



**St John**



# Annual Report

2020/2021



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# Chairman's Report

On behalf of the Board of Directors, the Order of St John Commandery in Western Australia, and the senior leadership team, I am pleased to share the results and achievements of St John Western Australia (St John) during 2020/2021, in what was a challenging period.

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I would like to start by commending our staff and volunteers across the state for delivering consistently during this difficult time. While some of our results may fall short of our targets, our strategy positions us well for the longer-term and is underpinned by the robust organisation we continue to build, allowing us to remain agile when need arises.

The health sector at large has experienced some significant discomfort during the year and together we have been facing a number of issues. A major focus for our organisation has been on strategies that will assist in addressing the increase in demand where response capability has been under significant pressure. The real-world result of this pressure is a fall in ambulance performance and a doubling of the number of hours of extended transfer of care (ambulance ramping) from the previous 12 months. The impact of this is felt directly by the community we serve, and our staff and volunteers.

At St John we take great pride in the way we pull together and focus on our purpose, serving humanity through the relief of sickness, distress, suffering and danger. It remains at the core of everything we do. I am extremely proud of the manner in which our whole organisation, staff, volunteers, metropolitan, country, frontline, and support areas, have all pulled together to tackle these latest challenges. There have been multiple initiatives devised with significant focus and hard work done to return vital hours of ambulance capacity to community. I am heartened more than ever by the commitment I see in our people.

While serious challenges to our service and to the entire health system remain, St John continues to focus on the future. There has been considerable progress over the past 12 months, which will set a new foundation for

St John WA. The focused work of system improvement and transformation has begun.

To continue to grow and meet the demands on our services, as well as ensure that the organisation is contemporary, efficient, and effective, St John must continue to deliver a sound financial performance. Our financial position is strong, giving us great confidence in our ability to continue to make the investments necessary to build, innovate and respond to the ever-changing health landscape.

Given the impact COVID-19 is having on the broader economy, our organisation and, of course, our patients and staff, we are taking the necessary steps to ensure St John is run as efficiently as possible and that contingency exists for the future. St John participated in the Jobkeeper program between April and September 2020. As at the date of writing this report, progress of the global pandemic into Western Australia has not eventuated to the extent of other states. Jobkeeper funding has allowed the organisation to segregate some of its resources to support the organisation and its staff in the event of a future wave of COVID-19 and resulting negative financial impacts. Given the evolving and unpredictable nature of the global pandemic, it remains financially prudent to maintain this contingency. The remaining portion of funds will be used to assist the community of Western Australia - particularly our patients - as well as contribute to the Western Australian economy. Details can be seen within this report.

St John organisations nationally and globally have similarly experienced challenges over the 2020/2021 year and our fellow organisations within the Australian Priory have faced tough times with multiple periods of lockdown throughout the year in several of our eastern states.





*Shayne Leslie*  
KStJ  
Chairman

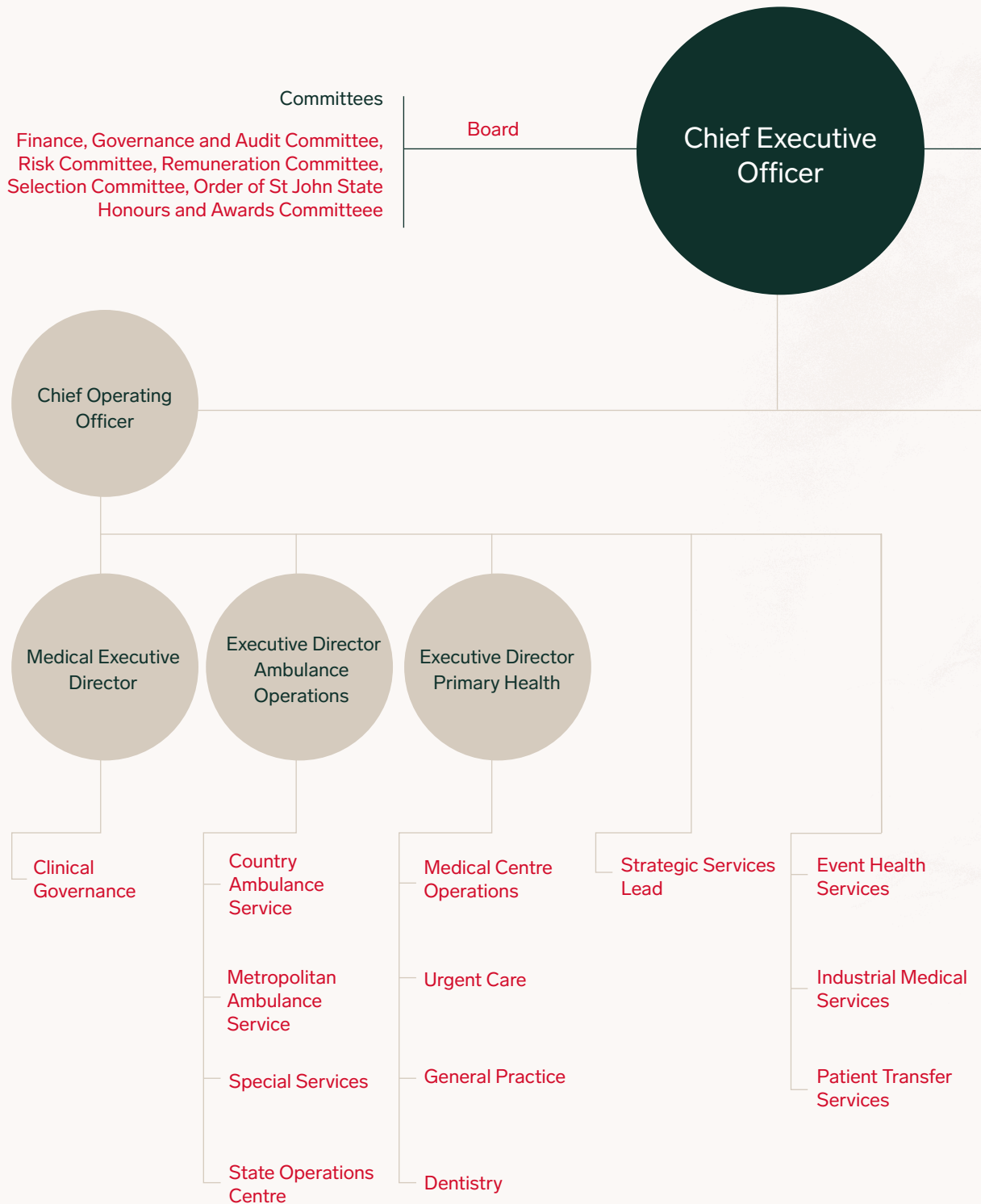
Even so, there has been incredible innovation and agility occurring within our national counterparts to effectively serve their communities through the continuing state of emergency. Similarly, St John organisations around the world have been reshaping and responding to ever - changing health needs including Papua New Guinea's amazing work establishing a 296-bed COVID isolation field hospital, St John Ghana distributing PPE to schools and homes in need, St John England helping to deliver NHS vaccination programs and St John Northern Ireland helping to deliver patient transfer in an environment of overwhelming demand on statutory ambulance.

As part of the global health charity family of St John, we can continue to be proud of the way in which we serve our community. Thank you to my fellow Board Members, the Chief Executive Officer and all of the St John staff and volunteers for your contribution as we all continue in "the service of humanity". I commend to you this annual report.

Shayne Leslie  
Chairman



# Our Organisation





Chief of Staff

Senior Executive Assistant

Executive Assistant



# Our Governance

St John WA is part of a global humanitarian organisation which works to improve health and wellbeing across the world. The Order of St John is a major international charity, accredited by the United Nations, which provides first aid, health care and support services in more than 40 countries.

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St John Ambulance Australia is a Priory of the Most Venerable Order of the Hospital of St John of Jerusalem. In each state and territory, the Order of St John is headed by the Queen's representatives in Australia - the Governor General, and the Governors of each State. As part of a federated structure, with St John Ambulance organisations operating in each state/territory jurisdiction, the Australian Priory is governed by the Priory Board whose role is to:

- direct Order matters within Australia and strengthen links with the international Order supporting, in particular, strategic development of Associations in the region;
- enhance the St John brand, including protecting intellectual property and monitoring the performance of licensees under the terms of the license agreement;
- encourage best practice to be shared across States and Territories; and
- encourage collaborative projects to be implemented for the benefit of St John organisations in Australia.

Due to the size of St John in Western Australia, the number of Order Members and the scale of work being done across our state, St John in Western Australia is a Commandery that is part of the Australian Priory. While the WA Commandery forms part of the federated structure of the Australian Priory, it is independently governed by a Board of Directors. The following provides an overview of the layers of leadership within St John WA and their respective responsibilities.





## Board

As the governing body, the St John WA Board performs the functions which are delegated to it by the WA Commandery (Order of St John in Western Australia) in accordance with the St John WA Constitution. Overall, the Board sets St John WA's strategic direction, takes responsibility for good governance through adherence to regulatory governance requirements, prudent funds and risk management, is responsible for ensuring that St John WA is appropriately managed, and provides leading services consistent with the culture and values of the Order of St John.

Reporting to the Board are five committees: the Finance, Governance and Audit Committee, the Risk Committee, the Remuneration Committee, the Selection Committee, and the Order of St John State Honours and Awards Committee. The Board delegates day-to-day operational responsibility of St John WA to the Chief Executive Officer and is supported in this function by the Senior Leadership Team (the Chiefs). St John WA operates within the highly regulated not-for-profit healthcare, education, training and emergency services sectors.

St John WA is accountable under the Corporations Act 2001 (Cth) and is regulated by the Australian Securities & Investments Commission and the Australian Charities and Not-for-profits Commission.

**We encourage best practice to be shared  
across States and Territories.**

## Senior Leadership Team

To further enable St John WA to deliver on its ambitious program of work over the coming years, St John restructured in early 2021 to reflect a realignment of work to the St John WA Strategy and encourage cross-collaboration within the organisation.

The organisation is now structured in four portfolios each headed up by a Chief, collectively known as the Senior Leadership Team (SLT).

- Operations – Clinical Services, all Ambulance and Patient Transfer operations, Primary Health, Industry Medical, and Event Health Services;
- Performance and Risk – Business Intelligence, Legal, and a Program Management Office;
- Brand and Reputation – Brand Media, Community Engagement, First Aid, Fundraising, and Marketing Programs;
- Corporate Services – Finance, Supply, People and Culture, and Technical Services.

The SLT is the primary executive-level decision making body for St John WA, and assists the CEO in providing strategic drive and direction to the organisation, ensuring comprehensive and appropriate governance and risk management.

The SLT maintains a high-level focus on the external and internal environment, providing strategic direction in accordance with the St John WA Strategic 2020-2025 Plan.

## Executive Team

The Executive Team provides further leadership and direction at an operational level and consists of the SLT supported by Executive Directors.



Left: Chief of Brand and Reputation Aaron Crowther (centre) with Chief of Operations Antony Smithson (right) met with Western Australian senator Pat Dodson during the year.



