



WESTERN
AUSTRALIAN
MUSEUM



Volume 2

Western Australian Museum

Annual Report 2022–23

A visitor exploring *Sea
Monsters* exhibition.
© Luke Riley Creative



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Cover: *Stargazing Nights as part of the
Gwoonwardu Mia total solar eclipse programming*
© Andrew Robertson, Deasmedia

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Operational Structure

Responsible Minister

The Hon. David Templeman MLA is the Minister responsible for Culture and the Arts.

As at 30 June 2023, the Western Australian Museum was a statutory authority within the Department of Local Government, Sport and Cultural Industries (DLGSC).

Enabling Legislation

- *Museum Act 1969 (WA)*.
Legislation and Regulations administered by the Museum
- *Museum Regulations 1973 (WA)*.
- *Maritime Archaeology Act 1973 (WA)*.
- *Underwater Cultural Heritage Act 2018 (Cth)*; sections 23(3), 25(1), 26(1) and 38(2) are administered by the Chief Executive Officer of the WA Museum, as Delegate in Western Australia for the Commonwealth Minister for the Environment.

A visitor exploring
Wonderland exhibition props
© Luke Riley Creative



Western Australian Museum Board of Trustees

The Board of Trustees met on five occasions in 2022–23:

NAME	DESIGNATION	INITIAL APPOINTMENT	EXPIRY	MEETINGS ATTENDED
Hon. Melissa Parke	Chair	25/08/2020	24/08/2024	5
Steve Scudamore AM	Vice Chair	24/10/2006	31/12/2023	5
Rubini Ventouras	Trustee	10/07/2012	10/07/2024	5
Deborah Leavitt	Trustee	20/12/2019	10/07/2024	4
Joanne Farrell	Trustee	11/02/2020	10/02/2024	5
Prof. Daniel McAullay	Trustee	19/08/2021	18/08//2025	3
Lanie Chopping	Ex-officio	Ex-officio	N/A	0*

* Robin Ho, Acting Deputy Director-General, attended two meetings, and Jennifer McGrath, Deputy Director-General, attended three meetings as a proxy for Ms Lanie Chopping, Director General, Department of Local Government, Sport, and Cultural Industries.

Full details of the current WA Museum Board of Trustees and Advisory Committees can be found at museum.wa.gov.au/about/trustees-advisory-committees



Illuminate Alice at the WA Museum Boola Bardip
©Jessica Wyld Photography



Organisational Structure

Responsible Minister



Hon. David Templeman MLA
Minister For Culture and the Arts

Advisory Committees

Western Australian Museum
Aboriginal Advisory Committee

Fremantle Museums
Advisory Committee

Museum of The Great Southern
Advisory Committee

Museum of Geraldton Advisory
Committee

Museum of The
Goldfields Advisory Committee

Gwoonwardu Mia
Advisory Committee

Maritime Archaeology Advisory
Committee

Western Australian Museum Board of Trustees

The Museum is governed by an eight-member Board of Trustees, seven of whom are appointed by the Governor of Western Australia. Currently the Board has six members and one vacancy. The seventh trustee is an ex-officio appointment, the Director General, DLGSC. The Board is the accountable authority under the *Financial Management Act 2006*.



Hon. Melissa Parke
Chair



Ms Rubini Ventouras
Trustee



Mr Steve Scudamore
Vice Chair

Chair of the Western Australian
Museum Finance and Audit
Committee



Ms Deborah Leavitt
Trustee



Ms Lanie Chopping
Ex-Officio

Director General, DLGSC



Ms Joanne Farrell
Trustee



**Prof. Assoc.
Daniel McAullay**
Trustee

WA Museum Executive



Alec Coles OBE
Chief Executive Officer



Diana Jones
Executive Director
Collections and
Research



Ravi Proheea
Director
Corporate and Strategy,
Chief Finance Officer



Jason Fair
Director
Engagement



Jessica Machin
Director
Regions



Kirrily Wesley
Director
Strategy and
Governance

At 30 June 2023, the WA Museum operated under a structure of five directorates, supported by the Office of the Chief Executive, as detailed below.

Office of the Chief Executive

Responsible for:

- Ministerial liaison.
- Aboriginal and Torres Strait Islander Affairs.
- Board of Trustees support.
- Corporate communications.
- Leadership and partnerships.
- CEO administration and coordination.

Corporate and Strategy

Responsible for:

- Business improvement.
- Digital services and online development.
- Finance and Audit Committee support.
- Financial services to the Museum.
- Human resource management, and workforce planning.
- Records management.
- Retail Services.

Governance and Strategy

Responsible for:

- Governance – frameworks, policy, legal, risk and workplace safety.
- Strategic planning and projects.
- Compliance and performance reporting.
- Legislation.

Collections and Research

Responsible for:

- Collections Management and Conservation.
- Culture and Communities collections – research, content development.
- Science collections – research, content development.
- WA Museum Collections and Research Centre – site operations, Research Associates and volunteers.
- WA Museum Library.

Engagement

Responsible for:

- Exhibitions and engagement projects.
- Marketing, media and audience research.
- WA Museum Boola Bardip, WA Maritime Museum and WA Shipwrecks Museum – site management, visitor services, venue hire, programming and volunteers.
- Ticketing.

Regions

Responsible for:

- Emerging Curators program.
- Museum of Geraldton, Museum of the Goldfields, Museum of the Great Southern, Gwoonwardu Mia-Gascoyne Aboriginal Heritage and Cultural Centre – site management, visitor services, venue hire, programming and volunteers.
- Off-site activation.
- Regional strategy and projects.
- Service delivery – Indian Ocean Territories.
- WA Collections Sector Working Group, including Collections WA.
- *WAnderland* – regional collections tourism portal.

Agency Performance

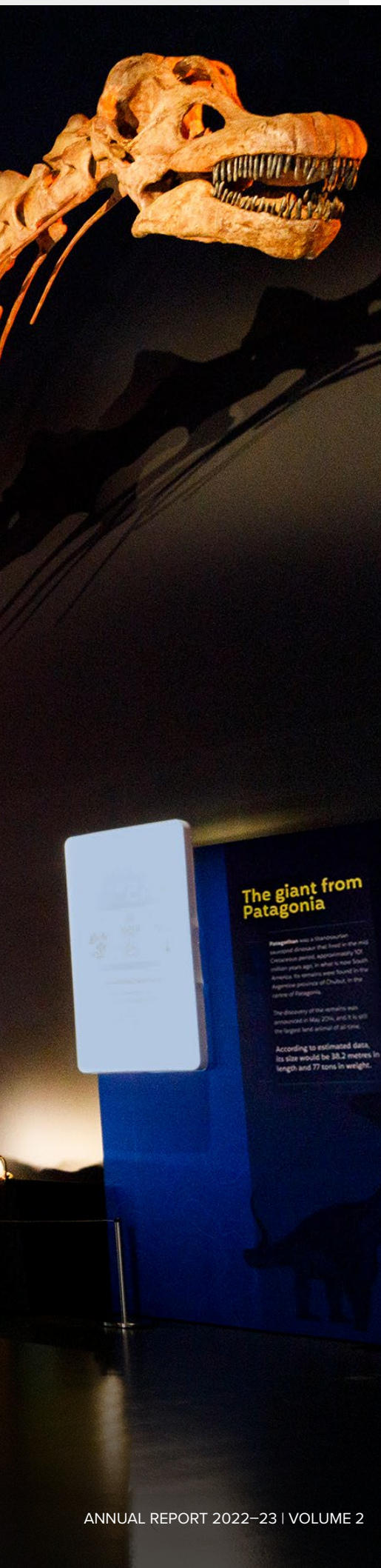
Report on Operations

Financial Overview

The WA Museum receives revenue from a variety of sources as mandated by the *Museum Act 1969 (WA)*. The WA Government provides the majority of revenue as an appropriation to fund services. The Museum generates a proportion of its own revenue through general admission fees at Boola Bardip, the WA Maritime Museum and Gwoonwardu Mia, membership programs, fee-for-entry exhibitions at various sites, and through commercial activities, including venue hire and retail sales. The Museum also receives grants, sponsorships, donations and bequests, which fund most of the Museum's science and research activities.

In addition, donations and bequests are raised through the Foundation for the WA Museum, the Museum's independent fundraising partner that exists to support the work of the Museum.

Visitors exploring *Dinosaurs of Patagonia* exhibition
© Luke Riley Creative



Performance Overview

Actual Results Versus Budget Targets

Financial targets

	TARGET 2022-23 \$000	ACTUAL 2022-23 \$000	VARIATION \$000
Total cost of services (expense limit)	50,684	52,891	2,207
Net cost of services	41,378	41,411	33
Total equity	560,518	566,881	6,363
Net increase/(decrease) in cash held	-	2,682	2,682
Approved salary expense level	23,934	23,177	(757)

Working Cash Targets

	2023 AGREED LIMIT (\$000)	2023 TARGET/ ACTUAL (\$000)	VARIATION (\$000)
Agreed working cash limit (at Budget)	2,346	2,346	-
Agreed working cash limit (at Actuals)	2,321	1,606	(715) ^(a)

(a) The Variation is mainly due to higher expenditure on employee benefits and exhibition projects in 2022-23.

Outcome-Based Management Framework

The Western Australian Museum's annual appropriation (budget) from the Government is reported in the budget statements for the Department of Local Government, Sport and Cultural Industries (DLGSC).

Changes to Outcome-Based Management Framework

There were no changes to the Museum's Outcome-Based Management Framework during 2022–23.

Shared Responsibilities with Other Agencies

The Museum did not share any responsibilities with other agencies in the reporting period.

Museum Service Summary

Government Goal

Better Places: a quality environment with liveable and affordable communities and vibrant regions.

DESIRED OUTCOMES	SERVICE
11. Sustainable care and development of the State's Museum Collection for the benefit of present and future generations.	11. Collections management, research and conservation services.
	12. Collections effectively documented and digitised.
12. Enhance cultural identity and understanding by promoting and ensuring the widest possible use of Museum content and collections.	13. Public sites, public programs and collections accessed on-site.
	14. Online access to collections, expertise and programs.
	15. Museum services to regions.

Explanatory notes:

The non-sequential numbering of the Museum's desired outcomes, services and measures reflects that they are a subset of Department of Local Government Sport and Cultural Industries' Outcomes Based Management structure.

Summary of Key Performance Indicators

OUTCOME 11

Sustainable care and development of the State's Museum Collection for the benefit of present and future generations.

	ACTUAL 2021-22	TARGET 2022-23	ACTUAL 2022-23
Key Effectiveness Indicator 11.1			
Percentage of the Collection stored to the required standard	99%	99%	99%
Key Effectiveness Indicator 11.2			
Percentage of the Collection accessible online	18%	18%	19%
Total number of items documented and digitised available online	1,517,350	1,532,348	1,546,515
Key Effectiveness Indicator 11.3			
Proportion of the Collection documented and digitised	27%	27%	28%

SERVICE 11

Collections management, research and conservation services

Key Efficiency Indicator 11.1

Average cost per object of managing the Collection	\$1.18	\$1.31	\$1.18
Total cost of services (\$000)	\$9,727	\$10,875	\$9,758
Revenue (\$000)	\$1,265	\$1,121	\$1,006
Total number of objects in the Collection	8,253,208	8,289,470	8,276,327

SERVICE 12

Collections effectively documented and digitised

Key Efficiency Indicator 12.1

Average cost per object of documenting and digitising the Collection	\$0.76	\$0.74	\$0.74
Total cost of services (\$000)	\$1,717	\$1,517	\$1,722
Revenue (\$000)	\$223	\$198	\$178
Total number of objects in the Collection	8,253,208	8,289,470	8,276,327
Number of items documented and digitised in the Collection	2,244,588	2,273,292	2,312,304

OUTCOME 12

Enhance cultural identity and understanding by promoting and ensuring the widest possible use of Museum content and collections.

	ACTUAL 2021-22	TARGET 2022-23	ACTUAL 2022-23
Key Effectiveness Indicator 12.1			
Number of people engaging with and accessing Museum content and collections	3,188,245	2,523,142	3,978,487
Total number of visitors (to Museum and non-Museum sites and outreach programs)	902,568	795,542	1,266,129
Total number of online visitors to website	2,285,677	1,727,600	2,712,358
Key Effectiveness Indicator 12.2			
Percentage of visitors to the Museum sites satisfied with services	98%	97%	96%
SERVICE 13			
Public sites, public programs and collections accessed on-site			
Key Efficiency Indicator 13.1			
Average cost of Museum services per Museum access	\$44.12	\$49.96	\$39.00
Total cost of service (\$000)	\$27,340	\$27,602	\$31,066
Revenue (\$000)	\$5,849	\$6,933	\$9,259
Number of public sites, public programs and collections accessed on site	619,673	535,165	796,493
SERVICE 14			
Online access to collections, expertise and programs			
Key Efficiency Indicator 14.1			
Average cost of Museum services per Museum access	\$0.44	\$0.45	\$0.50
Total cost of services (\$000)	\$845	\$901	\$1,080
Revenue (\$000)	\$32	\$-	\$14
Number of online access to collections, expertise and programs	1,921,724	2,156,058	2,142,105
SERVICE 15			
Museum services to the regions			
Key Efficiency Indicator 15.1			
Average cost per access	\$31.38	\$29.38	\$19.73
Total cost of services (\$000)	\$8,290	\$7,386	\$9,265
Revenue (\$000)	\$1,250	\$1,053	\$1,178
Total number of regional accesses	264,154	260,377	469,636

Disclosures and Legal Compliance

Eclipse Island Optic
at the Museum of the
Great Southern
© Bellette Photography

Independent Auditor's Report

The Western Australian Museum

To the Parliament of Western Australia

Report on the audit of the financial statements

Opinion

I have audited the financial statements of the Western Australian Museum (Museum) which comprise:

- the Statement of Financial Position at 30 June 2023, and the Statement of Comprehensive Income, Statement of Changes in Equity and Statement of Cash Flows for the year then ended
- Notes comprising a summary of significant accounting policies and other explanatory information.

In my opinion, the financial statements are:

- based on proper accounts and present fairly, in all material respects, the operating results and cash flows of the Western Australian Museum for the year ended 30 June 2023 and the financial position at the end of that period
- in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions.

Basis for opinion

I conducted my audit in accordance with the Australian Auditing Standards. My responsibilities under those standards are further described in the Auditor's responsibilities for the audit of the financial statements section of my report.

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

Responsibilities of the Board of Trustees for the financial statements

The Board of Trustees is responsible for:

- keeping proper accounts
- preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards (applicable to Tier 2 Entities), the *Financial Management Act 2006* and the Treasurer's Instructions
- such internal control as it determines is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Board of Trustees is responsible for:

- assessing the entity's ability to continue as a going concern
- disclosing, as applicable, matters related to going concern
- using the going concern basis of accounting unless the Western Australian Government has made policy or funding decisions affecting the continued existence of the Museum.

Auditor's responsibilities for the audit of the financial statements

As required by the *Auditor General Act 2006*, my responsibility is to express an opinion on the financial statements. The objectives of my audit are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatements, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists.

Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations or the override of internal control.

A further description of my responsibilities for the audit of the financial statements is located on the Auditing and Assurance Standards Board website. This description forms part of my auditor's report and can be found at https://www.auasb.gov.au/auditors_responsibilities/ar4.pdf.

Report on the audit of controls

Opinion

I have undertaken a reasonable assurance engagement on the design and implementation of controls exercised by the Western Australian Museum. The controls exercised by the Board of Trustees are those policies and procedures established to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property, and the incurring of liabilities have been in accordance with the State's financial reporting framework (the overall control objectives).

In my opinion, in all material respects, 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 the State's financial reporting framework during the year ended 30 June 2023.

