



Annual Report

2023–24

Acknowledgement of Country

Victoria's network of parks and reserves form the core of Aboriginal cultural landscapes, which have been modified over many thousands of years of occupation. They are reflections of how Aboriginal people engaged with their world and experienced their surroundings and are the product of thousands of generations of economic activity, material culture and settlement patterns. The landscapes we see today are influenced by the skills, knowledge and activities of Aboriginal land managers. Parks Victoria acknowledges the Traditional Owners of these cultural landscapes, recognising their continuing connection to Victoria's parks and reserves and their ongoing role in caring for Country.

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Front cover image: Trap setting for conservation and science research in partnership with Zoos Victoria, Wilsons Promontory National Park

Inside front cover image: Aboriginal Staff Conference, Framlingham Forest Reserve



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Chair's Foreword

In accordance with the *Financial Management Act 1994*, I am pleased to present Parks Victoria's Annual Report for the 2023–24 financial year.

A \$62.9 million investment from the Victorian Government in 2023–24 is funding essential infrastructure upgrades over the next 4 years to enhance accessibility and safety at some of Victoria's most loved natural spaces, including:

- \$11 million to upgrade visitor facilities and infrastructure at the You Yangs (Wurdi Youang) and Serendip Sanctuary precinct
- \$1 million to upgrade the pavilion at the Deep Rock Road Sporting Precinct at Yarra Bend
- \$47 million to rebuild St Leonards Pier, Dromana Pier and the North and South jetties at Warneet, and repair and reopen the Workshops Pier at Williamstown.

In 2023–24, the Board focused on climate change impacts as they pertained to the ongoing management of landscapes and infrastructure, severe weather events and recovery efforts.

Working with Traditional Owners and other land managers continues to be a priority as together we steward the environment while supporting broader Victorian Government initiatives such as the Yoorrook Justice Commission.

We welcomed a new working relationship with the Minister for Environment, the Hon. Steve Dimopoulos MP who replaced the former Minister for Environment, Ingrid Stitt MP, and we strengthened our existing connection with the Minister for Ports and Freight, the Hon. Melissa Horne MP.

I would like to thank departing Board members Christine Trotman, Graham Atkinson and Michael Clarke for their wisdom and dedicated service to guide Parks Victoria's efforts.

I look forward to working closely with the Minister for Environment, the Hon. Steve Dimopoulos MP, to support nature's future in 2024–25.



Hon. John Pandazopoulos
Chair

Chief Executive Officer's Overview

The past year, 2023–24, marks the final year of our current strategic directions plan “Shaping Our Future”, framed around our 4 strategic pillars of Caring for Country, Connecting People and Nature, Contributing to Healthy Liveable Communities and Enhancing Organisational Excellence.

These pillars are evolving into our new Strategic Directions 2032 that are part of our Corporate Plan 2024–28. The Plan contains 12 objectives that underpin our strategic direction, incorporating 8 park management themes from the *Land Management Strategy* and 4 organisational enablers that are essential to our success in delivering on our commitments.

Examples of key achievements are set out on the following pages. Some highlights include:

- completion of the new lookout replacing the existing viewing platform at the popular Twelve Apostles visitor precinct
- completion of the new Altona Pier providing an improved recreational space for the community
- delivery of the annual Aboriginal staff conference on Eastern Maar Country
- the transfer of 32 endangered eastern bristlebirds from NSW to Wilsons Promontory National Park, bringing the total to 60 bristlebirds being translocated over the past 3 years

- recognition of the Grampians Peaks Trail as one of Australia's best nature-based experiences, winning Gold in the Ecotourism category at the annual Victorian Tourism Awards
- continuing our reduction in greenhouse gas emissions, down 41.1 per cent from 2019–20 levels, through efficiencies in vehicle, energy and water use.

I would like to thank all the Parks Victoria team for their dedication to their roles and their contribution to achieving the organisation's goals in a challenging economic environment. I would also like to acknowledge Traditional Owners and other partners as we continue to work together to care for our precious places.

With ongoing support from the Victorian Government, we will continue to deliver quality conservation projects protecting our species and special places and helping nature in need, while ensuring we provide quality visitor experiences for people to immerse themselves in and enjoy.

As always, we will continue to work as 'One PV' to inspire Victorians to get into nature to create a better Victoria.



Matthew Jackson
Chief Executive Officer



About Parks Victoria

Our vision

Into nature to create a better Victoria.

Our purpose

We inspire Victorians to protect and enjoy our unique natural and cultural heritage.

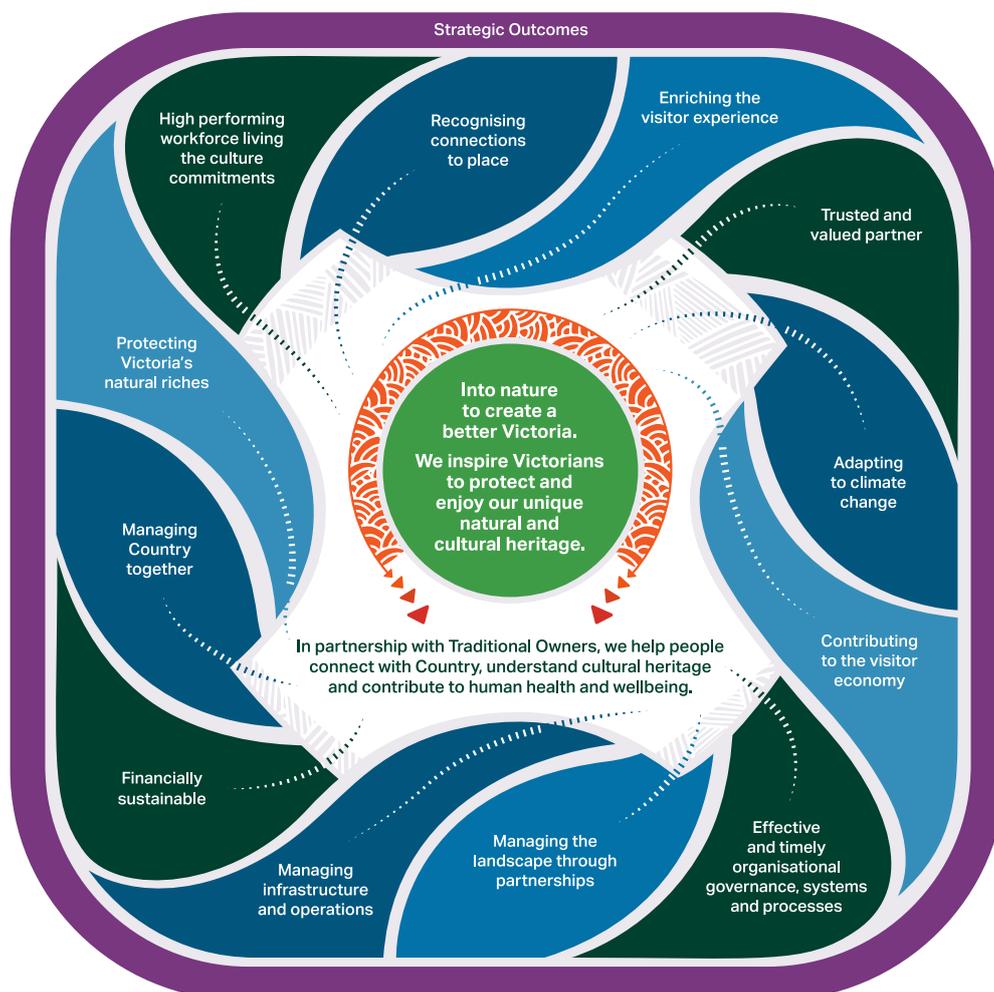
About us

Putting nature first today for tomorrow, we champion the importance of nature by managing, protecting, and sharing Victoria's precious places. In partnership with Traditional Owners, we help connect people with Country, understand cultural heritage and contribute to human health and wellbeing.

Our strategic direction

This is the final year of our current strategic direction, which is framed around 4 pillars of Caring for Country, Connecting People and Nature, Contributing to Healthy Liveable Communities and Enhancing Organisational Excellence.

The strategic pillars have evolved into our *Strategic Directions 2032*. There are 12 objectives that underpin our Strategic Direction 2032 (represented in the diagram below), incorporating the 8 park management themes from the *Land Management Strategy* and 4 organisational enablers that are essential to the success in delivering on Parks Victoria's commitments.



Our establishment

We commenced operations on 12 December 1996 and were established on 4 July 1998 as a statutory authority under the *Parks Victoria Act 1998* to manage Victoria's diverse parks system. Re-established on 12 September 2018 under the *Parks Victoria Act 2018*, with clear objectives and functions, we now act as a strengthened park management agency for the community and the environment. We care for around 18 per cent of Victoria's landmass (4.1 million hectares) and 70 per cent of Victoria's coastline.

We manage this estate in partnership with Traditional Owners, government and non-government organisations, park neighbours, friends' groups, and the broader community.

Our Ministers

Our responsible minister is the Minister for Environment, the Hon. Steve Dimopoulos MP.

We are also accountable to the Minister for Ports and Freight, the Hon. Melissa Horne MP for the management of local ports.

What we manage

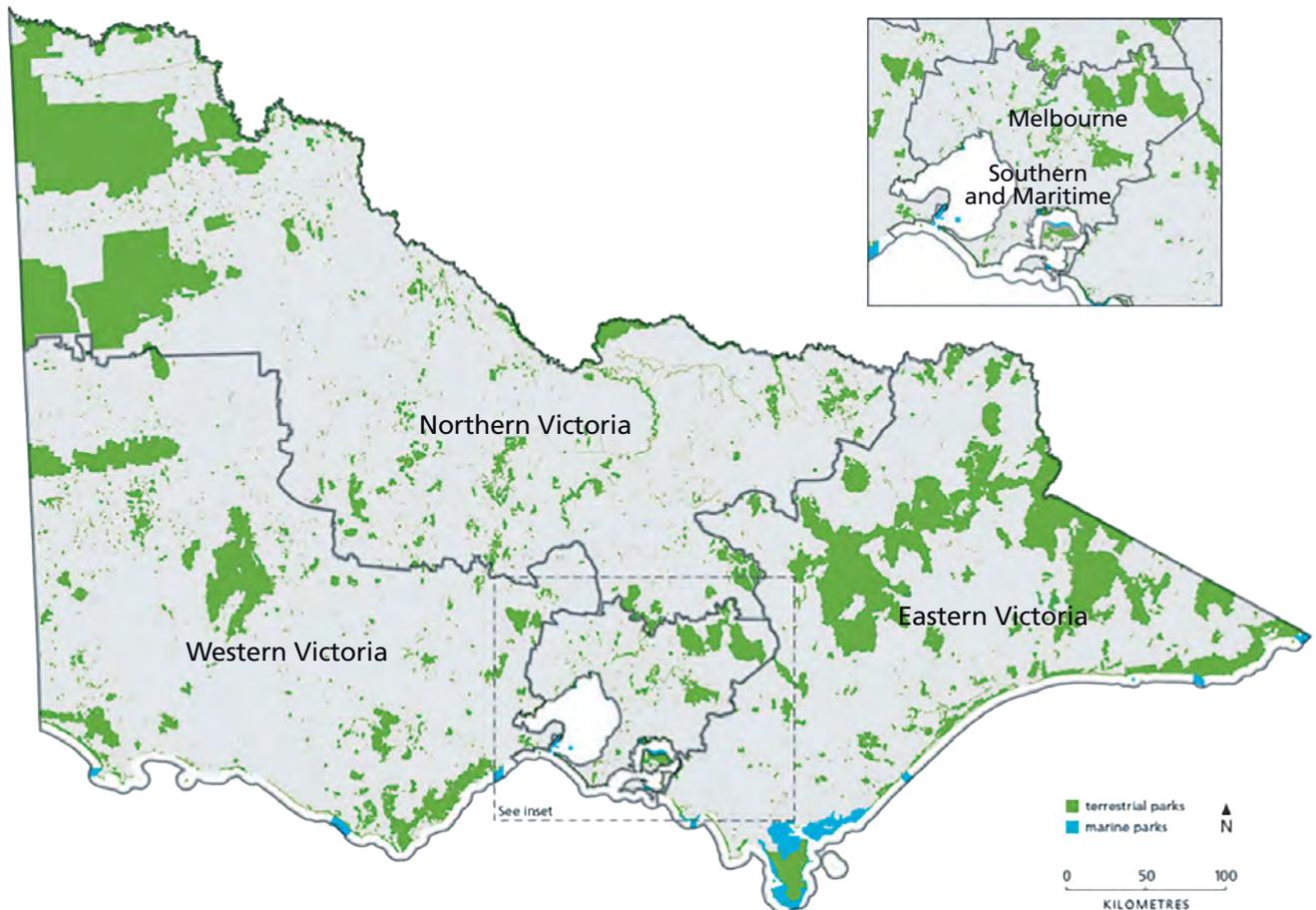
The network of parks that we manage includes national and state parks, marine parks and sanctuaries, wilderness areas, metropolitan, regional and reservoir parks. Within this network, there are thousands of Aboriginal and non-Aboriginal cultural heritage sites, a range of historic gardens, several local ports and major rivers, many piers, and around 70 per cent of Victoria's coastline.

We are also the local port manager for Port Phillip Bay, and Western Port, and the waterway manager for the Yarra and Maribyrnong rivers.

Our administrative boundaries

We operate across 5 geographic regions:

- Eastern Victoria
- Northern Victoria
- Western Victoria
- Melbourne
- Southern and Maritime.





Parks Victoria ranger with visitors,
Yarra Bend Park

Parks Victoria Act

The *Parks Victoria Act 2018* (the Act) re-established our organisation as an authority which:

- Represents the Crown
- Reports directly to the Minister for Environment
- Has clear powers and accountabilities.

The key governance and planning elements under the Act are:

- The Minister may give directions to Parks Victoria
- The Minister may issue a 'Statement of Obligations' which sets out Parks Victoria's obligations
- Parks Victoria must prepare a 'Land Management Strategy' that 'sets out the general long-term directions, strategies and priorities for the protection, management and use' of land managed by Parks Victoria.

Parks Victoria's objects and functions are defined in sections 7 and 8 of the Act. Parks Victoria must have regard to its objects when performing its functions, exercising its powers and carrying out its duties. Under Section 7 of the Act, the objects of Parks Victoria are to:

- Protect, conserve and enhance Parks Victoria managed land, including its natural and cultural values, for the benefit of the environment and current and future generations.

- Recognise and support traditional owner knowledge of and interests in Parks Victoria managed land.
- Provide for and encourage the community's enjoyment of and involvement in Parks Victoria managed land.
- Improve the community's knowledge and appreciation of Parks Victoria managed land.
- Contribute to the wellbeing of the community through the effective protection and management of Parks Victoria managed land.
- Contribute to the achievement of state and regional land management outcomes as far as is consistent with the effective protection and management of Parks Victoria managed land.

The Minister issued Parks Victoria with a Statement of Obligations on 27 October 2018 which was amended on 28 September 2021. Parks Victoria's *Land Management Strategy* was approved by the then Minister for Energy, Environment and Climate Action, the Hon. Lily D'Ambrosio MP in September 2022. The strategy sets out a clear vision, long term strategies and priorities for the protection, management and use of terrestrial, coastal and marine parks and reserves managed by Parks Victoria and jointly managed with Traditional Owners. The strategy will be reviewed every 10 years.

Our ethical framework

Parks Victoria’s ethical framework includes the Victorian Public Sector values, three commitments and 11 guiding principles that are core to Parks Victoria, underpinning our vision, strategies, and culture.

Victorian public sector values	Our commitments	Our guiding principles
<ul style="list-style-type: none">  Responsiveness  Integrity  Impartiality  Accountability  Respect  Leadership  Human Rights 	<div style="text-align: center;">  <p>Delivering as One PV Working together to achieve our shared goals</p> <ul style="list-style-type: none"> • One Parks Victoria • Being accountable </div> <div style="text-align: center; margin-top: 20px;">  <p>Our People First Genuine care, serving others and the employee experience</p> <ul style="list-style-type: none"> • Zero tolerance • Embracing diversity </div> <div style="text-align: center; margin-top: 20px;">  <p>Being Our Best Doing the best we can while being the best we can</p> <ul style="list-style-type: none"> • Celebrating excellence • Continuous improvement and growing </div>	<ul style="list-style-type: none"> • We don’t accept harm occurring to ourselves and the people we work with so we look out for each other, both physically and mentally • We facilitate appropriate access to parks • We help each other to progress the work of Parks Victoria • We are constantly trying to improve how we do things. We are careful to make decisions based on best evidence and experience • We act humanely and ethically in our treatment of animals • We take the necessary decisions and actions to actively manage a healthy ecosystem • We support and encourage those who call out behaviours and actions that contravene our ethical framework • We respect each other and keep our workplaces free from discrimination, harrassment and bullying • We respect Traditional Owners as partners in the management of Country • We strive for 100 per cent compliance with environmental and heritage regulations and disclose all breaches • We depend on community trust; we spend money on behalf of the community and other funders and will carefully manage our time and resources.



Our achievements



Goal: To sustainably manage, protect and conserve Victoria's natural and cultural landscapes.

2023–24 highlights

- Translocated 32 endangered eastern bristlebirds from NSW to Wilsons Promontory National Park.
- Culled over 155,000 invasive purple urchins in Jawbone and Ricketts Point marine sanctuaries.
- Documented the first recording of the endangered hooded scalyfoot (a legless lizard) in a decade at Bael Bael Nature Conservation Reserve.
- Unearthed a 50,000-year-old fossil at Buchan Caves Reserve.
- Contributed to the progressive development of the 15,000 hectare Western Grasslands Reserve as part of the Melbourne Strategic Assessment Program.
- Continued to develop the application of the Resist-Accept-Direct framework – a place-based management response framework to address the major ecosystem transformations and other threatening climate change impacts.
- Established an external strategic advisory group, known as the Climate Response Advisory Committee, with a membership of senior thought leaders.
- Additional four parks entered Parks Victoria and Traditional Owners joint management: Nooramunga Marine and Coastal Park, Avon Wilderness Park and areas within the Alpine and Baw Baw national parks – through Gunaikurnai Recognition and Settlement Agreement renegotiations.

Further detail found on [page 16](#)



Goal: To provide experiences for visitors and volunteers to connect with and value nature.

2023–24 highlights

- Completed the new lookout replacing the existing viewing platform at the popular Twelve Apostles visitor precinct.
- Upgraded Kirk Point boat ramp facility located adjacent to The Spit Wildlife Reserve in Avalon.
- Completed new Altona Pier providing an improved recreational space for the community.
- Developed and released the Wattle Park Master Plan incorporating initiatives from the Suburban Parks Program and the Urban Parks Active Wellbeing Program.
- Completed stabilisation works at Masters House at Gunbower National Park which was flood impacted.
- Completed conservation works to the heritage listed, Tower Hill Visitor Centre in partnership with the Eastern Maar Aboriginal Corporation and Regional Development Victoria.
- Awarded a Green Flag Award for Werribee Park an international distinction recognising quality in the management of parks and green spaces. Werribee Park is the first Parks Victoria site to receive a Green Flag Award.
- Engaged 216 volunteer groups across more than 185 parks and waterways, contributing more than 148,660 hours towards nature conservation and habitat restoration, flora and fauna monitoring and research, and maintenance of tracks and trails.

Further detail found on [page 28](#)



Contributing to healthy, liveable communities

Goal: To contribute to improving the health, safety, and economic wellbeing of all Victorians.

2023–24 highlights

- Won Gold in the Ecotourism category at the annual Victorian Tourism Awards in November 2023 for the Grampians Peaks Trail being one of Australia’s best nature-based experiences.
- Hosted the inaugural GPT100 Miler, on the Grampians Peaks Trail, one of the most technical 100 mile running events attracting Australian and international athletes.
- Reopened flood affected Buchan Munji (Buchan Caves Reserve) over the Easter holidays by welcoming more than 3,000 visitors.
- Completed the ‘Active in Nature’ pilot engaging young people (16-24) who are less active due to social, physical and cultural barriers preventing their involvement in nature-based activities.
- Established a new partnership with Blind Sports and Recreation Victoria by introducing Birding By Ear Sensory Walks at Westgate Park.
- Delivered 168 planned burns on the parks estate, of this 111 met fuel reduction outcomes for reducing risk to life and property; 29 were to meet ecological outcomes; 17 were Traditional Owner Cultural burns; and 11 were windrow or heap burns.

Further detail found on [page 34](#)



Enhancing organisational excellence

Goal: To enhance our capability, capacity and culture to deliver on our commitments.

2023–24 highlights

- Held the annual Aboriginal staff conference on Eastern Maar Country with more than 40 Aboriginal staff attending the 3-day conference, themed: Caring for Sea Country and Waters.
- Updated Parks Victoria’s State-wide Significant Asset Monitoring Program providing an understanding of the current condition of the significant asset portfolio.
- Participated in the Korea National Park Friendship Program, strengthening relationships between countries by sharing experiences and knowledge on the management of protected areas.
- Participated in the International Park Managers Roundtable between the US National Park Service and Parks Victoria which brought together senior leaders for a peer support and leadership program.
- Albert Park received the prestigious World Urban Parks Board Chairs Special Recognition Award at the World Urban Parks Congress in Adelaide.
- Delivered a whole of organisation Stop for Safety Day in October 2023 focussing on mental health and wellbeing.

Further detail found on [page 40](#)



Helping nature through conservation action



Southern brush-tailed rock wallaby

Wallabies in backpacks

Parks staff participated in further translocations of brush-tailed rock wallabies into the colony in Little River Gorge in the upper Snowy River National Park. Carrying new population members in backpacks, Parks Victoria staff assisted DEECA leads in the genetic supplementation of this 50-strong population. Fox predation continues to be a challenge and all avenues are being investigated to better control their impacts on breeding success.



Swamp antechinus

Laying strong conservation foundations

The Wilsons Promontory Sanctuary flagship project at Wilsons Promontory National Park is going full steam ahead. Big wins in 2023–24 have been strong Traditional Owner collaboration, major habitat restoration projects, major knockdown of hog deer and fox numbers, further reintroductions of the endangered eastern bristlebird from Jervis Bay and Mallacoota (with successful breeding), flora and fauna surveys on offshore islands finding healthy populations of the endangered mini-predator swamp antechinus, great progress on fence design in preparation for construction, and discoveries and rediscoveries of species in the park, bringing the tally recorded so far to 153 threatened species.

Cats down, potoroos and bandicoots up

Over the past 10 years, Parks Victoria has led the removal of more than 1,800 feral cats from French Island, resulting in the dramatic recovery of native species. Campers and locals are now regularly seeing long-nosed potoroos and re-released eastern barred bandicoots across the island, even during the day.



Long-nosed potoroo

Hidden treasures in little-known grasslands

Citizen science partnerships with the Field Naturalists Club Victoria have documented over 3,000 fauna records, including the first documented sighting in a decade of the endangered hooded scalyfoot (an amazing legless lizard) at Bael Bael Grasslands Nature Conservation Reserve.



Hooded scalyfoot

2023



Recovery of kelp and other seaweed at Jawbone Marine Sanctuary

2024



Underwater works

Marine teams have been active with major control programs for overabundant sea urchins reaping great results. Recovery of kelp and other seaweeds at Jawbone Marine Sanctuary has been dramatic, where the removal of over 155,000 sea urchins has seen habitat and associated wildlife return. It was also a bumper year for marine surveys across many of our 26 marine protected areas – a record 21 Rapid Health Assessments and six pest control program dives were carried out safely and successfully.

Floodplain marshes returning from improved flooding regimes and controlled threats

Strong signs of recovery in Barmah National Park in the extent and cover of the moira grass floodplain marshes. Reduction of the feral horse population, eradication of feral goats and sheep, and reducing populations of feral pigs and deer are all helping these rare remnant marshes to return.

Mallee bouncing back

Total Grazing Management program in Victoria's north-west Mallee is continuing to show the value of long-term grazer control. From the heavily cleared and grazed country that was transferred across to Murray Sunset, Hattah-Kulkyne and Wyperfeld national parks at their establishment, control of goats, rabbits and kangaroos is paying off with the return of native pines and bulokes in these desert-fringe woodlands. This is providing critical habitat and food for threatened species such as pink cockatoos and the white-browed treecreeper.



Pink cockatoo (credit: Tom Hunt)



Grey-headed flying fox, Yarra Bend Park

Saving wildlife in trouble

Staff regularly help wildlife in need, whether that's helping animals impacted by bushfires or stranded marine mammals. Our staff played a key role in daringly attaching a GPS tracker to a badly entangled humpback whale with a long train of entangled ropes, nets and buoys, then returning the next day to cut it off. A sprinkler system has been installed above heat-vulnerable grey-headed flying foxes at Yarra Bend to be turned on during heatwave events to prevent mass deaths.

Snowgum collaborations

Working with researchers at the Australian National University, sciences staff have been looking into threats to high-country snowgums posed by climate change and related bark-beetle infestations. Through understanding the trees' tolerances and genetics, climate- and beetle-resistant snowgum types can be identified to protect trees and habitats and help guide alpine management decisions and responses.



High-country snowgums affected by climate change and bark-beetle infestations

Tools for better data capture

Geospatial Science team members have been building a range of field apps to make conservation data collection in the field easy and efficient. Their apps documenting pest and weed control, lodging geolocated records of native flora and fauna species, monitor threats, outputs and outcomes, and park health check surveys. These have proved invaluable for analyses, aiding decisions and external reporting.

Setting high standards

After the successful nomination of Warby-Ovens National Parks for the International Union for the Conservation of Nature's (IUCN) Green List standard, Parks Victoria received feedback that the nomination put together by the team was one of the best that this international body had received. This recognition included an invitation by IUCN to Environment and Science's Dr Kelly Raymond to visit the Malaysian National Parks Service to assist in their assessments and nominations.



Warby-Ovens National Park

Caring for Country

We have sustainably managed, protected and conserved Victoria’s natural and cultural landscapes.

Environmental science update

In collaboration with external partners, Parks Victoria is building its climate response strategic thinking, programs and funding opportunities. Building on visits to the United States and Canada in June 2023, Parks Victoria is developing the application of the Resist-Accept-Direct (RAD) framework – a place-based management response framework to address the major ecosystem transformations and other threatening climate change impacts. The Parks Victoria Board has approved the application of this framework to nature conservation and its potential application to built assets and visitor experience.

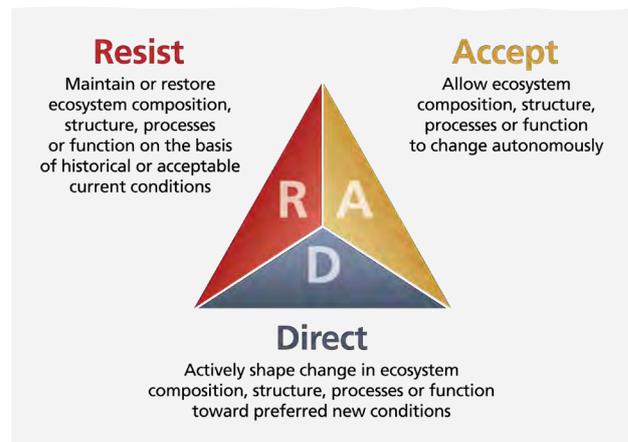
Throughout 2023–24, major progress has been made in establishing the primary ‘Resist’ flagship, the Prom Sanctuary climate refuge at Wilsons Promontory National Park. A total of \$13.5 million has been secured to date for fence design and construction, strategic ecological planning and major on-ground pest, weed and restoration projects.

External funding has also been secured in partnership with a major corporate sponsor, the Department of Energy, Environment, and Climate Action (DEECA) Biodiversity and Deakin University’s Blue Carbon Lab to establish the Avalon Saltworks Restoration project, near Geelong, as a model ‘Accept’ project – a staged retreat from rising sea levels that will deliver major blue carbon sequestration while actively managing inland migration of critical habitats for threatened migratory birds. Parks Victoria is collaborating with DEECA on potential to develop ‘Direct’ projects, particularly for highly degraded or impacted sites as candidates for creating novel ecosystem structures, i.e. planting of surrogate canopy species in collapsed forests where local tree species (i.e. ash eucalypts) can no longer replace themselves due to fire frequency.

All 3 projects represent Parks Victoria’s early steps in the application and adoption of the RAD framework. Coupled with this approach is adoption of future scenario planning within the Conservation Action Planning program, where climate models are analysed for best-, worst- and other-case future scenarios to direct RAD-informed conservation planning and action across the parks estate. Parks Victoria continues to have discussions with DEECA on strengthening emergency response approaches to major climate disaster events, such as the Black Summer bushfires, to best prepare, respond and minimise losses.

To aid climate response strategic thinking, Parks Victoria has established an external strategic advisory group, known as the Climate Response Advisory Committee, with a membership of senior thought leaders covering ecological research, conservation management, climate modelling and analysis, social sciences, climate adaptation, fire and emergency management, and the non-government organisation conservation sector.

Dr Mark Norman has also been assisting in direction, advocacy and securing funding for other major Parks Victoria conservation programs including feral horse and deer control in the Victorian alps and Barmah National Park, feral cat control on French Island, and review input into Victorian biodiversity funding and Victoria’s Bushfire Code of Practice.



Above: RAD framework

Conservation achievements through biodiversity programs

Wilson's Promontory Sanctuary update

The Wilson's Promontory Sanctuary, a landscape scale initiative to deliver enhanced conservation programs at Wilson's Promontory National Park is being implemented to increase resilience of threatened species and habitats to the impacts of climate change. Strategic plans prepared with support of the DEECA funded Wilson's Promontory Blueprint project are guiding major invasive species removal and protection of species at the brink including eastern bristlebird, pookila and restoration of at-risk ecosystems across rainforest, heathland and coastal woodlands. Continued deer control is knocking down hog deer populations where they are at their highest densities and is being targeted to remove isolated sambar deer populations to prevent their establishment in the park. Science projects to support the sanctuary are focused on delivering and designing threatened species surveys to establish important baseline species status information, inform design of invasive species control effectiveness monitoring and to support design of the critical Yanakie isthmus predator and grazer exclusion fence funded by the Wilson's Promontory Revitalisation project.

The on-ground invasive species program has achieved removal of around 600 hog deer (contributing to the 1,000+ removed since 2016), small populations of sambar deer and over 4,000 hours of weed control. Post construction of the anticipated Yanakie isthmus predator and grazer exclusion fence, conservation project delivery and design will require significant additional resources, specific dedicated teams and skills beyond conventional business and usual, and major upscaling to deliver highly strategic invasive species eradication and suppression at a scale well above anything attempted in Victoria previously.

French Island priority place: creating a wildlife safe haven

Since May 2021, Parks Victoria, DEECA, Zoos Victoria, and Port Phillip and Western Port CMA (now Melbourne Water) have been collaborating to eradicate feral cats from the already fox-free French Island, to create an island safe haven for native species. Techniques used include ground shooting,

cage trapping and ground and aerial baiting. Over the last 10 years, more than 1,100 feral cats have been removed from the island. There have been several operational phases of feral cat removal since 2021. Bridging funding was secured at the end of June 2023 through the Australian government that allowed cat removal activities to continue. Feral cat removal recommenced in August 2023 on French Island using a network of cage traps and targeted shooting operations. The primary removal method is through a network of cage traps. There are positive signs in the recovery of native species on the island with increasing number of observations of long-foot potoroo, eastern barred bandicoot and Lewin's rail. The program is continuing to plan operational activities to achieve the objective of eradication.



Above: French Island National Park

Environmental works data collection apps

Parks Victoria continues to innovate in the development and use of field data capture applications to support evidence-based decision making in key conservation and threat management programs. The application is being used as part of the safe haven project at French Island National Park to provide accurate, consistent, and timely capture of spatial data in real time.

An integrated spatial data management program links data captured in the field to secure data storage, real-time mapping, and online dashboards to support the French Island feral cat eradication program. Digital data from over 42,000 trap inspections and other works informs improved, evidence-based decision-making including trapping strategies. Dashboards summarise key outcomes that are shared with program partners DEECA, Melbourne Water, Zoos Victoria and the Australian Government.



Citizen science

Citizen science partnerships are in place across a range of reserves including Bael Bael Grassland and Deep Lead nature conservation reserves, and Yallock-Bulluk Marine and Coastal Park. Specialised fauna surveys detected a range of threatened species. Highlights included the first documented record of the endangered hooded scalyfoot (a legless lizard) in a decade at Bael Bael and the discovery of a healthy population of the vulnerable swamp antechinus in the park.

Citizen science surveys of native grassland fauna and habitat structure have entered their fourteenth consecutive year at Terrick Terrick National Park. The grasslands are recovering from above average rainfall and dense grass growth. The numbers of some threatened species such as the fat-tailed dunnart and plains-wanderer have declined, while others such as the red-chested button-quail have been recorded more frequently. This long-term monitoring helps to inform grassland management.

Islands fauna survey

A logistically challenging fauna survey of Great Glennie and Rabbit islands off the coast of Wilsons Promontory was delivered in April 2024 in partnership with Zoos Victoria. The survey documented very high densities of bush rats and the vulnerable swamp antechinus. Genetic samples were taken from animals and will be analysed to determine their suitability to augment mainland populations as part of the Wilsons Promontory Sanctuary project. The surveys also provided much needed contemporary data on a range of other significant fauna from these important but rarely visited parts of the park. Surveys of other islands are planned for coming years.

Kelp forest restoration in Jawbone and Ricketts Point marine sanctuaries

Over 6 hectares of reef have been targeted for urchin control in Jawbone (2.5 hectares) and Ricketts Point (3.5 hectares) marine sanctuaries as part of the Port Phillip Bay Fund *Promoting the recovery of lost kelp forest in the Bay's marine sanctuaries* project. The primary goal of this project is to reduce the density of overabundant native purple urchins to 2 urchins per square metre over a 2 hectare area. This reduction aims to promote the recovery of healthy kelp forest ecosystems in regions that have been overgrazed and transformed into extensive 'urchin barrens'.

In total, over 155,000 urchins were culled over a 6 hectares area, significantly exceeding our initial target of 2 hectares. Additionally, Deakin University and The Nature Conservancy have completed 'active restoration' activities in these regions, resulting in the planting of approximately 300,000 lab-grown baby golden kelp (*Ecklonia radiata*) into 0.3 hectares of active restoration sites. Although it is still early, there are positive signs that many of the baby kelps are surviving, thus enhancing restoration efforts.

Further urchin control, along with project monitoring and evaluation, will continue under the DEECA-funded *Golden Kelp Restoration* project. This initiative, in partnership with the Deakin University, The Nature Conservancy, and the University of Melbourne will extend throughout 2024 and into 2025.

Marine protected area monitoring and evaluation

The Signs of Healthy Parks Integrated Marine Monitoring Program recently completed its evaluation of Discovery Bay Marine National Park, conducting comprehensive surveys of habitats, fish, and southern rock lobsters. The surveys revealed healthy and diverse fish populations and extensive deep reef habitats within the park. Notably, there were over 3 times as many, and significantly larger, southern rock lobsters inside the park (543 individuals) compared to outside (162). This is a strong demonstration that the park is effectively protecting Victorian marine life.

Over late spring to autumn, 18 monitoring dives were completed in Point Addis and Port Phillip Heads marine national parks. The monitoring data and information we collect from these dives is invaluable and essential for evidence-based management of our marine protected areas. It feeds into a broad range of our initiatives, including our Conservation Actions Plans, State of Parks and State of Environment reporting, as well as media and communication campaigns that allow us to exhibit the amazing nature in our marine parks, and our targeted marine conservation programs.

Moira grass recovery at Barmah National Park

Parks Victoria has been implementing the *Strategic Action Plan: Protection of Floodplain Marshes in Barmah National Park and Barmah Forest Ramsar Site* since 2020, to address threats posed by feral horses and other large herbivores to the moira grass plains and associated wetland vegetation. The objectives for reducing the feral horse population have been met, with feral goats and sheep having been eradicated,



Merri Marine Sanctuary

and the grazing pressure from feral pigs and deer are being reduced. As a result, in 2023–24 there are strong signs of recovery in the extent and cover of moira grass. This signal is strongest in the 6 small-scale enclosures that were fenced between 2016 and 2020 to protect sensitive areas from the effects of grazing and trampling, where monitoring has demonstrated higher cover of moira grass (and other plant species) within the enclosures compared to outside the enclosures.

Eastern bristlebird translocation

In March 2024, 32 endangered eastern bristlebirds were captured at Booderee and Jervis Bay national parks in NSW and transported to Wilsons Promontory National Park. This marked the final phase of the collaborative project with DEECA to establish an insurance population at the park. A total of 60 bristlebirds have been translocated over the past 3 years and ongoing monitoring is indicating that the population has successfully established. Monitoring will continue into the future to measure the success of the operation and ongoing management of introduced predators, invasive plants and ecological fire at the release site will be required.

South-Eastern Australian Seabird Forum

In March 2024, Parks Victoria hosted the South-Eastern Australian Seabird Forum, bringing together experts, land managers, and conservationists to discuss major challenges facing seabirds, including invasive pests, climate impacts, and increased predation. Forums like this are crucial for building networks among experts and practitioners across different industries and jurisdictions, consolidating knowledge and developing consensus about priority actions going forward. Key management actions identified include restoring offshore islands by

eradicating invasive species, enhancing knowledge sharing through collaborative research and innovative technologies, strengthening advocacy by engaging communities and Traditional Owners, enhancing policy coordination between state and federal levels, implementing effective biosecurity measures, and securing sustainable resources from industries like offshore wind and ecotourism.

Conservation Action Plan progress

Western Plains and Wetlands Parks Landscape

A Conservation Action Plan (CAP) was completed for the Western Plains and Wetlands Parks Landscape, which contains 155 parks and reserves with a combined area of over 62,700 hectares. It is characterised by endangered grasslands and woodlands, internationally significant lakes and wetlands and important coastal and marine communities. The landscape is home to more than 1,100 native flora and fauna species including 5 nationally critically endangered and 18 nationally endangered or vulnerable as well as 6 vegetation communities of national significance.