# Our Leadership



**Michelle Fyfe**

APM

Chief Executive Officer

## Chief Executive Officer

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Michelle has an incomparable understanding of the diverse and complex issues that affect Western Australian emergency service organisations. A graduate of the Police Academy, Michelle served with WA Police for 34 years in roles including Assistant Commissioner of State Crime. Michelle was awarded the Australian Police Medal in 2012 for her diligent and committed service to WA Police and the Western Australian community.

In 2017 Michelle received a Telstra Business Women's Award in the WA Public Sector and Academia category. She was a non-Executive Director of the P&N Bank during a period of substantive strategic and leadership change and sits on the Board of the Council of Ambulance Authorities. Michelle has a Master of Leadership, a Graduate Diploma - Executive Leadership, and a Graduate Certificate - Applied Management.

# Senior Leadership Team



**Antony Smithson**

FCA, GAICD  
Chief Officer

## Operations

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With more than two decades of experience in managing complex business operations, Antony uses his technical expertise and capability to support St John WA in fulfilling its operational functions to high, professional standards.

As a member of the executive team, he ensures policies, processes, practices, and executive decisions support and further St John WA's operational capabilities. Antony joined St John WA in 2014 as the Executive Director Finance and Supply Chain and was appointed Company Secretary in October 2018.

Having worked in a diverse range of large multi-national organisations, Antony has extensive commercial experience in overseeing strategic reviews, commercial agreements, partnerships and joint ventures, contract tendering and statutory reporting.

Antony is a Fellow Chartered Accountant (ICAEW) and a Graduate member of the Australian Institute of Company Directors (AICD). He holds a Bachelor of Physics and Computer Science from the University of Manchester.



## A year in review

A two-year agreement with the Department of Health and St John WA signed in October 2020 delivered a more contemporary funding model for St John WA. The agreement will expire on June 30, 2022 and move towards a performance-based funding model.

The value St John WA delivers to the WA community was independently assessed by ACIL Allen during the year, and revealed St John WA saves more than 3500 lives in a year and has supported access to care for countless others.

Under its assessment, ACIL Allen compared the average performance of St John WA to ambulance service providers in other Australian jurisdictions and found our service delivers benefits worth \$1.80 for every dollar spent on the contracted services, delivering a net benefit of \$209 million to the Western Australian community.

It also found:

- St John WA is 21.7 per cent more efficient than the national average of peer providers across six measures of efficiency,
- That our Best Endeavours model of Country Ambulance would conservatively cost about \$111.1 million to duplicate. Replacing all volunteers with a full-time salaried services model would be in excess of \$400 million per annum.

The assessment was sound evidence of St John WA's delivery of pre-hospital care in Western

Australia, and important in the context of increasing pressure on the broader health system.

Across all patient facing areas, our operations have experienced an increase of more than 20 per cent in demand volume the five years to FY20-21. Calls to Triple Zero (000) have increased 22 per cent, metropolitan emergency ambulance cases have increased 21 per cent, and the number of primary health patients attending St John Health sites has increased 21 per cent over five years.

The work our team has done to respond to the increase in community demand has ensured we have delivered on our purpose and cared for Western Australians when they need it most.

This has included our coordinated response to Extended Transfer of Care, and our response to this will continue as we evaluate and implement strategies to return ambulances to the road to respond to community demand.

I commend our operational workforce across all facets of St John WA for their dedication throughout FY20-21.

*Anthony*

# Senior Leadership Team



**Scott Higgins**

**APM**

Chief Officer

## Performance and Risk

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Scott joined St John WA in April 2019 to lead the implementation of the 2020-2025 Strategic Plan and ensure effective corporate governance, including a robust risk management framework.

Scott brings a wealth of experience from 33 years with WA Police, most recently as the Commander of State Traffic where he was responsible for delivering Western Australia's road safety enforcement strategy.

Scott holds a Bachelor of Business (Human Resource Management) and a Graduate Certificate in Applied Management.



## *A year in review*

The open accountable approach those involved with the Business Process Review took reflected the organisation's commitment to continuous learning and willingness to improve. More than 30 Heads of Department were directly engaged in the BPR process which required close collaboration, transparency and communication between departments.

The BPR process itself delivered an opportunity for learning and building productive relationships between business areas which forged greater understanding and alignment to our strategy across St John WA.

The Program Management Office consolidated operations during the year to bring enhanced governance, structure and systems to projects and deliver further discipline to the way we deliver work. It supported ongoing works of the COVID-19 Incident Management Team by developing and communicating processes and governance documents. Where our COVID response impacts on delivery of projects, project resources pivoted to assist business areas in delivering their COVID response plans, or as assigned to assist the IMT directly.

Our reporting processes, systems and data definitions changed significantly to align with

new systems, resulting in improved delivery of business intelligence data. Internally, this built our analytic capabilities and data-driven decision making. Sharing our improved data capability with key stakeholders resulted in improved transparency and stakeholder engagement,

Our Business Intelligence business area also developed a bespoke contact tracing system to allow rapid response to COVID-19 on the St John WA frontline to protect our people in the context of the global pandemic.

In the context of the global pandemic, St John WA can be proud of the strategic and support work undertaken to drive our organisation forward.

*Scott*

# Senior Leadership Team



**Aaron Crowther**

GAICD

Chief Officer

## Brand and Reputation

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Aaron joined St John WA in 2019. His portfolio includes Marketing Programs, Community Engagement, Brand Media, Fundraising and First Aid. Aaron has a broad set of experiences, spanning his time as a journalist, to roles with local health and global technology enterprises. He has also run some of Australia's most awarded integrated marketing and public relations agencies.

His focus at St John WA is on driving consistency of brand expression throughout the organisation so its values, purpose and legacy are clearly seen and understood.

Aaron has an undergraduate degree in Arts, with majors in writing and media production, as well as a Post-Graduate Certificate in Business Administration. He is also a Graduate of the Australian Institute of Company Directors.



# A year in review

Activities focused on bringing St John WA's brand and value to life both through the lived experiences of our people and through all touchpoints in the community.

## **The launch of key St John Giving programs**

We launched the St John Giving Alliance to engage high net worth individual donors and our Founding Partnerships program for corporate partners.

## **The consolidation of First Aid services**

We centralised management of First Aid from the state office, with an increased focus on the consistent delivery of training and support across the state.

## **Brand partnership with The Wiggles**

Our partnership with the Wiggles is not the only key external partner we will work with, but it is the most significant at this moment in time. Our work together will continue to give our brand a stepping-stone into conversations that are more easily had with them in our tent. This has already been effective in helping to shore up our Youth and Community programs while our Triple Zero (000) song has proven incredibly successful.

## **Continued expansion of our First Responder Network**

We've hit some significant milestones with our App now downloaded 320,274 times. During the year we reached more than 33,000 registered first responders and almost 6000 registered publicly accessible defibrillators.

## **Two consecutive years of excellence scores from RepTrak**

RepTrak gave us a reputation score of 97/100, an improvement since the last measurement in 2019. Our highest performing drivers were Services (98.7), Citizenship (98.4), and Governance (91.8) and analysis of the news/media and opinion change verbatims, shows people acknowledge and appreciate the challenging environment in which we operate, especially given increased risks due to the pandemic; and our commitment to providing the community with excellent care.

*Aaron*

# Senior Leadership Team



**Debbie Jackson**

**ASM, OStJ**

Chief Officer

## Corporate Services

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Debbie leads a broad range of strategic and operational services focused on supporting our workforce. With St John WA since 2003, Debbie's comprehensive knowledge of the organisation is invaluable and contributes to her supporting our people and operations through continuous business improvement.

Debbie has expertise in human resources, industrial relations, safety and wellbeing, and strategic workforce planning.

Through effective leadership and with an eye for cultural authenticity, Debbie has strengthened the capacity of our people by guiding change throughout the organisation.

Debbie was admitted as a Member of the Order of St John in 2014, received a prestigious Ambulance Service Medal in 2015, and was promoted to Officer within the Order in 2020.



## *A year in review*

Support for our volunteer operations across St John WA was bolstered with the rollout of the PULSE platform for accounting. The new platform delivered real-time updating capability which allowed issues to be addressed within volunteer sub centres as they happened. The successful rollout streamlined operations and freed up our volunteers to do what they do best – deliver pre-hospital care their communities.

Corporate services were a key contributor to the ongoing response to the COVID-19 pandemic. Development and implementation of Specialised Isolation Ambulances by our Fleet business area delivered capability to transition additional ambulances to be suitable for the transport of patients who are suspected or confirmed cases of COVID-19, enabling us to station suitable vehicles in regional locations to support Western Australia's international ports.

Of note was the tireless work put in by our Supply team who worked in an increasingly challenging global environment to procure Personal Protective Equipment and all the other items required to ensure the State's emergency ambulance service continues to operate uninterrupted. Under immense pressure we were able to continue support for the WA community throughout lockdowns, bushfires and cyclones.

Much of this work was undertaken in collaboration with IT, which underwent a substantial restructure to focus on strategic priorities. This included a

key collaboration with Fiona Stanley Hospital to introduce a Virtual Emergency Medicine system. The system determines if the patient can be streamlined away from the busy ED via a brief virtual consultation with an ED doctor while enroute, and directed towards an appropriate treatment pathway.

The year provided an opportunity for Wellbeing, Safety and Injury Management to embed new ways of delivering best practice support to our people in alignment with the Thrive at Work framework which was designed by Curtin University's Centre for Transformative Work Design.

Two enterprise agreements were finalised during the reporting period, and negotiations commenced on another three. We more than doubled our intake through our Direct Entry Program to scale up the operational workforce in response to patient demand.

*Debbie*

# Executive Leadership Team



## **A/Prof Paul Bailey**

**MB, BS, FACEM, PhD, GAICD**

**Medical Executive Director**

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Paul is a highly regarded Western Australian-trained emergency physician who joined St John WA in 2015. He has held leadership positions at St John of God Healthcare and Ramsay Healthcare. He has a long-standing interest in pre-hospital care and aeromedical transport and is proud to lead St John's Clinical Services team. Paul also has a laboratory biochemistry PhD in jellyfish venomology.



## **Deon Brink**

**MStJ, GAICD, MHSM**

**Executive Director Ambulance Operations**

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Deon has been a paramedic for 22 years, (road, helicopter and fixed wing) working in services in WA and abroad. During his 13 years at St John WA, Deon has held positions including on-road Paramedic, Clinical Team Leader, Clinical Support Paramedic, Clinical Governance Operations Manager and General Manager Clinical Services. Deon has been an Advanced Paediatric Life Support instructor since 2011 and a course director since 2015.

He represents St John WA on committees with the Australasian Council of Ambulance Authorities and WA Trauma and Stroke, and holds an Adjunct Research Associate position at Curtin University. He is a steering committee member and associate investigator for the Centre of Research Excellence Pre-Hospital Emergency Care at Monash University and holds a Masters Degree in Health Service Management from Monash University, Melbourne.





## Ryan Marshall

CA, MAICD

Executive Director Finance

With more than 20 years of experience, spanning public practice and commercial roles, Ryan has a wealth of experience as finance leader. Ryan combines his unique perspective with strategic leadership to guide St John WA's intricate supply chain and finances.

As an executive leader, Ryan manages the long-term financial sustainability of St John WA. Ryan has significant experience in contract management and negotiations, mergers and restructuring, as well financial transformation and system integrations. His dynamic approach has seen him lead the way in major Australian organisations.

