elizabeth (Libby) Raupach OAM

Board Member

Member, Adelaide Botanic Gardens Foundation

Term dates: 7 December 2021 to 6 December 2024



Isobel Redmond

Board Member

Chair, Asset Management Subcommittee

Terms dates: 5 July 2019 to 4 July 2023



Legislation administered by the agency

Botanic Gardens and State Herbarium Act (1978)

Botanic Gardens and State Herbarium Regulations (2021)

The agency'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 an annual plan that guides operations.

Achievements aligned to the Board's strategic focus areas in 2022-23 include:

- Creating Destination Gardens:
 - A seven year high in visitation to Adelaide Botanic Garden and an overall visitation to Botanic Gardens estates of 2.5 million visits.
 - The Tiny Summer program ran over the January school holiday period attracting 4148 to various displays and events. This was followed with the Teddy Bears picnic, bringing 1300 children and family members into the gardens for this very popular one-off event.
 - The Adelaide Fringe brought in a range of activities, attracting 1711 people throughout the festival.
 - DinoFest was an enormous success with an extended program reaching 27,000 people.
 - More than 37,500 plants propagated in the Mount Lofty Botanic Garden nursery for use across BGSHE estates, events and initiatives.
 - More than 12,500 new plant name labels have been manufactured, resulting in a 90% increase in label production compared to recent years.
 - 237 plant accessions for use across BGSHE estates of which 16 were of known wild origin.
 - World Federation of Rose Societies *Award of Garden Excellence* for the International Rose Garden at Adelaide Botanic Garden.
- Deepening our Science:
 - The Science and Conservation team continues to lead national reviews of matters of national environmental significance: Working group tasked with prioritisation of threatened species listing for Fire Recovery actions and the *Healthy Coorong, Healthy Basin* Science leadership and infrastructure development options.
 - 42 new science and conservation research projects agreements have been executed to a total value of \$356k.
 - 85.5% of SA's threatened flora preserved in South Australian Seed Conservation Centre Seed Bank.
 - The Seed Centre team delivered on over 30 threatened flora conservation projects (many involving not for profits / communities).
 - Science & Conservation staff produced 91 scientific publications, including 54 peer-reviewed journal articles and 5 peer-reviewed reports.
 - 3520 new specimens were added to the State Herbariums collection. Additionally, 789 exchange specimens were received. The collection is now valued at \$86m.

- Lifelong Learning and Engagement:
 - Over two weeks in October 2022, the popular Nature Festival attracted 3228 people who engaged in a variety of free and ticketed, nature-focussed events at Adelaide Botanic Garden.
 - Staff and volunteers responded to the unpredictable flowering of the *Amorphophallus titanum* (Corpse Flower) in early January 2023 by keeping the Adelaide Botanic Garden gates open outside of normal hours. The event drew enormous interest resulting in excess of 10,000 people visiting the Bicentennial Conservatory to see the inflorescence.
 - World Environment Day offered the opportunity to share the importance of protecting our environment with 1600 school children.
 - More than 19,589 students participated in the schools' education program and for the first time the Education Team teamed up with the South Australian Museum to present at Science Week's Science Alive! Festival, engaging with 3,246 high school students and interacting with a sizable portion of the reported 16,472 people in attendance.
 - Volunteers contributed over 46,000 hours providing support in a wide range of areas across the organisation, including mounting herbarium specimens, helping with children's and family programs, and pruning roses amongst many other projects.
 - Light Cycles was back for another successful year attracting 128,000 people to the popular night-time event.
 - WOMAD returned with a highly successful program of several sold-out sessions with 35,778 festival goers enjoying the 4-day world music festival under the trees in Botanic Park.

In 2023, the Board and BGSHP staff developed a new 2023-2027 Strategic Plan which outlines a renewed vision and future direction for the institution.

Agency specific objectives and performance

Board objectives	Indicators	Performance
Increase overall visitation to Adelaide Botanic Garden by 10% each year (from 815k average).	Visitation increased to 895k in 2022-23, with the aim of achieving one million visits in 2025-26.	Jul 2021-June 2022 – 892,278 Jul 2022-June 2023 – 1,319,379 As at 30 June 2023, visitation to ABG has increased by 48% on 2021-22 figures. This is the highest visitation in the past 7 years and is attributable to a compelling public program, major art installations including Light Cycles and WPY in 2022, and the Titan Arum bloom and Tiny Summer in January 2023, and more recently DinoFest.
Increase overall visitation to Mount Lofty Botanic Garden by 5% each year (from 265k average).	Increase in visitation achieved to 278.5k in 2022-23.	Jul 2021-June 2022 – 264,758 Jul 2022-June 2023 – 266,945 As at 30 June 2023, visitation to MLBG has increased very slightly on 2021-22 figures and has reached 96% of target. While MLBG visitation is increasing gradually, the numbers are still down on pre-Covid levels. With the completion of amenities and trails in summer, we will focus on MLBG visitation for 2023/24.
Increase overall visitation to Wittunga Botanic Garden by 5% each year (from 251k).	Increase in visitation achieved to 263k in 2022-23.	Jul 2021-June 2022 – 269,293 Jul 2022-June 2023 – 199,666 As at 30 June 2023, visitation to WBG has decreased by 25% on 2021-22 figures and reached 75% of target. Decline in visitation is attributed to the reduction in the novelty of the playspace. Importantly, visitation is still higher than it was prior to the installation of the playspace and a flattening of visitation was to be expected. Severe storm damage in October 2022 also meant WBG was closed to the public for several weeks.
Final implementation of Garden Ranger model.	Garden Rangers recruited and inducted, and estates are staffed and safe during regular opening hours.	Garden Ranger model complete and functional. Garden Rangers are also now undertaking field traffic management tasks.