The CAP recognises that the fragmented reserves of this landscape protect remnant grassland values of conservation significance that are typically under high threat, and the regular management these values require is hindered by their small size and scattered distribution. The plan also addresses the threat of climate change, particularly to the wetlands system of the Western District Lakes which is at high risk as climate-induced warming and drought increases salinisation and reduces the area of inundation. As environmental watering is not feasible in this landscape, this requires the direction of management focus to ensure water-dependent values can persist in wetland refugia in times of water stress.



Avalon Coastal Reserve CAP

In early 2024, Parks Victoria in partnership with Ecofutures Pty Ltd completed a CAP for the Avalon Coastal Reserve. The plan defines and prioritises conservation strategies to support and enhance a balanced mosaic of thriving coastal habitat and critical shorebird habitat within the reserve. It outlines the values of the park, key threats to conservation assets including climate change, and opportunities for restoration of former saltworks within the reserve. The plan was developed through extensive consultation with experts in shorebird and coastal ecosystem ecology, land management and conservation to develop conservation priorities and strategies. It will act as a guiding document for the Avalon Coastal Restoration Project, which will deliver on ground actions to achieve the goals of the Avalon CAP.

Scientific research

'Protecting Victoria's natural riches' and 'Adapting to climate change' are two of the objectives that underpin Parks Victoria's *Land Management Strategy*. Achieving these objectives is no mean feat because conservation and environmental management are complex. Nature is unpredictable and our knowledge is incomplete. Dealing with threats in a changing environment means that now, more than ever, evidence to support good decisions is essential. Strengthened understanding and capacity to adapt to ecosystem health and climate change impacts, through place-based efforts is one of the key management objectives to support this. Scientific research is vital for achieving this strengthened understanding, enabling good decisions, and improving park management.

Parks Victoria accesses the science it needs in a range of ways including work undertaken by its staff, and external contractors. Parks Victoria also recognises the importance of research undertaken independently by universities and other research institutions, naturalists and citizen scientists, as well as by government and non-government organisations. This research occurs in parks and reserves across Victoria and is facilitated through research access agreements issued by Parks Victoria. However, the majority of Parks Victoria's research program is based on collaboration. The range of scientific expertise needed to manage a complex and diverse park network that covers virtually all of Victoria's natural ecosystem is huge. Parks Victoria works collaboratively with experts to address important knowledge gaps for environmental science, ecology, and park management. The flagship of this collaborative research is the successful and long-running Research Partners Panel. Under this program projects were established to investigate a wide range of topics, including evaluating ecological restoration in box-ironbark forests, and marine ecosystems, investigating fungal diversity in Wilsons Promontory National Park, examining the utility of deterrent devices for reducing browsing damage by deer, mapping marine habitats, assessing how protection influences fish, algal and invertebrate diversity, fire ecology in heathlands, understanding how recreational activities affect mammal and bird diversity, eDNA for pest detection and technological approaches for mapping vegetation structure.

The research program is integral to achieving Parks Victoria's objectives, helping to answer important questions and improve park management, increase environmental understanding, connect people with nature and build partnerships that involve researchers in improving park management.



Scientists from Parks Victoria and Arthur Rylah Institute, Wombat State Forest

50,000-year-old fossil unearthed at Buchan

Parks Victoria rangers have helped unearth the 50,000-year-old skeleton of the extinct short-faced kangaroo (*Simosthenurus occidentalis*) as part of a 4-year project sparked by the remarkable discovery.

In 2011, Ranger Phil McGuinn was one of the first people to enter Nightshade Cave in recorded history, as part of a Victorian Limestone Caving Team expedition.

The kangaroo's skeleton had lain, undisturbed, for more than 50,000 years.

The find was reported to Museums Victoria and the cave re-sealed to keep the find safe. Museums Victoria Research Institute palaeontologist Tim Ziegler visited the cave in 2021, and noticed the fossil was starting to degrade. Together with the Victorian Speleological Association, Ziegler began a 2-year project to excavate it. McGuinn and other park rangers helped with access to the site and logistical support.

The specimen, now in the care of the Museums Victoria Research Institute, has been made available for research projects of significant global interest.



Above: Palaeontologist Tim Ziegler with the fossil skeleton at Museums Victoria Research Institute. Photo by Tim Carrafa. Credit: Museums Victoria

Total grazing management

The total grazing management program in the Mallee Landscape is a long-term restoration program designed to protect and restore the threatened semi-arid woodlands vegetation community. It involves the continuous and complementary control of rabbits, feral goats and kangaroos, and is supported by a comprehensive plan, and a cyclical vegetation condition monitoring program to measure change from its historically degraded state. A recent review shows positive changes are occurring, even though, in this harsh environment, change in the semi-arid woodlands is slow and hard to detect. Herbivore control is enabling plant survival, particularly woody recruits (seedlings and juveniles), and the native understorey is being maintained. Most woodlands appear to be in a stable state or maintenance mode, and a small number of good condition woodlands can be found throughout the Mallee.

Aerial land management

Parks Victoria is implementing deer control activities state-wide to reduce their impacts on biodiversity, water quality, Aboriginal cultural heritage, neighbouring agriculture and public safety in line with the Victorian Deer Control Strategy and funded by the Victorian and Australian governments. Some key achievements include:

- working in partnership with Melbourne Water and Catchment Management Authorities to undertake ground control of deer to protect water catchments in peri-urban and regional parks
- delivery of deer control in partnership with Traditional Owners (including Indigenous Protected Areas), private landholders and the private forestry industry for effective landscape scale outcomes
- delivery of volunteer shooting programs in partnership with the Australian Deer Association and the Sporting Shooters Association of Australia across Victoria, including at Grampians (Gariwerd) National Park to complement aerial and ground control activities
- aerial control of deer (and other invasive species) at scale across large landscapes, including inaccessible locations such as alpine parks to protect fragile alpine peatlands and mallee parks to protect critical Mallee fowl habitat.





Field of *Themeda triandra*
in the Western Grassland Reserve

Biodiversity Conservation Strategy – including Western Grassland Reserve

Parks Victoria is working alongside other government and community partners, to secure more than 20,000 hectares of the best remaining habitat around the city's outskirts through the Melbourne Strategic Assessment Program. Funding for the program is collected through a levy on development in growth corridors, that invests in building a network of conservation reserves, areas and management programs, including:

- creating the 15,000 hectare Western Grassland Reserve
- creating the 1,200 hectare Grassy Eucalypt Woodland Protected Area
- securing 36 conservation areas across more than 4,000 hectares
- securing 145 kilometres of growling grass frog habitat and creating more than 80 wetlands

- protecting and managing the southern brown bandicoot
- protecting and managing habitat for the golden sun moth, matted flax-lily and spiny rice-flower.

Parks Victoria is land manager of many of the 36 conservation areas. Over the last decade land has gradually been acquired and transferred to Parks Victoria for management. Parks Victoria has focused on program governance, funding agreements and planning for future expansion.

In 2023–24, the program began to rapidly expand as more land was passed to Parks Victoria for management. This has seen substantial works delivered, including invasive animal and plant management, land remediation and the demolition of high-risk built assets.

The program is one of the most significant urban conservation programs not only in Australia, but worldwide.

Managing Country Together

Joint management update

Yorta Yorta

Impacts from the 2022–23 flood response, particularly the animal welfare program in Barmah National Park have been addressed with the clean-up of culturally sensitive sites and finalisation of a rehabilitation plan. Woka Walla contractors and Yorta Yorta rangers have played a key role in this work and will participate in the delivery of revegetation of these sites in the next phase. Repairs to the Dharnya Centre have also been completed, with the Yorta Yorta Nations Aboriginal Corporation (YYNAC) planning its re-opening for the remainder of the year while additional redevelopment work proceeds on a new accommodation block, kitchen, meeting room and caretaker residence. The joint management partners are also working on the development of educational and mentoring programs that will be delivered from the centre.

YYNAC is leading a grant application to assist with the delivery of projects from the Dharnya Trails Master Plan, which may include upgrading and extension of the Lake Loops and bird hide on Barmah Lakes. Through the Murray River Adventure Trail project, the partners are also engaged in the delivery of a permanent mooring and all access canoe launch in the day visitor area in Barmah National Park. The installation of a temporary mooring will enable YYNAC to operate its new vessel, the Kingfisher, until the project is complete. Parks Victoria is working with YYNAC to support tourism and access arrangements for the park.

Yorta Yorta rangers are leading the development and delivery of joint management projects and supporting delivery of broader park management operations, including weekend patrols, fire response and planned burning. The rangers inform the nomination of planned burns and support community aspirations for implementing cultural burning regimes. They also manage researchers and their interaction with the landscape in line with access agreements.

Projects being delivered within Barmah National Park include:

- publication of Yorta Yorta educational booklet
- broad shelled turtle research project (a totem species) with the Arthur Rylah Institute
- the Ulupna Island information board
- cultural assessments and installation of the new fireplaces
- entrance upgrades to Barmah National Park
- fox baiting program delivered by Woka Walla
- recording of new, and review of existing cultural sites.

Taungurung

In 2023–24, Parks Victoria and Taungurung Land and Water Council (TLaWC) concluded a series of workshops and drafted a Partnership Agreement that aims to establish principles and pathways for strategic alignment and operational delivery across the Taungurung footprint. Strategic and operational documents were co-produced to support the Taungurung Park Ranger Program, which was strengthened by the recruitment and induction of 4 new Taungurung park rangers.

In addition, Biik Cultural Land Management Pty Ltd, on behalf of TLaWC, delivered a range of on-ground works in accordance with the corporation's Cultural Land and Natural Resource Management principles of Reading Country, Healing Country and Caring for Country.

All joint management partners continue to support the development and implementation of a monitoring and evaluation framework to measure progress in implementing the overarching Recognition and Settlement Agreement.

Dja Dja Wurrung

A new agreement was negotiated between Parks Victoria and DJAARA that continues the direct employment of 3 Dja Dja Wurrung rangers within the agency. The Dja Dja Wurrung ranger team is critical to the delivery of outcomes identified in the joint management plan and embedding cultural strengthening in day-to-day activities. They are active in reclaiming and sharing knowledge with those around them and participate in Wartakas (knowledge sharing groups) with the broader DJAARA community.



Dja Dja Wurrung (continued)

Using the Dhelkunya Dja Joint Management strategy as a guide, the ranger team plans projects and works in partnership to deliver a range of initiatives, including:

- Aboriginal school-based traineeship program, which has successfully provided career pathways to Aboriginal youth
- cultural initiatives, such as marngrook, scar tree workshops and cultural burning
- Junior Ranger Program
- Aboriginal cultural heritage assessments and rock art surveys
- stakeholder and community engagement.

Joint management projects gained significant momentum in the past year, with DJAARA resources and Parks Victoria budgets being directed towards shared priorities. In Kooyoorra State Park and Hepburn Regional Park, this enabled reopening of storm damaged areas earlier than anticipated. Uniquely designed signage, furniture, toilets, shelters and landscaping also celebrate DJAARA culture and identity on Country and create broader awareness of Aboriginal cultural landscapes. An example is the visitor site uplift at Lalgambuk (Mount Franklin).

Goods and services are procured from DJAARA, and its subsidiary DJANDAK, to deliver on-ground works in the parks including pest plant control, visitor facility upgrades, project delivery and track maintenance.

Joint management governance and communication is being maintained between the partners with a strong focus on the 6 parks and reserves handed back as Aboriginal title. The Joint Management Plan Implementation team meets monthly and provides quarterly progress reports to the Dhelkunya Dja Land Management Board. A review and update of the partnership agreement between DJAARA and Parks Victoria is also underway, which seeks to clarify and strengthen the authorising environment over the Recognition and Settlement Agreement area and renew shared priorities.

Gunaikurnai

Gunaikurnai Recognition and Settlement Agreement renegotiations resulted in 4 additional parks coming into joint management with Parks Victoria – Avon Wilderness Park, Nooramunga Marine and Coastal Park and areas within the Alpine and Baw Baw

national parks. This brings the total number of parks and reserves that are jointly managed with Parks Victoria or DEECA to 14. Joint management planning for the new parks has commenced, informed by a recent 5-year review of current joint management outcomes.

Partnership strengthening remains a key focus area, both at a strategic community and landscape level but also in operational planning and delivery of joint management. A range of activities continue to support this objective, including field trips, workshops, on-ground programs and the negotiation of a renewed Partnership Agreement and Deed for Park Management Services that is awaiting final approval.

The capacity of the Gunaikurnai Land and Waters Aboriginal Corporation (GLaWAC) continues to grow, with increasing procurement opportunities being taken up, including the recent delivery of a major campground at Angusvale. Parks Victoria has also employed an additional officer dedicated to supporting joint management operations and delivery of the Gunaikurnai and Victorian Government Joint Management Plan.

A major project for 2023–24 was the Buchan Caves Interpretation Plan, which was completed in December 2023. Developed jointly between GLaWAC, Parks Victoria and the Gunaikurnai Traditional Owner Land Management Board, the plan provides future direction of interpretation at the reserve.

Gariwerd Rock Art Management Forum and Practitioners Guide

In March 2023, the Gariwerd Rock Art Management Forum was convened at Halls Gap in the Gariwerd cultural landscape. The event brought together more than 150 Indigenous rangers and Elders, representing more than 40 Traditional Owner organisations from across Australia.

In 2023–24, work continued towards the publication of a Practitioner's Guide that for the first time investigates rock art conservation and management in Australia from an Indigenous perspective. The guide covers topics such as cultural practices, governance and decision making, conservation, management, documentation and access to sacred places. It concludes with a vision for advancing the discipline of conservation in relation to cultural heritage management in Australia. Its development has been led by a working group of 14 representatives from the event hosting organisations, who have spent a total of 4 weeks on its preparation.

Uluru – Kata Tjuta National Park

At the Gariwerd Rock Art Management Forum in March 2023, discussions emphasised the development of a national community of practice among Indigenous managers of Australia’s unique rock art heritage. As part of this, Parks Australia has committed to revitalising leadership in rock art conservation and management, and recently invited Jake Goodes, Parks Victoria’s Cultural Heritage Protection Specialist in Rock Art, to support technical values assessments and capacity building work with local ranger teams in Uluru – Kata Tjuta National Park.

The work included a comprehensive re-survey of rock art sites around Uluru, led by renowned archaeologist Ben Gunn and the Anangu Mala Rangers. Jake’s participation was also designed to facilitate knowledge exchange between Parks Australia and Parks Victoria. In this context, the Anangu tradition emphasises reciprocity (*napartji – napartji*), aligning with our shared goal of advancing the community of practice discussed at the Gariwerd Rock Art Management Forum.

First Nations Heritage Grant

Parks Victoria was successful in making a funding proposal under the Federal First Nations Heritage Grants Program. In partnership with the 3 Gariwerd Traditional Owner groups, \$250,000 has been secured to help implement Parks Victoria’s Rock Art Action Plan in the National Heritage Listed area within the Greater Gariwerd Landscape Management Plan area. The project aims to strengthen the management of rock art values within this biocultural landscape by undertaking conservation works, surveys to rediscover rock art and other cultural places, registrations and updating of records. Project outcomes include:

- increased understanding of cultural values in areas where visitor activities may be undertaken
- rehabilitation works at approximately 15 rock art shelters, improving site resilience and allowing for knowledge building, indirectly adding to the broader Gariwerd landscape experience

- increased sharing of knowledge amongst and between Parks Victoria staff, Traditional Owners, other land managers and the wider community – celebrating and sharing the significance of rock art
- provision of direct employment and skills and knowledge transfer between Traditional Owners and the agency.

Yoorrook update

The Land, Sky and Waters hearings as part of the Yoorrook Justice Commission concluded on 1 May 2024 and included witness statements and cross examination of Ministers with a portfolio on this topic along with representatives of First Nations Victorians and Traditional Owner Corporations.

Questioning of government representatives focused on the planning, implementation and monitoring of self-determination reform since the commitment of the Victorian Government under the *Traditional Owner Settlement Act 2010* and *Victorian Aboriginal Affairs Framework (2018)*. Many of the responses from government representatives confirmed the lack of progress from the strategies and frameworks that had been published and an absence of monitoring and accountability. Lines of questioning also put on the public record the pace of colonisation in Victoria since the 1830s including the horrific massacres by settlers dispossessing Traditional Owners of their lands and resources.

Parks Victoria’s support for the Minister’s office and DEECA was impactful in being able to demonstrate the achievements and barriers to aspects of self-determination such as joint management arrangements. The library of documents provided as part of the Notice to Produce and further evidence gathered in response to Request for Information will help inform the refresh of our Managing Country Together Framework.



Key performance targets

Definition of year-end results:

Target met	✓	Target has been met or exceeded within agreed timeframes
Target not met	✗	Target has not been met – exceeds 5% variance (Significant variance that requires explanation)
	(x)	Target has not been met – within 5% variance
No result	◆	Recorded as N/M = Not measured

Caring for Country

Key performance measure	2022–23 target	2022–23 actual	2023–24 target	2023–24 actual	Year end status
Number of hectares treated to minimise the impact of pest plants, pest animals and overabundant native animals and plants in parks managed by Parks Victoria	1,600,000	2,110,000	1,600,000	1,996,000	✓
<p>This measure indicates in hectares the extent of the terrestrial parks estate that has been treated to minimise impact of threats to natural values from pest or overabundant native plants and animals. This is a Budget Paper 3 measure, and reflects the funding provided through DEECA and other sources.</p>					
Total area of estate managed by Parks Victoria	4,120,000	4,120,000	4,120,000	4,120,000	✓

This measure indicates the area of service provided in hectares. **This is a Budget Paper 3 measure.**



View from the Horn,
Mount Buffalo National Park

Connecting people and nature

We provided experiences for visitors and volunteers to connect with and value nature.

Providing quality infrastructure

Victoria's Great Outdoor highlights

The establishment of Yallock-Bulluk Marine and Coastal Park continued including a comprehensive 12-month flora and fauna survey, and plans for 5 kilometres of new trails. Work commenced on the detailed designs for 3 new lookouts and carpark upgrades, along with the preparation for environmental and planning approvals.

Just over \$2.2 million has been provided to volunteer groups across Victoria for 135 projects that support innovation, growth and youth initiatives. Some of the projects delivered in 2023–24 include:

- The Friends of Mount Worth State Park documented their work within the park and the history of the park through a series of short videos, these videos can be viewed online at youtube.com/@MtWorthFriends
- The Victorian High Country Huts association successfully 3D scanned 40 of Victoria's historic alpine huts, which can be viewed online at hutsvictoria.org.au.

Planning has continued for more than 40 projects, including significant work with Traditional Owners to ensure the protection of cultural heritage, including:

- upgrade of facilities at Nash Creek campground in Bunyip State Park including BBQs, toilets and bollards
- safety improvement works for the Nioka Bush Camp in Plenty Gorge Parklands
- replacement of stairs and handrails at Erskine Falls in the Great Otway National Park, and repairs to the viewing platform area and to 2 bridges.

Twelve Apostles Lookout

The Twelve Apostles Lookout project commenced construction in late 2021 and was completed in May 2024. The spectacular new lookout replaces an existing viewing platform at the popular Twelve Apostles visitor precinct. The design was developed in partnership with the Eastern Maar Aboriginal Corporation and the 2 contrasting platforms reflect the duality of Ngayook (sulphur crested cockatoo) and Ponponpooramook (red-tailed black cockatoo), which are primary totemic species to the Eastern Maar peoples.

The new path and one-way movement around the lookout offer sensational views and a safer and more accessible experience for visitors. It provides streamlined access to one of nature's greatest attractions, while protecting the environment and cultural history at this spectacular location.



Twelve Apostles lookout



Rye Pier signage trail

Rye Pier signage trail

Renowned for its popularity as a snorkel and dive site, the new Rye Pier signage trail reveals the world beneath the water's surface. This collaborative project saw many specialist teams across Parks Victoria working with children from Rye Primary School, local divers, and Bunurong Traditional Owners.

The signs feature information and under pier videos of the habitat and rich marine life including the elusive pale octopus, spider crabs and colourful nudibranchs.

The Rye Pier rebuild project, funded by the Victorian Government, was completed in early 2024. The new pier features a wider deck, solar lighting, and extended safety handrails. The pier's low landing was also extended to provide extra berthing space for visiting vessels as well as a stronger pier head, with a higher elevation to strengthen it against climate change.

Protecting native marine life was key to the success of the project. Instead of being removed, piles were cut beneath the low tide mark and left in place. These vertical wooden columns have been in place for decades and serve as an important habitat for marine life, including colourful seaweeds, sponges, tube worms and molluscs.

Altona Pier

The new Altona Pier provides improved recreational space for the community, with safer and more accessible space for walking, fishing, and boating. Stretching more than 300 metres into Port Phillip, the pier is the perfect summer destination for the community and visitors to enjoy. The project was funded through the \$24 million Piers and Jetties Stimulus Package invested by the Victorian Government.

Key upgrade features include:

- alignment with Pier Street, providing a connection to the historical elements of the pier's heritage
- a modern look with handrail and lighting, it also includes a timber deck as a reflection of the old timber pier
- timber seating fabricated from recycled materials from the original timber pier
- an accessible lower landing for recreational boating, and access for swimming
- Y-shaped pier head and junction provides space for emergency vehicles to turn safely.

Kirk Point Boat Ramp

The new Kirk Point Boat Ramp facility is making it safer to launch and retrieve small vessels with more car parking capacity and easier access to boating vessels from a fixed jetty.

Key upgrade features include:

- a brand new 2-lane boat ramp
- construction of a new breakwater to protect boaters from southerly and easterly winds
- a total of 14 car and trailer parking bays have been provided beside the boat ramp with an additional 18 bays in the nearby overflow parking area
- the addition of an 18 metre fixed jetty to make it easier to launch and retrieve and provide space for boaters to tie-up
- installation of Boating Vic cameras covering the ramp and car park to provide extra piece of mind when planning a trip.



Olinda Precinct Stage 1

The Olinda Precinct Plan 2017 set a vision to transform the former Olinda Golf Course site into 34-hectares of community parklands. A commitment of \$7.67 million by the Victorian Government (Department of Jobs, Skills, Industry and Regions and DEECA) to deliver the first phase of upgrades, including:

- new play space and sports oval
- new netball court including lights, fencing and shelter
- includes 4 new synthetic cricket training facilities with storage shed, shelter, fencing and soft net roof and retractable netting
- new ball protection fence to the existing football ground.

The works were completed in February 2024 and provide improved facilities for the Olinda Ferny Creek Football Netball Club and the Sassafras Ferny Creek Netball Club to support greater participation, as well as the local community and visitors.

Wattle Park Master Plan

A new master plan was released for Wattle Park. The plan provides the basis for strategic decision-making for the next 20 to 30 years. The plan was developed with community engagement undertaken in 2021 and 2023. The plan outlines how to celebrate and protect the special cultural, historical and environmental values of Wattle Park, and preserve the site for future generations to enjoy. The plan incorporates initiatives implemented through the Suburban Parks Program and the Urban Parks Active Wellbeing Program. Alongside the master plan, a conservation management plan was developed to guide management and changes to the park.

Urban Parks Active Wellbeing Program

Parks play an important role in boosting the health and wellbeing of local communities across Victoria. These green open spaces help connect people with nature, and provide opportunities for recreation, relaxation and spending time with family and friends.

The Urban Parks Active Wellbeing Program is a \$21 million project funded by the Victorian Government, delivering upgrades to 21 parks across Melbourne, to ensure they continue to support healthy communities.

The project delivered:

- new and upgraded visitor facilities, such as picnic shelters and tables, toilets, trails, carparks, barbecues, playground equipment and signage at 18 of Melbourne's most popular urban parks
- an extension of the iconic Bay Trail at Point Cook, building the missing link between Williamstown and Point Cook Coastal Park, to provide a continuous off-road journey for walkers, runners and cyclists
- repairs to the historic seawall at Point Gellibrand Coastal Heritage Park, to ensure the wall and promenade are preserved and safe for visitors to enjoy for years to come
- new and refurbished visitor facilities as part of the Wattle Park upgrades project and the Plenty Gorge Park upgrades project.

Non-Aboriginal heritage

As part of the Victorian Government's \$16.5 million Heritage Icons Initiative, detailed planning and assessments were completed to advise on conservation works at the nationally significant forts at Point Nepean National Park, Werribee Mansion, and several lighthouses.

Stabilisation works were completed at the Victorian Heritage Register listed Masters House at Gunbower National Park which was impacted by several floods.

Community involvement and activation of heritage places was a priority with numerous community events including, Open House Melbourne at Werribee Mansion with more than 2,000 attendees, and a National Heritage Week event at Days Mill, attended by around 1,200 people. Heritage walks and talks took place at the site of the former Yarra Bend Asylum and the Fiji monument in Great Otway National Park, and a citizen science archaeological dig partnership at Cape Schanck Lightstation.

With many major projects located in places of heritage significance, 31 permits, consents and exemptions were issued by Heritage Victoria over the year.

Enriching the visitor experience

Education and interpretation

In 2023–24, education and interpretation program achievements included:

- 152,252 visits in our parks involved learning experiences
- 64,435 visitors participated in self-guided education with teachers and Licenced Tour Operators
- 80,333 visitors participated in ranger-led education and interpretation experiences
- 16,884 students participated in ranger-led education programs and 95 per cent of teachers were satisfied with their learning experiences.

Junior Ranger Program

Approximately 7,000 children and adults participated in Junior Ranger holiday program activities with 94 per cent of Junior Ranger families satisfied with the program. The program booking function was moved to the customer relationship management system ParkConnect, making this platform the single source of education and interpretation participation data.

The [Nature's Mascots program](#) funded by the Department of Education (DET) was launched with 30 Victorian kindergartens, primary and special development schools receiving a classroom mascot as part of new online resources to connect with and learn about their local parks and natural values. Learning from Landscapes, a new program targeted at secondary students and funded by DET also commenced.

Four picture story digi-books were created to share stories of the importance of conservation and land management with young children. An impressive 4,721 students joined a National Water Week webinar to hear the story of healthy waterways connecting the landscapes from mountains to the sea.

A total of 123 tertiary students undertook work placements in conservation projects to assist park rangers and the Science and Conservation teams. In collaboration with the Managing Country Together Employment and Wellbeing team, a cultural work experience program was developed and trialled for students from the Melbourne Indigenous Transition School.



Above: Junior Rangers at Dandenong Ranges National Park

Seasonal campaigns

Pack Your Summer Smarts campaign

In December 2023, Parks Victoria launched the third 'Pack Your Summer Smarts' campaign, encouraging visitors to plan before heading outdoors, with a focus on campfire and hiking safety as well as multicultural communications. Key outcomes included:

- 7 million impressions (ad views) (+27 per cent year-on-year), 3.5 million video views and 139,000 social media engagements.
- 27 per cent reduction in reported safety incidents in parks during the campaign period compared to the previous year.

Camping campaign

In November 2023, we supported the launch of the Point Nepean Discovery Tents with a social media influencer campaign. It reached around 1 million Melbournians, who made 663 bookings and around \$177,000 in revenue during the campaign period.

Into Nature campaign

In September 2023, we encouraged a deeper appreciation and respect for nature with the launch of phase 2 of the Experience Brand Campaign 'Into Nature'. It achieved more than 20 million impressions (ad views) (+15 per cent year-on-year) and 1.1 million video views (+89 per cent year-on-year).

Hike to New Heights campaign

In October 2023, we encouraged bookings of the Grampians Peaks Trail in a digital campaign targeting active Melbournians. It received a total of 1 million impressions (ad views), 54,000 visits to the website and more than \$30,000 in booking revenue during the campaign period.





Werribee Park team
– Green Flag Award winners

Managing the landscape through partnerships

Werribee Park Green Flag Award

In November 2023, Werribee Park was awarded a Green Flag Award an international distinction recognising quality in the management of parks and green spaces. Werribee Park is the first Parks Victoria site to be awarded a Green Flag Award, demonstrating the park meets high standards of management and provides access to quality open space.

Importantly, the Green Flag Award recognises the hard work of Werribee Park volunteers, managers, team members and local residents, and its outstanding horticulture, heritage, events, and community programs. Werribee Park’s award-winning Working Beyond the Boundaries community engagement program, which welcomes over 200 volunteers each week to assist the parks dedicated horticultural team, was singled out for praise.

Volunteer achievements

Parks Victoria partners with a large network of inspiring environmental volunteers who continue to contribute in meaningful ways across the park estate.

At least 216 volunteer groups engaged in volunteering activity across more than 185 parks and waterways, contributing more than 148,660 hours to towards nature conservation and habitat restoration, flora and fauna monitoring and research, maintenance of tracks and trails, and gardening visitor experience. The pandemic and subsequent significant natural

disasters throughout Victoria affected volunteering capacity. This year there has been a slight increase in activity, but numbers have not returned to pre-pandemic levels.

- Campground Hosts contributed 2,344 hours in 5 parks including Tidal River in Wilsons Promontory National Park.
- Volunteer Track Rangers contributed 1,314 hours at 4 parks with 44 trained.
- More than 13,000 campers were supported state-wide during the 2023–24 summer period.

Volunteering Innovation Fund

The Victorian Great Outdoors initiative continued to support solutions to improve and diversify volunteering including:

- 92 active projects under the Volunteer Innovation Fund, Volunteer Growth Fund and the Youth Volunteer for Nature Fund
- 4 groups supporting biodiversity and accessibility receiving a total of \$140,000 through the Volunteer Innovation Fund
- engaging people of all abilities to lead biodiversity assessments and training local volunteers to focus on stopping biodiversity decline in the small reserves of the Strathbogie Ranges.

Key performance targets

Definition of year-end results:

Target met	✓	Target has been met or exceeded within agreed timeframes
Target not met	✗	Target has not been met – exceeds 5% variance (Significant variance that requires explanation)
	(x)	Target has not been met – within 5% variance
No result	◆	Recorded as N/M = Not measured

Connecting people and nature

Key performance measure	2022–23 target	2022–23 actual	2023–24 target	2023–24 actual	Year end status
Level of satisfaction of visitors to parks	N/M	N/M	85	85.9	✓
Index (out of 100) This measure indicates perception of the quality of visitor experience. The Visitor Satisfaction Monitor is conducted biennially.					
Number of visits to Parks Victoria managed estate	119	126.5	N/M	N/M	◆
This measure indicates total number (million) of visits to parks and marine-based facilities. Park user visitation is a measure of connectedness. The Visitor Number Monitor survey is conducted biennially and was conducted in 2022-23. This measure is a combined result for the below Budget Paper 3 measures (A and B) .					
A. Number of visits to National, State, urban and other terrestrial parks	82	90.9	N/M	N/M	◆
B. Number of visits to piers and jetties	37	35.9	N/M	N/M	◆
Number of visitors engaged in learning experiences in our parks	85,000	188,510	90,000	152,252	✓
This metric indicates the total number of participants combining 2 types of visitor learning experiences in parks: 1. Ranger or volunteer led learning experience e.g. Park Explorers, Junior Rangers, Volunteer guides, guided walks or clean up days. 2. Educator-led or Licenced Tour Operator (LTO) guided learning experiences e.g. field trips, camps, day excursions, bush kinder or LTO guided activities.					
Significant built park assets managed by Parks Victoria rated in average to excellent condition	88%	90%	88%	86%	(x)
This measure indicates the condition of terrestrial park assets to guide asset investment and maintenance. Assets are rated 1 – Excellent; 2 – Good; 3 – Average; 4 – Poor; 5 – Very Poor. This is a Budget Paper 3 measure. Improved data accuracy through the implementation of the state-wide significant built asset monitoring program reports the percentage slightly lower than the target. A deep dive review following the program completion led to a number of significant assets having their safety consequence reduced and therefore are no longer considered a significant asset.					
Significant built bay assets managed by Parks Victoria rated in average to excellent condition	80%	71%	80%	76%	✗
This measure indicates overall condition of marine-based assets in bays to guide asset investment and maintenance. This is a Budget Paper 3 measure. The 2023–24 actual is lower than the target due to the decline of maritime assets from age and environmental impacts. The completion of Altona and Rye pier renewal projects plus the removal of the failed Hampton and Mornington Fishermans Pier has corrected the overall condition decline, with other minor maintenance works contributing towards a slight improvement in overall condition.					
Percentage of high value heritage places meeting heritage condition objectives	75%	70%	75%	73%	(x)
This measure indicates the extent to which Parks Victoria is complying with heritage management obligations including statutory obligations under the <i>Heritage Act 2017</i> .					
Membership program	N/M	N/M	N/M	N/M	◆
This measure tracks the pilot program, the development and launch of Parks Victoria's membership program with an aim to grow the number of participants to 20,000 by 2023–24. Note: The Natures First supporters membership plan was endorsed by the Parks Victoria Board in June 2022, at which time the Board acknowledged the organisation-wide effort that has been put into the program's development. At this stage due to many competing strategic priorities and budget constraints the Board has decided to defer the implementation of the Nature's First Supporters Program and will re-assess at a later date.					



Contributing to healthy, liveable communities

The health, safety, and economic wellbeing of all Victorians is improved through our contribution.

Keeping Victorians safe

Recovery

Storm and flood

Parks Victoria's state-wide recovery program continues to evolve as a response to extreme weather events. Works in response to the October 2022 floods continue. Roadworks have commenced along the Murray River at sites such as Richardson's Bend and Doolans Bend near Wodonga. Firewood collection area access roadwork is currently planned at Robinvale and major road projects are planned for delivery through 2024–25.

Flood recovery works have been in full swing in East Gippsland, with works to repair and improve the resilience of roads important to the access of visitor areas happening across the region. Parks Victoria has invested funding provided by the Victorian Government to improve drainage infrastructure and funding provided by the Victorian Managed Insurance Authority to make roads in national parks and protected areas.

Recovery responses to other severe weather events in 2023 and early 2024, including storms and fires, are in the planning phase. Parks Victoria is working closely with the DEECA to develop a state-wide recovery budget for public lands.

Enabling access to sites via roads and bridges is Parks Victoria's priority, along with the protection of cultural heritage, repair or replacement of visitor assets and remediating environmental damage.



Above: Buchan Caves Reserve flood – road damage

Other recovery programs

2019–20 bushfire recovery

The Black Summer bushfire recovery operations program, funded by the Victorian Government in the 2021–22 Victorian State Budget, finished at the end of 2023–24. The Fire Recovery Operations team completed a post-fire hazardous tree management program in campgrounds and visitor areas in East Gippsland and northeast Victoria, which has improved visitor safety and access, and been important to the economic recovery of communities in fire affected communities.

Projects delivered included works to improve roads and parking areas at Angusvale campground in the Mitchell River National Park, delivered in partnership with GLaWAC; drainage improvements on access roads in many parts of East Gippsland; and improvements to many day visitor areas and roads in the High Country.

Crucially, the Eastern Victoria recovery operations team was instrumental in the reopening of visitor areas impacted by fires, floods and storms throughout 2023–24 – notably the Boxing Day flood and storm which impacted Buchan Caves reserve and significant parts of East Gippsland and the High Country.

Buchan Caves Reserve reopened in March 2024 following the Boxing Day flood

On Boxing Day, 26 December 2023, more than 60 millimetres of rain fell in 30 minutes, causing major damage throughout the Buchan Minji (Buchan Caves Reserve).

Buildings, caves, campsites and bridges were inundated, road surfaces were washed away, and large volumes of debris and silt were spread throughout the Reserve.

In partnership with DEECA, GLaWAC and contractors, Parks Victoria was able to re-open Buchan Minji (Buchan Caves Reserve) over the Easter holidays, in March 2024 and welcomed more than 3,000 visitors.

More than 250 tonnes of debris was cleared, enabling modified cave tours and re-opening of the campground, walking tracks, picnic areas, Buchan pool and Caves House.

Further recovery works are progressing well, including the repair of roads, bridges, fences, tables, signs and paths, and further works to creeks and the cave system.

Bushfire and other emergencies

During the year Parks Victoria staff supported DEECA to respond to bushfires and planned burning and responded to severe storms affecting areas under the Act.

The year began with below average rain and above average temperatures through winter and early spring followed by above average temperatures and storms from October to mid-January and an extended dry and hot period from mid-January to March.

The conditions resulted in large fires in East Gippsland in October 2023, heavy rain and severe storms that impacted several parks and large bushfires in the west of Victoria during February 2024.

The worst conditions of the season were seen on 13 February 2024, with the Bureau of Meteorology forecasting Catastrophic Fire Danger Rating in the Wimmera and Southwest forecast districts due to dry conditions, extreme temperatures, strong winds and a gusty change moving across Victoria. All parks in Parks Victoria's Southwest district and parts of the North West District were closed due to the Catastrophic Fire Danger forecast.

Significant incidents during 2023–24:

- Loch Sport Bushfire: on 1 October 2023, a fire started in the Red Bluff campground and rapidly spread through the Gippsland Lakes National Park burning 3,400 hectares. The cause of the fire is thought to be an escaped campfire.
- Severe Storm Buchan Caves Reserve: on 26 December 2023, advice was received that a severe storm had impacted the Buchan area resulting in 2 fatalities caused by flash flooding of the Buchan Caves Reserve including the campground, buildings and other infrastructure. The reserve was closed until 30 March 2024, to enable recovery works.
- Grampians fires: On 13 February 2024, lightning started 2 fires in the Grampians (Gariwerd) National Park at Mount Stapleton and on the Mount William Range above Lake Bellfield. Both fires burnt under strong northerly winds into private property.
- The storm front that started fires in Grampians (Gariwerd) National Park intensified as it moved east across Victoria. Strong winds caused major tree damage from eastern Melbourne to southwest Gippsland. Significant damage in Churchill, Dandenong Ranges and Tarra Bulga national parks, and Gembrook, Lysterfield and Mount Worth state parks resulted in parks being closed for extended periods while trees were cleared and damage to park infrastructure repaired.