The Board of Trustee's responsibilities

The Board of Trustees is responsible for designing, implementing and maintaining controls to ensure that the receipt, expenditure and investment of money, the acquisition and disposal of property and the incurring of liabilities are in accordance with the *Financial Management Act 2006*, the Treasurer's Instructions and other relevant written law.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the suitability of the design of the controls to achieve the overall control objectives and the implementation of the controls as designed. I conducted my engagement in accordance with Standard on Assurance Engagement ASAE 3150 *Assurance Engagements on Controls* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements and plan and perform my procedures to obtain reasonable assurance about whether, in all material respects, the controls are suitably designed to achieve the overall control objectives and were implemented as designed.

An assurance engagement involves performing procedures to obtain evidence about the suitability of the controls design to achieve the overall control objectives and the implementation of those controls. The procedures selected depend on my judgement, including an assessment of the risks that controls are not suitably designed or implemented as designed. My procedures included testing the implementation of those controls that I consider necessary to achieve the overall control objectives.

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

Limitations of controls

Because of the inherent limitations of any internal control structure, it is possible that, even if the controls are suitably designed and implemented as designed, once in operation, the overall control objectives may not be achieved so that fraud, error or non-compliance with laws and regulations may occur and not be detected. Any projection of the outcome of the evaluation of the suitability of the design of controls to future periods is subject to the risk that the controls may become unsuitable because of changes in conditions.

Report on the audit of the key performance indicators

Opinion

I have undertaken a reasonable assurance engagement on the key performance indicators of the Western Australian Museum. for the year ended 30 June 2023. The key performance indicators are the Under Treasurer-approved key effectiveness indicators and key efficiency indicators that provide performance information about achieving outcomes and delivering services.

In my opinion, in all material respects, the key performance indicators of the Western Australian Museum. are relevant and appropriate to assist users to assess the Museum's performance and fairly represent indicated performance for the year ended 30 June 2023.

The Board of Trustee's responsibilities for the key performance indicators

The Board of Trustees 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 internal controls as the Board of Trustees determines necessary to enable the preparation of key performance indicators that are free from material misstatement, whether due to fraud or error.

In preparing the key performance indicators, the Board of Trustees is responsible for identifying key performance indicators that are relevant

and appropriate, having regard to their purpose in accordance with Treasurer's Instructions 904 *Key Performance Indicators*.

Auditor General's responsibilities

As required by the *Auditor General Act 2006*, my responsibility as an assurance practitioner is to express an opinion on the key performance indicators. The objectives of my engagement are to obtain reasonable assurance about whether the key performance indicators are relevant and appropriate to assist users to assess the entity's performance and whether the key performance indicators are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. I conducted my engagement in accordance with Standard on Assurance Engagements ASAE 3000 *Assurance Engagements Other than Audits or Reviews of Historical Financial Information* issued by the Australian Auditing and Assurance Standards Board. That standard requires that I comply with relevant ethical requirements relating to assurance engagements.

An assurance engagement involves performing procedures to obtain evidence about the amounts and disclosures in the key performance indicators. It also involves evaluating the relevance and appropriateness of the key performance indicators against the criteria and guidance in Treasurer's Instruction 904 for measuring the extent of outcome achievement and the efficiency of service delivery. The procedures selected depend on my judgement, including the assessment of the risks of material misstatement of the key performance indicators. In making these risk assessments, I obtain an understanding of internal control relevant to the engagement in order to design procedures that are appropriate in the circumstances.

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

My independence and quality management relating to the report on financial statements, controls and key performance indicators

I have complied with the independence requirements of the *Auditor General Act 2006* and the relevant ethical requirements relating to assurance engagements. In accordance with *ASQM 1 Quality Management for Firms that Perform Audits or Reviews of Financial Reports and Other Financial Information, or Other Assurance or Related Services Engagements*, the Office of the Auditor General maintains a comprehensive system of quality management including documented policies and procedures regarding compliance with ethical requirements, professional standards and applicable legal and regulatory requirements.

Other information

The Board of Trustees is responsible for the other information. The other information is the information in the entity's annual report for the year ended 30 June 2023, but not the financial statements, key performance indicators and my auditor's report.

My opinions on the financial statements, controls and key performance indicators do not cover the other information and accordingly I do not express any form of assurance conclusion thereon.


In connection with my audit of the financial statements, controls and key performance indicators my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements and key performance indicators or my knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude that there is a material misstatement of this other information, I am required to report that fact. I did not receive the other information prior to the date of this auditor's report. When I do receive it, I will read it and if I conclude that there is a material misstatement in this information, I am required to communicate the matter to those charged with governance and request them to correct the

misstated information. If the misstated information is not corrected, I may need to retract this auditor's report and re-issue an amended report.

Matters relating to the electronic publication of the audited financial statements and key performance indicators

The auditor's report relates to the financial statements and key performance indicators of the Western Australian Museum. for the year ended 30 June 2023 included in the annual report on the Museum's website. The Museum's management is responsible for the integrity of the Museum's website. This audit does not provide assurance on the integrity of the Museum's website. The auditor's report refers only to the financial statements, controls and key performance indicators described above. It does not provide an opinion on any other information which may have been hyperlinked to/from the annual report. If users of the financial statements and key performance indicators are concerned with the inherent risks arising from publication on a website, they are advised to contact the entity to confirm the information contained in the website version.



Grant Robinson

Assistant Auditor General Financial Audit
Delegate of the Auditor General
for Western Australia
Perth, Western Australia
23 August 2023

Financial Statements

WA MUSEUM
SHIPWRECK GALLERIES

Certification of Financial Statements

For the Reporting Period Ended 30 June 2023

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 2023 and the financial position as at 30 June 2023.

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.



Ravikissen Proheea
Chief Finance Officer,
Western Australian Museum

21 August 2023



Hon. Melissa Parke
Chair,
Western Australian Museum
Board of Trustees

21 August 2023



Steve Scudamore AM
Vice Chair,
Western Australian Museum
Board of Trustees

21 August 2023

Statement of Comprehensive Income

For the year ended 30 June 2023

	NOTES	2023 \$'000	2022 \$'000
Cost of services			
Expenses			
Employee benefits expense	2.1	26,024	23,424
Supplies and services	2.3	11,656	11,097
Depreciation and amortisation expense	4.1, 4.2, 4.4	6,474	6,458
Finance costs	6.3	11	10
Accommodation expenses	2.3	7,067	5,499
Grants and subsidies	2.2	113	76
Cost of sales	3.3	1,284	1,069
Other expenses	2.3	262	286
Total cost of services		52,891	47,919
Income			
Revenue			
User charges and fees	3.2	6,789	3,357
Sales	3.3	2,517	1,837
Commonwealth grants and contributions	3.4	163	220
Interest revenue	3.5	280	20
Other revenue	3.6	1,731	2,976
Total revenue		11,480	8,410
Total income other than income from State Government		11,480	8,410
Net Cost of Services		41,411	39,509
Income from State Government			
Service appropriation	3.1	40,530	37,838
Royalties for Regions Fund	3.1	1,658	2,058
Resource Received	3.1	1,695	1,833
Income from other public sector entities	3.1	156	209
Total income from State Government		44,039	41,938
Surplus/(deficit) for the period		2,628	2,429
Other Comprehensive Income			
Items not reclassified subsequently to profit or loss			
Changes in asset revaluation surplus	4.1	3,203	3,863
Total other comprehensive income		3,203	3,863
Total comprehensive income/(loss) for the period		5,831	6,292

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

Statement of Financial Position

As at 30 June 2023

	NOTES	2023 \$'000	2022 \$'000
Assets			
Current Assets			
Cash and cash equivalents	6.1	5,254	3,130
Restricted cash and cash equivalents	6.1	2,940	2,501
Inventories	3.3	903	970
Receivables	5.1	739	1,139
Total Current Assets		9,836	7,740
Non-Current Assets			
Restricted cash and cash equivalents	6.1	568	449
Amounts receivable for services	5.2	62,046	55,410
Property, plant and equipment	4.1	124,844	126,224
Museum collections	4.3	370,429	369,715
Right-of-use assets	4.2	211	261
Intangible assets	4.4	8,411	9,420
Total Non-Current Assets		566,509	561,479
Total Assets		576,345	569,219
Liabilities			
Current Liabilities			
Payables	5.3	3,321	3,092
Lease liabilities	6.2	79	117
Provisions	2.1	3,530	3,415
Other current liabilities	5.4	1,416	1,181
Total Current Liabilities		8,346	7,805
Non-Current Liabilities			
Lease liabilities	6.2	163	165
Provisions	2.1	955	756
Total Non-Current Liabilities		1,118	921
Total Liabilities		9,464	8,726
Net Assets		566,881	560,493
Equity			
Contributed equity	8.7	79,535	78,978
Reserves	8.7	224,487	221,284
Accumulated surplus/(deficit)	8.7	262,859	260,231
Total Equity		566,881	560,493

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 2023

	NOTES	CONTRIBUTED EQUITY \$'000	RESERVES \$'000	ACCUMULATED SURPLUS/ (DEFICIT) \$'000	TOTAL EQUITY \$'000
Balance at 1 July 2021	8.7	78,042	217,421	257,802	553,265
Surplus/(deficit)		-	-	2,429	2,429
Revaluation increment		-	3,863	-	3,863
Total comprehensive surplus/ (deficit) for the year		-	3,863	2,429	6,292
Transactions with owners in their capacity as owners:					
Other contributions by owners		936	-	-	936
Total transactions with owners		936	-	-	936
Balance at 30 June 2022		78,978	221,284	260,231	560,493
Balance at 1 July 2022	8.7	78,978	221,284	260,231	560,493
Surplus/(deficit)		-	-	2,628	2,628
Revaluation Increment		-	3,203	-	3,203
Total comprehensive surplus/ (deficit) for the year		-	3,203	2,628	5,831
Transactions with owners in their capacity as owners:					
Capital appropriation received		2,000	-	-	2,000
Capital appropriation returned		(1,900)	-	-	(1,900)
Other contributions by owners		457	-	-	457
Total transactions with owners		557	-	-	557
Balance at 30 June 2023		79,535	224,487	262,859	566,881

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 2023

	NOTES	2023 \$'000	2022 \$'000
Cash Flows from State Government			
Service appropriation		33,894	31,202
Capital appropriation		100	-
Royalties for Regions Fund		1,685	2,031
State grants and contributions		150	723
Net cash provided by State Government		35,829	33,956
Utilised as follows:			
Cash Flows from Operating Activities			
Payments			
Employee benefits		(25,441)	(23,549)
Supplies and Services		(12,897)	(13,143)
Accommodation		(4,774)	(2,964)
Grants and subsidies		(113)	(90)
GST payments on purchases		(1,700)	(1,515)
GST payments to taxation authority		-	(32)
Other payments		(293)	(316)
Receipts			
Sale of goods and services		2,542	1,865
User charges and fees		6,777	3,476
Commonwealth grants and contributions		340	158
Interest received		185	21
GST receipts on sales		560	703
GST received from taxation authority		819	755
Other receipts		1,672	3,826
Net cash used in operating activities		(32,323)	(30,805)
Cash Flows from Investing Activities			
Purchase of non-current physical assets		(824)	(767)
Net cash used in investing activities		(824)	(767)
Net increase in cash and cash equivalents		2,682	2,384
Cash and cash equivalents at the beginning of the reporting period		6,080	3,696
Cash and cash equivalents at the end of the reporting period	6.1	8,762	6,080

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 2023

1 Basis of Preparation

The Western Australian Museum (Agency) is a WA Government entity and is controlled by the State of Western Australia, which is the ultimate parent. The Western Australian Museum is a not-for-profit entity (as profit is not its principal objective).

A description of the nature of its operations and its principal activities have been included in the 'Overview' which does not form part of these financial statements.

These annual financial statements were authorised for issue by the Accountable Authority of the Western Australian Museum on 21 August 2023.

Statement of compliance

These general purpose financial statements are prepared in accordance with:

1. *The Financial Management Act 2006 (FMA)*
2. The Treasurer's Instructions (**TIs**)
3. Australian Accounting Standards (**AAS**)
- Simplified Disclosures
4. Where appropriate, those **AAS** paragraphs applicable for not-for-profit entities have been applied.

The Financial Management Act 2006 and the Treasurer's Instructions take precedence over AASs. Several AASs are modified by TIs to vary application, disclosure format and wording. 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.

Basis of preparation

These financial statements are presented in Australian dollars applying the accrual basis of accounting and using the historical cost convention. Certain balances will apply a different measurement basis (such as the fair value basis). Where this is the case the different measurement basis is disclosed in the associated note. All values are rounded to the nearest thousand dollars (\$000).

Comparative Information

Except where an AAS permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements. AASB 1060 provides relief from presenting comparatives for:

- Property, Plant and Equipment reconciliations;
- Intangible Asset reconciliations; and
- Right-of-Use Asset reconciliations.

Judgements and estimates

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements and estimates made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements and/or estimates are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances.

Accounting for Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of goods and services tax (GST), except that the:

- a) amount of GST incurred by the Western Australian Museum as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense; and
- b) receivables and payables are stated with the amount of GST included.

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

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.

2 Use of our funding

Expenses incurred in the delivery of services

This section provides additional information about how the Western Australian Museum's funding is applied and the accounting policies that are relevant for an understanding of the items recognised in the financial statements. The primary expenses incurred by the Western Australian Museum in achieving its objectives and the relevant notes are:

	NOTES	2023 \$'000	2022 \$'000
Employee benefits expenses	2.1(a)	26,024	23,424
Employee related provisions	2.1(b)	4,485	4,171
Grants and subsidies	2.2	113	76
Other expenditure	2.3	18,985	16,882

2.1 (a) Employee benefits expenses

	2023 \$'000	2022 \$'000
Employee benefits	23,676	21,155
Termination benefits	-	213
Superannuation - defined contributions plans	2,348	2,056
Total employee benefits expenses	26,024	23,424
Add: AASB 16 Non-monetary benefits	50	42
Less: Employee contributions	(30)	(24)
Net employee benefits	26,044	23,442

Employee Benefits include wages, salaries and social contributions, accrued and paid leave entitlements and paid sick leave; and non-monetary benefits (such as medical care, housing, cars and free or subsidised goods or services) for employees.

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Western Australian Museum is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

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

AASB 16 Non-monetary benefits are non-monetary employee benefits, predominantly relating to the provision of vehicle and housing benefits that are recognised under AASB 16 and are excluded from the employee benefits expense.

Employee Contributions are contributions made to the Western Australian Museum by employees towards employee benefits that have been provided by the Western Australian Museum. This includes both AASB 16 and non-AASB 16 employee contribution.

2.1 (b) Employee related provisions

Provision is made for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered up to the reporting date and recorded as an expense during the period the services are delivered.

	2023 \$'000	2022 \$'000
Current		
<u>Employee benefits provisions</u>		
Annual leave	1,445	1,346
Long service leave	1,732	1,734
Purchase leave	3	-
	3,180	3,080
<u>Other provisions</u>		
Employment on-costs	350	335
Total current employee related provisions	3,530	3,415
Non-current		
<u>Employee benefits provisions</u>		
Long service leave	848	672
<u>Other provisions</u>		
Employment on-costs	107	84
Total non-current employee related provisions	955	756
Total employee related provisions	4,485	4,171

Annual leave liabilities: Classified as current as there is no unconditional right to defer settlement for at least 12 months after the end of the reporting period.

The provision for annual leave is calculated at the present value of expected payments to be made in relation to services provided by employees up to the reporting date.

Long service leave liabilities: 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.

The provision for long service leave is calculated at present value as the Western Australian Museum does not expect to wholly settle the amounts within 12 months. The present value is measured taking into account the present value of expected future payments to be made in relation to services provided by employees up to the reporting date. These payments are estimated using the remuneration rate expected to apply at the time of settlement and 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.

Employment on-costs: 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.

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, Note 2.3 (apart from the unwinding of the discount (finance cost))' 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'.