Board objectives	Indicators	Performance
Return to pre-COVID annual attendances in education program (22k).	Attendances greater than 22k by June 2023.	Final school visitation on-site was 22,249. An additional 3,246 students were engaged off-site at Science Alive!.
Increase visitation and profile of Museum of Economic Botany (MEB).	20% increase visitation on 2020-21 (baseline 30k).	With the recruitment and training of additional volunteers, the MEB opened 7 days/week from mid-December 2022. Exhibitions included Chris De Rosa's <i>Seaweeding</i> and Kasia Ton's <i>Biotic Commune</i> , as well as smaller interventions such as Andrew Thornhill's <i>Mosseum</i> as part of the 'Tiny Summer' program provided variety and contemporary interpretation for visitors.
Develop business model for ongoing therapeutic horticulture program.	Program attracts at least 200 pax per annum on a cost recovery basis. Partnership/s to support access to program for low income/isolated group.	A successful partnership with Novita (supported by SA Power Networks) has commenced, and sessions are being held in Clare and Adelaide for Novita clients with BGSB therapeutic horticulturalist. MLBG hosted events as part of the Adelaide Hills Wellness Wander and sessions of forest bathing have been held. Baby yoga classes were hosted at ABG through autumn, and will commence again in spring. Further work required on developing the business model, finding suitable presenters and testing the market for nature-based wellbeing activities.
Deliver the BGSB Science Plan actions – Conserving our flora.	On ground actions with community partners nursery development and planting species.	Kangaroo Island Nursery project has been launched publicly and the science team has now progressed to providing advice with the delivery of the facility.
Deliver the BGSB Science Plan – Biodiversity research.	Publications, scientific and general, on the existing biodiversity of	Several publications, scientific and general, on the existing biodiversity of our flora were published during this FY: <ul style="list-style-type: none"> 91 scientific publications in total of these

Board objectives	Indicators	Performance
	our flora including plants, fungi and bryophytes.	<ul style="list-style-type: none"> 54 were peer-reviewed journal articles 5 were peer-reviewed reports <p>Several funding proposals were submitted to the Threatened Species Initiative (TSI) and partnership funding has been received for three species population studies including the Kangaroo Island endemic <i>Hakea aenigma</i>.</p>
Deliver the BGSB Science Plan actions – Indigenous flora.	Completed program of weeds surveillance in collaboration with PIRSA and Landscape Boards in 2022/23.	<p>Successfully completed program of weeds surveillance in collaboration with PIRSA and Landscape Boards during 2022/23.</p> <p>The Seed Centre team delivered on over 30 threatened flora conservation projects (many involving not for profits / communities).</p> <p>Currently, we have 85.5% of our threatened plants in our seed collection.</p>
Deliver the BGSB Science Plan actions – Science activation.	An increase in the number of tours, workshops and presentations.	<p>COVID restrictions being eased enabled a lot more activity than in the past two years.</p> <p>Nature Festival Science and Conservation tours and activities: 680 people engaged over 7 events (including <i>An.Annie.Moss</i> art exhibition and Moss'ter-mind quiz night with Jules Schiller).</p> <p>Tiny Oz display during January 2023 in the Herbarium foyer.</p> <p>History Month tours of Trambarn held.</p> <p>World Environment Day June 2023 weeds & algae engagement event held.</p>
Deliver the BGSB Science Plan actions – Science Core Activities.	Annual fungi poisonings	<p>Trambarn compactus works completed and Herbarium specimens (+28,000 boxes) rearranged.</p> <p>SASCC awarded the 2022 PIRSA Regional Resilience Award.</p> <p>Poisonous fungi SA Health advice provided, Lead: Teresa Lebel.</p>

[illegible]