Above: Loch Sport Bushfire





Yorta Yorta Park Ranger burning on Country, Barmah National Park

Photo: Jacob Bergamin, Parks Victoria

Planned burning

A total of 316 planned burns were undertaken on Public Land in Victoria, treating a total of 122,291 hectares. Traditional Owners undertook 29 Traditional Owner Cultural burns on public land in Victoria.

Of the total number of burns on public land, 168 included the Parks Victoria estate.

Close to 46,679 hectares (of the public land total hectares) was treated on the parks estate.

Of the 168 planned burns on the parks estate, 111 were delivered to meet fuel reduction outcomes for reducing risk to life and property; 29 were to meet ecological outcomes; 17 were Traditional Owner Cultural burns; and 11 were windrow or heap burns.

A total of 16,163 hectares of non-burn (mechanical) fuel treatments were delivered on public land in Victoria for 2023–24, of this 5,818 hectares was delivered on the parks estate.

Ecological burning – Barmah National Park

Barmah National Park is jointly managed by Parks Victoria and the Yorta Yorta Nation Aboriginal Corporation. The River Red Gum Conservation Action Plan (CAP) covers the Barmah National Park including an internationally important wetland that is listed under the Ramsar Convention. The Barmah Forest Ramsar site, covers close to 28,515 hectares and is part of the largest complex of tree-dominated floodplain wetlands in southern Australia.

A key ecological attribute listed in the CAP for this important area is wetland vegetation extent and condition. An indicator for improving the condition of the wetland vegetation is the extent of key vegetation communities, particularly significant Moira grasslands.

The CAP includes a strategy to use planned burning for ecological outcomes, including using fire as a

method to manage encroachment of undesirable species. The spread of Giant Rush, which outcompetes Moira Grass within the Barmah Ramsar site, can be managed through a combination of fire and flooding.

Steamer Plain in the Barmah National Park is part of the Ramsar listed site and is culturally important to Yorta Yorta Traditional Owners. This year a 60 hectare ecological burn was undertaken by DEECA and Parks Victoria in partnership with Yorta Yorta Traditional Owners to reduce above ground biomass of Giant Rush by burning prior to potential flooding in winter. Giant Rush encroachment is identified as a threatening process to this site and is responsible for restricting the distribution of Moira Grass populations.

Enforcement update

Operation Ironbark is a state-wide and tenure blind (public land) operation led by the Conservation Regulator in partnership with Parks Victoria. This Taskforce-based operation, aims to disrupt illegal commercial operators, and reduce the illegal take of firewood from Victorian public land to further protect and preserve the conservation values of Victoria's public land estate. Since the operation commenced in April 2024, Parks Victoria Authorised Officers have issued 15 infringements and submitted 2 briefs of evidence for prosecution.

During 2023–24, Authorised officers issued 451 infringements and 52 official warnings.

Operation Centaur Court saw 3 people charged with offences under the *Forests Act 1958* and *Wildlife Act 1975* after a Parks Victoria-led investigation into firewood theft in the Taradale Nature Conservation Reserve and Metcalfe State Forest. Warrants were executed in December 2022 where approximately 18 cubic metres of split firewood was seized along with 2 chainsaws, a block splitter and a box trailer. The 3 accused were fined a total of \$6,000 with conviction and all the firewood and seized items were forfeited.

Activating parks for community health

Park Walks and partnerships

In 2023–24:

- 24 trail walks were delivered in 14 parks with more than 1,500 people participating supported by 65 trained volunteers
- participants reported the walks had a positive impact on their physical health (84 per cent), mental health (81 per cent) and social health (80 per cent)
- a partnership with AMES Australia encouraged more than 60 recently arrived asylum seekers to participate in guided walks. Multilingual walks were delivered in English, Arabic, Farsi, Burmese, Pashtun and Dari
- a partnership with Blind Sports and Recreation Victoria established Birding By Ear Sensory Walks at Westgate Park
- in partnership with Victoria Walks, 55 women participated in a new program Women Who Walk, at Lysterfield, Yarra Bend and Plenty Gorge parks. The first Wheelchair Nature Scoot was led by volunteers using a powered wheelchair to guide visitors (both wheelchair users and ambulant walkers) at Churchill National Park.



Above: Blind Sports and Recreations Vic. Park Walk at Werribee Park

Active in nature

In partnership with Outdoors Victoria, funded by VicHealth, the 'Active in Nature' pilot successfully engaged young people aged 16 to 24 who are less active due to social, physical and cultural barriers preventing their involvement in nature-based activities.

There were 28 half-day nature-based activities delivered to 265 young people at Jells, Lysterfield, and Yarra Bend parks, You Yangs Regional Park and Grampians (Gariwerd) National Park. The majority of participants reported an improvement in confidence, wellbeing, social connection, physical activity and connection to nature.

Creating more accessible and inclusive parks

Parks Victoria continued to drive improvements to make parks more accessible and welcoming for people with a disability. Actions included:

- Establishment of the Access and Inclusion Advisory Panel, including 6 external representatives with lived experience of diverse disabilities who provide strategic advice on universal design, accessible information, programs and communications. Three panel meetings were held during 2023–24.
- Completion of 5 park accessibility audits and a new Park Accessibility and Evaluation Manual and audit tool as well as training workshops with more than 80 staff to build capability in implementing universal design principles.
- Progressive integration of Universal Design principles within capital infrastructure projects including the Altona Pier upgrade, completion of a range of accessible seating, picnic and barbecue upgrades across 21 metropolitan parks funded through the Active Wellbeing in Urban Parks Program, and the design of a new Grade 1 accessible trail at Bluff Lookout, MacKenzie Falls in Grampians (Gariwerd) National Park.
- Attendance at the 2023 Disability Sport and Recreation Festival as part of International Day of People with Disability to promote priority parks with accessible walks and visitor experiences, TrailRiders, beach wheelchairs and accessible park accommodation experiences.
- Co-design workshops with community partners including Vision Australia, GenU, Headspace and Blind Sports and Recreation Victoria to inform the detailed design of a new sensory garden at Serendip Sanctuary, with construction to commence late 2024.



Contributing to the visitor economy

Nature-based tourism



Above: Parks Victoria staff at Victorian Tourism Awards

The spectacular Grampians Peaks Trail was recognised as one of Australia’s best nature-based experiences, winning Gold in the Ecotourism category at the annual Victorian Tourism Awards in November. The award recognises ecologically sustainable tourism businesses with a primary focus on experiencing natural areas. In addition to the award, Grampians Peaks Trail is already being recognised as one of Australia’s top 5 walks.

Parks Victoria developed the iconic Grampians Peaks Trail experience to provide an inspirational world class 160 kilometre walk that showcases the awe-inspiring beauty of the Grampians (Gariwerd) National Park, attracts visitors to Victoria and strengthens opportunities for the regional visitor economy. Sustainability and the visitor experience were central to planning, design and construction. Parks Victoria has continued working in partnership with Traditional Owners, Licensed Tour Operators and tourism industry partners to attract domestic and international visitors to experience the Grampians Peaks Trail.

With a broad appeal to day walkers, overnight walkers, experienced bush walkers and school groups the Grampians Peak Trail is attracting more than 15,000 visitors to the Grampians (Gariwerd) National Park annually. More than 20,000 total camp nights have been booked since opening in 2021 including 10,099 nights in 2023–24. Additional visitors are also staying outside the park and contributing to the local visitor economy.

The trail also hosted the inaugural running event GPT100 Miler, attracting athletes from across Australia and overseas. The race is the one of the most technical 100 mile events globally and will continue to attract trail runners and their support crews from all over the world seeking the ultimate trail. Incredibly, the race winner completed the usually 13-day trail in just over 24 hours.



Above: GPT100 Miler, Grampians (Gariwerd) National Park

Key performance targets

Definition of year-end results:

Target met	✓	Target has been met or exceeded within agreed timeframes
Target not met	✗	Target has not been met – exceeds 5% variance (Significant variance that requires explanation)
	(x)	Target has not been met – within 5% variance
No result	◆	Recorded as N/M = Not measured

Contributing to healthy, liveable communities

Key performance measure	2022–23 target	2022–23 actual	2023–24 target	2023–24 actual	Year end status
Number of nights booked at Parks Victoria estate camping and accommodation sites	251,000	297,336	256,000	289,748	✓
This measure indicates overnight stays (number of booked nights) in the parks estate which benefit local tourism and the economy. The target is a 2 per cent increase year on year.					
Parks Victoria staff with accreditation in a fire and emergency management role	650	915	500	452	✗
This measure indicates the number of Parks Victoria staff with accreditation in a fire and emergency management role. This measure was adjusted following the transition of Parks Victoria's dedicated ongoing fire management staff and Project Firefighters to DEECA effective from 1 July 2023.					
Licensed Tour Operator (LTO) satisfaction increase	67%	74%	69%	72%	✓
This measure indicates the percentage satisfaction of LTOs through an annual survey.					
Number of Licensed Tour Operators	450	433	475	427	✗
This measure indicates the total number of Licensed Tour Operators. The target was set prior to COVID pandemic. The total number of LTO's has declined over the past few years as a direct result of impacts from the pandemic and ongoing challenging economic environment. Despite the challenges, there were 427 LTOs in 2023–24, compared with 433 in 2022–23 and 449 in 2021–22.					



Enhancing organisational excellence

We are enhancing our capability, capacity and culture to deliver on our commitments.

Focusing on improving safety, culture, and our people

Safety First Zero Injuries program

The Safety First Zero Injuries program resulted in a further improved safety culture for all workers ensuring safety is at front of mind in all that Parks Victoria does.

Key achievements included:

- Delivery of a whole of organisation Stop for Safety Day in October 2023 that focused on mental health and wellbeing. Discussions were facilitated by leaders at work centres, giving participants the opportunity to learn more about the psychological hazards present in the activities Parks Victoria workers undertake.
- 33 HSE documents issued or updated, including 19 procedures, 10 Safe Work Procedures and 4 Safe Operating Instructions.

Safety performance

Health and safety performance was measured through the Total Recordable Injury Frequency Rate (TRIFR). Total recordable injuries comprise lost time, medical treatment and restricted work injuries. The TRIFR for FY 2023–24 was 16.6.

As a lead indicator, reporting of hazards and near misses is encouraged as a proactive approach to improving safety performance and preventing injuries, by reporting events that have the potential to cause harm and identify trends.

545 hazards were reported¹, providing opportunities to identify appropriate corrective actions required to prevent recurrence of the event.

Parks Victoria continued to build and improve its Health, Safety, and Environment Management System, which aligns with standards ISO 14001 and ISO 45001. The management system supports a strong safety culture by improving the procedures and processes for undertaking work in a safe and environmentally sound manner. Safety and environment are imbedded into the way Parks Victoria does business and the 3-tiered Health and Safety Consultative Structure is under review to ensure that staff can continue to share with and learn from each other, in turn making Parks Victoria safer for its people.

Celebrating good news stories and successes is important to our people and our safety culture. A new monthly safety update provides staff with information about legislative and documentation updates, lessons learnt and HSE performance data. The monthly safety updates underpin conversations about health and safety at work centre Designated Work Group meetings.



Above: Ranger using appropriate safety equipment at Silvan Reservoir

¹ Excluding hard reports that have been derived from work centre inspections, legislative audits and illegal rubbish dumping.

Safety performance (continued)

	2019–20	2020–21	2021–22	2022–23	2023–24
Reported incidents					
Number of incidents	550	620	668	756 (1)	428
Rate per 100FTEs	46.6	51.7	55.5	56.7	37.3
Lost Time Injury Frequency Rate	7.2	6.2	7.5	11.36	8.5
Workcover claims (1)					
Number of 'lost time' standard claims	8	15	15	25	19 (2)
Number of standard claims	21	23	22	27	37
Average cost per standard claim	\$61,952	\$81,982	\$56,417	\$74,833 (3)	\$51,955
Number of lost time' standard claims per 100 FTE rate (ongoing + fixed term)	0.62	1.09	1.24	1.875	1.66

Notes:

- (1) The number of incidents increased in 2022–23 due to the scope of incidents reported focusing on incidents with third parties that impacted staff safety, including psychological harm.
- (2) Lost time claims have decreased for 2023–24 with 11 claims related to physical injuries and 8 claims being mental injuries.
- (3) The average cost per claim has decreased due to early return to work. Of the 19 'lost time' claims, 11 employees have returned to work.

Strategic Workforce Plan

During 2023–24, Parks Victoria developed and implemented a Strategic Workforce Plan with consultation across the full organisation. The Strategic Workforce Plan has been designed to ensure that Parks Victoria can achieve its strategic goals, future needs and mitigate workforce risks through attracting and retaining a proactive, skilled, and culturally competent workforce that represents the community served. The themes that will prioritise workforce activities over the next five years include a capable and motivated workforce, optimised service delivery, pathways for different stages of a career and a diverse and inclusive workforce.

Leadership development

Parks Victoria's leadership development strategy aims to build inclusive leaders who excel in creating a supportive and cohesive environment. A standardised set of skills and behaviours to ensure leadership consistency and alignment across the organisation has been rolled out through Performance and Development Plans and toolkits. The onboarding process for leaders focuses on these behaviours, supported by a self-directed management information hub. These initiatives make sure that leaders are engaged from day one, ensuring they embrace our cultural commitments, are active in improving their knowledge and lead inclusively.

To manage the environmental challenges leaders need to adapt to, Parks Victoria is rolling out emotional health workshops through Culture and Strategy Roadshows to support leaders in developing their own wellbeing to effectively lead through a period of change and uncertainty. The emotional health workshops focus on leaders understanding their preferences when working with others, developing awareness of what emotional levels are and where they may be at, and planning the steps they can take to improve their emotional health and that of their teams.

Inclusive recruitment practices

Parks Victoria continues to prioritise inclusive practices in recruitment processes. Recruitment panels now include consideration of gender mix, a member of the panel that is outside of their immediate team, as well as considerations for cultural diversity. Additional steps have also been taken to ensure that every application received from an individual that identifies as Aboriginal or Torres Strait Islander, is provided with support to ensure culturally safe recruitment practices to the hiring manager and the candidate. Through increasing gender inclusive language in recruitment documents and increased training for hiring managers on end-to-end recruitment, female applications have increased from 38 per cent in 2021–22 to 43 per cent in 2023–24. In that timeframe 47 per cent of females progressed through to appointment, compared to 40 per cent in 2021–22.



Respect in the Workplace

Parks Victoria developed and rolled out a 'Respect in the Workplace' learning series, focusing on the topics of:

- racism
- bullying and harassment
- sexual harassment
- unconscious bias.

Presented as eLearning modules, with the exception of online live delivery of unconscious bias training, the mandatory training has achieved a 98 per cent completion rate across the organisation. Employees were trained on what the problematic behaviour is, how to address it if it is happening to them, and how to call it out as a bystander ('bystander action'). The training topics aimed to challenge our own biases and beliefs, and help employees become active allies to proactively address negative behaviours at work.

This training assists Parks Victoria to comply with the newly enacted *Sex Discrimination and Fair Work (Respect at Work) Amendment Act 2021 (Respect at Work Amendment Act)* and enhance employee wellbeing and experience.

Building our position and identity

National and international engagement

As part of a program of knowledge exchange with national and international partners, Parks Victoria staff participated in a range of activities, many funded by external partners. These opportunities included:

- the Korea National Park Friendship Program, strengthening relationships between countries by sharing experiences and knowledge on the management of protected areas

- the IUCN Citizen Assembly on Synthetic Biology in which District Manager, Jessica Reid, participated along with a group of 16 representatives from around the world, working towards shared understand of the potential benefits and risks of Synthetic Biology in Nature Conservation
- the 21st century US National Park Service International Capacity Building Initiative which identified the key learning and training needs of protected area managers
- International Park Managers Roundtable between the US National Park Service and Parks Victoria, which brought together senior leaders for a peer support and leadership program.

Parks Victoria also hosted numerous delegations and knowledge exchange events including USNPS Superintendent and IPMR participant Jorge Silva Banelos who visited Victoria on a study tour to learn about Parks Victoria's engagement with Traditional Owners. During the study tour Jorge visited Gunaikurnai Country, Budj Bim Cultural Landscape, Wilsons Promontory and Gariwerd and met with Traditional Owners. A delegation of staff and board members also attended the joint World Urban Parks Congress and Parks and Leisure Australia National Conference, held in Adelaide in October 2023. At the Congress, Albert Park received the prestigious World Urban Parks Board Chair Special Recognition Award.



Above: 2023 Korea National Park Friendship Program participants



Aboriginal staff conference, Framlingham Forest Reserve

Aboriginal staff conference

The annual Aboriginal staff conference was held on Eastern Maar Country with more than 40 Aboriginal staff able to attend the 3-day conference, themed: Caring for Sea Country and Waters.

Eastern Maar citizens, including Elders and leaders from the Eastern Maar Aboriginal Corporation hosted the group in several locations including Framlingham cemetery, the Indigenous Protected Area at Framlingham Forest Reserve. Cultural activities of weaving and toolmaking were also facilitated.

Other locations included the new lookout at the Twelve Apostles visitor precinct on Kirrae Whurrung Country and Tower Hill Reserve where the revitalisation project includes trail and cultural dance ground upgrades, and conservation works on the Robin Boyd-designated Visitor Centre.

Staff also focused some time on reviewing Parks Victoria's Aboriginal Employment and Wellbeing Plan (2018-2023). The plan outlines the agency's commitment to creating a culturally safe and competent organisation that supports Aboriginal staff to strengthen networks and share stories about their work and the inherited obligation they have for caring for Country.

Statewide significant asset monitoring program

A significant asset is defined as an asset that has a consequence score of 4 or 5 in any of the following categories – safety, compliance, visitor experience. The consequence of these assets failing poses extreme or major consequences to our stakeholders and impacts on our business reputation.

Parks Victoria engaged an external engineering supplier who completed 1,600 level 2 inspections of significant assets across Victoria. The assets inspected included vehicle bridges, elevated walkways, pedestrian bridges, major culverts, minor piers and jetties and above ground fuel tanks.

Key outcomes of the program:

- formed an understanding of the current condition of the significant asset portfolio
- ensured any safety concerns were promptly assessed and any assets that posed a safety risk to visitors or staff were closed accordingly until repaired or replaced
- established the future frequency of ongoing monitoring requirements for significant assets
- identified which significant assets require repair or replacement to feed into the asset prioritisation assessment to inform future business cases.



Financial summary

Parks Victoria's annual budget supports the delivery of the Annual Business Plan and Budget. It is based on funding for Victorian government commitments and an allocation from the Parks and Reserves Trust Account.

Overall financial performance

Parks Victoria achieved a net result from transactions surplus of \$56.1 million for the 2023–24 financial year. This surplus was in line with budget expectations and was lower than prior year primarily due to funding received in 2022–23 to deliver park infrastructure and biodiversity programs in future years.

Financial position – income statement

For the 2023–24 financial year, Parks Victoria received \$337.9 million in income, which was \$95.4 million lower than 2022–23. This lower income primarily relates to funding received in 2022–23 to deliver park infrastructure and economic and environmental recovery programs over the next few years.

A comprehensive result of \$54.2 million included a net loss of \$2.6 million due to the impairment of damaged assets due mainly to storms and floods at Buchan Caves.

Financial position – Balance Sheet

Total assets at the end of the 2023–24 financial year were \$7.9 billion, an increase of \$0.1 million from the previous year. The movement was mainly due to capitalisation of assets during this period.

Cash flows

Total cash and deposits at the end of the year was \$276.0 million, of which \$226.6 million related to the unspent component of specific purpose grants Parks Victoria has received to undertake various projects in 2023–24 and beyond. The remaining balance of \$49.4 million represents cash and cash equivalents required to meet other short-term current liabilities as they fall due.

Five-year financial summary

	2019–20 \$'000	2020–21 \$'000	2021–22 \$'000	2022–23 \$'000	2023–24 \$'000
Revenue from government	114,208	201,403	222,820	250,742	189,394
Total income from transactions	255,890	337,384	360,025	433,315	337,925
Total expenses from transactions	272,918	280,809	296,472	306,395	281,851
Net Result from transactions	(17,028)	56,575	63,553	126,920	56,074
Net Result	(18,874)	58,080	66,888	126,455	56,603
Comprehensive result	(14,976)	764,875	1,078,967	123,969	54,216
Net cash flow from operating activities	1,168	81,387	89,969	115,776	95,612
Total assets	5,785,379	6,549,481	7,662,578	7,811,648	7,878,519
Total liabilities	96,120	90,293	94,138	83,168	88,356

Capital projects

Parks Victoria manages several Capital Projects across Victoria. There were 2 capital projects exceeding the disclosure threshold of \$10 million Total Estimated Investment (TEI) completed during the financial year 2023–24. The value of these projects totalled \$29,500,000.

Project name	Original completion date	Latest approved completion date	Practical completion date	Reason for variation in completion date	Original TEI (\$M)	Latest TEI (\$M)	Actual TEI (\$M)
Shipwreck Coast – Saddle Lookout	December 2019	May 2024	31 May 2024	Due to EPBC referral process delays and contractor and supply delays	\$11.80	\$17.21	\$17.21
Altona Pier Redevelopment Project	June 2023	June 2024	22 December 2023	Additional budget requirements and market determined construction program	\$9.80	\$12.29	\$12.29

Significant change – Subsequent event

The Great Ocean Road Coast and Parks Authority (GORCAPA) was established on 1 December 2020. As a result, certain land parcels currently managed by Parks Victoria at Great Ocean Road Coast will be transferred to GORCAPA.

The transfer of the land parcels and the assets built on these land parcels will commence during 2024–25.

Disclosure of grants and transfer payments

Disclosure of grants and transfer payments Parks Victoria provided grants to certain companies, organisations, and community groups as part of the Volunteering Innovation Fund (Victoria's Great Outdoors), which Parks Victoria is responsible for administering, together with DEECA, in accordance with the Victorian Government Discretionary Grants Investment Principles. Grants provided in 2023–24 for the purposes of encouraging innovation, inspiring more Victorians to volunteer for nature and attracting a greater diversity of people volunteering in parks and forests, benefiting the environment, the volunteers, and the community, are summarised in the table below:

It should be noted that grant funding provided in 2023–24 for some projects may also have been reported in 2022–23, but some payments were made in 2023–24 due to project milestone payments or payment delays.

Recipient	ABN	Project	Payment (GST excl.)
Horseshoe Bend Community Garden Group	Auspiced by CERES ABN 60133437610	Horseshoe Bend Community Garden	\$15,200
Total Round 2			\$15,200
Collingwood Children's Farm	41355818979	Fencing for the Future	\$23,003
Total Round 3			\$23,003
Strathbogie Ranges Conservation Management Network	32052201844	Friends of the Forgotten Reserves of the Strathbogie Ranges	\$45,000
BirdLife Australia	75149124774	Bird Nest Log and Nest Box Supplementation in Northern Reserves	\$31,290
GIPPSYOUTHKidsClub Inc.	61815339365	7 Generations Connect to Country	\$39,980
Total Round 4			\$116,270
Total Round 2,3 & 4			\$154,473



Key performance targets

Definition of year-end results:

Target met	✓	Target has been met or exceeded within agreed timeframes
Target not met	✗	Target has not been met – exceeds 5% variance (Significant variance that requires explanation)
	(✗)	Target has not been met – within 5% variance
No result	◆	Recorded as N/M = Not measured

Enhancing organisational excellence

Key performance measure	2022–23 target	2022–23 actual	2023–24 target	2023–24 actual	Year end status
Total reportable injury frequency rate (TRIFR)	12.5	16.4	11.5	16.6	✗
Number (per million hours worked). This measures the rate injuries are occurring and demonstrates current and ongoing focus on safety and wellbeing. Total Recordable Injuries for 2023-24 are mainly attributed to manual handling, falls, slips and trips.					
Parks Victoria Employee engagement index	73	61	73	58	✗
This measure is based on the Victorian Public Sector Commission People Matters Survey results. Over 2023–24 Parks Victoria has experienced a period of uncertainty and adjustment due to budget and resource constraints.					
Ministerial request responses	95%	94%	95%	96%	✓
This measure indicates the percentage of responses to Ministerial correspondence requests completed within 13 days of receipt.					
Project delivery	90%	76%	90%	110.3%	✓
This measure indicates the percentage of projects delivered on time and within budget >90%. The exceeded actual is due to several projects in construction progressing ahead of schedule and some forecasted delays not materialising, a positive result for Parks Victoria.					
Total output cost (variation between actual expenditure and budget)	Within +/- 5% of budget	2.4% (over budget)	Within +/- 5% of budget	3.7% (under budget)	✓
Per cent (within +/- 5% of budget). This measure indicates delivery performance against original budget expectations. It is also a measure of timeliness of program delivery for core operations and specific purpose projects.					



Altona Pier, Altona Bay

Compliances and disclosures

Disclosure index

Parks Victoria's 2023–24 Annual Report is prepared in accordance with all relevant Victorian legislation and pronouncements. This index has been prepared to facilitate identification of Parks Victoria's compliance with statutory disclosure requirements.

Legislation	Requirement	Page(s)
Standing Directions and financial Reporting Directions		
Report of operations		
Charter and purpose		
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FRD 22	Purpose, functions, powers and duties	7
None	Chair's overview	4
FRD 22	Key initiatives and projects	10–47
FRD 22	Nature and range of services provided	7
Management and structure		
FRD 22	Organisational structure	50
Financial and other information		
FRD 8	Performance against output performance measures	
FRD 8	Budget portfolio outcomes	
FRD 10	Disclosure index	48
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FRD 15	Executive officer disclosures	62
FRD 22	Employment and conduct principles	9
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FRD 22	Freedom of information	72
FRD 22	<i>Building Act 1993</i>	70
FRD 22	Competitive Neutrality Policy	73
FRD 22	<i>Public Interest Disclosure Act 2013</i>	73
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FRD 22	Asset Management Accountability Framework (AMAF) Maturity Assessment	89
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Legislation	Requirement	Page(s)
FRD 22	Disclosure of procurement complaints	69
FRD 22	Workforce Inclusion Policy	60
FRD 24	Environmental reporting	75
FRD 25	Local jobs first	62
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SD 5.2	Specific requirements under Standing Direction 5.2 <ul style="list-style-type: none"> Declaration of financial statements 	97
Other disclosures		
MRO	Capital projects	45
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Disability Act	<i>Disability Act 2006</i>	74
MRO; PV Act	Compliance with Establishing Act <ul style="list-style-type: none"> Parks Victoria's Statement of Obligations report 	91
Compliance attestation and declaration		
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Declaration		
SD 5.2.2	Declaration in financial statements	
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SD 5.2.1(a)	Compliance with Australian accounting standards and other authoritative pronouncements	
SD 5.2.1(a)	Compliance with Standing Directions	
SD 5.2.1(b)	Compliance with Model Financial Report	
Other disclosures as required by FRDs in notes to the financial statements		
FRD 9	Departmental Disclosure of Administered Assets and Liabilities by Activity	129
FRD 11	Disclosure of Ex-gratia Expenses	143
FRD 13	Disclosure of Parliamentary Appropriations	105
FRD 21	Disclosures of Responsible Persons, Executive Officers and other Personnel (Contractors with Significant Management Responsibilities) in the Financial Report	145
FRD 103	Non Financial Physical Assets	134
FRD 110	Cash Flow Statements	101
FRD 112	Defined Benefit Superannuation Obligations	112
FRD 114	Financial Instruments – general government entities and public non-financial corporations	137

Legislation

Freedom of Information Act 1982 (Vic) (FOI Act)

Building Act 1993

Public Interest Disclosure Act 2012

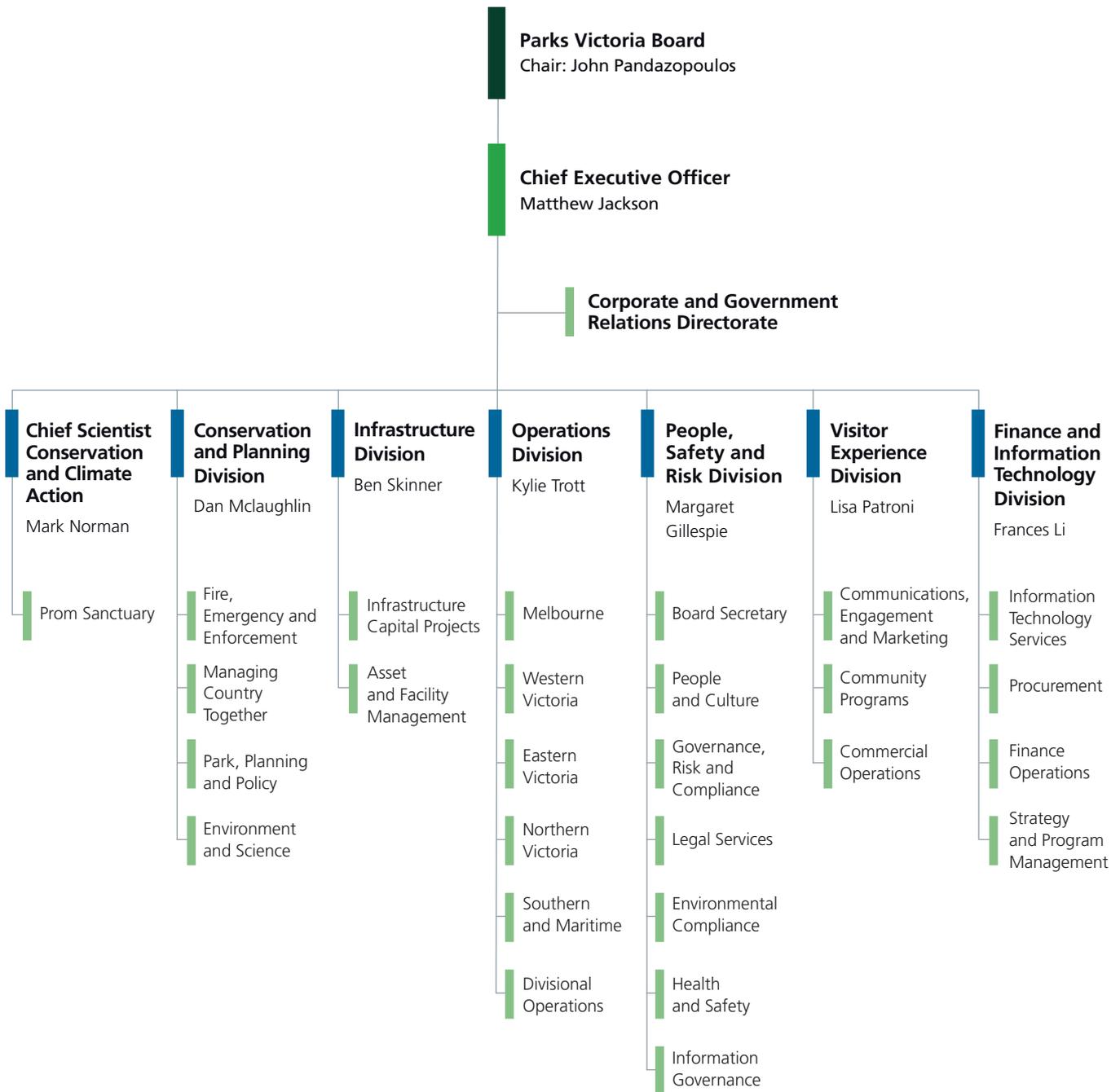
Disability Act 2006

Local Jobs First Act 2003

Financial Management Act 1994



Governance and organisational structure



Board

Hon. John Pandazopoulos (Chair)

Member since 2017, Chair since 2020

John currently holds the positions of Chair of Parks Victoria, Chair Tourism Midwest Victoria, and Chair of William Angliss Institute of TAFE. John is Victoria's longest continuous serving Tourism, Major Events and Gaming Minister with 30 years' experience in public policy, government and governance at international, national, state and local government level. He is a former Minister for Multicultural Affairs, Racing, Major Projects and Employment and a former member of the 'Cleavevent' Advisory Board, one of Australia's largest events businesses at the time. He was a Councillor and Mayor of the then City of Berwick and executive of the Municipal Association of Victoria.

He is the former Chair of the Victoria Government's Visitor Economy Ministerial Advisory Committee 2015–2019, former Chair and Deputy Chair of the Victorian Parliament Environment and Natural Resources Committee and immediate past Chair of Destination Phillip Island Regional Tourism Board.

John is also a member of all of Parks Victoria's Board Committees across Aboriginal Partnerships; Audit, Risk and Compliance; Conservation, Cultural Heritage and Fire; Park Planning, Commercial and Engagement; and Chair of the Remuneration Committee.

Lisa Marty (Deputy Chair)

Member since 2017, Deputy Chair since 2020

Lisa Marty is an experienced director, senior executive and consultant. She is a specialist in land management and industry policy, strategy, governance, stakeholder engagement and advocacy. Lisa is Director of First Super and Skills Insight, a jobs and skills council, working with industry in the VET sector. Lisa has over 10 years board experience, including Co-Chair of First Super, and is a former Chief Executive of the Victorian Association of Forest Industries.

Lisa is also Chair of Parks Victoria's Park Planning, Commercial and Engagement Committee and a member of three further Board Committees of Audit, Risk and Compliance; Conservation, Cultural Heritage and Fire; and Remuneration.

Anthony Boxshall

Member since 2020

Dr Anthony Boxshall is a marine ecologist who has worked in Australia and the United States, across government, academia and private industry. He is the founder of Science into Action Pty Ltd, a Melbourne Enterprise Fellow at the School of Biosciences at the University of Melbourne and the current Chair of the Victorian Marine and Coastal Council. He is Co-Chair of the Victorian Sea Country Co-Governance Group, a former National President of the Australian Marine Sciences Association and has been on several innovation boards. Until late 2017 he was Director, Applied Sciences at the Environment Protection Authority (EPA) in Victoria. He is a problem solver, a strategist and believes in maximising public value via good leadership and governance.

Anthony became Chair of Parks Victoria's Conservation, Cultural Heritage and Fire Committee on 1 November 2024, and is a member of two further Board Committees of Aboriginal Partnerships, and Audit, Risk and Compliance.

Christine Trotman

Member from 2015 – 31 October 2023

Chris Trotman is an experienced non-executive director and was appointed to the Parks Victoria Board in 2015. Her executive career includes CEO roles in health services, aged care and disability services. Chris holds degrees in accounting and business management and is a Graduate member of the AICD. Chris has extensive experience serving on a range of boards and committees and is the current Chair of Royal Botanic Gardens Victoria and Deputy Chair of the Mine Lands Rehabilitation Authority. She lives on a farm in Gippsland.

Chris was the Chair of Parks Victoria's Remuneration Committee and a member of Parks Victoria's Aboriginal Partnerships Committee and Park Planning, Commercial and Engagement Committee to 31 October 2023 when her tenure on the Parks Victoria Board concluded.



Doris Paton

Member since 2020

Dr Doris Paton is a Monero - Ngarigo and Gunai woman. She lives on country and her knowledge and learning comes from her Elders. A specialised educationalist and researcher in Gippsland, she focuses on empowering others with knowledge to strengthen relationships and understanding through customised cultural awareness competency training. Doris is committed to sharing her knowledge of language and local Gunai/Kurnai knowledge and history and has a strong governance background, having held many positions on local, regional and national committees and boards. She is also a part-time Senior Lecturer at Monash University. She has held management positions in several Aboriginal education and training organisations during her career.

Doris became Chair of Parks Victoria's Aboriginal Partnerships Committee from 1 November 2023, and is a member of the Conservation, Cultural Heritage and Fire Board Committee.

Graham Atkinson

Member from 2017 – 31 October 2023

Graham Atkinson is a Board Member of the Federation of Victorian Traditional Owners Corporations and Chair of Barpa Pty Ltd, a joint construction venture. He is Chair of the Dhelkunya Dja Land Management Board, a former Chair of the Dja Dja Wurrung Clans Aboriginal Corporation (DDWCAC) and also Director of Djandak Enterprises, a subsidiary of DDWCAC. He is a Board Member of the Judicial Commission of Victoria and the North Central Catchment Management Authority (NCCMA) a member of the Audit and Risk Management Committee of the NCCMA and was formerly Director of social research consultants the Atkinson Consulting Group.

Graham was Chair of Parks Victoria's Aboriginal Partnerships Committee and a member of Parks Victoria's Audit, Risk and Compliance Committee to 31 October 2023 when his tenure on the Parks Victoria Board concluded. Graham was welcomed back onto Parks Victoria's Aboriginal Partnerships Committee on 5 April 2024 as an External Member.

Professor Michael Clarke

Member from 2020 – 31 October 2023

A Professor of Zoology at the Centre for Future Landscapes' Department of Ecology, Environment and Evolution at La Trobe University, Professor Michael (Mike) Clarke has studied the ecology and biology of birds, reptiles, mammals, fish and plants for the past 38 years. With his colleague Professor Andrew Bennett, he leads research into the impacts of fire on fauna and maintains an ongoing research interest in threatened species and threatening processes. He was the Convener of the Scientific Advisory Committee on the Flora and Fauna Guarantee Act to the Victorian Minister for the Environment for five years. In 2007, he was awarded the DL Serventy Medal by the Royal Australasian Ornithologists Union for his outstanding contribution to the scientific literature in ornithology. In 2010, he was an expert witness in fire ecology at the Victorian Bushfires Royal Commission and in 2014 his research on fire ecology with Prof Bennett was one of three finalists for a Eureka Prize in Environmental Research. He has recently served as an expert advisor to the Victorian Auditor General's Office examination of how to reduce bushfire risk.

Mike was Chair of Parks Victoria's Conservation, Cultural Heritage and Fire Committee and was a member of two further Board Committees of Aboriginal Partnerships and Park Planning, Commercial and Engagement to 31 October 2023 when his tenure on the Parks Victoria Board concluded. Mike was welcomed back onto Parks Victoria's Conservation, Cultural Heritage and Fire Committee on 7 June 2024 as an External Member.