Joining St John in 2013, Ryan held the position of Head of Finance until his appointment as Acting Executive Director Finance and Supply Chain in October 2020. Ryan's leadership style has helped create a cohesive, collegial and highly professional finance team at St John.

Ryan holds a Bachelor of Commerce in Accounting and Corporate Administration, and completed his Chartered Accountant qualifications whilst employed at Ernst & Young. Ryan is also a member of the Australian Institute of Company Directors (AICD).



## Darren Webb

Executive Director Primary Health

With more than 20 years' experience in executive health management, Darren is responsible for overseeing the delivery of St John WA's Primary Health services within the rapidly changing and challenged, health care system.

Through his role, Darren demonstrates leadership and adaptability, leveraging his strategic thinking and extensive knowledge to develop and implement initiatives that improve quality service delivery and drive growth in St John WA's Primary Health unit.

Across his career, Darren has held senior operational, general management and CEO positions across both public and not-for-profit sectors including positions at Symbion Health, Healthscope Pty Ltd and the Royal Flying Doctor Service.



# Order of St John

## Investiture

The following staff and volunteers were recognised in FY20-21 for outstanding and distinguished service to St John WA and their community, with admission to, or promotion within, the Order of St John, the Commandery in Western Australia.

### Promotion to Commander

Ashley Morris	CStJ	State Office
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### Promotion to Commander

Paul Gaughan	OSTJ	Goldfields
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### Promotion to Officer

Brynley Gladwin	OSTJ	Gt Southern
Arthur Hall	OSTJ	Southwest
John Harrison-Brown	OSTJ	Southwest
Deborah Jackson	OSTJ	Belmont
Helen Laycock	OSTJ	Gt Southern
Arthur Putland	OSTJ	Wheatbelt
Owen Randell	OSTJ	Wheatbelt

### Admission as a Member

Roger Arnold	MStJ	Midwest
Kevin Blake	MStJ	Wheatbelt
Cheryl Blake	MStJ	Wheatbelt
Craig Bourne	MStJ	Southwest
Sian Brand	MStJ	EHS
Gideon (Deon) Brink	MStJ	Belmont
Jennifer Denise Brown	MStJ	Wheatbelt
Andrew Chuk	MStJ	State Office
Graeme Dawson	MStJ	Wheatbelt
Sarel De Koker	MStJ	Northwest
Paul Raymond De Pierres	MStJ	Wheatbelt
Charlotte Della Vedova	MStJ	Goldfields
Erica Eccleston	MStJ	Midwest

### Admission as a Member

Cathy Fisher	MStJ	Wheatbelt
Sam-Tahlia Ford	MStJ	Belmont
Michaela Gardiner	MStJ	Northwest
Peter Geraghty	MStJ	Wheatbelt
Robyn Giudici	MStJ	Southwest
Simon Hill	MStJ	Gt Southern
Geoff Howse	MStJ	Midwest
Raelene Hurst	MStJ	Wheatbelt
Graham Jones	MStJ	Gt Southern
Morphia (Tina) Kippin	MStJ	Goldfields
Andrea LeGuier	MStJ	Belmont
Peter Longmuir	MStJ	Wheatbelt
Kim Maddrell	MStJ	Wheatbelt
John McDougall	MStJ	Wheatbelt
Richard Mills	MStJ	Southwest
Adriana Noordermeer	MStJ	Southwest
Peter Popplewell	MStJ	Wheatbelt
Tania Rego	MStJ	Belmont
Ainslie Roe	MStJ	Wheatbelt
Peter "Trevor" Sandercock	MStJ	Wheatbelt
Jo-anne Selkirk	MStJ	Southwest
Anne Stedman	MStJ	Wheatbelt
Robin Stedman	MStJ	Wheatbelt
Margaret Strickland	MStJ	Wheatbelt
Philip Watson	MStJ	Wheatbelt
William White	MStJ	State Office
Jennifer Wiles	MStJ	Wheatbelt
David Wright	MStJ	Gt Southern
Eureka Wu	MStJ	EHS





## Mark of respect

**We pay respect to the following members who passed away during FY20-21**

Leslie Johnson	OSTJ	October	2020
Otto Gerschow	MStJ	September	2020
Michael Divall	OSTJ	September	2020
Dr Thomas Hamilton	KStJ	November	2020
Dr Robert Pearce	MStJ	November	2020
John Williams	CStJ	November	2020
Mervyn Hansen	MStJ	December	2020
John Jarrett	MStJ	December	2020
Richard Reynolds	MStJ	December	2020
Betty Crandell	CStJ	January	2021
Ken Mackenzie	MStJ	April	2021
Richard Daniels	OSTJ	April	2021
Philip Watson	MStJ	July	2021
Keren Ahern	MStJ	August	2021

Great care has been taken in compiling the foregoing nominal roll of members of the Order.

It is possible, however, that mistakes have occurred. Please notify St John Ambulance Western Australia immediately if any errors or omissions are detected.

# Roll of Order Members



## **Knight Commander**

Kim Beazley AC KStJ

## **Commandery Lieutenant**

Shayne Graham Leslie KStJ

## **Commandery Secretary**

Michelle Louise Fyfe APM

## **Dames of Grace**

Billie Annette Andrews ASM DStJ  
Merle Isbister OAM ASM DStJ  
Joan Johnston OAM DStJ  
Edith Khangure OAM DStJ  
Margaret Muirhead DStJ  
Carole Schelfhout DStJ

## **Knights of Grace**

Anthony John Ahern ASM KStJ  
William John (Jack) Barker KStJ  
George Charles Ferguson KStJ  
Desmond Ernest Franklin BEM KStJ  
Ian Lindsay Kaye-Eddie ASM KStJ  
Gerard Arthur King KStJ  
Kenneth Comminos Michael AC KStJ  
Harry Frank Oxer AM ASM KStJ  
John Edward Ree KStJ  
Jeffrey Mark Williams KStJ  
Kevin James Young KStJ

## **Commanders**

Pauline Gladys Bates CStJ  
Margaret Jane Cockman OAM CStJ  
Kenneth Ernest Collins AM CStJ  
John Di Masi CStJ  
Rex Warner Dyer ASM CStJ  
Douglas Gildersleeve CStJ  
Maria Kay Godwell CStJ  
Brian Kenneth Hampson CStJ  
Simon Warwick Hughes ASM CStJ  
Ronald Neville Jesson CStJ  
John Charles Jones ASM CStJ  
Ross Kenneth Littlewood AM CStJ  
Richard Simon William Lugg CStJ  
Bevan Francis McInerney OAM CStJ  
Ashley Gerard Morris ASM CStJ  
Darren Clive Brooks Mouchemore CStJ  
Jillian Ann Neave CStJ  
Ruth Amelia Reid AM CStJ  
David James Saunders ASM CStJ  
Brendan John Sinclair CStJ  
Derek Snowdon OAM CStJ  
Kevin Wayne Swansen CStJ  
Andrea Marie Williams CStJ

## **Officers**

Donald John Atkins OSTJ  
Robert Edwin (Bob) Barker ASM OSTJ  
Lester Barnes OSTJ  
Colin Peter Barron OSTJ  
Paul James Beech OSTJ  
Margaret Joan Bell OSTJ  
Kevin Blake OSTJ  
David Brian Bromell OSTJ  
Phillip David Cammiade OSTJ  
Verity Jane Campbell OSTJ  
Carlo Capriotti OSTJ  
David Anthony Carbonell OSTJ  
Elizabeth Ann Carpenter OSTJ  
Virginia Cheriton OSTJ  
Linley Anne Cilia OSTJ  
Robert George Clarke OSTJ  
Natasha Lee Clements OSTJ  
John Glen Corbin OSTJ  
Kerry Davis OSTJ  
Steven William Douglas OSTJ  
Elizabeth (Elsa) Drage ASM OSTJ  
Stephen John Dunjey OSTJ  
Marie Elizabeth (Betty) Dyke OSTJ  
Ethel Grace Farley OSTJ  
Clifford Fishlock OSTJ  
Kenneth Allan Ford ASM OSTJ  
Barbara Anne Franklin OSTJ  
Bruce North Fraser OSTJ  
Paul Gaughan OSTJ  
Charles Gerschow OSTJ  
Sally Gifford ASM OSTJ  
Brynley Colin Gladwin OSTJ  
Janet Goodwin OSTJ  
Hazel Jean Green OSTJ  
Gary Gueffi OSTJ  
Arthur Hall OSTJ  
John Harrison-Brown OSTJ  
Murray Joseph Henderson OSTJ  
Desmond Henderson OSTJ  
Dane Hendry OSTJ  
Eleanor Hill ASM OSTJ  
Ewen Gilchrist Hill OSTJ  
Alan John Hughes OSTJ  
Lynne Elizabeth Hunt OSTJ  
Stuart Campbell Hunter OSTJ  
Catherine Patricia Ivey OSTJ  
Deborah Gail Jackson ASM OSTJ  
Anna Patricia Jaskolski OSTJ  
Ronald Cedric Jeakes OSTJ  
Kevin Wallace Jones OSTJ  
Ian Lionel Jones OSTJ  
Kim Jones OSTJ  
Terry Jongen OSTJ  
Brian William Keding ASM OSTJ  
Fay Margaret Kite OSTJ  
Brian Peter Landers AFSM OSTJ  
Helen Margaret Laycock OSTJ  
Leonard Allan Leeder OSTJ  
Philip William Martin OSTJ  
Alan Felix McAndrew OSTJ  
Vince McKenney OSTJ  
Lydia Irene Mills OSTJ  
David Edward Broadbent Morgan OSTJ  
Frank Barnett Murray OSTJ  
John Michael Papadimitriou AM OSTJ  
Anne Louise Parsons OSTJ  
Viola Frances Pentland OSTJ  
Barry Daniel Price OSTJ  
Trevor Walter Prout OAM OSTJ  
Arthur Arnold Putland OSTJ  
Thelma Joyce Rafferty OSTJ  
Owen Randell OSTJ  
Garth Alan Roberts OSTJ  
Michael James Robertson OSTJ  
Christopher Paul Sabourne OSTJ  
Carmel Jean Honorah Sands OSTJ  
Margaret Evelyn Savage OSTJ  
Brian James Savory OSTJ  
Allan Keith Shawyer OSTJ  
Sally Simmonds ASM OSTJ  
Irene Simpson OSTJ  
Anthony Thomas Joseph Smith OSTJ  
Neville Bruce Steicke JP OSTJ  
Peter James Strickland OSTJ  
Dirk Christopher Sunley OSTJ  
Ronald Gus Swansen OSTJ  
Antony Afric Tanner OSTJ  
Christine Lindsay Trappitt OSTJ  
Paul Stylianos Vassiss OSTJ  
Johannes-Wilhelmus Veraart OSTJ  
Alice Joanna Vinicky OSTJ  
Carol Joyce Wallace OSTJ  
Leslie Wells OSTJ  
Glenn Matthew Willan OSTJ  
Carol Anne Williams OSTJ  
Graham Alfred Wilson ASM OSTJ  
Sheryl Lesley Wood OSTJ  
Barbara May Wright OSTJ