Board objectives	Indicators	Performance
	plan implemented.	
Enhance Science and Conservation Education.	<p>Minimum of 2 internships engaged with.</p> <p>Contribute to Botany and Plant ID undergraduate teaching through Uni of Adelaide. Support undergraduate research and higher degree students and postdocs.</p>	<p>Plant Identification teaching held in September 2022 with Mt Lofty field trip.</p> <p>Chief Botanist supported existing undergraduate research and higher degree students and postdocs throughout the year.</p> <p>Student presentations volunteer event held 22 June 2023.</p> <p>Several internship opportunities provided to students and internship projects completed successfully.</p>
Deliver Science and Conservation publications, maintaining an international profile.	<p>Publish the updated Outback Flora of SA book (Sept 2022).</p> <p>Produce Annual issue/s of Swainsona Journal and share with global partners (June 2022).</p> <p>Publish the Fungi of Kangaroo Island (KI) book (Dec 2022).</p>	<p>Deliver Science and Conservation publications, maintaining an international profile.</p> <p>Annual issue of Swainsona Journal produced and shared with global partners. Three issues of Swainsona printed in hard copy (34, 35, 36).</p> <p>Fungi of KI book draft in proofreading stage.</p>
Represent BGSH at community events and festivals.	BGSH well represented in appropriate community festivals with appropriate activities marketed to target audiences.	BGSH hosted events for Nature Festival, History Festival, Fringe and Science Week. Staff also participated in events for Tasting Australia and Illuminate Adelaide.

Board objectives	Indicators	Performance
Enact BGSB Reconciliation Actions supporting The DEW Stretch Reconciliation Action Plan.	First Nations engagement plan created in consultation with Kaurna and Peramangk representatives. Appropriate First Nations history and cultural awareness training delivered to BGSB staff and volunteers. Appropriate First Nations programs and storytelling presented for public audiences.	Three full-day Cultural Awareness sessions and an Acknowledgement of Country workshop have been delivered to BGSB staff by Uncle Mickey O'Brien. The sessions were well-attended and we have been provided with positive feedback from staff. Two First Nations exhibitions are scheduled for MEB in early 2023-2024. Welcomes to Country have been held regularly at BGSB events. More work is required to build stronger relationships with First Nations people to advance items in the Reconciliation Actions document, but it is acknowledged that these relationships take time to develop.
Continue ABG irrigation trial using water from the First Creek Wetland Aquifer Recovery and Storage System.	Reduction in annual potable water bill for ABG.	146.3 ML of water injected into aquifer. Numerous improvements made to ASR system. ABG Water Management Transition Strategy commenced preparation.
Seek resources for minor capital works.	Seek funding to deliver Nth Lodge renovations, P&E replacement program, Nelumbo Pond repairs and MLBGS Potable water extension.	Funding sources successfully sought to deliver North Lodge works. \$68K obtained from Heritage fund + \$40K from DEW and additional \$60K funding from Friends. Additional \$200k from DEW was allocated by the CE for MLBGS Trail works.
Develop Strategic Plan 2023-27.	Endorsed Strategic Plan finalised and enacted by Board and staff.	Strategic Plan endorsed by Board 23 April 2023. Endorsed by Deputy Premier 15 May 2023.

Corporate performance summary

The Board met eight times during 2022-23. 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 seven of these. The attendance of appointed members averaged 86 percent across the year. In accordance with the Act Part 2 – Administration, 12, the Director attended all Board meetings.

Name	Aug	Sep	Nov	Dec	Feb	Mar	May	June	Meetings attended	% of Total
Judy Potter	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	7/8	88%
Rob DiMonte	Yes	No	Yes	Yes	Yes	Yes	Yes	Yes	7/8	88%
Andrew Kay	Yes	Yes	Yes	Yes	Yes	Yes	No	Yes	7/8	88%
Peter Kennedy	No	Yes	Yes	Yes	Yes	No	Yes	Yes	6/8	75%
Sally McLennan	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	8/8	100%
Laura Parry	Yes	No	No	Yes	Yes	Yes	No	Yes	5/8	63%
Libby Raupach	Yes	Yes	No	Yes	Yes	Yes	Yes	Yes	7/8	88%
Isobel Redmond	Yes	Yes	Yes	Yes	Yes	Yes	Yes	Yes	8/8	100%

Employment opportunity programs

Program name	Performance
The objective of the Australian Centre of Horticultural Excellence (ACoHE) is to become a destination for horticultural and botanical learning.	The BGSB traineeship program continues to provide opportunities for eight horticultural trainees to develop their horticultural and botanical expertise.

Agency performance management and development systems

Performance management and development system	Performance
The Board maintains a register of attendance at meetings.	<p>There were eight meetings held during 2022-23, with annual attendance of appointed members averaging 86 percent. All meetings achieved a quorum attending.</p> <p>Data is available at: https://data.sa.gov.au/data/dataset/board-of-botanic-gardens-and-state-herbarium-annual-report-data</p>

The Board's Finance and Risk Subcommittee	The Terms of reference were reviewed May 2022. The Subcommittee met twice in 2022-23.
The Board's Asset Management Subcommittee	The Asset Management Subcommittee was established at the Board's meeting on 11 December 2020. The Terms of Reference were reviewed on 6 May 2022. The Subcommittee met twice in 2022-23.
The Board's People and Culture Subcommittee	This People and Culture Subcommittee was established at the Board's meeting on 24 June 2022. It met twice within its first year of operation. A review of the Subcommittee's Terms of Reference is due at the Board's August 2023 meeting.
The Board's Science Advisory Committee	This Committee was established in February 2023. The Committee's first meeting is scheduled for 14 August 2023.