Taryn Lee

Member since 2021

Taryn Lee is a proud Yawuru woman and experienced policy director who has held executive roles in the public sector, leading policy and programs focused on self-determination and improved outcomes for Aboriginal peoples – most recently as General Manager, Social Impact and Policy at Collingwood Football Club. Taryn holds a Bachelor of Laws from Victoria University, a Masters in Human Rights from the University of London and an Executive Masters in Business Administration from the University of Sydney, and brings skills in government, management, community engagement, leadership, and project management to the Board.

Taryn is also a member of two Board Committees; Park Planning, Commercial and Engagement, and Aboriginal Partnerships.

Vijaya Vaidyanath

Member since 2020

Vijaya Vaidyanath was the inaugural Chief Executive of Homes Melbourne from between 2022 to 2023, and prior to this CEO of the City of Yarra from 2012 to 2022. Vijaya is a highly experienced board and advisory group member across public, private, not-for-profit organisations, universities and international banks. She is currently a Board Member with Procurement Australia and Ambulance Victoria, and Director/Trustee with Vision Super.

Vijaya is a Senior Executive Fellow of the John F Kennedy School of Government at Harvard University, and holds a Masters in Business Administration from JM Katz Graduate School of Business in Pittsburgh as well as a Master of Arts (Economics) and a Bachelor of Arts (Economics) from the University of Bangalore. Vijaya is renowned for her innovation, integrity, inspiring leadership style and ability to deliver results.

Vijaya is also Chair of Parks Victoria's Audit, Risk and Compliance Committee and a member of Parks Victoria's Park Planning, Commercial and Engagement Committee, Remuneration Committee and Aboriginal Partnerships Committee.

Board attendance

There were 8 scheduled Board meetings, one strategy and planning day and no special meetings.

Total meeting attendance in 2023–24:

Attendees	# of eligible meetings	# of meetings attended
John Pandazopoulos (Chair)	9	9
Lisa Marty (Deputy Chair)	9	8
Anthony Boxshall	9	7
Christine Trotman (to 31 Oct 2023)	3	3
Doris Paton	9	4
Graham Atkinson (to 31 Oct 2023)	3	3
Michael Clarke (to 31 Oct 2023)	3	3
Taryn Lee	9	7
Vijaya Vaidyanath	9	9

Board committees

Audit, Risk and Compliance Committee

The Audit, Risk and Compliance Committee oversees and advises on matters of accountability and internal controls affecting the operations of Parks Victoria as required by the *Standing Directions 2018* (the 'Directions') under the *Financial Management Act 1994* (FMA). The role of the Committee is to assist the Board in the effective discharge of its responsibilities in overseeing the areas of financial management, statutory reporting, internal controls, risk management (including insurance and legal proceedings), governance, compliance, and the internal and external audit functions.

During 2023–24, the Committee comprised up to five members: Vijaya Vaidyanath (Chair), John Pandazopoulos, Lisa Marty, Anthony Boxshall, and Graham Atkinson (to 31 October 2023). The Committee also had one External Member attend, Pranay Lodhiya, during the reporting period. The Committee met 4 times in 2023–24.

Total meeting attendance in 2023–24:

Attendees	# of eligible meetings	# of meetings attended
Vijaya Vaidyanath (Chair)	4	4
John Pandazopoulos	4	4
Lisa Marty	4	4
Anthony Boxshall	4	4
Graham Atkinson (to 31 Oct 2023)	1	1
Pranay Lodhiya (External Member)	4	4



Aboriginal Partnerships Committee

The Aboriginal Partnerships Committee provides advice to the Board on strengthening relationships between Traditional Owners and Parks Victoria to deliver joint land management outcomes.

The Committee focuses on delivery of the Managing Country Together (MCT) Framework; implementation of agreements made under the *Traditional Owner Settlement Act 2010*; Native title matters; joint management; and strategy related to partnering with Traditional Owners.

The Committee also supports Parks Victoria being a 'culturally competent organisation' and an 'employer of choice' for Aboriginal people.

During 2023–24, the Committee comprised up to seven members: Graham Atkinson (Chair – until 31 October 2023), John Pandazopoulos, Anthony Boxshall, Christine Trotman (until 31 October 2023), Taryn Lee, Doris Paton (Chair from 1 November 2023) and Vijaya Vaidyanath (from 1 November 2023). The Committee also had two External Members attend during the reporting period: Minda Murray, and Graham Atkinson (from 5 April 2024). The Committee met on three occasions in 2023–24.

Total meeting attendance in 2023–24:

Attendees	# of eligible meetings	# of meetings attended
Graham Atkinson (Chair to 31 Oct 2023)	2	2
Doris Paton (Chair from 01 Nov 2023)	3	1
John Pandazopoulos	3	3
Anthony Boxshall	3	2
Christine Trotman (to 31 Oct 2023)	2	1
Vijaya Vaidyanath (from 01 Nov 2023)	1	1
Taryn Lee	3	1
Minda Murray (External Member)	3	3
Graham Atkinson (External Member from 05 Apr 2024)	1	1

Conservation, Cultural Heritage and Fire Committee

The Conservation, Cultural Heritage and Fire Committee provides advice to the Board on the development and implementation of a strategic and evidence-based environment and conservation program to improve the effectiveness of park management, protection of Aboriginal cultural heritage, and cultural and ecological burning.

During 2023–24, the Committee comprised up to five members: Michael Clarke (Chair to 31 October 2023), John Pandazopoulos, Lisa Marty, Anthony Boxshall (Chair from 01 November 2023) and Doris Paton. The Committee also had three External Members attend during the reporting period: Rachel Lowry (to 01 December 2023), Ruth Beilin and Michael Clarke (from 07 June 2024). The Committee met on five occasions (four meetings and one field trip) in 2023–24.

Total meeting attendance in 2023–24:

Attendees	# of eligible meetings	# of meetings attended
Michael Clarke (Chair to 31 Oct 2023)	1	1
Anthony Boxshall (Chair from 01 Nov 2023)	5	5
John Pandazopoulos	5	3
Lisa Marty	5	4
Doris Paton	5	3
Ruth Beilin (External Member)	5	4
Rachel Lowry (External Member to 01 Dec 2023)	2	2
Michael Clarke (External Member from 07 Jun 2024)	1	1

Rachel Lowry resigned from the Committee on 1 December 2023.

Park Planning, Commercial and Engagement Committee

The Park Planning, Commercial and Engagement Committee provides advice to the Board on strategy and implementation across Parks Victoria's stakeholder engagement activities, strategic issues management, business case development, master and precinct planning and built heritage and conservation.

The Committee also oversees Parks Victoria's revenue generating initiatives and financial performance.

During 2023–24, the Committee comprised up to six members: Lisa Marty (Chair), John Pandazopoulos, Taryn Lee, Christine Trotman (to 31 October 2023), Michael Clarke (to 31 October 2023) and Vijaya Vaidyanath. The Committee also had two External Members attend during the reporting period: David Gundy and Dean Minett. The Committee met on four occasions in 2023–24.

Total meeting attendance in 2023–24:

Attendees	# of eligible meetings	# of meetings attended
Lisa Marty (Chair)	4	4
John Pandazopoulos	4	3
Christine Trotman (to 31 Oct 2023)	1	1
Michael Clarke (to 31 Oct 2023)	1	1
Vijaya Vaidyanath	4	4
Taryn Lee	4	2
David Gundy (External Member)	4	4
Dean Minett (External Member)	4	1

Remuneration Committee

The Remuneration Committee is responsible for determining the organisation's policy and practice for executive remuneration and the individual remuneration packages for its executives – as required by the Victorian Public Sector Commission (VPSC). The Committee also sets the annual key performance measures for the Chief Executive Officer and reviews the performance of the Chief Executive Officer against those measures.

During 2023–24, the Committee comprised up to four members: Christine Trotman (Chair to 31 October 2023), John Pandazopoulos (Chair from 01 November 2023), Lisa Marty and Vijaya Vaidyanath. The Committee met on two occasions in 2023–24.

Total meeting attendance in 2023–24:

Attendees	# of eligible meetings	# of meetings attended
Christine Trotman (Chair to 31 Oct 2023)	1	1
John Pandazopoulos (Chair from 01 Nov 2023)	2	2
Lisa Marty	2	2
Vijaya Vaidyanath	2	2



Executive Management team

Matthew Jackson, Chief Executive Officer

Matthew joined Parks Victoria as Chief Executive Officer in February 2017. Matthew is responsible for the strategic direction, leadership and overall management of the organisation and coordinates external relationships, liaising with allied organisations, government and statutory authorities. He takes a leading position in influencing the development of policies and practices to respond to the emerging risks and adaptations posed by global climate change. He is also committed to ensuring effective organisational and people management including cultural change.

Matthew has been involved in nature-based tourism and education for most of his career. He has extensive experience in environmental research, conservation, wildlife management, operational management and stakeholder relations. He has also worked in the private sector in marketing and distribution. Prior to Parks Victoria, Matthew was the Chief Executive Officer at Phillip Island Nature Parks. He oversaw significant change at Phillip Island Nature Parks that involved a high level of community consultation and the delivery of major environmental outcomes and significant new tourist attractions. Matthew holds a Master of Business Administration from Southern Cross University. Matthew is a Victorian Fellow of the Institute of Public Administration Australia (IPAA) and a Club Melbourne Ambassador.

Margaret Gillespie, Executive Director People, Safety and Risk and Chief Legal Counsel

Margaret joined Parks Victoria in 2006 is responsible for management of people and culture, legal, board Secretariat, risk, compliance, insurance, information management and health safety and environment functions.

Margaret is an experienced commercial lawyer whose career has spanned private practice and in-house private sector positions in large-listed companies in New York, London and Melbourne. She is admitted to practise in Victoria and New York USA.

Margaret holds a Masters of Public International Law from the University of London and a Bachelor of Laws and a Bachelor of Arts from the University of Melbourne.

Xiaodu (Frances) Li, Executive Director Finance, IT and Chief Financial Officer

Frances joined Parks Victoria in 2017 as the Director of Finance and Project Management Office and was appointed as Chief Financial Officer in 2020. She also holds the position of Executive Director for Finance and IT. Frances leads and has responsibility for Finance, Information Technology, Procurement, Project Management Office, as well as Corporate and Business Strategy.

Frances has over 20 years of experience working in finance and has held various senior leader position across the public sector in strategy and planning, financial management, shared services and project management office.

She holds a Master's degree in Commerce (Accounting with Business Information Systems) and is a Certified Practising Accountant (CPA).

Dan Mclaughlin, Executive Director Conservation and Planning

Dan joined Parks Victoria in 2003, working across numerous roles in operations, planning and programming. Following four years as Regional Director, Northern Victoria, he was appointed Executive Director Conservation and Planning in November 2022.

Dan leads Parks Victoria's Managing Country Together, Fire, Emergency and Enforcement, Environment and Science and Park Planning and Policy directorates, focused on providing the strategic direction and guidance that enable Parks Victoria's to deliver quality parks services to the Victorian community.

Raised in Wangaratta in Victoria's north-east, Dan holds a Bachelor of Applied Science and Graduate Diploma (Parks, Recreation and Heritage), a Master of Natural Resource Management, and an MBA from RMIT.

Dan served on the Dhelkunya Dja Traditional Owner Land Management Board in Victoria's Central Goldfields for three years until December 2022, guiding implementation of the Joint Management Plan for the six Dja Dja Wurrung Parks in partnership with Djaara.

Dr. Mark Norman, Chief Scientist Conservation and Climate Action

Mark leads strategy, advocacy and communication for Parks Victoria's nature conservation and research programs. As climate change poses increasing challenges to nature and natural systems across the parks estate, Mark works closely with the environment and science directorate, operations teams and external partners to understand, collaborate and advocate for conservation actions that give nature its best chance to survive, adapt, evolve and thrive.

Mark's background covers zoology, marine science, terrestrial and marine biodiversity surveys throughout Victoria, Australia and overseas, and education, advocacy and science communication in support of nature conservation.

Lisa Patroni, Executive Director Visitor Experience

Lisa joined Parks Victoria as Executive Director of Marketing and Communications in October 2017.

Lisa is responsible for leading unified communication to raise Parks Victoria's profile and maintain its brand and public reputation. She also oversees Parks Victoria's digital transformation, commercial strategy, tourism and stakeholder engagement, marketing and broader public program delivery.

Previously Head of International, Tourism, Government, Community and Communications at Victoria Racing Club, Lisa has a strong background in marketing, commercial delivery, stakeholder management, government relations, tourism and major events, with a proven ability to manage complex stakeholder relationships.

Ben Skinner, Executive Director Infrastructure

Ben joined Parks Victoria in January 2018 as Executive Director of Infrastructure and Information Technology bringing 20 years' experience in engineering and capital project delivery across the private and higher education sectors in Australia and the United Kingdom. Ben is responsible for the delivery of the annual capital works program and asset management planning function including fleet and facilities management. He ensures the organisation is equipped with fit for purpose technology and IT support to improve efficiency and effectiveness in service delivery. Ben holds a Masters of Business Administration and Bachelor of Engineering (Mechanical – CPEng).

Kylie Trott, Executive Director Operations

Kylie has worked for Parks Victoria since 2005 and has worked in numerous operational and strategic delivery roles.

Kylie started her career in local government as a gardener and park manager in regional parks. She has extensive leadership, planning, policy development, project management, strategic and business reform experience.

She is passionate about park management and believes everyone should have the opportunity to spend time in parks immersed in nature.



Workforce data

Workforce profile as at 30 June 2024

As of 30 June 2024, Parks Victoria employed 880.2 full time equivalent (FTE) ongoing staff which includes employees on Workcover, compared to 1003.8 FTE ongoing staff at the end of financial year in 2023. The proportion of women has increased from 39 per cent end of last financial year (2023) to 41.5 per cent at end of financial year on 30 June 2024. Employees have been correctly classified in workforce data collections. Grading classifications are listed in the Parks Victoria Enterprise Agreement 2021.

	Ongoing and Workcover			Fixed term and Casual
	Total Headcount	Full time ¹ Headcount	Part time Headcount	Total FTE
June 2024²	927	754	173	880.2
June 2023	1,055	872	183	1,003.8
June 2022	1,055	887	171	1,002.9
June 2021	1,031	856	175	977.2
June 2020	996	844	152	937.4

Notes:

- (1) Includes Workcover cases
- (2) The year-on-year change of headcount and FTE from June 2023 to June 2024 represented the consolidation of fire management operations functions within Department of Energy, Environment and Climate Action (DEECA) and Parks Victoria, with Tier 1 fire management resources and staff of Parks Victoria transferred to DEECA from 1 July 2023.

	June 2023			June 2024		
	Ongoing and Workcover		Fixed term and Casual	Ongoing and Workcover		Fixed term and Casual
	Headcount	FTE	FTE	Headcount	FTE	FTE
Gender						
Male	639	630.37	160.53	383	346.7	141.4
Female	413	371.83	168.80	541	530.9	121.9
Self-described	3	2.60	0.00	3	2.6	1.0
Age						
Under 25	10	10.00	18.00	11	10.4	13.5
25–34	177	171.50	133.06	159	153.0	90.5
35–44	258	239.95	85.78	231	213.5	65.6
45–54	323	308.98	62.39	292	279.0	62.2
55–64	232	223.07	23.10	189	182.8	29.5
Over 64	55	51.30	7.00	45	41.5	3.0

Workforce profile as at 30 June 2024 (continued)

Classification	June 2023			June 2024		
	Ongoing and Workcover		Fixed term and Casual	Ongoing and Workcover		Fixed term and Casual
	Headcount	FTE	FTE	Headcount	FTE	FTE
Grade 1	0	0.0	9.00			0.8
Grade 2.1	101	91.01	105.26	66	57.6	36.1
Grade 2.2	81	76.67	21.39	40	36.5	10.8
Grade 2.3	195	184.44	34.10	219	208.1	19.3
Grade 3	106	101.67	8.80	103	97.2	8.6
Grade 4	152	146.65	33.80	111	107.9	42.9
Grade 5	113	106.82	16.30	103	98.4	21.1
Grade 6	133	127.78	47.98	116	109.9	64.0
Grade 7	114	110.49	6.00	116	112.5	13.9
Grade 8	60	59.27	17.00	53	52.2	18.0
Executives	0	0.00	29.70	0	0	28.8
Total	1,055	1,003.8	329.33	927	880.2	264.3

Executive officer data

As of 30 June 2024, Parks Victoria employed 29 Executive Officers. All have been employed on a Fixed Term basis. The remuneration of all Executive Officers is over AUD 100,000 and is in accordance with the Public Entity Executive Remuneration (PEER) Policy.

	30 June 2023		30 June 2024	
	Fixed term Headcount	Total 2023	Fixed term Headcount	Total 2024
SES-1	21	21	20	20
SES-2	8	8	7	7
SES-3	1	1	1	1
Total	30	30	28	28



Diversity and Inclusion Framework 2022–27



At Parks Victoria, diversity and inclusion are central to ongoing development of a modern, high-performing sustainable organisation that can deliver the vision and purpose, under Parks Victoria’s Strategic Direction and in accordance with our Land Management Strategy.

In 2023, Parks Victoria established a Diversity and Inclusion Framework 2023–27 (Framework), an overarching strategy to guide the delivery of the following action plans, and their replacements during the term of the Framework:

- Aboriginal Employment and Wellbeing Plan 2018–23
- Disability Action Plan 2022–26
- Gender Equality Action Plan 2022–26
- Cultural Diversity and Inclusion Action Plan 2023–26.

The Framework guides the way in which Parks Victoria builds on our progress and achievements in diversity and inclusion and ensures that all action plans for each area of diversity focus are aligned.



Parks Victoria staff attending annual Midsumma Pride March

Diversity and Inclusion Framework 2022–27 (continued)

Some highlights of the 2023–24 financial year in delivery under the Framework include:

- the completion of park accessibility audits at five priority parks: Werribee, Albert, and Jells parks, and Point Nepean and Wilsons Promontory national parks (*Disability Action Plan 2022–26*)
- accessible seating, toilets, picnic and BBQ area upgrades at 21 urban Parks (*Disability Action Plan 2022–26*)
- successful implementation of the Sponsorship of Diverse Talent Program, led by Parks Victoria as an Emergency Management Victoria program (*Gender Equality Action Plan 2022–26*)
- 41 per cent of roles are held by women, with women holding 50 per cent of Executive positions, exceeding our targets (*Gender Equality Action Plan 2022–26*)
- participation in the annual Midsumma Pride March, celebration of IDAHOBIT Day and 'Wear it Purple Day' ('*Pride in Parks*' initiatives)
- updates to Parks Victoria's recruitment, selection and appointment procedures to reduce unconscious bias, improve the accessibility of position descriptions and support in preparing for interviews (*all plans*)
- development and roll out of 'Respect in the Workplace' training, with modules focusing on Racism, bullying and harassment, sexual harassment and unconscious bias (*all plans*).



Other disclosures

Local Jobs First

Departments and public bodies are required to comply with the *Local Jobs First Act 2003*, which applies to all tenders over \$3 million in metropolitan Melbourne and \$1 million in regional Victoria.

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) and the Major Project Skills Guarantee Policy (MPSG), which were previously administered separately.

Parks Victoria is required to apply the Local Job First policy to all projects valued at \$3 million or more in Metropolitan Melbourne or for state-wide projects, or \$1 million or more for projects in regional Victoria. MPSG applies to all construction projects valued at \$20 million or more. The MPSG guidelines and VIPP guidelines will continue to apply to MPSG applicable and VIPP applicable projects respectively where contracts have been entered prior to 15 August 2018.

Commenced – Local Jobs First standard projects

During 2023–24, Parks Victoria commenced 11 Local Jobs First standard projects totalling approximately \$84,311,096. Of these, 7 projects were located in Metropolitan Melbourne, 4 in regional Victoria and zero state-wide. The MSPG applied to zero projects.

Table 1 – All commenced projects are typed as construction. Metropolitan Melbourne based (M), regional based (R), state-wide (S).

Project name	Project value	MPSG applicable	Forecasted completion date	No. of contracts	Total value of contracts
Dromana Pier Rebuild (M)	\$10,100,000	No	Sept 2026	1	\$1,033,790
Grampians Peak Trail – Trailheads	\$5,200,000	No	Dec 2025	1	\$1,534,070
Hampton Pier Rebuild (M)	\$5,000,000	No	Apr 2025	1	\$797,572
Jells Park	\$4,000,000	No	Apr 2025	3	\$153,730
Loch Ard Blowhole	\$8,000,000	No	Mar 2025	1	\$5,721,865
Mornington Fishermans Jetty Rebuild (M)	\$5,000,000	No	Mar 2025	1	\$739,390
Mount Buffalo Chalet (R)	\$3,000,000	No	June 2025	1	\$2,520,038
Point Nepean – Forts (M)	\$6,000,000	No	June 2026	1	\$868,020
St Leonards Pier Rebuild (R)	\$12,391,346	No	June 2027	1	\$1,361,552
Suburban Parks Program – Three New Parks (M)	\$12,250,000	No	May 2025	8	\$1,873,660
Tower Hill (R)	\$6,689,750	No	Sept 2024	1	\$889,522
Warneet Jetties Rebuild (M)	\$9,550,000	No	May 2025	1	\$283,183
Werribee Park Mansion (M)	\$6,000,000	No	June 2026	1	\$447,361
Yallock-Bulluk Marine and Coastal Park Revitalisation Project (R)	\$8,330,000	No	Dec 2025	2	\$1,564,869
You Yangs Serendip	\$11,000,000	No	June 2026	1	\$297,175

Commenced – Local Jobs First standard projects (continued)

Table 2 – During 2023–24, the local jobs first contract commitments were targeted in the Commenced Local Jobs First standard projects (where information was provided on the VMC Portal).

Project name	Project value	MPSG applicable	Forecasted completion date	No. of contracts (VMC)	Total value of contracts (VMC)	Targeted Local Jobs First commitments
Dromana Pier Rebuild (M)	\$10,100,000	No	Sept 2026	1	\$1,033,790	Local Commitment: 0 No. of SMEs: 0 Total Created Hours: 1334 Total Retained Hours: 5333 Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 0 Traineeship hours retained: 0 Cadetship hours created: 1334 Cadetship hours retained: 0
Grampians Peak Trail – Trailheads	\$5,200,000	No	Dec 2025	1	\$1,534,070	Local Commitment: 84.80 No. of SMEs: 0 Total Created Hours: Total Retained Hours: Apprentices hours created: 0.01 Apprentices hours retained: 0.05 Traineeship hours created: 0 Traineeship hours retained: 0 Cadetship hours created: 0 Cadetship hours retained: 0 Standard ANZ Retained hours: Standard VIC Retained hours: 1.01
Hampton Pier Rebuild (M)	\$5,000,000	No	Apr 2025	1	\$797,572	Local Commitment: 0 No. of SMEs: 0 Total Created Hrs: 0 Total Retained Hrs: 5200 Apprentices hrs created: 0 Apprentices hrs retained: 0 Traineeship hrs created: 0 Traineeship hrs retained: 0 Cadetship hrs created: 0 Cadetship hrs retained: 520
Jells Park	\$4,000,000	No	Apr 2025	3	\$153,730	Local Commitment: 0 No. of SMEs: 0 Total Created Hours: Total Retained Hours: Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 0 Traineeship hours retained: 0 Cadetship hours created: 0 Cadetship hours retained: 304 Standard ANZ Retained hours: Standard VIC Retained hours: 902



Commenced – Local Jobs First standard projects (continued)

Project name	Project value	MPSG applicable	Forecasted completion date	No. of contracts (VMC)	Total value of contracts (VMC)	Targeted Local Jobs First commitments
Loch Ard Blowhole	\$8,000,000	No	Mar 2025	1	\$5,721,865	Local Commitment: 87.54 No. of SMEs: 19 Total Created Hours: 0 Total Retained Hours: 0 Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 0 Traineeship hours retained: 0 Cadetship hours created: 0 Cadetship hours retained: 0 Standard ANZ Retained hours: Standard VIC Retained Hours: 7.7733
Mornington Fishermans Jetty Rebuild (M)	\$5,000,000	No	Mar 2025	1	\$739,390	Local Commitment: 0 No. of SMEs: 0 Total Created Hours: 0 Total Retained Hours: 5400 Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 0 Traineeship hours retained: 0 Cadetship hours created: 0 Cadetship hours retained: 540
Mount Buffalo Chalet (R)	\$3,000,000	No	June 2025	1	\$2,520,038	Local Commitment: 97.7 No. of SMEs: 54 Total Created Hours: 8892 Total Retained Hours: 4940 Apprentices hours created: 988 Apprentices hours retained: 988 Traineeship hours created: 0 Traineeship hours retained: 988 Cadetship hours created: 0 Cadetship hours retained: 988
Point Nepean – Forts (M)	\$6,000,000	No	June 2026	1	\$868,020	Local Commitment: 0 No. of SMEs: 0 Total Created Hours: 1500 Total Retained Hours: 2500 Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 500 Traineeship hours retained: 1000 Cadetship hours created: 0 Cadetship hours retained: 0
St Leonards Pier Rebuild (R)	\$12,391,346	No	June 2027	1	\$1,361,552	Local Commitment: 100 No. of SMEs: 8 Total Created Hours: 0 Total Retained Hours: 7485 Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 0 Traineeship hours retained: 0 Cadetship hours created: 0 Cadetship hours retained: 0

Commenced – Local Jobs First standard projects (continued)

Project name	Project value	MPSG applicable	Forecasted completion date	No. of contracts (VMC)	Total value of contracts (VMC)	Targeted Local Jobs First commitments
Suburban Parks Program – Three New Parks (M)	\$12,250,000	No	May 2025	8	\$1,873,660	Local Commitment: 0 No. of SMEs: 0 Total Created Hours: 120 Total Retained Hours: 9978 Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 0 Traineeship hours retained: 0 Cadetship hours created: 0 Cadetship hours retained: 863
Tower Hill (R)	\$6,689,750	No	Sept 2024	1	\$889,522	Local Commitment: 100 No. of SMEs: 19 Total Created Hours: 1620 Total Retained Hours: 1730 Apprentices hours created: 20 Apprentices hours retained: 80 Traineeship hours created: 0 Traineeship hours retained: 0 Cadets hours created: 0 Cadets hours retained: 150
Warneet Jetties Rebuild (M)	\$9,550,000	No	May 2025	1	\$ 283,183	Local Commitment: 0 No. of SMEs: 0 Total Created Hours: 0 Total Retained Hours: 650 Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 0 Traineeship hours retained: 0 Cadets hours created: 0 Cadets hours retained: 0
Werribee Park Mansion (M)	\$6,000,000	No	June 2026	1	\$447,361	Local Commitment: 0 No. of SMEs: 0 Total Created Hours: 0 Total Retained Hours: 1250 Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 0 Traineeship hours retained: 0 Cadetship hours created: 0 Cadetship hours retained: 0
Yallock-Bulluk Marine and Coastal Park Revitalisation Project (R)	\$8,330,000	No	Dec 2025	2	\$1,564,869	Local Commitment: 0 No. of SMEs: 0 Total Created Hours: 160 Total Retained Hours: 4020 Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 0 Traineeship hours retained: 0 Cadetship hours created: 0 Cadetship hours retained: 0



Commenced – Local Jobs First standard projects (continued)

Project name	Project value	MPSG applicable	Forecasted completion date	No. of contracts (VMC)	Total value of contracts (VMC)	Targeted Local Jobs First commitments
You Yangs Serendip	\$11,000,000	No	June 2026	1	\$297,175	Total Created Hours: 0 Total Retained Hours: 0 Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 0 Traineeship hours retained: 0 Cadetship hours created: 0 Cadetship hours retained: 0 Standard ANZ Retained hours: 200 Standard VIC Retained Hours: 400

Completed – Local Jobs First standard projects

During 2023–24, Parks Victoria completed 5 local jobs first standard project totalling approximately \$43,325,819. Of these, 3 projects were located in Metropolitan Melbourne and 2 were located in regional Victoria. The MSPG did not apply to any of these projects.

Project name	Project value	MPSG applicable	No. of contracts (VMC)	Total value of contracts (VMC)	Targeted Local Jobs First commitments
Altona Pier (M)	\$12,280,497	No	2	\$9,758,035	Local Commitment: 100% & 94.36% No. of SMEs: 21 Total Created Hours: 300 Total Retained Hours: 23420.9 Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 300 Traineeship hours retained: 840 Cadetship hours created: 1435.2 Cadetship hours retained: 23720.9
Kirk Point Boat Ramp (R)	\$3,698,000	No	2	\$3,878,800	Local Commitment: 97.66% No. of SMEs: 1 Total Created Hours: 0 Total Retained Hours: 0 Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 0 Traineeship hours retained: 0 Cadetship hours created: 0 Cadetship hours retained: 0
Olinda Stage 1 (M)	\$6,820,000	No	1	\$1,420,572	Local Commitment: 96.25% No. of SMEs: 0 Total Created Hours: 160 Total Retained Hours: 1340 Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 0 Traineeship hours retained: 200 Cadetship hours created: 0 Cadetship hours retained: 0

Completed – Local Jobs First standard projects (continued)

Project name	Project value	MPSG applicable	No. of contracts (VMC)	Total value of contracts (VMC)	Targeted Local Jobs First commitments
Rye Pier (M)	\$3,953,000	No	1	\$98,000	Local Commitment: 0 No. of SMEs: 0 Total Created Hours: 0 Total Retained Hours: 1250 Apprentices hours created: 0 Apprentices hours retained: 0 Traineeship hours created: 0 Traineeship hours retained: 0 Cadetship hours created: 0 Cadetship hours retained: 0
Shipwreck Coast Saddle Look out (R)	\$17,205,100	No	1	\$8,463,930	Local Commitment: 99.5% No. of SMEs: 4 Total Created Hours: 200 Total Retained Hours: 1200 Apprentices hours created: 200 Apprentices hours retained: 0 Traineeship hours created: 0 Traineeship hours retained: 0 Cadetship hours created: 0 Cadetship hours retained: 0

Commenced – Local Jobs First strategic projects

Within Parks Victoria, only the St Kilda Pier Redevelopment Project (\$50+ million) is considered a local jobs first strategic project, which commenced in a previous financial year. During 2023–24, there were no strategic projects that commenced in the VMC Portal.

Completed – Local Jobs First strategic projects

There were no local jobs first strategic projects completed in financial year 2023–24.

Reporting requirements – grants

There are no grants to report in financial year 2023–24.



Social Procurement Framework

Parks Victoria is fully committed to supporting the Government's directions under the Social Procurement Framework (SPF) and recognises the key role it plays in advancing social and sustainable outcomes for Victorians. Of the 10 social and sustainable objectives in the SPF, Parks Victoria has prioritised:

1. opportunities for Victorian Aboriginal People – Purchasing from Victorian Aboriginal businesses and/or Employment of Victorian Aboriginal people by suppliers to the Victorian Government
2. sustainable Victorian social enterprise and Aboriginal business sectors – Purchasing from Victorian social enterprises and Aboriginal businesses
3. environmentally sustainable business practices – Adoption of sustainable business practices by suppliers to the Victorian Government
4. opportunities for Disadvantaged Victorians – This objective recognises the benefits that come from employment. This includes the opportunity to contribute to the economy.

In 2023–24 as part of Parks Victoria's ongoing commitment to its Social Procurement Strategy, Parks Victoria:

- continues to champion the SPF requirements incorporated into its procurement guidance documents such as policies, procedures and manuals and procurement pathways tool on internal intranet site
- continues to provide SPF Framework orientation sessions to Parks Victoria staff, including:
 - » an overview of social procurement and why it is important to the Victorian Government and Parks Victoria
 - » details on the 4 SPF objectives prioritised by Parks Victoria
 - » a summary of social procurement requirements and expectations aligned to procurement activities below and over the internal tender thresholds
 - » details and guidance about how to include social procurement into procurement activities.

Case studies and additional information on SPF achievements

Parks Victoria is committed to environmentally sustainable business practices and social procurement. Parks Victoria looks to partner with organisations that provide sustainable conservation and remediation works, as well as supporting smaller to medium businesses that support Aboriginal enterprises.

Invasive plant control

During 2023–24, Parks Victoria has partnered with SEEDS Bushland Restoration to remove sweet pittosporum around Devillbend Natural Features Reserve. Invasive species like sweet pittosporum can have an impact on local ecosystems by altering light availability, soil nutrients, and competitive dynamics among native flora and fauna. By removing these invasive plants, the goal is to restore the natural balance of the ecosystem, improve habitat conditions for native species (such as the local threatened blue billed duck), and support the regeneration of native vegetation. This kind of restoration work is crucial for maintaining biodiversity and ecosystem health.

Emergency procurement

In 2023–24, Parks Victoria activated Emergency Procurement on 3 occasions in accordance with the requirements of government policy and accompanying guidelines. This included updated and referencing 'Emergency Procurement' in Parks Victoria's procurement procedures and documentation and removing references to the previously known 'Critical Procurement'.

Emergency procurement plans are activated in circumstances where Parks Victoria is authorised to act (as an organisation) in response to an emergency event or critical business disruption that:

- endangers or threatens to endanger the safety or health of any person
- destroys or damages or threatens to destroy or damage property
- endangers or threatens to endanger the environment
- disrupts essential services (for example transport, fuel, power, water sewerage)
- disrupts or is an imminent threat to a business-critical activity, asset or technological system used in provision of Parks Victoria's services.

Emergency procurement (continued)

Details of emergency procurements are shown below.

Nature of emergency	Date of activation	Summary of goods and services procured under new contracts	Total spend on goods and services in response to emergency	No. of new contracts awarded valued at \$100,000 (incl. GST) or more
A situation has developed that represents a serious or urgent disruption of Parks Victoria Services	21/01/2024	Provision of Geotechnical engineering assessment services – Buchan Caves Reserve following flooding	\$190,000	1
A situation has developed that represents a serious or urgent disruption of Parks Victoria Services	08/03/2024	ITS1-04028 Werribee Park Sewerage System Upgrade	\$150,000	1
A situation has developed that represents a serious or urgent disruption of Parks Victoria Services	28/06/2024	Albert Park – Sewer line collapse/ sink hole	\$20,000	N/A

Disclosure of procurement complaints

In 2023–24, Parks Victoria received one procurement complaint. This was in relation to animal management procurements and is still under investigation at end of 30 June 2024.

Government advertising expenditure

Parks Victoria did not undertake any advertising campaigns with a total media buy of \$100,000 or greater (exclusive of GST) during 2023–24.

Consultancy expenditure

Details of consultancies under \$10,000

In 2023–24, Parks Victoria engaged 3 consultancies where the fees payable was less than \$10,000. The total cost of these consultancies was \$12,671 (excluding GST).

Details of consultancies over \$10,000

In 2023–24, Parks Victoria engaged 8 consultancies where the fees payable was \$10,000 or greater. The total cost of these consultancies was \$226,955 (excluding GST).

Details of individual consultancies over \$10,000 are outlined on Parks Victoria's website.



Information and communication technology (ICT) expenditure

Parks Victoria had a total ICT expenditure of \$17.34 million in 2023–24, consisting of the following:

	Total
Business As Usual (BAU) ICT Expenditure	\$16.03 million
Non-Business As Usual (non-BAU) ICT Expenditure (Total = Operational expenditure and Capital Expenditure)	\$0.84 million
Operational Expenditure	\$0.70 million
Capital Expenditure	\$0.14 million

Notes:

- (1) *ICT Expenditure refers to Parks Victoria's costs in providing business-enabling ICT services. It comprises Business As Usual (BAU) ICT expenditure and non-Business As Usual (Non-BAU) ICT expenditure.*
- (2) *Non-BAU ICT expenditure relates to extending or enhancing Parks Victoria's current ICT capabilities.*
 - (A) *BAU ICT expenditure is all remaining ICT expenditure that primarily relates to ongoing activities to operate and maintain the current ICT capability.*

Reviews and studies expenditure

Parks Victoria did not undertake any significant reviews and studies in 2023–24 that were externally funded, delivered by external providers and had direct implications to external stakeholders.

Major contracts

Parks Victoria did not enter into any contracts greater than \$10 million in 2023–24.

Building Act compliance

Parks Victoria owns, or controls 437 occupied buildings located state-wide across Victoria and consequently in relation to these buildings, is required to provide a statement on its compliance with the building and maintenance provisions of the *Building Act 1993*.

Parks Victoria, in managing its compliance obligations, requires that appropriately qualified consultants and contractors are engaged for all proposed works on land controlled by Parks Victoria and that their work and services comply with current building standards.

All such, consultants and contractors engaged by Parks Victoria are required to have appropriate mechanisms in place to ensure compliance with the building and maintenance provisions of the *Building Act 1993*, *Building Regulations 2018*, and the National Construction Code.

In relation to compliance for existing owned or occupied buildings, Parks have commercial arrangements in place (contract period 2021–24) for the Inspection, Testing and Maintenance of Essential Safety Measures (ESM), in accordance with relevant standards, *Building Act 1993*, *Building Regulations 2018* and including, electrical, hydraulic (backflow devices) and fire service assets. These inspections then inform the asset works program, which is delivered annually through existing maintenance contracts.

Building Act compliance (continued)

In 2023–24, Parks Victoria reported on the following matters:

Number	Compliance requirements	Comments
1	Mechanisms to ensure that buildings conform with the building standards	Parks Victoria have engaged Australian Essential Services Compliance (Contract period 2024–25) to audit all Parks owned/occupied buildings and supply an Essential Safety Measures program with service provider (Airmaster) to provide the Annual Essential Safety Measures Report.
2	Number of major works projects undertaken (>\$50 000)	Nil
3	Number of building permits, occupancy permits, or certificate of final inspection issued in relation to buildings owned by Parks.	Certificates of Occupancy and/or ESM Maintenance Schedules are noted for 437 Occupiable Buildings.
4	Mechanisms for inspection, reporting, scheduling and carrying out of rectification and maintenance works on existing buildings.	<p>Parks Victoria have engaged Airmaster (Contract period 2021–24) to:</p> <ul style="list-style-type: none"> • audit, inspect, test and maintain all ESM assets within Parks Victoria owned/occupied buildings • develop defects reports where required • Parks Victoria will review defects reports and instruct Airmaster to rectify defects to provide for compliance and ensure normal asset operations.
5	Number of emergency orders and building orders issued in relation to buildings	<ul style="list-style-type: none"> • 0 emergency orders • 0 building orders
6	Number of buildings that have been brought into conformity with building standards during the year.	<ul style="list-style-type: none"> • All 437 habitable buildings meet ESM maintenance schedule requirements for inspection and record keeping. • 206 habitable building have identified minor non-conformance such as housekeeping to ensure paths of exit are clear, appropriate locks on exit doors. Action Plans, procedures and maintenance programs are being executed to has address minor non-conformance throughout 2024–25.