	2023 \$'000	2022 \$'000
<u>Employment on-costs provision</u>		
Carrying amount at start of period	419	409
Additional/(reversals of) provisions recognised	38	10
Carrying amount at end of period	457	419

Key sources of estimation uncertainty – long service leave

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.

Several estimates and assumptions are used in calculating the Western Australian Museum's long service leave provision. These include:

- Expected future salary rates
- Discount rates
- Employee retention rates
- Expected future payments

Changes in these estimations and assumptions may impact on the carrying amount of the long service leave provision.

Any gain or loss following revaluation of the present value of long service leave liabilities is recognised as employee benefits expense.

2.2 Grants and Subsidies

	2023 \$'000	2022 \$'000
<u>Recurrent</u>		
Museum Galleries Australia WA - regions	105	65
Australian Research Council (ARC) Grant - Curtin	-	11
Deakin University - Fellowship for Collections	8	-
Total grants and subsidies	113	76

Transactions in which the Western Australian Museum provides goods, services, assets (or extinguishes a liability) or labour to another party without receiving approximately equal value in return are categorised as 'Grant expenses'. Grants can either be operating or capital in nature.

Grants can be paid as general purpose grants which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants which are paid for a particular purpose and/or have conditions attached regarding their use.

Grants and other transfers to third parties (other than contribution to owners) are recognised as an expense in the reporting period in which they are paid or payable. They include transactions such as: grants, subsidies, personal benefit payments made in cash to individuals, other transfer payments made to public sector agencies, local government, non-government schools, and community groups.

2.3 Other expenditure

	2023 \$'000	2022 \$'000
Supplies and services		
Consultants and contractors	4,542	4,223
Consumables	1,413	1,891
Insurance premiums	641	614
Advertising	887	937
Repairs & maintenance	157	206
Exhibition fees	1,135	1,039
Freight and cartage	762	823
Lease and hire costs	93	83
Travel	564	401
Communications	104	65
Printing	266	169
Sundry equipment	289	111
Legal fees	6	3
Other	797	532
Total supplies and services expenses	11,656	11,097
Accommodation expenses		
Utilities	1,797	1,895
Repairs and maintenance	3,748	2,102
Cleaning	646	634
Security	775	792
Other	101	76
Total accommodation expenses	7,067	5,499
Other expenses		
Workers' compensation insurance	202	186
Audit fees	49	65
Grant refund to Commonwealth Department	5	30
Expected credit losses expenses	-	(3)
Other	6	8
Total other expenses	262	286
Total other expenditure	18,985	16,882

Supplies and services are recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any materials held for distribution are expensed when the materials are distributed.

Accommodation expenses are recognised as expenses as incurred.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Building maintenance and equipment repairs and maintenance recognised as expenses as incurred, except where they relate to the replacement of a significant component of an asset. In that case, the costs are capitalised and depreciated.

3 Our funding sources

How we obtain our funding

This section provides additional information about how the Western Australian Museum obtains its funding and the relevant accounting policy notes that govern the recognition and measurement of this funding. The primary income received by the Western Australian Museum and the relevant notes are:

	NOTES	2023 \$'000	2022 \$'000
Income from State Government	3.1	44,039	41,938
User charges and fees	3.2	6,789	3,357
Sales	3.3	2,517	1,837
Commonwealth grants and contributions	3.4	163	220
Interest revenue	3.5	280	20
Other revenue	3.6	1,731	2,976

3.1 Income from State Government

	2023 \$'000	2022 \$'000
Appropriation received during the period:		
Service appropriation	40,530	37,838
	40,530	37,838
Resource received from other public entities during the period:		
Department of Local Government, Sport and Culture Industries:		
Minor equipment – PC Replacement Program	204	133
Building maintenance works	809	1,326
Global maintenance works	682	374
	1,695	1,833
Income from other public sector entities:		
State grants and subsidies	156	209
Total State grants and contributions	156	209
Royalties for Regions Fund:		
Regional Community Services Fund	1,658	2,058
Total Royalties for Regions Fund	1,658	2,058
Total income from State Government	44,039	41,938

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 in the bank account or credited to the 'Amounts receivable for services' (holding account) held at Treasury.

Service appropriations fund the net cost of services delivered. Appropriation revenue comprises the following:

- Cash component; and
- A receivable (asset).

The receivable (holding account – note 5.2) comprises the following:

- The budgeted depreciation expense for the year; and
- Any agreed increase in leave liabilities during the year.

Assets or services received free of charge or for a nominal cost are recognised as revenue at fair value of assets and /or services that can be reliably measured and which would have been purchased if they were not donated. Contributions to assets or services in the nature of contributions by owners are recognised direct to equity.

Included in State grants and subsidies are non-reciprocal grants received from various State Government providers with remaining unspent funds as follows:

	2023 \$'000	2022 \$'000
Tourism WA	91	106
Department of Local Government, Sport and Cultural Industries	-	1
	91	107

The Regional Infrastructure and Headworks Account and Regional Community Services

Accounts are sub-funds within the over-arching 'Royalties for Regions Fund'. The recurrent funds are committed to projects and programs in WA regional areas and are recognised as revenue when the Western Australian Museum gains control on receipt of the funds.

Summary of consolidated account appropriations

For the year ended 30 June 2023

	2023 BUDGET ESTIMATE (\$'000)	2023 SUPPLEMENTARY FUNDING (\$'000)	REVISED BUDGET (\$'000)	2023 ACTUAL (\$'000)	2023 VARIANCE (\$'000)
Delivery of Services					
Item 79 Net amount appropriated to deliver services	37,101	3,429	40,530	40,530	-
Section 25 Transfer of service appropriation	-	-	-	-	-
Amount Authorised by Other Statutes – <i>Salaries and Allowances Act 1975</i>	-	-	-	-	-
Total appropriations provided to deliver services	37,101	3,429	40,530	40,530	-

3.2 User charges and fees

	2023 \$'000	2022 \$'000
User charges	1,205	893
Fees	5,584	2,464
Total user charges and fees	6,789	3,357

Revenue is recognised at the transaction price when the Western Australian Museum transfers control of services to customers. Revenue is recognised for the major activities as follows:

Revenue is recognised at a point-in-time for user charges and fees which include admission fees, venue hire charges and paid exhibition ticketing revenue. The performance obligations of these user charges are satisfied when services have been provided, i.e., the customer have access to the venue or the exhibition.

3.3 Trading profit

	2023 \$'000	2022 \$'000
Sales	2,517	1,837
Cost of sales:		
Opening inventory	(970)	(909)
Purchases	(1,217)	(1,130)
	(2,187)	(2,039)
Closing inventory	903	970
Cost of goods sold	(1,284)	(1,069)
Trading profit	1,233	768
Closing inventory comprises:		
<u>Current inventories</u>		
Inventories held for resale		
Finished goods		
Museum publications	48	72
Museum shops' stocks	855	898
Total inventories	903	970

Sale of Goods

Revenue is recognised at the transaction price when the Western Australian Museum transfers control of the goods to customers.

Inventories

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

3.4 Commonwealth grants and contributions

	2023 \$'000	2022 \$'000
Recurrent	163	220
Total Commonwealth grants and contributions	163	220

Recurrent Commonwealth grants are recognised as income when the Western Australian Museum achieves milestones specified in the grant agreement.

The Commonwealth grants and contributions included \$69,655 received from the Department of Infrastructure and Regional Development which was fully spent to deliver on the Indian Ocean Territories Service Delivery Arrangement in 2022–23.

3.5 Interest revenue

	2023 \$'000	2022 \$'000
Interest revenue received from Department of Treasury	280	20
Total interest revenue	280	20

Revenue is recognised and measured at the fair value of consideration received or receivable. Revenue is recognised as the interest accrues.

3.6 Other revenue

	2023 \$'000	2022 \$'000
Donations and contributions	399	213
Grants and subsidies	358	1,157
Recoups of expenditure	311	472
Other revenue	663	1,134
Total other revenue	1,731	2,976

Donations and contributions, recoups of expenditure and other revenue are recognised as income when they are received.

Grants and subsidies are recognised as income when they are received. Where performance obligations are specified in an agreement, the Western Australian Museum recognises income when the performance obligation are satisfied.

4. Key Assets

This section includes information regarding the key assets the Western Australian Museum utilises to gain economic benefits or provide service potential. The section sets out both the key accounting policies and financial information about the performance of these assets:

	NOTES	2023 \$'000	2022 \$'000
Property, plant, and equipment	4.1	124,844	126,224
Right-of-use assets	4.2	211	261
Museum collections	4.3	370,429	369,715
Intangibles	4.4	8,411	9,420
		503,895	505,620

4.1 Property, plant, and equipment

	LAND \$'000	BUILDING \$'000	LEASEHOLD IMPROVEMENTS \$'000	COMPUTER, PLANT, EQUIPMENT AND VEHICLES \$'000	FURNITURE AND FITTINGS \$'000	TOTAL \$'000
At 1 July 2022						
Gross carrying amount	15,390	42,456	8,559	8,078	71,181	145,664
Accumulated depreciation	-	-	(3,973)	(4,703)	(10,764)	(19,440)
Carrying amount at start of period	15,390	42,456	4,586	3,375	60,417	126,224
Additions	-	-	-	273	481	754
Cost Adjustment	-	-	-	(817)	552	(265)
Disposals	-	-	-	-	-	-
Revaluation increments/ (decrements)	172	3,031	-	-	-	3,203
Depreciation	-	(849)	(214)	(313)	(3,696)	(5,072)
Carrying amount at 30 June 2023	15,562	44,638	4,372	2,518	57,754	124,844
Gross carrying amount	15,562	45,487	8,559	7,534	72,214	149,356
Accumulated depreciation	-	(849)	(4,187)	(5,016)	(14,460)	(24,512)

Initial recognition

Items of property, plant and equipment and infrastructure, costing \$5,000 or more are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is valued at its fair value at the date of acquisition. Items of property, plant and equipment and infrastructure 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).

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the leasehold improvement.

Subsequent measurement

Subsequent to initial recognition of an asset, the revaluation model is used for the measurement of:

- land; and
- buildings.

Land is carried at fair value.

Buildings are carried at fair value less accumulated depreciation and accumulated impairment losses. All other property, plant and equipment are stated at historical cost less accumulated depreciation and accumulated impairment losses.

Land and buildings are independently valued annually by the Western Australian Land Information Authority (Valuations and Property Analytics) 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.

Land and buildings were revalued as at 1 July 2022 by the Western Australian Land Information Authority (Valuations and Property Analytics). The valuations were performed during the year ended 30 June 2023 and recognised at 30 June 2023. In undertaking the revaluation, fair value was determined by reference to current use for the year ended 30 June 2023 which resulted in a fair value of \$235,000 whereas the fair value of \$345,000 at 30 June 2022 was determined based on market values for the land. The change in valuation basis resulted from a change from vacant land to use of the land for conservation purposes. For the remaining balance, unobservable (level 3) inputs were used to determine the fair value. As at 30 June 2023, there were no indications of impairment to property, plant and equipment.

Unobservable (level 3) inputs used to determine fair values of property, plant and equipment are:

LAND:	Fair value for restricted use land is determined by comparison with market evidence for land with low level utility. Relevant comparators of land with low level utility are selected by the Western Australian Land Information Authority (Valuations and Property Analytics).
BUILDINGS:	<p><i>Historical cost per square metre floor area (m²)</i></p> <p>The costs of constructing specialised buildings with similar utility are extracted from financial records Model Department, then indexed by movements in CPI.</p> <p><i>Consumed economic benefit/obsolescence of asset</i></p> <p>These are estimated by the Western Australian Land Information Authority (Valuations and Property Analytics).</p>

Significant assumptions and judgements:

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.

4.1.1 Depreciation and impairment

	NOTES	2023 \$'000	2022 \$'000
Charge for the period			
<u>Depreciation</u>			
Buildings	4.1	849	802
Leasehold improvements	4.1	214	214
Computer, plant, equipment and vehicles	4.1	313	281
Furniture and fittings	4.1	3,696	3,724
Total depreciation for the period		5,072	5,021

As at 30 June 2023, there were no indications of impairment to property, plant and equipment.

All surplus assets at 30 June 2023 have either been classified as assets held for sale or have been written-off.

Please refer to note 4.4 'Intangible assets' for guidance in relation to the impairment assessment that has been performed for intangible assets.

Finite useful lives

All property, plant and equipment 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.

The exceptions to this rule include assets held for sale, land and investment properties.

Depreciation is generally calculated on a straight-line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for current and prior years are included in the table below:

ASSET	USEFUL LIFE:
Building	50 years
Computer, plant, equipment and vehicle	3 to 20 years
Furniture and fittings	3 to 40 years
Leasehold improvements	Balance of the current term of lease

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments should be made where appropriate.

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

Land is considered to have an indefinite life and is not depreciated. Depreciation is not recognised in respect of these assets because their service potential has not, in any material sense, been consumed during the reporting period.

Impairment

Non-financial assets, including items of plant and equipment, are tested for impairment whenever there is an indication that the asset may be impaired. 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 its recoverable amount, an impairment loss is recognised through profit or loss.

Where a previously revalued asset is written down to its recoverable amount, the loss is recognised as a revaluation decrement through other comprehensive income.

As the Western Australian Museum is a not-for-profit agency, the recoverable amount of regularly revalued specialised assets is anticipated to be materially the same as fair value.

If there is an indication that there has been a reversal in impairment, the carrying amount shall be increased to its recoverable amount. However, this reversal should not increase the asset's carrying amount above what would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

4.2 Right-of-use assets

	VEHICLES \$'000	RESIDENTIAL HOUSING \$'000	PLANT & EQUIPMENT \$'000	TOTAL \$'000
Carrying amount at beginning of period	71	96	94	261
Additions	70	-	-	70
Impairment losses	-	-	-	-
Impairment losses reversed	-	-	-	-
Depreciation	(39)	(14)	(67)	(120)
Net carrying amount at end of the period	102	82	27	211

The Western Australian Museum has leases for vehicles, residential housing and plant & equipment. The lease contracts are typically made for fixed periods of 1-10 years with an option to renew the lease after that date.

The Western Australian Museum sublease residential housing to employees at a subsidised rate. The Western Australian Museum recognises lease payments from operating leases as income on a straight-line basis over the term of the lease.

The WA Museum signed a concessionary lease in November 2020 for 50 years for the WA Museum Boola Bardip premises with the Minister of Culture and the Arts.

Initial recognition

Right-of-use assets are measured at cost including the following:

- the amount of the initial measurement of lease liability
- any lease payments made at or before the commencement date less any lease incentives received
- any initial direct costs, and
- restoration costs, including dismantling and removing the underlying asset.

The corresponding lease liabilities in relation to these right-of-use assets have been disclosed in note 6.2.

The Western Australian Museum has elected not to recognise right-of-use assets and lease liabilities for short-term leases (with a lease term of 12 months or less) and low value leases (with an underlying value of \$5,000 or less). Lease payments associated with these leases are expensed over straight-line basis over the lease term.

Subsequent Measurement

The cost model is applied for subsequent measurement of right-of-use assets, requiring the asset to be carried at cost less any accumulated depreciation and accumulated impairment losses and adjusted for any re-measurement of lease liability.

Depreciation and impairment of right-of-use assets

Right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the underlying assets.

If ownership of the leased asset transfers to the Western Australian Museum at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

Right-of-use assets are tested for impairment when an indication of impairment is identified. The policy in connection with testing for impairment is outlined in note 4.1.1.

4.3 Museum collections

	2023 \$'000	2022 \$'000
<u>Museum Collections</u>		
At fair value	370,429	369,715
	370,429	369,715
Carrying value at start of the year	369,715	369,574
Additions	582	41
Donations	132	100
Carrying amount at end of the year	370,429	369,715

Initial recognition

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.

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 were valued in the financial year 2018–19. The revaluation of the collections was conducted by independent valuers with fair value determined using a combination of market values and recollection costs as applicable.