Work health, safety and return to work programs

Program name	Performance
The Board abides by the relevant health and safety policies and procedures to meet whole of government and legislative requirements.	Work, health and safety and return to work programmes are reported through the DEW Annual Report 2022-23, noting staff are employees of the Department for Environment and Water.

Workplace injury claims	2022-23	2021-22	% Change (+ / -)
Total new workplace injury claims BGSH Board members	0	0	0%
Total new workplace injury claims BGSH staff	3*	5*	-40%
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%

Notes:

*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 also reported in the DEW Annual Report 2022-23.

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

Work health and safety regulations	2022-23	2021-22	% Change (+ / -)
Note: BGSH staff data is also reported in the DEW Annual Report 2022-23			
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%

Note: *BGSH staff data is also reported in the DEW Annual Report 2022-23

Return to work costs**	2022-23	2021-22	% Change (+ / -)
Total gross workers compensation expenditure (\$)	0	0	0%
Income support payments – gross (\$)	0	0	0%

Notes:

*BGSH staff data is also reported in the DEW Annual Report 2022-23

**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 agency

Executive classification	Number of executives
SAES1 (employee is also reported in the DEW Annual Report 2022-23)	1

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

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2022-2023 are attached to this report.

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

Statement of Comprehensive Income	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Total Income	9,369	9,530	161	3,873
Total Expenses	6,503	6,292	211	6,086
Net Result	2,866	3,238	(50)	(2,213)
Total Comprehensive Result		3,238		13,739

The 2022-23 asset expenditure of \$5.786m by DEW is transferred to the Board as 'income' with a corresponding increase in asset value of 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.

Expenditure Budget 2022-23 included \$0.6m carry over from 2021-22, with \$1.4m going to 2023-24, of which \$718k was approved by DTF as a Pull Forward.

Statement of Financial Position	2022-23 Budget \$000s	2022-23 Actual \$000s	Variation \$000s	2021-22 Actual \$000s
Current assets	-	5,218		5,536
Non-current assets	-	76,429		72,861
Total assets	-	81,647		78,397
Current liabilities	-	150		138
Non-current liabilities	-	-		-
Total liabilities	-	150		138
Net assets	-	81,497		78,259
Equity	-	81,497		78,259

Revenue such as sponsorship funds received in advance, are considered a current liability until expensed.

Consultants disclosure

The following is a summary of external consultants that have been engaged by the agency, 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	\$ 0

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

Consultancies	Purpose	\$ Actual payment
	Total	\$ 0

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 agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$ 114,318

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

Contractors	Purpose	\$ Actual payment
Monkeystack Pty Ltd	IT App Development	\$ 21,500
Mechanical Vegetation	Tree surgery and vegetation removal	\$ 31,541
Nova Traffic Management	Traffic Management at Mt Lofty Botanic Garden	\$ 11,355
Kanin Productions	Event Site Coordinator	\$ 16,680

Contractors	Purpose	\$ Actual payment
Artlab Australia	Museum of Economic Botany collection management	\$ 12,370
University of SA	Visitor surveys	\$ 15,512
Emma Lewellyn / Connected Self Pty Ltd	Wellbeing workshops and services	\$ 39,332
Bior-Oz	Rainwater tank and landscaping for KI plant nursery	\$ 14,191
	Total	\$ 162,481

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

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

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

Risk management

Risk and audit at a glance

The Finance and Risk Management Subcommittee met on 22 December 2022 and 20 June 2023. The Subcommittee's Terms of Reference were reviewed and endorsed by the Board at its 6 May 2022 meeting. The Subcommittee monitor financial performance and maintain a risk register.

Fraud detected in the agency

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 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 2022 – 30 June 2023, 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 agency under the *Public Interest Disclosure Act 2018*:

0

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 2022-23
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	2
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	0
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	1
Communication	Communication quality	Inadequate, delayed or absent communication with customer	1
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	1
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	1
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	4
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

Complaint categories	Sub-categories	Example	Number of Complaints 2022-23
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	1
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	1
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	1
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	1
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	2
		Total	16

Additional Metrics	Total
Number of positive feedback comments	5
Number of negative feedback comments	10
Total number of feedback comments	15
% complaints resolved within policy timeframes	93.75

Service Improvements

Complaints regarding staff attitude are reviewed and, where appropriate, addressed with relevant staff and contractors.

Complaints with regard to safety are reviewed as a matter of priority and appropriate steps are taken to minimise or preferably, mitigate risks to safety.

Feedback and complaints are reported to the Board, filed and taken into consideration as part of future planning and improvements for service delivery and design and future access initiatives.