Freedom of information

The *Freedom of Information Act 1982* (FOI Act) allows the public the right of access to documents held by Parks Victoria. The purpose of the FOI Act is to extend as far as possible the right of the community to access information held by government departments and agencies, local councils, ministers, and other bodies subject to the FOI Act.

An applicant has a right to apply for access to documents held by Parks Victoria. This comprises documents created by Parks Victoria or supplied to Parks Victoria by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes. Information about the type of material produced by Parks Victoria is available on Parks Victoria's website under its Part II Information Statement.

The FOI Act allows Parks Victoria to refuse access, either fully or partially, to certain documents or information. Examples of documents that may not be accessed include cabinet documents; some internal working documents; law enforcement documents; documents covered by legal professional privilege, such as legal advice; personal information about other people; and information provided to Parks Victoria in confidence and information that is confidential under another Act.

Under the FOI Act, the FOI processing time for requests received is 30 calendar days. However, when external consultation is required under ss29, 29A, 31, 31A, 33, 34 or 35, a 15-day automatic extension applies. Processing time may also be extended by periods of up to 30 days, in consultation with the applicant. With the applicant's agreement this may occur any number of times. However, obtaining an applicant's agreement for an extension cannot occur after the expiry of the timeframe for deciding a request.

If an applicant is not satisfied by a decision made by Parks Victoria, under section 49A of the Act, they have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

Making a request

FOI requests can be submitted by emailing a completed FOI application form (available on our website parks.vic.gov.au/freedom-of-information) to foi@parks.vic.gov.au. An application fee of \$32.70 applies. Access charges may also be payable if the document pool is large and the search for material time consuming.

When making an FOI request, applicants should ensure requests are in writing, clearly identify what types of material or documents are being sought and be accompanied by the application fee to be a valid request.

Enquiries can be made by emailing the FOI officer foi@parks.vic.gov.au, or telephone 13 19 63.

FOI statistics and timeliness

During 2023–24, Parks Victoria received 45 FOI applications. They came from:

	Number	Percent
General public	10	22
Lawyers	30	67
Members of parliament	1	2
Media	–	–
Other (Activist Groups, other agencies)	4	8
Total	45	100

For the same period, Parks Victoria processed 12 consultations under the FOI Act received by other government departments and agencies and made decisions on 12 requests. The outcomes were:

	Number	Percent
Full access granted	6	50
Partial access granted	3	25
No relevant documents found	2	17
Access denied	1	8
Total	12	100

FOI statistics and timeliness (continued)

The average time taken to finalise valid requests in 2023–24 was 39 days and 100 per cent of requests were finalised within the statutory time period.

Parks Victoria also closed 26 requests, none of them were received during the previous financial year, with the outcomes shown below:

	Number
Invalid request ¹	8
Documents released outside the FOI Act	4
Transferred to another agency	8
Request withdrawn by applicant	4
Declined as unreasonable diversion of resources	1
Deposit not paid ²	1
Total	26

Notes:

- (1) *Application fee not paid or request terms unclear and applicant did not provide clarification*
- (2) *Applicant did not make payment of deposit in the appropriate timeframe*

There were 7 requests received within the 2023–24 period that are due to have decisions made in the next financial year.

OVIC received 3 requests for a review of a Parks Victoria FOI decision between 1 July 2023 and 30 June 2024 with one matter progressing to VCAT.

Further information:

Further information regarding the operation and scope of FOI can be obtained from the FOI Act, regulations made under the FOI Act and www.ovic.vic.gov.au.

Competitive neutrality policy

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be removed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair competition between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation.

This policy does not override other policy objectives of government and focuses on efficiency in the provision of service.

Parks Victoria continues to comply with the requirements of the Competitive Neutrality Policy in its business undertakings. Parks Victoria ensures fair competition against private sector businesses and removes any advantages or disadvantages that it may experience as a result of government ownership.

Public interest disclosures

The *Public Interest Disclosure Act 2012* enables people to make disclosures about improper conduct by public officers and public bodies and protecting them when they do. A public interest disclosure is a complaint of corrupt or improper conduct by a public officer or a public body. Parks Victoria is a 'public body' for the purposes of this Act. Improper or corrupt conduct involves substantial mismanagement of public resources, risk to public health or safety or the environment, or corruption. The conduct must be criminal in nature or a matter for which an officer could be dismissed.

Please note that Parks Victoria is not able to receive public interest disclosures.

A person can make a public interest disclosure about Parks Victoria, its Board Members, officers, or employees by contacting the Independent Broad-Based Anticorruption Commission on the contact details provided below.

Independent Broad-Based Anti-Corruption Commission (IBAC) Victoria

Address: Level 1, North Tower, 459 Collins Street, Melbourne Victoria 3000

Mail: IBAC, GPO Box 24234, Melbourne Victoria 3001

Internet: www.ibac.vic.gov.au

Phone: 1300 735 135

Email: See the website above for the secure email disclosure process, which also provides for anonymous disclosures.

Parks Victoria has established procedures for the protection of persons from detrimental action in reprisal for making a public interest disclosure about Parks Victoria or its employees.

Information about Parks Victoria's procedures is on its website at www.parks.vic.gov.au.

For further information, contact the Chief Legal Counsel, Parks Victoria, Level 10, 535 Bourke Street, Melbourne 3000.



Disability Action Plan

The *Disability Act 2006* requires all Victorian public sector bodies, including Parks Victoria, to prepare a disability action plan and report on its implementation in their annual report. Parks Victoria's updated Disability Action Plan 2022-2026 outlines the ongoing commitment to actively reduce barriers, promote inclusion, change attitudes and practices, and improve outcomes for employees, volunteers and visitors with a disability. Parks Victoria's 2022-26 Disability Action Plan is aligned with Inclusive Victoria: state disability plan (2022-26), which is Victoria's plan for making our community inclusive and accessible for everyone.

Improved park facilities

Improved access for people with a disability included:

- Universal design principles were progressively integrated into capital project delivery. Upgrades have included accessible BBQs, playground equipment, picnic shelters and tables, bench seating, some signage and toilets across 21 metropolitan parks as part of the Urban Parks Active Wellbeing Program including Silvan Reservoir, Brimbank Park, Jells Park, Point Cook Coastal Park and Yarra Bend Park. In addition, design planning is underway for a Grade 1 trail at Bluff Lookout, MacKenzie Falls in the Grampians (Gariwerd) National Park.
 - Parks Victoria's Park Accessibility Evaluation Manual and Audit Tool was revamped in 2023 with a focus on the 'visitor journey' (from pre-trip planning, arrival at a park and getting around a park) to help staff identify and prioritise accessibility improvements at key visitor nodes.
 - Following from accessibility audits completed in 5 parks, local teams commenced the implementation actions arising including:
 - » installation of handrails and path upgrades to expand the visitor experience at the fort lookout at Point Nepean National Park
 - » modified location and updated line marking for designated accessible parking areas at Jells Park, Albert Park and Werribee Park
 - » additional park accessibility information added to the webpages for Wilsons Promontory, Point Nepean and Werribee Park
 - » delivery of an 'understanding autism session' delivered to customer service staff involved with leading Werribee Mansion tours at Werribee Park.
- Continued project implementation and planning for the development of Changing Places toilets at Tidal River, Wilsons Promontory National Park including improved access to the Wildlife Walk as part of the Wilsons Promontory Revitalisation Project.

Inclusive programs and activities

- Parks Victoria's volunteer-guided Park Walks program continued to be more inclusive. Partnerships with disability peak agencies contributed to the improved co-design and delivery of walks for people with a disability. Volunteers participated in sighted guided training (facilitated by Blind Sports and Recreation Victoria) to build their confidence to lead walks for people who are blind or have low vision. Participants reported the walks had a positive impact on their physical health (84 per cent), mental health (81 per cent) and social health (80 per cent).
- In partnership with AMES Australia more than 60 recently arrived asylum seekers participated in guided walks including participants with disability during 2024. Multilingual walks were delivered in English, Arabic, Farsi, Burmese, Pashtun and Dari.
- Following a pilot program with Blind Sports and Recreation Victoria in 2023, Parks Victoria established the monthly 'Birding By Ear' Sensory Walks at Westgate Park, led by a volunteer with low vision.
- During June 2024 the first Wheelchair Nature Scoot & Shoot (photography) event was led by volunteers using a powered wheelchair to guide visitors (both wheelchair users and ambulant walkers) at Churchill National Park – these occur on a monthly basis.
- In partnership with Outdoors Victoria, funded by VicHealth, the 'Active in Nature' pilot successfully engaged 265 young people (16 to 24yrs) who were less active due to social, physical and cultural barriers that prevented their involvement in nature-based activities. 31 per cent of 'Active in Nature' participants had a disability. In 2023-24, 28 half-day nature-based activities were delivered across five parks (4 metropolitan and 1 regional) with participants reporting an improvement in confidence, wellbeing, social connection, physical activity and connection to nature.
- The inclusiveness of Parks Victoria's popular Junior Ranger Program across 2023-24 saw 12 per cent of participants identify as living with a disability and over 20 per cent of participants identify as culturally and linguistically diverse family.

Inclusive programs and activities (continued)

- Werribee Park continued to be a community hub for inclusive park experiences and programs including the all-abilities gardening program delivered by local rangers in partnership with GenU disability services, nature walks and hands-on gardening activities for young adults with autism and the annual Silverbeet For Food Relief initiative in partnership with the local Sikh community.
- The Volunteer Innovation Fund (Victoria's Great outdoors initiative) supported various inclusive volunteering projects including people of all abilities leading biodiversity assessments and training local volunteers focused on stopping biodiversity decline in the small reserves of the Strathbogie Ranges. Another project, 'Sensing Nature – A Vision for Inclusion', delivered by Blind Sports and Recreation Victoria, engaged volunteers who are blind or low vision in forest therapy, the practice of engaging all the senses whilst in nature.

Training and capacity building

- Parks Victoria's inaugural Access and Inclusion Advisory Panel was established in October 2023. The panel is comprised of Parks Victoria representatives across each divisional area and six external representatives with lived experience of diverse disabilities. They provide strategic advice on accessible information, projects and programs to enhance the implementation of Parks Victoria's Disability Action Plan 2022–26. With 3 panel meetings being held during 2023–24.
- 80 staff from Parks Victoria's Infrastructure, Planning, Operations and Visitor Experience Divisions participated in a Universal Design in Parks training forum to showcase good practice and strategies to embed universal design principles within park project planning and construction. It is planned to roll out more training sessions across 2024–25.
- Parks Victoria facilitated three Licensed Tour Operator (LTO) Forums across 2023 for businesses registered with Parks Victoria. Between 2023 and 2024 there was a 6 per cent increase in Parks Victoria registered LTOs providing an accessible experience or product. A further 35 per cent of LTOs are seeking further training opportunities to increase the accessibility of their experience.

- Parks Victoria's People and Culture team continued to review the inclusiveness of language used in position descriptions, recruitment and interview processes and is engaging with disability employment service providers to support inclusive employment pathway opportunities.

Environmental reporting

Victoria's world class parks and reserves system supports environmental sustainability, quality of life and community wellbeing.

Parks Victoria is committed to leading in environmental sustainability, responding to the threats posed by climate change, and striving for a low carbon future. This commitment by Parks Victoria is reflected in the following:

- Land Management Strategy
- Corporate and business plans
- Environmental Sustainability Policy
- Environmental Sustainability Plan
- Greenhouse Gas Emissions Reduction Plan.

Key commitments include:

- aim to reduce our carbon footprint by 50 per cent below 2019 levels by 2025
- purchase of 100 per cent Green Power from July 2022
- progressive transition of our fleet to low or no emission vehicles
- installation of renewable energy systems in funded projects
- enhanced energy and water efficiency measures
- application of Environmentally Sustainable Design principles and practices
- preferencing environmentally preferable good and services.

Parks Victoria uses an Environmental Data Monitoring System (EDMS) to assist with tracking and reporting on FRD24 related disclosures and the above-mentioned commitments.



Reporting boundary for environmental data

All the operations and activities of Parks Victoria are included within the organisational boundary for this reporting period, including:

- offices and depots
- visitor accommodation and facilities
- park management operations
- open spaces
- outdoor lighting
- recreation and sporting facilities.

Where persons other than Parks Victoria employees are accommodated in facilities owned or controlled by Parks Victoria, associated resource consumption and emissions are included.

Parks Victoria has nearly 180 tenants occupying buildings or facilities. Some tenants have exclusive access to buildings whilst others share. Where submetering of utility use is absent or insufficient it can be difficult to apportion consumption accurately. Parks Victoria is progressively working through these situations to enable more accurate reporting and better resource use allocation.

Solutions will include the installation of submetering devices and data loggers which provide real-time monitoring capability.

Office-based environmental impacts are typically easier to control and manage than outdoor operational environmental impacts. These can be influenced more extensively by seasonal events, such as fires, floods, and other emergency operations. As an example, a severe fire season will see increased consumption of fossil fuels for transport.

Operational context

Parks Victoria manages over 3,000 parks and reserves, totaling over 4 million hectares or 18 per cent of Victoria's land mass. The organisations workforce of approximately 1,200 full-time equivalent (FTE) positions is widely dispersed across Victoria, often in remote or semi remote locations. Apart from Parks Victoria's city office and several regional hubs, employees are mostly located in small offices or depots with an operational focus requiring extensive motor vehicle use. Most operational vehicles are classed light commercial four-wheel drives capable of responding to bushfires and operating in remote and rugged terrain. The organisation also manages a variety of marine parks, waterways, and remote lighthouses.

Machinery of government changes

In July 2023, 119 Parks Victoria employees, 134 motor vehicles and assorted items of plant transferred to Forest Fire Management Victoria (FFMV). Where previous employees remain in Parks Victoria-owned or managed buildings, associated energy and water use is included in this report. Vehicle related fuel consumption and emissions are reported by FFMV.

Where non-Parks Victoria employee resource consumption can be realistically isolated or apportioned in a meaningful and accurate way this will be done in the future.

Reporting period

Parks Victoria reports environmental data using the period from 1 April to 31 March each year to avoid data lag. This approach reduces the need to average or estimate consumption when data is absent at the end of the financial year.

Normalisation

A review was recently undertaken to better isolate office and depot related electricity consumption so that energy and water consumption per FTE would be more accurate and meaningful.

The FTE fraction reported at indicators E4 and W2 includes office and depot only related electricity and water use. The FTE number used is for the end of March to align with the above reporting period.

Much of Parks Victoria's energy and water consumption and emissions are associated with the non-office environment. For this reason, Parks Victoria will continue efforts to identify meaningful, and measurable normalisation factors for non-office settings.

COVID-19

COVID-19 related restrictions led to a significant reduction in Parks Victoria's greenhouse gas emissions. It is expected that changes in working behaviors such as greater use of online meetings and a hybrid working model for some will deliver a lasting reduction in Parks Victoria's emissions.

Climate-related risk disclosure statement

The observed and forecast impacts of climate change include increases in average temperatures with more frequent hot weather, fewer cold days, shifting rainfall patterns, rising sea levels, more frequent intense

bushfires and storm events, coastal and ocean storm surges, marine heat waves and flood events. This will impact the natural environments (terrestrial, marine, and aquatic), cultural values, recreation opportunities, commercial operations and built assets managed by Parks Victoria, including:

- increased bushfire impacts such as fire regime changes, emergency management demands, asset loss or degradation and tourism disruption
- increased flood and storm impacts involving coastal storm surge, land-form erosion, inundation, and asset damage
- hotter drier recreation conditions leading to loss of amenity, changing visitation patterns to inland waterways, lakes, coastal areas, and the alpine environments
- increased and generalised ecosystem stress from new and emerging pest plants, animals, and species geographic range changes and altered phenology
- alpine areas, dry forests and woodlands, inland waterways, wetlands, coastal and marine environments will be particularly at risk
- increased deployment of human and financial resources for emergency response and recovery operations
- increased economic costs and dilution of strategic effort compromising organisational effectiveness.

This situation will require ongoing situational awareness, adaptive thinking, operational innovation, careful planning and the implementation of appropriate climate adaptation and resilience strategies.

Climate-related risk governance

The Executive and Board of Parks Victoria leads our risk management framework including the identification and response to strategic risks. The Board monitors risk mitigation activities through monthly executive risk management reporting.

Enterprise risks are approved and oversight by the Parks Victoria Board. Many of the 10 currently nominated Enterprise risks have climate related aspects such as biodiversity loss, disruption caused by natural disaster and compromised climate change readiness. Enterprise risks are reviewed annually by the Parks Victoria Board or one of its committees. Selected initiatives are listed in the Parks Victoria Annual Business Plan and Budget, supported by the

Corporate Plan and included in each enterprise risk dashboard as risk treatments. These risk dashboards are updated monthly and reported to both the Parks Victoria Board and the Audit Risk and Compliance Committee of Board, noting the status of each nominated risk treatment.

The Board and Committee's reviewing the 10 enterprise risks also request and or receive reports on other matters which either directly or indirectly provide information on Parks Victoria's challenges and actions to manage the effects of climate change.

Climate-related risk strategy

Parks Victoria is continuing to build on its understanding of climate-related risks and potential impacts.

Parks Victoria's Corporate Plan 2020–24, specifically or indirectly considers and addresses the effects of climate change through:

- the Chief Executive Officer's overview which sets the tone for forward planning
- the Environmental Scan – which assists in setting the context within which the plan was developed
- Parks Victoria's Overall Priorities – including protecting the parks estate and environmental sustainability
- the Key Initiatives which consider and address the outcomes of climate change include the Land Management Strategy, species protection, emergency response and recovery programs and asset management.

The consideration of the effects of climate change and development of actions to address these are included in the following plans and strategies:

- Land Management Strategy: this strategy required to be developed under Parks Victoria's establishing legislation, sets out the framework for the management of the estate and includes a specific section on adapting to climate change.
- Nature Conservation Strategy: complements the Land Management Strategy by establishing the framework for conservation actions across the estate. The strategy notes climate change and its effect as one of the key factors to be addressed.
- Conservation action plans: these plans support the implementation of the nature conservation strategy by detailing the action required across a geographic area of Victoria to support and conserve the natural environment.



Climate-related risk strategy (continued)

- Environmental Sustainability Plan: aims for the integration of environmental sustainability principles and practices across Parks Victoria.
- Greenhouse Gas Emissions Reduction Plan: details comprehensive direct and indirect actions to reduce Parks Victoria's greenhouse gas emissions.
- Strategic Asset Management Plan: considers climate change in its formulation.

Climate-related risk management

Parks Victoria has considered the effect of climate change outcomes such as weather extremes, erosion, flooding, and bushfires, as a factor in planning and risk management at a strategic and tactical level. This is reflected in identified enterprise and strategic risks:

Enterprise risks

- ER-01 Significant harm to Health Safety or Environment
- ER-03 Compromised financial sustainability
- ER-04 Natural Disaster and other disruption
- ER-06 Compromised Climate Change Readiness
- ER-10 Biodiversity Loss.

Strategic risks:

- SR-04 Sustainable Built Assets.

Operational risks: climate change has also been identified as a key driver in over 20 operational risks with appropriate controls implemented to manage each of these risks.

Shared risk management: Parks Victoria's risk management (system) framework incorporating policy and procedures aligned to the Victorian Risk Management Framework provides guidance on the management of state significant risks including climate change, emergency risks in Victoria and shared or interagency risk.

Climate-related metrics and targets – Mitigation: Parks Victoria's medium term emissions reduction goal is to reduce our carbon footprint by 50 per cent below 2019 levels by 2025.

Attainment of this goal is supported by the introduction of a comprehensive range of actions and targets including but not limited to the following:

- reduce GHG emissions from purchased electricity to zero by purchasing Green Power from July 2022
- by 2025, 75 per cent of passenger vehicles classed as zero or low emission vehicles
- introduce zero or low emission vehicles into the light commercial 4WD fleet when fit for purpose options available
- from July 2022 onwards all new building and construction projects include environmentally sustainable design principles in project brief and tender documentation
- by 2022 Parks Victoria staff have access to online greenhouse gas emissions reports at site level
- by 2023 introduce an Eco Champions (Green team) network.

Subject to sufficient funding:

- by 2025 total fossil fuel use for power generation at remote off-grid sites is reduced by a minimum of 50 per cent
- by 2025 a minimum of 150 kilowatt of solar photovoltaic panels installed on new buildings or buildings constructed post 2005
- by 2025, reduce electricity consumption from outdoor lighting by at least 100,000 kilowatt hours by installing high-efficiency solar and/or LED light fittings.

Parks Victoria reports climate-related metrics in line with requirements under Financial Reporting Direction FRD24 *Reporting of environmental data by government entities*.

Environmental data for this report is captured in Parks Victoria's Environmental Data Management System (EDMS).

Climate related objectives and targets associated with natural, cultural, and built asset management can be found in the above-mentioned plans and strategies.

Parks Victoria's Executive Management Team receives quarterly environmental sustainability reports which monitor progress against key sustainability targets including greenhouse gas emissions.

Greenhouse gas emissions

Greenhouse gas emissions are broken down into emission 'scopes' consistent with national and international reporting standards. Scope 1 emissions are from sources that Parks Victoria owns or controls, such as burning fossil fuels in vehicles or machinery. Scope 2 emissions are indirect emissions from Parks Victoria's use of electricity from the grid. Scope 3 emissions are indirect emissions from sources Parks Victoria does not control but does influence. Parks Victoria reports Scope 3 emissions from corporate air travel, stationary energy, transport, paper, and water.

Parks Victoria's total baseline emissions remain approximately 12.5 per cent below the comparative 2019–20 pre COVID-19 baseline or 41.1 per cent with the Green Power offset included.

Scope 1

Parks Victoria's scope 1 greenhouse gas emissions decreased by 20.1 per cent compared to the previous year and by 7.4 per cent compared to 2020–21. During the 2022–23 reporting period, emissions rose as COVID impacts receded but have now fallen again mainly due to reduced transport-related diesel fuel use. This is in part explained by a reduction in the vehicle fleet following machinery of government changes whereby 119 Parks Victoria employees and 134 vehicles transferred to FFMV. An increasingly fuel-efficient vehicle fleet (51 per cent of passenger vehicles now classed as low or zero emission) and a continued commitment to online meetings is thought to have also contributed to the observed fall in emissions.

In accordance with Parks Victoria's Greenhouse Gas Emissions Reduction Plan the aim is to lower scope 1 emissions through the following actions:

- acquisition of no or low emission vehicles such as electric and hybrid vehicles
- continuation of online meetings where appropriate
- installation or upgrade of renewable energy systems including at remote sites which currently rely (fully or partially) on fossil fuel powered generators for electricity.

A detailed investigation of renewable energy options for both Tidal River and the lighthouse at Wilsons Promontory National Park was recently completed. This is the location of Parks Victoria's largest fossil fuel powered remote area power supply. The findings of the investigations will be used to inform a future business case for renewable energy upgrades in the park.

Scope 2

Parks Victoria's consumption of electricity sourced from Victoria's electricity grid increased by 0.7 per cent compared to the previous year but due to a change in the emissions factor for electricity a 4.2 per cent fall in scope 2 greenhouse gas emissions is reported.

Through the purchase of 100 per cent Green Power Parks Victoria lowered overall greenhouse gases from grid sourced electricity by 2831 t/CO₂-e. That is equivalent to taking approximately 1,287 cars off the road for a year.

To assist with permanently lowering scope 2 greenhouse gas emissions Parks Victoria will, in accordance with our Greenhouse Gas Emissions Reduction Plan, continue with the following:

- installations of solar power systems on new and existing buildings where fit for purpose
- the use of energy efficient lighting for example as part of pier and jetty upgrades
- the application of environmentally sustainable design principles in new building and construction projects.

Scope 3

Parks Victoria's scope 3 greenhouse gas emissions increased by 9 per cent compared to last year and 95.3 per cent compared to 2020–21 (COVID period). The observed increase in this reporting period is associated with air travel, stationary fuels, and other assorted scope 3 emissions. These increases were offset by a fall in transport-related emissions. The emission factors for liquid fuels increased significantly in 2022–23 explaining the significant increase compared to 2021–22.



Greenhouse gas emissions (continued)

	Apr 23 to Mar 24	Apr 22 to Mar 23	Apr 21 to Mar 22
G1 Total scope one (direct) greenhouse gas emissions [tonnes CO2e]			
Carbon Dioxide	3,998.11	5,004.70	4,317.20
Methane	3.24	3.19	3.04
Nitrous Oxide	24.54	31.98	26.77
Total	4,025.90	5,039.86	4,347.02
Scope 1 GHG emissions from stationary fuel (F2 Scope 1) [tonnes CO2-e]	894.86	835.47	810.43
Scope 1 GHG emissions from vehicle fleet (T3 Scope 1) [tonnes CO2-e]	3,131.03	4,204.39	3,536.59
Medical/Refrigerant gases	-	-	-
Total scope one (direct) greenhouse gas emissions [tonnes CO2e]	4,025.90	5,039.86	4,347.02
G2 Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e]			
Electricity	2,454.67	2,561.17	2,753.86
Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e]	2,454.67	2,561.17	2,753.86
G3 Total scope three (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (tonnes CO2e)			
Commercial air travel	152.04	21.84	4.21
Waste emissions (WR5)	-	-	-
Indirect emissions from Stationary Energy	573.51	536.18	353.53
Indirect emissions from Transport Energy	774.54	841.88	181.31
Paper emissions	3.86	3.72	3.74
Any other Scope 3 emissions	588.53	501.33	528.61
Total scope three greenhouse gas emissions [tonnes CO2e]	2,092.48	1,904.96	1,071.39
G(Opt) Net greenhouse gas emissions (tonnes CO2e)			
Gross greenhouse gas emissions (G1 + G2 + G3) [tonnes CO2e]	8,573.05	9,505.99	8,172.27
Green Power Electricity	-2,830.61	-1,925.75	-5.29
Any Reduction Measures Offsets purchased (EL4-related)	-2,830.61	-1,925.75	-5.29
Any Offsets purchased	-2,830.61	-1,925.75	-5.29
Net greenhouse gas emissions [tonnes CO2e]	5,742.44	7,580.24	8,166.97

Notes:

- (1) Parks Victoria committed to purchasing 100 per cent Green Power for all electricity from the grid from 1 July 2022. Where Parks Victoria is not the electricity account holder such as in some tenancies Green Power may not be an available option.
- (2) Over the past 10 years there has been changes to where petroleum products consumed in Australia come from, which influences the greenhouse gas emissions associated with the production and transport of the fuels. This has prompted a review of the Scope 3 factors for liquid fuels leading to a substantial increase.
- (3) As of 2022–23 FRD24 guidelines required the use of the market-based method of calculating greenhouse gas emissions for electricity from the grid, rather than the location-based method used in earlier FRD reports and emission targets. Parks Victoria's 2019–20 greenhouse gas emissions baseline has now been adjusted accordingly for accuracy of comparisons.

Electricity production and consumption

Electricity consumption from the grid increased 0.7 per cent compared to the previous year but decreased 0.4 per cent compared to the 2020–21. This stable level of electricity consumption despite the resumption of more normal levels of business activity post COVID-19 restrictions, increased park visitation, an increasing built asset base, construction activity and more consumption data being captured is encouraging. Purchased electricity consumption remains 12.7 per cent lower than pre COVID-19 levels.

As mentioned above Parks Victoria will in accordance with our greenhouse gas emissions reduction plan seek to lower electricity consumption through measures including energy efficiency improvements and the application of environmentally sustainable building design principles in new buildings and significant renovations. Parks Victoria will also continue with efforts to decrease electricity taken from the grid by installing on-site solar power systems.

Electricity use

	Apr 23 to Mar 24	Apr 22 to Mar 23	Apr 21 to Mar 22
EL1 Total electricity consumption segmented by source [MWh]			
Purchased	3,690.93	3,666.50	3,705.82
Self-generated	827.57	767.60	742.73
EL1 Total electricity consumption [MWh]	4,518.50	4,434.11	4,448.54
EL2 On site-electricity generated [MWh] segmented by:			
Consumption behind-the-metre			
Solar Electricity	226.09	185.53	180.10
LPG-fired Electricity	580.58	556.16	547.67
Diesel-fired Electricity	20.90	25.91	14.95
Total Consumption behind-the-metre [MWh]	827.57	767.60	742.73
Exports			
Solar Electricity	77.67	64.85	68.13
Total Electricity exported [MWh]	77.67	64.85	68.13
EL2 Total On site-electricity generated [MWh]	905.24	832.45	810.86
EL3 On-site installed generation capacity [kW converted to MW] segmented by:			
Battery Storage Capacity (converted from kWh to MWh)	0.52	0.52	0.52
Diesel Generator	0.99	0.99	0.99
LPG Generator	0.40	0.40	0.40
Solar System	0.25	0.25	0.20
EL3 Total On-site installed generation capacity [MW]	2.16	2.16	2.11
EL4 Total electricity offsets segmented by offset type [MWh]			
Green Power	3,073.62	2,015.11	5.32
RPP (Renewable Power Percentage in the grid)	693.89	687.24	692.18
EL4 Total electricity offsets [MWh]	3,690.93	2,702.35	697.50

Notes:

- (1) Solar electricity is estimated using the following approved formula: 3.6 kWh per day per kW of solar installed.
- (2) Parks Victoria will seek to breakdown electricity use further in coming years and include data centers where possible.
- (3) The total electricity offsets figure (EL4) has been capped to match the total purchased electricity figure at EL1. Because Parks Victoria purchases 100% Green Power and the electricity grid already has a percentage of renewable energy in the system the actual offset is slightly more (3767.51 MWh). This consists of 3073.62 MWh of purchased Green Power and 693.89 MWh already in the electricity grid



Stationary fuel use

Overall stationary energy has increased by 7.2 per cent compared to 2022–23 and by 11.9 per cent compared to 2020–21. Greenhouse gas emissions follow consumption.

Most of Parks Victoria’s stationary fuel use is associated with the generation of electricity at remote sites not connected to Victoria’s electricity grid and for heating systems like hot water in buildings. Other than Tidal River (now actual consumption) LPG and diesel consumption figures are currently based on fuel delivery dates not actual fuel burn. The extent of the change detailed above is thought to be attributed to the current reliance on fuel delivery dates not actual consumption data and changes to the operational environment.

A key action in Parks Victoria’s Greenhouse Gas Emissions Reduction Plan is to reduce fossil fuels used in electricity generation at remote sites. Work was recently completed at Wilsons Promontory National Park (heaviest user of fossil fuels for electricity generation) to identify opportunities to reduce fossil fuel use by integrating renewable energy systems which could include battery storage.

Stationary energy

	Apr 23 to Mar 24	Apr 22 to Mar 23	Apr 21 to Mar 22
F1 Total fuels used in buildings and machinery segmented by fuel type [MJ]			
Natural gas	2,291,472.16	1,944,873.91	518,926.56
LPG	12,618,795.20	11,579,171.10	11,771,877.40
Diesel	172,163.60	477,945.20	1,001,670.00
F1 Total fuels used in buildings [MJ]	15,082,430.96	14,001,990.21	13,292,473.96
F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type [Tonnes CO2-e]			
Natural gas	118.08	100.22	26.74
LPG	764.70	701.70	713.38
Diesel	12.09	33.55	70.32
F2 Greenhouse gas emissions from stationary fuel consumption [Tonnes CO2-e]	894.86	835.47	810.43

Notes:

- (1) Currently insufficient data is available to confidently apportion fuel use by asset/equipment type. Parks Victoria will work on solutions to enable this level of reporting in the future. In general, stationary fuel use will relate to generators, visitor facilities, offices, and depots.
- (2) Changes to how bulk diesel deliveries are categorised for use (transport or generator) and more solar power/batteries at remote sites like Mount Buffalo National Park are understood to be behind the fall in stationary diesel use.

Transportation

Parks Victoria's Road-based fleet had 522 vehicles in 2023–24, 15.8 per cent lower than the previous year. The number of hybrid vehicles increased from 18 to 43 (up 139 per cent). One all electric vehicle was also acquired. Energy used for transport from diesel fuel decreased 29.2 per cent compared to the previous year and petrol fell by 2.9 per cent. Total energy used in transport decreased by 25.5 per cent compared to the previous year. Total greenhouse gas emissions (t/CO₂-e) correspondingly decreased by 25.5 per cent compared to the previous year. Reasons for this decrease have been discussed elsewhere in this report.

Parks Victoria's state-wide coverage and extensive field-based operations require a significant fleet of road and non-road vehicles. The bulk of the organisation's vehicle fleet is classed as light commercial. These are typically diesel-powered four-wheel drive vehicles capable of operating in remote and rugged terrain and support fire and emergency response capability.

Parks Victoria's Greenhouse Gas Emissions Reduction Plan has set the target of having 75 per cent of passenger vehicles classed as low or no emission vehicles by 2025 (currently at 51 per cent). When more, low or no emission light commercial vehicles become available these will be included in the fleet subject to fit for purpose considerations. Several new hybrids and all electric light commercial vehicles are expected in 2025.

Transportation energy

	Apr 23 to Mar 24	Apr 22 to Mar 23	Apr 21 to Mar 22
T1 Total energy used in transportation (vehicle fleet) within the Entity, segmented by fuel type [MJ]			
Gasoline in Hybrid Vehicles	1,193,521.80	612,713.40	222,973.50
Gasoline in Light Commercial Vehicles	118,653.50	209,078.00	549,399.40
Gasoline in Motorcycles	3,512.50	26,768.50	
Gasoline in Passenger Vehicles	1,258,491.60	1,844,594.10	1,323,984.30
Non-Road Marine Vessel Gasoline	99,720.40	90,407.90	132,360.50
Non-Road Plant and Equipment Gasoline	184,878.40	159,782.70	1,015,627.00
Petrol	2,858,778.20	2,943,344.60	3,244,344.70
E10 in Passenger Vehicles			10,879.40
Petrol (E10)			10,879.40
Diesel Oil in Light Commercial Vehicles	27,856,357.60	39,323,533.70	38,502,492.70
Diesel Oil in Passenger Vehicles	3,467,194.70	5,512,165.40	3,796,665.40
Diesel Oil in Trucks	1,399,574.20	1,730,940.00	1,572,656.70
Non-Road Marine Diesel Oil in Vehicles	75,578.70	38,711.60	115,576.40
Non-Road Plant and Equipment Diesel Oil	4,190,663.10	5,598,783.50	3,115,857.70
Diesel	36,989,368.30	52,204,134.20	47,103,248.90
Fixed wing - Aviation Gasoline		56,167.50	
Avgas		56,167.50	
Rotary wing - Aviation Turbine fuel (kerosene)	4,747,196.40	4,641,396.20	
Aviation turbine fuel (ATF)	4,747,196.40	4,641,396.20	
Total energy used in transportation (vehicle fleet) [MJ]	44,595,342.90	59,845,042.50	50,358,473.00



Transportation energy (continued)

	Apr 23 to Mar 24		Apr 22 to Mar 23		Apr 21 to Mar 22	
	No.	%	No.	%	No.	%
T2 Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category						
Road Vehicle	522		620		741	
Passenger vehicle	86	16.47	93	15	117	15.79
Internal combustion engine	95	98.4	93	100	117	100
<i>Petrol</i>	64	75.30	60	64.52		
<i>Diesel</i>	21	24.70	33	35.48		
Hybrid (unleaded)	(42)	(48.83)	(18)	(19.35)	(13)	(11.11)
PHEV (unleaded)	(1)	(1.16)	(1)	(1.07)	0	0
Electric (EV)	1	1.16	0	0	0	0
Light Commercial	403	77.20	494	79.68	590	79.62
Internal combustion engine	403	100	494	100	590	100
<i>Petrol</i>	2	0.5	5	1.01		
<i>Diesel</i>	401	99.5	489	98.99		
Truck	26	4.98	24	3.87	25	3.37
Internal combustion engine	26	100	24	100	25	100
<i>Diesel</i>	26	100	24	100	25	100
Motorcycle	7	1.35	9	1.45	9	1.22
Internal combustion engine	7	100	9	100	9	100
<i>Petrol</i>	7	100	9	100	9	100
Non-Road Vehicle						
Marine Vessel	31		32		33	
Internal combustion engine	31	100	32	100	33	100
<i>Petrol</i>						
<i>Diesel</i>						
Plant and Equipment (with engine)	217		302			
Internal combustion engine	215	99.08	300	99.34		
<i>Petrol</i>						
<i>Diesel</i>						
<i>Electric</i>	2	0.92	2	0.66		

Transportation energy (continued)

	Apr 23 to Mar 24	Apr 22 to Mar 23	Apr 21 to Mar 22
T3 Greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type [tonnes CO2-e]			
Gasoline in Hybrid Vehicles	80.71	41.43	15.08
Gasoline in Light Commercial Vehicles	8.02	14.14	37.15
Gasoline in Motorcycles	0.24	1.81	
Gasoline in Passenger Vehicles	85.10	124.73	89.53
Non-Road Marine Gasoline in Vehicles	6.74	6.11	8.95
Non-Road Plant and Equipment Gasoline	12.50	10.80	68.68
Petrol	193.31	199.03	219.38
E10 in Passenger Vehicles			0.66
Petrol (E10)			0.66
Diesel Oil in Light Commercial Vehicles	1,961.37	2,768.77	2,710.96
Diesel Oil in Passenger Vehicles	244.13	388.11	267.32
Diesel Oil in Trucks	98.54	121.88	110.73
Non-Road Marine Diesel Oil in Vehicles	5.32	2.73	8.14
Non-Road Plant and Equipment Diesel Oil	295.06	394.21	219.39
Diesel	2,604.42	3,675.69	3,316.54
Fixed wing – Aviation Gasoline		3.80	
Avgas		3.80	
Rotary wing - Aviation Turbine fuel (kerosene)	333.30	325.87	
Aviation turbine fuel (ATF)	333.30	325.87	
Total Greenhouse gas emissions from transportation (vehicle fleet) [tonnes CO2-e]	3,131.03	4,204.39	3,536.59
T4 Total distance travelled by commercial air travel (passenger km travelled for business purposes by entity staff on commercial or charter aircraft)			
Total distance travelled by commercial air travel	448,550.78	114,950.00	17,408.31
T(opt1) Total vehicle travel associated with entity operations [1,000 km]			
Total vehicle (road) travel associated with entity operations [1,000 km]	7,568,778	9,300,266	
T(opt2) Greenhouse gas emissions from road vehicle fleet [tonnes CO2-e per 1,000 km]			
Tonnes CO2-e per 1,000 km	0.30	0.34	

Notes:

- (1) Hybrid vehicles are classed as internal combustion engine vehicles but have been included as a separate category for monitoring purposes linked to Parks Victoria's Greenhouse Gas Emissions Reduction Plan.
- (2) The operational aviation data includes Parks Victoria's use of a hired fleet.
- (3) The split between fuel taken from onsite bulk storage tanks for road and non-road vehicles at several sites is difficult to determine precisely. Efforts to improve reporting accuracy are ongoing.
- (4) Parks Victoria has many items of minor plant and equipment with a combustion engine such as chainsaws and brush cutters. The fuel consumed by this equipment is captured and included in reporting, but equipment numbers have not been included.
- (5) Further work is required to determine engine and fuel types for marine vessels and plant/equipment.



