



WESTERN  
AUSTRALIAN  
MUSEUM

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# ANNUAL REPORT 2013-14

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WESTERN AUSTRALIAN  
**museum**





# MUSEUM LOCATIONS

**Western Australian Museum — Albany**  
Residency Road, Albany.

**Western Australian Museum — Geraldton**  
1 Museum Place, Batavia Coast Marina, Geraldton.

**Western Australian Museum — Kalgoorlie-Boulder**  
17 Hannan Street, Kalgoorlie.

**Western Australian Maritime Museum**  
Victoria Quay, Fremantle.

**Western Australian Museum — Perth**  
Perth Cultural Centre, James Street, Perth.

**Western Australian Museum — Shipwreck Galleries**  
Cliff Street, Fremantle.

**Western Australian Museum  
— Collections and Research Centre**  
49 Kew Street, Welshpool.

**Western Australian Museum — Administration**  
'Wellington Building', 150 William Street, Perth.

**COVER PHOTO:** Cretaceous pop-up bar in the *Dinosaur Discovery: Lost Creatures of the Cretaceous* exhibition. Western Australian Museum — Perth, April 2014. (Image courtesy OK-White Lane, edited.)

**LEFT:** Western Australian Museum — Perth.



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# ABOUT THIS REPORT

The Western Australian Museum's 2013-14 Annual Report is a review of the Museum's performance for the financial year ending 30 June 2014.

The report is produced in accordance with the provisions of the *Museums Act 1969 (WA)* and other relevant legislation that governs our operations.

It is provided to the Minister for Culture and the Arts, the Hon John Day MLA, as the State Minister responsible for the Culture and the Arts Portfolio, within which the Western Australian Museum operates as a statutory authority.

It is tabled in the Parliament of Western Australia in accordance with the *Financial Management Act 2006*.

The object of this report is to ensure financial and performance accountability to the Western Australian Parliament, and to provide information about the Museum's functions and operations.

This and previous annual reports are available in PDF and an accessible format on the Western Australian Museum's website at [museum.wa.gov.au/about/corporate-documents](http://museum.wa.gov.au/about/corporate-documents).

Copies are archived in the State Library of Western Australia, the National Library Canberra and the Western Australian Museum Library located at Kew Street, Welshpool.

For enquiries, comments or more information about the Museum please contact our Customer Relations Team on 1300 134 081 or email [reception@museum.wa.gov.au](mailto:reception@museum.wa.gov.au).

**RIGHT:** Katta Djinoong Gallery at the Western Australian Museum — Perth.



# STATEMENT OF COMPLIANCE

For the year ended 30 June 2014

**Hon. John Day, MLA**  
**Minister for Culture and the Arts**

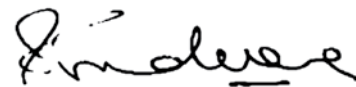
In accordance with section 63 of the *Financial Management Act 2006*, we hereby submit for your information and presentation to Parliament, the Annual Report of the Western Australian Museum for the financial year ended 30 June 2014.

The Annual Report has been prepared in accordance with the provisions of the *Financial Management Act 2006*.



**Alan Robson**  
Chair, the Western Australian  
Museum Board  
26 August 2014

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**Steve Scudamore**  
Member, the Western Australian  
Museum Board  
26 August 2014

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## MESSAGE FROM THE CHAIR

I am delighted to introduce the Western Australian Museum's Annual Report for 2013-14 in what has been a year of unprecedented change and progress.

In the past 12 months, the project to develop a New Museum for Western Australia has consolidated, moving beyond Project Definition into the delivery phase with a clearly defined path to doors open in 2020. It is a privilege to be part of such a dedicated team of Trustees, staff, stakeholders and partner organisations working towards building such a bright future for the WA Museum, ensuring it remains relevant to new generations by creating a place that will be at the heart of their communities.

As an organisation the Museum has been preparing for this change by refocusing its work not only towards, but looking beyond, 2020. The extremely significant Government commitment of \$428.3 million provides the infrastructure and the ability





to create a great facility for Western Australia. But it will be the sustained commitment of the organisation and its supporters to deliver unparalleled access to the extraordinary stories of our State, and other amazing exhibitions, that will produce the world class museum experience every visitor deserves.

Such fundamental change is challenging, especially in an increasingly pressured budget environment. However, the Museum has been tireless in its pursuit of organisational improvement and effective business management.

I am delighted to be in my third year as Chair of the Board of Trustees and continue to be impressed by the vibrancy of the Museum's public programs, the rigor of its research, the breadth of its collections, the diversity of its exhibition program and the meaningful way it engages with its community. I am especially pleased with the entrepreneurial success of the Museum's own *Dinosaur Discovery* exhibition, developed in partnership with Goldie Marketing. The Museum exists for the benefit of all West Australians and it is delivering true public value across its range of operations.

I would like to thank my Board colleagues and our staff for their continued commitment to the Museum and look forward to an exciting year ahead. I thank the Museum's Chief Executive Officer Alec Coles for his outstanding leadership during this period of extraordinary change and

opportunity. I also thank the Museum's many sponsors, benefactors and partners for their generosity and support, now and into the future.

In closing, I would like to acknowledge the unwavering support of the Minister for Culture and the Arts, the Hon John Day MLA, for the Museum and all we aspire to achieve; my sincere thanks on behalf of all of us at the WA Museum.



**Emeritus Professor Alan Robson AO CitWA**  
Chair, Board of Trustees  
Western Australian Museum

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# MESSAGE FROM THE CEO

It has been an extraordinary year for the Western Australian Museum. We are now officially in the Design Phase of the New Museum Project — one of the most significant museum redevelopments occurring anywhere in the world right now. This substantial \$428.3 million investment by the Western Australian Government affirms its strong commitment to the Museum's aspiration to be owned and valued by all West Australians, and admired by the world.

The New Museum Project will drive a complete organisational realignment to prepare the Museum not only for the opening of a new facility in 2020, but to operate effectively in the decades beyond. I have been encouraged by the commitment of staff to refocus their vision on the museum of the future.

I am a great believer in 'advocacy by achievement'. In short, people, companies, organisations and governments will invest in an organisation if they believe that it is capable of achieving great things, and this year we have achieved some great things! For instance our most successful exhibition ever — *Dinosaur Discovery: Lost Creatures of the Cretaceous*; by the same token but in very different mood, the *Inside: Life in Children's homes and Institutions* exhibition in Fremantle was supported by some deep and poignant community engagement. The extensive

work on designing the National Anzac Centre in Albany, to be opened in November, has proceeded apace and with much praise from our stakeholders.

The installation of the Miner's Memorial at the WA Museum — Kalgoorlie-Boulder was an important demonstration of the Museum's place at the heart of its community; the exciting, extraordinary and poignant revisit to the HMAS *Sydney* (II) and HSK *Kormoran* sites currently being planned for next year, and the associated proposals for our Geraldton site, are an example of the power of partnership — with, in this case, amongst others, Curtin University, the Australian National Maritime Museum, and the Mid West Development Commission.

Another important development in the Mid West has been the Museum's continued contribution to the conservation and interpretation of the maritime archaeology of the region through the completion and implementation of the interpretation plan for the Wallabi group of islands, and the important remediation and excavation on Beacon Island — 'Batavia's graveyard'.

The New Museum Project continues to add significant value to our growing collections and research activity and this is nowhere better illustrated than through the completion of the designs for new facilities at our Collections and Research Centre in Welshpool; construction of which will commence in the coming year.

One unexpected outcome was the result of our five-year full collection valuation. A combination of changes to international accounting standards, a change in valuer and methodology, and a reappraisal of the previous valuation, all





contributed to a decrease in the stated value of the collections. This is, of course, a paper value for items that, in almost every case, could not be liquidated to realise a cash value. Similarly, there has been no diminution in the collection, either in size, or quality – quite the opposite, as the collections have continued to grow over the intervening period.

I sincerely thank the Western Australian Museum Trustees for their continued commitment during this time of extraordinary change: in particular our Chair, Emeritus Professor Alan Robson AO, for his unstinting support.

I would like to make special mention of the generous support received this year from our Western Australian Museum Foundation, and to acknowledge the vigour with which the Foundation Board of Governors, and especially its new Chair Justin Mannolini, is developing and promoting the case for support for our New Museum aspirations.

I would also like to thank our dedicated staff and volunteers, our Museum Friends and supporters, individual and corporate, public and private, without whom we could not hope to achieve our ambitions to make our Western Australian Museum an inclusive and inspirational space; one that is at the heart of its community, where people can truly explore their identity, culture and sense of place now and for generations to come.

**Alec Coles OBE**  
CEO, Western Australian Museum

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The Museum's five Organisational Priorities underpin the delivery of its Strategic Plan and have been used to identify highlights for the past year.

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**Community value:** The Museum exists for the benefit of all the people of Western Australia and is accountable to them

The *Dinosaur Discovery* exhibition, created by the WA Museum working with Goldie Marketing, has proved exceptionally popular especially with children, with upwards of 3,000 visitors on a single day.

An important initiative has been arranging out-of-hours access for visits by groups of people with special needs or those who might find the daytime crowds intimidating. One such visit was by young cancer sufferers from Princess Margaret Hospital through their Gladiators support group.

The response of the children was fantastic and this letter summed up their feelings and reminded us why such opportunities are so important:

*I had to email you this evening to say an enormous thank you from all our families from Ward 3B (Oncology) for an amazing evening at the Museum.*

*Parents have said how special their children were made to feel, how nice it was to feel comfortable*

*being out (many families have not had a family excursion in a very long time due to fear of crowds and germs). The dinosaur puppet was a very special treat and everyone commented on how clean everything was, which takes a lot of stress off our families when they are out.*

*Tonight they were able to relax in a safe environment and mix with other families who understand one another. Please do pass our thanks on to ALL the wonderfully compassionate staff that volunteered their time this evening. They have made some very special kids, who have been through or are going through some pretty tough times, very happy. Many of us do not know what tomorrow will bring but today we made some wonderful memories that will last a lifetime!*

*Many, many thanks to you all.*

**The Gladiators Group**

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**Financial sustainability:** The Museum will strive to be financially sustainable

The Museum worked collaboratively with colleagues at Treasury and the Department of Culture and the Arts (DCA) to secure supplementary funding of \$4.4 million for cost escalation of fixed costs, and for the reversal of salary corrective measures imposed in 2012-13 which were maintained in 2013-14. The Museum continues to seek new commercial opportunities and alternative funding sources in an effort to supplement State funding.

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**Aboriginal and Torres Strait Islander partnerships:**

The Museum will increase its efforts to ensure Aboriginal and Torres Strait Islander peoples are central to ownership, governance and program development

This year the Museum worked with Yirra Yaakin Theatre Company to celebrate the company's 21<sup>st</sup> anniversary. The Museum provided curatorial assistance to Yirra Yaakin to develop an exhibition at the Museum highlighting Yirra Yaakin's 21 years in local and international theatre.

Yirra Yaakin, which means 'stand tall' in Noongar language, is WA's premier Aboriginal theatre company and is the WA Museum's Company in Residence. This very significant three-year partnership was announced by Culture and the Arts Minister John Day in November 2012, paving the way for three years of artistic and cultural collaboration and, hopefully beyond.

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**Services delivered WA-wide:** The Museum will develop partnerships with regional communities, businesses and industries to share resources, knowledge and expertise

The WA Museum is developing the interpretive and online components of the National Anzac Centre, which will open in Albany on 1 November 2014, marking

the 100<sup>th</sup> anniversary of the departure of the first Anzac convoys. The Museum is proud to have been asked to provide its expertise and make such an important contribution to commemorate this most significant event in Australia's history.

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**Empowerment:** The Museum expects its staff to be creative and innovative and encourages initiative, leadership and new ideas from all parts of the organisation

Good ideas come from everywhere and one of the best was the very popular *Dinosaur Discovery* exhibition. The exhibition was conceived by our Finance and Business Development Team working with co-investors, Goldie Marketing; expert advice came from our Earth and Planetary Sciences team; our exhibition designers created the gallery sets and ambience; our marketing, communications and online teams made sure everyone knew about it; and our magnificent Visitor Services staff and volunteers managed the huge crowds. It is the Museum's most popular exhibition to date, with the 100,000<sup>th</sup> visitor recorded midway through the exhibition term, and final visitor numbers expected to be well in excess of our previous most popular exhibition *A Day in Pompeii*, which received more than 113,000 visitors in 2010. All of this was achieved through the innovation and commitment of a great range of people.



## AWARDS AND HONOURS

- Museums Australia Publishing and Digital Awards — joint winner of Best Institution Website for a large museum, shared by the WA Museum's Online Service department and the South Australian Museum.
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- International Council of Museums, Australia award for International Relations was presented to the WA Museum for its ongoing relationship between the Museum, established through the Department of Materials Conservation, and the National Research Institute for Maritime Cultural Heritage in South Korea.
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- Myra Stanbury from the Museum's Maritime Archaeology team was awarded a Medal of Honour from the French town of Binic, for her contribution to the research of the ships *Persévérant* (wrecked in 1841 at Shark Bay) and the *Abeille*, lost as the whaler *Lively* circa 1808 at the Rowley Shoals.
- 
- WA Museum research scientist Nerida Wilson received the US Antarctica Service Medal in recognition of her contribution to exploration and scientific research on the frozen continent. The National Science Foundation awarded the medal for Nerida's work on six expeditions to the Antarctic since 2004, two of them leading as Chief Scientist (2011, 2013).
- 
- Conservator Ulli Broeze-Hoernemann was awarded the Fremantle Rotary Club's Pride of Workmanship for her outstanding achievements in the field of conservation. Ulli has worked as a conservator at the Museum for 42 years and has saved thousands of items from accelerated decay and collapse.
- 
- Dr Ian MacLeod, Executive Director Fremantle Museums and Collections, was awarded a Fellowship of the Royal Society of Chemistry in the United Kingdom.
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- Dr Bill Humphreys from Terrestrial Zoology has been appointed to the Ningaloo Coast World Heritage Committee for a three-year term. The advisory committee provides advice to the Commonwealth and State Environment Ministers on the protection, presentation and management of the World Heritage listed area.
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# OPERATIONAL STRUCTURE

## THE WESTERN AUSTRALIAN MUSEUM

The Western Australian Museum first opened its doors to enquiring minds at the Old Perth Gaol in 1891, and for more than 120 years it has played a pivotal role in discovering and sharing the millions of extraordinary stories generated by this amazing State.

Customers include the hundreds of thousands of visitors to the Museum's public sites and its website; numerous scientific, curatorial and corporate clients; and the many people whose lives are touched by the work of the Museum. We are committed to providing the best possible service to all of our customers at every level, and at every point of contact.

**Our Mission:** *We will inspire people to explore and share their identity, culture, environment and sense of place, and contribute to the diversity and creativity of our world.*

**Our Vision:** *To be an excellent and vibrant Museum service valued and used by all Western Australians and admired and visited by the world.*

**Our Values:** *We are dedicated to community value, which means we will be:*

- **Accountable** — we exist for the benefit of all the people of Western Australia and recognise that we are accountable to them, and are custodians of their collections.

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- **Inspirational, inclusive and accessible** — we will inspire people to explore our world and will advance knowledge through study, research and life-long learning; making sure our facilities, programs and resources are accessible to all.

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- **Enterprising and excellent** — we will be creative, resourceful, imaginative, innovative and entrepreneurial; we will be commercially astute and aspire to excellence in all that we do.

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- **Sustainable** — we will aspire to be socially, environmentally and economically sustainable and we will work in partnership with others to maximise public benefit and value for money.

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- **We recognise Aboriginal and Torres Strait Islander peoples as the first peoples of Australia** — we acknowledge the primary rights of Aboriginal and Torres Strait Islander peoples in their cultural heritage and will work collaboratively to advance understanding people all peoples.

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## RESPONSIBLE MINISTER AND LEGISLATION

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### Responsible Minister

The Hon John Day MLA is the Minister responsible for the Culture and the Arts portfolio.

The Western Australian Museum is a statutory authority within the Culture and the Arts Portfolio.

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### Enabling Legislation

- *Museum Act 1969 (WA)*
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### Legislation and Regulations administered by the Museum

- *Museum Regulations 1973 (WA)*
  - *Maritime Archaeology Act 1973 (WA)*
  - *Historic Shipwrecks Act 1976 (Commonwealth)*; sections 10 (1), 11 (1), and 15 are administered by the Chief Executive Officer of the WA Museum, as Delegate in Western Australia for the Commonwealth Minister for the Environment.
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## THE WESTERN AUSTRALIAN MUSEUM BOARD OF TRUSTEES

The Western Australian Museum is governed by an eight-member Board of Trustees, seven of whom are appointed by the Governor of Western Australia, while the eighth Trustee is the Director General of the Department of Culture and the Arts. The Board is the accountable authority under the *Financial Management Act 2006*.

The Board met on four occasions during 2013-14.

NAME	DESIGNATION	OCCUPATION	INITIAL APPOINTMENT	EXPIRY	MEETINGS ATTENDED
Emeritus Professor Alan Robson AO	Chairman	Academic	1/1/2012	31/12/2015	4/4
Sara Clifton	Vice Chair	Managing Director	25/9/2007	10/7/2016	4/4
Ian Fletcher	Trustee	Retired businessman	1/1/2012	31/12/2015	3/4
Dr Kate Gregory	Trustee	Historian	10/7/2012	10/7/2016	3/4
Steve Scudamore	Trustee	Company Chairman	24/10/2006	31/12/2015	4/4
Irene Stainton	Trustee	Senior Aboriginal Affairs Advisor	13/12/2011	6/10/2013	2/4
Rubini Ventouras	Trustee	Group Executive Legal Affairs	10/7/2012	10/7/2016	4/4
Alan Ferris	Ex-Officio	A/Director General	Ex-Officio	N/A	3/4

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## **Emeritus Professor Alan Robson AO CitWA, Chair of the Trustees**

Professor Robson was Vice-Chancellor of the University of Western Australia from 2004 until 2012. Prior, he was Deputy Vice-Chancellor and Provost of the University from 1993. He was also:

- Chair of the Group of Eight Universities from 2007-10.
- Deputy Chair of the Council of the National Library from 1998-2005.
- Deputy Chair of Universities Australia from 2009-11.
- Member of the Western Australian Science Council 2003-09.
- Member of the Board of the CSIRO from 2003-08.

In 2003 he was made a Member of the Order of Australia and awarded a Centenary Medal; in 2009 he was made a Citizen of Western Australia; and in 2013 he was made an Officer of the Order of Australia. Emeritus Professor Robson was appointed Chair of the Museum's Board of Trustees in 2012.



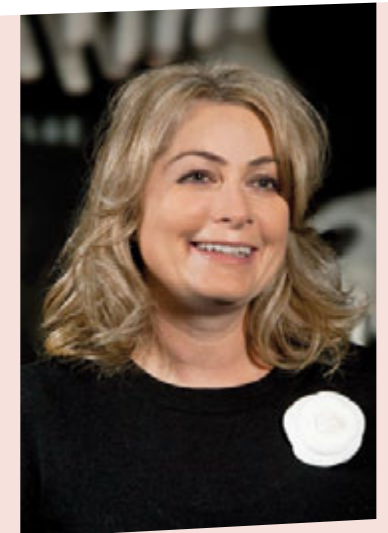
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## **Ms Sara Clifton, Vice-Chair**

Ms Clifton completed a Bachelor of Commerce degree at the University of Western Australia and is a graduate of the Australian Institute of Company Directors. Currently, Ms Clifton is the Managing Director of Clifton Counsel, an investor and media relations consultancy. She also served as:

- General Manager at Porter Novelli Perth (now FTI Consulting).
- Manager of External Relations at ARC Energy Limited (Perth).
- Head of Investor and Media Relations at Publishing and Broadcasting Limited (Sydney).
- National Public Affairs Manager at Multiplex Constructions.
- Current Board member of the University Club of Western Australia.

Ms Clifton was appointed a Trustee of the WA Museum in 2007 and Vice-Chair in 2012.



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### **Mr Alan Ferris (Ex-Officio from 6 May 2013)**

Mr Ferris has recently retired as the Acting Director General, Department of Culture and Arts (DCA). His substantive position previously was General Manager of the Perth Theatre Trust, a position he had held since 2008.

Prior to this Mr Ferris was Chief Financial Officer at DCA, a role which also carried responsibility for the Art Gallery of WA, Perth Theatre Trust, ScreenWest, the State Library of WA, the State Records Office and the WA Museum. A Chartered Accountant with a Bachelor of Commerce degree, Mr Ferris was also Mayor of East Fremantle from 2007 to 2013.

Mr Ferris has been a Trustee of the Swan Bells Foundation. As Acting Director General of DCA, Mr Ferris was also on the boards of the Art Gallery of WA, Perth Theatre Trust, ScreenWest and the State Library of WA.



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### **Mr Ian Fletcher, Trustee**

Mr Fletcher has had more than 40 years experience in the public and private sectors. He has served as First Assistant Secretary and State Director for a number of Australian Government departments, department head in the Tasmanian Government and CEO of the City of Kalgoorlie Boulder. He was also:

- CEO of the Australian Chamber of Commerce in Canberra.
- Principal of Fletcher Rowe & Associates.
- Chief of Staff to WA Premier Richard Court.
- Principal Private Secretary to the Federal Minister for Social Security, Senator Fred Chaney.
- Vice President, External Affairs, BHP Billiton, Western Australia.
- Non-Executive Director of Horizon Power (current).
- Deputy Chair of the WA Australia Day Council (current).

A Fellow of the Australian Institute of Management and a member of the Australian Institute of Company Directors, Mr Fletcher is also a Justice of the Peace. He is a Paul Harris Fellow (Rotary) and a Churchill Fellow. Mr Fletcher was appointed a Trustee of the WA Museum in 2012.





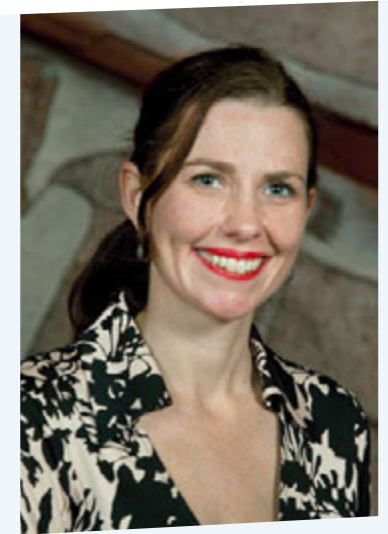
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## Dr Katherine (Kate) Gregory

Dr Gregory is the Battye Historian with the State Library of Western Australia, where she provides leadership for the JS Battye Library of West Australian History collections and services. Previously, she was:

- Historian with the National Trust of Australia (WA) managing historical research, oral history projects and developing interpretation and cultural heritage programs with communities around the State.
- On the State Committee of Museums Australia (WA), the national organisation for the museum sector.
- Museum Manager and Curator of Claremont Museum.
- At the National Gallery of Victoria during the development of the Ian Potter Centre: NGV Australia at Federation Square.

Dr Gregory has a PhD in Art History from the University of Melbourne (2004) on contemporary art and interpretation in museum practice since 1970. Her postdoctoral research at Curtin University was in the area of Cultural Heritage. Dr Gregory was appointed a Trustee of the WA Museum in July 2012.



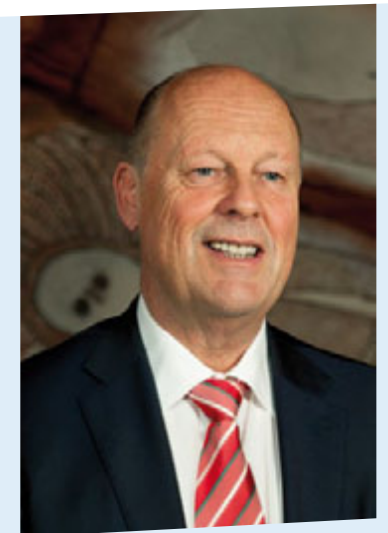
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## Mr Steve Scudamore

Mr Scudamore has held a number of senior positions, including Chairman of the WA office of KPMG for eight and a half years and a senior partner with KPMG for 20 years specialising in the Energy and Natural Resources sector and Corporate Finance Services. He also serves as:

- Non-Executive Director on the Boards of Aquila Resources, Altona Mining and MDA Insurance.
- Chairman of not for profit organisation Amana Living (formerly the Anglican Homes group).

He is a Councillor to Curtin University and the Australian Institute of Company Directors, and a special adviser to Lazard Australia. A Fellow of the Institute of Chartered Accountants in Australia and England and Wales, Senior Fellow of the Financial Services Institute of Australia and Fellow of the Institute of Company Directors, Mr Scudamore was appointed a Trustee of the WA Museum in 2006.



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## Ms Irene Stainton

Ms Stainton works as the Senior Aboriginal Affairs Advisor at INPEX where she provides strategic policy advice relating to working with Aboriginal Australians. Prior to this, Ms Stainton was:

- General Manager at Australian Interaction Consultants.
- Executive Director of the Organisational Cultural Change Program at the Department of Community Development.
- Executive Director of the Family and Domestic Violence Unit and the Assistant Director within the Aboriginal Affairs Department.
- Registrar of Aboriginal Sites.
- Chairperson of the Aboriginal Cultural Material Committee.

Ms Stainton is the Chair of the Western Australian Museum's Aboriginal Advisory Committee, is the Deputy Chairperson of the Aboriginal Lands Trust Board and a member of the National Museum of Australia's Indigenous Advisory Committee. She is a past member of the Return of Indigenous Cultural Property Program Management Committee. Ms Stainton was appointed a Trustee of the Museum in 2011 — her second term of office.



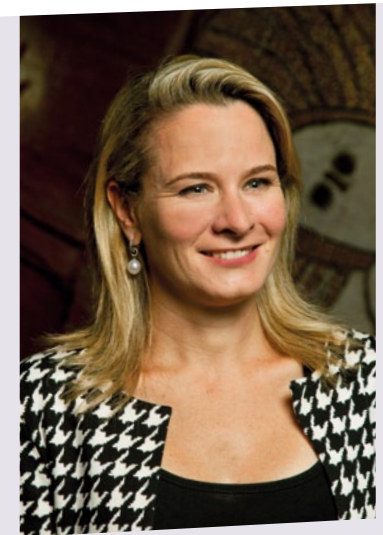
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## Ms Rubini Ventouras

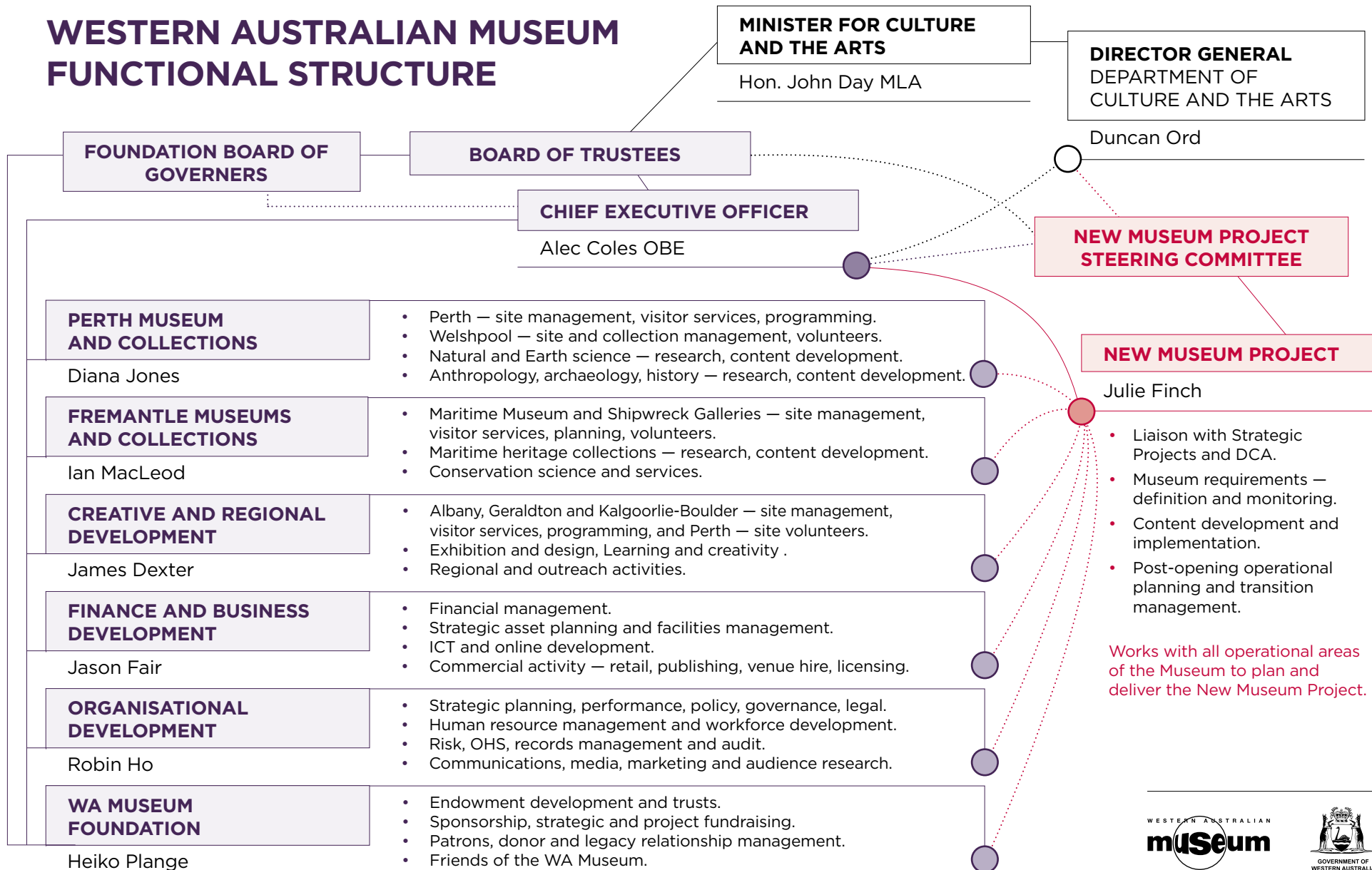
Ms Rubini Ventouras holds degrees in law and commerce (Accounting) from Murdoch University and is admitted to practice law. She is currently the Group Executive — Legal Affairs Asia Pacific at Newmont Asia Pacific across Australia, PNG, the Solomon Islands, New Zealand and the Netherlands. She is also a member of Newmont Asia Pacific's Leadership Team which is responsible for operating four gold mines in Australia and New Zealand as well as a Director of the Newmont Australia group of companies. Previously, Ms Ventouras was:

- Senior Corporate Counsel with Newmont Asia Pacific in Jakarta and Perth.
- A lawyer (1999 to 2003) and Senior Associate (2004 to 2005) at Freehills.