Compliance Statement

The Board of the Botanic Gardens and State Herbarium is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
The Department for Environment and Water has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y

Appendix: Audited financial statements

Appendix: Audited financial statements 2022-23



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

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 2023.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the Board as at 30 June 2023, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards – Simplified Reporting Requirements.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2023
- a Statement of Financial Position as at 30 June 2023
- a Statement of Changes in Equity for the year ended 30 June 2023
- a Statement of Cash Flows for the year ended 30 June 2023
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Presiding Member, the Director, Board of the 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. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

Other matter

I draw attention to the following matter that is relevant to users' understanding of the audit of the Board of the Botanic Gardens and State Herbarium.

Other property, plant and equipment comprises fine art collections, artefacts and library collections totalling \$8.072 million (refer note 5.1 of the financial report). These assets are subject to revaluation.

Treasurer's Instructions (Accounting Policy Statements) APS 116.E requires that, for each asset subject to revaluation, a public authority must at least every six years obtain a valuation appraisal from a qualified valuer.

A valuation appraisal for other property, plant and equipment was last obtained from a qualified valuer for the 30 June 2017 financial statements, meaning that the Board has not complied with APS 116.E.

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

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

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

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

Auditor's responsibilities for the audit of the financial report

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 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 2023.

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

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Board's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Director
- conclude on the appropriateness of the Director's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity to cease to continue as a going concern
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

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

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



Andrew Richardson
Auditor-General

28 September 2023

Board of Botanic Gardens and State Herbarium

Financial Statements

For the year ended 30 June 2023

Board of Botanic Gardens and State Herbarium
Certification of the Financial Statements
for the year ended 30 June 2023

We certify that the:

- financial statements of the Board of Botanic Gardens and State Herbarium:
 - are in accordance with the accounts and records of the Board;
 - comply with relevant Treasurer's Instructions;
 - comply with relevant accounting standards; and
 - present a true and fair view of the financial position of the Board at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the Board of Botanic Gardens and State Herbarium for the financial year over its financial reporting and its preparation of financial statements have been effective.



Judy Potter

Presiding Member

Board of the Botanic Gardens and
State Herbarium

27 September 2023



Michael Harvey

Director

Board of the Botanic Gardens and
State Herbarium

Department for Environment and Water

27 September 2023



Shaun O'Brien

Chief Financial Officer

Department for Environment and Water

27 September 2023

Board of Botanic Gardens and State Herbarium
Statement of Comprehensive Income
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Income			
Fees and charges	2.1	2 415	2 120
Grant revenues	2.2	183	150
Resources received free of charge	2.3	5 786	515
Interest	6.1	169	-
Other income	2.4	977	1 088
Total income		9 530	3 873
Expenses			
Depreciation	5.1	2 416	2 579
Reimbursement of DEW expenses	4.2	1 819	1 860
Supplies and services	4.1	1 754	1 351
Board member expenses	3.3	123	123
Other expenses	4.3	180	173
Total expenses		6 292	6 086
Net result		3 238	(2 213)
OTHER COMPREHENSIVE INCOME			
Changes in property, plant and equipment asset revaluation surplus		-	15 952
Total other comprehensive income		-	15 952
Total comprehensive result		3 238	13 739

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 Botanic Gardens and State Herbarium
Statement of Financial Position
as at 30 June 2023

	Note	2023 \$'000	2022 \$'000
Current assets			
Cash and cash equivalents	6.1	4 752	5 162
Receivables	6.2	263	232
Inventories	5.2	203	156
Total current assets		5 218	5 550
Non-current assets			
Property, plant and equipment	5.1	76 429	72 861
Total non-current assets		76 429	72 861
Total assets		81 647	78 411
Current liabilities			
Payables	7.1	150	152
Total current liabilities		150	152
Total liabilities		150	152
Net assets		81 497	78 259
Equity			
Retained earnings		43 595	40 357
Asset revaluation surplus		37 902	37 902
Total equity		81 497	78 259

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

Board of Botanic Gardens and State Herbarium
Statement of Changes in Equity
for the year ended 30 June 2023

	Note	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2021		21 950	42 570	64 520
Net result for 2021-22		-	(2 213)	(2 213)
Gain/(loss) on revaluation of property, plant and equipment	5.1	15 952	-	15 952
Total comprehensive result for 2021-22		15 952	(2 213)	13 739
Balance at 30 June 2022		37 902	40 357	78 259
Net result for 2022-23		-	3 238	3 238
Total comprehensive result for 2022-23		-	3 238	3 238
Balance at 30 June 2023		37 902	43 595	81 497

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

Board of Botanic Gardens and State Herbarium
Statement of Cash Flows
for the year ended 30 June 2023

	Note	2023 \$'000	2022 \$'000
Cash flows from operating activities			
<u>Cash inflows</u>			
Fees and charges		2 495	2 337
Receipts from grants		201	165
Interest received		150	-
Other receipts		853	1 736
Cash generated from operating activities		3 699	4 238
<u>Cash outflows</u>			
Payments for supplies and services		(1 945)	(1 602)
Reimbursement of DEW expenses		(1 819)	(1 860)
Net GST paid to DEW		(122)	(155)
Board member payments		(123)	(123)
Other payments		(81)	(78)
Cash used in operating activities		(4 090)	(3 818)
Net cash provided by operating activities		(391)	420
Cash flows from investing activities			
<u>Cash outflows</u>			
Purchases of property, plant and equipment	5.1	(19)	(38)
Cash used in investing activities		(19)	(38)
Net cash used in investing activities		(19)	(38)
Net increase in cash and cash equivalents		(410)	382
Cash and cash equivalents at the beginning of the reporting period		5 162	4 780
Cash and cash equivalents at the end of the reporting period	6.1	4 752	5 162

The accompanying notes form part of these financial statements.