Total energy use

Parks Victoria's total overall energy use decreased by 15.4 per cent compared to the previous year, driven primarily by a decrease in transport fuels. Non-renewable energy consumption fell by 23.5 per cent and renewable energy usage rose by 26.3 per cent. The implementation of Parks Victoria's Greenhouse Gas Emissions Reduction plan is expected to put non-renewable energy use on a continued downward trajectory in coming years.

In spring 2023 Parks Victoria introduced an Eco-Champions network which will help to identify and exploit energy efficiency improvement opportunities across Victoria and all areas of business activity.

Total energy use

	Apr 23 to Mar 24	Apr 22 to Mar 23	Apr 21 to Mar 22
E1 Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]			
Total energy usage from stationary fuels (F1) [MJ]	15,082,430.96	14,001,990.21	13,292,473.96
Total energy usage from transport (T1) [MJ]	44,595,342.90	59,845,042.50	50,358,473.00
Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]	59,677,773.86	73,847,032.71	63,650,946.96
E2 Total energy usage from electricity [MJ]			
Total energy usage from electricity [MJ]	16,266,594.83	15,962,779.46	16,014,755.63
E3 Total energy usage segmented by renewable and non-renewable sources [MJ]			
Renewable	14,101,255.32	10,396,363.76	3,160,462.44
Non-renewable (E1 + E2 - E3 Renewable)	60,753,467.81	79,413,448.42	76,505,240.15
E4 Units of Stationary Energy used normalised: (F1+E2)/normaliser			
Energy per unit of FRD FTE [MJ/FRD FTE]	26,304.37	20,939.74	20,239.79
Energy per unit of Total Working hours [MJ/Total Working hours]	14.81	12.59	12.19
Office and depot electricity use/FTE (MJ)	6,375	5,328	5,252

Notes:

- (1) Much of Parks Victoria's energy/water consumption and emissions are associated with the non-office environment. This makes the use of the full time equivalent (FTE) employee count as a normalisation factor of limited value.
- (2) Office and depot related electricity and water consumption per FTE is provided as a more useful measurement, however a reduction in FTE's will show as increased consumption per FTE.
- (3) Parks Victoria will continue efforts to identify more meaningful and measurable normalisation factors for non-office settings.

Sustainable buildings and infrastructure

B1 Discuss how environmentally sustainable design (ESD) is incorporated into newly completed entity-owned buildings

Parks Victoria's Environmental Sustainability Plan and Greenhouse Gas Emissions Reduction Plan require the application of ESD principles and practices in built asset design and construction. Minimum standards are described in Parks Victoria's Built Asset Development Sustainability Requirements Guideline. A new visitor facilities manual is being developed incorporating environmentally sustainable design and construction principles.

B2 Discuss how new entity leases meet the requirement to preference higher-rated office buildings and those with a Green Lease Schedule

Parks Victoria's accommodation planning refers to the adoption of the Victorian Government Office Accommodation Guidelines 2007 and interim guidelines to inform site selection principles. This includes:

Leasing Principles

Accommodation should comply with all legislation concerning the environment and support Victorian Government Environment targets

- From 2021 a minimum of 5 Star NABERS and 5 Green Star in all new tenancy fit-outs.
- All newly built government-owned offices to be built to achieve 6 Star NABERS and 6 Green Stars

The Victorian Government Accommodation Guidelines specify the need to comply with the obligations set out in the standard 'Green' Lease agreements.

B3 NABERS Energy (National Australian Built Environment Rating system) ratings of newly completed/occupied Entity-owned office buildings and substantial tenancy fit-outs (itemised)

Parks Victoria has not constructed any new office buildings or substantial tenancy fit outs after the 1 July 2022 reference date.

B4 Environmental performance ratings (e.g. NABERS, Green Star, or ISCAIS rating scheme) of newly completed Entity-owned non-office building or infrastructure projects or upgrades with a value over \$1 million

Nothing to report.

Sustainable procurement

Parks Victoria considers sustainable procurement objectives through implementation of the Social Procurement Framework, which describes requirements that apply to Victorian Government departments and agencies when procuring goods, services and construction works. Details of Parks Victoria's implementation of the Social Procurement Framework is contained in the relevant section of the Annual Report.



Water Use

Water use rose by 9.3 per cent compared to the previous year. This increase is mostly associated with several large water leaks.

In conjunction with several water authorities, Parks Victoria is in the process of installing data loggers to enable real time monitoring of water consumption at some high use sites such as Albert Park. This will enable rapid detection of major leaks and assist with general water conservation efforts.

Water use

	Apr 23 to Mar 24	Apr 22 to Mar 23	Apr 21 to Mar 22
W1 Total units of metered water consumed by water source (kl)			
Potable water [kL]	382,514.36	318,932.73	332,760.23
Alternate supply consumption [kL]	289,844.90	291,000.38	291,427.10
Total units of water consumed [kl]	672,359.26	609,933.11	624,187.33
W2 Units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity			
Water per unit of FRD FTE [kL/FRD FTE]	564.16	426.22	431.06
Water per unit of Total Working hours [kL/Total Working hours]	0.32	0.28	0.26
Office/depot water consumption kL/FTE	13.88	8.38	7.37

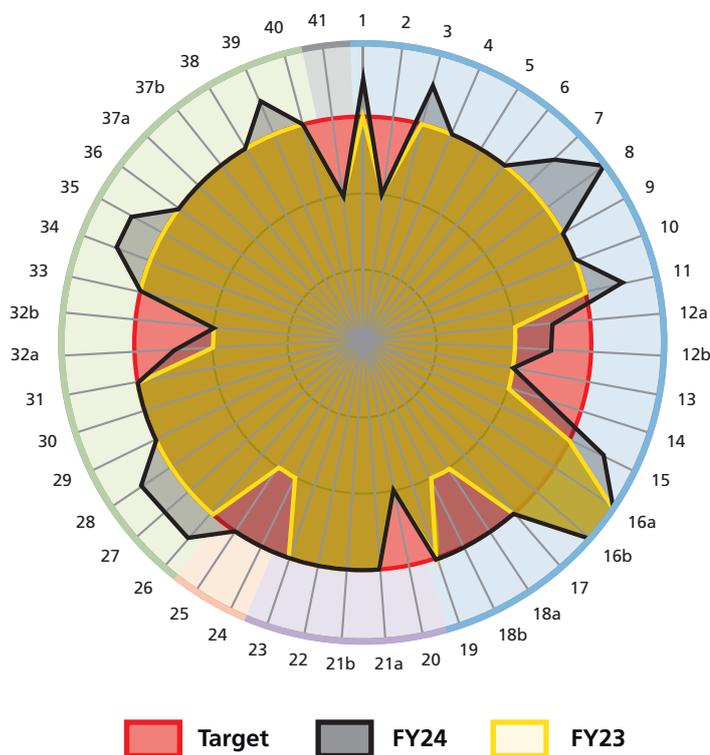
Notes:

- (1) As a Tier 3b entity Parks Victoria is not required to report water use under FRD24 guidance.
- (2) Only ~3 per cent of water used by Parks Victoria relates to offices and depots therefore FTE normalisation is applied to this consumption only as doing so for all water consumption would be meaningless. Parks Victoria will continue to look for meaningful normalisation factors for numerous types of outdoor water use.
- (3) Water authority meter reading dates do not align with reporting period dates. Estimations based on previous year consumption will be applied where required.
- (4) Office and depot-related water consumption per FTE is provided, however a reduction in FTE's will show as increased consumption per FTE.

Asset Management Accountability Framework maturity assessment

An Asset Management Accountability Framework (AMAF) maturity assessment was undertaken in 2023–24 and found Parks Victoria was compliant with 34 of the AMAF criteria and partially compliant with 7 of the AMAF criteria. No material deficiencies were identified. None of the Partial Compliant requirements are considered to have material impact on Parks Victoria.

Parks Victoria’s target maturity rating is ‘competence’, meaning systems and processes are fully in place, consistently applied and systematically meeting the AMAF requirements, including a continuous improvement process to expand system performance above AMAF minimum requirements. Performance against these requirements is shown on the maturity wheel (below). Parks Victoria will work continue to focus on maturing its asset management practices.



Additional information available on request

In compliance with the requirements of the Standing Directions of the Minister for Finance, details in respect of the items listed below have been retained by Parks Victoria and are available in full on request, subject to the provisions of the *Freedom of Information Act 1982*:

- publications produced by Parks Victoria about itself, and how these can be obtained
- any major external reviews carried out on Parks Victoria
- major research and development activities undertaken by Parks Victoria
- major promotional, public relations and marketing activities undertaken by Parks Victoria to develop community awareness of the entity and its services
- changes in prices, fees, rates, and charges
- overseas visits undertaken
- details of assessments and measures undertaken to improve the occupational health and safety of employees
- all contractors engaged, services provided, and expenditure committed for each engagement (in addition to the information included in Parks Victoria’s annual report)
- a statement of completion of declarations of pecuniary interests by relevant officers
- a statement on industrial relations within Parks Victoria.

Details of Parks Victoria Board Committees is available on our website.

FOI requests can be submitted by emailing a completed FOI application form (available on our website parks.vic.gov.au/freedom-of-information) to foi@parks.vic.gov.au. An application fee of \$31.80 applies. Access charges may also be payable if the document pool is large and the search for material time consuming.

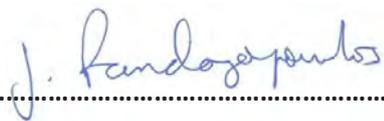


Parks Victoria Financial Management Compliance Attestation Statement

I **John Pandazopoulos**, on behalf of the Responsible Body, certify that **Parks Victoria** has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

Signature

Date



.....

27 August 2024

.....

Hon. John Pandazopoulos
Chair of the Board of Directors
Parks Victoria

Compliance with Statement of Obligations

Parks Victoria’s obligations regarding the performance of its functions and the exercise of statutory powers are set out in a Statement of Obligations issued by the then Minister for Energy, Environment and Climate Change on 27 October 2018 under section 31 of the *Parks Victoria Act 2018* and amended on 28 September 2021. Parks Victoria is required to comply with the Statement of Obligations and to report in its Annual Report on how it has met its obligations under the Statement.

Parks Victoria complied with the Statement in 2023–24. Further details are included in the table below.

REF	Item in statement of obligations and comments	Comments/examples in this Annual Report
1	PURPOSE	
1.1	<p>The purpose of this statement of obligations is to set out the obligations that Parks Victoria has in performing its functions and exercising its powers in relation to the land which Parks Victoria manages, in particular:</p> <p>(a) Parks Victoria managed land as defined in the <i>Parks Victoria Act 2018</i></p> <p>(b) land managed by Parks Victoria appointed as a committee of management under section 14 of the <i>Crown Land (Reserves) Act 1978</i> or section 50(3) of the <i>Forests Act 1958</i></p> <p>(c) land that is subject to an agreement under section 69 of the <i>Conservation, Forests and Lands Act 1987</i> that is managed by Parks Victoria on behalf of the Secretary to the Department of Environment, Land, Water and Planning (DELWP).</p>	<p>Comment:</p> <p>Parks Victoria had regard to this Statement of Obligations when performing its functions and exercising its powers.</p>
2	OBJECTS	
2.1	<p>Parks Victoria must have regard to its objects in the management of any land referred to in clause 1.1 (b) and (c) above.</p> <p>Note: This is in addition to the requirement of section 7(1) of the <i>Parks Victoria Act 2018</i> in relation to Parks Victoria managed land and is to the extent that the objects are not inconsistent with Parks Victoria carrying out its duties as a committee of management or managing land under an agreement.</p>	<p>Comment:</p> <p>Parks Victoria had regard to its statutory objects when managing land as a Committee of Management, or on behalf of the Secretary.</p>
3	OVERALL GOAL	
3.1	<p>In performing its functions and exercising its powers, Parks Victoria must work to be a best practice park management organisation, striving for excellence in protecting and managing Victoria’s outstanding system of parks and reserves, engaging, and working effectively with Traditional Owners, other land managers and the broader community, providing high quality opportunities for visitors to enjoy the parks and reserves, and contributing to the state’s visitor economy.</p>	<p>Comment:</p> <p>Parks Victoria continued to work to be a best practice park management organisation.</p> <p>Annual Report references:</p> <ul style="list-style-type: none"> • About Park Victoria (page 6) including: <ul style="list-style-type: none"> » Our Vision » Our Purpose » Strategic Direction



Compliance with Statement of Obligations (continued)

REF	Item in statement of obligations and comments	Comments/examples in this Annual Report
4	GUIDING PRINCIPLES	
4.1	<p>In performing its functions and exercising its powers, Parks Victoria must have regard to the following guiding principles:</p> <ul style="list-style-type: none"> (a) Healthy Parks Healthy People, which recognises the fundamental connections between human health and environmental health, is an underlying philosophy of Parks Victoria (b) the active involvement of Traditional Owners in park management through joint management and other management arrangements is a fundamental aspect of park management (c) the community should be placed at the centre of park planning and management (d) effective communication with the community and key stakeholders is critical to the successful development and delivery of major policies, management outcomes, initiatives, and operations (e) evidence-based decision making contributes to better decisions and management outcomes (f) close collaboration between Parks Victoria and DELWP and other land managers ensures more effective and efficient public land management (g) a high performing organisation delivers for government, has a positive culture, promotes staff safety and wellbeing, promotes partnerships, is innovative and provides excellent service. 	<p>Comment:</p> <p>Parks Victoria, in performing its functions and exercising its powers, had regard to the guiding principles.</p> <p>Annual Report references:</p> <ul style="list-style-type: none"> (a) Activating parks for community health (page 37) (b) Managing Country together (page 23) (c) Wattle Park Master Plan (page 30) (d) Urban Parks Active Wellbeing Program (page 30) (e) Scientific research (page 20) (f) Eastern bristlebird translocation (page 19) (g) Safety, culture and people programs (page 40)
5	ENGAGEMENT WITH THE MINISTER	
5.1	Parks Victoria must provide timely advice to the Minister on Parks Victoria activities, issues and plans.	<p>Comment:</p> <p>Parks Victoria provided timely advice to the Minister on a range of matters and consulted with the Minister on its efforts to protect the parks, enhance visitor access to parks, increase visitation and stimulate Victoria's visitor economy.</p> <p>Annual Report references:</p> <ul style="list-style-type: none"> • Our Ministers (page 7) • Ministerial request responses KPI (page 46).
5.2	Parks Victoria must consult the Minister in a timely manner on its efforts to enhance visitor access to parks, increase visitation and stimulate Victoria's visitor economy.	

Compliance with Statement of Obligations (continued)

REF	Item in statement of obligations and comments	Comments/examples in this Annual Report
6 ENGAGEMENT WITH THE COMMUNITY		
6.1	Parks Victoria must undertake engagement with the broader community, community and Friends groups, and key stakeholders to effectively support the preparation land management plans under the <i>Parks Victoria Act 2018</i> and management plans under the <i>National Parks Act 1975</i> and the <i>Wildlife Act 1975</i> and, if it considers it appropriate in the circumstances or as required by the Minister, will engage with any or all of the above concerning the delivery of its programs and projects. In its engagement, Parks Victoria must have regard to the principles set out in the Victorian Auditor-General's Office publication <i>Public Participation in Government Decision-making</i> (May 2017). In deciding the level of engagement, Parks Victoria must consider the level of impact of the plan, program or project on the public or natural and cultural values.	<p>Comment:</p> <p>Parks Victoria undertook engagement with the broader community, community and Friends Groups, and key stakeholders, to effectively support the preparation of land management plans and implementation of volunteers and the delivery of their programs and projects.</p>
6.2	Parks Victoria must implement programs to involve volunteers in parks and other areas which it manages.	<p>Annual Report references:</p> <ul style="list-style-type: none"> • Connecting people and nature (page 28) • Caring for Country (page 16) • Volunteer programs (page 32)
7 COLLABORATION		
7.1 DELWP		
7.1.1	Parks Victoria must work closely and collaboratively with DELWP to seek operational efficiencies in the delivery of services, including by sharing resources and assets.	<p>Comment:</p> <p>Parks Victoria worked closely and collaboratively with DELWP, now known as DEECA, on a range of matters and contributed to compliance activities across public land.</p>
7.1.2	Parks Victoria must work closely and collaboratively with DELWP to share knowledge, information, research, and data and to develop related data standards in order to achieve efficiencies in both organisations and improved planning and responses and to avoid duplication of effort.	<p>Parks Victoria advanced collaboration with Traditional Owners to develop genuine partnerships, conserve cultural heritage and support indigenous land management practices and worked with DEECA in engaging Traditional Owners.</p>
7.1.3	Parks Victoria must work closely and collaboratively with DELWP to adopt and implement practices to address interagency risk, consistent with the <i>Victorian Government Risk Management Framework Practice Notes</i> (2016).	<p>Annual Report references:</p>
7.1.4	Parks Victoria must contribute to compliance activities across public land tenures to provide a seamless service to address priority risks.	<ul style="list-style-type: none"> • Conservation programs in partnership with DEECA including: <ul style="list-style-type: none"> » Conservation Action Plans (page 19) » Eastern bristlebird translocation (page 19) » Urban Parks Active Wellbeing Program (page 30) » Recovery programs (page 34) • Managing Country Together (page 23) • Aboriginal Employment and Wellbeing Plan 2018–23 (page 58)
7.2 Traditional Owners		
7.2.1	Parks Victoria must advance timely, respectful, and culturally sensitive collaboration with Traditional Owners to develop genuine partnerships, conserve cultural heritage and support indigenous land management practices.	
7.2.2	Parks Victoria must work closely and collaboratively with DELWP in engaging Traditional Owners.	
7.2.3	Parks Victoria must prepare an Aboriginal Inclusion Plan under the Victorian Aboriginal Affairs Framework, in collaboration with DELWP.	



Compliance with Statement of Obligations (continued)

REF	Item in statement of obligations and comments	Comments/examples in this Annual Report
8	OVERARCHING GOVERNMENT STRATEGIES, POLICIES AND PRIORITIES	
8.1	Strategies and policies	Comment:
8.1.1	<p>Parks Victoria must contribute to the development and/or implementation of government policies and priorities, including but not limited to the following:</p> <ul style="list-style-type: none"> (a) Protecting Victoria’s Environment – Biodiversity 2037 (2017) (b) regional forest agreements (c) Safer Together (2015) (d) Water for Victoria Water Plan (2016) (e) regional catchment strategies under the Catchment and Land Protection Act 1994 (f) Victorian Waterway Management Strategy (2013) (g) any Marine and Coastal Policy or Marine and Coastal Strategy under the Marine and Coastal Act 2018 (h) Victorian Government Cultural Heritage Asset Management Principles (2009) (i) Victorian Visitor Economy Strategy (2016). 	<p>Parks Victoria fulfilled its obligations as relevant in relation to strategies and policies; fire and emergency management; Traditional Owners; climate change and environmental sustainability.</p> <p>Annual Report references:</p> <ul style="list-style-type: none"> • Conservation achievements through biodiversity programs (page 17) • Keeping Victorian’s safe (page 34) • Managing Country together (page 23) • Environmental reporting (page 75)
8.2	Fire and emergency management	
8.2.1	Parks Victoria must support the Secretary to deliver the Secretary’s responsibilities in relation to fire and emergency management through fire and emergency management agreements.	
8.3	Traditional Owners	
8.3.1	Parks Victoria must support DELWP in the development and implementation of recognition and settlement agreements under the <i>Traditional Owner Settlement Act 2010</i> and other agreements involving Traditional Owners and the State of Victoria.	
8.3.2	Parks Victoria must contribute to the development and implementation of whole of government Aboriginal inclusion policies, such as employment and economic development.	
8.4	Climate change and environmental sustainability	
8.4.1	Parks Victoria must contribute to the government’s response to climate change, including meeting any obligations under the <i>Climate Change Act 2017</i> .	
8.4.2	Parks Victoria must strive to be a model environmentally sustainable organisation.	

Compliance with Statement of Obligations (continued)

REF	Item in statement of obligations and comments	Comments/examples in this Annual Report
9	PARK MANAGEMENT	
9.1	Management priorities	Comment:
9.1.1	Parks Victoria must work to enhance visitor access to the parks and other areas it manages while protecting the natural and cultural values of these areas.	Parks Victoria fulfilled its obligations in relation to management priorities; the Land Management Strategy and evidence-based decision making.
9.1.2	Parks Victoria must support the implementation of joint management with Traditional Owners under relevant agreements.	Annual Report references: <ul style="list-style-type: none"> • Landscape approach through conservation action plans (page 19) • Managing Country together (page 23) • Land Management Strategy (page 6) • Scientific research (page 20)
9.1.3	Parks Victoria must adopt a whole of landscape approach in fulfilling its public land management responsibilities and work collaboratively with other land managers.	
9.2	Land management strategy	
9.2.1	Parks Victoria must provide a copy of the draft land management strategy, developed in accordance with the <i>Parks Victoria Act 2018</i> , to the Minister at least 28 days prior to releasing it for public consultation.	
9.3	Evidence-based decision making	
9.3.1	Parks Victoria must employ a systematic and rational approach to researching and analysing available evidence to inform its policies, programmes, projects, monitoring, effectiveness, and decision making.	
9.3.2	Parks Victoria must employ adequate senior scientific staff, including a Chief Conservation Scientist, to support evidence-based park management and decision making.	

Note: All references to DELWP in the original Statement of Obligations are now referred to as DEECA.



Financial Report for the year ended 30 June 2024

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Statutory Certificate

We certify that the attached financial statements for Parks Victoria have been prepared in accordance with Standing Direction 5.2 of the *Financial Management Act 1994*, applicable Financial Reporting Directions and Australian Accounting Standards including interpretations and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the Comprehensive Operating Statement, Balance Sheet, Statement of Changes in Equity, Cash Flow Statement and notes to and forming part of the financial statements, presents fairly the financial transactions during the year ended 30 June 2024 and the financial position of Parks Victoria at 30 June 2024.

We are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 27 August 2024.



Hon. J. Pandazopoulos
Chair



M. Jackson
Chief Executive Officer



X (F). Li
Chief Financial Officer

Dated at Melbourne: 27 August 2024



Comprehensive Operating Statement

For the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Revenue and income from transactions			
Government funding	2.2.1	189,394	250,742
Parks and Reserves Trust funding	2.2.2	88,558	107,122
Interest income	2.2.3	14,072	8,642
Other revenue and income	2.2.4	45,901	66,809
Total revenue and income from transactions		337,925	433,315
Expenses from transactions			
Employee benefits expenses	3.2.1	143,432	163,579
Operating expenses	3.2.5	105,399	112,362
Depreciation and amortisation	4.1.2	32,437	29,775
Interest expenses	3.2.6	583	679
Total expenses from transactions		281,851	306,395
Net result from transactions		56,074	126,920
Other economic flows included in net result			
Net gain/(loss) on non-financial assets	8.2.1	113	(472)
Net gain/(loss) on financial instruments	8.2.1	498	44
Other gains/(losses) from other economic flows	8.2.1	(82)	(37)
Total other economic flows included in net result		529	(465)
Net result		56,603	126,455
Other economic flows – other comprehensive income			
Items that will not be reclassified to net result			
Other economic flows – other comprehensive income	8.2.2	225	697
Changes in physical asset revaluation surplus	8.2.2	(2,612)	(3,183)
Total other economic flows – other comprehensive income		(2,387)	(2,486)
Comprehensive result		54,216	123,969

The above Comprehensive Operating Statement should be read in conjunction with the accompanying notes.

Balance Sheet

For the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Assets			
Financial assets			
Cash and deposits	6.1.1	275,995	287,432
Receivables	5.1	20,487	16,726
Total financial assets		296,482	304,158
Non-financial assets			
Property, plant and equipment	4.1.1	7,570,827	7,495,378
Intangible assets	4.2	2,367	2,790
Superannuation defined benefits asset	3.2.4	3,387	3,621
Other non-financial assets	5.5	4,667	5,105
Inventories		789	596
Total non-financial assets		7,582,037	7,507,490
Total assets		7,878,519	7,811,648
Liabilities			
Payables	5.2	21,698	13,934
Contract liabilities	5.3	1,468	491
Lease liabilities	5.4	24,288	25,305
Provisions	3.2.2	40,902	43,438
Total liabilities		88,356	83,168
Net assets		7,790,163	7,728,480
Equity			
Accumulated surplus		411,508	355,680
Physical asset revaluation surplus	8.3	3,207,562	3,210,174
Contributed capital	8.4	4,171,093	4,162,626
Net worth		7,790,163	7,728,480

The above Balance Sheet should be read in conjunction with the accompanying notes.



Statement of Changes in Equity

For the year ended 30 June 2024

	Notes	Accumulated Surplus \$'000	Physical Asset Revaluation Surplus \$'000	Contributed Capital \$'000	Total \$'000
Balance at 1 July 2022		228,528	3,213,357	4,126,555	7,568,440
Net result for the year		126,455	–	–	126,455
Other comprehensive income for the year	8.2.2	697	(3,183)	–	(2,486)
Net contribution by owner	8.4	–	–	36,071	36,071
Balance at 30 June 2023		355,680	3,210,174	4,162,626	7,728,480
Balance at 1 July 2023		355,680	3,210,174	4,162,626	7,728,480
Reclassification to contributed capital	8.4	(1,000)	–	1,000	–
Net result for the year		56,603	–	–	56,603
Other comprehensive income for the year	8.2.2	225	(2,612)	–	(2,387)
Net contribution by owner	8.4	–	–	7,467	7,467
Balance at 30 June 2024		411,508	3,207,562	4,171,093	7,790,163

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

Cash Flow Statement

For the year ended 30 June 2024

	Notes	2024 \$'000	2023 \$'000
Cash flows from operating activities			
Receipts			
Receipts from government for operations		184,307	257,418
Receipts from Parks and Reserves Trust	2.2.2	88,558	107,122
Receipts from government for Base Funding Review	2.2.1	6,419	6,419
Receipts from customers/other sources		49,012	35,236
Receipts from Australian Taxation Office (ATO) relating to Goods and Services Tax (GST)		14,642	12,535
Interest received		14,072	8,642
Total receipts		357,010	427,372
Payments			
Payments to suppliers and employees		(259,382)	(307,169)
Payments to the Australian Tax Office (ATO) relating to Goods and Services Tax (GST)		(1,433)	(3,748)
Interest payments	3.2.6	(583)	(679)
Total payments		(261,398)	(311,596)
Net cash flows from operating activities	6.1.2	95,612	115,776
Cash flows from investing activities			
Payments for property, plant and equipment		(103,831)	(78,685)
Proceeds from sale of property, plant and equipment		690	–
Net cash flows used in investing activities		(103,141)	(78,685)
Cash flows from financing activities			
Repayment of principal portion of lease liabilities	5.4	(7,006)	(7,753)
Receipts from government – contributed capital	8.4	7,467	36,071
Cash transferred on activities transferred out – Restructuring of administrative arrangements	5.6	(4,369)	–
Net cash flows used from financing activities		(3,908)	28,318
Net (decrease)/increase in cash and cash equivalents		(11,437)	65,409
Cash and cash equivalents at the beginning of the year		287,432	222,023
Cash and cash equivalents at the end of the year	6.1.1	275,995	287,432

Cash flows are included in the cash flow statement on a gross basis. The GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, Australian Taxation Office (ATO), is classified as operating cash flows and disclosed therein.

The above Cash Flow Statement should be read in conjunction with the accompanying notes.



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1 About the report

1.1 Background

1.1.1 Reporting entity

Parks Victoria is a not-for-profit entity. Parks Victoria was established as a public authority on 3 July 1998 under the *Parks Victoria Act 1998*. The *Parks Victoria Act 1998* was given Royal Assent on 26 May 1998 and was proclaimed on 3 July 1998.

On 12 September 2018, *Parks Victoria Act 1998* was repealed and a new *Parks Victoria Act 2018* (the Act) came into effect. The Act clarifies Parks Victoria's management responsibilities and provides clear objectives, functions and land management powers integral to its efficient and effective operation.

The principal address is Level 10, 535 Bourke Street, Melbourne, VIC 3000.

1.1.2 Objectives and funding

The objectives of Parks Victoria are to:

- a) protect, conserve and enhance Parks Victoria managed land, including its natural and cultural values, for the benefit of the environment and current and future generations; and
- b) recognise and support Traditional Owner knowledge of and interests in Parks Victoria managed land; and
- c) provide for and encourage the community's enjoyment of and involvement in Parks Victoria managed land; and
- d) improve the community's knowledge and appreciation of Parks Victoria managed land; and
- e) contribute to the well-being of the community through the effective protection and management of Parks Victoria managed land; and
- f) contribute to the achievement of State and regional land management outcomes as far as is consistent with the effective protection and management of Parks Victoria managed land.

Parks Victoria is primarily funded by the Victorian Government. For Parks Victoria's operations in metropolitan parks and waterways, the Government draws on funds from the Parks and Reserves Trust (the Trust). The Trust is funded by a parks charge levied on properties within the Melbourne metropolitan area (Note 2.2.2).

1.2 Summary of significant accounting policies

1.2.1 General

Statement of compliance

The financial statements for the year ended 30 June 2024 comply with the relevant Financial Reporting Directions (FRDs) issued by the Department of Treasury and Finance and relevant Standing Directions authorised by the Assistant Treasurer.

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* and applicable Australian Accounting Standards (AASs) which include Interpretations, issued by the Australian Accounting Standards Board (AASB).

Under Australian Accounting Standards, there are requirements that apply specifically to not-for-profit entities. Parks Victoria has analysed its purpose, objectives, and operating philosophy and determined that it does not have profit generation as a prime objective. Where applicable, the AASs that relate to not-for-profit entities have been applied.

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The financial statements were authorised for issue by the Board of Parks Victoria on 27 August 2024.



Notes to the financial statements

For the year ended 30 June 2024

1.2.2 Basis of preparation

These financial statements are presented in Australian dollars and the historical cost convention is used unless a different measurement basis is specifically disclosed in the note, associated with the items measured on a different basis.

The accrual basis of accounting has been applied in the preparation of these financial statements whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Revenues, expenses, assets and liabilities are recognised net of Goods and Services Tax (GST), except where the amount of GST incurred is not recoverable from the Australian Taxation Office (ATO). In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of an item of expense. Receivables and payables are stated inclusive of GST. The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables.

In the application of AASs, management is required to make judgements, estimates and assumptions about the carrying values of assets and liabilities that are not readily apparent from other sources. The 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. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in applying AAS that have significant effects on the financial statements and estimates are disclosed in the notes under the heading: 'Significant judgement or estimates'.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements 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. Actual results may differ from these estimates.

Historical cost is based on the fair values of the consideration given at the time in exchange for assets.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2024 and the comparative information presented for the year ended 30 June 2023.

Amounts in the financial statements have been rounded to the nearest thousand dollars, unless otherwise stated. Figures in the financial statements may not equate due to rounding. Where necessary, comparative figures have been reclassified to conform with the changes in presentation in the current year.

1.2.3 Scope and presentation of financial statements

Comprehensive Operating Statement

The Comprehensive Operating Statement comprises three components, being 'net result from transactions', 'other economic flows included in net result', as well as 'other economic flows – other comprehensive income'. The sum of the former two, represents the net result.

The net result is equivalent to profit or loss derived in accordance with AASs. This classification is consistent with the whole of government reporting format and is allowed under AASB 101 *Presentation of Financial Statements*.

1.2.3 Scope and presentation of financial statements (continued)

Balance Sheet

Assets and liabilities are presented in liquidity order with assets aggregated into financial assets and non-financial assets.

Current and non-current assets and liabilities are disclosed in the notes, where relevant. In general, non-current assets or liabilities are expected to be recovered or settled more than 12 months after the reporting period, except for the provisions of employee benefits, which are classified as current liabilities if the entity does not have the unconditional right to defer the settlement of the liabilities within 12 months after the end of the reporting period.

Statement of Changes in Equity

The statement of changes in equity presents reconciliations of non-owner and owner changes in equity from opening balances at the beginning of the reporting period to the closing balances at the end of the reporting period. It also shows separately changes due to amounts recognised in the 'Comprehensive Income' and amounts related to 'Transactions with owner in its capacity as owner'.

Cash Flow Statement

Cash flows are classified according to whether or not they arise from operating activities, investing activities or financing activities. This classification is consistent with requirements under AASB 107 *Statement of Cash Flows*.

2 Funding delivery of our services

Introduction

Parks Victoria's functions are to manage parks, reserves, other land under control of the state and waterways for the purposes of conservation, recreation, leisure, tourism or water transport. The network of parks it manages includes state and metropolitan parks, national parks, marine parks and sanctuaries, wilderness areas, Aboriginal cultural places, post-European heritage sites and significant portion of Victoria's coast line.

To perform its functions, Parks Victoria receives funding from the Department of Energy, Environment and Climate Action (DEECA) through parliamentary appropriations. Parks Victoria also receives funding from other Government departments and agencies for specific project initiatives, as well as receives income by providing camping and roofed accommodation and leasing properties within the areas it manages.

Significant judgements: Grants revenue

Parks Victoria has made judgements that amounts received in relation to Parks and Reserves Trust Funding and Government Funding should be recognised under AASB 1058 *Income of Not-for-Profit Entities*, on the basis that the performance obligations arising from the transaction are neither sufficiently specific nor enforceable.

2.1 Summary of revenue and income that funds the delivery of our services

	Notes	2024 \$'000	2023 \$'000
Revenue and income from transactions			
Government funding	2.2.1	189,394	250,742
Parks and Reserves Trust funding	2.2.2	88,558	107,122
Interest income	2.2.3	14,072	8,642
Other revenue and income	2.2.4	45,901	66,809
Total revenue and income from transactions		337,925	433,315

Revenue and income that fund delivery of Parks Victoria services are accounted for consistently with the requirements of the relevant accounting standards disclosed in the following notes.



Notes to the financial statements

For the year ended 30 June 2024

2.2 Revenue and income from transactions

2.2.1 Government funding

	2024 \$'000	2023 \$'000
National / state parks and reserves funding	83,985	90,006
Major works funding provided by the Department of Energy, Environment and Climate Action (DEECA)	44,614	68,133
Major works funding provided by the Department of Transport and Planning (DTP)	26,701	43,198
Government grants for special projects	18,283	23,894
Maintenance works funding provided by the Department of Transport and Planning (DTP)	8,740	9,160
Parks Victoria Base Review funding	6,419	6,419
Program Initiatives (including tracks and trails and Good Neighbour programs)	652	652
Project fire fighter funding	–	9,280
Total government funding	189,394	250,742

Grants income recognised under AASB 1058

Parks Victoria recognises all grant income as income of not-for-profit entities in accordance with AASB 1058 *Income of Not-for-Profit Entities*. Total government funding income recognised during the financial year falls under AASB 1058 *Income of Not-for-Profit Entities*.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when Parks Victoria has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, Parks Victoria recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue ('related amounts') in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- contributions by owners, in accordance with AASB 1004 *Contributions*;
- revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15 *Revenue from Contracts with Customers*;
- a lease liability in accordance with AASB 16 *Leases*;
- a financial instrument, in accordance with AASB 9 *Financial Instruments*; or
- a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

Parks Victoria receives funding in advance from various Government department for committed projects that span greater than one financial year (Note 6.3).

2.2.2 Parks and Reserves Trust funding

	2024 \$'000	2023 \$'000
Funding from Parks and Reserves Trust	88,558	107,122
Total Parks and Reserves Trust funding	88,558	107,122

2.2.2 Parks and Reserves Trust funding (continued)

Parks and Reserves Trust (PRT) is funded by a Parks charge. The charge has been included on the water, sewerage and drainage bills of residential and commercial properties and collected by of Department of Energy, Environment and Climate Action (DEECA) which distributes it to Parks Victoria and other entities for the management and maintenance of metropolitan parks, gardens, trails and waterways. Parks Victoria has determined that PRT funding is recognised as income in accordance with AASB 1058 *Income of Not-for-Profit Entities* when received by Parks Victoria.

2.2.3 Interest income

Interest from financial assets categorised as cash deposits

	2024 \$'000	2023 \$'000
Interest on bank deposits	14,072	8,642
Total interest income	14,072	8,642

Interest income includes interest received or receivable on bank deposits. Interest income is recognised using the effective interest method, which allocates the interest over the relevant period.