Ms Ventouras was appointed a Trustee of the WA Museum in July 2012.



# WESTERN AUSTRALIAN MUSEUM FUNCTIONAL STRUCTURE





## EXECUTIVE MANAGEMENT GROUP

**BELOW** (LEFT TO RIGHT): Robin Ho (Organisational Development), Jason Fair (Finance and Business Development), James Dexter (Creative and Regional Development), Julie Finch (New Museum Project), Alec Coles (Chief Executive Officer), Heiko Plange (Western Australian Museum Foundation), Diana Jones (Perth Museum and Collections), Ian MacLeod (Fremantle Museums and Collections).





## ADVISORY COMMITTEES

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### Western Australian Museum Aboriginal Advisory Committee

Ms Irene Stainton (Chair)  
Ms Sonia Tait  
Mr John Mallard  
Ms Bev Port-Louis  
Mr Tony Calgaret  
Mr Martin Bin Rashid

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### Western Australian Museum Maritime Archaeology Advisory Committee

Prof. John Penrose (Chair)  
Prof. Geoffrey Bolton AO, CitWA  
Dr Joseph Christensen  
Ms Maddy McAllister  
Dr Alistair Paterson  
Mr Rodney Hoath  
Mr Mark Polzer  
Mr Ron Shepherd  
Mr Don Newman  
Ms Aileen Walsh

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### Western Australian Maritime Museum Advisory Committee

Mr Ronald Packer (Chair)  
Dr Nonja Peters (Vice-Chair)  
Mrs Pat Barblett  
Mr David Lynn  
Hon Richard Court AC  
Prof. Geoff Shellam  
Ms Astrid Norgard  
Prof. Geoffrey Bolton AO, CitWA

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### Western Australian Museum — Albany Advisory Committee

Cr Sarah Bowles (Chair)  
Prof. Stephen Hopper  
Mr Bruce Manning  
Mr Lester Coyne  
Mr Rod Hedderwick  
Ms Vernice Gillies  
Mr David Heaver  
Ms Helena Stoakley  
Mr Richard Harloe (from June 2014)

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### Western Australian Museum — Geraldton Advisory Committee

Mr Malcolm Smith (Chair)  
Mr Bob Urqhart (Vice-Chair)  
Mayor Ian Carpenter  
Cr Victor Tanti  
Dr Mort Harslett  
Cr Gary Martin  
Ms Andrea Selvey  
Ms Marilyn McLeod  
Ms Trish Palmonari

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### Western Australian Museum — Kalgoorlie-Boulder Advisory Committee

Ms Carol Mann (Chair)  
Mr Frank Andinach  
Mr Scott Wilson  
Cr Deborah Botica  
Cr Laurie Ayers  
Mr Morrie Goodz  
Mr Glenn Richardson

## VOLUNTEERS AT THE WESTERN AUSTRALIAN MUSEUM

Volunteers play a very important role at the WA Museum and their ability to enhance the Museum's programs, events and operations is greatly valued. Through the engagement of volunteers, the Museum is able to extend its reach into the community, facilitating the two-way transfer of skills, knowledge and information. The Museum believes that volunteers must also benefit from the relationship and this is achieved through training, skills development and opportunities to meet a variety of new people.

The Museum has two Volunteer Coordinators based in Perth and Fremantle, and additional volunteering opportunities are managed at site level across the organisation. In this reporting year, the Museum has been assisted by the commitment of 364 volunteers who dedicated an estimated 20,563 hours service, valued at \$667,578.67.

### An update from the Public Accounts Committee

In response to the Auditor General's Report No. 1, February 2012, entitled *Working Together: Management of Partnerships with Volunteers* — an audit of the volunteer practices of a number of agencies including the WA Museum — the Museum finalised a suite of documents to underpin the processes supporting its extensive volunteer program. The Museum's response was both considered and thorough, and received the following positive response from the Auditor General through the Public Account's



Committee's published Review of Auditor General Reports (Report No1, Sept. 2013):

"The WA Museum provided a comprehensive response to the previous Committee, which demonstrated full acceptance of the Auditor General's recommendations and a clear program for implementation of corrective measures..." It concludes: "While the responses of all agencies to this performance audit were encouraging, the efforts undertaken by WA Museum were particularly thorough."

**ABOVE:** Volunteers conduct tours of the HMAS *Ovens* submarine at the Maritime Museum.

## FRIENDS OF THE WESTERN AUSTRALIAN MUSEUM

The Friends of the WA Museum is an integral part of the Museum's support structure, promoting and encouraging the Museum's development journey for the past 20 years.

This year the Friends secured two Lotterywest grants; the first of \$50,000 to scope the second phase of work reimagining the World War II wreck sites of HMAS *Sydney* (II) and HSK *Kormoran*, managed by the Museum under the Commonwealth *Historic Shipwrecks Act 1976*.

This grant enabled the Friends to work with the project partners and the wider community to scope the potential for compelling and meaningful access to the images created.

The Friends also secured a \$105,000 Lotterywest grant to scope the development of *My WA* — a user-generated, on-site and online community resource to support the New Museum. The project aims to use advanced digital technology to encourage people to explore and contribute to the State's Collection by uploading their own comments, images and stories.

Former Museum Trustee and Chief Scientist of WA Professor Lyn Beazley was this year appointed Patron of the Friends of the Museum. The Museum is grateful for the ongoing support it receives from all Friends members. The Friends membership at 30 June 2014 was 265.

## WESTERN AUSTRALIAN MUSEUM FOUNDATION

The WA Museum Foundation's objective is to provide meaningful and sustainable financial support to the Museum by building private and corporate investment in the Museum and its programs and, where possible, advocating for the interests of the Museum in the private and public sphere.

This year the Board of the Foundation resolved to pursue an action program to establish a substantial endowment fund to coincide with the opening of the New Museum for Western Australia in 2020.

The objective of this fund is to deliver at least \$1 million a year in today's dollars, in perpetuity, towards supporting the WA Museum's mission. In very simple terms, the Foundation believes that a world class WA Museum deserves to have a world class endowment behind it.

The Government is making its very substantial investment in the New Museum Project, and the Foundation firmly believes its role is to leverage that investment and maximise the benefit of the New Museum project for all Western Australians.

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### Major project: 'Two Lost Ships' expedition

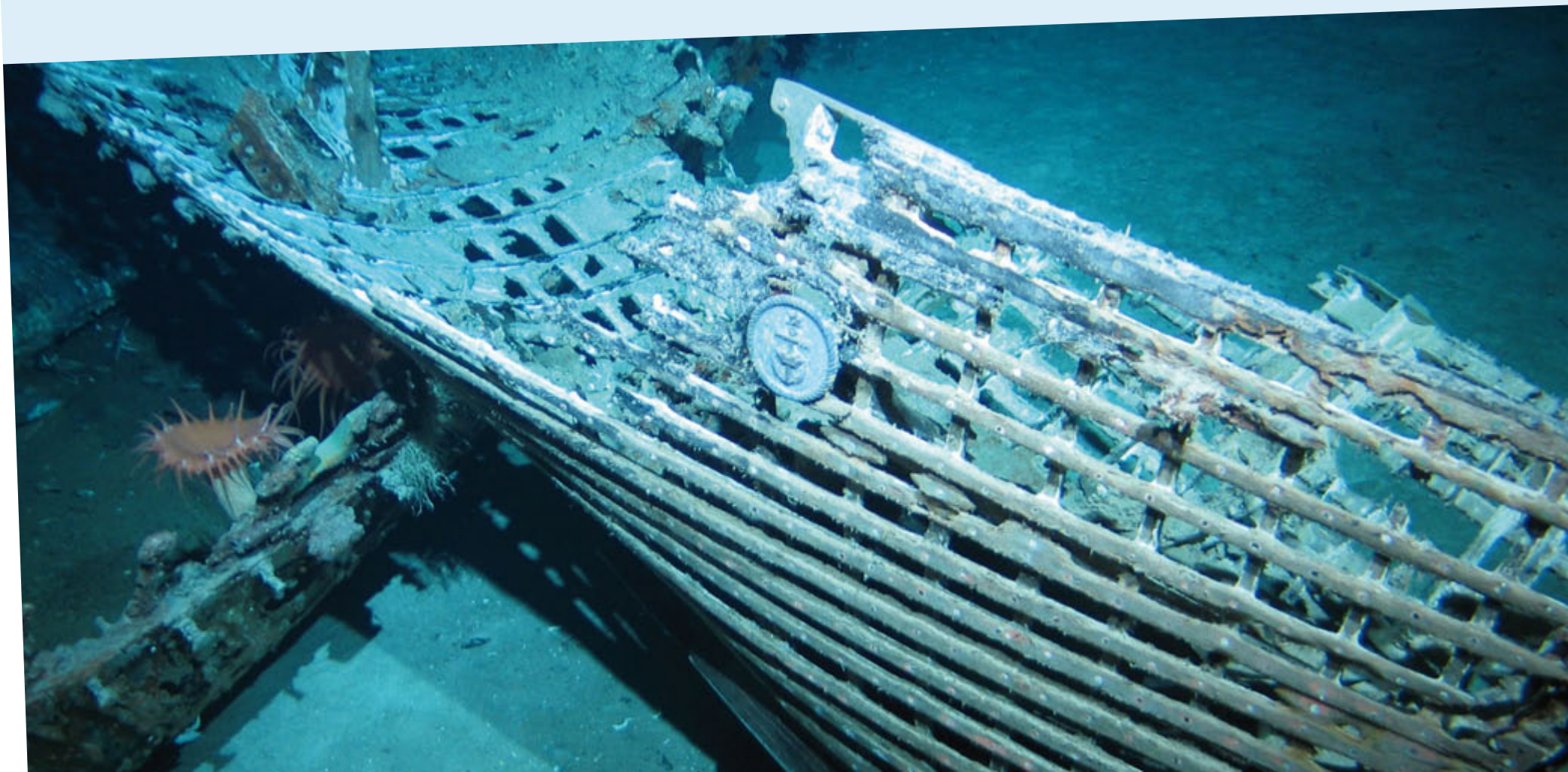
The Foundation has been actively assisting the Museum to raise additional funds for the scheduled 2014-15 expedition to reinvestigate and reimage the wreck sites of the World War Two ships HMAS *Sydney* (II) and HSK *Kormoran*.



This expedition seeks to use high resolution 2D and 3D imaging technology to survey the wrecks in much greater detail than was possible when they were originally discovered in 2008, so they can be properly assessed, documented and interpreted for future generations.

Community research, commissioned by the Friends of the WA Museum and generously funded by Lotterywest, confirms that the Australian public believes the story of the *Kormoran* should be told as well as that of the *Sydney*.

**BELOW:** Ship's boat from HMAS *Sydney* (II).  
(Image courtesy David Mearns, Finding Sydney Foundation.)





The importance of this expedition has been recognised by the Australian National Maritime Museum and the Australian War Memorial which have independently expressed strong interest in acquiring the new data, which will inform new exhibitions at these institutions.

The majority of the expedition budget has been secured through a Commonwealth Government Grant and through the generous in-kind support of project partners including Curtin University, the University of Western Australia, DOF Subsea and the WA Museum.

The Foundation has also been seeking corporate partners and private philanthropists to support the expedition. The Foundation acknowledges the generous commitment of the GMA Garnet Group and Curtin University's financial contribution which was matched by the Foundation through its endowment fund.

## **SPONSORS, BENEFACTORS AND GRANTING AGENCIES**

The profile and activities of the Museum are enhanced by the acquisitions, exhibitions and research made possible, in part, by the generosity of our sponsors and benefactors. Generating income in straitened economic times is always a challenge and it is with immense gratitude that the Foundation acknowledges the generous donors, benefactors, corporate sponsors and partners which have helped make 2013-14 such an exceptional year.

### **Highlights include:**

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#### **The Stan Perron Charitable Trust**

The WA Museum Foundation's valuable community work and ambitious plans to establish an Endowment Action Program were recognised by a generous contribution from The Stan Perron Charitable Trust.

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#### **Butler Bequest**

The Foundation received another significant contribution from the Butler Bequest in 2013-14, with funds allocated to four fieldwork projects undertaken by the WA Museum including a multi-taxa survey of Roe Reef at Rottneest

Island by the Aquatic Zoology department; research into late summer bees of the southern coast of WA by the Terrestrial Zoology department; and minerals of the Mt Deverell variscite deposits at Milgun Station by the Earth and Planetary Sciences department. The Butler Bequest has generously supported the Museum since 1976 by funding many successful and significant fieldwork projects, adding to the Museum's collection and knowledge base.

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### **Chevron: *Terrestrial Invertebrate Fauna of Barrow Island***

The Foundation was delighted to assist in developing the partnership between the WA Museum, Curtin University and Chevron to produce and publish a *Records of the Western Australian Museum Supplement on the Terrestrial Invertebrate Fauna of Barrow Island*. The Foundation is particularly grateful to Chevron for its contribution towards the production costs of the publication, which is co-authored by the WA Museum and Curtin University.

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### **Rangelands Natural Resource Management**

The Foundation is delighted that Rangelands has become a Presenting Partner of the Museum's 2014 *In the Wild West* lecture series. This sponsorship will allow the Museum to present seven regionally relevant lectures in the Pilbara and Kimberley, helping meet one of the

Museum's key objectives to engage with audiences beyond traditional WA Museum sites. Lectures will be presented from June to November 2014 in the regions, and also the Maritime Museum and the Perth Museum sites.

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### **FameLab**

The Foundation welcomed the support of the McCusker Charitable Foundation to sponsor the inaugural FameLab Finals at the WA Maritime Museum in Fremantle this year. First run at the Times Cheltenham Science Festival in 2005, FameLab has become the world's leading science communication competition for young people. It aims to find, develop and mentor young science and engineering communicators, and the WA Museum was delighted to host the State and National Finals of the inaugural FameLab series in Australia.

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### **Ungar Family Foundation**

The Ungar Family Foundation generously donated funding to film and record a series of interviews with renowned anthropologist Kim Akerman, about the highly significant Akerman Collection. The collection contains more than 600 objects from Kimberley Aboriginal communities and was acquired over the course of Mr Akerman's 60-year career. These interviews will complement the documented provenance of the collection, and allow the unique stories behind the artefacts to be recorded and shared.

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## Transparent Sea

The WA Museum continued to benefit from the generosity of Andrew and Nicola Forrest and the Minderoo Foundation this reporting year, with the kind donation of a glass sculpture entitled *Transparent Sea* by WA artist Vaughn Bisschops. One of the signature pieces at the 2013 *Sculpture by the Sea* exhibition, this sculpture has been permanently installed on the balcony of the Maritime Museum, looking out towards the Indian Ocean. The play of light created by the ever-changing position of the sun enhances the beauty of the sculpture and emphasises the importance of the whale shark as a motif for marine conservation.

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## 'Thank You' event

An event to inspire potential benefactors to become involved with the Museum's future and to thank those who have already provided significant support was extremely well attended, with His Excellency the Governor Malcolm McCusker QC presenting six awards to some of the Museum's staunchest supporters. Representatives from Woodside, Alcoa, Rio Tinto

**RIGHT:** WA Museum CEO Alec Coles, His Excellency the Governor of Western Australia Malcolm McCusker QC, supporters Nicola and Andrew Forrest, and Foundation Chair Justin Mannolini at the Foundation 'Thank You' event. (Image courtesy Tobey Black.)



and the North West Shelf Shipping Company, as well as Andrew and Nicola Forrest and Stan and Jean Perron, were recognised for their ongoing support and generosity.

**A full list of our generous sponsors, benefactors and granting agencies is shown in the appendices.**

## WESTERN AUSTRALIAN MUSEUM FOUNDATION ADVISORY COMMITTEES

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### Western Australian Museum Foundation Board of Governors

Mr Justin Mannolini (Chair)  
The Hon Julie Bishop MP (Deputy Chair)  
Dr Marina Hogan (Deputy Chair)  
Mr Nick Brasington  
Mr Fred Chaney  
Mr James McClements  
Mr Tim Lester  
Ms Sara Clifton (Ex-Officio Member)  
Mr Alec Coles OBE (Ex-Officio Member)

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### Western Australian Museum Foundation Investment Committee

Mr James McClements (Chair)  
Mr Justin Mannolini  
Mr Fred Chaney



# PERFORMANCE MANAGEMENT FRAMEWORK

## OUTCOME BASED MANAGEMENT FRAMEWORK

**OUTCOME 1:** Western Australia's natural, cultural and documentary collections are preserved, accessible and sustainable.

### KEY EFFECTIVENESS INDICATORS

#### PRESERVATION

Extent to which Western Australia's natural, cultural and documentary collections, that require preservation, are preserved.

#### ACCESSIBILITY

- a. The number of accesses to Western Australia's natural, cultural and documentary collections per capita.
- b. Percentage of clients satisfied with the services associated with accessing Western Australia's natural, cultural and documentary collections.

#### SUSTAINABILITY

Value of collection renewal, content development, expansion and/or maintaining the physical integrity of the collection as a proportion of collection value.

**SERVICE 6:** Museum Services

### KEY EFFICIENCY INDICATORS

Average cost of Museum Services per Museum Access.

# REPORT ON OPERATIONS SECTION

## FINANCIAL OVERVIEW

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### Revenue

The Western Australian Museum receives revenue from a variety of sources as mandated by the *Museums Act 1969 (WA)*. The State Government provides the majority of revenue as an appropriation to fund services. In addition, the Museum receives grants, sponsorships donations and bequests which fund almost all of the Museum's science and research activities, and without which the Museum could not continue to break new scientific ground or capitalise on the significant research already conducted. Much of this revenue is restricted to specific purposes, such as the Commonwealth Your Community Heritage grant to reimagine the World War II wrecks of HMAS *Sydney (II)* and HSK *Kormoran*; and the ongoing use of the Harry Butler Bequest for zoological fieldwork. The Museum also generates a proportion of its own revenue through paid exhibitions and commercial activities including venue hire and retail sales.

Total revenue of more than \$41.92 million was received in 2013-14, of which \$11.1 million was generated by the Museum from commercial activity, and from public, private and charitable sources — an increase of 33% on last year's figure of \$8.3 million. This significant increase was the result of concentrated efforts targeting activity around popular temporary exhibitions such as *Secrets of the Afterlife* and *Dinosaur Discovery*. Examples include an additional \$400,000 from ticket sales and \$385,000 from the sale of merchandise. Also, as part of the mid-year review, the Museum received supplementary funding of \$4.4 million for cost escalation of fixed costs, and for the reversal of salary corrective measures imposed in 2012-13 which were maintained in 2013-14. In addition, the Museum received \$4.5 million to clear an historic salary deficit owed to the DCA.

## Actual results versus budget targets

2013-14	TARGET <sup>(1)</sup> \$000	ACTUAL \$000	VARIATION <sup>(2)</sup> \$000
<b>Total cost of services</b> (expense limit) (sourced from 'Statement of Comprehensive Income')	34,923	34,711	(212) <sup>(a)</sup>
<b>Net cost of services</b> (sourced from 'Statement of Comprehensive Income')	26,594	23,596	(2,998) <sup>(b)</sup>
<b>Total equity</b> (sourced from 'Statement of Financial Position')	780,149	475,879	(304,270) <sup>(c)</sup>
<b>Net increase/(decrease) in cash held</b> (sourced from 'Statement of Cash Flows')	4,646	309	(4,337) <sup>(d)</sup>
<b>Approved full time equivalent (FTE) staff level</b>	218	209.6	8.4 <sup>(e)</sup>

(1) As specified in the Budget Statements.

(2) Further explanations are contained in note 37 'Explanatory statement' to the financial statements.

- (a) The variation is mainly due to underspend in employee benefits expense (\$2.291 million) which has resulted from the late commencement of the Gorgon Project and vacant positions not filled due to a government freeze on recruitment. The savings were partially offset by a one-off payment to DCA for prior years' salary cost (\$1.889 million) and increase cost of sales of merchandise products which relate to the *Dinosaur Discovery* exhibition.
- (b) In addition to the explanation mentioned above regarding expenses, the variation was mainly due to an increase in revenue from user charges and fees and sales (\$0.757 million), an increase in Commonwealth grants (\$0.289 million) and an increase in 'other revenue' (\$1.708 million) which consists mainly of donated collections (\$0.798 million) and capital recoup to DCA (\$0.760 million) and additional grant income and on-cost recoup to other private grants and contract accounts (\$0.150 million).
- (c) The variation in 'total equity' is mainly attributed to the Collections valuation decrements. The last Collections valuation done in 2009 was inflated by \$198.97 million due to a transposing error by the valuer between the working paper and the main report. The application of AASB 13 in the current valuation in 2014 has caused the fair value of the collections to decrease by \$92.4 million. In the Target, it was budgeted for the Assets revaluation to increase by \$12.8 million for land and building which did not occur.
- (d) The target shows additional appropriation (\$4.5m) received this year to pay an historic salary deficit. The WA Museum expended \$1.9m of this amount, as last year this was accounted as a resource received free of charge. [Other reasons for this gap is that the Museum has paid in advance for insurance (\$691k), *World in 100 Objects* (\$545k), not budgeted in this year, invoice raised to Foundation (\$633k), invoice raise to BMW for Anzac project (\$399k)].
- (e) FTE variation is mainly due to the recruitment freeze imposed in April.

## COLLECTIONS VALUATION

Whilst it is recognised that most heritage and cultural assets belonging to public institutions are not intended to be sold, due primarily to, legal, financial and ethical restrictions placed upon their use and / or disposal; such assets are required to be valued for general purpose financial reporting.

Regular independent revaluation of the WA Museum Collections is an accounting requirement. As part of the Museum's five-yearly Collection valuation cycle, a full revaluation exercise was undertaken during the reporting year. The application of a revised valuation methodology; mandatory adoption of changes to accounting standards which require a collection to be valued at exit value (AASB 13); and an error detected in the previous 2009 revaluation – (identified during the current process) have resulted in a current Collections revaluation of \$347.06 million.

It is important to note that valuations are expert opinions provided by independent professionals. This year, an independent valuer, selected through a competitive tender, reviewed the previous valuation carried out in 2009 as part of the current process, and that valuation was adjusted by \$198.970 million. In addition, the application of a revised valuation methodology and mandatory new accounting

standards have resulted in a Collections valuation decrement of \$92.396 million for the 2013-14 financial year. The full Collections valuation of \$347.06 million, therefore, represents a \$291.25 million, or 46%, reduction from the last valuation conducted in 2009. This year's valuation has been independently audited by the Office of the Auditor General.

The decrease in valuation does not affect the integrity or intrinsic value of Collections, nor does it reflect or imply a reduction in the number of items contained in the Collections which has increased during the reporting period.



## SUMMARY OF KEY PERFORMANCE INDICATORS

2013-14	TARGET	ACTUAL	VARIATION
<b>OUTCOME 1:</b> Western Australia's natural, cultural and documentary collections are preserved, accessible and sustainable.			
<b>Key Effectiveness Indicator:</b> Preservation. Extent to which Western Australia's natural, cultural and documentary collections, that require preservation, are preserved.	99.60%	97.82%	-1.78% <sup>(1)</sup>
<b>Key Effectiveness Indicator:</b> Accessibility. The number of accesses to Western Australia's natural, cultural and documentary collections per capita.	Number of accesses <sup>(2)</sup> 1,981,460	2,577,385	595,925 <sup>(3)</sup>
	Accesses per capita 0.801 <sup>(4)</sup>	1.01 <sup>(5)</sup>	0.209 <sup>(6)</sup>
Percentage of clients satisfied with the services associated with accessing Western Australia's natural, cultural and documentary collections.	96%	96%	Nil
<b>Key Effectiveness Indicator:</b> Sustainability. Value of the State collection renewal, content development and/or expansion as a proportion of collection value.	3.49%	6.82%	3.33% <sup>(7)</sup>
<b>Key Efficiency Indicator:</b> Average cost of Museum services per Museum visitor or person accessing collection. <sup>(8)</sup>	\$30.95	\$37.44	\$6.49 <sup>(9)</sup>

- (1) In conjunction with the collection valuation conducted in 2014, the Museum reviewed the methodology adopted for counting the collection and its stored location, then standardised this across each collection area resulting in this adjusted figure which does not represent a decrease in suitably stored material.
- (2) Total number of accesses is the total of visitors to Museum sites (927,014) and unique visits to [www.museum.wa.gov.au](http://www.museum.wa.gov.au) (1,650,371). It does not include visits to Western Australian Museum YouTube, Facebook or third party websites.
- (3) The significant increase in total accesses for the year is attributed to a higher than expected number of visits to the Museum's website, driven by the online ticketing service for paid exhibitions and programs.
- (4) 1,981,460 (# of accesses) divided by 2,473,000 ABS Data table 3101.0 (WA for Dec 2012).
- (5) Accesses per capita are based on the Number of accesses and Western Australian population of 2,550,900 as quoted on ABS Data table 3101.0 (WA) for December 2013.
- (6) The significant increase in access per capita is attributed to the higher than expected number of visits to the Museum's website, driven by the online ticketing service for paid exhibitions.
- (7) During the current collection valuation process, a review of the previous valuation done in 2009 was conducted and the collections were adjusted by \$198,969,792. In addition, the valuation completed in 2014 has resulted in collections recording a decrement of \$92.396 million, based on 'fair value'. The Museum also received supplementary funding of \$8.9 million in 2014, including \$4.4 million for cost escalation and cost pressure funding and \$4.5 million to repay an historic salary deficit to DCA. These adjustments have decreased the value of the collection to \$347,062,632 and increased the average State Government rolling income to \$23,680,600.
- (8) Actual cost of services = \$34.711 million. Actual visitation = 927,014; Target cost of services = \$28.113 million. Target visitation = 908,460. This Key Performance Indicator excludes visits to [www.museum.wa.gov.au](http://www.museum.wa.gov.au) to provide a consistent methodology with the 2013-14 Target.
- (9) The major variance is in the cost of services which was \$28.113 million. The \$6 million difference is explained by the deficit funding received in Mid-Year Review and the historic salary payment of \$1.899m to DCA.

## PERFORMANCE OVERVIEW

Government imposed Budget Corrective Measures and a recruitment freeze combined with the Museum's requirement to reduce long standing leave liability have resulted in significant periods of reduced staffing levels across the organisation during the 2013-14 reporting year. This has impacted on certain areas of the Agency's performance this financial year, particularly in the area of Learning and Creativity.

Despite this, the Museum still managed to exceed its access target by 595,925 (more than 30%) with significant increases in both visits to museums and online accesses. Given the challenging staffing environment, this was a magnificent result which achieved more than one access per capita (exceeding target by 26%) with associated efficiencies in cost per person access.<sup>(1)</sup>

The narrow shortfall on the preservation indicator (1.78%) was disappointing, however, the developments at Welshpool should address this over the next two years.

The Perth site showed a noticeable drop in the highest satisfaction level with only 36% of visitors 'very satisfied' with their experience. The main reasons cited were the Museum's reduction in size, and facilities that had not been upgraded since 2008. This feedback clearly supports the case for a redeveloped New Museum for Western Australia.<sup>(2)</sup>

(1) The Museum closed off its reporting period for visitation and visitor satisfaction surveys this financial year on 15 June, compared to 30 June in previous years.

(2) *ibid.*

## WESTERN AUSTRALIAN MUSEUM STRATEGIC PLAN 2011-14

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### MISSION

To inspire people to explore and share their identity, culture, environment and sense of place, and contribute to the diversity and creativity of our world.

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### VISION

To be an excellent and vibrant Museum service, valued and used by all Western Australians and admired and visited by the world.