Board of Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1. About the Board of Botanic Gardens and State Herbarium

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

These financial statements are general purpose financial statements prepared in compliance with:

- section 23 of the *Public Finance and Audit Act 1987*
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards applying simplified disclosures.

For the purposes of preparing the financial statements, the Board is a not-for-profit entity. The financial statements are prepared based on a 12 month reporting period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). The historical cost convention is used unless a different measurement basis is identified in the notes to the financial statements.

Income, expenses and assets are recognised net of the amount of GST except:

- When the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- Receivables and Payables, which are stated with the amount of GST included.

The Board is grouped with the Department for Environment and Water (DEW) for GST purposes, and accordingly DEW prepares the Business Activity Statement on behalf of the Board via the grouping provisions of the GST legislation. Notwithstanding the use of these grouping provisions, intercompany cash alignment occurs to ensure the Board either recovers the net amount of GST recoverable from or disburses the amount payable to the ATO from DEW.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities are recoverable from, or payable to, the DEW are classified as operating cash flows.

Assets and liabilities that are to be sold, consumed or realised as part of the normal 12 month operating cycle have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out throughout the notes.

1.2. Objectives and programs

Strategic context

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.

Board of Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
For the year ended 30 June 2023

1.2. Objectives and programs (continued)

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 for the operation of the BGSB (including the payment of staff salaries), 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 the 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. As the Board conducts its services through a single program, a Statement of Expenses and Income by Program has not been prepared.

Board of Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
For the year ended 30 June 2023

2. Income

2.1. Fees and charges

	2023	2022
	\$'000	\$'000
Car parking	1 186	987
Professional services	652	695
Garden functions	503	362
Sale of goods	64	48
Expiation fees	10	28
Total fees and charges	2 415	2 120

Car park revenue is collected at Adelaide Botanic Garden (ABG) and Botanic Park site and is recognised as income on receipt.

Professional services relate to recovery programs of threatened species, education programs, plant identification, and review of pest plants, and are recognised in the period in which the services are rendered.

2.2. Grant revenues

	2023	2022
	\$'000	\$'000
Private industry and local government	176	131
Grants received from other entities within the SA Government	7	19
Total grant revenues	183	150

Grant revenue is recognised on receipt.

2.3. Resources received free of charge

	2023	2022
	\$'000	\$'000
Buildings and improvements	3 724	74
Plant and equipment	1 311	-
Park infrastructure	664	337
Roads, tracks and trails	87	104
Total resources received free of charge	5 786	515

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 \$5.786 million (2022: \$0.515 million) were transferred from DEW to the Board free of charge. Assets transferred in 2022-23 relate to the public conveniences at Adelaide Botanic Garden, Goodman Building restoration, extra solar panels on the Herbarium, repair of water supply holding tank at Mount Lofty Botanic Garden, sealing of overflow carpark Mount Lofty Botanic Garden, irrigation in Botanic Park, Tram Barn restoration and storage.

Board of Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
For the year ended 30 June 2023

2.4. Other income

	2023	2022
	\$'000	\$'000
Reimbursement of Expenses	324	387
Property rental and related income	351	294
Sponsorships, donations, commissions and bequests	123	182
Asset related adjustments	179	8
Other sundry revenue	-	217
Total other income	977	1 088

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. All other revenue is recognised upon receipt.

3. Board, committees and employees

3.1. Key management personnel

Key management personnel of the Board include the Minister for Climate, 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 \$366 000 in 2022-23 and \$360 000 in 2021-22.

The compensation disclosed in this note excludes salaries and other benefits the Minister 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 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 board remuneration) or related parties.

Board of Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
For the year ended 30 June 2023

3.2. Board and committee members

Members of the board during the 2023 financial year were:

Board of the Botanic Gardens & State Herbarium

J Potter (Presiding Member)

R DiMonte

I M Redmond

E A Raupach

A Kay

L J Parry

P H Kennedy

S A McLennan

Board and committee remuneration

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

	2023	2022
\$0 - \$19 999	7	8
\$20 000 - \$39 999	1	1
Total number of members	8	9

The total remuneration received or receivable by members was \$116 000 (2022: \$116 000). Remuneration of members includes sitting fees, superannuation contributions, salary sacrifice benefits, and any related fringe benefits tax.

3.3. Board members expenses

	2023	2022
	\$'000	\$'000
Board and committees fees	105	105
Remuneration on-costs - superannuation	11	11
Other board related expenses	1	1
Remuneration on-costs - other	6	6
Total board member expenses	123	123

Board member expenses include all board fees and other costs including superannuation. These are recognised when incurred.