## **Members**

Stacey Abbott MSTJ  
Alexandra Adams MSTJ  
Emily Adams MSTJ  
Anne Margaret Adcock MSTJ  
Natalie Anne Andersen MSTJ  
George Edwin (Ed) Anderson MSTJ  
Peter Albert John Ansell MSTJ  
Roger Arnold MSTJ  
Kalie Ashenden MSTJ  
Dene Maxwell Ashfield MSTJ  
Barry Hilton Atkin MSTJ  
Gail Leslie Atkin MSTJ  
John Edwin Austin MSTJ  
Wayne Austin MSTJ  
Aileen Joyce Austin MSTJ  
Persine Ayensberg MSTJ  
Deborah Badger MSTJ  
Gavin Bagley MSTJ  
Kylie Baile MSTJ  
Irene Edith Bain MSTJ  
Gregory Robin Baird MSTJ  
Doris Ball MSTJ  
Michelle Bames MSTJ  
Joshua Richard Bamford MSTJ  
Judith Margaret Barker MSTJ  
Anette Barnes MSTJ  
Rodney Barrett MSTJ  
Susan Eva Barrett MSTJ  
John Bartle MSTJ  
Troy Andrew Bates MSTJ  
Darryl Wayne Beaton MSTJ  
Susan Joy Beech MSTJ  
Julie Bidmead MSTJ  
Keith Billingham MSTJ  
Shane Joseph Bilston MSTJ  
David Birnie MSTJ  
Dawn Anne Bishop MSTJ  
Cheryl Blake MSTJ  
Kevin Blake MSTJ  
Jodie Blackman MSTJ  
Robert Charles Boase MSTJ  
Venita Merle Bodle OAM MSTJ  
Arnold Bogaers MSTJ  
Paul Bogoni MSTJ  
Keith Douglas Bolitho MSTJ  
Baxter James Bothe MSTJ  
Elizabeth Bott MSTJ  
Sergio (Sarge) Bottacin MSTJ  
Vivien Elaine Bowkett MSTJ  
Craig Bourne MSTJ  
James Edwin Boyd MSTJ  
Isabel Blanche Bradbury MSTJ  
Paul Bradley MSTJ  
Sian Brand MSTJ  
Arthur Benjamin Bransby MSTJ  
Neville Gilbert Brass MSTJ  
Maxine Leslie Brass MSTJ  
Peter Ross Bremner MSTJ  
Deon Brink MSTJ  
Kevin James Broadbent MSTJ  
Kathleen Elizabeth Broadbent MSTJ  
Graeme Henry Brockman MSTJ  
Andrew John Brooker MSTJ  
Sonia Brooker MSTJ  
Sherise Brooks MSTJ  
Valmea Brown MSTJ  
Jennifer Brown MSTJ  
Bernard Buckland MSTJ  
Thea Buckley MSTJ  
Christine Johanna Bull MSTJ  
Thomas Bunt MSTJ  
Tana Burgess MSTJ  
Ellen Merle Burrows MSTJ  
Graeme Button MSTJ  
James Byles MSTJ  
Yvonne Cangemi MSTJ  
Sally Carbon OAM MSTJ  
Bradley Carle MSTJ  
Morena Carusi MSTJ  
Kim Stuart Carver MSTJ  
Fay Castling MSTJ  
Jennifer Cavanagh MSTJ  
Dawn Frances Chadwick MSTJ  
Shaun Champ MSTJ  
Marie Chinnick MSTJ  
Ingrid Chrisp MSTJ  
Andrew Chuk MSTJ  
Darrell Kevin Church MSTJ  
Neville James Clarke MSTJ  
Trudy Clothier MSTJ  
Kathryn Clune MSTJ  
Wendy Ruth Cochrane MSTJ  
Janelle Leanne Cockayne MSTJ  
Alan Lindsay Connell MSTJ  
Christine Jane Conning MSTJ  
David Cook MSTJ  
Naomi Michelle Cornwall MSTJ  
Heidi Jaqueline Cowcher MSTJ  
John Cecil Craze MSTJ  
Neil Crofts MSTJ  
Wayne Peter Cullen MSTJ

Leanne Winifred Dale MSTJ  
George Laurence David Daley MSTJ  
Joanne Daley MSTJ  
John Leslie Darcey MSTJ  
Gary Davies ASM MSTJ  
Damian Peter Davini MSTJ  
Gloria Chrisma Davini MSTJ  
Garry Norman Davis MSTJ  
Lancelot Norman George Davis MSTJ  
Kristine Davis MSTJ  
Graeme Dawson MSTJ  
Sarel De Koker MSTJ  
Paul de Pierres MSTJ  
Charlotte Della Vedova MSTJ  
Lois Dickens MSTJ  
Ian Digweed JP MSTJ  
Andrew Diong MSTJ  
Diane Elizabeth Doak MSTJ  
Jeff Hugh Doggett MSTJ  
Beth Donaldson MSTJ  
Clifford Lyall Doncon MSTJ  
John Patrick Downey MSTJ  
Alan Dreaver MSTJ  
Marise Dudley MSTJ  
Erica Duffett MSTJ  
Lorraine Dusci MSTJ  
Belinda Dwyer MSTJ  
Erica Eccleston MSTJ  
Terri Fiona Edwards MSTJ  
Ashley James Elder MSTJ  
Robert Ellis MSTJ  
Robert Edward Elphick MSTJ  
Gail Patricia Elson MSTJ  
Aaron Peter Endersby MSTJ  
Julie Kay Ettridge MSTJ  
John Richard Evans MSTJ  
Lynette Mae Evans MSTJ  
Helen Jeannette Evans MSTJ  
Glen Exelby MSTJ  
Andrew Raymond Eyre MSTJ  
Alan Thomas Fairall MSTJ  
Colin Fairhead MSTJ  
Gary Fairman MSTJ  
James Farnworth MSTJ  
Eric Campbell Farrell MSTJ  
Oliver Patrick Farrelly MSTJ  
Mark James Felstead MSTJ  
Peter Wiltshire Felton MSTJ  
Nelson John Fewster MSTJ  
Linda Field MSTJ  
Cathy Fisher MSTJ  
Justin Fonte MSTJ  
Sam-Tahlia Ford MSTJ  
Daniel Martin Forsdyke MSTJ  
Rodney Frost MSTJ  
Wendy Fry MSTJ  
Louise Gadsby MSTJ  
Carol Gale MSTJ  
Brian Gallop MSTJ  
Leon Russell Gardiner MSTJ  
Michaela Gardiner MSTJ  
Sydney Albert Garlick MSTJ  
James Kelvin Gattera MSTJ  
Lynette Gail Gell MSTJ  
Elizabeth Mary Gent MSTJ  
Peter Geraghty MSTJ  
Susan Gianni MSTJ  
Alexander Gibson MSTJ



## The Commandery in Western Australia

The Most Venerable Order of the Hospital of St John of Jerusalem (the Order of St John) traces its origins back more than 900 years with the modern Anglican order established during the 1800s. It is an Order of Chivalry of the British Crown, with Queen Elizabeth II presiding as Sovereign head. Membership is awarded to those who have provided outstanding service to St John. Admittance is a prestigious honour, and those listed represent Western Australian members.