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### VALUES

We are dedicated to Community Value which means that we will be:

- **Accountable**  
We exist for the benefit of all the people of Western Australia and recognise that we are accountable to them and are custodians of their collections.
- 

- **Inspirational, inclusive and accessible**  
We will inspire people to explore our world and will advance knowledge through study, research and life-long learning making sure that our facilities, programs and resources are accessible to all.
- 
- **Enterprising and excellent**  
We will be creative, resourceful, imaginative, innovative and entrepreneurial; we will be commercially astute, and aspire to excellence in all that we do.
- 
- **Sustainable**  
We aspire to be socially, environmentally and economically sustainable and will work in partnership with others to maximise public benefit and value for money.
- 
- **We recognise Aboriginal and Torres Strait Islander peoples as the first peoples of Australia.**  
We acknowledge the primary rights of Aboriginal and Torres Strait Islander peoples in their cultural heritage and will work collaboratively to advance understanding between all peoples.
-

## STRATEGIC AIMS

### LEARNING AND GROWTH

<b>LG1</b>	Ensure Aboriginal and Torres Strait Islander peoples are central to ownership, governance and development of our collections and programs.
<b>LG2</b>	Create and share knowledge with our users.
<b>LG3</b>	Understand and respond to our audiences and communities.
<b>LG4</b>	Develop a highly skilled, motivated and flexible workforce.
<b>LG5</b>	Develop effective volunteer culture.

### FINANCIAL

<b>F1</b>	Maximise financial sustainability by operating within our means, but maximising those means.
<b>F2</b>	Be entrepreneurial in all that we do.
<b>F3</b>	Maximise effectiveness of the Western Australian Museum Foundation.
<b>F4</b>	Provide value for money by adding value and sharing costs.

### CUSTOMER

<b>C1</b>	Provide the highest standards of customer service and user experience in all that we do.
<b>C2</b>	To contribute to the health and wellbeing of our communities by facilitating people's exploration of their identity, culture, environment and place in the world.
<b>C3</b>	Promote tourism within and to Western Australia.
<b>C4</b>	Deliver a Western Australian wide museum service.
<b>C5</b>	Develop the WAM brand to reflect, support and deliver our mission and achieve our vision.

### PROCESSES

<b>P1</b>	Discharge heritage responsibilities including legislative obligations.
<b>P2</b>	Care for Western Australia's collections representing the natural environment, the State's history, stories and traditions.
<b>P3</b>	Ensure effective governance and management.
<b>P4</b>	Contribute to the conservation of environments, landscapes, heritage, sites and traditions.
<b>P5</b>	Ensure the highest standards of health and safety management and practice.



## PERFORMANCE AGAINST STRATEGIC PLAN

The Museum's reporting on its performance over the past financial year has again followed the 2011-14 Strategic Plan's balanced scorecard approach, and links to the Government's Goals outlined in the Public Sector Commission's Annual Reporting Framework found at [www.publicsector.wa.gov.au/node/67](http://www.publicsector.wa.gov.au/node/67)

## LEARNING AND GROWTH

### **Ensure Aboriginal and Torres Strait Islander peoples are central to ownership, governance and development of our collections and programs**

This reporting year the WA Museum partnered with the WA Public Sector Commission to employ a trainee under the Aboriginal Traineeship Program. This initiative provides young Aboriginal and Torres Strait Islander people aged 25 years and under with an opportunity to develop administration skills and competencies in Government, to enable them to build a sustainable career pathway. The trainee successfully completed

his placement within the Office of the CEO, working alongside staff who provide corporate support to the Museum's Executive Management Group.

To better understand our audiences the Museum commissioned visitor demographic research in early 2013, and following the first full year of reporting has found that popularity with Aboriginal and Torres Strait Island peoples remains strong. 5% of all visitors to the WA Museum this year identified as Aboriginal or Torres Strait Islander, which is higher than the State's Aboriginal and Torres Strait Islander population of 3.1%.

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### **Create and share our knowledge with our users**

In 2013-14, the WA Museum's scientists, researchers and curators produced and distributed 75 peer-reviewed research papers, 3 book chapters, 1 book, 18 conference papers, 6 popular publications, 4 non-refereed reports, 3 in-house journals and 145 reports to consultants.

They also undertook 37 research projects, 29 of which were collaborative with 23 involving international partner agencies or organisations; and conducted 28 field trips in WA, five interstate and three overseas.

Museum staff and associates were also at the forefront of adding to the knowledge and understanding of WA's natural environment with the description of 95 new animal species, and one new mineral species.



## CASE STUDY: NEW GECKO SPECIES DESCRIBED

The discovery of a rare new species of gecko endemic to the Geraldton region was made by the WA Museum's reptile curator Dr Paul Doughty and University of Melbourne colleague Paul Oliver. The newly described Cloudy Stone Gecko (*Diplodactylus nebulosus*) differs from other species in that its back pattern resembles a cloud or nebula, instead of a straight line, like its Wheatbelt relatives. The gecko was described in *Records of the Western Australian Museum* volume **28**(1), which is available online at [museum.wa.gov.au/research/records-supplements/records](http://museum.wa.gov.au/research/records-supplements/records) and in which nine new WA species were described.

ABOVE: *Diplodactylus nebulosus* in Moresby Range. (Image courtesy Brad Maryan.)

The Museum's online presence and community continues to grow rapidly. This year free WiFi was introduced at the WA Museum — Perth to complement the existing facility at the Maritime Museum; the Museum also created a *Field Guide to Western Australian Fauna* phone and tablet application (app) as part of a national collaboration between state museums to make thousands of local fauna species accessible online across Australia.

Another particularly impressive augmented reality app was developed for the *Dinosaur Discovery: Lost Creatures of the Cretaceous* exhibition, which provided animated and 3D experiences to smart device users.

**35.47%**  
increase in  
unique visits to  
the Museum  
website

to 544,784, and 36.08% in page views to 29,881,226.

Website visitation significantly increased again this reporting year, with increases of 35.47% in unique visitors to 1,650,371; 13.57% in video views

## Understand and respond to our audiences and communities

The 2013-14 reporting year provides the Museum with the first opportunity to publish a full year of specialist audience research, undertaken by audience development specialists Morris Hargreaves McIntyre (MHM). The ability to understand what drives audiences will inform a better response to needs and expectations.

The MHM *Visitor 360°* report found the main driver for a visit to the Museum was 'intellectual', with 40%



Museum dwell time an average of **one hour and 35 minutes**

of all audiences motivated by a desire 'to improve my knowledge and understanding', and 38% of all audiences motivated 'to

stimulate my own/children's imagination'. As reported last financial year, the Museum's diverse visitors were again dominated by 'Learning Families' — these are families motivated by more than social factors and who want an educational experience (32% as per 2012-13).

Visits to the Museum lasted an average of one hour and 35 minutes, with the longest dwell time reported at the Maritime Museum (one hour and 50 minutes); across all sites, there were more female visitors than male (56% compared to 44% again, as per last financial year) which is typical of the profile of global museum audiences.

## Develop a highly skilled, motivated and flexible workforce

In 2013-14, staff attended a total of 645 training sessions, representing 2,077 hours or 429 training days, across a range of learning areas. The Museum's total cash expenditure on staff training was \$68,029. Not all training is delivered at a cash cost and the total commitment when staff time is added is significantly greater.

Areas of focus for training this year included Mental Health Awareness and Better Buying Government Processes; with all staff encouraged to complete the online Cultural Awareness Training module provided by the Public Sector Commission, and the Cultural Competency training provided by the Office of Multicultural Interests.

92% of all Museum staff have also completed Accountable and Ethical Decision Making (AEDM) training since it was introduced in 2012-13, and the Museum continues to work with those casual members of staff, and others, who have not yet completed the training.

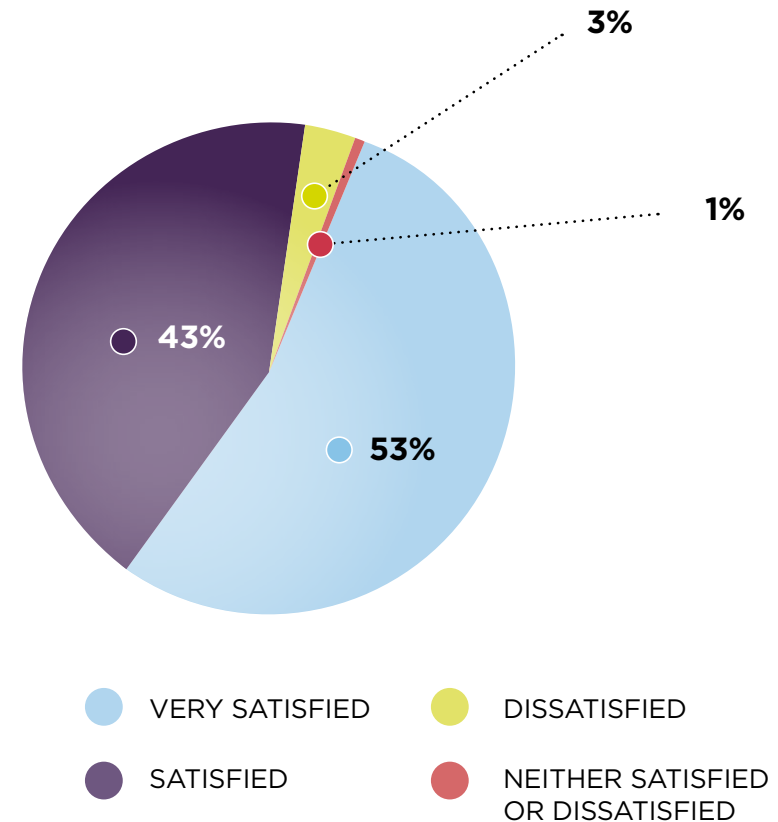
## CUSTOMER

### Provide the highest standards of customer service and user experience in all that we do

The majority of audiences were satisfied with their visit (96%) with more than half 'very satisfied' (53%); this represents a drop from last year when 97% of people were 'satisfied' with their visit and 61% of people were 'very satisfied'. While overall levels of satisfaction were high across most venues, visitors to the Perth site were least likely to be 'very satisfied' with only 36% recording the highest level of satisfaction with their visitor experience. The main reasons cited were that the Museum had reduced in size and facilities had not been upgraded since 2008. This feedback supports the Museum's case that a New Museum for Western Australia is wanted by the people of WA.

92% of people would still recommend a visit to the Museum, the same result as in 2012-13.

### VISITOR SATISFACTION



SOURCE: 2014 *Visitor 360°* report (Figure 21).

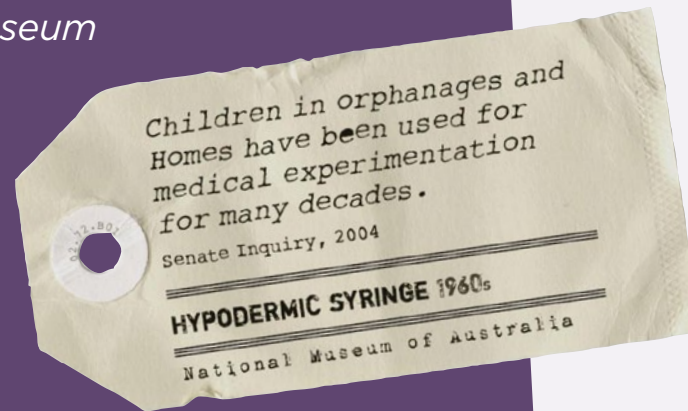


## CASE STUDY: INSIDE CHALLENGES HEARTS AND MINDS

“Museums are often described as safe places for unsafe ideas.”

— Alec Coles, CEO WA Museum

The WA Museum has a critical role to play in providing a space where important stories can be told. *Inside: Life in Children's Homes and Institutions* was a deeply affecting exhibition, developed by the Australian National Museum, which caused much thought and reflection among visitors. The WA Museum worked with stakeholders and advocacy groups representing victims of institutionalised child abuse to provide appropriate training for staff working in the exhibition space, and counselling services for visitors where required. Entry to the *Inside* exhibition was free-of-charge; it received 15,084 visitors during its 15-week display; 80% of the audience were first time visitors to the WA Museum; and 35% were over 60 years of age, compared to 12% which is the general visitation across all sites for that age group. This represents a significant new audience for the Museum.



**Contributing to the health and wellbeing of our communities by facilitating people's exploration of their identity, culture, environment and place in the world**

This reporting year the WA Museum hosted 40 temporary exhibitions across its six public sites which explored a diverse range of themes. Exhibition highlights included, at Perth the incredibly successful WA Museum-created *Dinosaur Discovery: Lost Creatures of the Cretaceous*; and *Aurelio Costarella: A 30 year retrospective* which documented the journey of one of WA's most renowned fashion designers. The very challenging *Inside: Life in Children's Homes and Institutions*, staged at the Maritime Museum, featured poignant accounts from some of the 500,000 Australian children who lived in institutionalised care in the 20<sup>th</sup> Century.

The Museum also provided an extensive range of public programs, lectures, tours performances and other activities that attracted 183,246 attendances.

## Promote tourism within and to WA

28% of the Museum's visitors were from interstate and 23% from overseas; which is similar to last year's figures of 29% and 24% respectively.

When breaking down visitation from within Australia to all public sites the majority of visitors, 72%, came from WA. This is significantly higher than last year (62%) and demonstrates increasing local interest in the Museum, which is also reflected by the significant increase in regular repeat visitors. This year a quarter (25%) of all WA Museum visitors were repeat visitors who had been to a Museum site at least once within the last 12 months, significantly higher than 15% last year.

### PERCENTAGE OF ANNUAL TOTAL VISITATION BY REGION OF RESIDENCE

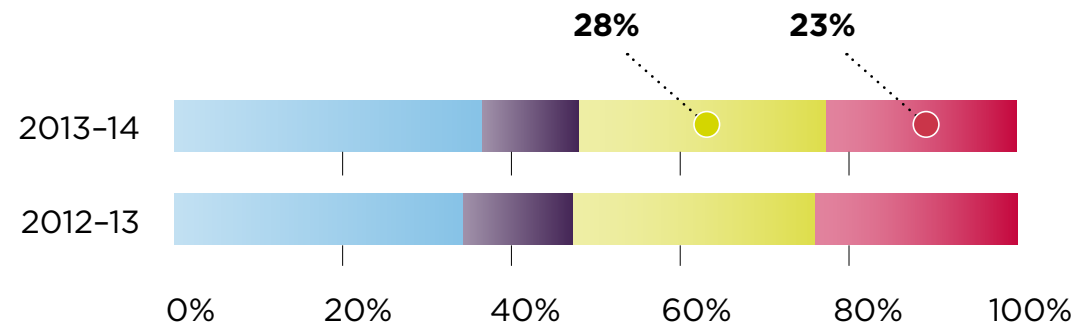


Total visitation for 2012-13 was 879,145; for 2013-14 was 927,014.

Among the Museum sites, Albany and Perth attracted the highest proportion of WA visitors with 86% and 83% respectively.

The WA Museum also presented seven free exhibitions at non-museum sites across WA and interstate, including two that showcased WA's shared maritime heritage with the Netherlands, raising awareness of the upcoming 400<sup>th</sup> anniversary of first European contact with Australia — Dirk Hartog's landing at Cape Inscription on the WA coast in 1616.

Artefacts from the four 17<sup>th</sup> and 18<sup>th</sup> Century Dutch shipwrecks located off WA's coast were displayed at the Perth Concert Hall to coincide with the visit to Perth from the Netherlands by the Royal Concertgebouw Orchestra; a display of bricks used as ballast from two of the wrecks, the *Batavia* and the *Vergulde Draeck*, was installed at the new Dutch Embassy in Canberra.



## 2013-14 exhibitions created and made accessible by the WA Museum at non-museum sites

The total number of visitations to exhibitions created and made accessible at non-museum sites for this reporting year was 32,026.

EXHIBITION	VENUE	DATES	VISITATIONS
<i>Weld Spring Reserve Story: Sharing the History of Weld Spring</i>	Canning Stock Route	17/09/2013	1,045
<i>The Krait</i>	Exmouth	26/09/2013	1,764
<i>Australian Toys: a Century of Fun</i>	Perth Town Hall	16/11/2013 to 22/11/2013	2,525
<i>Accidental Encounters: the Dutch Connection</i>	Perth Concert Hall	20/11/2013 to 31/01/2014	25,000
<i>Batavia and Gilt Dragon Bricks Display</i>	Embassy of the Kingdom of the Netherlands, Canberra	22/01/2014	377
<i>Sydney-Kormoran</i>	Shark Bay World Heritage Discovery Centre	06/04/2014 to 30/06/2014	842
<i>The Planets</i>	Perth Concert Hall	06/06/2014 to 09/06/2014	473

## DELIVER A WA-WIDE MUSEUM SERVICE

The WA Museum has three regional sites which operate as cultural hubs within their communities. Highlights for each site include:

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### Western Australian Museum – Geraldton

Installation of the Point Moore Lighthouse Fresnel lens display – an iconic object of historic Geraldton and the first working exhibit in the Museum. Its donation and installation was the result of significant community collaboration and generous in-kind support and sponsorship.

Geraldton also welcomed the highest proportion of first time visitors, 66% compared to the Museum overall at 56%. Visitor satisfaction remains the highest of any WA Museum site, along with Albany with 74% of visitors very satisfied with their experience.

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### Western Australian Museum – Kalgoorlie-Boulder

The dedication of the Miners' Memorial within the Museum grounds was the culmination of an important community project to honour those miners who lost their lives in work accidents across the Goldfields. The WA Museum was chosen as the location for the memorial, reflecting the very strong relationship the Museum has with its local community. The memorial was designed by WA Museum staff.

Kalgoorlie-Boulder had a very high proportion of first-time visitors (78%) compared to the overall figure of 56%.

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### Western Australian Museum – Albany

Community partnerships are key to Albany's strong attraction for local visitors and these were again a highlight of 2013-14 financial year. The Museum partnered with the Great Southern Science Council and Inspiring Australia to present a range of science-based events including *Science Rocks*, a youth forum for Year 10 students considering science as a career. It also worked with the University of WA, South Coast Natural Resource Management, and the Centre of Excellence in Natural Resource Management to create a Science Symposium which attracted 150 science professionals and interested community and high school students.



The Museum also hosted 15 local artists for three weeks of the Bendigo Bank Great Southern Art and Craft Trail; and worked with local Noongar elders and their younger family members to present *Passing the Stories: Mungart Boodja*, an exhibition of paintings and lino prints.

Visitation to Albany increased overall, with the largest proportion of repeat visitors of all WA Museum sites, and particularly of regular repeat visitors who made up nearly half (46%) of all visits.

Albany visitors also had the highest expectations for their visit: 29% of visitors expected their experience to be 'absolutely excellent' and this translated to high levels of visitor satisfaction, with 74% very satisfied with their experience compared to 53% overall.

As part of the New Museum Project, the WA Museum has developed an online portrait project called 'WA Faces' which is being rolled out to the regions as part of its important community engagement activity. Starting at the Perth site during Harmony Week in March 2014, the project captured about 60 West Australian faces from a wide range of backgrounds to celebrate the State's rich diversity. Featured in an online gallery where people from all over WA are encouraged to upload their images and explore what they love about WA, the project has also travelled to Albany and Katanning in the Great Southern, and will visit Geraldton and the Mid West, and Kalgoorlie and the Goldfields, next. The aim is to have 1,000 portraits uploaded by Harmony Day 2015.

The Museum's Development Service has an outreach program that works with regional communities across WA, providing museum and curatorial assistance. This year the team responded to 1,024 queries for assistance; provided services to 33 local governments; made 29 site visits to other client organisations; conducted 14 workshops and worked with nine Aboriginal communities.

During the financial year, the Development Service also finalised a Regional Strategy which will guide its work within the regions.

**BELOW:** 'WA Faces' online portrait project.

As part of the national Centenary of Service commemorations, the Development Service is also a founding partner in *Remembering Them*, a key regional initiative supporting communities to host their own exhibitions exploring the impact that World War One had on them. The project team comprises Museums Australia (WA Branch), the WA Museum and the Royal Western Australian Historical Society, and has been funded by a Lotterywest grant of \$519,000. *Remembering Them* is assisting 32 regional museums, historical societies and local government organisations to tell their stories in their voices, for their communities over the next four years.



# WESTERN AUSTRALIAN MUSEUM REGIONAL SERVICE PROVISIONS

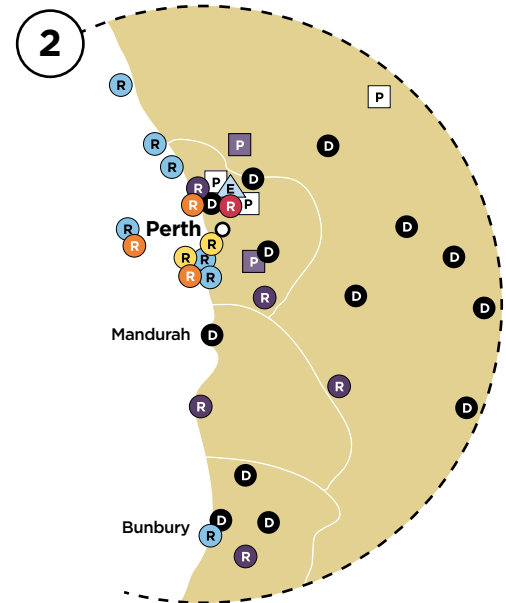
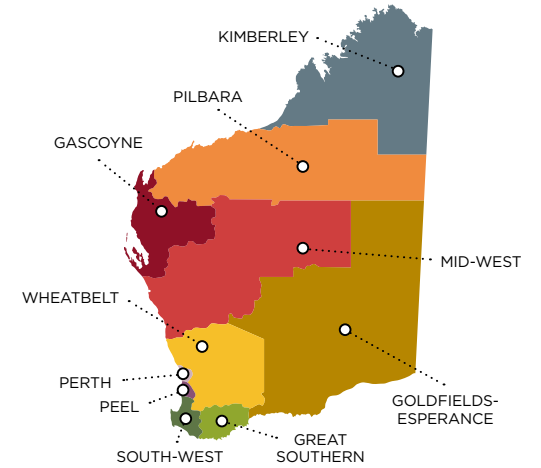
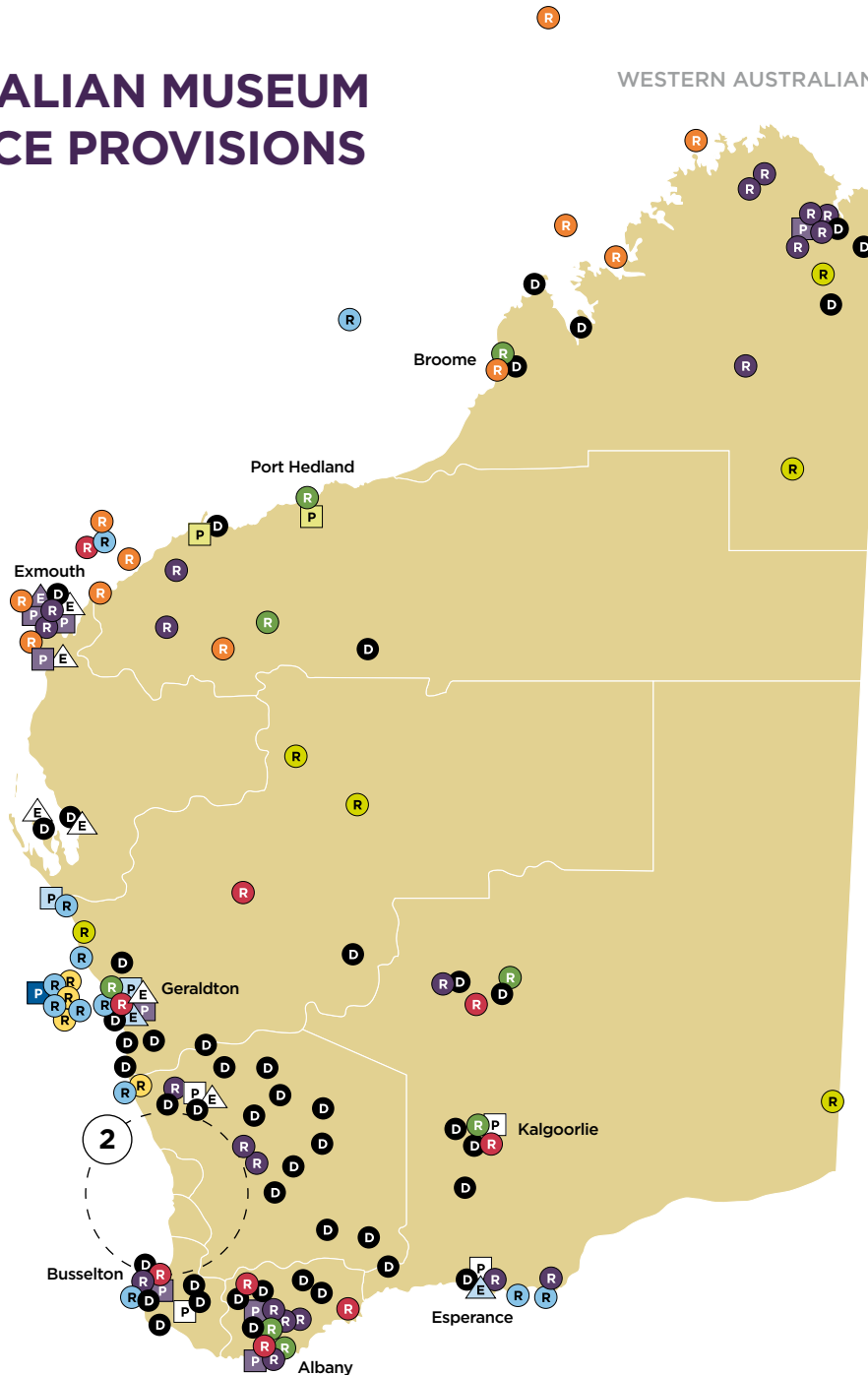
## KEY TO MAP

### DEPARTMENT

- Anthropology and Archaeology
- Aquatic Zoology
- Materials Conservation
- Earth and Planetary Sciences
- History
- Maritime Archaeology
- Maritime History
- Terrestrial Zoology
- Creative and Regional Development

### SERVICE PROVISION

- R Research and fieldwork
- P Regional lectures, workshops, presentations and public programs
- E Regional exhibitions and displays
- D Development services



## DEVELOPING THE WA MUSEUM BRAND TO ACHIEVE OUR VISION

The Museum continues to enjoy excellent media exposure across its many disciplines, helping to promote its mission and messages, and building understanding and trust amongst audience and stakeholders.

This year traditional media coverage across print, radio and television totalled 1,456 monitored items which reached a total audience of 95,970,525 people.

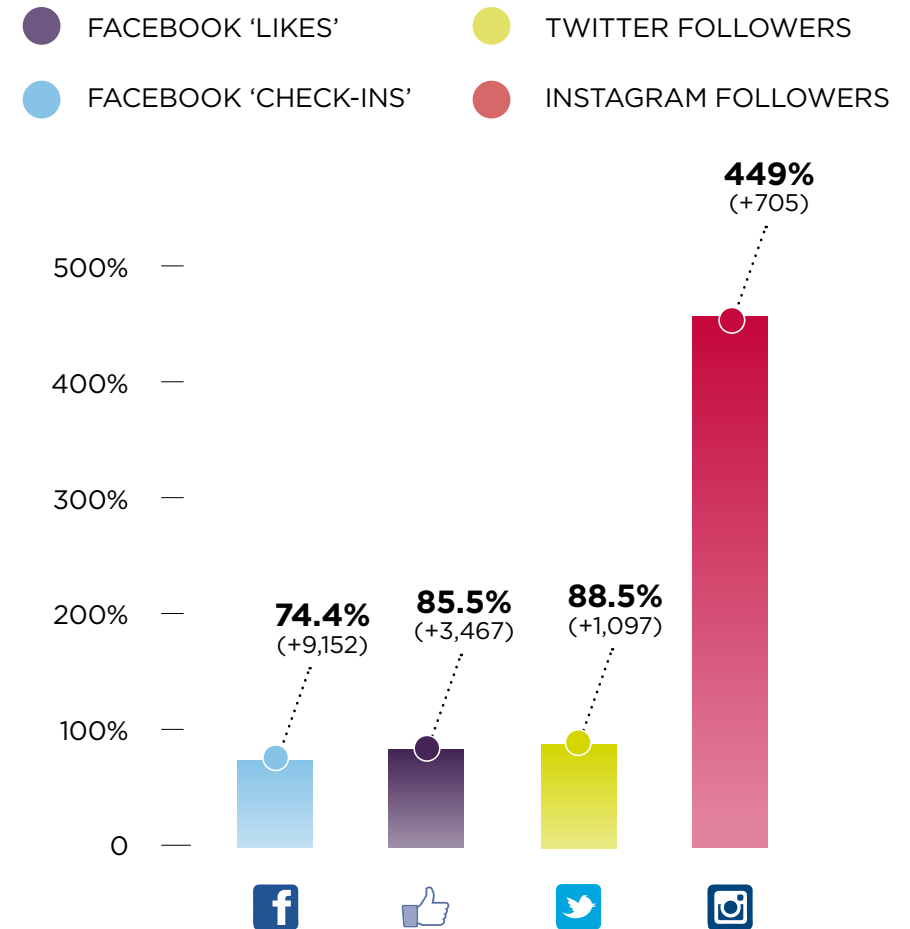
An equivalent amount of advertising space is calculated to cost \$13,526,325.49.<sup>(1)</sup> The Museum also responded to 747 media queries from a range of WA, national and international media outlets.