Services to the Board are provided by personnel employed by DEW; hence no employee benefits or related provisions are included in the Board's financial statements. Employee benefits relating to relevant employees are reflected in the financial statements of DEW.

Board of Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
For the year ended 30 June 2023

4. Expenses

4.1. Supplies and services

	2023	2022
	\$'000	\$'000
Fee for service	855	633
General administration	298	260
Accommodation	258	174
Minor works, maintenance & equipment	230	114
Scientific and technical services	32	83
Consultants	-	1
Other	81	86
Total supplies and services	1 754	1 351

Accommodation

A part of the Board's accommodation is provided by Department for Infrastructure and Transport under a Memorandum of Administrative Arrangement (MoAA) issued in accordance with Government-wide accommodation policies. These arrangements do not meet the definition of a lease and accordingly are expensed.

4.2. Reimbursement of DEW expenses

	2023	2022
	\$'000	\$'000
Department for Environment and Water (Project costs)**	1 164	1 205
Department for Environment and Water*	655	655
Total reimbursement of DEW expenses	1 819	1 860

* These costs are incurred under a MoAA with DEW to cover the delivery of corporate service functions to the Board and support maintenance and other enhancement works in the garden.

**Contracts are predominantly signed in the name of the Board to deliver professional services. This results in funding being received directly by the Board and then paid to DEW to reimburse costs incurred for contract staff salaries and wages who provide the professional services.

4.3. Other expenses

	2023	2022
	\$'000	\$'000
Bad and doubtful debts	148	-
Property, plant and equipment write-offs	-	129
Audit fees	31	31
Movement in Inventory	1	13
Total other expenses	180	173

Audit fees paid/payable to the Auditor-General's Department relating to work performed under the *Public Finance and Audit Act 1987* were \$31 000 (2022: \$31 000). No other services were provided by the Auditor-General's Department.

Board of Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
For the year ended 30 June 2023

5. Non-financial assets

5.1. Property, plant and equipment

Reconciliation 2022-23	Land	Buildings and improvements	Park infrastructure	Roads, tracks and trails
	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2022	22 165	31 539	9 318	603
Acquisitions	-	-	-	-
Assets received for nil consideration	-	3 724	664	87
Initial Recognition	-	-	-	78
Depreciation	-	(1 301)	(740)	(85)
Carrying amount at 30 June 2023	22 165	33 962	9 242	683
Gross carrying amount				
Gross carrying amount	22 165	73 562	80 967	4 139
Accumulated depreciation	-	(39 600)	(71 725)	(3 456)
Carrying amount at the end of the period	22 165	33 962	9 242	683

	Plant and equipment	Other	Capital work in progress	Total
	\$'000	\$'000	\$'000	\$'000
Carrying amount at 1 July 2022	1 067	8 072	97	72 861
Acquisitions	-	-	19	19
Assets received for nil consideration	1 311	-	-	5 786
Initial Recognition	101	-	-	179
Depreciation	(290)	-	-	(2 416)
Carrying amount at 30 June 2023	2 189	8 072	116	76 429
Gross carrying amount				
Gross carrying amount	5 256	8 072	116	194 277
Accumulated depreciation	(3 067)	-	-	(117 848)
Carrying amount at the end of the period	2 189	8 072	116	76 429

The assets presented above do not meet the definition of investment property.

Property, plant and equipment owned by the Board with a value equal to or in excess of \$10 000 is capitalised, otherwise it is expensed. Property, plant and equipment owned by the Board is recorded at fair value. Detail about the Board's approach to fair value is set out in note 10.1.

Board of Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
For the year ended 30 June 2023

5.1. Property, plant and equipment (continued)

Impairment

Property, plant and equipment owned by the Board has not been assessed for impairment as they are non-cash generating assets, that are specialised in nature and held for continual use of their service capacity.

Revaluation of property, plant and equipment is undertaken on a regular cycle as detailed in note 10.1. 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.

All non-current assets not held for sale with a limited useful life are systematically depreciated/amortised over their useful lives in a manner that reflects the consumption of their service potential.

Useful life

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

Class of asset	Useful life (years)
Park Infrastructure	7-80
Plant and Equipment	5-25
Roads, Tracks and Trails	6-35
Other Assets	99
Buildings and Improvements	15-70

Review of accounting estimates

Assets' residual values, useful lives and amortisation methods 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.

5.2. Inventories

	2023	2022
	\$'000	\$'000
<u>Current - held for sale</u>		
Inventories held for resale - at cost		
Finished goods held for resale - at cost	203	156
Total inventories	203	156

Inventories held for distribution at no or nominal consideration are measured at cost and adjusted when applicable for any loss of service potential. Inventories held for sale are measured at the lower of cost or their net realisable value.