Nicola Gibson MSTJ	Anthony Francis Jenkinson MSTJ	Andrew Moffat MSTJ	Darren Roche MSTJ	John Robert Thomas ASM MSTJ
Robert Christopher Gibson MSTJ	Pamela Joan Jenkinson MSTJ	Paul Peter Monger MSTJ	Ainslie Roe MSTJ	Kylie Cheryl Thomas MSTJ
Bronwyn Giles MSTJ	Ruth Minnie Johnson MSTJ	Dorothy Faye Morgan OAM MSTJ	Tamra (Tammy) Rogers MSTJ	George William J. Thompson MSTJ
Debbie Gillard MSTJ	Leeanne Jane Johnson MSTJ	Maxine Moroney MSTJ	Melissa Rorke MSTJ	Robyn Olivia Thompson MSTJ
Michael Giovannozzo MSTJ	David Bernard Jolly MSTJ	Hassadah Morrissey MSTJ	Anthony John Rose MSTJ	Neil Thornton MSTJ
Robyn Giudici MSTJ	Trevor Kim Jones MSTJ	Patricia Maureen Moulton MSTJ	Barry Rowe MSTJ	Nathan Phillip Tournay MSTJ
Lynette Godfrey MSTJ	Jill Jones MSTJ	Colin Muir MSTJ	Scott Russell MSTJ	Philip Harry Townsend MSTJ
Ellis Francis Godwin MSTJ	Cheryl Jones MSTJ	Margaret Patricia Murdoch MSTJ	Peter (Trevor) Sandercock MSTJ	Pamela Toyne MSTJ
Robert John Gray MSTJ	Jessica Mary Jones MSTJ	Colin James Murphy MSTJ	Glen Saunders MSTJ	Rosemary Helen Tulloch MSTJ
Kelvin Paul Gray MSTJ	Graham Jones MSTJ	George Ian Murray MSTJ	Lorna Saunders MSTJ	Peter Tupman MSTJ
Erica Gray MSTJ	Bauke Theodore Jongeling MSTJ	Jan Kerry Murray MSTJ	Barry Savage MSTJ	Judith Pamela Tyler MSTJ
Peter Alan Green MSTJ	Brendan Jordan MSTJ	Robyn Murray MSTJ	Lynne Schreurs MSTJ	Lynda Tyler MSTJ
Thomas Green MSTJ	David Joseph MSTJ	Michael Napier MSTJ	Kaitlin Scott MSTJ	Pamela Margaret Usher MSTJ
David Jon Grimmond MSTJ	Lara Suzette Karatzis MSTJ	Rhys Liam Nevin MSTJ	Keith Raymond Scoullar MSTJ	Raul Valenzuela MSTJ
Jill Grist ASM MSTJ	Julianne Joyce Keding MSTJ	Peter Leonard Nicholls MSTJ	John Seaman MSTJ	Hans Vandenberg MSTJ
Philip Keith Groom MSTJ	Valerie June Kelly MSTJ	Dianne Leslie Nicholls MSTJ	Christopher Leonard Searle MSTJ	John Hartley Vaux MSTJ
Barbara Groves MSTJ	Glenys Kendrick MSTJ	Hilary Jeanne Nind MSTJ	Brendan John Selby MSTJ	Sarah Louise Vivian MSTJ
Gary Guelfi MSTJ	Gary Victor Kenward MSTJ	Adriana Noordermeer MSTJ	Jo-Anne Selkirk MSTJ	Richard Waldron MSTJ
David Gulland MSTJ	Peter Wesley King ASM MSTJ	Melissa Northcott MSTJ	Sheryl Siekierka MSTJ	Richard Charles Walker MSTJ
Allison Gulland MSTJ	Morphia (Tina) Kippin MSTJ	Christine Nye MSTJ	Craig Edward Sigley MSTJ	Tom Walker MSTJ
Michael Gurry MSTJ	Patricia Kirk MSTJ	Christopher John Obst MSTJ	Christine Louise Silvester MSTJ	Maxine Janice Walker MSTJ
Margaret Josephine Haddon MSTJ	Ronald Vaughan Knapp MSTJ	Jennifer Lee Oliver MSTJ	Kenneth Henry Simmons MSTJ	Alexandra Elizabeth Walker MSTJ
Angela Hales MSTJ	Annabel Jessie Knapp MSTJ	David Ovens MSTJ	Robert Maxwell Simper MSTJ	Leonie Walker OAM MSTJ
Glen Lindsay Hall MSTJ	Peter Cecil Kristiansen MSTJ	Melinda Parker MSTJ	Kevin Francis Simpson MSTJ	Ronald Maxwell Waller MSTJ
Philip Hall MSTJ	Horst Kubsch MSTJ	Kenneth W Parker MSTJ	Ian Mark Sinclair JP MSTJ	Allan Stephen Walley MSTJ
Janet Elizabeth Hall MSTJ	Taryn Lee Kunzli MSTJ	Graeme Parkes MSTJ	Donna Alice Skerris MSTJ	Pamela June Walsh MSTJ
Susan Narelle Hall MSTJ	Roger James Ladyman MSTJ	Edwin Harold Parry MSTJ	Vanessa Elouise Skinner MSTJ	Josephine Isabel Walters MSTJ
Douglas Kemble Hancock MSTJ	Stephanie Lalor MSTJ	Lance Murray Paterson MSTJ	Brendan Warwick Sloggett MSTJ	James (Neil) Warne MSTJ
Tanya Hansen MSTJ	Denise Kathleen Lane ASM MSTJ	Jane Patroni MSTJ	Elaine Smallwood MSTJ	Julie Watkins MSTJ
Rita Hansen MSTJ	Dianne J. Langford-Fisher MSTJ	Sharon Leanne Patterson MSTJ	Graham Smeed MSTJ	Nerida Watterson MSTJ
Fiona Hardingham MSTJ	Christine Larkin MSTJ	Rasa Patupis MSTJ	Caroline Smith MSTJ	Terence Harold Watts MSTJ
John Victor Hards MSTJ	Kenneth Lawrence MSTJ	Brian John Payne MSTJ	Julian John Smith ASM MSTJ	Rosemary Anne Waud MSTJ
Pauline June Harris MSTJ	Daphne Joan Lee MSTJ	Zoe Payne MSTJ	Ian Andrew Smith MSTJ	Gabrielle West MSTJ
Ken Hart MSTJ	Anthony Bruce Leeson MSTJ	Cristen Peacock MSTJ	Anthony Bowyer Smith MSTJ	Kent Ruthen Westlake MSTJ
Jeremy Michael Haslam MSTJ	Mary Patricia Leeson MSTJ	Kelly Ann Pearce MSTJ	Janet Ellen Smith MSTJ	Michael Weston MSTJ
Patricia Hatch MSTJ	Andrea LeGuier MSTJ	Kellee Pedersen MSTJ	Sandra Gwen Smith MSTJ	Paul White MSTJ
Beth Hayward MSTJ	Ian Lehmann MSTJ	Anthony Colin Pegram MSTJ	Jae Nicole Smith MSTJ	Austin Whiteside MSTJ
Graham Head MSTJ	Kelvin Allen Lemke MSTJ	Ross Walter Perry MSTJ	Thomas Smith MSTJ	Peter Whitney MSTJ
John Hemsley MSTJ	Gregory Lincoln MSTJ	Steven Petchell MSTJ	Pauline Smoker MSTJ	William White MSTJ
Desmond Henderson MSTJ	Terrance Linz MSTJ	Jeremy Peterson, MSTJ	Grant Solomon MSTJ	Jennifer Wiles MSTJ
Lynette May Henderson MSTJ	Peter John Longmuir MSTJ	Christine Philippa MSTJ	Lynette Elizabeth Somers MSTJ	Garry John Wilkes MSTJ
Peter Robert Hewat ASM MSTJ	Conrad Lowe MSTJ	Philip Arthur Pickering MSTJ	Darren Glen Spouse MSTJ	Paul Willett MSTJ
Sian Ellen Hewton MSTJ	Stephen James Luke MSTJ	John Piggott MSTJ	Mathew Luke Squires MSTJ	Robyn Willey MSTJ
Doreen Grace Higgins MSTJ	Martin Luscher MSTJ	Arthur Pincham MSTJ	Philip Stanaitis MSTJ	Jennifer Willgoss MSTJ
Paul Higginson MSTJ	Harold Luxton MSTJ	Vanisha Pindoria MSTJ	Julie Starcevic MSTJ	Shirley E. Williams JP MSTJ
Simon Hill MSTJ	Sandra Irene Lybery MSTJ	Sharyn Pither MSTJ	Matthew David Staunton MSTJ	Christine Ann Williams MSTJ
Megan Hinkley MSTJ	Norman Lyon MSTJ	Clarence Richard Plummer MSTJ	Anne Stedman MSTJ	Judith Jean Williams MSTJ
Beth Hobley MSTJ	Robert Ian MacDonald MSTJ	Peter Poppelwell MSTJ	Robin Stedman MSTJ	Johanna Helen Wills MSTJ
Robert Hodges MSTJ	Jacqueline Louise MacKay MSTJ	Robert Pownall MSTJ	David George Stevens MSTJ	Ian Brownlie Wilson MSTJ
Christopher Edward Hodgson MSTJ	Kim Maddrell MSTJ	Leisa Prangnell MSTJ	Dorothy Lenise Stevenson MSTJ	David George Stevens MSTJ
Carol Ann Hope ASM MSTJ	Rosemary Maidment MSTJ	Janette Pratt MSTJ	Lorna Elaine Stewart MSTJ	Maryllyn Joy Wilson MSTJ
Joan Horne MSTJ	Sharyl Marsh MSTJ	Andrew Price MSTJ	Katrina Elizabeth Stewart MSTJ	Renee Joy Wirth MSTJ
Robert George Horton MSTJ	Leonard Reginald Martin MSTJ	Maxine Puljiz MSTJ	Patricia Stidworthy MSTJ	Trudy Wisewould MSTJ
Patrick Hourigan MSTJ	John Martin MSTJ	Ashleigh Jessica Punch MSTJ	Arnold Mervyn Stokes MSTJ	Philip Joseph Wishart MSTJ
Robert James Howard MSTJ	Maxine June Martin MSTJ	Tania Rego MSTJ	Dorothy Stokes MSTJ	Fay Margaret Wolfenden MSTJ
Clifford Morrison Howe MSTJ	Anita Lee Martin MSTJ	Raymond Reid MSTJ	Errol Dale Stone MSTJ	Kevin Wood MSTJ
Antony George Howe MSTJ	Lorraine Jan Martin MSTJ	David Rhodes MSTJ	Clive Stone MSTJ	James Alan Wright MSTJ
Geoffrey Howse MSTJ	Peter Maughan JP MSTJ	Janet Mary Rhodes MSTJ	Lorraine Elsie Stone MSTJ	David John Wright MSTJ
Vicki Raye Humphry MSTJ	Jennifer Rose Maughan MSTJ	Neil Ridgway MSTJ	Mary Strickland MSTJ	Eureka Wing Wu MSTJ
Graham Leslie Hunt MSTJ	Ethel Elizabeth Mayers MSTJ	Stewart Ridgway MSTJ	Margaret Strickland MSTJ	Zoe Alissa Zarnke MSTJ
Raelene Hurst MSTJ	Jana Mayhew MSTJ	Carol Ridgway MSTJ	David Stroud MSTJ	
Doris Marilyn Hunter MSTJ	De-arne McBride MSTJ	Evelyn Faye Ridley MSTJ	Judith Anne Summers MSTJ	
Damian R. Ingram-Malecky MSTJ	John McDougall MSTJ	Leonard (John) Riley MSTJ	Denise Sutherland MSTJ	
James Harvey Irvine MSTJ	Susan Mary McCreery MSTJ	Robert John Rimmer MSTJ	Terrence Sweeney MSTJ	
Katherine Jane Irvine MSTJ	Joyce McCubbing MSTJ	Alan Rimmer MSTJ	Sharon Tate MSTJ	
Michael James Jack ASM MSTJ	Ian McDonald MSTJ	Mary Ripper MSTJ	Andrea Marie Teakle MSTJ	
Robert James ASM MSTJ	James Eric McGiinn MSTJ	Geoffery Roberts MSTJ	Lorna Teakle MSTJ	
Gaynor Jefferies MSTJ	Kevin Francis McKenna MSTJ	Wendy Robertson MSTJ	Sharon Tracey Teale MSTJ	
Rebekah Louise Jenaway MSTJ	Richard Mills MSTJ	Sharon Robinson MSTJ	Roger Telfer MSTJ	
Peter Jenkin MSTJ	Allan Arthur McSwain MSTJ	Philip John Robinson MSTJ	Pam Tennant ASM MSTJ	
Keith Jenkins MSTJ	Amanda Iris Milton MSTJ			







# Financial report

St John Ambulance Western Australia Limited

Financial report for the year ending 30 June 2021



# Directors' report

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The Board of the Commandery of St John Ambulance Western Australia Limited (“the Company”) submit herewith the Directors' Report together with the consolidated financial statements of the Company and its controlled entities (“the Group”) for the financial year ended 30 June 2021. The Directors' Report as follows:





## Directors' report (continued)

### Information about the Directors

The names and particulars of the Directors of the Company during or since the end of the financial year ended 30 June 2021 are:



#### **Mr Shayne Leslie, B.Juris LL.B, KStJ**

##### **Chairman**

*Commandery Lieutenant and Knight of the Order of St John*

A graduate from The University of Western Australia Law School, Mr Leslie is a solicitor working in the area of commercial litigation and dispute resolution. He is a Knight of the Order of St John and the Commandery Lieutenant of the Western Australian Commandery.



#### **Mr Jeffrey Williams, KStJ**

##### **Non-executive Director**

*Appointed: 27 October 2020*

Jeffrey Williams has been a volunteer with St John WA since he was 11 years of age. He is an active member of the Event Health Services and has contributed to a wide range of reforms in volunteering and event health services for St John WA at both a state and national level. He is a Knight of the Order of St John. In his professional career, Jeffrey is a Registered Nurse with wide ranging experience in Health Service Management. He has held senior leadership roles in both public and private health care. He is currently the Chief Executive Officer of St John of God Bunbury Hospital. Jeffrey is a non-executive Director of the Bethanie Group and the Lishman Health Foundation.



#### **Mr Andrew Chuk, MStJ**

##### **Non-executive Director**

Mr Chuk has qualifications in engineering and economics and is a Graduate Member of the Australian Institute of Company Directors. Mr Chuk has held senior roles in the Western Australian Government including Executive Director and Deputy Director General in the Treasury and Health departments.

## Directors' report (continued)

### Information about the Directors (continued)



#### **Mr Michael Gurry, AM**

##### **Non-executive Director**

Mr Gurry is the former Managing Director of HBF and President (Asia Pacific) of the DMR Consulting Group. He is currently a non-executive director of Joyce Corporation Limited and is a Fellow of the Australian Institute of Company Directors, a Fellow of the Australia Institute of Management and Senior Fellow of the Finance Institute of Australia. He has a science degree and has served on numerous boards, including as Chair and President of various industry bodies. He is Chair of Tabitha Foundation Australia, undertaking charitable programs in Cambodia.