**95,970,525**  
connections

As the Museum continues to expand its social media networks, our dedicated online communities are steadily growing. Over the reporting period our Facebook likes and check-ins almost doubled, as did our number of Twitter followers.

With the addition this year of Instagram to our regular platforms, the Museum has generated more than 700 new followers with 2,880 new likes here. Currently, there is no methodology or industry standard for quantifying the dollar value of social media achieved.

### ANNUAL INCREASE IN SOCIAL MEDIA ACTIVITY



(1) Figures provided by Isentia Media Monitoring Services.



## FINANCIAL

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### Maximise financial sustainability

The Museum received \$0.414 million in Commonwealth grants and contributions, remaining restricted funds received but not yet spent include grants from the Department of the Environment, (\$0.175 million); Online Zoological Collections of Australian Museums (0.026 million); and the Australian Biological Research Study (\$0.034 million).

The Museum received \$0.141 million from State grants and contributions, including grants from the Department of Culture and the Arts (\$0.055 million); the Western Australian Marine Science Institution (\$0.037 million); the Department of Parks and Wildlife (\$0.010 million); and ARC Linkage ANU (\$0.033 million).

Highlights include working with the Department of Treasury to formulate a successful business case to receive supplementary funding of \$4.4 million in a restricted budget environment, for cost escalation and the reversal of salary corrective measures imposed in the previous financial year and maintained in 2013-14.

### Be entrepreneurial in all that we do: Providing value for money by adding value and sharing costs — develop strategic partnerships with other providers

#### A tale of two exhibitions

The WA Museum presents a range of temporary exhibitions annually as part of its mission to encourage people to explore their identity, culture, environment and sense of place. This year, two of our most successful exhibitions were created in-house through two very important, strategic partnerships.

In November 2013, the WA Museum — Perth hosted an exhibition celebrating WA designer Aurelio Costarella's 30 years in the fashion industry. *Aurelio Costarella: a 30 year retrospective* marked the designer's journey from the local to the international stage, with garments and other material from his career displayed throughout the Museum's permanent galleries. Staging the exhibition as interventions amongst the Museum's permanent collection was innovative and inspirational, juxtaposing the recorded history of WA's natural environment with contemporary social history as told through Costarella's personal journey. Curated specially for the Museum by



Aurelio Costarella and his brand manager Paul O'Connor, the exhibition was critically acclaimed, and proved very popular with summer audiences, drawing an estimated 84,000 visitors during its three-month display. The exhibition was supported by a limited-edition book featuring some extraordinary fashion photographs taken inside our Collection and Research Centre. Entry to this exhibition was free-of-charge.

As part of our commitment to building the public's understanding of science, in April 2014 the Museum launched its ground-breaking, innovative *Dinosaur Discovery: Lost Creatures of the Cretaceous* exhibition, also at the Perth site. Co-created by the WA Museum and commercial entity Goldie Marketing and supported by a number of project partners, the exhibition utilised the paleontological expertise of the Museum's Dr Mikael Siversson, the investment and connections of Goldie Marketing, and the digital media resources of the Museum's web team, working with external digital technology companies, to create a dinosaur experience unlike any other.

**LEFT:** Aurelio Costarella: a 30 year retrospective.  
(Image courtesy Aurelio Costarella —  
Photographer: Chantel Concei.)





*Dinosaur Discovery* was a fee-paying exhibition and has been the most popular exhibition the Museum has ever staged, with more than 94,000 people visiting in the 11 weeks to 30 June 2014. The Museum adopted a clear strategy for commercial promotion, targeting well defined audiences based on demographic and geographic factors. The science was communicated across a range of traditional and multimedia platforms and different visitor experiences were designed for different audiences, including adults-only pop-up bars for Friday late-night openings through winter, which generated between 400 and 600 customers per a night.

Complemented by a free 3D app and a free augmented reality experience that allows members of the public to interact with dinosaurs on the big screen in the Perth Cultural Centre every day, this exhibition has had enormous public impact and maximised financial returns to the Museum through the entrepreneurial approach taken to its development and promotion.



**LEFT (FROM TOP):** Premier Colin Barnett and WA Museum CEO Alec Coles at *Dinosaur Discovery*.

*Carcharodontosaurus* from *Dinosaur Discovery*.  
(Image courtesy OK-White Lane.)

## PROCESSES

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### Discharging heritage responsibilities

The Museum responded to 112 requests for information in relation to maritime archaeological wrecks and/or relics. This included registering and maintaining artefacts, investigating and identifying shipwrecks and providing advice about State and Commonwealth maritime archaeological sites under the Museum's care.

The Museum collaborated with more than a dozen international museums and research organisations during the year, sharing its expertise in the preservation of underwater cultural heritage (UCH). Of note, the WA Museum presentations to the National Committee for Underwater Sites in Tokyo on in situ preservation of underwater cultural heritage sites, and approaches to UCH management and protection in Australia, have led to a collaborative research project with the Kyushu National Museum in Japan.

The Museum was part of the international team carrying out conservation work on the wreck of the historic Australian World War One submarine HMAS *AE2* in Turkey; and signed an agreement with the Government of Oman to conduct a 12-month underwater survey at Dukham.

Closer to home, Museum maritime archaeologists and conservators have been preserving, in situ, the wreck site

of the *James Matthews* (1841) in Cockburn Sound. Work continues in partnership with the Department of Fisheries at Beacon Island in the Houtman-Abrolhos, with remote sensing completed in the third quarter of the financial year and demolition of fisher camps begun.

The Embassy of the Kingdom of the Netherlands contributed \$15,000 to ongoing research into the fate of the *Vergulde Draeck* (1656) shipwreck survivors, to cover archival research and translation, a marine survey from the wreck site to the coast, and investigation of identified land sites. The Museum was also the recipient of an Australian Research Council Linkage Grant to reassess some of Australia's earliest archaeologically excavated shipwrecks, under the 'Shipwrecks of the Roaring Forties' project, in partnership with the University of Western Australia, the British Museum, Flinders University, East Carolina University and Curtin University, the Tasmania Parks and Wildlife Service, the Cultural Heritage Agency and National Archives of the Netherlands, and Prospero Productions.

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### Caring for the State's collections

In 2013-14 the WA Museum added 29,446 items to the State's collections; 1,145 items or collections of items were acquired by donation to the value of \$789,983; nine items were purchased to the value of \$10,588; and 28,292 items were collected during field work.



An historically significant collection of WA sporting memorabilia was handed to the Museum this year, to be accessioned into the Collection next financial year. The objects formerly held by the WA Sports Museum include an Australian Test Cricket baggy green cap worn by fast bowler and 1965 Wisden Cricketer of the Year, Graham McKenzie, as well as his international playing contract.

Other objects include motorcycle great Sig Schlam's famous Golden Helmet and Golden Crown from Claremont Speedway in the 1920s; the bike Steele Bishop rode in the 1983 World Championship; and WA football great Graham 'Polly' Farmer MBE's Hall of Fame medal.

A Gaming Community Trust grant of \$250,000 allowed the collection to be transferred to the WA Museum where it will be curated and prepared for future display.

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### Ensure effective governance and management

The WA Museum's Board of Trustees took part in a performance audit of six sample public sector agency boards, conducted by the Office of the Auditor General (OAG), to determine if public sector boards were providing effective governance and operating within the Public Sector Commission's (PSC) good practice principles. While the report was generic in its references to the boards audited, it found that all policies,

procedures, systems and practices were in place to ensure effective oversight of their agency's activity, and which were consistent with PSC good practice principles. The OAG made seven recommendations to improve effectiveness across all 320 public sector boards, which the Museum has agreed to implement.

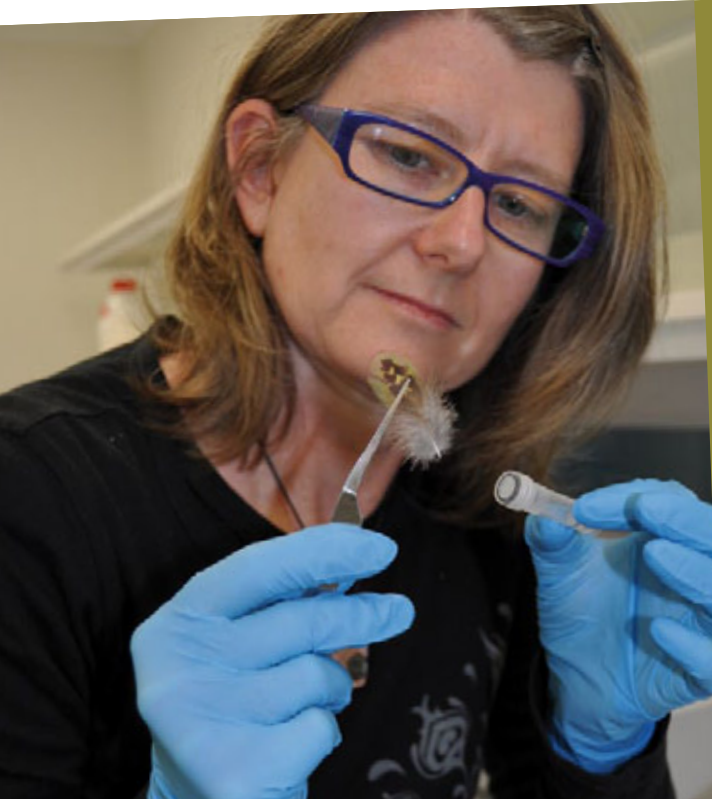


**RIGHT:** Sig Schlam's Golden Helmet from the WA Sports Museum Collection.

## Contributing to the conservation of environment, landscapes, heritage sites and traditions

The Museum continues to be regarded as an authority on issues of marine and terrestrial biodiversity and matters of cultural significance, responding to more than 2,741 requests for advice from Government and the private sector.

Of special significance this reporting year was work conducted by the Museum's DNA laboratory which proved the Night Parrot (*Pezoporus occidentalis*) was not extinct as had been previously thought. Of great cultural significance was the return to country of more than 100 secret and sacred objects to be kept by the Bardi /Jawi men. This return of cultural material to traditional owners was nearly 16 years in the making, and was part of the Museum's ongoing



## CASE STUDY: DNA PROVES NIGHT PARROT IS NOT EXTINCT

Work by the WA Museum's Molecular Systematics Unit in July last year, proved conclusively that the elusive Night Parrot is not extinct. The Museum was sent five feathers for testing from a roost site at the Lake Eyre Basin, by Queensland bird enthusiast John Young. The feathers were found to be 100% identical to *Pezoporus occidentalis*. This was a very significant discovery and the WA Museum was pleased to have been asked to authenticate it. Just 24 specimens exist in museum collections, there are no Night Parrots in captivity and it is thought there may be as few as 50 breeding pairs left in the wild.

LEFT: Museum molecular scientist Gaynor Dolman with feathers of the Night Parrot.

Indigenous Repatriation Project. The objects had been identified by senior elders for return in 1999, but a lack of suitable and secure storage in the community meant they were left with the Museum for safe-keeping until the community could install an appropriate keeping place and were ready to accept these significant objects back into their care.

The Museum also returned Ancestral Remains to three communities in the Great Southern, including one to Wagin, and four sets to Dongara. Further repatriation discussions were held with communities in the Gascoyne, Pilbara, Goldfields-Esperance and South-West regions.

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## Health and safety performance

With 250 full-time, part-time and casual staff at 30 June 2014, and 927,014 visitors across all of its sites this financial year, the WA Museum recorded a total of 65 injuries and health or safety related incidents. Of the 65 incidents, 15 involved staff or volunteers, three of which resulted in workers' compensation claims. The remaining 50 incidents involved visitors or customers attending the Museum's sites.

11 incidents were reported as a hazard or near-miss which had the potential to cause an injury; there was one reported theft; 44 incidents were categorised as minor where no medical or first aid was required or administered; and nine incidents were categorised as serious where the services of an ambulance, doctor or hospital were required.

This total compares to 31 incidents for the previous financial year. The increase is mainly due to more rigorous reporting practices implemented as a result of recommendations from an OSH audit completed in December 2012.

# SIGNIFICANT ISSUES IMPACTING THE AGENCY

## Current and emerging issues and trends

### DEVELOPMENT OF A NEW MUSEUM FOR WESTERN AUSTRALIA

The primary focus for the organisation, now and into the immediate future, is the development of a New Museum for Western Australia. In 2013-14 the project moved from completion of the Project Definition Plan into the Delivery Phase, after an extensive 12-month planning process to confirm the scope and timeframe for the project.

During 2014-15 a managing contractor and design team, which will design and construct the facility on the Perth Cultural Centre site, will be procured through an expression of interest to be released in late 2014. The Project Definition Plan — a summary of which can be found on the Museum's website at [www.museum.wa.gov.au/new-museum/news](http://www.museum.wa.gov.au/new-museum/news) — identifies the essential requirements for the project which will enable the State to make informed assessments when it receives the tender submissions next year.

The Government's continued commitment of \$428.3 million makes this project one of the most significant museum developments currently underway anywhere in the world. The New Museum is proposed to be almost four times the size of the existing WA Museum in Perth and the development will include the creation of major new buildings, as well as the refurbishment and integration of the Museum's existing heritage buildings.

As part of the New Museum project works schedule for 2014-15, work will begin to upgrade the Welshpool Collections and Research Centre. The Centre houses more than 4.5 million artefacts and specimens, including the famous blue whale skeleton which will go on display when the New Museum for WA opens its doors in the Perth Cultural Centre in 2020. The Welshpool improvements are vital to the operation of the New Museum and the management of the State's valuable scientific and cultural heritage collections.

The New Museum for Western Australia is a major infrastructure project which will significantly contribute to the civic, cultural and educational life



of the State and play a key role in defining Perth as a creative, stimulating and vibrant place to live, work and visit.

## MASTER PLANNING FOR WESTERN AUSTRALIAN MUSEUM — GERALDTON

As well as the major New Museum redevelopment project, the WA Museum is working through the process of establishing a business case for the extension of, and improvements to, the WA Museum site in Geraldton. An expression of interest submitted to the Mid West Development Commission (MWDC) for funding was successful in early 2013-14, and the Museum has been invited to submit a full business case. Key outcomes and benefits of this major capital project include:

- Sharing internationally significant stories with increasing tourism-based audiences, such as the *Sydney-Kormoran* story.

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**LEFT:** New Museum Project — an artist's concept of the themed use of new internal space incorporating the blue whale skeleton. (From the Project Definition Plan, 2014.)



- Providing access to the internationally significant yet physically inaccessible Murchison Radio Observatory and Square Kilometre Array projects.

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- Cultivating community knowledge and learning by creating a life-long learning interactive gallery that supports the Mid West Regional Blueprint, the MWDC's Smart Mid West Policy, and the Australian National Curriculum.

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- Working with the Yamajti community to share the world's oldest culture's knowledge of the night sky.

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- Creating a sense of place and stronger regional links by activating a vibrant public place in the Batavia Coast Marina.

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- Implementing regional opportunity pathways using the Museum to support and align with other historical societies, interpretive and cultural centres in the Mid West, Gascoyne and Murchison regions.

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- Increasing tourism to the wider Mid West region through improving the available range of cultural resources, infrastructure and commercial opportunities.

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## CENTENARY OF SERVICE

The WA Museum has planned a comprehensive schedule of events to mark the Centenary of Service, beginning with its involvement in the opening of the National Anzac Centre (NAC) in Albany on 1 November 2014, 100 years after the first Anzac Convoys departed. Funded by both Federal and State Governments, the NAC is the biggest investment in Centenary commemorative exhibitions outside the Australian War Memorial, and the WA Museum is proud to have been asked to contribute the interpretive content for this important place of reflection.

Immediately following the 1 November events in Albany and following the theme of the Anzac Convoys, the Maritime Museum will open its own specially curated exhibition *Last Gentlemen of War*. Commemorating the Battle of Cocos between Anzac Convoy escort HMAS *Sydney* and German raider SMS *Emden* just eight days after departing from Albany, the exhibition marks Australia's first successful naval engagement of the war.

Planning is also underway for exhibitions utilising the new 2D and 3D high resolution images to be taken from the wreck sites of the World War II wrecks of HMAS *Sydney* (II) and HSK *Kormoran*, to be filmed later this year.

The four year commemorative program represents a significant commitment for the WA Museum across Western Australia — as well as supporting the *Remembering Them* project in regional communities, WA Museum sites in Albany, Kalgoorlie and Geraldton are all hosting exhibitions over the four year period highlighting the impact of war on the Australian community.

## 400<sup>TH</sup> ANNIVERSARY OF FIRST EUROPEAN CONTACT

2016 marks the 400<sup>th</sup> anniversary of Dutch explorer Dirk Hartog's landing at Cape Inscription on the WA Coast, and thus the first recorded European contact with Australia. This is a significant historical event of national and international importance, and the WA Museum is working with a number of partners, including those in The Netherlands, to plan for a calendar of events that appropriately celebrates 400 years of shared maritime heritage. The Museum's aim is to go beyond the significant date, and connect communities in Perth and the regions with international audiences by creating a rich and engaging cultural experience.

## NEW STRATEGIC PLAN 2014-25

With the delivery of the Museum's previous Strategic Plan and the organisational renewal that necessarily comes from refocussing our work to prioritise the redevelopment of the WA Museum, the Museum has taken this unique opportunity to commit to a new Strategic Plan that will take the organisation to the opening of the New Museum in 2020, and beyond. When finalised the Strategic Plan 2014-25 will be available on the Museum's website.

Our Mission, Vision and Values remain substantially the same.

Our organisational priorities will refocus on:

- **Sustainable growth** — creating an organisation for the future ensuring environmental, financial and social sustainability, and succession planning in our workforce.
- **Heart of the community** — establishing the Museum in the hearts and minds of all Western Australians and including them in the creation and sharing of knowledge.

- **Aboriginal and Torres Strait Islander peoples** — ensuring meaningful engagement with, and inclusion of, Aboriginal and Torres Strait Islander peoples in all that we do.

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- **World leader** — building an international reputation for collections, research, public engagement and creativity.

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- **New Museum Project** — recognising the development of the New Museum is the key organisational priority for the next six years and ensuring its development supports the Museum's mission.

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## ECONOMIC AND SOCIAL TRENDS

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### Impact of increasing negative gap between costs and resources

Coping with increasing costs without commensurate Budget allocation.

The Museum will continue to exercise financial rigor in all its operations while delivering the best service possible. However, successive and significant reductions in recurrent Government funding will inevitably impact on services and ultimately on KPI results.

### Increased community engagement.

The WA Museum has always maintained a commitment to community engagement but now, more than ever, effective consultation is vital to ensuring the New Museum for Western Australia is a place for and of the people. We will partner with Western Australians to create a world-class museum, and invite people to contribute, participate and have input into both the building's functional spaces, as well as the stories and themes that will be represented there.



# DISCLOSURES AND LEGAL COMPLIANCE

## INDEPENDENT AUDITOR'S REPORT

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**To the Parliament of Western Australia**

**THE WESTERN AUSTRALIAN MUSEUM**

**Report on the Financial Statements**

I have audited the accounts and financial statements of The Western Australian Museum.

The financial statements comprise the Statement of Financial Position as at 30 June 2014 the Statement of Comprehensive Income, Statement of Changes in Equity, Statement of Cash Flows for the year then ended, and Notes comprising a summary of significant accounting policies and other explanatory information.

*Trustee's Responsibility for the Financial Statements*

The Trustee is responsible for keeping proper accounts, and the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the Treasurer's Instructions, and for such internal control as the Trustee determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

*Auditor's Responsibility*

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the financial statements based on my audit. The audit was conducted in accordance with Australian Auditing Standards. Those Standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial statements are free from material misstatement.

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

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

**Opinion**

In my opinion, the financial statements are based on proper accounts and present fairly, in all material respects, the financial position of The Western Australian Museum at 30 June 2014 and its financial performance and cash flows for the year then ended. They are in accordance with Australian Accounting Standards and the Treasurer's Instructions.

**Report on Controls**

I have audited the controls exercised by The Western Australian Museum during the year ended 30 June 2014.

Controls exercised by The Western Australian Museum are those policies and procedures established by the Trustee to ensure that receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions.

*Trustee's Responsibility for Controls*

The Trustee is responsible for maintaining an adequate system of internal control to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of public and other property, and the incurring of liabilities are in accordance with the Financial Management Act 2006 and the Treasurer's Instructions, and other relevant written law.

*Auditor's Responsibility*

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the controls exercised by the Western Australian Museum based on

my audit conducted in accordance with the Australian Accounting and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the adequacy of controls to ensure that the Museum complies with the legislative provisions. The procedures selected depend on the auditor's judgement and include an evaluation of the design and implementation of relevant controls.

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

**Opinion**

In my opinion, the controls exercised by The Western Australian Museum are sufficiently adequate to provide reasonable assurance that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with legislative provisions during the year ended 30 June 2014.

**Report on the Key Performance Indicators**

I have audited the key performance indicators of The Western Australian Museum for the year ended 30 June 2014.

The key performance indicators are the key effectiveness indicators and the key efficiency indicators that provide information on outcome achievement and service provision.

*Trustee's Responsibility for the Key Performance Indicators*

The Trustee is responsible for the preparation and fair presentation of the key performance indicators in accordance with the Financial Management Act 2006

and the Treasurer's Instructions and for such controls as the Trustee determines necessary to ensure that the key performance indicators fairly represent indicated performance.

#### *Auditor's Responsibility*

As required by the Auditor General Act 2006, my responsibility is to express an opinion on the key performance indicators based on my audit conducted in accordance with Australian Auditing and Assurance Standards.

An audit involves performing procedures to obtain audit evidence about the key performance indicators. The procedures selected depend on the auditor's judgement, including the assessment of risks of material misstatement of the key performance indicators. In making these risk assessments the auditor considers internal control relevant to the Trustee's preparation and fair presentation of the key performance indicators in order to design audit procedures that are appropriate in the circumstances. An audit also includes evaluating the relevance and appropriateness of the key performance indicators for measuring the extent of outcome achievement and service provision.

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

#### **Opinion**

In my opinion, the key performance indicators of The Western Australian Museum are relevant and appropriate to assist users and assess the Museum's performance and fairly represent indicated performance for the year ended 30 June 2014.

#### **Independence**

In conducting this audit, I have complied with the independence requirements of the Auditor General Act 2006 and the Australian Accounting and Assurance Standards, and other relevant ethical requirements.

#### **Matters Relating to the Electronic Publication of the Audited Financial Statements and Key Performance Indicators**

This auditor's report relates to the financial statements and key performance indicators of The Western Australian Museum for the year ended 30 June 2014 included on the Museum's website. The Museum's management is responsible for the integrity of the Museum's website. The auditor's report refers only to the financial statements and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from these financial statements or key performance indicators. If users of the financial statements or key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to refer to the hard copy of the audited financial statements and key performance indicators to confirm the information contained in this website version of the financial statements and key performance indicators.



#### **Don Cunninghame**

Assistant Auditor General Financial Audit  
Delegate of the Auditor General for Western Australia  
Perth, Western Australia  
28 August 2014

# CERTIFICATION OF FINANCIAL STATEMENTS

## For the year ended 30 June 2014

The accompanying financial statements of the Western Australian Museum have been prepared in compliance with the provisions of the *Financial Management Act 2006* from proper accounts and records to present fairly the financial transactions for the financial year ended 30 June 2014 and the financial position as at 30 June 2014.

At the date of signing we are not aware of any circumstances which would render any particulars included in the financial statements misleading or inaccurate.




**Satvinder Sekhon**  
Chief Financial Officer  
26 August 2014

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**Alan Robson**  
Chair, the Western Australian  
Museum Board  
26 August 2014

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**Steve Scudamore**  
Member, the Western Australian  
Museum Board  
26 August 2014

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## STATEMENT OF COMPREHENSIVE INCOME

FOR THE YEAR ENDED 30 JUNE 2014

	NOTE	2014 \$000	2013 \$000
<b>COST OF SERVICES</b>			
<b>Expenses</b>			
Employee benefits expense	8	18,675	17,817
Supplies and services	9	6,829	6,341
Depreciation and amortisation expense	10	1,977	2,432
Accommodation expenses	11	3,475	3,011
Grants and subsidies	12	295	49
Cost of sales	15	1,005	666
Other expenses	13	2,455	449
<b>Total cost of services</b>		<b>34,711</b>	<b>30,765</b>
<b>INCOME</b>			
<b>Revenue</b>			
User charges and fees	14	2,349	1,651
Sales	15	2,540	2,361
Commonwealth grants and contributions	16	414	210
Interest revenue	17	133	85
Other revenue	18	5,679	4,041
<b>Total revenue</b>		<b>11,115</b>	<b>8,348</b>
<b>Total income other than income from State Government</b>		<b>11,115</b>	<b>8,348</b>
<b>NET COST OF SERVICES</b>		<b>23,596</b>	<b>22,417</b>

	NOTE	2014 \$000	2013 \$000
<b>Income from State Government</b>			
Service appropriation		30,522	7,564
Liabilities assumed		(4,492)	-
Assets transferred		1,236	-
Services received free of charge		124	15,987
State grants and contributions		141	1,305
<b>Total income from State Government</b>	19	<b>27,531</b>	<b>24,856</b>
<b>SURPLUS FOR THE PERIOD</b>		<b>3,935</b>	<b>2,439</b>
<b>Other comprehensive income</b>			
<b>Items not reclassified subsequently to profit or loss</b>			
Changes in asset revaluation surplus	25,26	(92,761)	(1,576)
<b>Total other comprehensive income</b>		<b>(92,761)</b>	<b>(1,576)</b>
<b>TOTAL COMPREHENSIVE INCOME FOR THE PERIOD</b>		<b>(88,826)</b>	<b>863</b>

The Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

## STATEMENT OF FINANCIAL POSITION

FOR THE YEAR ENDED 30 JUNE 2014

	NOTE	2014 \$000	2013 \$000
<b>ASSETS</b>			
<b>Current assets</b>			
Cash and cash equivalents	33	543	775
Restricted cash and cash equivalents	20,33	2,313	2,415
Inventories	21	729	905
Receivables	22	1,807	411
Other current assets	23	1,173	-
<b>Total current assets</b>		<b>6,565</b>	<b>4,506</b>
<b>Non-current assets</b>			
Restricted cash and cash equivalents	20	643	-
Amounts receivable for services	24	31,145	27,839
Property, plant and equipment	25	95,926	98,612
Museum Collection	26	347,063	438,658
<b>Total non-current assets</b>		<b>474,777</b>	<b>565,109</b>
<b>TOTAL ASSETS</b>		<b>481,342</b>	<b>569,615</b>

	NOTE	2014 \$000	2013 \$000
<b>LIABILITIES</b>			
<b>Current liabilities</b>			
Payables	29	1,419	4,358
Provisions	30	3,289	-
Other current liabilities	31	57	7
<b>Total current liabilities</b>		<b>4,765</b>	<b>4,365</b>
<b>Non-current liabilities</b>			
Provisions	30	698	-
<b>Total non-current liabilities</b>		<b>698</b>	<b>-</b>
<b>TOTAL LIABILITIES</b>		<b>5,463</b>	<b>4,365</b>
<b>NET ASSETS</b>		<b>475,879</b>	<b>565,250</b>
<b>EQUITY</b>			
Contributed equity	32	14,671	15,216
Reserves		206,188	298,949
Accumulated surplus		255,020	251,085
<b>TOTAL EQUITY</b>		<b>475,879</b>	<b>565,250</b>

The Statement of Financial Position should be read in conjunction with the accompanying notes.

## STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2014

	NOTE	CONTRIBUTED EQUITY \$000	RESERVES \$000	ACCUMULATED SURPLUS \$000	TOTAL EQUITY \$000
<b>BALANCE AT 1 JULY 2012</b>	32	<b>15,216</b>	<b>300,525</b>	<b>248,646</b>	<b>564,387</b>
Surplus/(deficit)		-	-	2,439	2,439
Revaluation decrement		-	(1,576)	-	(1,576)
<b>Total comprehensive income for the year</b>		-	(1,576)	2,439	863
<b>Transactions with owners in their capacity as owners</b>					
Capital appropriations		-	-	-	-
Other contributions by owners		-	-	-	-
Distributions to owners		-	-	-	-
<b>Total</b>		-	(1,576)	2,439	863
<b>BALANCE AT 30 JUNE 2013</b>		<b>15,216</b>	<b>298,949</b>	<b>251,085</b>	<b>565,250</b>
<b>BALANCE AT 1 JULY 2013</b>	32	<b>15,216</b>	<b>298,949</b>	<b>251,085</b>	<b>565,250</b>
Surplus/(deficit)		-	-	3,935	3,935
Revaluation decrement		-	(92,761)	-	(92,761)
<b>Total comprehensive income for the year</b>		-	(92,761)	3,935	(88,825)
<b>Transactions with owners in their capacity as owners</b>					
Capital appropriations		-	-	-	-
Other contributions by owners		-	-	-	-
Distributions to owners		-	-	-	-
Land sale in Geraldton		(545)	-	-	(545)
<b>Total</b>		(545)	(92,761)	3,935	(89,370)
<b>BALANCE AT 30 JUNE 2014</b>		<b>14,671</b>	<b>206,188</b>	<b>255,020</b>	<b>475,879</b>

The Statement of Changes in Equity should be read in conjunction with the accompanying notes.

## STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2014

	NOTE	2014 \$000	2013 \$000
<b>CASH FLOWS FROM STATE GOVERNMENT</b>			
Service appropriation		27,944	4,820
Cash and cash equivalents transferred		508	-
State grants and contributions		141	1,305
<b>Net cash provided by State Government</b>		<b>28,593</b>	<b>6,125</b>
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Payments</b>			
Employee benefits		(19,199)	(979)
Supplies and services		(10,398)	(8,267)
Accommodation		(3,475)	(3,011)
Grants and subsidies		(295)	(49)
GST payments on purchases		(1,300)	(1,050)
GST payments to taxation authority		(2)	(70)
Other payments		(3,629)	(987)
<b>Receipts</b>			
Sale of goods and services		2,540	2,361
User charges and fees		2,349	1,651
Commonwealth grants and contributions		414	210
Interest received		114	83
GST receipts on sales		554	1,176
GST receipts from taxation authority		467	-
Other receipts		3,780	3,659
<b>Net cash used in operating activities</b>	33	<b>(28,080)</b>	<b>(5,273)</b>

	NOTE	2014 \$000	2013 \$000
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>			
Purchase of non-current physical assets		(204)	(61)
<b>Net cash used in investing activities</b>		<b>(204)</b>	<b>(61)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>			
Repayment of borrowings		-	(19)
<b>Net cash (used) in financing activities</b>		<b>-</b>	<b>(19)</b>
<b>Net (decrease)/increase in cash and cash equivalents</b>		<b>309</b>	<b>772</b>
Cash and cash equivalents at the beginning of period		3,190	2,418
<b>CASH AND CASH EQUIVALENTS AT THE END OF PERIOD</b>	33	<b>3,499</b>	<b>3,190</b>

The Statement of Cash Flows should be read in conjunction with the accompanying notes.



# NOTES TO THE FINANCIAL STATEMENTS

## FOR THE YEAR ENDED 30 JUNE 2014

### 1. Australian Accounting Standards

#### General

The Western Australian Museum's financial statements for the year ended 30 June 2014 have been prepared in accordance with Australian Accounting Standards. The term 'Australian Accounting Standards' includes Standards and Interpretations issued by the Australian Accounting Standards Board (AASB).

The Western Australian Museum has adopted any applicable new and revised Australian Accounting Standards from their operative dates.

#### Early adoption of standards

The Western Australian Museum cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. There has been no early adoption of Australian Accounting Standards that have been issued or amended (but not operative) by the Western Australian Museum for the annual reporting period ended 30 June 2014.

### 2. Summary of significant accounting policies

#### (a) General statement

The Western Australian Museum is a not-for-profit reporting entity that prepares general purpose financial statements in accordance with Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB as applied by the Treasurer's Instructions. Several of these are modified by the Treasurer's Instructions to vary application, disclosure, format and wording.

The *Financial Management Act 2006* and the Treasurer's Instructions impose legislative provisions that govern the preparation of financial statements and take precedence over Australian Accounting Standards, the Framework, Statements of Accounting Concepts and other authoritative pronouncements of the AASB.

Where modification is required and has had a material or significant financial effect upon the reported results, details of that modification and the resulting financial effect are disclosed in the notes to the financial statements.

#### (b) Basis of preparation

The financial statements have been prepared on the accrual basis of accounting using the historical cost convention, except for land, buildings and Museum collections which have been measured at fair value.

The accounting policies adopted in the preparation of the financial statements have been consistently applied throughout all periods presented unless otherwise stated

The financial statements are presented in Australian dollars and all values are rounded to the nearest thousand dollars (\$'000).

Note 4 'Judgements made by management in applying accounting policies' discloses judgements that have been made in the process of applying the Western Australian Museum's accounting policies resulting in the most significant effect on amounts recognised in the financial statements.

Note 5 'Key sources of estimation uncertainty' discloses key assumption made concerning the future and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year.

#### (c) Reporting entity

The reporting entity is The Western Australian Museum which is a body corporate with perpetual succession and an agency of the State of Western Australia.

#### (d) Contributed equity

AASB Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* requires transfers in the nature of equity contributions,

other than as a result of a restructure of administrative arrangements, to be designated by the Government (the owner) as contributions by owners (at the time of, or prior to transfer) before such transfers can be recognised as equity contributions. Capital appropriations have been designated as contributions by owners by TI 955 *Contributions by Owners made to Wholly Owned Public Sector Entities* and have been credited directly to Contributed equity.

The transfers of net assets to/from other agencies, other than as a result of a restructure of administrative arrangements, are designated as contributions by owners where the transfers are non-discretionary and non-reciprocal.

### **(e) Income**

#### **Revenue recognition**

Revenue is recognised and measured at the fair value of consideration received or receivable. Revenue is recognised for the major business activities as follows:

##### ***Sale of goods***

Revenue is recognised from the sale of goods and disposal of other assets when the significant risks and rewards of ownership transfer to the purchaser and can be measured reliably.

##### ***Provision of services***

Revenue is recognised by reference to the stage of completion of the transaction.

##### ***Interest***

Revenue is recognised as the interest accrues.

##### ***Service appropriations***

Service Appropriations are recognised as revenues at fair value in the period in which the Western Australian Museum gains control of the appropriated funds. The Western Australian Museum gains control of appropriated funds at the time those funds are deposited to the bank account or credited to the 'Amount receivable for services' (holding account), held at Treasury.

##### ***Grants, donations, gifts and other non-reciprocal contributions***

Revenue is recognised at fair value when the Western Australian Museum obtains control over the assets comprising the contributions, usually when cash is received.

Other non-reciprocal contributions that are not contributions by owners are recognised at their fair value. Contributions of services are only recognised when a fair value can be reliably determined and the services would be purchased if not donated.

Royalties for Regions funds are recognised as revenue at fair value in the period in which the Western Australian Museum obtains control over the funds. The Western Australian Museum obtains control of the funds at the time the funds are deposited into the Western Australian Museum's bank account.

#### **Gains**

Realised and unrealised gains are usually recognised on a net basis. These include gains arising on the disposal of non-current assets and some revaluations of non-current assets.

### **(f) Property, plant and equipment**

#### **Capitalisation/expensing of assets**

Items of property, plant and equipment costing \$5,000 or more are recognised as assets and the cost of utilising assets is expensed (depreciated) over their useful lives. Items of property, plant and equipment costing less than \$5,000 are immediately expensed direct to the Statement of Comprehensive Income (other than where they form part of a group of similar items which are significant in total).

#### **Initial recognition and measurement**

Property, plant and equipment are initially recognised at cost.

For items of property, plant and equipment acquired at no cost or for nominal cost, the cost is the fair value at the date of acquisition.

#### **Subsequent measurement**

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of land and buildings and historical cost for all other property, plant and equipment. Land and buildings are carried at fair value less accumulated depreciation (buildings only) and accumulated impairment losses. All other items of property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Where market-based evidence is available, the fair value of land and buildings is determined on the basis of current market values determined

by reference to recent market transactions. When buildings are revalued by reference to recent market transactions, the accumulated depreciation is eliminated against the gross carrying amount of the asset and the net amount restated to the revalued amount.

In the absence of market-based evidence, fair value of land and buildings is determined on the basis of existing use. This normally applies where buildings are specialised or where land use is restricted. Fair value for existing use assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. Where the fair value of buildings is determined on the depreciated replacement cost basis, the gross carrying amount and the accumulated depreciation are restated proportionately. Fair value for restricted use land is determined by comparison with market evidence for land with similar approximate utility (high restricted use land) or market value of comparable unrestricted land (low restricted use land).

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Valuation Services) and recognised annually to ensure that the carrying amount does not differ materially from the asset's fair value at the end of the reporting period.

The most significant assumptions and judgements in estimating fair value are made in assessing whether to apply the existing use basis to assets and in determining estimated economic life. Professional judgement by the valuer is required where the evidence does not provide a clear distinction between market type assets and existing use assets.

### **Derecognition**

Upon disposal or derecognition of an item of property, plant and equipment or Museum collection, any revaluation surplus relating to that asset is retained in the asset revaluation surplus.

### **Asset revaluation surplus**

The asset revaluation surplus is used to record increments and decrements on the revaluation of non-current assets as described in note 25 'Property, plant and equipment' and note 26 'Museum collections'.

### **Depreciation**

All non-current assets having a limited useful life are systematically depreciated over their estimated useful lives in a manner that reflects the

consumption of their future economic benefits.

Depreciation is calculated using the straight line method, using rates which are reviewed annually. Estimated useful lives for each class of depreciable asset are:

Buildings and monuments	50 years
Plant, equipment and vehicles	5 to 20 years
Office equipment	4 to 10 years
Leasehold improvements	Balance of the current terms of lease

Land is not depreciated.

### **(g) Museum collections**

#### **Capitalisation/expensing of assets**

No capitalisation threshold is applied to Museum collection items. These items are considered to form part of a collection and are disclosed separately in the Statement of Financial Position.

#### **Initial recognition and measurement**

Collection items may be acquired through collection, purchase or donation. Acquisitions of collection items are recorded at cost when purchased and at fair value when donated.

#### **Subsequent measurement**

The collections of the Western Australian Museum are valued every five years and will be revalued in the financial year 2018-19. The revaluation of the collections is conducted by independent valuers using a combination of market values and recollection costs as applicable.

#### **Depreciation**

Collection items controlled by the Western Australian Museum are classified as heritage assets. They are anticipated to have very long and indeterminate useful lives. Their service potential has not, in any material sense, been consumed during the reporting period. As such, no amount for depreciation is recognised in respect of these assets.

## (h) Intangible assets

### Capitalisation/expensing of assets

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more are capitalised. The cost of utilising the assets is expensed (amortised) over their useful life. Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

Intangible assets are initially recognised at cost. For assets acquired at no cost or for nominal cost, the cost is their fair value at the date of acquisition.

The cost model is applied for subsequent measurement requiring the asset to be carried at cost less any accumulated amortisation and accumulated impairment losses.

Amortisation for intangible assets with finite useful lives is calculated for the period of the expected benefit (estimated useful life which is reviewed annually) on the straight line basis. All intangible assets controlled by the Western Australian Museum have a finite useful life and zero residual value.

The expected useful lives for each class of intangible asset are:

Software <sup>(a)</sup>	3 to 10 years
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<sup>(a)</sup> Software that is not integral to the operation of any related hardware

### Computer software

Software that is an integral part of the related hardware is treated as property, plant and equipment. Software that is not an integral part of the related hardware is recognised as an intangible asset. Software costing less than \$5,000 is expensed in the year of acquisition.

### Website costs

Website costs are charged as expenses when they are incurred unless they relate to the acquisition or development of an asset when they may be capitalised and amortised. Generally, costs in relation to feasibility studies during the planning phase of a website, and ongoing costs of maintenance during the operating phase are expensed. Costs incurred in building or enhancing a website that can be reliably measured, are capitalised to the extent that they represent probable future economic benefits.

## (i) Impairment of Assets

Property, plant and equipment and intangible assets are tested for any indication of impairment at the end of each reporting period. Where there is an indication of impairment, the recoverable amount is estimated. Where the recoverable amount is less than the carrying amount, the asset is considered impaired and is written down to the recoverable amount and an impairment loss is recognised. Where an asset measured at cost is written down to recoverable amount, an impairment loss is recognised in profit or loss. Where a previously revalued asset is written down to recoverable amount, the loss is recognised as a revaluation decrement in other comprehensive income. As the Western Australian Museum is a not-for-profit entity, unless a specialised asset has been identified as a surplus asset, the recoverable amount is the higher of an asset's fair value less costs to sell and depreciated replacement cost.

The risk of impairment is generally limited to circumstances where an asset's depreciation is materially understated, where the replacement cost is falling or where there is a significant change in useful life. Each relevant class of assets is reviewed annually to verify that the accumulated depreciation/amortisation reflects the level of consumption or expiration of the asset's future economic benefits and to evaluate any impairment risk from falling replacement costs.

Intangible assets with an indefinite useful life and intangible assets not yet available for use are tested for impairment at the end of each reporting period irrespective of whether there is any indication of impairment.

The recoverable amount of assets identified as surplus assets is the higher of fair value less costs to sell and the present value of future cash flows expected to be derived from the asset. Surplus assets carried at fair value have no risk of material impairment where fair value is determined by reference to market-based evidence. Where fair value is determined by reference to depreciated replacement cost, surplus assets are at risk of impairment and the recoverable amount is measured. Surplus assets at cost are tested for indications of impairments at the end of each reporting period.

## (j) Leases

The Western Australian Museum holds operating leases for vehicles. Operating leases are expensed on a straight line basis over the lease term as this represents the pattern of benefits derived from the leased vehicles.



**(k) Financial instruments**

In addition to cash, the Western Australian Museum has two categories of financial instruments:

- Loans and receivables; and
- Financial liabilities measured at amortised cost.

Financial instruments have been disaggregated into the following classes:

- Financial Assets
  - Cash and cash equivalents
  - Restricted cash and cash equivalents
  - Receivables
  - Amounts receivable for services
- Financial Liabilities
  - Payables
  - Other borrowings

Initial recognition and measurement of financial instruments is at fair value which normally equates to the transaction cost or the face value. Subsequent measurement is at amortised cost using the effective interest method.

The fair value of short-term receivables and payables is the transaction cost or the face value because there is no interest rate applicable and subsequent measurement is not required as the effect of discounting is not material.

**(l) Cash and cash equivalents**

For the purpose of the Statement of Cash Flows, cash and cash equivalent (and restricted cash and cash equivalent) assets comprise cash on hand and short-term deposits with original maturities of three months or less that are readily convertible to a known amount of cash and which are subject to insignificant risk of changes in value.

**(m) Accrued salaries**

Accrued salaries (see note 29 'Payables') represent the amount due to staff but unpaid at the end of the financial year. Accrued salaries are settled within a fortnight of the financial year end. The Western Australian Museum considers the carrying amount of the accrued salaries to be equivalent to its fair value.

**(n) Amounts receivable for services (holding account)**

The Western Australian Museum receives income from the State Government partly in cash and partly as an asset (holding account receivable). The accrued amount appropriated is accessible on the emergence of the cash funding requirement to cover leave entitlements and asset replacement.

**(o) Inventories**

Inventories are measured at the lower of cost or net realisable value. Costs are assigned by the method most appropriate for each particular class of inventory, with the majority being valued on an average cost basis.

Inventories not held for resale are measured at cost unless they are no longer required, in which case they are measured at net realisable value.

**(p) Receivables**

Receivables are recognised at original invoice amount less an allowance for any uncollectible amounts (i.e. impairment). The collectability of receivables is reviewed on an ongoing basis and any receivables identified as uncollectible are written-off against the allowance account. The allowance for uncollectible amounts (doubtful debts) is raised when there is objective evidence that the Western Australian Museum will not be able to collect the debts. The carrying amount is equivalent to fair value as it is due for settlement within 30 days.

**(q) Payables**

Payables are recognised when the Western Australian Museum becomes obliged to make future payments as a result of a purchase of assets or services. The carrying amount is equivalent to fair value, as settlement is generally within 30 days.

**(r) Borrowings**

All loans payable are initially recognised at cost, being the fair value of the net proceeds received. Subsequent measurement is at amortised cost using the effective interest rate method.

**(s) Provisions**

Provisions are liabilities of uncertain timing or amount and are recognised where there is a present legal or constructive obligation as a result of a past event and when the outflow of resources embodying economic benefits is probable and a reliable estimate can be made of the amount of the obligation. Provisions are reviewed at the end of each reporting period

### Provisions – employee benefits

All annual leave and long service leave provisions are in respect of employees' services up to the end of the reporting period.

#### Annual leave

Annual leave is not expected to be settled wholly within 12 months after the end of the reporting period and is therefore considered to be 'other long term employee benefits'. The annual leave liability is recognised and measured at the present value of amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

When assessing expected future payments consideration is given to expected future wage and salary levels including non-salary components such as employer superannuation contributions, as well as the experience of employee departures and periods of service. The expected future payments are discounted using market yields at the end of the reporting period on national government bonds with terms to maturity that match, as closely as possible, the estimated future cash outflows.

The provision for annual leave is classified as a current liability as the Western Australian Museum does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

#### Long service leave

A liability for long service leave is recognised after an employee has completed 'four' [sic] seven years of service based on remuneration rates current as at the end of the reporting period.

An actuarial assessment of long service leave was undertaken by PriceWaterhouseCoopers' Actuaries as at 30 June 2014 and determined that the liability measured using the short-hand measurement technique above was not materially different from the liability determined using present value of expected future payments. This calculation is consistent with the Western Australian Museum experience of employee retention and leave taken.

Unconditional long service leave provisions are classified as current liabilities as the Western Australian Museum does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Pre-conditional and

conditional long service leave provisions are classified as non-current liabilities because the Western Australian Museum has an unconditional right to defer the settlement of the liability until the employee has completed the requisite years of service.

#### Superannuation

The Government Employees Superannuation Board (GESB) and other fund providers administer public sector superannuation arrangements in Western Australia in accordance with legislative requirements. Eligibility criteria for membership in particular schemes for public sector employees varies according to commencement and implementation dates.

Eligible employees contribute to the Pension Scheme, a defined benefit pension scheme closed to new members since 1987, or the Gold State Superannuation Scheme (GSS), a defined benefit lump sum scheme closed to new members since 1995.

Employees commencing employment prior to 16 April 2007 who were not members of either the Pension Scheme or the GSS became non-contributory members of the West State Superannuation Scheme (WSS). Employees commencing employment on or after 16 April 2007 became members of the GESB Super Scheme (GESBS). From 30 March 2012, existing members of the WSS or GESBS and new employees became able to choose their preferred superannuation fund provider. The Western Australian Museum makes contributions to GESB or other fund provider on behalf of employees in compliance with the Commonwealth Government's *Superannuation Guarantee (Administration) Act 1992*. Contributions to these accumulated schemes extinguish the Western Australian Museum's liability for superannuation charges in respect of employees who are not members of the Pension Scheme or GSS.

The GSS is a defined benefit scheme for the purposes of employees and whole-of-government reporting. However, it is a defined contribution plan for agency purposes because the concurrent contributions (defined contributions) made by the Western Australian Museum to GESB extinguishes the agency's obligations to the related superannuation liability.

The Western Australian Museum has no liabilities under the Pension Scheme or the GSS. The liabilities for the unfunded Pension Scheme and the unfunded GSS transfer benefits

attributable to members who transferred from the Pension Scheme, are assumed by the Treasurer. All other GSS obligations are funded by concurrent contributions made by the Western Australian Museum to the GESB.

The GESB makes all benefit payments in respect of the Pension Scheme and GSS, and is recouped from the Treasurer for the employer's share.

#### **Provisions – other**

##### **Employment on-costs**

Employment on-costs, including workers' compensation insurance, are not employee benefits and are recognised separately as liabilities and expenses when the employment to which they relate has occurred. Employment on-costs are included as part of 'Other expenses' and are not included as part of the Western Australian Museum's 'Employee benefits expense'. The related liability is included in 'Employment on-costs provision'.

##### **(t) Superannuation expense**

Superannuation expense is recognised in the profit or loss of the Statement of Comprehensive and comprises employer contributions paid to GSS (concurrent contributions), WSS, the GESBS, and other superannuation funds.

##### **(u) Assets and services received free of charge or for nominal cost**

Assets or services received free of charge or for nominal cost that the Western Australian Museum would otherwise purchase if not donated, are recognised as income at the fair value of the assets or services where they can be reliably measured. A corresponding expense is recognised for services received. Receipt of assets are recognised in the Statement of Financial Position.

Assets or services received from other State Government agencies are separately disclosed under Income from State Government in the Statement of Comprehensive Income.

##### **(v) Comparative figures**

Comparative figures are, where appropriate, reclassified to be comparable with the figures presented in the current financial year.

### **3. Department of Culture and the Arts**

The Department of Culture and the Arts provides support to agencies in the Culture and Arts portfolio. The Department receives an appropriation for capital projects, global maintenance program and minor assets equipment as part of the PC Replacement Program. These resources provided to the Western Australian Museum, are paid for by the Department and have been treated as 'Services received free of charge' in the Statement of Comprehensive Income. Refer to note 19 'Income from State Government' for information on services received free of charge.

The Department provides shared corporate services to the Western Australian Museum that are not recognised in the Statement of Comprehensive Income.

### **4. Judgements made by management in applying accounting policies**

The preparation of financial statements requires management to make judgements about the application of accounting policies that have a significant effect on the amounts recognised in the financial statements. The Western Australian Museum evaluates these judgements regularly.

#### **Operating lease commitments**

The Western Australian Museum has entered into commercial leases rather than finance leases for motor vehicles. The Western Australian Museum has determined that the lessor retains substantially all the risks and rewards incidental to ownership of the vehicles. Accordingly, these leases have been classified as operating leases.

### **5. Key sources of estimation uncertainty**

Key estimates and assumptions concerning the future are based on historical experience and various other factors that have a significant risk of causing a material adjustment to the carrying amount of assets and liabilities within the next financial year.

#### **Long Service Leave**

Several estimations and assumptions used in calculating the Western Australian Museum's long service provision include expected future

salary rates, discount rates, employee retention rates and expected future payments. Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

## 6. Machinery of government change

Arising from the machinery of government changes, employing powers under *Public Sector Management Act 1994* and budget appropriations are now in place with effect from 1 July 2013 for the Western Australian Museum. Salary costs, superannuation, fringe benefits tax expenses which were previously appropriated to the Department of Culture and the Arts and treated as 'Services received free of charge' are now being appropriated direct to the Western Australian Museum.

This has following impact:

- (a) An increase in the 'Appropriation received from State Government and a corresponding decrease in 'Services provided by the Department of Culture and the Arts'. See note 19 'Income from State Government'.
- (b) Employee benefit provisions, such as annual leave, long service leave and employment on-costs, previously held by the Department of Culture and the Arts are transferred to the Western Australian Museum with effect from 1 July 2013. See note 19 'Income from State Government' and 30 'Provisions'.
- (c) Account balances, such as accrued salaries and leave liability accounts with Treasury WA previously held by the Department of Culture and the Arts are transferred to the Western Australian Museum with effect from 1 July 2013. See note 19 'Income from State Government', note 20 'Restricted cash and cash equivalents' and note 24 'Amounts receivable for services (holding account)'.

## 7. Disclosure of changes in accounting policy and estimates

### Initial application of an Australian Accounting Standard

The Western Australian Museum has applied the following Australian Accounting Standards effective for annual reporting periods beginning on or after 1 July 2013 that impacted on the Western Australian Museum:

AASB 13	<p><b>Fair Value Measurement</b></p> <p>This Standard defines fair value, sets out a framework for measuring fair value and requires disclosures about fair value measurements. There is no financial impact.</p>
AASB 119	<p><b>Employee Benefits</b></p> <p>This Standard supersedes AASB 119 (October 2010), making changes to the recognition, presentation and disclosure requirements.</p> <p>The Western Australian Museum assessed employee leave patterns to determine whether annual leave is a short-term or long-term employee benefit. The resultant discounting of annual leave liabilities that were previously measured at the undiscounted amounts is not material.</p>
AASB 1048	<p><b>Interpretation of Standards</b></p> <p>This Standard supersedes AASB 1048 (June 2012), enabling references to the Interpretations in all other Standards to be updated by reissuing the service Standard. There is no financial impact.</p>
AASB 2011-8	<p><i>Amendments to Australian Accounting Standards arising from AASB 13 [AASB 1, 2, 3, 4, 5, 7, 9, 2009-11, 2010-7, 101, 102, 108, 110, 116, 117, 118, 119, 120, 121, 128, 131, 132, 133, 134, 136, 138, 139, 140, 141, 1004, 1023 &amp; 1038 and Int 2, 4, 12, 13, 14, 17, 19, 131 &amp; 132]</i></p> <p>This Standard replaces the existing definition and fair value guidance in other Australian Accounting Standards and Interpretations as the result of issuing AASB 13 in September 2011. There is no financial impact.</p>

AASB 2011-10	<p><i>Amendments to Australian Accounting Standards arising from AASB 119 (September 2011) [AASB 1, 8, 101, 124, 134, 1049 &amp; 2011-8 and Int 14]</i></p> <p>This Standard makes amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 119 in September 2011. The resultant discounting of annual leave liabilities that were previously measured at the undiscounted amounts is not material.</p>	AASB 2012-9	<p><i>Amendments to AASB 1048 arising from the Withdrawal of Australian Int 1039</i></p> <p>The withdrawal of Int 1039 <i>Substantive Enactment of Major Tax Bills in Australia</i> has no financial impact for the Western Australian Museum during the reporting period and at the balance date. Measurement of tax assets and liabilities continues to be measured in accordance with enacted or substantively enacted tax law pursuant to AASB 112.46-47.</p>
AASB 2012-2	<p><i>Amendments to Australian Accounting Standards – Disclosures – Offsetting Financial Assets and Financial Liabilities [AASB 7 &amp; 132]</i></p> <p>This Standard amends the required disclosures in AASB 7 to include information that will enable users of an entity's financial statements to evaluate the effect or potential effect of netting arrangements, including rights of set-off associated with the entity's recognised financial assets and recognised financial liabilities, on the Western Australian Museum's financial position. There is no financial impact.</p>	AASB 2012-10	<p><i>Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments [AASB 1, 5, 7, 8, 10, 11, 12, 13, 101, 102, 108, 112, 118, 119, 127, 128, 132, 133, 134, 137, 1023, 1038, 1039, 1049, &amp; 2011-7 and Int 12]</i></p> <p>This Standard introduces a number of editorial alterations and amends the mandatory application date of Standards for not for profit entities accounting for interests in other entities. There is no financial impact.</p>
AASB 2012-5	<p><i>Amendments to Australian Accounting Standards arising from Annual Improvements 2009-11 Cycle [AASB 1, 101, 116, 132 &amp; 134 and Int 2]</i></p> <p>This Standard makes amendments to the Australian Accounting Standards and Interpretations as a consequence of the annual improvements process. There is no financial impact.</p>	AASB 2013-9	<p><i>Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments.</i></p> <p>Part A of this omnibus Standard makes amendments to other Standards arising from revisions to the Australian Accounting Conceptual Framework for periods ending on or after 20 December 2013. Other Parts of this Standard become operative in later periods. There is no financial impact for Part A of the Standard.</p>
AASB 2012-6	<p><i>Amendments to Australian Accounting Standards – Mandatory Effective Date of AASB 9 and Transition Disclosures [AASB 9, 2009-11, 2010-7, 2011-7 &amp; 2011-8]</i></p> <p>This Standard amends the mandatory effective date of AASB 9 <i>Financial Instruments</i> to 1 January 2015 (instead of 1 January 2013). Further amendments are also made to numerous consequential amendments arising from AASB 9 that will now apply from 1 January 2015. There is no financial impact.</p>		



**Voluntary change in accounting policy**

The Western Australian Museum did not make any voluntary change in accounting policy in 2013-14.