At 30 June 2023, the fair value of the Museum's collections was \$370.429 million.

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.

4.4 Intangible assets

	COMPUTER SOFTWARE \$'000	TOTAL \$'000
Year ended 30 June 2022		
At 1 July 2021		
Gross carrying amount	11,763	11,763
Accumulated amortisation	(1,104)	(1,104)
Carrying amount at start of period	10,659	10,659
Additions	75	75
Amortisation expense	(1,314)	(1,314)
Carrying amount at 30 June 2022	9,420	9,420

Year ended 30 June 2023		
At 1 July 2022		
Gross carrying amount	11,838	11,838
Accumulated amortisation	(2,418)	(2,418)
Carrying amount at start of year	9,420	9,420
Additions	273	273
Amortisation expense	(1,282)	(1,282)
Carrying amount at 30 June 2023	8,411	8,411
Gross carrying amount	12,111	12,111
Accumulated amortisation	(3,700)	(3,700)

Initial recognition

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.

An internally generated intangible asset arising from development (or from the development phase of an internal project) is recognised if, and only if, all of the following are demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale;
- an intention to complete the intangible asset, and use or sell it;
- the ability to use or sell the intangible asset;
- the intangible asset will generate probable future economic benefit;
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset; and
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Acquisitions of intangible assets costing \$5,000 or more and internally generated intangible assets costing \$50,000 or more that comply with the recognition criteria as per AASB 138.57 (as noted below), are capitalised.

Costs incurred below these thresholds are immediately expensed directly to the Statement of Comprehensive Income.

Costs incurred in the research phase of a project are immediately expensed.

Subsequent measurement

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

4.4.1 Amortisation and impairment

	2023 \$'000	2022 \$'000
Charge for the year		
Licenses	122	180
Computer software	1,160	1,134
Total amortisation for the period	1,282	1,314

As at 30 June 2023 there were no indications of impairment to intangible assets.

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.

Amortisation of finite life intangible assets is calculated on a straight-line basis at rates that allocate the asset's value over its estimated useful life. All intangible assets controlled by the Western Australian Museum have a finite useful life and zero residual value. Estimated useful lives are reviewed annually.

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

ASSET	USEFUL LIFE:
Licenses	3 to 10 years
Software ^(a)	3 to 10 years

- a) Software that is not integral to the operation of any related hardware.

Licences

Licences have a finite useful life and are carried at cost less accumulated amortisation and accumulated impairment losses.

Website costs

Website costs are expensed when incurred unless they directly relate to the acquisition or development of an intangible asset. In this instance 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.

Development costs

Research costs are expensed as incurred. Development costs incurred for an individual project are carried forward when the future economic benefits can be reasonably regarded as assured and the total project costs are likely to exceed \$50,000. Other development costs are expensed as incurred.

Computer software

Software that is an integral part of the related hardware is recognised as part of the tangible asset. 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.

Impairment of intangible assets

Intangible assets with finite useful lives are tested for impairment annually or when an indication of impairment is identified.

The policy in connection with testing for impairment is outlined in note 4.1.1 'Depreciation and impairment'.

5 Other assets and liabilities

This section sets out those assets and liabilities that arose from the Western Australian Museum's controlled operations and includes other assets utilised for economic benefits and liabilities incurred during normal operations:

	NOTES	2023 \$'000	2022 \$'000
Receivables	5.1	739	1,139
Amounts receivable for services	5.2	62,046	55,410
Payables	5.3	3,321	3,092
Other liabilities	5.4	1,416	1,181

5.1 Receivables

	2023 \$'000	2022 \$'000
Current		
Trade receivables	341	173
Allowance for impairment of trade receivable	(1)	(1)
Accrued interest	100	6
GST receivable	299	961
Total receivables at end of period	739	1,139

Trade receivables are recognised at original invoice amount less any allowances for uncollectible amounts (i.e., impairment). The carrying amount of net trade receivables is equivalent to fair value as it is due for settlement within 30 days.

The Western Australian Museum recognises a loss allowance for expected credit losses (ECLs) on a receivable not held at fair value through the profit and loss. The ECLs based on the difference between the contractual cash flows and the cash flows that the entity expects to receive, discounted at the original effective rate. Individual receivables are written off when the Western Australian Museum has no expectations of recovering the contractual cash flows.

For Trade receivables, the Western Australian Museum recognises an allowance for ECLs measured at the lifetime expected credit losses at each reporting date. The Western Australian Museum has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment. Please refer to note 2.3 for the amount of ECLs expensed in the financial year.

5.2 Amounts receivable for services (Holding Account)

	2023 \$'000	2022 \$'000
Non-current		
Asset replacement	61,579	54,943
Leave liability	467	467
Total amounts receivable for services at end of period	62,046	55,410

Amounts receivable for services: represent 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.

Amounts receivable for services are considered not impaired (i.e., there is no expected credit loss of the Holding Account).

5.3 Payables

	2023 \$'000	2022 \$'000
Current		
Trade payables	182	44
Accrued expenses	2,549	1,820
Accrued salaries	589	504
GST Payable	-	723
Other	1	1
Total payables at end of period	3,321	3,092

Payables: are recognised at the amounts payable 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.

Accrued salaries: represent the amount due to staff but unpaid at the end of the reporting period. Accrued salaries are settled within a fortnight after the reporting period. The Western Australian Museum considers the carrying amount of accrued salaries to be equivalent to its fair value.

5.4 Other liabilities

	2023 \$'000	2022 \$'000
Current		
Income received in advanced	1,416	1,181
Balance at the end of the period	1,416	1,181

Income received in advance relate to grant income received for research projects and delivery of Museum services.

Income is recognised when the Western Australian Museum achieves performance obligation specified in the grant agreements.

6 Financing

This section sets out the material balances and disclosures associated with the financing and cash flows of the Western Australian Museum.

	NOTES
Cash and cash equivalents	6.1
Lease liabilities	6.2
Finance costs	6.3

6.1 Cash and cash equivalents

	2023 \$'000	2022 \$'000
Current		
Cash and cash equivalents	5,254	3,130
Restricted cash and cash equivalents:		
Specific purpose grant funds ^(a)	2,940	2,501
Non-current		
Accrued salaries holding account with Treasury WA ^(b)	568	449
Balance at end of period	8,762	6,080

- (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 the financial year that occurs every 11 years (2026–27). This account is classified as non-current for 10 out of 11 years.

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.

The accrued salaries suspense account consists of amount paid annually, from Western Australian Museum appropriations for salaries expense, into Treasury suspense account to meet the additional cash outflow for employee salary payments in reporting periods with 27 pay days instead of the normal 26. No interest is received on this account.

6.2 Lease liabilities

	2023 \$'000	2022 \$'000
Not later than one year	79	117
Later than one year and not later than five years	163	165
Later than five years	-	-
	242	282
Current	79	117
Non-current	163	165
Balance at end of period	242	282

The Western Australian Museum measures a lease liability, at the commencement date, at the present value of these payments that are not paid at that date. The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, the Western Australian Museum uses the incremental borrowing rate provided by Western Australian Treasury Corporation.

Lease payments included by the Western Australian Museum as part of the present value calculation of lease liability include:

- fixed payments (including in-substance fixed payments), less any lease incentives receivable;
- variable lease payments that depend on an index or a rate initially measured using the index or rate as at the commencement date;
- amounts expected to be payable by the lessee under residual value guarantees;
- the exercise price of purchase options (where these are reasonably certain to be exercised);

- payments for penalties for terminating a lease, where the lease term reflects the Western Australian Museum exercising an option to terminate the lease.

The interest on the lease liability is recognised in profit or loss over the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability for each period. Lease liabilities do not include any future changes in variable lease payments (that depend on an index or rate) until they take effect, in which case the lease liability is reassessed and adjusted against the right-of-use asset.

Periods covered by extension or termination options are only included in the lease term by the Western Australian Museum if the lease is reasonably certain to be extended (or not terminated).

Variable lease payments, not included in the measurement of lease liability, that are dependent on sales are recognised by the Western Australian Museum in profit or loss in the period in which the condition that triggers those payments occurs.

This section should be read in conjunction with note 4.2

Subsequent measurement

Lease liabilities are measured by increasing the carrying amount to reflect interest on the lease liabilities; reducing the carrying amount to reflect the lease payments made; and remeasuring the carrying amount at amortised cost, subject to adjustments to reflect any reassessment or lease modifications.

6.3 Finance costs

	2023 \$'000	2022 \$'000
Lease interest expense	11	10
Total finance costs expensed	11	10

Finance cost includes the interest component of lease liability repayment.

7 Financial instruments and contingencies

	NOTES
Financial instruments	7.1
Contingent assets	7.2.1
Contingent liabilities	7.2.2

7.1 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:

	2023 \$'000	2022 \$'000
<u>Financial assets</u>		
Cash and cash equivalents	5,254	3,130
Restricted cash and cash equivalents	3,508	2,950
Financial assets at amortised cost ^(a)	62,486	55,588
Total financial assets	71,248	61,668
<u>Financial liabilities</u>		
Financial liabilities measured at amortised cost ^(b)	3,321	2,369
Total financial liabilities	3,321	2,369

(a) The amount of financial assets at amortised cost excludes GST recoverable from the ATO (statutory receivable).

(b) The amount of financial liabilities at amortised cost excludes GST payable to the ATO (statutory payable).

7.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the statement of financial position but are disclosed and, if quantifiable, are measured at the best estimate. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent assets

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

7.2.2 Contingent liabilities

Building with combustible cladding

The Western Australian Museum is required to report known and suspected buildings with combustible cladding to the Department of Mines, Industry Regulation and Safety (DMIRS). The DMIRS classifies these suspected buildings with combustible cladding as high or low risk following detailed investigation. The Western Australian Museum will have a liability in respect of investigation or remediation expenses.

The Western Australian Museum completed a fire hazard review of the suspected building reported to DMIRS in 2017–18. The WA Maritime Museum contains a combination of glazing, concrete panels Aluminium Composite Panels (ACP) and Zinc cladding. The asset management team of the Department of Local Government Sport and Cultural industries (DLGSC) engaged a consultant in 2020 to prepare a work plan and a budget estimate for the remediation works. Department of Finance conducted a trial investigation in 2022–23. WA Treasury has allocated \$1.9 million to the Western Australian Museum in 2023–24 budget for the remediation costs.

Long service leave liability for casual staff

The *Industrial Relations Legislation Amendment Act 2021* which took effect in June 2022 which defined employees to include casual and seasonal employees. Accounting for employee benefits is outlined in AASB 119 Employee Benefits (AASB 119) and Treasurer's Instructions 1101, which specifies the requirements for disclosing employee benefits. Accounting for casual employees' long service leave (LSL) is therefore also subject to Accounting Standards and legislation. The Western Australian Museum have accounted for a non-current LSL liability for casual employees who worked in 2022–23.

Department of Local Government Sport and Cultural Industries (DLGSC) appointed PWC to review and assess the legacy payroll data (prior to 2022–23) and to recommend a methodology to calculate the entitlements of casual employees. The recommendation from the review will advise on the LSL leave liability and payments to past employees. The review is expected to be completed in 2023–24.

8 Other disclosures

	Notes
Events occurring after the end of the reporting period	8.1
Key management personnel	8.2
Related party transactions	8.3
Related bodies	8.4
Affiliated bodies	8.5
Remuneration of auditors	8.6
Equity	8.7
Supplementary financial information	8.8
Explanatory statement	8.9

8.1 Events occurring after the end of the reporting period

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

8.2 Key management personnel

The Western Australian Museum has determined key management personnel to include cabinet ministers and senior officers of the Western Australian Museum. The Western Australian Museum does not incur expenditures to compensate Ministers and those disclosures may be found in the Annual Report on State Finances.

The total fees, salaries, superannuation, non-monetary benefits and other benefits for senior officers of the Western Australian Museum for the reporting period are presented within the following bands:

Compensation band of members of the accountable authority

	2023	2022
Compensation band (\$)		
0 – 10,000	7	7

Compensation band of senior officers

	2023	2022
Compensation band (\$)		
250,001 – 300,000	1	1
200,001 – 250,000	2	1
150,001 – 200,000	3	2
100,001 – 150,000	-	1
50,001 – 100,000	-	1
0 – 50,000		
	2023	2022
	\$'000	\$'000
Total compensation of members of the accountable authority	22	22
Total compensation of senior officers	1,283	1,018
Total compensation	1,305	1,040

Total compensation includes the superannuation expense incurred by the Western Australian Museum in respect of senior officers. There were no senior officers employed in the Western Australian Museum at the end of the reporting period, who are members of the Pension Scheme.

8.3 Related party disclosures

The Western Australian Museum is a wholly owned and controlled public sector entity of the State of Western Australia.

Related parties of the Western Australian Museum include:

- all cabinet ministers and their close family members, and their controlled or jointly controlled entities;
- all senior officers and their close family members, and their controlled or jointly controlled entities;
- other departments and statutory authorities, including related bodies, that are included in the whole of government consolidated financial statements (i.e. wholly-owned public sector entities);
- associates and joint ventures, of a wholly-owned public sector entity; and
- the Government Employees Superannuation Board (GESB).

Material transactions with related parties

Outside of normal citizen type transactions with the Western Australian Museum, there were no other related party transactions that involved key management personnel and/or their close family members and/or their controlled (or jointly controlled) entities.

8.4 Related bodies

The Western Australian Museum has no related bodies.

8.5 Affiliated bodies

The Western Australian Museum has no affiliated bodies.

8.6 Remuneration of auditors

Remuneration paid or payable to the Auditor General in respect of the audit for the current financial year is as follows:

	2023 \$'000	2022 \$'000
Auditing the accounts, controls, financial statements and key performance indicators	35	35
	35	35

8.7 Equity

	2023 \$'000	2022 \$'000
<u>Contributed equity</u>		
Balance at start of period	78,978	78,042
<i>Contributions by owners</i>		
Capital appropriation received ^(a)	2,000	-
Capital appropriation returned ^(a)	(1,900)	-
<i>Other contributions by owners</i> ^(b)	457	936
Total contributions by owners	79,535	78,978
Balance at end of period	79,535	78,978
<u>Asset revaluation surplus</u>		
Balance at the start of period	221,284	217,421
Net revaluation increments/(decrements):		
Land	172	701
Buildings	3,031	3,162
Museum Collections	-	-
Balance at end of period	224,487	221,284
<u>Accumulated surplus</u>		
Balance at start of period	260,231	257,802
Result for the period	2,628	2,429
Balance at end of period	262,859	260,231
Total equity at end of period	566,881	560,493

- (a) The WA Museum received \$2 million in capital funds to partially replace the Aluminium Composite panels at the WA Maritime Museum. The Department of Finance is overseeing the procurement for this project, which is postponed to the 2023–24 due to the trial investigation conducted in 2022–23. In the fiscal year 2022–23, \$1.9 million of the capital funds were returned to the Treasury.
- (b) With the opening of the WA Museum Boola Bardip in 2020–21, assets under the control and managed by the WA Museum were transferred from the Department of Local Government Sport and Cultural Industries as Contributed equity.

8.8 Supplementary information

a) Write-offs

	2023 \$'000	2022 \$'000
Obsolete stock written off by the Western Australian Museum during the financial year	26	-
	26	-

b) There were no losses of public monies and public or other property through theft or default.

c) No services were provided free of charge.

8.9 Explanatory statement (Controlled operations)

This explanatory section explains variations in the financial performance of the Western Australian Museum undertaking transactions under its own control, as represented by the primary financial statements.

All variances between annual estimates (original budget) and actual results for 2023, and between the actual results for 2023 and 2022 are shown below. Narratives are provided for key major variances which vary more than 10% from their comparative and that the variation is more than 1% of the following variance analyses for the:

1. Estimate and actual results for the current year
 - Total Cost of Services of the estimate for the Statement of comprehensive income and Statement of cash flows (i.e. 1% of \$48,281,000 as per below), and
 - Total Assets of the estimate for the Statement of financial position (i.e. 1% of \$575,560,000 as per below).
2. Actual results for the current year and the prior year actual:
 - Total Cost of Services for the previous year for the Statements of comprehensive income and Statement of cash flows (i.e. 1% of \$47,919,000 as per below); and
 - Total Assets for the previous year for the Statement of financial position (i.e. 1% of \$569,219,000 as per below).