2.2.4 Other revenue and income

	Notes	2024 \$'000	2023 \$'000
Accommodation and camping fees		10,094	9,742
Rent, leases and licences		9,967	8,791
Insurance claims		9,296	3,075
External sales		5,135	4,466
Regulatory fees including licences and permits		3,536	3,433
Funding sponsored by external parties		1,905	829
Fair value of assets received free of charge	4.1.1	655	22,818
Berthing and mooring fees		588	519
Cave tour fees		540	1,058
Fire suppression costs from DEECA	3.2.1	–	8,419
Other miscellaneous income		4,185	3,659
Total other revenue and income		45,901	66,809

Other revenue represented by the sale of goods and services above are transactions that Parks Victoria has determined to be classified as revenue from contracts with customers in accordance with AASB 15 *Revenue from Contracts with Customers*.

Accommodation and camping fees

Revenue is generated from various parks across the state for both roofed accommodation and camping is recognised as revenue when the accommodation service is provided.

Consideration received in advance of recognising the associated revenue from the customer is recorded as a contract liability (Note 5.3). Where the performance obligations is satisfied but not yet billed, a contract asset is recorded.



Notes to the financial statements

For the year ended 30 June 2024

2.2.4 Other revenue and income (continued)

Rent, leases and licences

Represent income that arises from leasing of properties and licences issued to conduct various activities within the areas managed by Parks Victoria. Parks Victoria hold properties to meet service delivery objectives rather than to earn rent or for capital appreciation. The rental income it derives is incidental to the purpose of holding such properties, therefore the property will not meet the definition of investment property and will be accounted for under AASB 116 *Property, Plant and Equipment* and accordingly, the revenue is recognised when it is earned.

External sales

Revenue generated from the commercial operations of stores located at various parks, and recognised as revenue at the point of sale.

Fire suppression costs recovered from DEECA

Income for the reimbursement of labour costs incurred relating to fire fighting activities, and recognised as revenue when invoiced or earned whichever occurs earlier.

Fair value of assets received free of charge

Contributions of resources provided free of charge or for nominal consideration are recognised at their fair value when the recipient obtains control over the resources, irrespective of whether restrictions or conditions are imposed over the use of the contributions. During the year, Parks Victoria received \$0.66M (2023: \$22.8M) of assets free of charge from Australian Grand Prix Corporation (Note 4.1.1).

Regulatory fees including licences and permits

Recognised as revenue when an invoice is issued, which establishes revenue and the entitlement to payment.

Other miscellaneous income

Various revenue generated throughout the year and is recognised when earned.

3 The cost of delivering services

Introduction

This section provides an account of expenses incurred by Parks Victoria in performing its functions. This includes the payment of remuneration to its workforce and other associated costs to perform its operations and delivering services.

3.1 Summary of expenses incurred in delivery of services

	Notes	2024 \$'000	2023 \$'000
Expenses incurred in delivery of services			
Employee benefits expenses	3.2.1	143,432	163,579
Operating expenses	3.2.5	105,399	112,362
Interest expenses on lease liabilities	3.2.6	583	679
Total expenses incurred in delivery of services		249,414	276,620

3.2 Expenses incurred in delivery of services

3.2.1 Employee benefits in the comprehensive operating statement

	Notes	2024 \$'000	2023 \$'000
Salaries, wages, annual leave and long service leave		117,688	129,914
Superannuation – defined and accumulation plans	3.2.3	13,093	13,408
Payroll tax		8,766	8,287
Termination benefits		890	314
Fire suppression costs (i)	2.2.4	–	8,419
Fringe benefits tax		381	386
Other costs		2,614	2,851
Total employee benefit expenses		143,432	163,579

- (i) Fire suppression costs are expenses for Parks Victoria's salaries & wages incurred relating to fire fighting activities, and recognised as expenses when incurred and recoverable from DEECA. As detailed at Note 5.6, fire management operations have been transferred to DEECA effective from 1 July 2023.

Employee benefits expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. 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 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.

3.2.2 Provisions

	Notes	2024 \$'000	2023 \$'000
Current provisions			
Employee benefit provisions	3.2.2.1	35,714	39,373
Make-good provision		1,721	–
Total current provisions		37,435	39,373
Non-current provisions			
Employee benefit provisions	3.2.2.1	3,467	4,065
Total non-current provisions		3,467	4,065
Total provisions		40,902	43,438

The make-good provision is recognised in accordance with the lease agreement over the office buildings. Parks Victoria must remove any leasehold improvements from the leased office buildings and restore the premises to its original condition at the end of the lease term.



Notes to the financial statements

For the year ended 30 June 2024

3.2.2.1 Employee benefits in the balance sheet

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

	2024			2023		
	Current \$'000	Non-current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Employee benefits						
Annual leave expected to be settled within the next 12 months	6,818	–	6,818	7,406	–	7,406
Annual leave expected to be settled after the next 12 months	2,059	–	2,059	2,479	–	2,479
Long service leave – unconditional and expected to be settled within 12 months	3,087	–	3,087	2,983	–	2,983
Long service leave – unconditional and expected to be settled after 12 months	17,169	–	17,169	19,553	–	19,553
Long service leave – conditional	–	2,818	2,818	–	3,339	3,339
Total employee benefits	29,133	2,818	31,951	32,421	3,339	35,760
Employee benefits on-costs						
Annual leave entitlements	1,914	–	1,914	2,049	–	2,049
Long service leave – unconditional and expected to be settled within 12 months	711	–	711	649	–	649
Long service leave – unconditional and expected to be settled after 12 months	3,956	–	3,956	4,254	–	4,254
Long service leave – conditional	–	649	649	–	726	726
Total employee benefit related on-costs	6,581	649	7,230	6,952	726	7,678
Total provision for employee benefits	35,714	3,467	39,181	39,373	4,065	43,438

	2024 \$'000	2023 \$'000
Reconciliation of movement in on-cost provision		
Opening balance	7,678	7,543
Additional provisions recognised	3,471	4,177
Reductions arising from payments/other sacrifices of future economic benefits	(3,485)	(3,129)
Unwind of discount and effect of changes in the discount rate	(434)	(913)
Closing balance	7,230	7,678
Current	6,581	6,952
Non-current	649	726
Closing balance	7,230	7,678

3.2 Expenses incurred in delivery of services (continued)

Annual leave and long service leave entitlements expected to be settled wholly within 12 months of the reporting date are recognised as a provision for employee benefit in the balance sheet at their nominal values.

Annual leave and long service leave entitlements not expected to be settled within 12 months of the reporting date are recognised at the present value of the estimated future cash outflows to be made by Parks Victoria in respect of services provided by employees up to reporting date. Consideration is given to expected future employee remuneration rates, employment related on-costs and other factors including experience of employee departures and periods of service. In the determination of the long service leave entitlement liabilities, Parks Victoria use the wage inflation and discount rates released by the Department of Treasury and Finance.

Employee benefit provisions are reported as current liabilities where Parks Victoria does not have an unconditional right to defer settlement for at least 12 months. Consequently, the current portion of the employee benefit provision can include both short-term benefits (those benefits expected to be settled within 12 months of the reporting date), which are measured at nominal values, and long-term benefits (those benefits not expected to be settled within 12 months of the reporting date), which are measured at present values.

Liabilities for wages and salaries that are expected to be settled wholly within 12 months of the reporting date are measured at their nominal amounts in respect of employees' services up to the reporting date. The nominal basis of measurement uses employee remuneration rates that the entity expects to pay as at each reporting date and does not discount cash flows to their present value. Non-vesting sick leave is not expected to exceed current and future sick leave entitlements, and accordingly, no liability has been recognised.

Employee benefit provisions that are reported as non-current liabilities also include long-term benefits such as non-vested long service leave (i.e. where the employee does not have a present entitlement to the benefit) that do not qualify for recognition as a current liability, and are measured at present value. The non-current liability for long service leave represents entitlements accrued for employees with less than 7 years of continuous service, where Parks Victoria has the right to defer the liability. On costs such as payroll tax, superannuation and workers compensation are recognised separately from the provision for employee benefits.

3.2.3 Superannuation

Parks Victoria contributes, in respect of its employees (including salary sacrifice), to superannuation schemes detailed as below:

Scheme	2024 \$'000	2023 \$'000
Defined benefits plans		
Vision Super	655	837
Other	995	1,139
Accumulation plans		
Vision Super	5,267	5,661
Aware Super (formerly Vic Super)	3,066	3,533
Other	7,168	7,388
Total contributions to all plans	17,150	18,557

Superannuation – defined and accumulation plans expenses of \$13.1M (2023: \$13.4M) is included within employee benefit expenses (refer Note 3.2.1)



Notes to the financial statements

For the year ended 30 June 2024

3.2.3 Superannuation (continued)

Defined benefit plans

A liability or asset in respect of defined superannuation benefit plans is recognised in the Balance Sheet and is measured as the difference between the present value of employees accrued benefits at the end of the reporting period and the net market value of the superannuation plan's assets at that date. The present value of benefits as accrued benefits is based on expected future payments which arise from membership of the plans at the end of the reporting period. Consideration is given to expected future salary levels, resignation and retirement rates. Expected future payments are discounted using rates of Commonwealth Government bonds with terms to maturity that match, as closely as possible the estimated future cash outflows.

The amount brought to account in the Comprehensive Operating Statement in respect of superannuation represents the contributions made to the superannuation plan, adjusted by the movement in the defined benefit plan liability or asset. All actuarial gains and losses are recognised in the Other Comprehensive Income in the reporting period in which they occur.

Parks Victoria only recognises the liability for Vision Super defined benefit plans. Parks Victoria does not recognise the defined benefit liability in respect of any other plans because the entity has no legal or constructive obligation to pay future benefits relating to its employees.

Accumulation plans

Contributions are made by Parks Victoria to employee superannuation funds and are charged as expenses when incurred.

During the year, Parks Victoria made additional superannuation contributions for employees who work on fire and emergencies. The additional superannuation contributions are reimbursed by the Department of Energy, Environment and Climate Action (DEECA).

Employees engaged from 1 January 1994 are entitled to benefits under accumulation funds. Employees have the opportunity to make personal contributions to the funds at a self-nominated rate or amount. The minimum employer contribution to the fund, pursuant to the Superannuation Guarantee Charge was 11 per cent in 2024 (2023: 10.5 per cent).

As at the reporting date, there were no outstanding contributions payable to the above funds. There is also a separate provision made in regards to defined benefits plan (refer note 3.2.4).

3.2.4 Defined superannuation benefit

Parks Victoria makes employer superannuation contributions in respect of employees engaged up until 31 December 1993 to the Vision Super superannuation fund (the Fund). This Fund has two categories of membership, accumulation and defined benefit, which are funded differently. The defined benefit section provides lump sum benefits based on years of service and final average salary.

Obligations for contributions to the Fund are recognised in the Comprehensive Operating Statement when they are made or due.

Employees contribute at rates between 0 to 7.5 per cent of their superannuation salary. Parks Victoria contributes to the fund based on its commitments under the Employee Participation Agreement and Contribution Policy with the trustee of the fund.

3.2.4 (a) Reconciliation of the present value of the defined benefit obligation

	2024 \$'000	2023 \$'000
Balance at the beginning of the year	23,084	22,443
Current service cost / plan expense	1,024	952
Interest cost	898	747
Contributions by plan participants	239	224
Actuarial gain	(145)	(255)
Benefits paid	(8,895)	(1,027)
Present value of the defined benefit obligation at the end of the year	16,205	23,084

3.2.4 (b) Reconciliation of the fair value of plan assets

	2024 \$'000	2023 \$'000
Balance at the beginning of the year	26,705	25,746
Net return on plan assets	1,078	1,268
Employer contributions	465	494
Contributions by plan participants	239	224
Benefits paid	(8,895)	(1,027)
Fair value of plan assets at the end of the year	19,592	26,705

3.2.4 (c) Reconciliation of the assets and liabilities recognised in the balance sheet

	2024 \$'000	2023 \$'000
Present value of the defined benefit obligation	16,205	23,084
Less: fair value of plan assets	(19,592)	(26,705)
Net superannuation liability/(asset)	(3,387)	(3,621)

Parks Victoria has recognised an asset (2023: asset) in the balance sheet in respect of its defined superannuation benefit arrangements at 30 June 2024. Where a surplus exists in the plan, Parks Victoria may be able to take advantage of it in the form of a reduction in the required contribution rate, depending on the advice of the plan's actuary. If a deficit exists in the plan, Parks Victoria may be required to increase the required contribution rate, depending on the advice of the plan's actuary consistent with the plan's deed.

Funding arrangements

Parks Victoria makes employer contributions to the defined benefit category of the Fund at rates determined by the Trustee on the advice of the fund's actuary. Parks Victoria's funding arrangements are comprised of three components as follows:

1. Regular contributions

These are ongoing contributions needed to fund the balance of benefits for current members and pensioners, at rates determined by the fund's trustee. For the year ended 30 June 2024, this rate was 12 per cent (2023: 12 per cent) of member's salaries.



Notes to the financial statements

For the year ended 30 June 2024

3.2.4 Defined superannuation benefit (continued)

2. Funding calls

These contributions are made in respect of any funding shortfalls that may arise. The fund is required to comply with the superannuation prudential standards. Under the Superannuation Prudential Standard SPS 160, the Fund is required to target full funding of its vested benefits. There may be circumstances where:

- a fund is in an unsatisfactory financial position at an actuarial investigation, this happens when its Vested Benefit Index (VBI) is less than 100 per cent at the date of the actuarial investigation; or
- a fund's VBI is below its shortfall limit which is set at 97 per cent.

If either of the above occur the fund is required to put a plan in place so that the shortfall is fully funded within three years of the shortfall occurring. There may be circumstances where the Australian Prudential Regulation Authority (APRA) may approve a period longer than three years.

The fund monitors its VBI on a quarterly basis.

3. Retrenchment increments

These are additional contributions to cover the increase in liability arising from retrenchments. Parks Victoria reimburses the fund to cover the excess of the benefit paid as a consequence of retrenchment above the funded resignation or retirement benefit - calculated as the Vested Benefit Index multiplied by the benefit.

Parks Victoria is also required to make additional contributions to cover the contribution tax payable on the contributions referred to above. Employees are also required to make member contributions to the fund. As such assets accumulate in the fund to meet member benefits as defined in the trust deed, as they accrue.

Expense recognised in the comprehensive operating statement

	2024 \$'000	2023 \$'000
Service cost	645	684
Member contribution	(239)	(224)
Net interest cost	(101)	(78)
Plan expense	619	492
Total superannuation expense	923	874

Gain recognised in the other comprehensive income

	Notes	2024 \$'000	2023 \$'000
Actuarial gain recognised in the year		(225)	(697)
Total superannuation expense	8.2.2	(225)	(697)

3.2.4 Defined superannuation benefit (continued)

Fair value of plan assets

The fair value of plan assets includes no amounts relating to:

- a. any of Parks Victoria's own financial instruments;
- b. any property occupied by, or other assets used by, Parks Victoria.

Expected rate of return on plan assets

The expected return on plan assets assumption is determined by weighting the expected long-term return for each asset class by the target allocation of assets to each asset class and allowing for the correlations of the investment returns between asset classes. The returns used for each asset class are net of investment tax and investment fees. An allowance for administration expenses has also been deducted from the expected return.

Principal actuarial assumptions at the balance sheet date

	2024 % p.a.	2023 % p.a.
Discount rate (gross of tax)	4.08	3.95
Expected return on assets	4.30	3.80
Average salary increase rate	4.62	3.84

Sensitivity – Impact on Defined Benefit Obligation as at balance sheet date

The following table shows the sensitivity of each significant actuarial assumption on the Defined Benefit Obligation as at 30 June 2024. It illustrates how the Defined Benefit Obligation would have been affected by changes in the assumptions that were reasonably possible at that date, by holding all other assumptions and data constant, but do not represent the best cases that could occur.

	2024 \$'000	2023 \$'000
Impact on Defined Benefit Obligation as at 30 June:		
a) Increase in the Discount Rate of 1% p.a.	(547)	(1,017)
b) Decrease in the Discount Rate of 1% p.a.	584	1,117
c) Increase in the Salary Increase Rate of 1% p.a.	574	880
d) Decrease in the Salary Increase Rate of 1% p.a.	(548)	(839)



Notes to the financial statements

For the year ended 30 June 2024

3.2.5 Operating expenses

	2024 \$'000	2023 \$'000
Operational services	47,725	52,697
Insurance premiums	15,466	13,441
Other external services	10,462	15,268
IT Software, Hardware and Telecommunication	8,956	8,863
Property expenses	3,379	3,107
Materials	6,092	6,376
Utility expenses	3,472	3,233
Transport	4,057	3,948
Plant & Equipment	2,624	1,986
Training & Education	1,591	1,579
Travel & Accommodation	1,096	1,059
Printing & Signage charges	478	805
Total other operating expenses	105,399	112,362

Operational services are expenses incurred on delivering works on the ground across Victoria's park and waterways to maintain tracks, ports, manage pest and weeds, delivering biodiversity programs, protecting cultural heritage and preparing for fire, floods and other emergencies.

All expenses are recognised in the reporting period in which they are incurred.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and are recognised in the reporting period in which they are incurred. It also includes other payments made and assets provided free of charge to third parties in line with Parks Victoria's operational requirements and payment of leases that are either short term or low value leases.

3.2.6 Interest expenses

	2024 \$'000	2023 \$'000
Interest expenses on lease liabilities	583	679
Total interest expense	583	679

Interest expenses on lease liabilities represent the interest payable on plant, equipment, machinery, motor vehicles and offices Parks Victoria leases to run its day-to-day operations.

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Notes to the financial statements

For the year ended 30 June 2024

4 Key assets available to support output delivery

Introduction

Parks Victoria controls Crown land, and assets on that Crown land, waterways and other assets that are utilised in fulfilling its functions. They represent the resources that have been entrusted to Parks Victoria to perform its functions and to deliver services.

4.1 Property, plant and equipment

4.1.1 Classification by environment protection – net carrying amounts

	Crown land and land improvements at fair value		Buildings and building improvements at fair value		Plant, equipment, machinery and vehicles			Piers, jetties and river improvements		Antiques		Capital work-in-progress		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000		2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Opening balance	7,080,639	7,050,891	134,077	133,165	22,171	21,103		116,548	113,424	2,462	5,088	139,481	93,551	7,495,378	7,417,222
Additions	22,804	15,519	8,991	7,172	13,228	9,008		38,689	10,816	–	–	103,349	79,415	187,061	121,930
Fair value of assets received free of charge (Note 2.2.4)	525	20,994	103	1,805	27	19		–	–	–	–	–	–	655	22,818
Disposals / Transfers	–	–	–	–	(577)	(70)		–	(502)	–	–	–	–	(577)	(572)
Disposals through administrative restructure	–	–	–	–	(4,333)	–		–	–	–	–	–	–	(4,333)	–
Depreciation expense (Note 4.1.2)	(9,684)	(6,490)	(8,146)	(8,035)	(6,697)	(7,889)		(7,436)	(6,917)	(51)	(51)	–	–	(32,014)	(29,352)
Impairment loss (Note 8.3)	(209)	(305)	(2,288)	(30)	–	–		(115)	(273)	–	(2,575)	–	–	(2,612)	(3,183)
Asset transfer in / out of assets under construction	–	–	–	–	–	–		–	–	–	–	(72,765)	(33,507)	(72,765)	(33,507)
Other adjustments	1	–	–	–	–	–		–	–	–	–	33	22	34	22
Net carrying amount	7,094,076	7,080,609	132,737	134,077	23,819	22,171		147,686	116,548	2,411	2,462	170,098	139,481	7,570,827	7,495,378

Classification by public safety and environment – gross carrying amounts

	Crown land and land improvements at fair value		Buildings and building improvements at fair value		Plant, equipment, machinery and vehicles			Piers, jetties and river improvements		Antiques		Capital work-in-progress		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000		2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Gross carrying amount	7,120,293	7,096,964	173,185	164,091	64,913	58,283		176,678	137,988	5,139	5,139	170,098	139,481	7,710,306	7,601,946
Accumulated depreciation	(20,522)	(10,839)	(28,907)	(20,761)	(41,094)	(36,112)		(21,269)	(13,834)	(153)	(102)	–	–	(111,945)	(81,648)
Provision for impairment	(5,695)	(5,486)	(11,541)	(9,253)	–	–		(7,723)	(7,606)	(2,575)	(2,575)	–	–	(27,534)	(24,920)
Net carrying amount	7,094,076	7,080,639	132,737	134,077	23,819	22,171		147,686	116,548	2,411	2,462	170,098	139,481	7,570,827	7,495,378

The following table in note 4.1.1.1 is a subset of buildings and building improvements, and plant, equipment, machinery and vehicles by right-of-use assets that are included in the table above.

Notes to the financial statements

For the year ended 30 June 2024

4.1.1.1 Right-of-use assets – net carrying amounts

	Buildings and building improvements at fair value		Plant, equipment, machinery and vehicles		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Opening balance	6,389	8,430	18,039	14,808	24,428	23,238
Additions	–	–	10,354	8,999	10,354	8,999
Depreciation expense	(1,914)	(2,041)	(4,443)	(5,700)	(6,357)	(7,741)
Disposals / Transfers	–	–	(4,909)	(68)	(4,909)	(68)
Closing balance	4,475	6,389	19,041	18,039	23,516	24,428

Right-of-use assets – gross carrying amounts

	Buildings and building improvements at fair value		Plant, equipment, machinery and vehicles		Total	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Gross carrying amount	15,238	15,238	43,779	40,048	59,017	55,286
Accumulated depreciation	(10,763)	(8,849)	(24,738)	(22,009)	(35,501)	(30,858)
Net carrying amount	4,475	6,389	19,041	18,039	23,516	24,428

Significant judgement: Fair value measurements

Fair value determination requires judgement and the use of assumptions. The judgements and assumptions used in determining fair values at revaluation are disclosed in note 4.1.3 to 4.1.7.

The cost of constructed property, plant and equipment (excluding right-of-use assets) includes the cost of all materials used in construction, direct labour on the project, and an appropriate proportion of overheads. Items with a cost or value of \$5,000 (2023: \$5,000) or more, and a useful life of more than one year are recognised as an asset, all other items are expensed.

Initial recognition

Items of property, plant and equipment, except for right-of-use assets, are measured initially at cost and subsequently valued at fair value, except Capital Work-in-Progress (CWIP) and plant, equipment, machinery, vehicle and right-to-use assets less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. Assets transferred from other public sector entities are transferred at their carrying amount.

Impairment of property, plant and equipment

Non-financial assets are assessed annually for indications of impairment whenever there is an indication that the asset may be impaired, such indications may include significant events relating to bushfires and floods. The assets concerned are tested as to whether their carrying value exceeds their recoverable amount. Where an asset's carrying value exceeds its recoverable amount, the difference is written off as an 'other economic flow', except to the extent that it can be charged to a physical asset revaluation surplus amount applicable to that class of asset.

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.

Notes to the financial statements

For the year ended 30 June 2024

4.1 Property, plant and equipment (continued)

The recoverable amount for most assets is measured at the higher of current replacement cost and fair value less costs to sell.

Revaluations of property, plant and equipment

Property, plant and equipment, except for Capital work-in-progress (CWIP), are measured at fair value in accordance with FRD 103 *Non-Financial Physical Assets*. A full revaluation occurs every five years, based upon the asset's Government Purpose Classification, but may occur more frequently if fair value assessments indicate material changes in value. Revaluation increases or decreases arise from differences between an asset's carrying value and fair value.

The fair value of buildings that Parks Victoria intends to preserve because of their unique historical, cultural or environmental attributes, is determined (except antiques) at current replacement cost of the asset to reflect the already consumed or expired future economic benefits of the asset and any accumulated impairment. An independent valuation of Parks Victoria's buildings and improvements was performed by the Valuer-General Victoria to determine the fair value in 2020–21. The valuation was determined based on the current replacement cost of the assets. The effective date of the valuation was 30 June 2021. The next scheduled full revaluation for this purpose group will be conducted in June 2026. The fair value of piers, jetties and river improvements are valued using the current replacement cost method. This cost represents the replacement cost of the component after applying depreciation rates on a useful life basis. Replacement costs relate to costs to replace the current service capacity of the asset. Economic obsolescence has also been factored into the depreciated replacement cost calculation. An independent valuation of Parks Victoria's piers, jetties and river improvements was performed by the Valuer-General Victoria to determine the fair value in 2020–21. The valuation was determined based on the current replacement cost of the assets. The effective date of the valuation was 30 June 2021. The next scheduled full revaluation for this purpose group will be conducted in June 2026.

The fair value of the antiques and artworks was determined using the market approach, whereby the value of the antiques and artwork was determined by comparing similar examples of the items in existence or sold. An independent valuation of Parks Victoria's antiques were performed by the Valuer-General Victoria to determine the fair value. The valuation was determined based on the market approach in 2020–21. The effective date of the valuation was 30 June 2021. The next scheduled full revaluation for this purpose group will be conducted in June 2026.

The fair value of infrastructure systems and plant, equipment and vehicles, is normally determined by reference to the asset's current replacement cost. Plant and equipment are valued using the current replacement cost method.

The Valuer-General provides guidance to asset valuers on the valuation rationale and appropriate level of "Community Service Obligation" discounts of 70% and 90% were applied to the land and land under water respectively.

Accounting treatment of revaluation

Net revaluation increases are credited directly to equity in the physical asset revaluation surplus, except to the extent that an increase reverses a net revaluation decrease in respect of that class of property, plant and equipment previously recognised as an expense (other economic flows) in the net result, the increase is recognised as income (other economic flows) in determining the net result.

Net revaluation decreases are recognised immediately as expenses (other economic flows) in the net results, except to the extent that a credit balance exists in the physical asset revaluation surplus in respect of the same class of property, plant and equipment in which case they are debited to the physical asset revaluation surplus.

Revaluation increases and decreases relating to individual assets within a class of property, plant and equipment are offset against one another within that class but are not offset in respect of assets in different classes.

Parks Victoria assessed fair value of land, buildings and improvements by applying the Valuer General Victoria (VGV) indexation factors at 30 June 2024. In addition, fair value assessments have been performed for all other classes of assets at 30 June 2024. The assessment indicated that the changes in the value is less than 10 per cent of the carrying value of asset classes. As a result, the carrying value is not adjusted in the books at 30 June 2024.



Notes to the financial statements

For the year ended 30 June 2024

4.1.2 Depreciation and amortisation

	Notes	2024 \$'000	2023 \$'000
Depreciation			
Land improvements		9,684	6,460
Buildings and building improvements		8,147	8,035
Plant, equipment, machinery and vehicles		6,697	7,889
Piers, jetties and river improvements		7,435	6,917
Antiques		51	51
Total depreciation	4.1.1	32,014	29,352
Amortisation			
Intangibles	4.2	423	423
Total amortisation		423	423
Total depreciation and amortisation		32,437	29,775

Depreciation is applied to completed non-financial physical assets including buildings and building improvements, piers, jetties and river improvements, land improvements and plant, equipment, machinery, vehicles and right-of-use assets. Land is not depreciated.

Capital Work-in-Progress is valued at cost and depreciation commences on completion of the works.

Depreciation is calculated on a straight-line basis to systematically write off the cost or revalued amount (net of residual value) of each asset over its expected useful life.

Depreciation rates are reviewed annually and, if necessary, adjusted to reflect the most recent assessments of the useful lives and residual values of the respective assets.

Where assets have separate identifiable components that have distinct useful lives and/or residual values, a separate depreciation rate is determined for each component.

Amortisation is calculated on a straight-line basis to systematically write off the cost or revalued amount of each intangible asset over its expected useful life. Amortisation rates are reviewed annually and, if necessary, adjusted to reflect the most recent assessments of the useful lives and residual values of the respective assets.

The estimated useful life of each asset category is as follows:

Asset Category	Estimated useful life	
	2024 Years	2023 Years
Land improvements	1 to 100	1 to 100
Buildings and building improvements (including leased assets)	5 to 100	5 to 100
Piers, jetties and river improvements	6 to 100	6 to 100
Plant, equipment, machinery and vehicles (including leased assets)	1 to 10	1 to 10
Antiques	100	100
Intangibles	5 to 10	5 to 10

4.1.3 Crown land and land improvements at fair value, where Parks Victoria is a Committee of Management

	2024		2023	
	Area Hectares	\$'000 Net book value	Area Hectares	\$'000 Net book value
Crown land				
Bays Assets	3,235	71,405	3,235	71,405
Conservation Reserves	873,599	1,160,294	873,599	1,160,294
Metropolitan Parks	11,492	3,686,602	11,492	3,686,602
National Parks	4,005,406	2,004,002	4,005,406	2,004,002
Regional Parks	773	4,344	773	4,344
Total Crown land at fair value	4,894,505	6,926,647	4,894,505	6,926,647
Land improvements				
Total land improvements at fair value		167,429		153,992
Total Crown land and land improvements		7,094,076		7,080,639

Parks Victoria manages Crown land under the *National Parks Act 1975*, on the Parks Victoria Land Record or as Committee of Management. Only one public entity can be listed as Crown Land Administrator for each Crown Land parcel. Parks Victoria is also currently listed as the Crown Land Administrator for some Crown Land parcels which are partly outside Parks Victoria managed land, where other public entities also manage part of that Crown Land Parcel.

Where any land has been permanently reserved under *Crown Land (Reserves) Act 1978* for the purposes of a public park or garden or for the recreation convenience or amusement of the people, the government may appoint a Committee of Management to manage the land. Parks Victoria only recognises assets on land it controls as the Committee of Management.

Parks Victoria also manages other assets on behalf of the Crown under Management Services Agreements (MSAs). Assets managed under MSAs and any new assets constructed by Parks Victoria on behalf of the Crown in the areas managed under the MSAs are recognised in the asset register of the Department of Energy, Environment and Climate Action (DEECA).

The fair value of the Crown land is determined with regards to the property's highest and best use after due consideration is made for any legal or constructive restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset adjusted for the Community Service Obligation (CSO) to reflect the specialised nature of the land being valued. CSOs of 70% and 90% were applied to the land and land under water respectively.



Notes to the financial statements

For the year ended 30 June 2024

4.1.4 Fair value measurement hierarchy for assets

Fair value \$'000	Carrying amounts at 30 June 2024	Fair value measurement at end of reporting period		
		Level 1	Level 2	Level 3
Specialised land				
Crown land and land improvements	7,094,076	–	–	7,094,076
Total of land	7,094,076	–	–	7,094,076
Specialised buildings				
Buildings and building improvements	132,737	–	–	132,737
Total of buildings	132,737	–	–	132,737
Plant, equipment, machinery and vehicles				
Plant, equipment, machinery and vehicles	23,819	–	–	23,819
Total of plant, equipment, machinery and vehicles	23,819	–	–	23,819
Infrastructure				
Piers and jetties	100,989	–	–	100,989
River improvements	46,697	–	–	46,697
Total of infrastructure	147,686	–	–	147,686
Antique assets				
Antiques and artworks	2,411	–	2,411	–
Total of antique assets	2,411	–	2,411	–
Grand total	7,400,729	–	2,411	7,398,318

4.1.4 Fair value measurement hierarchy for assets (continued)

Fair value \$'000	Carrying amounts at 30 June 2023	Fair value measurement at end of reporting period		
		Level 1	Level 2	Level 3
Specialised land				
Crown land and land improvements	7,080,639	–	–	7,080,639
Total of land	7,080,639	–	–	7,080,639
Specialised buildings				
Buildings and building improvements	134,077	–	–	134,077
Total of buildings	134,077	–	–	134,077
Plant, equipment, machinery and vehicles				
Plant, equipment, machinery and vehicles	22,171	–	–	22,171
Total of plant, equipment, machinery and vehicles	22,171	–	–	22,171
Infrastructure				
Piers and jetties	76,341	–	–	76,341
River improvements	40,207	–	–	40,207
Total of infrastructure	116,548	–	–	116,548
Antique assets				
Antiques and artworks	2,462	–	2,462	–
Total of antique assets	2,462	–	2,462	–
Grand total	7,355,897	–	2,462	7,353,435

Consistent with AASB 13 *Fair Value Measurement*, Parks Victoria determines the policies and procedures for fair value measurements of property, plant and equipment.

For the purpose of fair value disclosures, Parks Victoria has determined classes of assets on the basis of the nature, characteristics and risks of the asset and the level of the fair value hierarchy as explained above.

All assets for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

- Level 1 – Quoted (unadjusted) market prices in active markets for identical assets or liabilities,
- Level 2 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 – Valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

Parks Victoria, according to the accounting policy, determines whether transfers have occurred between the levels in the hierarchy based on the lowest level of input that is significant to the fair value measurement at the end of the reporting period. There have been no transfers between levels during the year.



Notes to the financial statements

For the year ended 30 June 2024

4.1.4 Fair value measurement hierarchy for assets (continued)

Specialised land and specialised buildings

Specialised land is valued using the market approach adjusted for CSO which accounts for any legal or constrictive restrictions imposed on the assets such as current zoning, covenants, use, public announcements or commitments made in relation to the intended use of the land. As adjustments of CSO are considered as significant unobservable inputs, specialised land would be classified as Level 3 assets.

The value of specialised buildings was determined by the Valuer-General Victoria after deducting allowances for any physical deterioration and functional and economic obsolescence already occurred or expired (depreciated replacement cost). As depreciation adjustments are considered as significant, unobservable inputs in nature, specialised buildings are classified at Level 3 fair value measurements.

Plant, equipment, machinery and vehicles

Plant, equipment, machinery and vehicles are valued using the current replacement cost method. This cost represents the replacement cost of the plant, equipment, machinery and vehicles after applying depreciation rates on a useful life basis. Replacement costs relate to costs to replace the current service capacity of the asset. As depreciation adjustments are considered as significant, unobservable inputs in nature, these assets are classified at Level 3 fair value measurements.

Infrastructure

Infrastructure comprises of piers, jetties and river improvements. Infrastructure assets are valued using the current replacement cost method. This cost represents the replacement cost of the component after applying depreciation rates on a useful life basis. Replacement costs relate to costs to replace the current service capacity of the asset. Economic obsolescence has also been factored into the depreciated replacement cost calculation.

An independent valuation of Parks Victoria's infrastructure was performed by PP&E Valuations Pty Ltd on behalf of the Valuer General Victoria during 2020–2021 financial year. The valuation was performed based on the current replacement cost of the assets. The effective date of the valuation is 30 June 2021.

As depreciation adjustments are considered as significant, unobservable inputs in nature, these assets are classified at Level 3 fair value measurements.

Antique assets

Antiques comprises sculptures, artworks and furniture. An independent valuation of Parks Victoria's antiques was performed by the Dominion Group in 2020–2021 on behalf of the Valuer-General Victoria by comparing similar examples of the items and artists work in existence throughout Australia and research on prices paid for similar examples offered at auction or through art galleries in recent years.

Antique assets are classified at Level 2 fair value measurements as their values are based on significant inputs and market values that are directly or indirectly observable.

4.1.5 Reconciliation of level 3 fair value

2024 \$'000	Specialised land	Specialised buildings	Plant, Equipment, Machinery and Vehicles	Piers, Jetties and River Improvements	Total Level 3 Assets
Opening balance	7,080,639	134,077	22,171	116,548	7,353,435
Additions	23,329	9,094	13,255	38,689	84,367
Disposals / Transfers	–	–	(4,910)	–	(4,910)
Other Adjustments	1	–	–	–	1
Gains or losses recognised in net result					
Depreciation expense	(9,684)	(8,146)	(6,697)	(7,436)	(31,963)
Impairment loss	(209)	(2,288)	–	(115)	(2,612)
Subtotal	7,094,076	132,737	23,819	147,686	7,398,318
Gains or loss recognised in other economic flows – other comprehensive income					
Revaluation	–	103	–	–	103
Closing balance	7,094,076	132,840	23,819	147,686	7,398,421
2023 \$'000					
Opening balance	7,050,891	133,165	21,103	113,424	7,318,583
Additions	36,513	8,977	8,957	10,314	64,761
Gains or losses recognised in net result					
Depreciation expense	(6,460)	(8,035)	(7,889)	(6,917)	(29,301)
Impairment loss	(305)	(30)	–	(273)	(608)
Subtotal	7,080,639	134,077	22,171	116,548	7,353,435
Gains or loss recognised in other economic flows – other comprehensive income					
Revaluation	–	–	–	–	–
Closing balance	7,080,639	134,077	22,171	116,548	7,353,435



Notes to the financial statements

For the year ended 30 June 2024

4.1.6 Description of significant unobservable inputs to Level 3 valuations as at 30 June 2024

Asset category	Valuation technique	Significant unobservable inputs
Specialised Land	Market approach	Community Service Obligation (CSO) adjustment
Specialised Buildings	Current replacement cost	(1) Cost per building and (2) Useful life of specialised buildings
Plant, Equipment, Machinery and Vehicles	Current replacement cost	(1) Cost per unit and (2) Useful life of plant and equipment, machinery and vehicles
Piers and Jetties	Current replacement cost	(1) Cost per pier/jetty and (2) Useful life of piers, jetties
River Improvements	Current replacement cost	(1) Cost per river improvement and (2) Useful life of river improvements

Significant unobservable inputs have remain unchanged since June 2023.

4.1.7 Right-of-use assets

Initial recognition

Payments in relation to all right-of-use asset with value below \$10,000 and/or leases with terms within 12 months of the date of initial application or commencement date are expensed as they are incurred.

A right-of-use asset and a lease liability are recognised at the lease commencement date. The right-of-use asset is initially measured at present value of the lease payment unpaid at the application or commencement date, adjusted for:

- any lease payments made at or before the commencement date; plus
- any initial direct costs incurred; and less
- any lease incentive received.
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located.

Subsequent measurement

The right-of-use asset is periodically reduced by impairment losses, if any and adjusted for certain remeasurements of the lease liability.