**Future impact of Australian Accounting Standards not yet operative**

The Western Australian Museum cannot early adopt an Australian Accounting Standard unless specifically permitted by TI 1101 *Application of Australian Accounting Standards and Other Pronouncements*. Consequently, the Western Australian Museum has not applied early any of the following Australian Accounting Standards that have been issued that may impact the Western Australian Museum. Where applicable, the Western Australian Museum plans to apply these Australian Accounting Standards from their application date:

		<b>OPERATIVE FOR REPORTING PERIODS BEGINNING ON/AFTER</b>
Int 21	<b>Levies</b> This Interpretation clarifies the circumstances under which a liability to pay a government levy imposed should be recognised. There is no financial impact for the Western Australian Museum at the reporting date.	1 January 2014
AASB 9	<b>Financial Instruments</b> This Standard supersedes AASB 139 <i>Financial Instruments: Recognition and Measurement</i> , introducing a number of changes to accounting treatments.  The mandatory application date of this Standard was amended to 1 January 2017. The Western Australian Museum has not yet determined the application or the potential impact of the Standard.	1 January 2018

**OPERATIVE FOR REPORTING PERIODS BEGINNING ON/AFTER**

AASB 10	<b>Consolidated Financial Statements</b> This Standard, issued in August 2011, supersedes AASB 127 <i>Consolidated and Separate Financial Statements</i> and Int 112 <i>Consolidation – Special Purpose Entities</i> , introducing a number of changes to accounting treatments.  Mandatory application of this Standard was deferred by one year for not-for-profit entities by AASB 2012-10 <i>Amendments to Australian Accounting Standards – Transition Guidance and Other Amendments</i> . The adoption of the new Standard has no financial impact for the Western Australian Museum as it doesn't impact accounting for related bodies and the Western Australian Museum has no interests in other entities.	1 January 2014
AASB 11	<b>Joint Arrangements</b> This Standard, issued in August 2011, supersedes AASB 131 <i>Interests in Joint Ventures</i> , introduces new principles for determining the type of joint arrangement that exists, which are more aligned to the actual right and obligations of the parties to the arrangement.  Mandatory application of this Standard was deferred for not-for-profit entities by AASB 2012-10. There is no financial impact for the Western Australian Museum as the new standard continues to require the recognition of the Western Australian Museum's share of assets and share of liabilities for the unincorporated joint operation.	1 January 2014

	<b>OPERATIVE FOR REPORTING PERIODS BEGINNING ON/AFTER</b>
AASB 12 <b><i>Disclosure of Interests in Other Entities</i></b> This Standard, issued in August 2011, supersedes disclosure requirements under AASB 127 <i>Consolidated and Separate Financial Statements</i> , AASB 128 <i>Investments in Associates</i> and AASB 131 <i>Interests in Joint Ventures</i> .  Mandatory application of this Standard was deferred for not-for-profit entities by AASB 2012-10. There is no financial impact.	1 January 2014
AASB 14 <b><i>Regulatory Deferral Accounts</i></b> The Western Australian Museum has not yet determined the application or the potential impact of the Standard.	1 January 2016
AASB 127 <b><i>Separate Financial Statements</i></b> This Standard, issued in August 2011, supersedes AASB 127 <i>Consolidated and Separate Financial Statements</i> , removing the consolidation requirements of the earlier standard whilst retaining the accounting and disclosure requirements for the preparation of separate financial statements. Mandatory application was deferred by one year for not-for-profit entities by AASB 2012-10. There is no financial impact.	1 January 2014

	<b>OPERATIVE FOR REPORTING PERIODS BEGINNING ON/AFTER</b>
AASB 128 <b><i>Investments in Associates and Joint Ventures</i></b> This Standard, issued in August 2011, supersedes AASB 128 <i>Investments in Associates</i> , introducing a number of clarifications for the accounting treatments of changed ownership.  Mandatory application was deferred for not-for-profit entities by AASB 2012-10. The adoption of the new Standard has no financial impact for the Western Australian Museum as it does not hold investments in associates and the accounting treatments for joint operations is consistent with current practice.	1 January 2014
AASB 1031 <b><i>Materiality</i></b> This Standard supersedes AASB 1031 (February 2010), removing Australian guidance on materiality that is not available in IFRSs and refers to other Australian pronouncements that contain guidance on materiality. There is no financial impact.	1 January 2014
AASB 1055 <b><i>Budgetary Reporting</i></b> The Standard requires specific budgetary disclosures in the financial statements of not for profit entities within the General Government Sector. The Western Australian Museum will be required to disclose additional budgetary information and explanations of major variances between actual and budgeted amounts, though there is no financial impact.	1 July 2014

		<b>OPERATIVE FOR REPORTING PERIODS BEGINNING ON/AFTER</b>			<b>OPERATIVE FOR REPORTING PERIODS BEGINNING ON/AFTER</b>
AASB 2009-11	<i>Amendments to Australian Accounting Standards arising from AASB 9 [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 121, 127, 128, 131, 132, 136, 139, 1023 &amp; 1038 and Int 10 &amp; 12]</i>  [modified by AASB 2010-7]	1 January 2015	AASB 2012-3	<i>Amendments to Australian Accounting Standards – Offsetting Financial Assets and Financial Liabilities [AASB 132]</i>  This Standard adds application guidance to AASB 132 to address inconsistencies identified in applying some of the offsetting criteria, including clarifying the meaning of 'currently has a legally enforceable right of set-off' and that some gross settlement systems may be considered equivalent to net settlement. The Western Australian Museum does not routinely hold financial assets and financial liabilities that it intends to settle on a net basis, therefore there is no financial impact.	1 January 2014
AASB 2010-7	<i>Amendments to Australian Accounting Standards arising from AASB 9 (December 2010) [AASB 1, 3, 4, 5, 7, 101, 102, 108, 112, 118, 120, 121, 127, 128, 131, 132, 136, 137, 139, 1023 &amp; 1038 and Int 2, 5, 10, 12, 19 &amp; 127]</i>  This Standard makes consequential amendments to other Australian Accounting Standards and Interpretations as a result of issuing AASB 9 in December 2010. The Western Australian Museum has not yet determined the application or the potential impact of the Standard.	1 January 2015	AASB 2013-3	<i>Amendments to AASB 136 – Recoverable Amount Disclosures for Non-Financial Assets.</i>  This Standard introduces editorial and disclosure changes. There is no financial impact.	1 January 2014
AASB 2011-7	<i>Amendments to Australian Accounting Standards arising from the Consolidation and Joint Arrangements Standards [AASB 1, 2, 3, 5, 7, 101, 107, 112, 118, 121, 124, 132, 133, 136, 138, 139, 1023 &amp; 1038 and Int 5, 9, 16 &amp; 17]</i>  This Standard gives effect to consequential changes arising from the issuance of AASB 10, AASB 11, AASB 127 <i>Separate Financial Statements</i> and AASB 128 <i>Investments in Associates and Joint Ventures</i> . Mandatory application was deferred for not-for-profit entities by AASB 2012-10. The Western Australian Museum has analysed the suite of Consolidation and Joint Arrangements Standards and determined that no financial impact arises from adopting the various Standards.	1 January 2014	AASB 2013-4	<i>Amendments to Australian Accounting Standards – Novation of Derivatives and Continuation of Hedge Accounting [AASB 139]</i>  This Standard permits the continuation of hedge accounting in circumstances where a derivative, which has been designated as a hedging instrument, is novated from one counterparty to the central counterparty as a consequence of laws or regulations. The Western Australian Museum does not routinely enter into derivatives or hedges, therefore there is no financial impact.	1 January 2014

	<b>OPERATIVE FOR REPORTING PERIODS BEGINNING ON/AFTER</b>
<i>AASB 2013-8</i> <i>Amendments to Australian Accounting Standards — Australian Implementation Guidance for Not-for-Profit Entities — Control and Structured Entities [AASB 10, 12 &amp; 1049]</i>	1 January 2014
The amendments, issued in October 2013, provide significant guidance in determining whether a not-for-profit entity controls another entity when financial returns are not key attributes of the investor's relationship. The Standard has no financial impact in its own right, rather the impact results from the adoption of the amended AASB10.	
<i>AASB 2013-9</i> <i>Amendments to Australian Accounting Standards — Conceptual Framework, Materiality and Financial Instruments.</i>	1 January 2014 1 January 2017
This omnibus Standard makes amendments to other Standards arising from the deletion of references to AASB 1031 in other Standards for periods beginning on or after 1 January 2014 (Part B), and, defers the application of AASB 9 to 1 January 2017 (Part C). The Western Australian Museum has not yet determined the application or the potential impact of AASB 9, otherwise there is not financial impact for Part B.	
<i>AASB 2014-1</i> <i>Amendments to Australian Accounting Standards</i>	1 July 2014 1 January 2015 1 January 2016 1 January 2018
The Western Australian Museum has not yet determined the application or the potential impact of the Standard.	

**8. Employee benefits expense**

	<b>2014</b> \$000	<b>2013</b> \$000
Wages and salaries <sup>(a)</sup>	15,031	14,342
Superannuation — defined contribution plans <sup>(b)</sup>	1,612	1,556
Annual leave	1,357	1,308
Personal leave	191	-
Long service leave	259	486
Other related expenses	225	125
	<b>18,675</b>	<b>17,817</b>

(a) Includes the value of the fringe benefit to the employee plus the fringe benefits tax component, leave entitlements.

(b) Defined contribution plans include West State, Gold State and GESB Super Scheme and other eligible funds.

Employment on-costs, such as workers' compensation insurance, are included at note 13 'Other expenses'.

Employment on-costs liability is included at note 30 'Provisions'.

See note 6 'Machinery of government change' for information on opening leave liabilities balance.

<b>9. Supplies and services</b>	<b>2014</b> \$000	<b>2013</b> \$000
Consultants and contractors	1,949	2,124
Consumables	690	747
Insurance premiums	652	445
Advertising	336	315
Repairs and maintenance	328	318
Exhibition fees	1,164	786
Freight and cartage	263	243
Lease and hire costs	265	281
Travel	306	306
Communications	199	179
Printing	145	204
Sundry equipment	185	135
Legal fees	8	2
Other	339	256
	<b>6,829</b>	<b>6,341</b>

## 10. Depreciation and amortisation expense

### Depreciation

Buildings	1,370	1,708
Plant and equipment	220	251
Furniture and fittings	116	201
<b>Total depreciation</b>	<b>1,706</b>	<b>2,160</b>

### Amortisation

Leasehold improvements	271	272
Intangibles	-	-
<b>Total amortisation</b>	<b>271</b>	<b>272</b>
<b>TOTAL DEPRECIATION AND AMORTISATION</b>	<b>1,977</b>	<b>2,432</b>

<b>11. Accommodation expenses</b>	<b>2014</b> \$000	<b>2013</b> \$000
Utilities	1,630	1,868
Repairs and maintenance	1,072	400
Cleaning	385	366
Security	254	259
Other	134	118
	<b>3,475</b>	<b>3,011</b>

## 12. Grants and subsidies

Refund of restricted grants	63	39
Payment to Curtin University Project 'HMAS Sydney survey'	165	-
Friends of the Western Australian Museum	29	-
University of Western Australia contribution	30	-
Arc Linkage Adelaide University	5	5
Other contribution	3	5
	<b>295</b>	<b>49</b>



<b>13. Other expenses</b>	<b>2014</b> \$000	<b>2013</b> \$000
Workers' compensation insurance	292	265
Other <sup>(a)</sup>	2,163	184
	<b>2,455</b>	<b>449</b>

(a) Include \$1.9 million paid to Department of Culture and Arts for prior years salary cost previously recognised as services received free of charge.

#### 14. User charges and fees

User charges	1,424	805
Fees	925	846
	<b>2,349</b>	<b>1,651</b>

#### 15. Trading profit

<b>Sales</b>	2,540	2,361
Cost of sales:		
Opening inventory	(905)	(850)
Purchases	(829)	(721)
	(1,734)	(1,571)
Closing inventory	729	905
Cost of goods sold	(1,005)	(666)
<b>TRADING PROFIT</b>	<b>1,535</b>	<b>1,695</b>

<b>16. Commonwealth grants and contributions</b>	<b>2014</b> \$000	<b>2013</b> \$000
Recurrent	414	210
	<b>414</b>	<b>210</b>

Included in recurrent grants are non-reciprocal grants received from various Commonwealth providers with remaining unspent funds as follows:

Australian Biological Research Study	34	7
Commonwealth Scientific and Industrial Research Organisation	-	86
Department of the Environment	175	86
Online Zoological Collections of Australian Museums	26	37
	<b>235</b>	<b>216</b>

#### 17. Interest revenue

Interest revenue	133	85
	<b>133</b>	<b>85</b>

#### 18. Other revenue

Donations and contributions	1,362	2,492
Grants and subsidies	1,834	175
Recoups of expenditure	2,350	1,337
Royalties	-	1
Other revenue	133	36
	<b>5,679</b>	<b>4,041</b>

<b>19. Income from State Government</b>	<b>2014</b> \$000	<b>2013</b> \$000
<b>Appropriation received during the year</b>		
Service appropriation <sup>(a)</sup>	30,522	7,564
	<b>30,522</b>	<b>7,564</b>
<b>Liabilities assumed by other State Government agencies during the period<sup>(b)</sup></b>		
Annual leave provision	(1,374)	-
Long service leave provision	(2,484)	-
Provision for employment on-costs	(634)	-
<b>Total liabilities assumed</b>	<b>(4,492)</b>	-
<b>Assets transferred from/(to) other State Government agencies during the period<sup>(b)</sup></b>		
Accrued salaries 27th pay holding account with Treasury WA	508	-
Leave liability holding account with Treasury WA	728	-
	<b>1,236</b>	-
<b>Services received free of charge from other State Government agencies during the period<sup>(c)</sup></b>		
Determined on the basis of the following estimates provided by agencies.		
<b>Services provided by the Department of Culture and the Arts</b>		
Salaries, wages, allowances, employee reimbursements, superannuation and fringe benefit tax	-	15,888
Minor equipment — PC Replacement Program	119	97
	<b>119</b>	<b>15,985</b>

	<b>2014</b> \$000	<b>2013</b> \$000
<b>Services provided by the State Solicitor's Office</b>	5	2
	<b>5</b>	<b>2</b>
State grants and contributions <sup>(d)</sup>	141	1,305
	<b>141</b>	<b>1,305</b>
<b>TOTAL INCOME FROM STATE GOVERNMENT</b>	<b>27,531</b>	<b>24,856</b>

- (a) Service appropriations fund the net cost of services delivered. Appropriation revenue comprises a cash component and a receivable (asset). The receivable (holding account) comprises the depreciation expense for the year and any agreed increase in leave liability during the year. See note 6 'Machinery of government change' for the increase in Service appropriation.
- (b) Discretionary transfers of assets (including grants) and liabilities between State Government agencies are reported under Income from State Government. Accrued salaries and leave liability accounts with Treasury WA as well as the annual leave, long service leave and on-costs provisions have been transferred from Department of Culture and the Arts to the Western Australian Museum. See note 6 'Machinery of government change', note 24 'Amounts receivable for services (holding account)' and note 30 'Provisions'.
- (c) Assets or services received free of charge or for nominal cost are recognised as revenue at fair value of the assets and/or services that can be reliably measured and which would have been purchased if they were not donated. Contributions of assets or services in the nature of contributions by owners are recognised direct to equity. Refer to note 6 'Machinery of government change' for the decrease in services received free of charge.
- (d) Included in State grants and contributions are non-reciprocal grants received from various State Government providers with remaining unspent funds as follows:

	2014 \$000	2013 \$000
<b>Remaining unspent State grant funds</b>		
Department of Culture and the Arts	91	83
Department of Environment and Conservation	939	1,243
Western Australian Marine Science Institution	18	-
Department of Parks and Wildlife	7	-
Gascoyne Development Commission	-	1
	<b>1,055</b>	<b>1,327</b>

## 20. Restricted cash and cash equivalent

<b>Current</b>		
Specific purpose grant funds <sup>(a)</sup>	2,313	2,415
	<b>2,313</b>	<b>2,415</b>
<b>Non-current</b>		
Accrued salaries holding account with Treasury WA <sup>(b)</sup>	643	-
	<b>643</b>	<b>-</b>
<b>TOTAL RESTRICTED CASH AND CASH EQUIVALENT</b>	<b>2,956</b>	<b>2,415</b>

(a) Cash held in these accounts includes specific purpose account balances and unspent specific purpose grants.

(b) Funds held in the holding account at WA Treasury for the purpose of meeting the 27th pay in a financial year that occurs every 11th year (2015-16). See also note 6 'Machinery of government change'.

## 21. Inventories

	2014 \$000	2013 \$000
<b>Current</b>		
Inventories held for resale:		
<b>Finished goods</b>		
Museum publications	275	358
Museum shops' stocks	454	547
	<b>729</b>	<b>905</b>

## 22. Receivables

<b>Current</b>		
Receivables	1,502	381
Accrued interest	46	27
GST receivable	259	3
<b>Total current</b>	<b>1,807</b>	<b>411</b>

The Western Australian Museum does not hold any collateral or other credit enhancements as security for receivables.

## 23. Other current assets

<b>Current</b>		
Insurance prepaid	628	-
Exhibition fees – <i>History of the World in 100 objects</i>	545	-
<b>TOTAL OTHER CURRENT ASSETS</b>	<b>1,173</b>	<b>-</b>

<b>24. Amount receivable for services</b>	<b>2014</b> \$000	<b>2013</b> \$000
<b>Non-current</b>		
Asset replacement <sup>(a)</sup>	30,417	27,839
Leave liability <sup>(b)</sup>	728	-
	<b>31,145</b>	<b>27,839</b>

- (a) Represents the non-cash component of service appropriations. It is restricted in that it can only be used for asset replacement or payment of leave liability. See note 2(n) 'Amount receivable for services (holding account)'.
- (b) Represents leave liability holding account with Treasury WA. See also note 6 'Machinery of government' and note 19 'Income from State Government'.

## 25. Property, plant and equipment

### Land

At fair value <sup>(a)</sup>	26,727	27,226
Accumulated impairment losses	-	-
	<b>26,727</b>	<b>27,226</b>

### Buildings

At fair value <sup>(a)</sup>	59,739	61,521
Accumulated depreciation	-	-
Accumulated impairment losses	-	-
	<b>59,739</b>	<b>61,521</b>

### Leasehold improvements

At cost	10,892	10,892
Accumulated amortisation	(2,814)	(2,543)
Accumulated impairment losses	-	-
	<b>8,078</b>	<b>8,349</b>

	<b>2014</b> \$000	<b>2013</b> \$000
<b>Computers, plant, equipment and transport</b>		
At cost	4,590	4,657
Accumulated depreciation	(3,715)	(3,758)
Accumulated impairment losses	-	-
	<b>875</b>	<b>899</b>
<b>Furniture and fittings</b>		
At cost	4,974	4,969
Accumulated depreciation	(4,468)	(4,352)
Accumulated impairment losses	-	-
	<b>506</b>	<b>617</b>
	<b>95,926</b>	<b>98,612</b>

- (a) Land and buildings were revalued as at 1 July 2013 by the Western Australian Land Information Authority (Valuation Services). The valuations were performed during the year ended 30 June 2014 and recognised at 30 June 2014. In undertaking the revaluation, fair value was determined by reference to market values for land: \$1,017,300 (2013: \$1,017,100). For the remaining balance, fair value of buildings was determined on the basis of depreciated replacement cost and the fair value of land was determined on basis of comparison with market evidence for land with low level utility (high restricted use land).

Reconciliations of the carrying amounts of property, plant, equipment and vehicles at the beginning and end of the reporting periods are set out in the table below.

	<b>LAND</b> \$000	<b>BUILDINGS</b> \$000	<b>LEASEHOLD IMPROVEMENTS</b> \$000	<b>COMPUTER, PLANT, EQUIPMENT AND VEHICLES</b> \$000	<b>FURNITURE AND FITTINGS</b> \$000	<b>TOTAL</b> \$000
<b>2014</b>						
Carrying amount at start of year	27,226	61,521	8,349	900	616	98,612
Additions	-	-	-	237	6	243
Transfers	-	-	-	-	-	-
Other disposals	(397)	(149)	-	(42)	-	(588)
Revaluation increments/(decrements)	(102)	(263)	-	-	-	(365)
Impairment losses	-	-	-	-	-	-
Impairment losses reversed	-	-	-	-	-	-
Depreciation	-	(1,370)	(271)	(220)	(116)	(1,977)
<b>CARRYING AMOUNT AT END OF YEAR</b>	<b>26,727</b>	<b>59,739</b>	<b>8,078</b>	<b>875</b>	<b>506</b>	<b>95,926</b>
<b>2013</b>						
Carrying amount at start of year	27,140	64,891	8,622	961	465	102,079
Additions	-	-	-	189	352	541
Transfers	-	-	-	-	-	-
Other disposals	-	-	-	-	-	-
Revaluation increments/(decrements)	86	(1,662)	-	-	-	(1,576)
Impairment losses	-	-	-	-	-	-
Impairment losses reversed	-	-	-	-	-	-
Depreciation	-	(1,708)	(273)	(250)	(201)	(2,432)
<b>CARRYING AMOUNT AT END OF YEAR</b>	<b>27,226</b>	<b>61,521</b>	<b>8,349</b>	<b>900</b>	<b>616</b>	<b>98,612</b>



<b>26. Museum Collections</b>	<b>2014</b> \$000	<b>2013</b> \$000
<b>Museum Collections</b>		
At fair value	347,063	438,658
At cost	-	-
Accumulated depreciation	-	-
Accumulated impairment losses	-	-
	<b>347,063</b>	<b>438,658</b>
Carrying value at start of year <sup>(a)</sup>	438,658	437,130
Additions	3	19
Donations	798	1,509
Disposals	-	-
Transfers	-	-
Revaluation decrements <sup>(b)</sup>	(92,396)	-
<b>CARRYING AMOUNT AT END OF YEAR</b>	<b>347,063</b>	<b>438,658</b>

The Western Australian Museum has appointed Rodney Hyman Asset Services Pty Limited (RHAS) following a competitive tendering process to value the collections. RHAS is led by principals Rodney Hyman and Cameron Dunsford.

Rodney Hyman — Chartered Machinery and Business Assets Valuer, Certified Practising Valuer, FRICS, LEAPI, ASA, FPINZ, FAMI, NCJV, CPM.

Cameron Dunsford — Certified Practising Valuer, BBus FAPI, MRICS, SPINZ.

- (a) The Western Australian Museum has performed its 5 yearly collection valuation in the current financial year. During the collection valuation process, a review of the previous valuation done in 2009 was conducted and the Collections' values were adjusted by \$198.970 million to correct an error in the 2009 valuation. See also note 32 'Equity'.
- (b) The fair value of the Collections has been based on the AASB 13 'Fair value measurement'. After the current valuation exercise, the Collections have recorded a decrement of \$92.396 million.

<b>Prior period error</b>	<b>\$000</b>
Balance as at 30 Jun 2009	629,913
Revaluation adjustment	(198,970)
<b>Restated value as at 30 Jun 2009</b>	<b>430,943</b>
Additions in 2010	11
Donations in 2010	707
<b>Restated value as at 30 Jun 2010</b>	<b>431,661</b>
Additions in 2011	1,082
Donations in 2011	1,499
<b>Restated value as at 30 Jun 2011</b>	<b>434,242</b>
Additions in 2012	2,888
Donations in 2012	-
<b>Restated value as at 30 Jun 2012</b>	<b>437,130</b>

## 27. Fair value measurements

Assets measured at fair value	LEVEL 1 \$000	LEVEL 2 \$000	LEVEL 3 \$000	FAIR VALUE AT END OF PERIOD \$000
<b>2014</b>				
Land (note 25)	-	1,017	25,710	26,727
Buildings (note 25)	-	-	59,739	59,739
Museum Collections (note 26)	-	59,289	287,774	347,063
	-	<b>60,306</b>	<b>373,223</b>	<b>433,529</b>

There were no transfers between Levels 1, 2 or 3 during the period.

### Valuation techniques to derive Level 2 fair values

Level 2 fair values of land are derived using the market approach. The land has been valued by Western Australian Land Information Authority (Valuation Services), market evidence of sales prices of comparable land in close proximity is used to determine price per square metre.

The Level 2 fair values of collections are also derived using the market approach. Under this approach market evidence of sales prices of identical or similar collections in recent transactions have been used to determine price of the collections. It may be necessary to adjust the price information from other transactions to reflect any differences in the terms of the actual transaction and the basis of value and any assumptions to be adopted in the valuation being undertaken.

Fair value measurements using significant unobservable inputs (Level 3)	LAND \$000	BUILDINGS \$000	COLLECTIONS \$000
<b>2014</b>			
Fair Value at start of period	27,226	61,521	438,658
Additions	-	-	801
Revaluation increments/(decrements) recognised in 'Profit or Loss'	-	-	-
Revaluation increments/(decrements) recognised in 'Other Comprehensive Income'	(102)	(263)	(92,396)
Transfers (from/(to) Level 2)	(1,017)		(59,289)
Disposals	(397)	(149)	-
Depreciation Expense	-	(1,370)	-
<b>FAIR VALUE AT END OF PERIOD</b>	<b>25,710</b>	<b>59,739</b>	<b>287,774</b>

There were no gains or losses included in the profit or loss, under 'Other gains' and no change in unrealised gains or losses for the period for the assets held at the end of the reporting period.

**Valuation processes**

There were no changes in valuation techniques during the period.

Transfers in and out of a fair value level are recognised on the date of the event or change in circumstances that caused the transfer.

Transfers are generally limited to assets newly classified as non-current assets held for sale as Treasurer's instructions require valuations of land, buildings and infrastructure to be categorised within Level 3 where the valuations will utilise significant Level 3 inputs on a recurring basis.

Fair value for existing use specialised buildings and infrastructure assets is determined by reference to the cost of replacing the remaining future economic benefits embodied in the asset, i.e. the depreciated replacement cost. Depreciated replacement cost is the current replacement cost of an asset less accumulated depreciation calculated on the basis of such cost to reflect the already consumed or expired economic benefit, or obsolescence, and optimisation (where applicable) of the asset. Current replacement cost is generally determined by reference to the market-observable replacement cost of a substitute asset of comparable utility and the gross project size specifications.

Fair value for restricted use of land based on market value, by either using market evidence of sales of comparable land that is unrestricted less restoration costs to return the site to a vacant and marketable condition (low restricted use land), or, comparison with market evidence for land with low level utility (high restricted use land).

**Significant Level 3 inputs used by the Western Australian Museum are derived and evaluated as follows:****Historical cost per square metre floor area (m<sup>2</sup>)**

The costs of constructing specialised buildings with similar utility are extracted from financial records of the Western Australian Museum, then indexed by movement in CPI.

**Consumed economic benefit/obsolescence of asset**

These are estimated by the Western Australian Land Information Authority (Valuation Services).

**Selection of land with restricted utility**

Fair value for restricted use land determined by comparison with market evidence for land with low level utility. Relevant comparators of land with low level utility are selected by Western Australian Land Information Authority (Valuation Services).

**Recollection cost of the Collections**

The cost approach is based on the principle that the price that a buyer in the market would pay no more for an asset than the cost to obtain an asset of equal utility, whether by purchase, by construction or by fieldwork. The costs of the fieldworks for collecting collections are extracted from financial records of the Western Australian Museum.

Information about significant unobservable inputs (Level 3) in fair value measurements	VALUATION TECHNIQUE	UNOBSERVABLE INPUTS	RANGE OF UNOBSERVABLE INPUTS (WEIGHTED AVERAGE)	RELATIONSHIP OF UNOBSERVABLE INPUTS TO FAIR VALUE
<b>Description and fair value as at 30 June 2014 (\$000)</b>				
Land (\$25,710)	Current use	Selection of reserve land with similar approximate utility	\$0-\$0.33 per m <sup>2</sup> (\$0.03 per m <sup>2</sup> )	Higher value of similar land increases estimated fair value.
		Selection of land with similar approximate utility	\$125-\$2,279 per m <sup>2</sup> (\$635 per m <sup>2</sup> )	Higher value of similar land increases estimated fair value.
Building (\$59,739)	Depreciated replacement cost	Consumed economic benefit	2%-2.09% per year (2.04% per year)	Greater consumption benefit lowers the fair value.
Collections (\$287,784)	Depreciated replacement cost	Historical cost per collections	\$0.08-\$2.2m (\$27 per object on average)	Higher historical cost increases the fair value.

Reconciliations of the opening and closing balances are provided in notes 25 and 26.

### Basis of Valuation

In the absence of market-based evidence, due to the specialised nature of some non-financial assets, these assets are valued at Level 3 of the fair value hierarchy on an existing use basis. The existing use basis recognises that restrictions or limitations have been placed on their use and disposal when they are not determined to be surplus to requirements. These restrictions are imposed by virtue of the assets being held to deliver a specific community service and the Western Australian Museum's enabling legislation.

### 28. Impairment of assets

There were no indications of impairment to property, plant and equipment and intangible assets at 30 June 2014.

The Western Australian Museum held no goodwill or intangible assets with an indefinite useful life during the reporting period. At the end of the reporting period there were no intangible assets not yet available for use.

All surplus assets at 30 June 2014 have either been classified as assets held for sale or written off.

**29. Payables**

	2014 \$000	2013 \$000
<b>Current</b>		
Trade payables	358	89
Accrued expenses	865	3,143
GST payable	50	64
Other	146	1,062
<b>TOTAL PAYABLES</b>	<b>1,419</b>	<b>4,358</b>

**30. Provisions****Current***Employee benefits provisions:*

Annual leave <sup>(a)</sup>	1,212	-
Long service leave <sup>(b)</sup>	1,577	-
Purchase leave <sup>(c)</sup>	19	-
	<b>2,808</b>	<b>-</b>

*Other provisions:*

Employment on-costs <sup>(d)</sup>	481	-
	<b>3,289</b>	<b>-</b>

**Non-current***Employee benefits provisions:*

Long service leave <sup>(b)</sup>	627	-
	<b>627</b>	<b>-</b>

*Other provisions:*

Employment on-costs <sup>(d)</sup>	71	-
	<b>698</b>	<b>-</b>

	2014 \$000	2013 \$000
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- (a) Annual leave liabilities have been classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Within 12 months of the end of the reporting period	941	-
More than 12 months after the reporting period	271	-
	<b>1,212</b>	<b>-</b>

- (b) Long service leave liabilities have been classified as current where there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period. Assessments indicate that actual settlement of the liabilities is expected to occur as follows:

Within 12 months of the end of the reporting period	1,577	-
More than 12 months after the reporting period	627	-
	<b>2,204</b>	<b>-</b>

- (c) Provision for purchased leave relates to Public Service employees who have entered into an agreement to self-fund up to an additional 10 weeks leave per calendar year. The provision recognises the value of salary set aside for employees and is measured at the undiscounted amounts expected to be paid when the liabilities are settled.
- (d) The settlement of annual and long service leave liabilities gives rise to the payment of employment on-costs including workers' compensation insurance. The provision is the present value of expected future payments. The associated expense, apart from the unwinding of the discount (finance cost), is disclosed in note 13 'Other expenses'.
- (e) Please refer to note 6 'Machinery of government change' for information on the leave transfer.



	2014 \$000	2013 \$000
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### Movement in other provisions

Movements in each class of provisions during the financial year, other than employee benefits, are set out below:

#### Employment on-cost provision

Carrying amount at start of period	-	-
Additional provisions recognised	552	-
Payments/other sacrifices of economic benefits	-	-
<b>CARRYING AMOUNT AT END OF PERIOD</b>	<b>552</b>	<b>-</b>

### 31. Other liabilities

#### Current

Income received in advance	51	-
Unclaimed monies	6	7
	<b>57</b>	<b>7</b>

### 32. Equity

	2014 \$000	2013 \$000
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The Western Australian Government holds the equity interest in the Western Australian Museum on behalf of the community. Equity represents the residual interest in the net assets of the Western Australian Museum. The asset revaluation surplus represents that portion of equity resulting from the revaluation of non-current assets.