8.9.1 Statement of Comprehensive Income Variances

	VARIANCE NOTE	ESTIMATE 2023 \$'000	ACTUAL 2023 \$'000	ACTUAL 2022 \$'000	VARIANCE BETWEEN ACTUAL AND ESTIMATE \$'000	VARIANCE BETWEEN ACTUAL RESULTS FOR 2023 AND 2022 \$'000
Statement of Comprehensive Income						
Expenses						
Employee benefits expense	A	24,215	26,024	23,424	1,809	2,600
Supplies and services		10,702	11,656	11,097	954	559
Depreciation and amortisation expense		6,636	6,474	6,458	(162)	16
Finance costs		10	11	10	1	1
Accommodation expenses	1, B	5,192	7,067	5,499	1,875	1,568
Grants and subsidies		80	113	76	33	37
Cost of sales		1,236	1,284	1,069	48	215
Other expenses		210	262	286	52	(24)
Total cost of services		48,281	52,891	47,919	4,610	4,972
Income						
Revenue						
User charges and fees	2, C	5,674	6,789	3,357	1,115	3,432
Sales	D	2,248	2,517	1,837	269	680
Commonwealth grants and contributions		71	163	220	92	(57)
Interest revenue		30	280	20	250	260
Other revenue	E	1,312	1,731	2,976	419	(1,245)
Total revenue		9,335	11,480	8,410	2,145	3,070
Net Cost of Services		38,946	41,411	39,509	2,465	1,902
Income from State Government						
Service appropriation		37,101	40,530	37,838	3,429	2,692
Royalties for Regions Fund	3	214	1,658	2,058	1,444	(400)
Services received free of charge		1,631	1,695	1,833	64	(138)
State grants and contributions		-	156	209	156	(53)
Total income from State Government		38,946	44,039	41,938	5,093	2,101
Surplus/(Deficit) for the Period		-	2,628	2,429	2,628	199

Major Estimate and Actual (2023) Variance Narratives

- Accommodation expenses increased by \$1.875 million (36%) in 2022–23 when compared to the Estimate 2023 due to higher expenditure in buildings and HMAS *Ovens* submarine maintenance.
- User Charges and fees increased by \$1.115 million (20%) when compared to Estimate 2023 due to increase exhibition ticketing revenue.
- Royalties for Regions income increased by \$1.444 million as the WA Museum received additional funding to operate the Gwoonwardu Mia Aboriginal Centre in Carnarvon.

Major Actual (2023) and Comparative (2022) Variance Narratives

- Employee benefits expense increase by 11% due to a one-off cost of living payment to staff and salary escalation paid.
- Accommodation expenses increased by \$1.568 million (29%) in 2023 when compared to 2022 due to higher expenditure in buildings and HMAS *Ovens* submarine maintenance.
- User Charges and fees increased by \$3.432 million (102%) in 2023 when compared 2022 due to the implementation of admission fees at WA Museum Boola Bardip site and increase exhibition ticketing revenue.
- Sales revenues were higher in 2023 by 37% (\$0.680 million) due to the increase visitation to Museum public sites and high demand of popular exhibitions related merchandises.
- Other revenues were higher in 2022 due to a one-off income received for the projection mapping project at WA Museum Boola Bardip.

8.9.2 Statement of Financial Position Variances

	VARIANCE NOTE	ESTIMATE 2023 \$'000	ACTUAL 2023 \$'000	ACTUAL 2022 \$'000	VARIANCE BETWEEN ACTUAL AND ESTIMATE \$'000	VARIANCE BETWEEN ACTUAL RESULTS FOR 2023 AND 2022 \$'000
Statement of Financial Position						
Assets						
Current Assets						
Cash and cash equivalents		1,590	5,254	3,130	3,664	2,124
Restricted cash and cash equivalents		1,327	2,940	2,501	1,613	439
Inventories		1,009	903	970	(106)	(67)
Receivables		658	739	1,139	81	(400)
Total Current Assets		4,584	9,836	7,740	5,252	2,096
Non-Current Assets						
Restricted cash and cash equivalents		599	568	449	(31)	119
Amounts receivable for services	F	62,046	62,046	55,410	-	6,636
Property, plant and equipment		131,453	124,844	126,224	(6,609)	(1,380)
Museum collections		369,774	370,429	369,715	655	714
Right-of-use assets		282	211	261	(71)	(50)
Intangible assets		6,822	8,411	9,420	1,589	(1,009)
Total Non-Current Assets		570,976	566,509	561,479	(4,467)	5,030
Total Assets		575,560	576,345	569,219	785	7,126

8.9.2 Statement of Financial Position Variances (continued)

	VARIANCE NOTE	ESTIMATE 2023 \$'000	ACTUAL 2023 \$'000	ACTUAL 2022 \$'000	VARIANCE BETWEEN ACTUAL AND ESTIMATE \$'000	VARIANCE BETWEEN ACTUAL RESULTS FOR 2023 AND 2022 \$'000
Liabilities						
Current Liabilities						
Payables		2,484	3,321	3,092	837	229
Lease liabilities		92	79	117	(13)	(38)
Provisions		3,075	3,530	3,415	455	115
Other current liabilities		378	1,416	1,181	1,038	235
Total Current Liabilities		6,029	8,346	7,805	2,317	541
Non-Current Liabilities						
Lease liabilities		203	163	165	(40)	(2)
Provisions		1,219	955	756	(264)	199
Total Non-Current Liabilities		1,422	1,118	921	(304)	197
Total Liabilities		7,451	9,464	8,726	2,013	738
Net Assets		568,109	566,881	560,493	(1,228)	6,388
Equity						
Contributed equity		80,042	79,535	78,978	(507)	557
Reserves		231,753	224,487	221,284	(7,266)	3,203
Accumulated surplus/(deficit)		256,314	262,859	260,231	6,545	2,628
Total Equity		568,109	566,881	560,493	(1,228)	6,388

Major Estimate and Actual (2023) Variance Narratives

Nil

Major Actual (2023) and Comparative (2022) Variance Narratives

F. Amounts receivable for services were higher on 2023 due to additional depreciation allocation for WA Museum Boola Bardip new assets.

8.9.3 Statement of Cash Flows Variances

	VARIANCE NOTE	ESTIMATE 2023 \$'000	ACTUAL 2023 \$'000	ACTUAL 2022 \$'000	VARIANCE BETWEEN ACTUAL AND ESTIMATE \$'000	VARIANCE BETWEEN ACTUAL RESULTS FOR 2023 AND 2022 \$'000
Statement of Cash Flows						
Cash Flows from State Government						
Service appropriation	4	30,465	33,894	31,202	3,429	2,692
Capital appropriation		2,000	100	-	(1,900)	100
Royalties for Regions Fund	5	214	1,685	2,031	1,471	(346)
State grants and contributions	G	-	150	723	150	(573)
Net cash provided by State Government		32,679	35,829	33,956	3,150	1,873
Cash Flows From Operating Activities						
Payments						
Employee benefits		(24,465)	(25,441)	(23,549)	(976)	(1,892)
Supplies and services		(11,745)	(12,897)	(13,143)	(1,152)	246
Accommodation	6 , H	(3,517)	(4,774)	(2,964)	(1,257)	(1,810)
Grants and subsidies		(80)	(113)	(90)	(33)	(23)
GST payments on purchases		(1,272)	(1,700)	(1,515)	(428)	(185)
GST payments to taxation authority		-	-	(32)	-	32
Other payments		(210)	(293)	(316)	(83)	23
Receipts						
Sale of goods and services	I	2,248	2,542	1,865	294	677
User charges and fees	7 , J	5,674	6,777	3,476	1,103	3,301
Commonwealth grants and contributions		71	340	158	269	182
Interest received		30	185	21	155	164
GST receipts on sales		372	560	703	188	(143)
GST receipts from taxation authority		786	819	755	33	64
Other receipts	K	1,612	1,672	3,826	60	(2,154)
Net cash used in operating activities		(30,496)	(32,323)	(30,805)	(1,827)	(1,518)
Cash Flows from Investing Activities						
Purchase of non-current physical assets	8	(2,150)	(824)	(767)	1,326	(57)
Net cash used in investing activities		(2,150)	(824)	(767)	1,326	(57)

8.9.3 Statement of Cash Flows Variances (continued)

	VARIANCE NOTE	ESTIMATE 2023 \$'000	ACTUAL 2023 \$'000	ACTUAL 2022 \$'000	VARIANCE BETWEEN ACTUAL AND ESTIMATE \$'000	VARIANCE BETWEEN ACTUAL RESULTS FOR 2023 AND 2022 \$'000
Cash Flows from Investing Activities						
Principal elements of lease payments		(33)	-	-	33	-
Net cash used in financing activities		(33)	-	-	33	-
Net (decrease)/increase in cash and cash equivalents		-	2,682	2,384	2,682	298
Cash and cash equivalents at the beginning of the reporting period		3,696	6,080	3,696	2,384	2,384
Cash and cash equivalents at the end of the reporting period		3,696	8,762	6,080	5,066	2,682

Major Estimate and Actual (2023) Variance Narratives

4. Service appropriation increased by \$3.429 million (11%) as the WA Museum received supplementary funding to pay a one-off cost of living payment to staff, salary escalation and cost escalation for the submarine project.
5. Royalties for Regions income increased by \$1.471 million (687%) as the WA Museum received additional funding to operate the Gwoonwardu Mia Aboriginal Centre in Carnarvon.
6. Accommodation expenses increased by \$1.257 million (36%) in 2023 when compared to Estimate 2023 due to higher expenditure in buildings and HMAS *Ovens* submarine maintenance.
7. User Charges and fees increased by \$1.103 million (19%) in 2023 when compared Estimate 2023 due to increase exhibition ticketing revenue.
8. Underspend in Purchase of non-current physical assets was due to the tendering process delay in the Maritime Cladding project.

Major Actual (2023) and Comparative (2022) Variance Narratives

- G. State grants and contributions were higher in 2022 as additional restricted grants funding were received for research projects.
- H. Accommodation expenses increased by \$1.810 million (61%) in 2023 when compared to Estimate 2023 due to higher expenditure in buildings and HMAS *Ovens* submarine maintenance.
- I. Sales revenues were higher in 2023 by 36% (\$0.677 million) due to the increase visitation to Museum public sites and high demand of popular exhibitions related merchandises.
- J. User Charges and fees increased by 95% (\$3.301 million) in 2023 when compared 2022 due to the implementation of admission fees at WA Museum Boola Bardip site and increase exhibition ticketing revenue.
- K. Other receipts were \$2.154 million and 129% higher in 2022 due to a one-off income received for the projection mapping project at WA Museum Boola Bardip.

Key Performance Indicators

Student engaging in an education program at the WA Museum Boola Bardip
© Luke Riley Creative



Certification of Key Performance Indicators

For the Reporting Period Ended 30 June 2023

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 2023.

Hon. Melissa Parke
Chair,
Western Australian Museum
Board of Trustees

21 August 2023

Steve Scudamore AM
Vice Chair,
Western Australian Museum
Board of Trustees

21 August 2023

Detailed Key Performance Indicators

Summary of Services

Government Goal:

Better Places: A quality environment with liveable and affordable communities and vibrant regions.

DESIRED OUTCOMES	SERVICE
11. Sustainable care and development of the State's Museum Collection for the benefit of present and future generations.	11. Collections management, research and conservation services.
	12. Collections effectively documented and digitised.
12. Enhance cultural identity and understanding by promoting and ensuring the widest possible use of Museum content and collections.	13. Public sites, public programs and collections accessed on-site.
	14. Online access to collections, expertise and programs.
	15. Museum services to the regions.

Explanatory notes:

- The non-sequential numbering of the Museum's desired outcomes, services and measures reflects that they are a subset of Department of Local Government Sport and Cultural Industries' Outcomes Based Management structure.

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OUTCOME 11:

Sustainable care and development of the State's Museum Collection for the benefit of present and future generations.

INDICATOR 11.1:

Percentage of the Collection stored to the required standard.

This Key Effectiveness Indicator (KEI) measures the extent to which the Collection is stored to ensure its conservation for the benefit of present and future generations. The Collection is at the core of the Museum's purpose. The authentic objects are the foundation of research and knowledge which underpin exhibitions, public and education programs; they embody the ideas and stories that are shared between and connect communities.

National and international standards exist for the conditions which support the conservation of cultural materials. Adherence to these standards, and the resources required to meet them, is the measure of the sustainable care of the Collection.

The Australian Institute for the Conservation of Cultural Material (AICCM) – Guidelines for *Environmental Control 2002* is the Australian Standard for conservation of museum collections. These guidelines have been developed by the Heritage Collections Council to assist in developing appropriate environmental strategies to optimise the preservation of cultural objects while in storage and on display. These are the 'standards' referred to in this KEI.

Measurement of the Indicator:

(Total number of items in the Collection - Total number of items not stored in 'safe environmental parameters') / Total number of items in the Collection X 100 = Percentage of the Collection stored to the required standard.

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 TARGET	2022-23 ACTUAL
Key Effectiveness Indicator 11.1					
Percentage of the Collection stored to the required standard	99%	99%	99%	99%	99%

INDICATOR 11.2:

Percentage of the State's Museum Collection accessible online.

This KEI measures the extent to which the Collection is made as widely accessible as possible to a diverse and dispersed audience. It recognises an increasing investment in the digitisation of collections to enable improved accessibility for both researchers and the public in an online environment.

Measurement of the Indicator:

Total number of items documented and digitised available online / Total number of items in the Collection X 100 = percentage of the Collection accessible online.

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 TARGET	2022-23 ACTUAL
Key Effectiveness Indicator 11.2					
Percentage of the Collection accessible online	18%	18%	18%	18%	19%
Total number of items documented and digitised available online ^(a)	1,517,334	1,517,346	1,517,350	1,532,348	1,546,515

Explanatory notes:

- (a) The total number of items documented and digitised available online in 2022–23 actual increased by 29,165 items (1.9%) when compared to 2021-22 actual and by 14,167 items (0.9%) when compared to the 2022–23 target. The increase was due to continued resources allocated to increase the number of collection available online.

INDICATOR 11.3:

Proportion of the State's Museum Collection documented and digitised.

'Digitisation' – refers to the creation of digitised object records and not specifically to the capturing of digital images.

The management and development of the Collection for the benefit of present and future generations is enhanced through digitisation. Digitisation enables improved access to information on Collection items for researchers

and the public and may result in greater preservation through reducing the handling of fragile objects.

Measurement of the Indicator:

Total number of items documented and digitised / Total number of items in the Collection X 100 = Proportion (or percentage) of the Collection documented and digitised.

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 TARGET	2022-23 ACTUAL
Key Effectiveness Indicator 11.3					
Proportion of the Collection documented and digitised ^(b)	27%	27%	27%	27%	28%

Explanatory notes:

- (b) While the Collection is mainly documented in manual form, only a proportion of the Collection is currently digitised. This is a legacy of many decades of collecting before digital technology existed. As of 30 June 2023, the number of items in the Collection documented and digitised was 2,312,304 which represents 28% of the total Collection items (8,276,327 items).

OUTCOME 12:

Enhance cultural identity and understanding by promoting and ensuring the widest possible use of Museum content and collections.

INDICATOR 12.1:

Number of people engaging with and accessing Museum content and collections.

This new measure aligns with the Museum's organisational priorities:

- Establishing the Museum in the hearts and minds of all Western Australians and including them in the creation and sharing of knowledge.
- Building an international reputation for collections, research, public engagement and creativity through inspiring programming and partner involvement.