Right-of-use assets are generally depreciated over the shorter of the asset's useful life and the lease term. Where Parks Victoria obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that Parks Victoria will exercise a purchase option, and Parks Victoria depreciates the right-of-use asset over its useful life. In addition, the right-of-use asset is periodically reduced by impairment losses, where relevant and adjusted for certain remeasurements of the lease liability.

4.2 Intangible assets

	Notes	2024 \$'000	2023 \$'000
Computer software			
Gross carrying amount			
Opening balance		12,252	12,252
Closing balance		12,252	12,252
Accumulated amortisation			
Opening balance		(9,462)	(9,039)
Amortisation expense	4.1.2	(423)	(423)
Closing balance		(9,885)	(9,462)
Net carrying amount at the end of the year		2,367	2,790

Intangible assets include business systems and IT software. Intangible assets are initially recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Costs incurred subsequent to initial acquisition are capitalised when it is expected that additional future economic benefits will flow to Parks Victoria.

Amortisation of the intangible assets is calculated on a straight-line basis as detailed at Note 4.1.2.

Intangible assets with finite useful lives are tested for impairment whenever an indication of impairment is identified. The policy in connection with testing for impairment is outlined in Note 4.1.

5 Other assets and liabilities

Introduction

This section sets out those assets and liabilities that arose from Parks Victoria's operations.

5.1 Receivables

	2024			2023		
	Current \$'000	Non-current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Statutory						
Amount owing from Victorian Government*	17,494	–	17,494	9,530	–	9,530
GST input tax credit recoverable	1,382	–	1,382	1,673	–	1,673
Total statutory receivables	18,876	–	18,876	11,203	–	11,203
Contractual						
Debtors	1,532	–	1,532	6,097	–	6,097
Allowance for impairment	(186)	–	(186)	(684)	–	(684)
Other receivables	265	–	265	110	–	110
Total contractual receivables	1,611	–	1,611	5,523	–	5,523
Total receivables	20,487	–	20,487	16,726	–	16,726



Notes to the financial statements

For the year ended 30 June 2024

5.1 Receivables (continued)

Receivables consist of:

- statutory receivables, which include primarily amounts owing from the Victorian Government and GST input tax credit recoverable; and
- contractual receivables, which include mainly debtors in relation to goods and services, and accrued income.

Receivables that are contractual are classified as financial instruments and categorised financial assets at amortised costs.

* Statutory receivables that do not arise from contracts are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments. Amounts recognised from the Victorian Government represent funding for all commitments and are drawn from the Consolidated Fund as the commitments fall due.

Compensation from third parties for items of property, plant and equipment that were impaired, lost or given up are recognised as a receivable when the receipt of the reimbursement becomes "virtually certain."

Collectability of debtors is reviewed on an ongoing basis. Debts which are known to be uncollectible are written off. Parks Victoria records the allowance for expected credit loss for the relevant financial instruments applying AASB 9's Expected Credit Loss approach.

Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial. The amount of the provision is recognised in the Comprehensive Operating Statement. Bad debts are written off in the period in which they are incurred.

The average credit period on sales of goods or provision of services is 30 days (2023: 30 days).

5.1.1 Movement in allowance for expected credit losses of contractual receivables

	2024 \$'000	2023 \$'000
Balance at the beginning of the year	(684)	(728)
Decreased in expected credit losses recognised in the net result	498	44
Balance at the end of the year	(186)	(684)

5.1.2 Aging analysis of contractual receivables

Refer to table under Note 7.1.4 for the ageing analysis of contractual receivables.

5.1.3 Nature and extent of risk arising from contractual receivables

Refer to table under Note 7.1.4 for the nature and extent of risks arising from contractual receivables.

5.2 Payables

	2024			2023		
	Current \$'000	Non-current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Statutory						
FBT payable	102	–	102	102	–	102
Other taxes payable	1,197	–	1,197	1,147	–	1,147
Total statutory payables	1,299	–	1,299	1,249	–	1,249
Contractual						
Unsecured creditors and accruals	20,069	–	20,069	12,617	–	12,617
Other payables	330	–	330	68	–	68
Total contractual payables	20,399	–	20,399	12,685	–	12,685
Total payables	21,698	–	21,698	13,934	–	13,934

Payables consist of:

- statutory payables, such as fringe benefits tax (FBT) payable and payroll tax; and
- contractual payables, such as accounts payable and employee benefits. These represents liabilities for goods and services provided to Parks Victoria for the financial year that are unpaid, and arise when Parks Victoria becomes obliged to make future payments in respect of the purchase of those goods and services.

Statutory payables are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, as they do not arise from a contract. Payables are non-interest bearing and have an average credit period of 30 days (2023: 30 days).

Contractual payables are classified as financial instruments and categorised as financial liabilities at amortised cost.

Nature and extent of risk arising from contractual payables

Refer to note 7.1.5 for the nature and extent of risks arising from contractual payables.

Maturity analysis of contractual payables

\$'000	Carrying amount	Nominal amount	Maturity dates			
			Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years
2024						
Unsecured creditors and accruals	20,069	20,069	20,069	–	–	–
Other payables	330	330	330	–	–	–
Total	20,399	20,399	20,399	–	–	–
2023						
Unsecured creditors and accruals	12,617	12,617	12,617	–	–	–
Other payables	68	68	68	–	–	–
Total	12,685	12,685	12,685	–	–	–



Notes to the financial statements

For the year ended 30 June 2024

5.3 Contract liabilities

	2024 \$'000	2023 \$'000
Balance at the beginning of the year	491	3,069
Add: Payments received for performance obligations yet to be completed	11,071	7,164
Less: Revenue recognised for the completion of performance obligations	(10,094)	(9,742)
Balance at the end of the year	1,468	491
Represented by		
Current contract liabilities	1,468	491

Contract liabilities include consideration received in advance from customers in respect of accommodation and camping fees. Revenue is recognised once the services are delivered by Parks Victoria.

5.4 Lease liabilities

	2024			2023		
	Current \$'000	Non-current \$'000	Total \$'000	Current \$'000	Non-current \$'000	Total \$'000
Lease liabilities	7,845	16,443	24,288	7,415	17,890	25,305
Total lease liabilities	7,845	16,443	24,288	7,415	17,890	25,305

5.4.1 Maturity analysis of lease liabilities

	Minimum future lease payments		Present value of minimum future lease	
	2024 \$'000	2023 \$'000	2024 \$'000	2023 \$'000
Not later than one year	8,783	8,258	7,845	7,414
Later than one year but not later than five years	14,649	16,309	13,665	15,206
Later than five years	3,263	3,081	2,778	2,685
Minimum future lease payments	26,695	27,648	24,288	25,305
Less: future finance charges	(2,408)	(2,343)	–	–
Present value of minimum lease payments	24,288	25,305	24,288	25,305
Included in financial statements as				
Current lease liabilities			7,845	7,414
Non-current lease liabilities			16,443	17,891
Minimum future lease payments			24,288	25,305

Leases

Parks Victoria leases properties, motor vehicles and plant and equipment for its operations. The leases have varying terms, escalation clauses and renewal rights. On renewal, the terms of the leases are renegotiated.

5.4.1 Maturity analysis of lease liabilities (continued)

For any new contracts entered into, Park Victoria considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition Parks Victoria assesses whether the contract meets three key evaluations which are whether:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to Parks Victoria and for which the supplier does not have substantive substitution rights;
- Parks Victoria has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and Parks Victoria has the right to direct the use of the identified asset throughout the period of use; and
- Parks Victoria has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.
- This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

Parks Victoria's right-of-use assets are presented in note 4.1.

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, Parks Victoria separate out and account separately for non-lease components within a lease contract and excluded these amounts when determining the lease liability and right-of-use asset amount.

Lease liability – initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the incremental borrowing rate. Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments);
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement;
- amounts expected to be payable under a residual value guarantee; and payments arising from purchase and termination options reasonably certain to be exercised.

Lease liability – subsequent measurement

Subsequent to initial measurement, the liability is reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments. When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right-of-use asset is already reduced to zero.

Short-term leases and leases of low value assets

Parks Victoria has elected to account for short-term leases (lease period of 12 months or less) and leases of low value (\$10,000 or less) assets using the practical expedients. Instead of recognising a right of use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

Below market/Peppercorn lease

Parks Victoria as lessee has not entered into below market or peppercorn leases.

Presentation of right-of-use assets and lease liabilities

Parks Victoria presents right-of-use assets as 'property, plant and equipment' unless they meet the definition of investment property, in which case they are disclosed as 'investment property' in the balance sheet. Lease liabilities are presented as 'Lease liabilities' in the balance sheet.



Notes to the financial statements

For the year ended 30 June 2024

5.4.1 Maturity analysis of lease liabilities (continued)

Amount recognised in the comprehensive operating statement

	2024 \$'000	2023 \$'000
Interest expenses on lease liabilities	583	679
Expenses relating to short term leases	2,011	1,467
Expenses relating to low-value leases	92	89
Total amounts recognised in the comprehensive operating statement	2,686	2,235

Amount recognised in the cash flow statement

Total cash outflow for leases	7,006	7,753
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5.5 Other non-financial assets

	2024 \$'000	2023 \$'000
Current other-assets		
Prepayments	4,667	5,105
Total current other assets	4,667	5,105
Total other non-financial assets	4,667	5,105

Other non-financial assets include prepayments, which represent payments in advance of receipt of goods or services or the payments made for services covering a term extending beyond that financial accounting period.

5.6 Restructuring of administrative arrangements

In August 2022, the Government issued an administrative order to consolidate fire management operations functions within Department of Energy, Environment and Climate Action (DEECA) and Parks Victoria. The outcome of this initiative is for the Tier 1 fire management resources and staff of Parks Victoria to be transferred to DEECA from 1 July 2023.

The net asset transfers were treated as return of capital to the State. No income or expense has been recognised by Parks Victoria in respect of the net assets transferred.

	Transferred to DEECA \$'000
Assets	
Cash and deposits	4,369
Right of use assets	4,333
Total assets	8,703
Liabilities	
Lease liabilities	(4,364)
Employee benefit provisions	(4,339)
Total liabilities	(8,703)
Net assets recognised/(transferred)	-

6 Financing our operations

Introduction

This section provides information on the sources of finance utilised by Parks Victoria during its operations, along with commitments and financial instrument disclosures.

6.1 Cash flow information and balances

6.1.1 Cash and deposits

	2024 \$'000	2023 \$'000
Cash and deposits	275,995	287,432
Total cash and deposits – current	275,995	287,432

Cash and deposits recognised on the balance sheet comprise cash on hand and cash at bank.

For the purpose of the Cash Flow Statement, cash assets include cash on hand and cash at bank.

Park Victoria's exposure to interest rate risk is discussed in Note 7.1.6. The maximum exposure to credit risk at the end of the reporting period is the carrying amount of each class of cash and deposits and other financial assets mentioned in Note 7.1.4.

6.1.2 Reconciliation of net result for the year to net cash flows

	2024 \$'000	2023 \$'000
Net result for the year	56,603	126,455
Non-cash movements:		
(Gain)/Loss on sale or disposal of non-current assets	(113)	472
Depreciation and amortisation	32,437	29,775
Reversal of impairment losses of contractual receivables	(498)	(44)
Net assets received free of charge	(655)	(22,818)
Loss on revaluation of long service liability	82	37
Change in operating assets and liabilities:		
Decrease / (increase) in receivables	(3,266)	(4,039)
Decrease / (increase) in other non-financial assets	438	(1,283)
Decrease / (increase) in inventories	(193)	(245)
Decrease / (increase) in superannuation defined benefit & other assets	234	(318)
(Decrease) / Increase in contract liabilities	977	(2,578)
(Decrease) / increase in provisions	1,802	14
(Decrease) / increase in payables	7,764	(9,652)
Net cash inflow from operating activities	95,612	115,776



Notes to the financial statements

For the year ended 30 June 2024

6.1.3 Credit card facilities

	2024 \$'000	2023 \$'000
Total credit card facility	550	550
Total credit card liability at 30 June	41	91

6.2 Commitments for expenditure

Commitments for future expenditure include commitments arising from contracts. These commitments are disclosed below at their nominal value and inclusive of the Goods and Services Tax (GST) payable. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

6.2.1 Capital commitments

Value of commitments for capital expenditure at 30 June for the supply of works, services and materials not provided for in the financial statements:

	2024 \$'000	2023 \$'000
No later than one year	53,538	42,136
Later than one year but not later than five years	10,343	1,325
Total capital commitments (inclusive of GST)	63,881	43,461
Less: GST recoverable from Australian Taxation Office (ATO)	(5,807)	(3,951)
Total capital commitments (exclusive of GST)	58,074	39,510

6.3 Committed funds

These commitments are for projects that span greater than one financial year. Parks Victoria receives funding in advance from various sources and manages both committed and uncommitted funds to ensure it has sufficient capacity to meet financial commitments as they arise.

	Notes	2024 \$'000	2023 \$'000
Total funds – Cash and Deposits	6.1.1	275,995	287,432
Committed cash and deposits			
Government asset and initiative funding		198,439	221,634
Fire and flood programs (incl. insurance)		24,829	11,790
Sponsored works		1,675	6,651
Other liabilities		1,532	555
Point Nepean park establishment		146	412
Total committed funds		226,621	241,042

7 Risks, contingencies and valuation judgements

Introduction

Parks Victoria is exposed to risks from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements.

This section sets out financial instrument specific information, including exposures to financial risks, as well as those items that are contingent in nature or require a higher level of judgement to be applied, for instance fair value determination.

7.1 Financial instruments specific disclosures

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of Parks Victoria's activities, certain financial assets and financial liabilities arise under statute (for example taxes, fines and penalties) rather than a contract. Such assets and liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*.

7.1.1 Financial risk management objectives

Parks Victoria's activities expose it primarily to the financial risks of changes in interest rates. Parks Victoria does not enter into derivative financial instruments to manage its exposure to interest rate risk.

Parks Victoria does not enter into or trade financial instruments, including derivative financial instruments for speculative purposes as per the *Borrowing and Investment Powers Act 1987* and subsequent amendments. The approach for managing these risks is discussed in more detail below.

7.1.2 Significant accounting policies

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, in respect of each class of financial asset and financial liability are disclosed in relevant notes of the financial statements.

Parks Victoria's main financial risks include credit risk, liquidity risk, interest rate risk and market risk. Parks Victoria manages these financial risks in accordance with the financial risk management policy.

Parks Victoria uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Accountable Officer of Parks Victoria.

The carrying amounts of Parks Victoria's financial instrument category are in the table below:

	Notes	2024 \$'000	2023 \$'000
Contractual financial assets			
Cash and deposits	6.1.1	275,995	287,432
Receivables (at amortised cost)	5.1	1,611	5,523
Total contractual financial assets		277,606	292,955
Contractual financial liabilities			
Payables (at amortised cost)	5.2	20,399	12,685
Lease liabilities (at amortised cost)	5.4	24,288	25,305
Total contractual financial liabilities		44,687	37,990



Notes to the financial statements

For the year ended 30 June 2024

7.1.2 Significant accounting policies (continued)

The amount of receivables disclosed here exclude statutory receivables (i.e. amounts owing from Victorian Government and GST input tax credit recoverable). At 30 June 2024, this was \$18.9M (2023: \$11.2M)

Cash and deposits \$276.0M (2023:\$287.4M) is subject to variable interest rate exposure while lease liabilities \$24.3M (2023:\$25.3M) is subject to fixed interest rate exposure. Receivables \$1.6M (2023:\$5.5M) and payables \$20.4M (2023:\$12.6M) are not subject to any interest rate risk. Refer to Note 7.1.6.

Financial instruments: Categorisation

Contractual financial assets : cash and deposits and receivables disclosed at Note 7.1.2 are categorised as Cash and deposits and Financial assets at amortised cost, respectively.

Contractual financial liabilities : payables and lease liabilities disclosed at Note 7.1.2 are categorised as Financial liabilities at amortised cost.

7.1.3 Significant terms and conditions

There are no other significant terms and conditions applicable to Parks Victoria, in respect of each class of financial assets and financial liabilities except those required by FRD 114 *Financial Instruments*.

7.1.4 Credit risk

Credit risk arises from the financial assets of Parks Victoria, which comprise cash and deposits, trade and other receivables. Parks Victoria's exposure to credit risk arises from the potential default of counter party on their contractual obligations resulting in financial loss to the agency. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with Parks Victoria's financial assets is minimal because the main debtor is the Victorian Government. For debtors other than government, it is Parks Victoria's policy to only deal with entities with high credit ratings and to obtain sufficient collateral or credit enhancements where appropriate.

In addition, Parks Victoria does not engage in hedging for its financial assets. Parks Victoria's policy is to only deal with banks with high credit ratings.

Parks Victoria records the allowance for expected credit loss for the relevant financial instruments applying Expected Credit Loss approach. Allowance for impairment losses of contractual receivables is recognised when there is objective evidence that Parks Victoria will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtors default payments, debts which are more than 90 days overdue and changes in debtor's credit ratings.

Except as otherwise detailed in the following table, the carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents Parks Victoria's maximum exposure to credit risk without taking account of the value of any collateral obtained.

7.1.4 Credit risk (continued)

Credit quality of financial assets

	Financial institutions Double-A credit rating	Government agencies Triple-A credit rating	Government agencies Triple-B credit rating	Other	Total
\$'000					
2024					
Cash and deposits	275,995	–	–	–	275,995
Receivables*	–	–	–	1,611	1,611
Total contractual financial assets	275,995	–	–	1,611	277,606
2023					
Cash and deposits	287,432	–	–	–	287,432
Receivables*	–	–	–	5,523	5,523
Total contractual financial assets	287,432	–	–	5,523	292,955

* The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable).

Financial assets that are neither past due nor impaired

Currently Parks Victoria does not hold any collateral as security or credit enhancements relating to any of its financial assets.

As at the reporting date, there is \$186k (2023: \$684k) of receivables that have been assessed as impaired.

There are no financial assets that have had their terms renegotiated so as to prevent them from being past due or impaired, and they are stated at the carrying amounts as indicated. The following table discloses the ageing only of financial assets that are past due but not impaired.

Ageing analysis of financial assets

	Carrying amount	Not past due and not impaired	Past due but not impaired			
			Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years
\$'000						
2024						
Receivables*	1,611	1,242	255	–	88	26
Total	1,611	1,242	255	–	88	26
2023						
Receivables*	5,523	4,948	285	124	–	166
Total	5,523	4,948	285	124	–	166

* Ageing analysis of financial assets excludes statutory receivables (e.g. amounts owing from Victorian Government and GST input tax credit recoverable).



Notes to the financial statements

For the year ended 30 June 2024

7.1.4 Credit risk (continued)

Contractual receivables at amortised cost

Parks Victoria applies AASB 9 simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. Parks Victoria has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on the Parks Victoria's past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

On this basis, Parks Victoria determines the closing loss allowance at the end of the financial year as follows:

	Current	Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	Total
	\$'000					
2024						
Expected loss rate (%)	1%	12%	42%	100%	100%	
Gross carrying amount of contractual receivables	1,018	351	48	89	26	1,532
Loss allowance	10	41	20	89	26	186
2023						
Expected loss rate (%)	1%	0%	42%	100%	69%	
Gross carrying amount of contractual receivables	4,878	285	214	178	542	6,097
Loss allowance	40	-	90	178	376	684

7.1.5 Liquidity risk

Liquidity risk arises when Parks Victoria is unable to meet its financial obligations as they fall due. Parks Victoria operates under the Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution. It also continuously manages risks through monitoring future cash flows and maturities planning to ensure adequate holding of high quality liquid assets and dealing in highly liquid markets.

Parks Victoria's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Cash for unexpected events is generally sourced from liquidation of financial investments.

7.1.6 Market risk

Parks Victoria's exposures to market risk are primarily through interest rate risk with only insignificant exposure to foreign currency risk. A sensitivity analysis has been prepared for interest rate risk, as it is deemed as a significant market risk on the return to Parks Victoria. Objectives, policies and processes used to manage each of these risks are disclosed below.

Interest rate risk

The fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Parks Victoria has minimal exposure to cash flow interest rate risks through cash and deposits that are at floating rate. Parks Victoria has concluded for cash at bank, as financial assets that can be left at floating rate without necessarily exposing to significant bad risk.

7.1.6 Market risk (continued)

The carrying amount of financial assets that are exposed and its sensitivity to interest rates is set out in the table below.

Interest rate risk sensitivity

	Interest Rate Risk		
	Carrying amount \$'000	-50 basis points Net Result \$'000	+50 basis points Net Result \$'000
2024			
Contractual financial assets			
Cash and deposits	275,995	(1,380)	1,380
Total impact		(1,380)	1,380
Contractual financial liabilities			
Lease liabilities	24,288	(121)	121
Total impact		(121)	121
2023			
Contractual financial assets			
Cash and deposits	287,432	(1,437)	1,437
Total impact		(1,437)	1,437
Contractual financial liabilities			
Lease liabilities	25,305	(127)	127
Total impact		(127)	127

Interest rate exposure of financial instruments

	Notes	Carrying amount	Interest Rate		
			Fixed interest Rate	Variable interest rate	Non interest bearing
\$'000					
2024					
Contractual financial assets					
Cash and deposits	6.1.1	275,995	–	275,995	–
Receivables (at amortised cost)	5.1	1,611	–	–	1,611
Total contractual financial assets		277,606	–	275,995	1,611
Contractual financial liabilities					
Payables (at amortised cost)	5.2	20,399	–	–	20,399
Lease liabilities (at amortised cost)	5.4	24,288	24,288	–	–
Total contractual financial liabilities		44,687	24,288	–	20,399



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For the year ended 30 June 2024

Interest rate exposure of financial instruments (continued)

	Notes	Carrying amount	Fixed interest Rate	Variable interest rate	Non interest bearing
\$'000					
2023					
Contractual financial assets					
Cash and deposits	6.1.1	287,432	–	287,432	–
Receivables (at amortised cost)	5.1	5,523	–	–	5,523
Total contractual financial assets		292,955	–	287,432	5,523
Contractual financial liabilities					
Payables (at amortised cost)	5.2	12,685	–	–	12,685
Lease liabilities (at amortised cost)	5.4	25,305	25,305	–	–
Total contractual financial liabilities		37,990	25,305	–	12,685

The carrying amount disclosed here exclude statutory amounts.

The interest rate risk analysis has been applied on the total of \$276M (2023: \$287M), on the estimate that the minimum interest rate decrease will be 0.50 % and the maximum increase will be 0.50 %.

The weighted average cash interest rate earned for the year was 4.9% (2023: 3.4%) and the weighted average interest rate paid for lease liabilities was 2.4% (2023: 2.7%).

Foreign currency risk

Parks Victoria is exposed to insignificant foreign currency risk through its payables relating to purchases of supplies and consumables from overseas. This is because of a limited amount of purchases denominated in foreign currencies and a short time frame between commitment and settlement.

7.1.7 Fair value determination

The fair values and net fair values of financial assets and financial liabilities are determined as follows:

- Level 1 – the fair value of financial assets and financial liabilities with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices; and
- Level 2 – the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and
- Level 3 – the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

Parks Victoria considers that the carrying amount of financial instruments assets and liabilities recorded in the financial statements to be a fair approximation of their fair values, because of the short-term nature of the financial instruments and the expectation that they will be paid or received in full. These assets and liabilities are valued at Level 1.

7.2 Contingent liabilities and contingent assets

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed in the financial statements and, if quantifiable, are measured at nominal value. Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

7.2.1 Contingent assets

Parks Victoria has lodged insurance claims for compensation for the reinstatement and replacement of assets which sustained damages due to fire, floods, storm and other activities with its insurer – Victorian Managed Insurance Authority (VMIA). At 30 June 2024, Parks Victoria has \$72.7M (2023: \$72.1M) claims (net of excess) outstanding with VMIA that are currently being assessed.

7.2.2 Contingent liabilities

Claims have been lodged with Parks Victoria under public liability and professional indemnity. Parks Victoria has forwarded those claims to its insurer VMIA for further assessment. Parks Victoria's liability exposure towards these claims is limited to its normal insurance excess – ranging from \$5,000 per claim to \$25,000 per claim, or \$223,000 (2023: \$393,000) if all claims are accepted by the insurer.

8 Other disclosures

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

8.1 Ex-gratia expenses

Ex-gratia expenses are the voluntary payments of money or other non-monetary benefit (e.g. a write-off) that is not made either to acquire goods, services or other benefits for Parks Victoria or to meet a legal liability, or to settle or resolve a possible legal liability of or claim against Parks Victoria. There were no ex-gratia expenses paid during the year (2023: \$ nil).

8.2 Other economic flows included in net result

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/(losses) from other economic flows include the gains or losses from the:

- revaluation of the present value of the long service leave liability due to changes in the bond interest rates;
- disposal or de-recognition of non-financial assets; and
- impairment of contractual receivables.

8.2.1 Net gain/(loss) arising from other economic flows

	2024 \$'000	2023 \$'000
Net gain/(loss) on non-financial assets		
Disposal of property, plant and equipment	113	(472)
Total net gain/(loss) on non-financial assets	113	(472)
Net gain/(loss) on financial instruments		
Reversal of unused allowance for impairment losses	498	44
Total net gain/(loss) on non-financial assets	498	44
Other gains/(losses) from other economic flows		
Net gain arising from revaluation of long service leave liability due to changes in interest rates	(82)	(37)
Total other gains from other economic flows	(82)	(37)
Total other economic flows included in net result	529	(465)



Notes to the financial statements

For the year ended 30 June 2024

8.2.2 Other economic flows – other comprehensive income

	2024 \$'000	2023 \$'000
Items that will not be reclassified to net result		
Net gain/(loss) arising from revaluation of superannuation defined benefit plans	225	697
Changes in physical asset revaluation surplus	(2,612)	(3,183)
Total other economic flows – other comprehensive income	(2,387)	(2,486)

8.3 Physical asset revaluation surplus

	Notes	2024 \$'000	2023 \$'000
Opening balance		3,210,174	3,213,357
Impairment losses	4.1.1	(2,612)	(3,183)
Movement in physical assets revaluation surplus		(2,612)	(3,183)
Total physical asset revaluation surplus		3,207,562	3,210,174

8.4 Contributed capital

	2024 \$'000	2023 \$'000
Opening balance	4,162,626	4,126,555
Reclassification from accumulated surplus	1,000	–
Addition to net asset base	7,467	36,071
Net movement in contributed capital	8,467	36,071
Total contributed capital	4,171,093	4,162,626

The *Financial Management Act 1994* (FMA) and Financial Reporting Direction (FRD) 119 require the transfer of assets and liabilities between departments or wholly owned public bodies to be designated as contributed capital. Contributions are made to improve Park facilities and infrastructure in Victoria. Consistent with the requirements of AASB 1004 *Contributions*, contributions by owner (that is, contributed capital and its repayment) are treated as equity transactions and, therefore do not form part of the income and expenses of Parks Victoria. Other transfers that are in the nature of contributions by owners have also been designated as contributed capital.

Parks Victoria reclassified \$1M funding from accumulated surplus to Contributed capital based on the funding allocation statement received from DEECA for the year ended 30 June 2023.

8.5 Responsible persons and executive officer disclosures

8.5.1 Minister

The name of the responsible Minister from 1 July to 2 October 2023 was The Honourable. Ingrid Stitt, Minister for Environment and from 3 October 2023 to 30 June 2024 was The Honourable. Steve Dimopoulos, Minister for Environment, Tourism, Sports and Major Events, and Outdoor Recreation. The Minister's remuneration and allowance is set up by *Parliamentary Salaries and Superannuation Act 1968* and is reported with the State's Annual Financial Report.

8.5.2 Accountable Officer and remuneration

The name of the accountable officer from 1 July 2023 to 30 June 2024 was Matthew Jackson.

Remuneration received or receivable by the Accountable Officer in connection with the management of Parks Victoria during the reporting period was in the range:

\$500,000 to \$510,000 (2023–24)

\$480,000 to \$490,000 (2022–23)

8.5.3 Board members

The names of persons who were Board Members at any time during the financial year ended 30 June 2024 are as follows:

Hon. John Pandazopoulos	1 July 2023 to 30 June 2024
Lisa Marty	1 July 2023 to 30 June 2024
Anthony Boxshall	1 July 2023 to 30 June 2024
Taryn Lee	1 July 2023 to 30 June 2024
Doris Paton	1 July 2023 to 30 June 2024
Vijaya Vaidyanath	1 July 2023 to 30 June 2024
Graham Atkinson	1 July to 31 October 2023
Prof. Michael Clarke	1 July to 31 October 2023
Christine Trotman	1 July to 31 October 2023

8.5.4 Board members remuneration

The names of persons who were Board Members at any time during the financial year ended 30 June 2024 are as follows:

	2024 \$'000	2023 \$'000
Total remuneration received or due and receivable by Board Members from Parks Victoria was	186	245

The number of Board members of Parks Victoria included in this figure is as below:

	2024 Number	2023 Number
Income of:		
\$0 to \$9,999	3	–
\$20,000 to \$29,999	5	8
\$40,000 to \$49,999	1	1
Total number of Board Members	9	9



Notes to the financial statements

For the year ended 30 June 2024

8.5.5 Executive officers remuneration

Remuneration of executives

The number of executive officers, other than Minister and accountable officer, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by Parks Victoria, or on behalf of Parks Victoria, in exchange for services rendered, and is disclosed in the following categories.

Short-term employee benefits include amounts such as wages, salaries, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include pensions and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term benefits include long service leave, other long service benefits or deferred compensation.

Termination benefits include termination of employment payments, such as severance packages.

	Total remuneration	
	2024 \$'000	2023 \$'000
Remuneration of executive officers		
Short term employee benefits	6,212	6,041
Post-employee benefits	661	615
Other long-term benefits	242	235
Total remuneration	7,115	6,891
Total number of executives (i)	28	29
Total annualised employee equivalents (ii)	25	26

(i) The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of Parks Victoria under AASB 124 *Related Party Disclosures* and are also reported in note 8.5.6

(ii) Annualised employee equivalent is based on paid working hours of 38 ordinary hours per week over the 52 weeks for a reporting period.

8.5.6 Related parties

Key Management Personnel (KMP) are those personnel who have the authority and responsibility for planning, directing and controlling the activities of Parks Victoria, directly or indirectly. Key Management Personnel of Parks Victoria include the Minister, Board Members, Chief Executive Officer, and members of the Executive Management Team.

Related party transactions

Transactions that have occurred with Key Management Personnel and their related entities have not been considered material for disclosure.

8.5.6 Related parties (continued)

The names of persons who were Key Management Personnel (KMP) at any time during the financial year ended 30 June 2024 are as follows:

Hon. Ingrid Stitt	Minister for Environment (1 July to 2 October 2023)
Hon. Steve Dimopoulos	Minister for Environment Minister for Tourism, Sports and Major Events Minister for Outdoor Recreation (from 3 October 2023)
Hon. John Pandazopoulos	Chair
Lisa Marty	Board Member/Deputy Chair
Anthony Boxshall	Board Member
Taryn Lee	Board Member
Doris Paton	Board Member
Vijaya Vaidyanath	Board Member
Graham Atkinson	Board Member (1 July to 31 October 2023)
Prof. Michael Clarke	Board Member (1 July to 31 October 2023)
Christine Trotman	Board Member (1 July to 31 October 2023)
Matthew Jackson	Chief Executive Officer
Margaret Gillespie	Executive Director People, Safety & Risk and Chief Legal Counsel
Xiaodu (Frances) Li	Executive Director Finance and IT and Chief Financial Officer
Daniel McLaughlin	Executive Director Conservation and Planning
Dr. Mark Norman	Chief Scientist Conservation and Climate Action
Lisa Patroni	Executive Director Visitor Experience
Ben Skinner	Executive Director Infrastructure
Kylie Trott	Executive Director Operations

The compensation detailed below excludes the salaries and benefits the Portfolio Minister receives. The Minister's remuneration and allowance is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the State's Audited Financial Report.

	2024 \$'000	2023 \$'000
Compensation of KMPs		
Short term employee benefits	2,456	2,450
Post-employee benefits	241	233
Other long-term benefits	88	88
Total*	2,785	2,771

*KMPs are also reported in the disclosure of remuneration of executive officers in note 8.5.5



Notes to the financial statements

For the year ended 30 June 2024

8.5.6 Related parties (continued)

Significant transactions with government-related entities

Parks Victoria received funding of \$313.2M (2023: \$375.0M) and made payments of \$15.9M (2023: \$14.1M) from/to Consolidated Fund respectively.

During the year Parks Victoria conducted the following transactions with the Government-related entities;

- received \$248.5 M (2023: \$294.0 M) from the Department of Energy, Environment and Climate Action (DEECA) for the management of parks and waterway within Victoria for the purposes of conservation, recreation, leisure, tourism, navigation, fire suppression activities and for the construction of new assets;
- received \$35.8 M (2023: \$52.4 M) from the Department of Transport and Planning (DTP) for the repair and maintenance and construction of piers and jetties;
- received \$14.3 M (2023: \$17.6 M) from the Department of Jobs, Skills, Industry and Regions (DJSIR) for various projects;
- received \$9.3 M (2023: \$3.1 M) from Victorian Managed Insurance Authority (VMIA) towards insurance claims;
- received \$1.4 M (2023: \$3.1 M) from various Catchment Management Authorities (CMA) towards Land Care Management Program, Invasive Plant and Animal Strategy program and Weed Management;
- received \$0.6 M (2022: \$22.8 M) of assets free of charge from Australian Grand Prix Corporation;
- received \$3.9 M (2023: \$8.3 M) from other Government agencies for various projects and services;
- paid \$15.9 M (2023: \$14.1 M) to Victorian Managed Insurance Authority (VMIA) towards insurance premiums.

8.6 Remuneration of auditors

	2024 \$'000	2023 \$'000
Victorian Auditor-General's Office for the audit of the financial statements	86	86
Total	86	86

8.7 Volunteer resources provided free of charge

Parks Victoria partners with a large network of inspiring environmental volunteers who continue to contribute in meaningful ways across the Park's estate. Volunteers have contributed 148,661 (2023: 119,889) volunteering hours in 2023–24. As well as contributing to enhancing the environment and heritage, the volunteer community has provided over \$7M (2023: \$5.6M) of in-kind support this year.

Value is based on the hourly rate provided by the peak body for volunteering – Volunteering Victoria.

Resources received free of charge have not been recognised as income in the financial report.

8.8 Interest in Other Entities

The People and Parks Foundation Limited was established in 2004 as a company limited by guarantee under the *Corporations Act 2001*. The People and Parks Foundation Limited is a registered charity with the Australian Charities and Not-for-Profits Commission and lists its purpose as advancing health, advancing natural environment and purposes beneficial to the general public and other analogous to the other charitable purposes.

Parks Victoria provides in kind support and is the main fund provider to People and Parks Foundation Limited. There are six Board Members of People and Parks Foundation Limited. Parks Victoria's share of the profits and losses in People and Parks Foundation Limited is nil.

Parks Victoria is not aware of any contingent assets or liabilities relating to the People and Parks Foundation Limited at the report date. Parks Victoria does not have a controlling interest over the People and Parks Foundation Limited.

8.9 Subsequent Events

The Great Ocean Road Coast and Parks Authority (GORCAPA) was established on 1 December 2020. As a result, certain land parcels currently managed by Parks Victoria at Great Ocean Road Coast will be transferred to GORCAPA. The transfer of the land parcels and the assets built on these land parcels will commence during 2024–25.

No other events have occurred subsequent to the end of the financial year that has significantly affected, or may significantly affect the operations, or results, or the state of affairs of Parks Victoria.

8.10 Australian Accounting Standards (AASs) issued that are not yet effective

Certain new and revised accounting standards have been issued but are not effective for the 2023–24 reporting period. These accounting standards have not been applied in these financial statements.

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

AASB 2022-10 amends AASB 13 Fair Value Measurement by adding authoritative implementation guidance and illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows. Among other things, the Standard:

- specifies that an entity needs to consider whether an asset's highest and best use differs from its current use only when it is held for sale or held for distributions to owners under AASB 5 Non-current Assets Held for Sale and Discontinued Operations or if it is highly probable that it will be used for an alternative purpose;
- clarifies that an asset's use is 'financially feasible' if market participants would be willing to invest in the asset's service capacity, considering both the capacity to provide needed goods or services and the resulting costs of those goods and services;
- specifies that if both market selling price and some market participant data required to fair value the asset are not observable, an entity needs to start with its own assumptions and adjust them to the extent that reasonably available information indicates that other market participants would use different data; and
- provides guidance on the application of the cost approach to fair value, including the nature of costs to be included in a reference asset and identification of economic obsolescence.

This Standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted. Parks Victoria is currently in the process of assessing the potential impact of these standards and amendments.

A number of other standards and amendments have also been issued that apply to future reporting periods, however they are not expected to have any significant impact on the financial statements in the period of initial application.



Independent Auditor's Report

To the Board of Parks Victoria

Opinion I have audited the financial report of Parks Victoria (the authority) which comprises the:

- balance sheet as at 30 June 2024
- comprehensive operating statement for the year then ended
- statement of changes in equity for the year then ended
- cash flow statement for the year then ended
- notes to the financial statements, including significant accounting policies
- statutory certificate.

In my opinion, the financial report presents fairly, in all material respects, the financial position of the authority as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the *Financial Management Act 1994* and applicable Australian Accounting Standards.

Basis for Opinion I have conducted my audit in accordance with the *Audit Act 1994* which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the *Auditor's Responsibilities for the Audit of the Financial Report* section of my report.

My independence is established by the *Constitution Act 1975*. My staff and I are independent of the authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.

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

Board's responsibilities for the financial report The Board of the authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the *Financial Management Act 1994*, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Board is responsible for assessing the authority's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

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

MELBOURNE
2 September 2024



Paul Martin
as delegate for the Auditor-General of Victoria





Bee-eaters,
Mitchell River National Park

Parks Victoria

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