#### Contributed equity

Balance at start of period	15,216	15,216
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#### Contributions by owners

Capital appropriation	-	-
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#### Distributions to owners

Transfer of net assets to other agencies:

Land sale in Geraldton	(545)	-
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#### Total distributions to owners

	(545)	-
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#### Balance at end of period

	<b>14,671</b>	<b>15,216</b>
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#### Reserves

##### Asset revaluation surplus

Balance at start of period <sup>(a)</sup>	298,949	300,525
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Net revaluation increments/(decrements):

Land	(102)	86
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Buildings	(263)	(1,662)
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Museum Collections	(92,396)	-
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#### Balance at end of period

	<b>206,188</b>	<b>298,949</b>
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#### Accumulated surplus

Balance at start of period	251,085	248,646
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Result for the period	3,935	2,439
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#### Balance at end of period

	<b>255,020</b>	<b>251,085</b>
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#### TOTAL EQUITY AT END OF PERIOD

	<b>475,879</b>	<b>565,250</b>
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**Prior period error**

\$'000

- (a) During the current collection valuation process, a review of the previous valuation done in 2009 was conducted and the asset revaluation surplus were adjusted by \$198.970 million to correct an error in the 2009 valuation. See also note 26 'Museum Collections'.

Balance as at 30 Jun 2009	507,964
Revaluation adjustment	(198,970)
<b>Restated value as at 30 Jun 2009</b>	<b>308,994</b>
Net revaluation increments/(decrements) in 2010:	
Land	(176)
Buildings	2,055
<b>Restated value as at 30 Jun 2010</b>	<b>310,873</b>
Net revaluation increments/(decrements) in 2011:	
Land	231
Buildings	(3,067)
<b>Restated value as at 30 Jun 2011</b>	<b>308,037</b>
Net revaluation increments/(decrements) in 2012:	
Land	(4,011)
Buildings	(3,501)
<b>Restated value as at 30 Jun 2012</b>	<b>300,525</b>

**33. Notes to the Statement of Cash Flows****2014**  
\$'000**2013**  
\$'000**Reconciliation of cash**

Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

Cash and cash equivalents	543	775
Restricted cash and cash equivalents <sup>(a)</sup>	2,956	2,415
	<b>3,499</b>	<b>3,190</b>

- (a) See note 20 'Restricted cash and cash equivalents'

	2014 \$000	2013 \$000
<b>Reconciliation of net cost of services to net cash flows provided by/used in operating activities</b>		
Net cost of services	(23,596)	(22,417)
<b>Non-cash items</b>		
Depreciation and amortisation expense <sup>(a)</sup>	1,977	2,432
Resources received free of charge <sup>(b)</sup>	124	15,985
Assets assumed—consumables (minor equipment) <sup>(b)</sup>	-	-
Donations to collection <sup>(c)</sup>	(798)	(1,528)
Adjustment for other non-cash items	43	-
<b>(Increase)/decrease in assets</b>		
Current receivables <sup>(d)</sup>	(1,140)	(26)
Current inventories	177	(55)
Other assets	(1,174)	3
<b>Increase/(decrease) in liabilities:</b>		
Current payables <sup>(d)</sup>	(2,914)	757
Other current liabilities	(455)	-
Borrowings	-	(19)
Net GST receipts/(payments) <sup>(e)</sup>	(464)	(447)
Change in GST in receivables/payables <sup>(f)</sup>	140	40
<b>NET CASH USED IN OPERATING ACTIVITIES</b>	<b>(28,080)</b>	<b>(5,275)</b>

(a) See note 10 'Depreciation and amortisation expense'.

(b) See note 19 'Income from State Government'.

(c) See note 26 'Museum Collections'.

(d) Note that the Australian Taxation Office receivable/payable in respect of GST and the receivable/payable in respect to the sale/purchase of non-current assets are not included in these items as they do not form part of the reconciling items.

(e) This is the net GST paid/received, i.e. cash transactions.

(f) This reverses out the GST in receivables and payables.

### 34. Commitments

	2014 \$000	2013 \$000
<b>Non-cancellable operating lease commitments</b>		
Commitments for minimum lease payments are payable as follows:		
Within 1 year	38	39
Later than 1 year and not later than 5 years	68	75
	<b>106</b>	<b>114</b>

The 13 motor vehicle leases (2013: 12 leases) are considered non-cancellable operating leases with lease expenditure payable monthly in advance. These commitments are all inclusive of GST.

### 35. Contingent liabilities and contingent assets

At the reporting date, the Western Australian Museum had no contingent liabilities or assets.

### 36. Events occurring after the end of the reporting period

There are no significant events occurring after the end of the reporting period that would have a material financial effect on the financial statements of the Western Australian Museum.

### 37. Explanatory statement

This statement provides details of any significant variations between estimates and actual results for 2014 and between the actual results for 2013 and 2014. Significant variations are considered to be those greater than 10% and \$100,000.

<b>Significant variances between estimated and actual result for 2014</b>	<b>ESTIMATE 2014 \$000</b>	<b>ACTUAL 2014 \$000</b>	<b>VARIATION OVER/(UNDER) \$000</b>
<b>Expenses</b>			
Employee benefits expense	20,966	18,675	(2,291)
Accommodation expenses	3,639	3,475	(164)
Grants and subsidies	48	295	247
Cost of sales	704	1,005	301
Other expenses	751	2,455	1,704
<b>Income</b>			
User charges and fees	1,977	2,349	372
Sales	2,155	2,540	385
Commonwealth grants and contributions	125	414	289
Other revenue	3,971	5,679	1,708

### Employee benefits expense

The Employee benefits expense shows an underspend of \$2.291 million when compared to the budget. This is attributed mainly to late commencement of the Gorgon Project and some vacant positions which had not been filled due to the recruitment freeze.

### Accommodation expenses

The Western Australian Museum has a favourable variance in accommodation expenses of \$0.164 million compared to budget. The saving has been achieved by applying budgetary controls on spending and works are prioritised on urgency.

### Grants and subsidies

The increase in grant payment in 2014 consists of a refund of a restricted grant \$0.063 million and \$0.165 million for the payment made to the University of Western Australia for work on the HMAS *Sydney* (II) project. See to note 12 'Grants and subsidies' for more information on grants.

### Cost of sales

The increase in cost of sales of \$0.301 million compared to budget is explained by the increase in merchandise purchased for *Secrets of the Afterlife* and the *Dinosaur Discovery* exhibition which will end in August 2014.

### Other expenses

The other expenses show an overspend of \$1.704 million. A one-off payment of \$1.889 million has been made to the Department of Culture and the Arts (DCA) for previous years salary cost paid on behalf of the Western Australian Museum. Note that previously, the salaries paid by DCA were accounted in services received free of charge.

### User charges and fees

The user charge and fees have increased by \$0.372 million compared to budget. This is partly explained by the high number of visitors to the *Dinosaur Discovery* exhibition compared to budget.

**Sales**

The sales figures has increased by \$0.385 million compared to budget. This is partly explained by the increased sale of merchandise in the *Secret of the Afterlife* and the *Dinosaur Discovery* exhibitions.

**Commonwealth grants and contributions**

The Western Australian Museum has been able to secure an additional Commonwealth grant for the HMAS *Sydney* (II) and HSK *Kormoran* – survey and management of historic shipwrecks which was not initially budgeted.

**Other revenue**

Other revenue shows a surplus of \$1.708 million compared to the budget. The surplus consists of donated collections valued at \$0.798 million, recoup to the Department of Culture and the Arts (DCA) for capital works for the amount of \$0.520 million and additional recoups to DCA for the New Museum Projects for the amount of \$0.240 million. The Western Australian Museum has received additional grant income and on-cost recoup to contract accounts which amounted to \$0.150 million.

<b>Significant variances between actual results for 2013 and 2014</b>	<b>2014</b> \$000	<b>2013</b> \$000	<b>VARIATION OVER/(UNDER)</b> \$000
<b>Expenses</b>			
Employee benefits expense	18,675	17,817	858
Supplies and services	6,829	6,341	488
Depreciation and amortisation expense	1,977	2,432	(455)
Accommodation expenses	3,475	3,011	464
Grant and subsidies	295	49	246
Cost of sales	1,005	666	339
Other expenses	2,455	449	2,006
<b>Income</b>			
User charges and fees	2,349	1,651	698
Sales	2,540	2,361	179
Commonwealth grants and contributions	414	210	204
Service appropriation	30,522	7,564	22,958
Services received free of charge	124	15,987	(15,863)
State grants and contributions	141	1,305	(1,164)



**Employee benefits expense**

The increase of \$0.858 million in employee benefit expense relates mostly to the expenditure on the New Museum Project and grant projects. The Director for the New Museum Project has been appointed together with the Team Leaders and other staff. Additional staff have been employed to work on the Gorgon Project.

**Supplies and services**

The increase in supplies and services of \$0.488 million is explained as follows: (a) additional expenditure on the New Museum Project and capital works which amounted to \$0.663 million, (b) an increase in the insurance premium for the amount of \$0.255 million, (c) additional expenditure on exhibition constructions for the amount of \$0.127 million. The increase in supplies and services is partially offset by the reclassification of contract property for plant and equipment to accommodation expense (\$0.516 million).

**Depreciation and amortisation expense**

The reduction in depreciation and amortisation expense of \$0.455 million in 2014 is attributable to the reduction in building valuation undertaken at the end of the last financial year and some furniture and fittings and equipment which were fully depreciated during the year.

**Accommodation expense**

The contract property for plant and equipment was initially classified in supplies and services in year 2013. This expenditure amounted to \$0.516 million in 2014.

**Grant and subsidies**

The increase in grant payments in 2014 consists of a refund of a restricted grant \$0.063 million and \$0.165 million for payment made to the University of Western Australia for work on the HMAS *Sydney* (II) project. See note 12 'Grant and subsidies'.

**Cost of sales**

The increase in the cost of sales of \$0.339 million is attributed to the purchase of merchandise and publications in the year 2014.

**Other expenses**

Other expenses in 2014 includes a one-off payment of \$1.889 million to the Department of Culture and the Arts (DCA) for prior years salary cost previously accounted for Services received free of charge.

**User charges and fees**

The increase in user charges and fees in 2014 of \$0.698 million compared to 2013 relates to the more entrance fees for exhibitions like *Secrets of the Afterlife* and *Dinosaur Discovery*.

**Sales**

The increase in sales by \$0.179 million is mostly attributed to the shop sales of merchandise for the *Dinosaur Discovery* exhibition.

**Commonwealth grants and contributions**

The WA Museum was able to secure additional Commonwealth grant for the HMAS *Sydney* (II) and HSK *Kormoran* — survey and management of historic shipwrecks in 2014.

**Service appropriation**

The service appropriation is higher as Western Australian Museum is now receiving the salary appropriation from the State government following the Machinery of government change. See note 6 'Machinery of government change'.

**Services received free of charge**

The reduction in Services received free of charge is mainly attributable to the Machinery of Government change. In the previous year the Department of Culture and the Arts (DCA) was paying for the employee benefit expense on behalf of the Western Australian Museum. As from 1 July, the employee benefit expense are paid by the Western Australian Museum.

**State grants and contributions**

State grants and contributions were lower in the year 2014 as the Western Australian Museum had received a grant of \$1.091 million in 2013 for the Gorgon Project.

### 38. Financial instruments

#### (a) Financial risk management objectives and policies

##### Liquidity risk

Liquidity risk arises when the Western Australian Museum is unable to meet its financial obligations as they fall due.

The Western Australian Museum is exposed to liquidity risk through its trading in the normal course of business.

The Western Australian Museum has appropriate procedures to manage cash flows including drawdowns of appropriations by monitoring forecast cash flows to ensure that sufficient funds are available to meet its commitments.

##### Market risk

Market risk is the risk that changes in market prices such as foreign exchange rates and interest rates that will affect the Western Australian Museum's income or the value of its holdings of financial instruments. The Western Australian Museum does not trade in foreign currency and has no borrowing and is not materially exposed to other price risks.

All cash and cash equivalents (except for cash floats) are interest bearing as noted at Note 38(c) 'Financial Instrument Disclosures', however the exposure to market risk for changes in interest rates is minimal as the Western Australian Museum does not rely on interest income for its principal operating activities.

#### (b) Categories of financial instruments

The carrying amounts of each of the following categories of financial assets and financial liabilities at the end of the reporting period are:

	2014 \$000	2013 \$000
<b>Financial assets</b>		
Cash and cash equivalents	543	775
Restricted cash and cash equivalents	2,956	2,415
Loans and receivables <sup>(a)</sup>	2,276	408
	<b>5,775</b>	<b>3,598</b>
<b>Financial liabilities</b>		
Financial liabilities measured at amortised cost	1,369	4,294
	<b>1,369</b>	<b>4,294</b>

(a) The amount of loans and receivables excludes GST recoverable from the ATO (statutory receivable).

#### (c) Financial instrument disclosures

##### Credit risk

The following table discloses the Western Australian Museum's exposure to credit risk and the ageing analysis of financial assets. The Western Australian Museum's maximum exposure to credit risk at the end of the reporting period is the carrying amount of financial assets as shown below. The table discloses the ageing of financial assets that are past due but not impaired and impaired financial assets. The table is based on information provided to senior management of the Western Australian Museum.

The Western Australian Museum does not hold any collateral as security or other credit enhancements relating to the financial assets it holds.

The following table details the Western Australian Museum's maximum exposure to credit risk and the ageing of financial assets. The Western Australian Museum's maximum exposure to credit risk at the end of the reporting period is the carrying amount of financial assets as shown below. The table discloses the ageing of financial assets that are

past due but not impaired and impaired financial assets. The table is based on information provided to senior management of the Western Australian Museum.

The Western Australian Museum does not hold any collateral as security or other credit enhancement relating to the financial assets it holds.

Ageing analysis of financial assets	CARRYING AMOUNT \$000	NOT PAST DUE AND NOT IMPAIRED \$000	PAST DUE BUT NOT IMPAIRED					IMPAIRED FINANCIAL ASSETS \$000
			UP TO 1 MONTH \$000	1-3 MONTHS \$000	3 MONTHS TO 1 YEAR \$000	1-5 YEARS \$000	MORE THAN 5 YEARS \$000	
<b>Financial assets</b>								
<b>2014</b>								
Cash and cash equivalents	543	543	-	-	-	-	-	-
Restricted cash and cash equivalents	2,313	2,313	-	-	-	-	-	-
Receivables <sup>(a)</sup>	1,548	1,478	10	2	45	13	-	-
Amounts receivable for services	30,417	30,417	-	-	-	-	-	-
	<b>34,821</b>	<b>34,751</b>	<b>10</b>	<b>2</b>	<b>45</b>	<b>13</b>	<b>-</b>	<b>-</b>
<b>2013</b>								
Cash and cash equivalents	775	775	-	-	-	-	-	-
Restricted cash and cash equivalents	2,415	2,415	-	-	-	-	-	-
Receivables <sup>(a)</sup>	408	261	98	3	18	28	-	-
Amounts receivable for services	27,839	27,839	-	-	-	-	-	-
	<b>31,437</b>	<b>31,290</b>	<b>98</b>	<b>3</b>	<b>18</b>	<b>28</b>	<b>-</b>	<b>-</b>

(a) The amount of receivables excludes GST recoverable from the ATO (statutory receivable).

#### Liquidity risk and interest rate exposure

The following table details the Western Australian Museum's interest rate exposure and the contractual maturity analysis for financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

The following table details the Western Australian Museum's interest rate exposure and the contractual maturity analysis for financial liabilities. The maturity analysis section includes interest and principal cash flows. The interest rate exposure section analyses only the carrying amounts of each item.

Interest rate exposure and maturity analysis of financial assets and financial liabilities	WEIGHTED AVERAGE EFFECTIVE INTEREST RATE %	CARRYING AMOUNT \$000	INTEREST RATE EXPOSURE			NOMINAL AMOUNT \$000	MATURITY DATES				
			FIXED INTEREST RATE \$000	VARIABLE INTEREST RATE \$000	NON-INTEREST BEARING \$000		UP TO 1 MONTH \$000	1-3 MONTHS \$000	3 MONTHS TO 1 YEAR \$000	1-5 YEARS \$000	MORE THAN 5 YEARS \$000
<b>2014</b>											
<b>Financial assets</b>											
Cash and cash equivalents	2.8	542	-	471	71	542	542	-	-	-	-
Restricted cash and cash equivalents	2.8	2,313	-	2,313	-	2,313	50	100	450	1,713	-
Receivables <sup>(a)</sup>	-	1,548	-	-	1,548	1,548	774	774	-	-	-
Amounts receivable for services	-	30,417	-	-	30,417	30,417	-	-	-	-	-
		<b>34,820</b>	<b>-</b>	<b>2,784</b>	<b>32,036</b>	<b>34,820</b>	<b>1,366</b>	<b>874</b>	<b>450</b>	<b>1,713</b>	<b>-</b>
<b>Financial liabilities</b>											
Payables		1,418	-	-	1,418	1,418	1,418	-	-	-	-
Borrowings		-	-	-	-	-	-	-	-	-	-
		<b>1,418</b>	<b>-</b>	<b>-</b>	<b>1,418</b>	<b>1,418</b>	<b>1,418</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>
<b>2013</b>											
<b>Financial assets</b>											
Cash and cash equivalents	3.4	775	-	705	70	775	-	-	-	-	-
Restricted cash and cash equivalents	3.4	2,415	-	2,415	-	2,415	-	-	-	-	-
Receivables <sup>(a)</sup>	-	408	-	-	408	408	98	3	18	28	-
Amounts receivable for services	-	27,839	-	-	27,839	27,839	-	-	-	-	-
		<b>31,437</b>	<b>-</b>	<b>3,120</b>	<b>28,317</b>	<b>31,437</b>	<b>98</b>	<b>3</b>	<b>18</b>	<b>28</b>	<b>-</b>
<b>Financial liabilities</b>											
Payables		4,358	-	-	4,358	4,358	-	-	-	-	-
Borrowings		-	-	-	-	-	-	-	-	-	-
		<b>4,358</b>	<b>-</b>	<b>-</b>	<b>4,358</b>	<b>4,358</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>	<b>-</b>

(a) The amount of receivables excludes GST recoverable from the ATO (statutory receivable).

**Interest rate sensitivity analysis**

The following table represents a summary of the interest rate sensitivity of the Western Australian Museum's financial assets and liabilities at the end of the reporting period on the surplus for the period and equity for a 1% change in interest rates. It is assumed that the change in interest rates is held constant throughout the reporting period.

**Fair values**

All financial assets and liabilities recognised in the Statement of Financial Position, whether they are carried at cost or fair value, are recognised at amounts that represent a reasonable approximation of fair value unless otherwise stated in the applicable notes.

	CARRYING AMOUNT \$000	-100 BASIS POINTS		+100 BASIS POINTS	
		SURPLUS \$000	EQUITY \$000	SURPLUS \$000	EQUITY \$000
<b>2014</b>					
<b>Financial assets</b>					
Cash and cash equivalents	543	(5.4)	(5.4)	5.4	5.4
Restricted cash and cash equivalents	2,313	(23.1)	(23.1)	23.1	23.1
<b>Financial liabilities</b>					
Payables	1,418	14.2	14.2	(14.2)	(14.2)
Other borrowings	-	-	-	-	-
<b>TOTAL INCREASE/(DECREASE)</b>		<b>(14.3)</b>	<b>(14.3)</b>	<b>14.3</b>	<b>14.3</b>
<b>2013</b>					
<b>Financial assets</b>					
Cash and cash equivalents	775	(7.8)	(7.8)	7.8	7.8
Restricted cash and cash equivalents	2,415	(24.2)	(24.2)	24.2	24.2
<b>Financial liabilities</b>					
Payables	4,358	43.6	43.6	(43.6)	(43.6)
Other borrowings	-	-	-	-	-
<b>TOTAL INCREASE/(DECREASE)</b>		<b>11.6</b>	<b>11.6</b>	<b>(11.6)</b>	<b>(11.6)</b>



### 39. Remuneration of members of the Western Australian Museum and senior officers

	2014 \$000	2013 \$000
<b>Remuneration of members of the Western Australian Museum</b>		
The number of members of the Western Australian Museum, whose total of fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year fall within the following bands are:		
\$0—\$10,000	9	9
	<b>9</b>	<b>9</b>
Cash remuneration received	32	37
Annual leave and long service leave accruals	-	-
Other benefits	-	-
<b>THE TOTAL REMUNERATION OF MEMBERS OF THE WESTERN AUSTRALIA MUSEUM <sup>(a)</sup></b>	<b>32</b>	<b>37</b>

(a) The total remuneration includes the superannuation expense incurred by the Western Australian Museum in respect of members of the Western Australian Museum.

	2014 \$000	2013 \$000
<b>Remuneration of senior officers</b>		
The number of senior officers, other than senior officers reported as members of the Western Australian Museum, whose total fees, salaries, superannuation, non-monetary benefits and other benefits for the financial year fall within the following bands are:		
\$10,001—\$20,000	-	-
\$70,001—\$80,000	2	-
\$110,001—\$120,000	-	-
\$120,001—\$130,000	1	-
\$130,001—\$140,000	-	2
\$140,001—\$150,000	2	2
\$150,001—\$160,000	-	1
\$160,000—\$170,000	-	1
\$170,001—\$180,000	1	-
\$180,001—\$190,000	1	-
\$220,001—\$230,000	-	-
\$230,001—\$240,000	1	1
Cash remuneration received	1,172	1,098
Annual leave and long service leave accruals for the year	36	283
Other benefits	25	-
<b>THE TOTAL REMUNERATION OF SENIOR OFFICERS</b>	<b>1,233</b>	<b>1,381</b>

**40. Remuneration of auditor**

	2014 \$000	2013 \$000
Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:		
Auditing the accounts, financial statements and performance indicators	38	37
	<b>38</b>	<b>37</b>

**41. Related bodies**

At the reporting date, the Western Australian Museum had no related bodies.

**42. Affiliated bodies**

At the reporting date, the Western Australian Museum had no affiliated bodies.

**43. Supplementary financial information**

	2014 \$000	2013 \$000
<b>(a) Write-offs</b>		
Debts written off by the Western Australian Museum during the financial year	-	57
Publications stock written off by the Western Australian Museum during the financial year	43	-
<b>(b) Losses through theft, defaults and other causes</b>		
Losses of public moneys and public and other property through theft	-	-
<b>(c) Gifts of public property</b>		
Gifts of public property provided by the Western Australian Museum	-	-
<b>(d) Other supplementary information</b>		
The Western Australian Museum holds shares in a private company received in exchange for the Museum's support of specific projects. These shares are not recorded in the financial statements, as the measurement of the market value of the shares is not reliable.	-	-

**44. Income and expenses by service**

For the financial year ended 30 June 2014, the Western Australian Museum operated under one service titled 'Museum services' and therefore service information is reflected in the Statement of Comprehensive Income.

# CERTIFICATION OF KEY PERFORMANCE INDICATORS

For the year ended 30 June 2014

We hereby certify that the key performance indicators are based on proper records, are relevant and appropriate for assisting users to assess the Western Australian Museum's performance, and fairly represent the performance of the Western Australian Museum for the financial year ended 30 June 2014.



**Alan Robson**  
Chair, the Western Australian  
Museum Board  
26 August 2014

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**Steve Scudamore**  
Member, the Western Australian  
Museum Board  
26 August 2014

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# DETAILED KEY PERFORMANCE INDICATORS

## KEY EFFECTIVENESS INDICATOR ONE: PRESERVATION

### INDICATOR

- Extent to which the Museum Collection, that requires preservation, is preserved.

*Note: Preservation of the entire 'Collection' is not required, therefore this measure only relates to that part of the 'Collection' that is required to be preserved.*

### MEASUREMENT

The Museum has developed bench line data and reports the number of items added to the collection each year.

MEASUREMENT OF INDICATOR	2010-11	2011-12	2012-13	2013-14
Proportion of collection stored in controlled environment	98.91%	99.29%	99.29%	97.82% <sup>(1)</sup>
Number of items from the Collection described and recorded on the relevant database	1,221,306	1,250,469	1,272,022	1,301,468

(1) In conjunction with the Collection valuation conducted in 2014, the Museum reviewed the methodology adopted for counting the Collection and its stored location, then standardised this across each collection area resulting in this adjusted figure which does not represent a decrease in suitably stored material.

## OBJECTS ADDED TO THE COLLECTION IN 2013-14

The table below documents the number of items added to the Collection 2013-14.

ITEMS ADDED TO COLLECTION	TERRESTRIAL ZOOLOGY	AQUATIC ZOOLOGY	MARITIME ARCHAEOLOGY	MARITIME HISTORY	ANTHROPOLOGY & ARCHAEOLOGY	EARTH & PLANETARY SCIENCES	HISTORY	TOTAL
July	908	307	0	181	1	0	12	<b>1,409</b>
August	819	725	1	251	7	1	113	<b>1,917</b>
September	494	922	0	196	12	0	165	<b>1,789</b>
October	1,425	698	1	196	39	2	9	<b>2,370</b>
November	1,610	533	0	252	6	1,616	8	<b>4,025</b>
December	854	495	16	197	0	0	147	<b>1,709</b>
January	1,241	291	0	35	3	16	0	<b>1,586</b>
February	193	353	0	355	0	0	7	<b>908</b>
March	162	256	143	40	9	0	52	<b>662</b>
April	2,332	3,659	0	62	0	0	4	<b>6,057</b>
May	1,739	1,811	89	0	0	267	2	<b>3,908</b>
June	611	2,473	0	0	2	0	20	<b>3,106</b>
<b>TOTAL</b>	<b>12,388</b>	<b>12,523</b>	<b>250</b>	<b>1,765</b>	<b>79</b>	<b>1,902</b>	<b>539</b>	<b>29,446</b>



## KEY EFFECTIVENESS INDICATOR TWO: ACCESSIBILITY

### INDICATOR

- Number of people using and accessing the State Collection.
- Percentage of visitors satisfied with the services associated with using and accessing the State Collection.

### MEASUREMENT

This indicator measures the number of visitors to each of the Museum sites. It is argued that visitation reflects the ability of the Museum to provide relevant and engaging exhibitions and programs.

MEASUREMENT OF INDICATOR	2009-10	2010-11	2011-12	2012-13	TARGET 2013-14	ACTUAL 2013-14
Number of visitors to Museum sites	817,966	819,508	887,594	879,145	908,460	927,014 <sup>(1)</sup>
Number of visitors to web site — unique visits	661,425	582,602	677,343	1,218,230 <sup>(2)</sup>	1,073,000	1,650,371 <sup>(3)</sup>
Percentage of visitors satisfied with services of the Museum's sites	65%	87%	87%	97% <sup>(4)</sup>	96%	96%

(1) Reporting period for Museum visitations was closed off on 15 June 2014. This is the first year this reporting has been closed off earlier and therefore comparison to previous years will be slightly out.

(2) The significant increase in unique visits to the Museum's website is attributed to the introduction of an online ticketing service for paid exhibitions and programs.

(3) An inconsistency within web logs has been identified for the months May and June 2014. An analysis of web logs vs. google analytics was conducted and an average determined. An average of 52.403% has been applied to original data for May and June (248,402 and 216,841).

(4) Note change in survey methodology and instrument from 2011-12 to 2012-13 to improve efficacy of data – change from self-selecting respondents using online kiosk to randomly selected semi-assisted. As a result caution should be exercised in making comparisons between 2011-12 and 2012-13 ratings.

## VISITOR SATISFACTION OVERALL VISIT JULY 2013 TO JUNE 2014

Overall ratings of Museum aspects.

	TOTAL	PERTH	MARITIME MUSEUM	SHIPWRECK GALLERIES	ALBANY	GERALDTON	KALGOORLIE- BOULDER
Very satisfied	53%	36%	64%	67%	74%	74%	68%
Satisfied	43%	57%	33%	31%	26%	26%	28%
Neither satisfied nor dissatisfied	3%	6%	1%	1%	1%	0%	2%
Dissatisfied	1%	1%	0%	0%	0%	0%	1%
Very dissatisfied	0%	0%	1%	0%	0%	0%	0%
Don't know/didn't visit	0%	0%	0%	0%	0%	0%	0%

## VISITOR SATISFACTION OVERALL VISIT JULY 2012 TO JUNE 2013

Overall ratings of Museum aspects.

	TOTAL	PERTH	MARITIME MUSEUM	SHIPWRECK GALLERIES	ALBANY	GERALDTON	KALGOORLIE- BOULDER
Very satisfied	62%	38%	61%	69%	82%	70%	69%
Satisfied	35%	56%	36%	29%	17%	28%	27%
Neither satisfied nor dissatisfied	2%	4%	2%	1%	0%	2%	3%
Dissatisfied	0%	1%	0%	0%	0%	0%	1%
Very dissatisfied	0%	0%	0%	0%	0%	0%	0%
Don't know/didn't visit	1%	1%	1%	1%	1%	0%	0%

## VISITOR RATINGS OF PERMANENT EXHIBITIONS JULY 2013 TO JUNE 2014

Permanent exhibition ratings.