This broadens the measure of the Museum's reach beyond its public sites. It recognises the State's investment in content development, which is derived from the Collection. It also recognises that the flow of content is two-way – both from the Museum to the community and from the community to the Museum through effective partnerships, co-curating and/or co-presenting inspiring programs and exhibitions.

Measurement of the Indicator:

Total number of visitors + Total number of online visitors to website = Number of people engaging with and accessing Museum content and collections.

This measure excludes visitors to interstate and international travelling exhibitions where the Museum created the content. This is because the costs associated with the showing of exhibitions interstate or overseas are not borne by the Museum and is therefore not reflected in its appropriation or expenses

This measure excludes access to Museum-developed content through social networking platforms such as Facebook, Twitter, Pinterest and Instagram as there is currently no industry standard for measuring access through these platforms.

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 TARGET	2022-23 ACTUAL
Key Effectiveness Indicator 12.1					
Number of people engaging with and accessing Museum content and collections	1,814,517	3,703,139	3,188,245	2,523,142	3,978,487
Total number of visitors (to Museum and non-Museum sites and outreach programs) ^(c)	576,063	971,528	902,568	795,542	1,266,129
Total number of online visitors to website ^(d)	1,238,454	2,731,611	2,244,588	1,727,600	2,712,358

Explanatory notes:

(c) The Total number of visitors to Museum and non-Museum sites increased by 59% (470,587) in 2022–23 actual when compared to 2022–23 target and was 40% (363,561) above 2021-22 actual. The increase in visitations was due to the success of the *Dinosaur of Patagonia* exhibition.

(d) The Total number of online visitors to website was higher in 2022–23 actual by 21% (467,770) when compared to the 2021-22 actual and was 57% (984,758) when compared with the 2022–23 target. The Museum has been working to drive visitation to the website ahead of people physically visiting our sites. The popularity of online programs resulted in higher visitations to the Museums sites and also increased visitors' access to website.

The table below details the breakdown of visitors (to Museum and non-Museum sites and outreach programs)

TOTAL NUMBER OF VISITORS (TO MUSEUM AND NON-MUSEUM SITES AND OUTREACH PROGRAMS)	TOTAL
Museum of Geraldton	55,888
Museum of the Goldfields	69,270
Museum of the Great Southern	92,787
WA Museum Boola Bardip	449,322
WA Maritime Museum	123,736
WA Shipwrecks Museum	169,713
WA Museum Collections and Research Centre	4,785
Metropolitan outreach	28,964
Regional outreach	16,830
Off-site activation Metro	19,973
Off-site exhibitions – Museum co-produced or co-presented content as part of a partnership	224,191
Gwoonwardu Mia – Gascoyne Aboriginal Heritage and Cultural Centre in Carnarvon	10,670
Total	1,266,129

INDICATOR 12.2:

Percentage of visitors to Museum sites satisfied with services.

Levels of satisfaction measured through randomly sampled surveys of visitors to Museum sites remains the only reliable qualitative KPI of service delivery.

The Museum conducts a program of year-round audience research at all its sites. Minimum daily targets for the number of completed surveys are set for sites to achieve. Results are weighted to reflect the variation in visitor volumes across each site using the total number of visitors to Museum sites.

This is a subset of the 'Total number of visitors' under Key Effectiveness Indicator 12.1, as the

Museum only conducts and can only administer controlled randomly sampled audience research at its own sites, and the survey instrument used is not applicable across the wider range of visitors (e.g., support to rural, regional and remote communities through outreach programs, school and public program visitors, or venue hire users).

Measurement of the Indicator:

Total number of visitors to Museum sites surveyed that report they are satisfied or very satisfied / Total number of visitors to Museum sites surveyed X 100 = Percentage of visitors to Museum sites satisfied with services.

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 TARGET	2022-23 ACTUAL
Key Effectiveness Indicator 12.2					
Percentage of visitors to the Museum sites satisfied with services ^(e)	97%	92%	98%	97%	96%

Explanatory notes:

(e) The Museum achieved an overall satisfaction rating of 96% across all the sites in 2022–23. The satisfaction rating demonstrates that the programs and exhibitions are current, engaging and are very much appreciated by audiences.

The table below provides a summary of visitors' satisfaction survey by site.

PERCENTAGE OF VISITORS TO THE MUSEUM SITES SATISFIED WITH SERVICES	TOTAL	MUSEUM OF THE GREAT SOUTHERN	MUSEUM OF GERALDTON	MUSEUM OF THE GOLDFIELDS	WA MARITIME MUSEUM	WA SHIPWRECKS MUSEUM	WA MUSEUM BOOLA BARDIP
Very satisfied	60%	46%	75%	78%	54%	64%	59%
Quite satisfied	36%	48%	23%	21%	40%	34%	36%
Neither satisfied nor dissatisfied	3%	5%	2%	1%	3%	2%	4%
Quite dissatisfied	1%	0%	0%	0%	1%	0%	1%
Very dissatisfied	0%	0%	0%	0%	1%	0%	0%
Don't know	0%	1%	0%	0%	1%	0%	0%

SERVICE 11:

Collections management, research and conservation services.

INDICATOR 11.1:

Average cost per object of managing the State's Museum Collection.

This measure provides greater transparency of the investment required to manage the Collection. This number includes individual items, as well as lots of items, that are registered, as well as those that are yet to be registered but which still sit within the State Collection.

Measurement of the Indicator:

Total cost of service / Total number of items in the Collection = Average cost per object of managing the Collection.

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 TARGET	2022-23 ACTUAL
Key Efficiency Indicator 11.1					
Average cost per object of managing the Collection ^(f)	\$1.11	\$1.13	\$1.18	\$1.31	\$1.18
Total cost of services (\$'000) ^(g)	9,106	9,304	9,727	10,875	9,758
Revenue (\$'000) ^(h)	780	820	1,265	1,121	1,006
Total number of objects in the Collection ⁽ⁱ⁾	8,214,498	8,233,264	8,253,208	8,289,470	8,276,327

Explanatory notes:

(f) The combination of variances in the total number of objects in the Collection and the total cost of services in 2022–23 actual when compared to 2022–23 target contributed to the decrease in the average cost per object of managing the Collection by 10%.

(g) Underspend in Collections management, research and conservation services in 2022–23 actual was attributed to procurement delay in the Slipway Precinct project works.

(h) The revenue received in 2022–23 actual was lower by 10% (\$0.115 million) when compared to the 2022–23 target as some revenue received for externally funded grant projects was accounted as income received in advance because the performance obligation of the grant projects was scheduled for future years.

(i) The total number of objects in the Collection were below 2022–23 target by 0.2% (13,143) as the Museum had collected lower collection items during fieldtrips in 2022–23.

SERVICE 12:

Collections effectively documented and digitised.

INDICATOR 12.1:

Average cost per object of documenting and digitising the State's Museum Collection.

With the increasing investment in documenting and digitising the collections to enhance internal and public accessibility, this measure captures the efficiency with which this is accomplished.

It should be noted that in a Museum context the value of digitising the collections is not merely related to capturing and storing an image of a specimen or item. The real value is related to the information or data associated with the object, such as its provenance. For example, a specimen

of a kangaroo has no value in itself, however, the location and date it was found, with a description of the significance of the specimen, and a unique registration number is of consequence.

Measurement of the Indicator:

Total Cost of the Service / Total number of items documented and digitised = Average cost per object of documenting and digitising the Collection.

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 TARGET	2022-23 ACTUAL
Key Efficiency Indicator 12.1					
Average cost per object of documenting and digitising the Collection ^(j)	\$0.74	\$0.74	\$0.76	\$0.74	\$0.74
Total cost of services (\$'000) ^(k)	1,607	1,642	1,717	1,517	1,722
Revenue (\$'000) ^(l)	138	145	223	198	178
Total number of objects in the Collection	8,214,498	8,233,264	8,253,208	8,289,470	8,276,327
Number of items documented and digitised in the Collection	2,180,629	2,226,502	2,244,588	2,273,292	2,312,304

Explanatory notes:

- (j) The combination of an increase in the total number of objects documented and digitised and a marginal increase in cost of services contributed to a decrease in the average cost for documenting and digitising the Collection by 3% when compared with the 2021-22 actual.
- (k) Overspend in Collections management, research and conservation services in 2022-23 actual was attributed to an increase in expenditure on externally funded grant projects.
- (l) The revenue received in 2022-23 actual was lower by 20% (\$0.045 million) when compared to the 2021-22 actual as part of the revenue received for externally funded grant projects was accounted as income received in advance because the performance obligation of the grant projects was scheduled for future years.

SERVICE 13:

Public sites, public programs and collections accessed on-site.

INDICATOR 13.1:

Average cost of Museum Services per Museum Access.

This is a measure which targets, more accurately, the average cost per access of delivering services at and through the Museum's public sites, through its programs and through accessing collections physically. It does not include accessing Museum services, either virtually or through regional sites, as these costs have been reported under Service 15.

Measurement of the Indicator:

Total cost of service / Number of public sites, public programs and collections accessed on site = Average cost of Museum Services per Museum Access

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 TARGET	2022-23 ACTUAL
Key Efficiency Indicator 13.1					
Average cost of Museum Services per Museum Access ^(m)	\$35.48	\$37.19	\$44.12	\$49.96	\$39.00
Total cost of services (\$'000) ⁽ⁿ⁾	11,943	26,584	27,340	27,602	31,066
Revenue (\$'000) ^(o)	2,230	5,046	5,849	6,933	9,259
Number of public sites, public programs and collections accessed on site ^(p)	336,929	714,728	619,673	535,165	796,493

Explanatory notes:

- (m) The average cost of Museum services per Museum access in 2022–23 actual decreased by 22% when compared to 2022–23 target and by 12% when compared to the 2021-22 actual. The decrease in average cost per access was attributed to above target visitors' number.
- (n) The increase in total cost of services 2022–23 actual, when compared to 2022–23 target (13%) and 2021-22 actual (14%) was due to increase expenditure in exhibition projects and cost of sales for merchandises.
- (o) Revenue was higher in 2022–23 actual by 58% (\$3.410 million) when compared to the 2021-22 actual and by 34% (\$2.326 million) when compared with 2022–23 target. The increase is attributed to the success of paid ticketed exhibition and above target shop revenue.
- (p) Visitations were 49% (261,328) above 2022–23 target and 29% (176,820) above 2021-22 actual. The increase was due to the success of temporary exhibitions.

SERVICE 14:

Online access to collections, expertise and programs.

INDICATOR 14.1:

Average cost of Museum services per Museum access.

The investment in providing online access to collections, expertise and programs is a very cost-effective means to deliver particular kinds of services. This measure captures the efficiency of delivering these services.

Measurement of the Indicator:

Total cost of service / Number of online access to collections, expertise and programs = Average cost of Museum Services per Museum Access.

Please note this measure is different from the 'total number of online visitors to the website' in Key Effectiveness Indicator 12.1. The former measures the number of 'things' people view online; the latter is a measure of the number of people visiting online.

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 TARGET	2022-23 ACTUAL
Key Efficiency Indicator 14.1					
Average cost of Museum services per Museum access ^(a)	\$0.29	\$0.33	\$0.44	\$0.45	\$0.50
Total cost of services (\$'000)	697	958	845	901	1,080
Revenue (\$'000)	13	26	32	0	14
Number of online access to collections, expertise and programs ^(b)	2,368,865	2,938,170	1,921,724	2,156,058	2,142,105

Explanatory notes:

(n) The average cost of Museum services per online access increased in 2022-23 actual by 11% when compared to the 2022-23 target and 13% when compared to 2021-22 actual due to expenditure to publish new online programs and collections.

(o) Online accesses to collections, expertise and programs in 2022-23 actual increased by 11% when compared to 2021-22 actual. This is attributed to new programs and collections available online.

SERVICE 15:

Museum services to the regions.

INDICATOR 15.1:

Average cost per access.

The delivery of services to the State's regions is a priority for the WA Government and the Museum. The Museum delivers this service through fixed assets, that is public sites located at Geraldton, Kalgoorlie-Boulder and Albany, through its outreach programs (supporting regional collections, including community galleries, libraries, archives and museums in rural, regional and remote communities), and through targeted

programs and partnerships such as the National Anzac Centre in Albany, with which it has a service level agreement. This measure captures the efficiency of delivering these services to regional Western Australia.

Measurement of the Indicator:

Total cost of service / Total number of regional accesses = Average cost per access

	2019-20 ACTUAL	2020-21 ACTUAL	2021-22 ACTUAL	2022-23 TARGET	2022-23 ACTUAL
Key Efficiency Indicator 15.1					
Average cost per access(s)	\$30.33	\$29.62	\$31.38	\$29.38	\$19.73
Total cost of services (\$'000) ^(p)	7,253	7,606	8,290	7,386	9,265
Revenue (\$'000) ^(r)	707	770	1,250	1,053	1,178
Total number of regional accesses ^(s)	239,134	256,810	264,154	260,377	469,636

Explanatory notes:

- (p) The average cost per access in the regions decreased when compared to 2022-23 target (33%) and by 37% when compared with 2021-22 actual.
- (q) The increase in total cost of services was due to an increase in operating expenditure required to operate Gwoonwardu Mia Cultural Centre and increase in expenditure on merchandises for shop.
- (r) Revenue was higher in 2022-23 by 12% (\$0.125 million) when compared to the 2022-23 target which was due to increase visitation.
- (s) The total number of regional accesses were higher when compared to the 2022-23 target (209,259) and 2021-22 actual (205,482) due to increase visitation to the regional sites.

Other Statutory Information

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

Pricing Policies for Services Provided

The Museum charges for goods and services rendered on a full or partial cost recovery basis. These fees and charges were determined in accordance with *Costing and Pricing Government Services: Guidelines for Use by Agencies in the Western Australian Public Sector* published by Treasury.

Details are available on the Western Australian Museum's website at www.museum.wa.gov.au.

Major Capital Works

All expenses related to the New Museum Boola Bardip are paid directly by DLGSC and accounted for as work in progress for the project. In 2022–23 \$1.487 million were expended on the project, of which \$457,000 related to furniture, plants and equipment assets operated and managed by the WA Museum. The commissioned furniture, plants and equipment assets were transferred to the WA Museum during the year.

Capital Projects in Progress: Nil.

Capital Projects Completed: Nil.

Employment and Industrial Relations

The following table summarises the Museum's employee demographics and headcount as of 30 June 2023.

EMPLOYMENT TYPE	HEADCOUNT	FTE
Permanent full-time	134	134
Permanent part-time	87	53
Fixed term full-time	16	16
Fixed term part-time	8	3
On secondment	2	2
Total	247	208

Developing a Skilled, Motivated and Flexible Workforce

The Museum is committed to building a highly-skilled, professional workforce with the ability to adapt to changing business needs and organisational priorities.

Throughout 2022–23, 404 staff completed 2,233 training sessions, an estimated 2,976 hours.

Workers Compensation and Injury Management

In 2022–23, there were two new workers compensation claims. Claims carried over from previous reporting periods include three claims from the 2021-22 period.

Unauthorised Use of Credit Cards

Personal expenditure under *Treasurer's Instruction 321 Credit Cards – Authorised Use*. This financial year, the number of instances in which a WA Government Purchasing Card was used for a personal purpose was 17 occasions, for a total cost of \$633.58.

The instances were investigated and determined to be minor, inadvertent use of purchase cards, and, in all cases, the total amount was repaid within five days. There was no referral for disciplinary action.

The WA Museum requires holders of Government Purchase Cards to sign a cardholder agreement that states the terms and conditions under which the card can be used. All credit card transactions are required to be coded, acquitted, and approved by a manager every month.