#### **Ms Sally Carbon, OAM, OLY, MStJ, FAICD**

##### **Non-executive Director**

*Member of the Order of St John*

Ms Carbon is a business strategist and is the Founder and a Director of G11 Team, a business strategy, execution, high performing teams and coaching company. She is a qualified company director, author, dual Olympian and Fellow of the Australian Institute of Company Directors.



#### **Professor Ian Rogers**

##### **Non-executive Director**

Professor Rogers holds an appointment as a Professor of Emergency Medicine at St John of God Murdoch Hospital and the University of Notre Dame Fremantle. He is an emergency medicine specialist and educator and is widely published and a regular speaker in his special interest areas including sports medicine, wilderness medicine, emergency medicine systems and palliative care.



#### **Mrs Sally Gifford, ASM, OStJ**

##### **Non-executive Director**

*Officer of the Order of St John*

*Resigned: 27 October 2020*

Mrs Gifford has a strong history in volunteer and community engagement, as well as in fundraising and governance in the charitable and not-for-profit environment. Mrs Gifford has volunteered with St John WA for 20 years, is an Officer in the Order of St John and a recipient of the Ambulance Service Medal.



## Directors' report (continued)

### Information about the Directors (continued)



#### **Ms Andrea LeGuier, MStJ**

##### **Non-executive Director**

Ms LeGuier is the Chief Executive Officer of the Perth Eye Hospital. She has enjoyed a diverse national and international career in senior management and director roles across many industry sectors including information technology, private education and health. Ms LeGuier is a Director of the Plastic Free Foundation and is a committed advocate for corporate social responsibility.



#### **Mr Anthony Ahern, ASM, KStJ**

##### **Non-executive Director**

*Knight of the Order of St John*

Mr Ahern was Chief Executive Officer of St John Ambulance Western Australia Limited from 2006 to 2018, when he retired after 45 years' service. Mr Ahern has extensive Board experience including the Council of Ambulance Authorities and the WA Primary Health Alliance. Mr Ahern holds a business degree and a Masters in Information Systems and completed the London Business School Senior Executive program. Mr Ahern is a Knight of the Order of St John and a recipient of the Ambulance Service Medal.



#### **Professor Shirley Bowen**

##### **Non-executive Director**

Professor Shirley Bowen is the Chief Executive Officer of St John of God Subiaco Hospital. She has extensive experience in public health and hospital management. Her previous roles include Chief Health Officer of the ACT, Director of Communicable Diseases for Western Australia and Dean of Medicine at the University of Notre Dame. Professor Bowen holds dual medical fellowships and has extensive Board experience including her current appointment to the St John of God Foundation Board.

*The above-named Directors' held office during the whole of the financial year and since the end of the financial year, unless otherwise indicated.*

# Directors' report (continued)

## Company Secretary

Mr Antony Smithson held the position of Co-Company Secretary at 30 June 2021 and has held the position in a sole or joint capacity since 29 October 2018. Antony is a Fellow Chartered Accountant (ICAEW), qualifying with Deloitte in the UK, and is also a Graduate member of the Australian Institute of Company Directors (AICD). He originally joined St John WA in April 2014 as Finance and Administration Director, and since April 2021 has been St John WA's Chief Operating Officer.

Ms Ly Cejka held the position of Co-Company Secretary at 30 June 2021 and she has held the position since 25 February 2021. As a qualified lawyer with extensive legal experience in the private and public sectors both locally and internationally, Ly holds a Bachelor of Laws and a Bachelor of Commerce from the University of Western Australia. Ly has completed the Governance Institute of Australia (GIA) Company Secretary course and holds the GIA Certificate in Governance.

## Directors' Meetings

The following table sets out the number of Directors' meetings (including meetings of committees of directors) held during the year ended 30 June 2021 and the number of meetings attended by each Director (while they were a director or committee member). During the year ended 30 June 2021, 13 Board meetings, three Audit Committee meetings and one Remuneration Committee meeting were held.

Directors	Board Meetings		Audit Committee		Remuneration Committee	
	Eligible	Attended	Eligible	Attended	Eligible	Attended
Mr Shayne Leslie	13	13	-	-	1	1
Mr Andrew Chuk	13	13	3	3	1	1
Mr Michael Gurry	13	12	2	2	-	-
Ms Sally Carbon	13	13	2	2	-	-
Professor Ian Rogers	13	13	-	-	-	-
Mrs Sally Gifford	5	5	-	-	-	-
Ms Andrea LeGuier	13	12	3	3	-	-
Mr Anthony Ahern	13	13	2	2	-	-
Professor Shirley Bowen	13	12	-	-	1	1
Mr Jeffrey Williams	8	8	-	-	-	-

## Principal Activities

The Group's principal activities in the course of the financial year were the provision of first aid, ambulance services and primary and ancillary care within the state of Western Australia.

## Objectives

Our purpose in Western Australia is to serve humanity and build resilient communities through the relief of sickness, distress, suffering and danger. We do this by:

1. Making first aid a part of everyone's life.
2. Delivering high quality cost-effective ambulance services to Western Australians.
3. Providing appropriate, timely and equitable access into the health system for unscheduled care.



# Directors' report (continued)

## Objectives (continued)

The unique integrated St John WA model of service, which entails a high level of volunteerism and participation, provides the bedrock for the State's ambulance service. In harnessing all of the elements of the model, St John WA can truly claim to provide a world class service.

## Performance Measures

The Company measures its performance in many ways, including by measuring and focusing on:

### Emergency Ambulance:

Ambulance response times for P1, P2 and P3 incidents, availability of ambulance services across regional Western Australia and total number of country volunteers (standby capacity).

### First Aid Training:

Our percentage of commercial market share, total students trained, percentage of population trained in first aid, and community first aid sentiment index.

### Event Health Services:

Total duty hours, patient numbers, total market share and volunteer numbers.

### Clinical Outcomes:

OHCA survivors to hospital discharge, STEMI call to destination time, meaningful pain reduction.

### Patient Transfer Services:

Growth in clients, growth in revenue and surplus, percentage of market share, on-time performance and customer satisfaction.

### Benchmarking:

Lowest cost per capita, cost to government per capita, and cost to government per patient as reported in ROGS. To be at or below the Australian average cost per user. Complaints received per cases.

### Primary Health Services:

Growth in clients/ patients/ utilisation, financial sustainability, access, ED diversions, and customer experience (measured by urgent care centre median wait time).

### Financial Management:

Return an operating surplus supported through:

- I. Management of labour costs below other Australian services on a per incident and per population basis
- II. Utilisation of staff resources to match demand
- III. Successful contract negotiations and grant funding

IV. Capital investment in assets of at least 11% of operating expenditure per annum

V. Revenue growth in our commercial activities

### People:

Volunteer numbers and retention rates, staff and volunteer engagement (Culture Survey and a comprehensive engagement program), guiding and influencing the university-based education model to ensure it is focused and effective, utilisation of our evidence-based decision-making approach within clinical, ambulance operations and our business activities, listening and responding to feedback from recipients of our services, engagement with support services including Safety and Wellbeing.

### Reputation, Brand, Fabric:

Staff and volunteer connection to the Order. Staff and volunteer connection to purpose, Award and Recognition activity, engagement in Corporate Events. Public perception of the value of the St John WA brand and understanding of the St John WA point of difference.

## Financial Results

The consolidated net surplus for the year ended 30 June 2021 was \$31.9 million (2020: \$14.3 million).

The surplus facilitates the ongoing capital investment requirements of the Group to meet the growing demand for the ambulance service across the state. During the past year, St John WA has invested \$33.2 million (2020: \$28.7 million) in its capital works program, including:

- **Property:** \$14.0 million (2020: \$9.3 million)
- **Fleet:** \$9.6 million (2020: \$10.3 million)
- **Plant and Equipment:** \$9.6 million (2020: \$9.1 million)

Under the eligibility criteria for charities registered with the Australian Charities and Not-for-profits Commission St John WA applied for Jobkeeper in April 2020. Prior to doing so our eligibility was reviewed and confirmed by external advisors. The surplus recorded in this financial year includes \$15.5 million (2020: \$13.5 million) of Jobkeeper receipts.

At present, the progress of the global pandemic into Western Australia has not eventuated to the extent that it has in other states and not all the Jobkeeper funds received have been expended. As St John WA is a not-for-profit community organisation it has been decided

# Directors' report (continued)

## Financial Results (continued)

that these funds will be used to support and protect the organisation, its staff and the community should a future wave of the pandemic occur. Given the evolving and unpredictable nature of the global pandemic, it remains financially prudent to maintain this contingency. Any surplus funds will be used for the benefit of our patients and the community.

## Review of Operations

During the financial year ended 30 June 2021 operations within St John WA were affected by the combined impact of the measures instigated under the State of Emergency as well as the pressures being experienced within the state's health system.

While demand for emergency ambulance has steadily increased, many of our non-emergency services including first aid training and event health services dipped significantly, following Government directed virus risk mitigation measures, including social distancing. The unpredictable and sporadic nature of the restrictions has hampered planning efforts to mitigate the impact on operations.

Pressures within the health system led to an increase in the time taken for hospital emergency departments to accept care of ambulance patients, further restricting the number of ambulances available to respond to emergency calls in the community. The number of hours ambulances spent awaiting transfer of care almost doubled this year compared to the previous year. Consequently, our ambulance response time performance did not meet our priority response targets. To mitigate the impacts of ambulance ramping on our response times, St John WA continues to develop initiatives, both in partnership with the health system and internally.

Notwithstanding the State of Emergency restrictions, we experienced growth across most of our service lines. As an example, emergency ambulance case numbers rose to 198,534 cases, 3.4 per cent on the previous year. Triple Zero (000) call volume to our State Operations Centre increased 5.3% on the previous year. The increased demand for ambulance services coupled with the increase in transfer of care times continued to test our operations.

This financial year saw a continued investment in building community resilience through the empowerment of people to be first aid trained and registered on our First Responder App. While the number of first aid students decreased this financial year, the number of registered "first responders" increased from 26,909 to 33,157.

In partnership with the Federal Government, St John WA continued the expansion of our urgent care services, providing some relief to the pressures experienced within the public health system. Two new sites were opened at Cannington and Midland, both of which quickly saw considerable demand for urgent care. The number of urgent care patients across our five sites increased from 74,524 the previous year to 78,461 this financial year, an increase of 5.2 per cent.

To provide a truly contemporary, first-class ambulance service and in order to meet increasing demand for services, St John WA continued reinvesting in its capital works program of property, fleet and equipment. In particular there was significant investment in our program to update and expand critical clinical equipment including stretchers and patient monitors.

Further, our ability to deliver a high-quality, cost-effective ambulance service across Western Australia, relies on the support of thousands of volunteers. The scope and range of volunteering roles within St John WA continues to expand and the combined effort of this community continues to allow us to deliver on our promise to serve humanity. We are incredibly thankful for their contributions, and they should be rightly proud.

## Changes in the State of Affairs

There were no significant changes in the state of affairs of the Company during the financial year.