	TOTAL	PERTH	MARITIME MUSEUM	SHIPWRECK GALLERIES	ALBANY	GERALDTON	KALGOORLIE-BOULDER
Very satisfied	50%	34%	62%	64%	62%	72%	67%
Satisfied	43%	56%	34%	34%	32%	27%	29%
Neither satisfied nor dissatisfied	4%	6%	2%	2%	1%	1%	2%
Dissatisfied	1%	2%	0%	0%	0%	0%	1%
Very dissatisfied	0%	0%	0%	0%	0%	0%	0%
Don't know/didn't visit	2%	3%	1%	0%	6%	0%	0%

## VISITOR RATINGS OF PERMANENT EXHIBITIONS JULY 2012 TO JUNE 2013

Permanent exhibition ratings.

	TOTAL	PERTH	MARITIME MUSEUM	SHIPWRECK GALLERIES	ALBANY	GERALDTON	KALGOORLIE-BOULDER
Very satisfied	59%	33%	58%	68%	67%	69%	70%
Satisfied	35%	53%	36%	30%	27%	28%	26%
Neither satisfied nor dissatisfied	3%	6%	3%	2%	1%	2%	2%
Dissatisfied	0%	1%	0%	0%	1%	0%	0%
Very dissatisfied	0%	0%	0%	0%	0%	0%	0%
Don't know/didn't visit	3%	7%	3%	0%	4%	1%	2%

## COMPARATIVE ATTENDANCE FIGURES

2012-13 and 2013-14.

		OVERALL VISITORS	SCHOOL GROUPS	SITE TOTAL
Western Australian Museum — Perth	2012-13	397,626	21,943	<b>419,569</b>
	2013-14	454,514	20,073	<b>474,587</b>
Western Australian Maritime Museum <sup>(5)</sup>	2012-13	115,601	11,503	<b>127,104</b>
	2013-14	106,916	9,298	<b>116,214</b>
Western Australian Museum — Shipwreck Galleries	2012-13	95,716	13,150	<b>108,866</b>
	2013-14	99,103	11,631	<b>110,734</b>
Western Australian Museum — Albany	2012-13	85,916	4,157	<b>90,073</b>
	2013-14	93,471	4,481	<b>97,952</b>
Western Australian Museum — Geraldton	2012-13	41,430	1,701	<b>43,131</b>
	2013-14	37,046	1,715	<b>38,761</b>
Western Australian Museum — Kalgoorlie-Boulder	2012-13	88,515	1,887	<b>90,402</b>
	2013-14	86,674	2,092	<b>88,766</b>
<b>ANNUAL TOTAL</b>	2012-13	824,804	54,341	<b>879,145</b>
	2013-14	877,724	49,290	<b>927,014</b>

(5) Includes tours of Western Australian Maritime Museum — HMAS *Ovens*.

## MONTHLY VISITORS 2013-14

	PERTH	MARITIME MUSEUM	ALBANY	GERALDTON	KALGOORLIE-BOULDER	SHIPWRECK GALLERIES	TOTAL
July	55,747	11,927	9,138	5,007	8,797	9,684	100,300
August	36,598	10,918	6,894	3,572	7,951	9,003	74,936
September	35,895	11,123	7,460	3,792	9,209	10,201	77,680
October	43,453	12,312	10,165	4,234	11,239	10,399	91,802
November	20,672	9,208	8,336	3,214	6,224	9,602	57,256
December	26,023	10,011	9,384	2,706	6,373	10,034	64,531
January	36,426	11,649	12,426	3,432	6,924	11,424	82,281
February	66,953	6,683	6,374	1,811	4,933	7,240	93,994
March	22,739	9,355	8,098	2,614	8,372	9,330	60,508
April	63,405	10,365	10,383	4,321	8,766	9,605	106,845
May	43,551	8,513	6,797	2,591	6,193	9,294	76,939
June	23,125	4,150	2,497	1,467	3,785	4,918	39,942
<b>TOTAL</b>	<b>474,587</b>	<b>116,214</b>	<b>97,952</b>	<b>38,761</b>	<b>88,766</b>	<b>110,734</b>	<b>927,014</b>



## KEY EFFECTIVENESS INDICATOR THREE: SUSTAINABILITY

### INDICATOR

- Value of the Museum Collection renewal, content development and/or expansion as a proportion of the collection value.

### MEASUREMENT

This is calculated by dividing the value of the Collection by the income received from State Government, not including the capital user charge. The result will be a percentage figure that demonstrates the percentage of the Collection value spent annually by the Government in renewal, content development or expansion of the Collection.

It is proposed to benchmark this figure against other museum collections and to average the indicator over five years. The Museum's Collection was first valued in 2005-06. A full revaluation was then completed in 2008-09 (when an error was made) and most recently in 2013-14.

	COLLECTION VALUATION	5 YEAR ROLLING AVERAGE INCOME FROM THE STATE GOVERNMENT	KEI
2009-10 Actual	\$430,330,308 <sup>(1)</sup>	\$19,309,800	4.49%
2010-11 Actual	\$431,839,956	\$21,387,200	4.95%
2011-12 Actual	\$437,130,208	\$21,180,800	4.85%
2012-13 Actual	\$438,658,107	\$21,895,800	4.99%
2013-14 Actual	\$347,062,632	\$23,680,600	6.82%

(1) During the current collection valuation process, a review of the previous valuation done in 2009 was conducted and the collections were adjusted by \$198,969,792.

## KEY EFFICIENCY INDICATOR

Average cost of museum services per museum visitor or person accessing the Collection.

Access includes visitor attendance figures.

	<b>COST PER VISITOR</b>
2009-10 Actual	\$37.56
2010-11 Actual	\$38.12
2011-12 Actual	\$36.63
2012-13 Actual	\$34.99
2013-14 Target	\$30.95
2013-14 Actual	\$37.44 <sup>(1)</sup>

(1) Total cost of services = \$34.711 million; Total visitation = 927,014.

## MINISTERIAL DIRECTIONS

No Ministerial directives were received during the financial year as the *Museum Act 1969 (WA)* does not provide for them.

## OTHER FINANCIAL DISCLOSURES

### NEW MUSEUM PROJECT

As at March 2014, all expenses related to the New Museum Project will be paid directly by DCA and accounted as work in progress for the New Museum Project. At the end of the project, the asset will be transferred into the WA Museum's accounting records. This means that there will be minimal net expenditure which relates to the New Museum Project in Museum accounting records in 2014-15 and onwards, until the project's completion in 2020.

### MAJOR CAPITAL PROJECTS IN PROGRESS

The WA Museum has spent \$1.411 million on the New Museum Project during 2013-14, which has been fully recouped from DCA. The Museum has a budget of \$1,165,000 allocated for global maintenance by DCA, from which \$404,000 was spent in 2013-14, with the remaining funds to be spent in 2014-15.

No monies were spent on major capital projects this year.

### MAJOR CAPITAL PROJECTS COMPLETED

There were no major capital projects completed.

## EMPLOYMENT AND INDUSTRIAL RELATIONS

### Staff Profile

The following table summarises the Western Australian Museum employee demographics and *headcount as at 30 June 2014*.

EMPLOYMENT TYPE	WOMEN	MEN
Permanent full-time	43	51
Permanent part-time	48	17
Fixed term full-time	36	22
Fixed term part-time	20	0
Casual paid	6	4
Other	2	1
<b>TOTAL</b>	<b>155</b>	<b>95</b>

### Workforce planning and staff development – workers compensation.

Three new workers compensation claims were recorded during the financial year, two of which were minor with one claim resulting in lost time. This compares with three compensation claims recorded in 2012-13, also with one claim resulting in lost time.

# GOVERNANCE DISCLOSURES

There are no matters to be disclosed in this reporting period with regards potential conflicts of interest or the Museum's enabling legislation.

## BOARD AND COMMITTEE REMUNERATION

### Western Australian Museum Board of Trustees

POSITION	NAME	TYPE OF REMUNERATION*	PERIOD OF MEMBERSHIP	GROSS/ACTUAL REMUNERATION
Chair	Alan Robson	Bi-annual	1/1/12 to 31/12/15	\$7,000
Member	Ian Fletcher	Bi-annual	1/1/12 to 31/12/15	\$3,700
Member	Steve Scudamore	Bi-annual	24/10/06 to 31/12/15	\$3,700
Vice Chair	Sara Clifton	Bi-annual	25/9/07 to 10/7/16	\$3,700
Member	Irene Stainton	Bi-annual	13/12/11 to 7/10/17	\$3,700
Member	Kate Gregory	Bi-annual	10/7/12 to 10/7/16	\$3,700
Member	Rubini Ventouras	Bi-annual	10/7/12 to 10/7/16	\$3,700
Ex-Officio	Alan Ferris	N/A	Ex-Officio, N/A	Nil

\* Sessional, per meeting, half day, or annual.

## Western Australian Museum Aboriginal Advisory Committee

POSITION	NAME	TYPE OF REMUNERATION*	PERIOD OF MEMBERSHIP	GROSS/ACTUAL REMUNERATION
Chair	Irene Stainton	Annual	17 years	\$1,520
Member	Sonia Lee Tait	N/A	14/02/14 to 14/02/17	Nil
Member	John Mallard	N/A	10 years	Nil
Member	Bev Port-Louis	N/A	4 years	Nil
Member	Tony Calgaret	Annual	5 years	\$436.36
Member	Martin Bin Rashid	N/A	Sept/Oct 2013 to Sept/Oct 2016	Nil

\* Sessional, per meeting, half day, or annual.

No other committees or boards received any remuneration.

# OTHER LEGAL REQUIREMENTS

## ADVERTISING

Expenditure on advertising, market research, polling and direct mail [*Electoral Act (1907) s. 175ZE*].

Expenditure was incurred in the following areas:

In accordance with s. 175ZE of the *Electoral Act (1907)*, the agency incurred the following expenditure in advertising, market research, polling, direct mail and media advertising. Total expenditure for 2013-14 was \$419,537.

	EXPENDITURE	AMOUNT
Market research organisation	Morris Hargreaves McIntyre	\$84,335
	<b>TOTAL</b>	<b>\$84,335</b>
Polling organisations	Nil	Nil
Direct mail organisations	Nil	Nil
Media advertising organisations	Advertising (under \$2,300 ea)	\$21,860
	Adcorp	\$4,488
	Carat	\$180,454
	City of Perth	\$3,475
	Google	\$5,825
	Mitchel Communications	\$20,291
	Mitchell and Partners	\$82,079
	Press Advertising	\$13,730
	Scoop Publishing	\$3,000
	<b>TOTAL</b>	<b>\$335,202</b>



## DISABILITY ACCESS AND INCLUSION PLAN OUTCOMES

### ***Disability Services Act (1993) s. 29 and Schedule 3 of the Disability Services Regulations 2004.***

The Museum is committed to ensuring that all facets of the Museum are fully accessible to all sectors of the community by removing or reducing any physical, sensory or intellectual barriers to access.

The Museum interprets fully accessible to mean that all Museum activities, facilities and services (both in-house and contracted) are open, available and usable for people with disabilities, providing them with the same opportunities, rights and responsibilities enjoyed by other people in the community.

The Museum is committed to consulting with people with disabilities, their families and carers and, where required, disability organisations to ensure that barriers to access and inclusion are addressed appropriately.

The Museum is committed to ensuring that its agents and contractors work towards the desired access and inclusion outcomes of the Museum.

The Museum's commitment to disability access and inclusion and how it plans to improve its performance in delivering this to its employees and the community are captured in its Disability Access and Inclusion Plan 2013-17, which can be found on the Museum's website at [museum.wa.gov.au/accessibility/daip-2013-2017](http://museum.wa.gov.au/accessibility/daip-2013-2017).

Public authorities are required to develop a disability access and inclusion plan (DAIP) and must report on its implementation in their annual report by briefly outlining current initiatives to address the following desired DAIP outcomes:

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### **People with disability have the same opportunities as other people to access the services of, and any events organised by, a public authority.**

The Museum is committed to ensuring services are accessible and has developed accessibility checklists in relation to the organisation and promotion of services that are based on best practice.

- An example of this was an organised tour of the Museum's exhibition *Dinosaur Discovery* for children with compromised immune systems.
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### **People with disability have the same opportunities as other people to access the buildings and other facilities of a public authority.**

Through its building works and facilities management programs the Museum actively seeks to provide equality of access to its facilities for people with disabilities.

Examples of this include:

- A funding commitment to upgrade the lift in the Kalgoorlie-Boulder Museum to improve access to the site by people with disabilities, for which an examination of the scope of work has commenced.
  - Funding has been committed to upgrade the lift in the Shipwrecks Galleries with a tender for work released.
  - Installation of a universal access ramp to the Welcome Walls at the Museum's Albany site.
  - A walking frame has been obtained for use by visitors to the Museum's Perth site.
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### **People with disability receive information from a public authority in a format that will enable them to access the information as readily as other people are able to access it.**

In order to address this commitment the Museum has:

- Commenced development of a WA Museum-wide smart phone app for curatorial content throughout the Museum that is accessible to people with disabilities.
  - Ensured the Museum's website is as compliant with Web Content Accessibility Guideline (WCAG) v2.0 AA as per Public Sector Commissioner's Circular (2011-03) as is practically possible.
  - Ensured requests for web content in alternative formats are met in a timely manner.
  - Implemented guidelines to ensure published and marketing material is consistent with State Government Access Guidelines published by the Disability Service Commission as reformatted for use by the Museum.
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**People with disability receive the same level and quality of service from the staff of a public authority as other people receive from the staff of that public authority.**

- Public programs and lectures that require user registration now enable attendees with disabilities to indicate whether they require assistance and, if so, the nature of that assistance.

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**People with disability have the same opportunities as other people to make complaints to a public authority.**

- The Museum has endorsed and implemented an accessible '*Complaints, Comments and Compliments Policy*' allowing for complaints to be made in a variety of formats. A list of complaints is maintained allowing complaints relating to accessibility to be identified and analysed for appropriate action.

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**People with disability have the same opportunities as other people to participate in any public consultation by a public authority.**

- The Museum has actively consulted with a representative panel of people with disabilities to ensure universal access requirements are factored into the New Museum Project Definition Plan and Project Brief.

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**People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.**

- The Museum has piloted training for supervisors of employees with disabilities through Edge Training's 'Mentoring a co-worker with a disability' module.

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## COMPLIANCE WITH PUBLIC SECTOR STANDARDS AND ETHICAL CODES

The Department of Culture and the Arts (DCA) provides human resources services to the WA Museum. It has worked with managers across the Culture and Arts Portfolio to ensure all are compliant with Public Sector legislative and regulatory frameworks. The Human Resources (HR) division consistently reviews and updates workforce policies, procedures and guidelines to ensure they are aligned with contemporary legislative and compliance frameworks. The HR division provides education to staff and managers on Public Sector Standards in Human Resource Management, the Public Sector Code of Ethics, and the Culture and Arts Portfolio Code of Conduct. Through this education, DCA informs staff of the expectations outlined by the Department and the Public Sector Commission (PSC). These initiatives,

along with ongoing support and education for employees, support the DCA workforce's competency in acting with integrity and in the public's interest.

In 2012-13 financial year, DCA successfully implemented Accountable and Ethical Decision Making (AEDM) training within the Culture and Arts portfolio. In 2013-14, DCA continues to have high completion of the AEDM training with almost 100% of new staff finishing the course. The AEDM training module has been updated to reflect internal, PSC and legislative employment changes. The AEDM training reinforces the DCA's compliance requirements, while ensuring its workforce is equipped to make ethical decisions on behalf of the broader community.

DCA continues to track internal workforce measures including quarterly reporting and monthly CEO dashboard tracking. These statistics are used to track key trends within DCA as well as compliance with internal and external compliance requirements. These processes have continued to be refined over the 2013-14 financial year. Feedback from portfolio agencies indicates that the reports provide meaningful workforce statistics that assist them with strategic planning and decision-making.

In the 2013-14 reporting year, Machinery of Government changes to achieve improved operational responsiveness saw a new Schedule for Delegations of Human Resource Management applied to agencies in the DCA portfolio. Portfolio agency CEOs, including the WA Museum

CEO, were given authority to exercise powers and carry out certain actions for which they were personally accountable. The application of the delegations schedule is consistent with existing DCA HR policies, guidelines and procedures.

## RECORD KEEPING PLANS

### ***State Records Act 2000 and State Records Commission Standard 2, Principle 6.***

The Museum is required to report on the following recordkeeping measures:

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### **Whether the efficiency and effectiveness of the organisation's record keeping systems has been evaluated or alternatively, when such an evaluation is proposed.**

- The Museum's Record Keeping Plan details the record keeping systems and practices currently in place. The next complete review of the Plan is scheduled in 2014. The Museum will initiate an external review of its record keeping practices, including its Plan, in the second half of 2014.
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### **The nature and extent of the recordkeeping training program conducted by or for the organisation.**

- Ongoing training and support for staff across the organisation is provided by the Museum's Records Management Unit. Training material and record keeping resources are available on the Museum's intranet. During training sessions the roles and responsibilities of staff in relation to their record keeping obligations are reinforced.

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### **Whether the efficiency and effectiveness of the record keeping training program has been reviewed or, alternatively, when this is planned to be done.**

- The main focus for record keeping training at this stage is staff use of the TRIM record management system (RMS). An assessment of future training needs/requirements is planned in conjunction with the review of the Museum's record keeping practices in 2014.
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### **Assurance that the organisation's induction program addresses employee roles and responsibilities in regard to their compliance with the organisation's Record Keeping Plan.**

- The induction program for new Museum employees provided by the Department of Culture and the Arts addresses general record keeping responsibilities. Under the Museum's Record Keeping Plan, the records management awareness training program, detailing responsibilities and recordkeeping practices, is compulsory for new employees.
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## GOVERNMENT POLICY REQUIREMENTS

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### SUBSTANTIVE EQUALITY

In the 2011-12 financial year, the Department of Culture and the Arts (DCA) established the Substantive Equality Reference Group which continues to provide advice to the portfolio on substantive equality and community-based arts and culture needs. In the 2013-14 the Substantive Equality Reference Group was reformed, engaging employees from across the Culture and Arts Portfolio. The first action of the Substantive Equality Reference Group was the formation of a new Substantive Equality Policy to guide the portfolio towards a clear regulatory framework to support community-based projects. Needs and Impact Assessments are continuing to help increase access to DCA services, improve links in the wider community and increase staff awareness of Substantive Equality, and how it contributes to the service delivery and business activity of DCA and its portfolio agencies.

### OCCUPATIONAL SAFETY, HEALTH AND INJURY MANAGEMENT

The Western Australian Museum is committed to providing and maintaining a healthy and safe working

environment for all of its employees, contractors and visitors. We demonstrate this through our policies, procedures and work practices to ensure that all employees are safe from harm in the workplace.

The Western Australian Museum facilitate Occupational Safety and Health (OHS) consultation through site specific OSH committees, the election of safety and health representatives, hazard and incident reporting processes, routine workplace hazard inspections and a process for the resolution of OSH issues. Staff are made aware of these processes at their employee induction, through specific OSH training and access to OSH information on the Western Australian Museum and Department of Culture and the Arts (DCA) intranet.

The policy and procedures of DCA and the Western Australian Museum are compliant with the *Occupational Safety and Health Act 1984* and the *Workers Compensation and Injury Management Act 1981*. These procedures outline the Museum's commitment to assist employees to return to work after a work-related injury or disease. The Museum develops formal, documented return to work programs for employees requiring modified and alternative duties or equipment upon returning to work from an injury or illness.

The Museum has spent much of 2013-14 finalising its OHS Management Plan for 2013-15, supported by a one-year implementation plan, following an audit of its Occupational Health Safety and Welfare (OHSW) policies and processes in 2012. The focus of the 2013-



14 implementation plan has been a review of OHSW systems, processes, templates and performance reporting, and the piloting of these at the Perth and Welshpool sites. The next year will be spent applying these improved systems across the organisation.

With the assistance of DCA and a grant from the Mental Health Commission, the Museum provided mental health awareness training sessions for all staff and a one day session for managers. These sessions, and follow up

Mental Health First Aid training for Safety Representatives were very well received and supported by Museum staff.

Results for the year represent a significant improvement in the Museum's performance. On every measure the Museum has met or exceeded its target, and on some measures full compliance has been achieved. This is attributed to a whole of organisation focus on improving OHSW systems and practices and the ongoing dedication and commitment shown by the Museum's OHS representatives.

MEASURE	ACTUAL RESULTS		RESULTS AGAINST TARGET		
	2011-12	2013-14	TARGET	COMMENT ON RESULT	
Number of fatalities	0	0	0	No change. Target met.	
Lost time injury and/or disease incidence rate <sup>(1)</sup>	3.59	0.48	0 or 10% reduction	Better than target.	
Lost time injury and/or disease severity rate <sup>(2)</sup>	28.57	0	0 or 10% reduction	Better than target.	
Percentage of injured workers returned to work:	within 13 weeks	75.00	100%	Greater than or equal to 80%	Full compliance. Better than target.
	within 26 weeks	75.00	100%	Greater than or equal to 80%	Full compliance. Better than target.
Percentage of managers trained in occupational safety, health and injury management responsibilities	74.29%	84.44%	Greater than or equal to 80%	Better than target.	

(1) **Lost time injury and/or disease incidence rate** is the number of claims lodged as a result of lost time for injury/disease where one day/shift or more was lost from work. The number of employees is the agency's full-time equivalent (FTE) figure. The number of LTI/Ds is divided by the number of employees, then multiplied by 100.

The calculation is:  $\frac{\text{Number of LTI/Ds}}{\text{Number of employees (FTE)}} \times 100$

(2) **Lost time injury severity rate** is a measure of incident or accident prevention and the effectiveness of injury management. The severity rate is the number of severe injuries (actual or estimated 60 days or more lost from work) divided by the number of lost time injury/disease claims (LTI/Ds) multiplied by 100. An injury resulting in death is considered to have accounted for 60 days or more lost.

The calculation is:  $\frac{\text{Number of severe injuries}}{\text{Number of LTI/Ds}} \times 100$

## SPONSORS, BENEFACTORS AND GRANTING AGENCIES

Alcoa Foundation	Friends of the Western Australian Museum	McCusker Charitable Foundation
Alcoa of Australia	Gage Roads Brewing	Michael, Dr Ken and Mrs Julie <sup>†</sup>
Allens Linklaters	Gaming Community Trust	Mercure Hotel
Australian National Maritime Museum	GMA Garnet Group	MG Kailis Group
Beazley, Prof Lyn	Hawaiian	Minderoo Foundation
Butler Bequest	Heyder & Shears	Moore Stephens
Butler, Dr W H (Harry)	HMAS Stirling, Royal Australian Navy	North West Shelf Shipping Services Company Pty Ltd
Challenger Institute of Technology	Holmes à Court, Mrs Janet	Perron, Mrs Jean and Mr Stan
Chevron	Institute of Marine Engineering, Science and Technology	Phelps (née Rowell), Mrs Rosalind Ruth
Crommelin, Mrs Carole	Kailis Bros Pty Ltd	Quest on James
Curtin University	Kailis Consolidated Pty Ltd	Scoop Publishing
DIAB Engineering	Kailis Fisheries Holdings Pty Ltd	Singapore Airlines
DOF Subsea	Lotterywest	Singapore Airlines Cargo
Embassy of the Kingdom of the Netherlands	MacLeod, Dr Ian	Thompson, Mr Murray
Fletcher, Mr Ian	McClements Foundation, The	Ungar Family Foundation
Forrest, Mr Andrew and Mrs Nicola		Woodside Energy Ltd

**The Western Australian Museum Foundation would also like to thank the many additional supporters who assisted the Museum with their kind contributions of up to \$1,000.**

## 2013-14 TEMPORARY EXHIBITIONS

EXHIBITION	LOANING INSTITUTE	SITE	START DATE	END DATE
<i>Gilt Dragon</i>	Western Australian Museum	Shipwreck Galleries	17/04/2013	20/10/2013
<i>Secrets of the Afterlife: Magic, Mummies and Immortality in Ancient Egypt</i>	British Museum	Perth	17/05/2013	22/09/2013
<i>ANZANG: Nature Photography 2012</i>	South Australian Museum	Maritime Museum	08/06/2013	04/08/2013
<i>Traversing Antarctica: the Australian Experience</i>	National Archives of Australia/ Tasmanian Museum and Art Gallery/Western Australian Museum	Kalgoorlie-Boulder	08/06/2013	11/08/2013
<i>Seeing Change: a photographic story from Abrolhos fishers</i>	Western Australian Museum	Albany	26/06/2013	21/07/2013
<i>Debt of Honour</i>	Western Australian Museum	Geraldton	06/07/2013	13/10/2013
<i>Jane Graham &amp; Marilyn Hamilton</i> (pop-up gallery)	Jane Graham and Marilyn Hamilton	Albany	19/07/2013	31/07/2013
<i>Jimmy Pike's Artlines: you call it desert, we used to live there</i>	Berndt Museum of Anthropology, University of Western Australia	Albany	24/07/2013	18/08/2013
<i>Dennis Fire Engine</i>	Western Australian Museum	Kalgoorlie-Boulder	23/08/2013	18/10/2013
<i>Traversing Antarctica: the Australian Experience</i>	National Archives of Australia/ Australian Antarctic Division/ Western Australian Museum	Albany	24/08/2013	24/11/2013
<i>Albany Kaleidoscope</i>	Jackie Woodcock and Susan Randall	Albany	03/09/2013	18/09/2013

EXHIBITION	LOANING INSTITUTE	SITE	START DATE	END DATE
<i>Restoring Hope</i>	Propel Youth Arts WA	Albany	07/09/2013	15/09/2013
<i>Seeing Change: a photographic story from Abrolhos fishers</i>	Western Australian Museum	Maritime Museum	07/09/2013	24/11/2013
<i>Sci-Pop</i>	Miles Noel	Geraldton	25/10/2013	17/11/2013
<i>Debt of Honour</i>	Western Australian Museum	Kalgoorlie-Boulder	26/10/2013	02/02/2014
<i>Kindred Spirits</i>	Anne Johnson, Edith Hepworth, Linda Chambers, Liz Bramwell	Albany	02/11/2013	07/11/2013
<i>Frock Stars: Inside Australian Fashion Week</i>	Powerhouse Museum	Perth	02/11/2013	27/01/2014
<i>Aurelio Costarella: a 30 year Retrospective</i>	Aurelio Costarella	Perth	02/11/2013	02/02/2014
<i>The Scrimshaw Project</i>	Anna Nazarri	Albany	06/11/2013	30/11/2013
<i>Kiss My Camera 2013</i>	Western Australian Music Industry	Perth	07/11/2013	08/12/2013
<i>Emerge</i>	Tash Rolfe	Albany	13/11/2013	19/11/2013
<i>On Badimaya Country</i>	Combined Universities Centre for Regional Health, the Bundiyarra – Irra Wangga Language Centre in Geraldton, the Bidi Bidi Centre of the Mount Magnet community and the Mid West Development Commission via Royalties for Regions funding	Geraldton	15/11/2013	02/02/2014
<i>Mai Yun Studio</i>	Cheryl Armstrong	Albany	21/11/2013	27/11/2013

<b>EXHIBITION</b>	<b>LOANING INSTITUTE</b>	<b>SITE</b>	<b>START DATE</b>	<b>END DATE</b>
<i>ANZANG: Nature Photography 2013</i>	South Australian Museum	Albany	06/12/2013	02/02/2014
<i>Land meets Sea</i>	Len McKenna	Albany	29/12/2013	03/01/2014
<i>Sci Pop</i>	Miles Noel	Albany	14/01/2014	07/02/2014
<i>Rockbreakers: Prisoners built this colony. Geology made it rich</i>	Fremantle Prison	Kalgoorlie-Boulder	08/02/2014	27/04/2014
<i>A Convict in the Family</i>	Sydney Living Museums	Kalgoorlie-Boulder	08/02/2014	27/04/2014
<i>ANZANG: Nature Photography 2013</i>	South Australian Museum	Geraldton	13/02/2014	20/04/2014
<i>Gondwana Panorama</i>	Greenskills	Albany	14/02/2014	28/02/2014
<i>Debt of Honour</i>	Western Australian Museum	Albany	15/02/2014	18/05/2014
<i>Inside: Life in Children's Homes and Institutions</i>	National Museum of Australia	Maritime Museum	08/03/2014	29/06/2014
<i>Ialuru: A Celebration Exhibition</i>	Yirra Yaakin	Perth	08/03/2014	15/06/2014
<i>Dinosaur Discovery: Lost Creatures of the Cretaceous</i>	Goldie Marketing/Western Australian Museum	Perth	11/04/2014	24/08/2014
<i>Art in Clay and Paint</i>	Sue Merli	Albany	12/04/2014	27/04/2014
<i>SASR 'Out of the Shadows'</i>	Western Australian Museum	Perth	12/04/2014	01/06/2014
<i>Coastal Kaleidoscope</i>	Julie Anne Alderman	Albany	19/04/2014	25/04/2014
<i>Isabelle art</i>	Isabelle de Beaumont	Albany	23/04/2014	29/04/2014
<i>A Convict in the Family</i>	Sydney Living Museums	Geraldton	02/05/2014	22/06/2014
<i>ANZANG: Nature Photography 2013</i>	South Australian Museum	Kalgoorlie-Boulder	03/05/2014	27/07/2014