Board and Committee Remuneration

Western Australian Museum Board of Trustees

POSITION	NAME	TYPE OF REMUNERATION	PERIOD OF MEMBERSHIP*	GROSS/ACTUAL REMUNERATION
				Incl Superannuation
Chair	Melissa Parke	Bi-annual	12 months	\$7,735.00
Vice Chair	Steve Scudamore	Bi-annual	12 months	\$4,088.50
Member	Daniel McAullay	Bi-annual	11 months	\$4,088.50
Member	Rubini Ventouras	Bi-annual	12 months	\$4,088.50
Member	Deborah Leavitt	Not eligible	12 months	N/A ***
Member	Joanne Farrell	Bi-annual	12 months	\$4,088.50
Ex-Officio	Lanie Chopping	Not eligible	N/A	N/A ***
				\$24,089.00

Western Australian Museum Aboriginal Advisory Committee

POSITION	NAME	TYPE OF REMUNERATION	PERIOD OF MEMBERSHIP*	GROSS/ACTUAL REMUNERATION
				Incl GST
Chair (from May 2023) ^(a)	Libby Jackson-Barrett	Sessional	2 months	\$0.00
Chair (to December 2022)	Prof. Christopher Lawrence	N/A	6 months	N/A **
Member (to February 2023)	Sonya Stephen	Sessional	8 months	\$0.00
Member	Chad Creighton	Sessional	12 months	\$0.00
Member	Millianne Rundell	Not eligible	12 months	N/A ***
Member	Julie Jones	Sessional	12 months	\$480.00
Member (from April 2023)	Sarah Bellottie	Sessional	2 months	\$0.00
Member (from April 2023)	Perun Bonser	Sessional	2 months	\$560.00
Member (from April 2023)	Krystyn Bonney	Sessional	2 months	\$0.00
Member (from April 2023)	Jarra Somerville	Sessional	2 months	\$0.00
Member (from April 2023)	Cohen Taylor	Not eligible	2 months	N/A ***
Member (from April 2023)	Christian Miller-Sabbioni	Sessional	2 months	\$160.00
				\$1,200.00

(a) Ms Jackson-Barrett was appointed as a member in April 2023.

* This item refers to a person's membership during the reporting period, not their entire tenure on the board or committee. The period of membership for each member correlates with their respective remuneration received.

** Elected not to receive remuneration.

*** Full-time public sector employees are ineligible to receive sitting fees.

No other advisory committees received any remuneration.

Other Legal Requirements

Budget Estimates (TI 953)

Statement of Comprehensive Income for period ending 30 June 2024

	ESTIMATE \$000
Cost of Services	
Expenses	
Employee benefits	26,141
Supplies and services	11,282
Depreciation and amortisation expense	6,636
Accommodation	4,923
Grants and subsidies	105
Cost of sales	1,244
Finance and interest costs	-
Other expenses	315
Total Cost of Services	50,646
Income	
User charges and fees	6,755
Sales	2,268
Commonwealth grants and contributions	71
Other revenue	1,343
Total Income	10,437
Net Cost of Services	40,209
Income from State Government	
Service appropriation	36,862
Royalties for Regions Fund	1,147
Resources received free of charge	1,631
Interest revenue	50
Grants and subsidies from State Government	519
Total Income from State Government	40,209
Surplus / (Deficiency) for the Period	-

Statement of Financial Position for period ending 30 June 2024

	ESTIMATE \$000
Assets	
Current Assets	
Cash and cash equivalents	3,030
Restricted cash and cash equivalents	2,401
Inventories	1,020
Receivables	610
Total Current Assets	7,061
Non-Current Assets	
Restricted cash and cash equivalents	609
Amounts receivable for services	68,682
Property, plant and equipment	116,937
Museum Collections	369,915
Right of use-assets	235
Intangibles	6,028
Total Non-Current Assets	562,406
Total Assets	569,467
Liabilities	
Current Liabilities	
Payables	3,632
Provisions	3,515
Borrowings and leases	95
Other	1,280
Total Current Liabilities	8,522
Non-Current Liabilities	
Provisions	856
Borrowings and leases	134
Total Non-Current Liabilities	990
Total Liabilities	9,512
Equity	
Contributed equity	80,978
Reserves	218,746
Accumulated surplus/(deficit)	260,231
Total Equity	559,955
Total Liabilities and Equity	569,467

Statement of Cash Flows for period ending 30 June 2024

	ESTIMATE \$000
Cash Flows From State Government	
Service appropriations	30,226
Capital appropriation	1,900
Royalties for Regions Fund	1,147
Interest revenue	50
State grants and subsidies	519
Net Cash provided by State Government	33,842
Cash Flows From Operating Activities	
Payments	
Employee benefits	(26,391)
Supplies and services	(12,333)
Accommodation	(2,861)
Grants and subsidies	(105)
GST payments on purchases	(912)
GST payments to tax authority	(32)
Other payments	(315)
Receipts	
Sale of goods and services	2,268
User charges and fees	6,755
Commonwealth grants and contributions	71
GST receipts	1,003
GST receipts from taxation authority	774
Other receipts	2,693
Net cash from operating activities	29,385

	ESTIMATE \$000
Cash Flows from Investing Activities	
Purchase of non-current assets	(1,900)
Net cash from investing activities	(1,900)
Cash Flows From Financing Activities	
Repayment of borrowings and leases	(33)
Net cash from financing activities	(33)
Net Increase/(Decrease) in Cash Held	2,524
Cash assets at the beginning of the reporting period	3,516
Cash assets at the end of the reporting period	6,040

Forest Red-tailed Black cockatoo
(male and female at nest hollow)
© Ron Johnstone OAM



Advertising and Market Research Expenditure

In accordance with section 175ZE of the *Electoral Act 1907 (WA)*, the Museum incurred the following expenditure in advertising, market research, polling, direct mail, and media advertising.

Total expenditure for 2022–23 was \$1,041,287.

EXPENDITURE	TOTAL \$ (EXCL. GST)	EXPENDITURE	AMOUNT \$ (EXCL. GST)
Market Research	99,335		
		Morris Hargreaves McIntyre	89,051
		Mystery Customer	4,057
		Culture Counts	3,000
		Fremantle Tours	2,727
		Painted Dogs Research Pty Ltd	500
Polling	Nil	Nil	
Direct Mail	Nil	Nil	
Media Advertising	941,951	Advertising (under \$2,500 ea.)	29,164
		Carat Australia	340,611
		Foundation for the Western Australian Museum (FWAM) – Media Partnership	134,535
		Facebook	74,722
		Google	48,861
		Dilate Digital	44,379
		Wanderlust Communications	36,300
		Integrity	33,132
		Peddle Perth	26,290
		Socially Creativity – GWM	18,520
		Initiative Media	17,627
		Guru Productions	16,650
		Prospect 2	16,087
		Streetfighter Media	14,519
		Imagesource Digital	13,621
		Quick Mail	11,609
		RTRFM	8,544
		Outbrain	7,950
		The Poster Girls	7,436
		The Lester Prize	6,573
		Experience Perth	5,350
		Film Harvest	4,683
		Buggy Buddys	4,053
		Playgroup WA	3,597
		Art Guide Australia	3,260
		Lasso E & P Pty Ltd	3,046
		AO Lets Go Post	3,000
		Southern Cross Austereo	2,866
		WA NEWS Advertisement	2,553
		Have a Go News	2,415

Governance Disclosures

Disability Access and Inclusion Plan Outcomes

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

The Museum's Disability Access and Inclusion Plan (DAIP) is available on the Museum's website
museum.wa.gov.au/about/corporate-documents/daip



The Museum's current Disability Access and Inclusion Plan is under review in preparation for a new plan for 2024-29. Public consultation is planned for quarter two of the 2023–24 financial year to incorporate into the new DAIP. An annual progress report against the Museum's Disability

Access and Inclusion Plan outcomes is submitted to the Department of Communities. Key activities that contributed to the outcomes during 2022–23 were as follows:

A TOUCH-AND-EXPLORE SENSORY EVENT

The WA Maritime Museum hosted a touch-and-explore sensory event in association with the temporary exhibition *Sea Monsters: Prehistoric Ocean Predators*.

This initiative was made possible in partnership with VisAbility to create an outreach event for people with no, or low, vision. The program involved Museum staff and volunteers facilitating extended accessibility through a series of stations within the exhibition that offered tactile experiences of displays and objects supported by storytelling. The overall experience was designed to be shared between vision-impaired patrons and companions as a social opportunity to experience the exhibition.

Right: *Sea Monsters: Prehistoric Ocean Predators*
VisAbility sensory event
© Luke Riley Creative



“To explore everything at my own pace, without hearing anyone huffing and puffing, upsetting people because you walk slower than everyone else with your white cane, made the experience more enjoyable.”

“I liked touching the teeth, feeling the nuances of these prehistoric sea monsters and being able to get an understanding of the size of these terrific creatures. This was extra special for me because I came with my twenty-something son. He can get quite embarrassed coming out with me because of my vision impairment, but here we were in a safe space. A lovely mother and son evening.”

“It was great to be able to come as a family and to be positively encouraged to touch the sea monsters - it's something we don't get to do that often. My son liked the fish within the fish exhibit. After the event, we're going on for a meal in Freo, so a lovely night out for all of us.”

Feedback from participants

Outcome 1: People with disability have the same opportunities to access services and events organised by a public authority.

Highlights included:

- The Museum of the Goldfields trialled sensory backpacks, developed in collaboration with Full Circle Therapies. Pending feedback from schools and centres, the backpacks will be marketed to a wider audience.
- Andrew, a young man on the Autism spectrum, has been volunteering at the Museum of the Goldfields since 2019. Andrew assists the Museum with projects such as preparing material for events and school holiday programs.

How does volunteering at the Museum benefit Andrew?

“It has increased Andrew's self-esteem and given him some more 'outside world' experience. His social anxiety used to make it almost impossible to try new things due to thinking he can't do it. He is also more confident in completing new tasks as, for example, this is something he has done at the Museum. He is very proud of himself for being there for so long and talks about it a lot.”

- The WA Museum Boola Bardip introduced sensory backpacks for loan, free of charge, to help support children's sensory systems whilst at the Museum. Each backpack included resources for self-regulation, tactile input, attention focusing and body awareness. The Museum also offers EnChroma 'colour-blind' glasses for hire.
- The Museum of the Great Southern trialled themed education handling kits, loaned to organisations wishing to deliver enrichment activities to engage and encourage cognitive stimulation and allow people to hold and interact with Museum-grade replica objects. These kits are being used by Albany Secondary Education Support Centre and Hawthorn House, a care provider for people with dementia.
- The WA Museum Boola Bardip showcased a community exhibition that shared the rich history of the Deaf community in WA and its many hidden narratives: *Auslan: Now and Then*:

100 Years of the Deaf Community in Western Australia. This special exhibition and series of events celebrated stories and revealed some ways in which the Deaf community has enhanced our State's cultural and linguistic diversity. The exhibition was organised by the Western Australian Association of the Deaf and the Australian Association of Sign Language Interpreters.

- The WA Museum Boola Bardip continued to deliver group tours for people with disabilities, including volunteer-led Footsteps, a facilitated program aimed at mentally and physically competent older Australians and those with early stages of dementia, Alzheimer's, or physical frailty.
- In collaboration with Focus On Ability, twelve of the best short film finalists from the 2021 *Focus on Ability Short Film Festival* from around the world were screened free of charge at the WA Maritime Museum on International Day of People with Disability.

THURSDAY ART GROUP-GUIDED CREATIVE WORKSHOPS

The Museum of the Great Southern introduced Thursday Art group-guided creative workshops for local people with a disability. The sessions provide a safe space for making new friends, sharing experiences, and provides an opportunity for creative expression. The group of artists created a variety of painted papier mâché marine creatures, exhibited in the Museum's Co-Op Building window for July.

Right: Artwork created by the Thursday Art group



Outcome 2: People with disability have the same opportunities to access the buildings and other facilities of a public authority.

Highlights included:

- The Museum of the Goldfields opened the WA Bank Replica building to the public as an education and sensory space, including sensory games, soft furniture, a 'quiet cave', and more. The building is accessible by a wheelchair ramp as well as stairs.
- The Museum of the Great Southern has commenced site pathway upgrades, including tactile indicators where required. A section of the original decking handrail has been replaced with stainless steel handrails with kick plates. The Museum will continue to replace the remaining old pathways around the site with compliant paths.

Outcome 3: People with disability receive information from a public authority in a format enabling them to access the information as readily as others.

Highlights included:

- The Museum uses universal design symbols to indicate access to information.
- Exhibitions are designed to meet accessibility guidelines ensuring pathways and showcase positioning allow wheelchair access. Objects and text are situated at accessible heights, and all graphics have sufficient contrast ratio and appropriate font sizes. All audio-visual productions have closed captions, with Auslan and text versions of audio tours available.
- Special access opportunities that are event-based (such as Auslan-interpreted events and sensory-sensitive event sessions) are listed and promoted through community partnerships with agencies, such as Kiind (formerly Kalparrin), Access Plus, or DADAA Ltd.

- All Museum site webpages include a 'Plan Your Visit' page with details of access information, available onsite support, such as wheelchair access, ACROD parking, and audio guides, to help support planning.

Outcome 4: People with disability receive the same level and quality of service from the staff of a public authority as other people.

Highlights included:

- The Museum's marketing and media team undertook Access and Inclusion refresher training to ensure the most up-to-date guidelines and insights are incorporated in all Museum marketing and communications.
- The Museum is committed to engaging with people of all abilities, backgrounds and experiences and ensuring facilities, programs, and resources are accessible to all.

Outcome 5: People with disability have the same opportunities to make complaints to a public authority.

Highlights included:

- The Museum considers all feedback with equal care and attention and continues implementing access and inclusion improvements across all products and services based on feedback and input from disability representatives and service providers.
- All Museum contact details are in plain English and have priority placement on digital and print channels to ensure clarity and ease of access.

Outcome 6: People with disability have the same opportunities to participate in any public consultation by a public authority.

Highlights included:

- The Museum continued to consult and collaborate with disability advocacy groups and NDIS providers to develop and enhance access and inclusion programs, resources and experiences.
- The Museum collaborated with the Autism Association of WA to develop documents for both the WA Maritime and WA Shipwrecks Museums, available on the 'Everyone is included' webpages for these Museums. The downloadable PDFs provide detailed information for travel and logistics, onsite accessibility, visual stories, visual supports, sensory maps, ACROD parking and wheelchair access for the WA Maritime and WA Shipwrecks Museums.

Outcome 7: People with disability have the same opportunities as other people to obtain and maintain employment with a public authority.

Highlights included:

- The Museum incorporated accessible telecom options into recruitment practices and processes.
- The Museum collaborated with NDIS partners and advocacy groups as part of a recent volunteer recruitment drive. Ten volunteers identifying as living with a disability joined the WA Museum Boola Bardip volunteer team, as well as two support workers.
- A student from the Eastern Goldfields Education Support Centre is currently on a work placement at the Museum of the Goldfields with the help of a support worker. The student assists with tasks such as cutting,

laminating, and printing. This opportunity is beneficial for developing soft and social skills, communication, and teamwork.

- A volunteer with cerebral palsy joined the Museum's Fremantle sites volunteer cohort. The Museum adjusted its volunteer program and provided extra support as necessary.

Compliance with Public Sector Standards and Ethical Codes

The WA Museum is one of four portfolio agencies under the Department of Local Government, Sports and Cultural Industries.

The Director of Governance and Strategy is a member of the DLGSC Corporate Policy Committee with the purpose to direct the development, management and implementation of corporate policies, and their associated frameworks, procedures and guidelines to ensure consistency and compliance with standards, ethics and codes of conduct to meet legislative and sector requirements.

Integrity and ethics are underpinned by the Public Sector Integrity framework adopted by DLGSC and the WA Museum, including the Code of Conduct and procurement policies and procedures.

In 2022–23, the WA Museum updated its Fraud and Corruption Prevention and Risk Management policies, and developed a Fit for Work Policy, to include integrity and conduct provisions in line with legislative and PSC frameworks.