Cost for all other 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 Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
For the year ended 30 June 2023

6. Financial assets

6.1. Cash and cash equivalents

	2023	2022
	\$'000	\$'000
Deposits with the Treasurer	4 752	5 162
Total cash and cash equivalents	4 752	5 162

Deposits with the Treasurer

The Botanic Gardens Endowment and Commercial Fund was established in accordance with the Act. The Fund is an interest bearing Deposit Account with DTF pursuant to section 21 of the *Public Finance and Audit Act 1987*.

Deposits at call and with the Treasurer earn a floating interest rate, based on daily bank deposit rates. There was no interest earned during 2022 due to Treasury advising public authorities in November 2020 that, given interest rates were approximately 0%, no interest would be paid on any interest bearing accounts held with the Treasurer. Interest re-commenced being paid in September 2022 on cash balances from May 2022.

The Board holds funds that have been donated or bequeathed for specific purposes. The use of this funding is restricted, and primarily relates to purchase and production of scientific publications, specific scientific research, maintenance of bequeathed assets and research undertaken by the Seed Centre. The Board has the discretion to repurpose the funding should the original purpose become irrelevant. At reporting date, contributions with restrictions were \$3.18m (2022: \$3.25m). These funds are reported and managed separately by the Board.

6.2. Receivables

	2023	2022
	\$'000	\$'000
<u>Current</u>		
Trade receivables		
From non government entities	160	131
From government entities	84	73
Total trade receivables	244	204
Accrued revenue	19	27
Prepayments	-	1
Total current receivables	263	232
Total receivables	263	232

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

Statutory receivables do not arise from contracts with customers. They are recognised and measured similarly to contractual receivables (except impairment) but are not classified as financial instruments for disclosure purposes.

Receivables, accrued revenues and prepayments are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

Impairment losses relate to contracts with customers external to SA Government.

Board of Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
For the year ended 30 June 2023

7. Liabilities

7.1. Payables

	2023	2022
	\$'000	\$'000
<u>Current</u>		
Trade payable	105	121
Accrued expenses	31	31
	136	152
<u>Statutory payables</u>		
GST payable to DEW	14	-
	14	-
Total current payables	150	152
Total payables	150	152

Payables and accrued expenses are recognised 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.

Statutory payables do not arise from contracts. Statutory payables included in the table above that relate to board member related payables, such as payroll tax and Fringe Benefits Tax and Auditor-General's Department audit fees total \$31 000 (2022: \$31 000).

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

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.

	2023	2022
	\$'000	\$'000
-		
Expenses from ordinary activities		
Employee benefits expenses	7 660	7 279
Supplies and services	3 568	3 383
Depreciation	634	673
Assets donated to the Board	5 786	515
Other expenses	-	(6)
Total expenses from ordinary activities	17 648	11 844
Revenues from ordinary activities		
Sale of Goods and Services	1 755	1 475
Other Income	702	1 092
Grant	95	90
Total revenues from ordinary activities	2 552	2 657

Board of Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
For the year ended 30 June 2023

9. Outlook

9.1. Unrecognised commitments

The Board had no unrecognised contractual commitments as at 30 June 2023. All capital commitments associated with the Board are managed by DEW and reflected in their financial statements.

9.2. 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.

9.3. Events after the reporting period

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

10. Measurement and risk

10.1. 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 Climate, 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).

Board of Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
For the year ended 30 June 2023

10.1. Fair Value (continued)

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.

Carrying amounts of property, plant and equipment

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

(a) 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.

(b) 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.

(c) 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 asset 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 these criteria and are therefore deemed to be at fair value are:

- Plant and equipment.

The Board undertakes revaluation of its land, buildings and improvements, and other infrastructure assets via a Certified Practising Valuer or internal estimates based on indices or recent transactions. A valuation appraisal by a Certified Practising Valuer is performed at least every six years.

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.

The independent valuations for the Building and Improvements and Park Infrastructure asset classes are performed using the Data Dictionary and Unique Valuation approach. These assets were assessed on a case by case basis for determination of unique assets. Unique assets are items which cannot be categorised within the standard Data Dictionary groups. An asset deemed unique will have a cost that varies significantly from the Data Dictionary value. Unique assets may have cultural significance that adds to its value; may have been constructed using different or special materials; an asset that has been previously independently valued.

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

Board of Botanic Gardens and State Herbarium
Notes to and forming part of the financial statements
For the year ended 30 June 2023

10.1. Fair Value (continued)

The valuers used by the Board are as follows:

- 1 July 2020, valuation of data dictionary: Roads, tracks and trails: Valcorp Australia Pty Ltd, Mr Fred Taormina, BAppSc (Val), AAPI
- 1 July 2019, valuation of land, Office of the Valuer-General, Mr Greg McCloud, FAPI CPV Senior Valuer
- 1 July 2021, valuation of data dictionary & unique assets: buildings and improvements and park infrastructure, Valcorp Australia Pty Ltd, Mr Fred Taormina, BAppSc (Val), AAPI
- 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.
- 24 May 2019, valuation of donated artifacts:
 - Cultural Art Program, Peter R S Walker, member of CINOA, AA&ADA, ACAA. 101 Walkerville Tce Walkerville 5081

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.