## Subsequent Events

The outbreak of COVID-19 and the subsequent quarantine and travel restriction measures imposed by the Australian and other governments, have caused disruption to businesses and economic activity. The situation remains fluid, due to continuing changes in infection rates, government policy and the resultant impacts on demand and service delivery. The Group considers changes in



## Directors' report (continued)

### Subsequent Events (continued)

these matters, since 30 June 2021 to be non-adjusting post balance sheet events, with no adjustment required in the Group's financial statements as at 30 June 2021.

As a health service organisation, including emergency ambulance operations the Group has invested in significant business continuity measures and it is in the opinion of the Directors of the Group that the future impacts of COVID-19 are not so significant so as to cause material uncertainty over the Group's ability to provide its services.

No other matter or circumstance has occurred subsequent to year end that has significantly affected, or may significantly affect, the operations of the Group, the results of those operations or the state of affairs of the entity in subsequent financial years.

### Indemnification of Officers and Auditors

During the financial year, the Group paid a premium in respect of a contract ensuring the Directors of the Group (as named on page 28 - 30), the Company Secretaries and all Executive Officers of the Group and of any related body corporate against a liability incurred as such a Director, Secretary or Executive Officer to the extent permitted by the Corporations Act 2001. The contract of insurance prohibits disclosure of the nature of the liability and the amount of the premium.

The Group has not otherwise, during or since the end of the financial year, except to the extent permitted by law, indemnified or agreed to indemnify an officer or auditor of the company or of any related body corporate against a liability incurred as such an Officer or Auditor.

### Future Developments

The Group will continue to pursue its principal activities of providing first aid, ambulance services and primary care within the state of Western Australia for furtherance of the objectives mentioned above.

### Proceedings on Behalf of the Company

No person has applied for leave of Court to bring proceedings on behalf of the Group or intervene in any proceedings to which the Group is a party for the purpose of taking responsibility on behalf of the Group for all or any part of those proceedings.

The Group was not a party to any such proceedings during the year.

### Environmental Regulation

The Group's operations are not subject to any significant environment regulation under a law of the Commonwealth or of a state or territory.

### Auditor's Independence Declaration

The auditor's independence declaration has been given to the directors in accordance with subdivision 60-C of the Australian Charities and Not-for-Profit Commission Act 2012 is on page 35.

This directors' report is signed in accordance with a resolution of directors made pursuant to section 298(2) of the Corporations Act 2001.



**Shayne Leslie**  
Chairman

Date: 15 October 2021

The Board of the Commandery in Western Australia  
St John Ambulance Western Australia Ltd  
209 Great Eastern Highway  
Belmont Western Australia 6104

15 October 2021

Dear Board Members

**St John Ambulance Western Australia Ltd**

In accordance with Subdivision 60-C of the *Australian Charities and Not-for-profits Commission Act 2012*, I am pleased to provide the following declaration of independence to the Board of the Commandery of St John Ambulance Western Australia Ltd.

As lead audit partner for the audit of the financial statements of St John Ambulance Western Australia Ltd for the financial year ended 30 June 2021, I declare that to the best of my knowledge and belief, there have been no contraventions of:

- (i) the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* in relation to the audit; and
- (ii) any applicable code of professional conduct in relation to the audit.

Yours sincerely



DELOITTE TOUCHE TOHMATSU



**Penelope Pink**  
Partner  
Chartered Accountants



## Independent Auditor's Report to the members of St John Ambulance Western Australia Ltd

### *Opinion*

We have audited the financial report of St John Ambulance Western Australia Ltd (the "Company") and its subsidiaries (the "Group") which comprises the consolidated statement of financial position as at 30 June 2021, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information, and the declaration by the directors. In addition, we have audited the Group's compliance with the specific requirements of the *Charitable Collections Act (WA) 1946 and Charitable Regulations (WA) 1947*.

In our opinion,

- a) the accompanying financial report of the Group is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012* (the "ACNC Act"), including:
  - (i) giving a true and fair view of the Group's financial position as at 30 June 2021 and of its financial performance for the year then ended; and
  - (ii) complying with Australian Accounting Standards and Division 60 of the ACNC Act and Not-for-profits Commission Regulation 2013;
- b) the Group has complied, in all material respects, with the specific requirements of the *Charitable Collections Act (WA) 1946 and Charitable Regulations (WA) 1947*.

We have obtained all the necessary information required in connection with our audit in respect of the financial year ended 30 June 2021.

### *Basis for Opinion*

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report and Compliance with the Charitable Collections Act (WA) 1946 and the Charitable Collections Regulations (WA) 1947* section of our report. We are independent of the Group in accordance with the auditor independence requirements of the ACNC Act and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the "Code") that are relevant to our audit of the financial report and compliance with the *Charitable Collections Act (WA) 1946 and the Charitable Collections Regulations (WA) 1947* in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

## *Other Information*

The Directors are responsible for the other information. The other information comprises the information included in the Group's Annual Report for the year ended 30 June 2021, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

## *Responsibilities of the Directors for the Financial Report and Compliance with Charitable Collections Act (WA) 1946 and the Charitable Collections Regulations (WA) 1947*

The Directors of the Company are responsible for compliance with the *Charitable Collections Act (WA) 1946* and the *Charitable Collections Regulations (WA) 1947* and the preparation of the financial report that gives a true and fair view in accordance with Australian Accounting Standards and the ACNC Act and for such internal control as the Directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error, and to enable compliance with the *Charitable Collections Act (WA) 1946* and the *Charitable Collections Regulations (WA) 1947*.

In preparing the financial report, the Directors are responsible for assessing the ability of the Group to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Directors either intend to liquidate the Group or to cease operations, or has no realistic alternative but to do so.

## *Auditor's Responsibilities for the Audit of the Financial Report and Compliance with Charitable Collections Act (WA) 1946 and the Charitable Collections Regulations (WA) 1947*

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and whether the Group has complied, in all material respects, with the *Charitable Collections Act (WA) 1946* and the *Charitable Collections Regulations (WA) 1947*, and to issue an auditor's report that includes our 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, we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of non-compliance with the *Charitable Collections Act (WA) 1946* and the *Charitable Collections Regulations (WA) 1947* and 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 our 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 Group's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Directors.
- Conclude on the appropriateness of the Directors' 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 Group's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Group 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.
- Obtain sufficient appropriate audit evidence regarding the financial information of the entities or business activities within the Group to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Group's audit. We remain solely responsible for our audit opinion.

Because of the inherent limitations of any compliance procedure, it is possible that fraud, error or non-compliance with the *Charitable Collections Act (WA) 1946* and the *Charitable Collections Regulations (WA) 1947* may occur and not be detected. An audit is not designed to detect all weaknesses in the Group's compliance with the *Charitable Collections Act (WA) 1946* and the *Charitable Collections Regulations (WA) 1947* as an audit is not performed continuously throughout the period and the tests are performed on a sample basis. Any projection of the evaluation of the compliance procedures to future periods is subject to the risk that the procedures, may become inadequate because of changes in conditions, or that the degree of compliance with them may deteriorate.

We communicate with the Directors regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.



DELOITTE TOUCHE TOHMATSU



**Penelope Pink**  
Partner  
Chartered Accountants  
Perth, 15 October 2021

**ST JOHN AMBULANCE WESTERN AUSTRALIA LIMITED  
DECLARATION BY THE BOARD OF THE COMMANDERY IN WESTERN AUSTRALIA**

St John Ambulance Western Australia Limited operates in Western Australia under the guidance and control of the Board.

The Board declares that:

- (a) In the opinion of the Board, the attached financial statements are in compliance with Australian Accounting Standards, as stated in Note 3 to the financial statements.
- (b) In the opinion of the Board, the attached financial statements and notes thereto are in accordance with the Australian Charities and Not-for-Profit Commission Act 2012, including compliance with accounting standards and gives a true and fair view of the financial position and performance of the Group; and
- (c) In the opinion of the Board, there are reasonable grounds to believe that the Company will be able to pay its debts as and when they become due and payable.

Signed on behalf of the Board:



**Shayne Leslie**

Chairman

Date: 15 October 2021

**Consolidated Statement of Profit or Loss and Other Comprehensive Income  
for the financial year ended 30 June 2021**

	<b>Note</b>	<b>2021 \$'000</b>	<b>2020 \$'000</b>
Revenue	5	373,745	339,998
Administration expenses		6,553	7,184
Ambulance operating expenses		8,533	7,848
Bad and doubtful debts		29,115	27,746
Depreciation of property, plant and equipment	11	19,165	18,045
Depreciation of right of use asset	12	2,606	1,557
Amortisation and impairment of intangibles	13, 14	47	12,160
Interest expense – Lease liabilities		231	172
Financial charges		1,928	1,522
Marketing expenses		3,566	3,668
Professional fees		7,552	3,232
Property and equipment expenses		16,557	14,960
Employee benefits	6	245,179	227,067
Training materials		790	555
<b>Surplus for the Year</b>		<b>31,923</b>	<b>14,282</b>
Other comprehensive income		-	-
<b>Total Comprehensive Income for the Year</b>		<b>31,923</b>	<b>14,282</b>

Notes to the financial statements are included on pages 44 to 73.



**Consolidated Statement of Financial Position  
as at 30 June 2021**

	Note	2021 \$'000	2020 \$'000
<b>Current Assets</b>			
Cash at bank	21	137,649	111,909
Restricted cash	7, 21	1,989	1,984
Inventories	8	9,486	5,463
Trade and other receivables	9	42,197	34,549
Other current assets	10	4,778	8,794
<b>Total Current Assets</b>		<b>196,099</b>	<b>162,699</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	11	220,491	207,270
Right of use assets	12	11,768	9,426
Goodwill	13	-	-
Other intangible assets	14	20	67
<b>Total Non-Current Assets</b>		<b>232,279</b>	<b>216,763</b>
<b>Total Assets</b>		<b>428,378</b>	<b>379,462</b>
<b>Current Liabilities</b>			
Trade and other payables	16	11,130	10,268
Provisions	17	46,947	38,150
Other current liabilities	18	25,508	22,114
Lease liabilities	19	2,921	1,954
<b>Total Current Liabilities</b>		<b>86,506</b>	<b>72,486</b>
<b>Non-Current Liabilities</b>			
Provisions	17	12,405	11,237
Lease liabilities	19	9,496	7,691
<b>Total Non-Current Liabilities</b>		<b>21,901</b>	<b>18,928</b>
<b>Total Liabilities</b>		<b>108,407</b>	<b>91,414</b>
<b>Net Assets</b>		<b>319,971</b>	<b>288,048</b>
<b>Equity</b>			
Retained surpluses		319,971	288,048
<b>Total Equity</b>		<b>319,971</b>	<b>288,048</b>

Notes to the financial statements are included on pages 44 to 73.