The WA Museum is committed to educating its workforce on the Public Sector Standards in Human Resources Management and the Code of Ethics. Ongoing compliance is supported by compulsory accountable and ethical decision-making training, completed by 343 staff over this period.

In 2022–23 the WA Museum recorded:

- No breach of the Public Sector Standards in Human Resources Management.
- One breach of the Public Sector Code of Ethics or the Culture and Arts Portfolio Code of Conduct.
- No incident of misconduct requiring investigation.
- No Public Interest Disclosures were received.

The WA Museum has two designated Public Interest Disclosure Officers.

Board Governance

In 2022–23, the WA Museum Board of Trustees completed Public Sector Commission (PSC) Aboriginal and Torres Strait Islander Cultural Awareness Training, Governance e-learning for WA Government Boards and Committee, and Work Health and Safety modules. The Boards' Induction information, including the Code of Conduct were updated to include integrity risk.

Record Keeping Plans

The WA Museum has a Record Keeping Plan, as mandated by section 19 of the *State Records Act 2000 (WA)*. This plan is reviewed every five years or when significant organisational function changes occur.

The Museum submitted an amended Record Keeping Plan to the State Records Commission in September 2022, approved in November 2022, confirming compliance with the State Records Act and its commitment to continuously improving its recordkeeping practices.

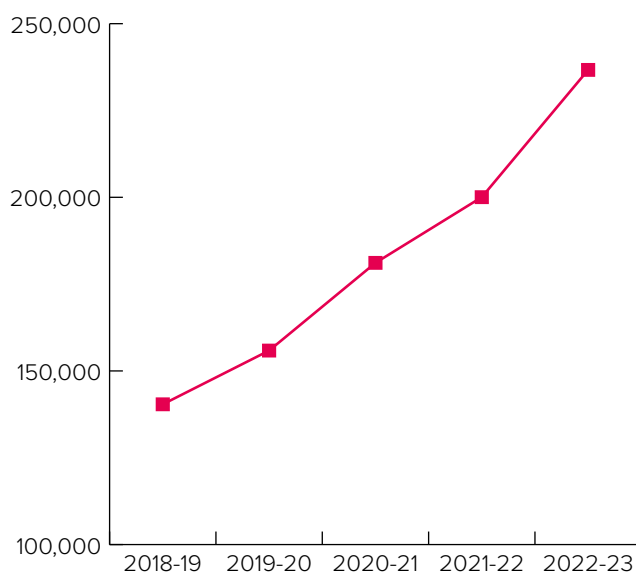
A significant objective of the Museum's new plan is to explore technology solutions to automate the capture of records. The Museum is working to streamline and expedite the recordkeeping process to ensure efficient and accurate documentation of its activities through leveraging innovative technologies. Once implemented, this technological advancement will align with the Museum's commitment to stay at the forefront of record keeping practices and enhance operations.

Government organisations are required to report on the following:

The Museum's Records Officers monitor, review and update practices to maintain and increase the efficiency and effectiveness of the Museum's record keeping and use of the electronic document and records management system, Content Manager. Officers also ensure records are retained and disposed of under an approved disposal authority.

More than 236,688 records are registered in Content Manager. In 2022–23, the Museum destroyed 590 records, prepared 15,921 records for archive, and identified 5,740 records for future destruction. The graph below shows the records registration growth in Content Manager over the five years.

RECORDS REGISTERED IN CONTENT MANAGER



The nature and extent of the record keeping training program conducted by, or for, the organisation.

The Museum demonstrates its commitment to improving record keeping practices through various initiatives, including a comprehensive Records Awareness training program.

All new employees are required to complete mandatory Records Awareness training as part of the Museum's online induction program to familiarise themselves with record keeping obligations and practices. In 2022–23, 72 new starters completed this training as part of their onboarding.

Refresher training is also provided to existing staff, reinforcing the importance of accurate recordkeeping. In 2022–23, 204 employees completed refresher training. Training resources and materials are also made available through the Museum's intranet.

Additionally, the Museum's records team provide in-person Content Manager introduction training for new users and refresher training for existing users every two years or as directed. In 2022–23, the records team delivered 50 new user training sessions and 11 refresher sessions.

By fostering a culture of effective record management and compliance, the Museum ensures that all staff members have the necessary knowledge and resources to maintain and manage records effectively.

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

The record keeping training program is regularly reviewed to monitor its effectiveness and efficiency, and staff surveys are conducted to seek actionable user feedback.

Content Manager system reporting is regularly reported to the executive management team and identifies usage gaps to be addressed,

Assurance that the organisation's induction program addresses employee roles and responsibilities regarding their compliance with the organisation's record keeping plan.

The Museum is committed to ensuring all new employees are provided with adequate record keeping awareness and required training to understand their record keeping obligations. This is demonstrated by the Museum's comprehensive training programming, embedded in the Museum's induction program, and ongoing training. Further supported by the extensive ongoing support the Records Officers provide new and existing employees.

Government Policy Requirements

Substantive Equality

The WA Museum is an equal opportunity employer committed to creating an inclusive, and diverse work environment with equal opportunity for Aboriginal and Torres Strait Islander people, people with a disability, people from culturally diverse backgrounds and young people.

Employment practices at the Museum aim to mirror this, and sections 51 and 50(d) under the *Equal Opportunity Act 1984 (WA)* are used where appropriate.

Western Australian Multicultural Policy Framework

The Museum's Multicultural Plan 2021-24 acts as a key strategic document to guide the Museum's service responsiveness, employment opportunities and community outputs for people of culturally and linguistically diverse (CALD) backgrounds.

Policy Priority 1 – Harmonious and Inclusive Communities

Highlights of programs delivered in partnership with local CALD community groups, include: Latinx workshops, Young Adventurers tours in French and Spanish, *Discover China* and *Sawatdee*.

IN CONVERSATION

In Conversation – Renowned expert in ancient Egyptian history Dr. Daniel Soliman delivered a fascinating talk to complement the launch of *Discovering Ancient Egypt* exhibition launch at the WA Museum Boola Bardip.

With years of experience in Egyptology and as a curator of the Egyptian and Nubian collection of the Rijksmuseum van Oudheden in the Netherlands, Daniel took the audience on a journey of the exhibition's fascinating artifacts and discoveries. As a co-director of the excavation in Saqqara, Daniel also shared how his team's archaeological research is adding new insights into the ancient Egyptian culture.

Right: Ancient Egypt with Dr. Daniel Soliman
© Rijksmuseum Van Oudheden





PORTRAIT OF DIVERSITY

Portrait of Diversity – A photographic exhibition at the WA Museum Boola Bardip celebrating the rich and diverse multicultural society. Featuring 53 original portraits, representing individuals from every country in the Commonwealth. Each portrait was then embellished with a design by an Aboriginal artist, in a layering of stories between communities and cultures.

Above: *Moon Dreaming*
Virginia Mmolotsi as featured in *Portrait of Diversity*
by *Nomad Two Worlds*
Collaborative artwork by Bessie Daylight.
Photograph by Russell James

Policy Priority 2 – Culturally Responsive Policies, Programs and Services

The WA Museum *In Conversation* series are designed to provide a safe place for challenging conversations. In 2022–23, two series focused on racism and discrimination:

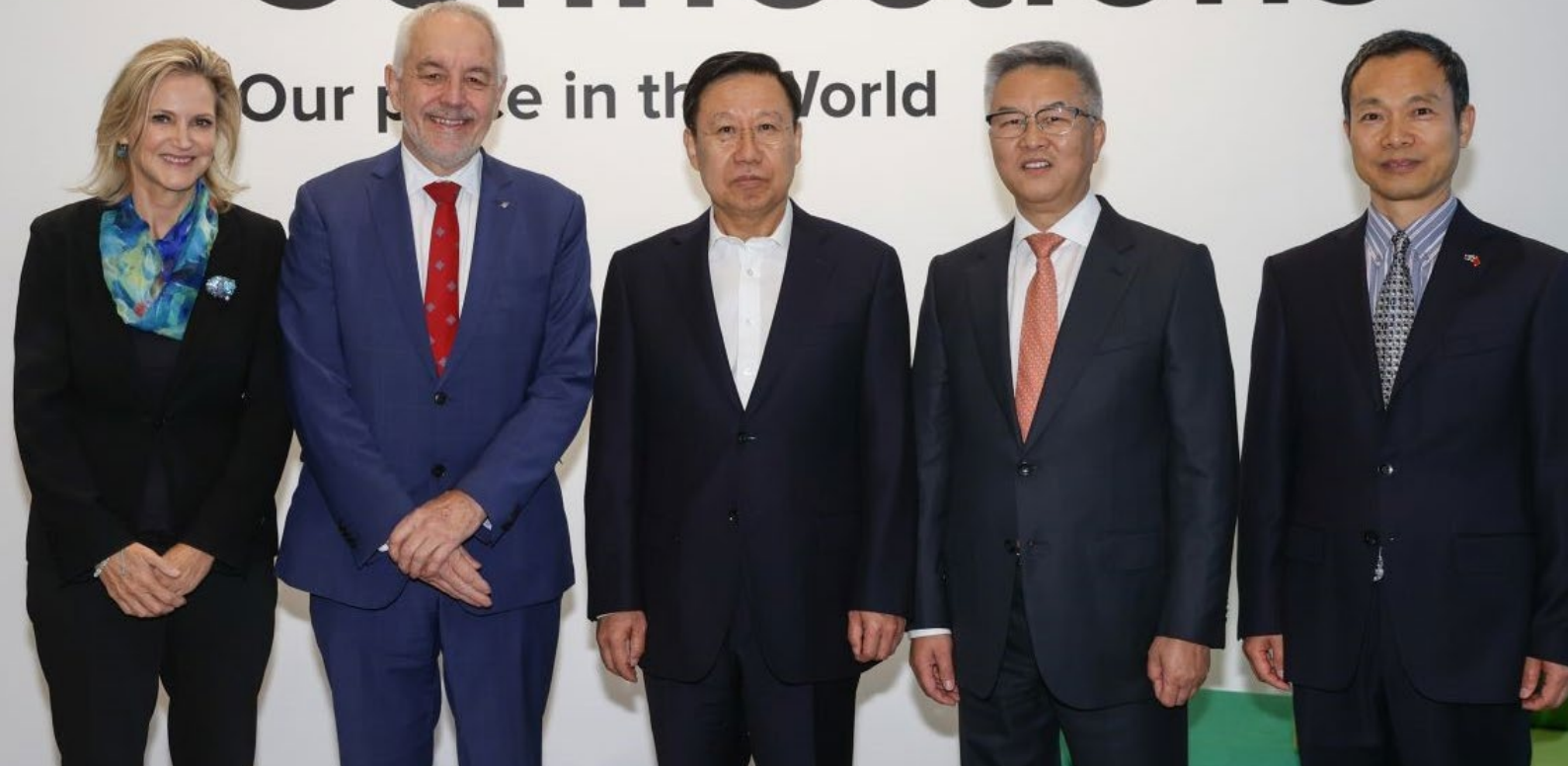
- *Speaking Equally* – *Who is listening to whom?* Racism as an ongoing problem in Australia that directly affects a significant number of Australians.
- *A No Safe Harbour* – *Raising Awareness of Trafficking*

The series is available at
[visit.museum.wa.gov.au/
episodes/conversations-wa-
museum-boola-bardip/3](https://visit.museum.wa.gov.au/episodes/conversations-wa-museum-boola-bardip/3)



Connections

Our presence in the World



TIANQI LITHIUM CORPORATION

Tianqi Lithium Corporation – A delegation from the Sichuan province led by Sichuan Provincial Party Secretary, His Excellency Mr Wang Xiaohui, visited Western Australia. As part of this visit, a second memorandum of understanding was signed between the WA Museum, Foundation for the WA Museum and Tianqi Lithium Corporation, outlining collaboration opportunities between both regions.

This collaboration is another example of industry support of initiatives that benefit the local community, while promoting culture and the arts.

Above: Hon. Melissa Parke, Chair of the WA Museum Board of Trustees, Alec Coles, CEO of the WA Museum, Wang Xiaohui, Secretary of the Sichuan Provincial Party Committee, Jiang Weiping, Founder and Chairman of Tianqi Lithium, and Long Dingbin, Consul-General of China in Perth

Policy Priority 3 – Economic, Social, Cultural, Civic and Political Participation

The Museum actively participates in international, national, and statewide cultural and political activities through hosting Consulate Generals, international business councils, and visiting dignitaries and stakeholders.

In 2022–23 the WA Museum hosted more than 30 Consulate-Generals, and other international stakeholders, and visiting dignitaries.

Work Health, Safety and Injury Management

The WA Museum is committed to a safe and healthy workplace for all workers. The Museum operates as a 'person conducting a business or undertaking' (PCBU) to ensure compliance with the obligations specified in the *Work Health and Safety Act 2020 (WA)* and *Work Health and Safety (General) Regulations 2022 (WA)*.

Initiatives and activities completed in 2022–23 included:

- The WA Museum Board of Trustees approved the WA Museum Work Health Safety Policy, outlining the Museum's commitment to the health and safety of workers and responsibilities of the Museum as a 'person conducting a business or undertaking' (PCBU), of 'officers', 'workers' and affiliates.
- Nine risk workshops were undertaken in consultation with worker's representing each of the nine work areas to review, capture and rate operational workplace risks. Workshops included training on risk assessments.
- New Fit for Work Policy approved which includes illness, injury, conditions, fatigue, drugs and alcohol, stress, and mental health.
- Development of a user-friendly and accessible WHS management system to incorporate policies, procedures, safe operating procedures, registers, instructions and facilitate improved consultation and communication.
- Updates to the Terms of Reference for the Museums' Emergency Planning Committee, Charter for the Executive Risk Management Committee, and the Board of Trustees Induction Manual to incorporate new responsibilities of 'officers' in line with the WHS Act.
- Updates to the Service Level Agreement with DLGSC incorporating relationships, responsibilities and nomenclature aligned to the WHS Act.

Below: Senior WHS Consultant, Safety Solutions WA, Clarissa Waldeck and Conservation and Collections Manager, Scott Mitchell, touring the Collections and Research Centre as part of a risk workshop to identify workplace risks.

Photo by Kirrily Wesley, WA Museum



Training highlights included:

- 120 Volunteers and Research Associates trained and inducted through the Better Impact digital platform, including on responsibilities under the WHS Act.
- October 2022: Facilitated workshop for the WA Museums Board of Trustees on the Boards' duties and responsibilities as 'officers' under the WHS Act 2020.
- December 2022: Managers Forum facilitated learning sessions on Duty to Consult and Managing Psychosocial Hazards.
- May 2023: Managers Forum facilitated training on risks vs hazards and how to conduct Job Safety Analysis and Safe Work Method Statements.
- Director Strategy and Governance and Project Officer WHS attended community of practice on Public Sector WHS and Injury.
- Manual Handling training for retail staff.
- Commercial diving supervisor accreditation by three staff to comply with diving regulations.
- 31 Museum staff are trained in Mental Health First Aid.

MEASURE	ACTUAL RESULTS			RESULTS AGAINST TARGET	
	2020-21	2021-22	2022-23	TARGET	COMMENT ON RESULT
Number of fatalities	0	0	0	0	Nil
Lost time injury and disease incident rate ¹	0.47	2.87	0	0.42	0 lost time injuries were recorded for the 2022-23 financial year
Lost time injury and disease severity rate ²	0	0	0	0	
Percentage of injured workers returned to work:					
(i) Within 13 weeks	100%	83%	100%	80%	
(ii) Within 26 weeks	100%	83%	100%	80%	
Percentage of managers trained in occupational safety, health and injury management responsibilities, including refresher training within 3 years	82%	80%	91%	80%	WHS training for Managers on Go1

¹ how many lost time injuries per 100 workers.

² how many severe injuries per 100 workers.

*Sea Monsters: Prehistoric
Ocean Predators*
VisAbility sensory event
© Luke Riley Creative