**Consolidated Statement of Changes in Equity  
for the financial year ended 30 June 2021**

	Note	2021 \$'000	2020 \$'000
<b>Retained Surpluses</b>			
Balance at the start of the year		288,048	273,766
Surplus for the year		31,923	14,282
Other comprehensive income for the year		-	-
Total Comprehensive Income for the Year		31,923	14,282
Balance at the end of the Year		319,971	288,048
<b>Total Retained Surpluses</b>		<b>319,971</b>	<b>288,048</b>
<b>Total Equity</b>		<b>319,971</b>	<b>288,048</b>

Notes to the financial statements are included on pages 44 to 73

**Consolidated Statement of Cash Flows  
for the financial year ended 30 June 2021**

	Note	2021 \$'000	2020 \$'000
<b>Cash Flow from Operating Activities</b>			
Receipts from operating activities		228,674	220,693
Health Department contract for services		135,342	123,267
Payments for operating activities		(304,413)	(291,977)
<b>Net Cash Provided by Operating Activities</b>	21(b)	59,603	51,983
<b>Cash Flows from Investing Activities</b>			
Proceeds from the sale of property, plant and equipment		1,140	1,659
Payments for property, plant and equipment		(33,184)	(28,683)
Interest income		593	1,341
<b>Net Cash Used in Investing Activities</b>		(31,451)	(25,683)
<b>Cash Flow from Financing Activities</b>			
Repayment of lease liabilities		(2,176)	(1,338)
Finance lease interest payment		(231)	(172)
<b>Net Cash Used in Financing Activities</b>		(2,407)	(1,510)
<b>Net Movement in Cash and Cash Equivalents</b>		25,745	24,790
<b>Cash and Cash Equivalents at the Beginning of the Financial Year</b>		113,893	89,103
<b>Cash and Cash Equivalents at the End of the Financial Year</b>	21(a)	139,638	113,893

Notes to the financial statements are included on pages 44 to 73.



## Notes to the Consolidated Financial Statements for the financial year ended 30 June 2021

<b>Note</b>	<b>Contents</b>
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3	Significant Accounting Policies
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## 1. General Information

St John Ambulance Western Australia Limited (the Company) is a company limited by guarantee incorporated in Australia. The address of its registered office and principal place of business is as follows:

209 Great Eastern Highway Belmont, Western Australia, 6104

Phone: (08) 9334 1222

Web Site: [www.stjohnambulance.com.au](http://www.stjohnambulance.com.au)

The Company's principal activities are the provision of ambulance services, primary and ancillary care and first aid training within the state of Western Australia.

## 2. Application of New and Revised Accounting Standards

### (a) New Standards and Interpretations Adopted

The Group has adopted all of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to their operations and are effective for the current financial reporting period beginning 1 July 2020. The adoption of these standards and interpretations did not have a material impact on the Group.

### (b) Accounting Standards and Interpretations Issued but not yet Effective

The following Australian Accounting Standards and Interpretations have recently been issued or amended but are not yet effective and have not been adopted by the Group for the year ended 30 June 2021:

Standard / Interpretation	Effective for annual reporting periods beginning on or after	Expected to be applied by the Company
<b>AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between an Investor and its Associate or Joint Venture, AASB 2015-10 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and AASB 2017-5 Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections</b> Provides clarification that in a transaction involving an associate or joint venture, the extent of gain or loss recognised depends on whether the assets sold or contributed constitute a business.	1 January 2022	30 June 2023 (Editorial corrections in AASB 2017-5 applied from 1 July 2018)
<b>AASB 2020-8 Amendments to Australian Accounting Standards – Interest Rate Benchmark Reform - Phase 2</b> Address issues that may affect financial reporting during interest rate benchmark reform, including the effect of changes to contractual cash flows or hedging relationships resulting from the replacement of an interest rate benchmark with an alternative benchmark rate.	1 July 2021	30 June 2022
<b>AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-Current and AASB 2020-6 Amendments to Australian Accounting Standards - Classification of Liabilities as Current or Non-Current- Deferral of Effective Date</b> Clarifies the classification of liabilities as current or non-current is based on rights that are in existence at the end of the reporting period and specifies that the classification is unaffected by expectations about whether an entity will exercise its right to defer settlement of a liability.	1 January 2023	30 June 2024



2. Application of New and Revised Accounting Standards (continued)

(b) Accounting Standards and Interpretations Issued but not yet Effective (continued)

Standard / Interpretation	Effective for annual reporting periods beginning on or after	Expected to be applied by the Company
<p><b>AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates</b> Amends AASB Standards to improve accounting policy disclosures and clarify the distinction between accounting policies and accounting estimates.</p>	1 January 2023	30 June 2024
<p><b>AASB 2021-3 Amendments to Australian Accounting Standards – Covid-19 related Rent Concessions beyond 30 June 2021</b> This amendment extends the relief by one year to cover rent concessions that reduce only lease payments due on or before 30 June 2022.</p>	1 January 2023	30 June 2023
<p><b>AASB 2020-3 Amendments to Australian Accounting Standards – Annual Improvements 2018-2020 and Other Amendments</b> Amends numerous Standards to affect a number of minor changes to the following standards:</p> <ul style="list-style-type: none"> <li>• AASB 9 Financial Instruments</li> <li>• AASB 16 Leases</li> <li>• AASB 3 Business Combinations</li> <li>• AASB 116 Property, Plant and Equipment</li> <li>• AASB 137 Provisions, Contingent Liabilities and Contingent Assets</li> </ul>	1 January 2022	30 June 2023

As at the date of authorisation of the financial statements, there are no IASB standards and IFRS Interpretation Committee interpretations on issue but not yet effective, but for which Australian equivalent standards have not yet been issued that are applicable to the group.

The Company is in the process of determining the impact of these standards on the Group’s future financial statements and does not plan to adopt these standards before their effective dates.

3. Significant Accounting Policies

**Statement of Compliance**

The consolidated financial statements are general purpose financial statements which have been prepared in accordance with Australian Accounting Standards (AASBs) and other authoritative pronouncements of the Australian Accounting Standards Board (AASB) and the Australian Charities and Not-for-Profit Commission Act 2012.

These consolidated financial statements reflect the financial position of St John Ambulance Western Australia Limited (Company) and its consolidated entities (Group). The financial position of the Company constitutes the combined financial position of metropolitan and country operations. Country operations include the amalgamated financial position of 99 country sub centres staffed by volunteers, 16 country sub centres predominantly staffed by a mixture of volunteers and paid staff and four regional support funds (refer note 29).

For the purposes of preparing the financial statements, the Group is a not-for-profit entity.

The financial statements were authorised for issue by the Directors on 15 October 2021.

### 3. Significant Accounting Policies (continued)

#### Going Concern

The Board have, at the time of approving the financial statements, a reasonable expectation that the Group has adequate resources to continue in operational existence for the foreseeable future. Thus, they continue to adopt the going concern basis of accounting in preparing these consolidated financial statements.

The service agreement with the State of Western Australia for the provision of the State-wide emergency ambulance service is due for renewal in July 2022. Non-renewal of the contract will not adversely impact the going concern of St John WA, as the Organisations non-ambulance business units are sustainable independently of the Ambulance contract.

#### Basis of Preparation

The consolidated financial statements have been prepared on the basis of historical cost. Historical cost is based on the fair values of the consideration given in exchange for goods and services.

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date, regardless of whether that price is directly observable or estimated using another valuation technique. In estimating the fair value of an asset or a liability, the Group takes into account the characteristics of the asset or liability if market participants would take those characteristics into account when pricing the asset or liability at the measurement date. Fair values for measurement and/or disclosure purpose in these consolidated financial statements is determined on such a basis, except leasing transactions, that are within the scope of *AASB 16 Leases*, and measurements that have some similarities to fair value but are not fair value, such as net realisable value in *AASB 102 Inventories* or value in use in *AASB 136 Impairment of Assets*.

In addition, for financial reporting purposes, fair value measurements are categorised into level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value in its entirety, which are described as follows:

- Level 1 inputs are quoted prices (unadjusted) in active markets for identical assets or liabilities that the entity can access at the measurement date.
- Level 2 are inputs other than quoted process included within level 1 that are observable for the asset or liability either directly or indirectly.
- Level 3 inputs are unobservable inputs for the asset or liability.

All amounts are rounded to the nearest thousand dollars, unless otherwise indicated and are presented in Australian dollars.

### 3. Significant Accounting Policies (continued)

The following significant accounting policies have been adopted in the preparation and presentation of the financial statements:

#### (a) Basis of Consolidation

The consolidated financial statements incorporate the financial statements of the Company and entities controlled by the Company. Control is achieved when the Company:

- has power over the investee;
- is exposed, or has rights, to variable returns from its involvement with the investee; and
- has the ability to use its power to affect its returns

The Company reassesses whether or not it controls an investee if facts and circumstances indicate that there are changes to one or more of the three elements of control listed above.

Consolidation of a subsidiary begins when the Company obtains control over the subsidiary and ceases when the Company loses control of the subsidiary. Specifically, income and expenses of a subsidiary acquired or disposed of during the year are included in the consolidated statement of profit and loss and other comprehensive income from the date the Company gains control until the date when the Company ceases to control the subsidiary.

Profit or loss and each component of other comprehensive income are attributed to the owners of the Company. Total comprehensive income of subsidiaries is attributed to the owners of the Company.

When necessary, adjustments are made to the financial statements of subsidiaries to bring their accounting policies into line with the Group's accounting policies.

All intragroup assets and liabilities, equity, income, expenses and cash flows relating to transactions between members of the Group are eliminated in full on consolidation.

#### (b) Business Combinations

Acquisitions of businesses are accounted for using the acquisition method. The consideration transferred in a business combination is measured at fair value which is calculated as the sum of the acquisition-date fair values of assets transferred by the Group, liabilities incurred by the Group to the former owners of the acquiree and the entity instruments issued by the Group in exchange for control of the acquiree. Acquisition-related costs are recognised in profit or loss as incurred.

At the acquisition date, the identifiable assets acquired, and the liabilities assumed are recognised at their fair value, except that deferred tax assets or liabilities and assets or liabilities related to employee benefit arrangements are recognised and measured in accordance with *AASB 112 Income Taxes* and *AASB 119 Employee Benefits* respectively.

Goodwill is measured as the excess of the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree, and the fair value of the acquirer's previously held equity interest in the acquiree (if any) over the net of the acquisition-date amounts of the identifiable assets acquired and the liabilities assumed. If, after reassessment, the net of the acquisition-date amounts of the identifiable assets acquired and liabilities assumed exceeds the sum of the consideration transferred, the amount of any non-controlling interests in the acquiree and the fair value of the acquirer's previously held interest in the acquiree (if any), the excess is recognised immediately in profit or loss as a bargain purchase gain.

If the initial accounting for a business combination is incomplete by the end of the reporting period in which the combination occurs, the Group reports provisional amounts for the items for which the accounting is incomplete. Those provisional amounts are adjusted during the measurement period (see above), or additional assets or liabilities are recognised, to reflect new information obtained about facts and circumstances that existed as of the acquisition date that, if known, would have affected the amounts recognised as of that date.



**3. Significant Accounting Policies (continued)**

**(c) Goodwill**

Goodwill arising on an acquisition of a business combination is carried at cost as established at the date of the acquisition of the business (see note b above) less accumulated impairment losses, if any.

For the purposes of impairment testing, goodwill is allocated to each of the Group's cash generating units (or Groups of cash-generating units) that is expected to benefit from the synergies of the combination.

A cash-generating unit to which goodwill has been allocated is tested for impairment annually, or more frequently when there is an indication that the unit may be impaired. If the recoverable amount of the cash-generating unit is less than its carrying amount, the impairment loss is allocated first to reduce the carrying amount of any goodwill allocated to the unit and then to the other assets of the unit pro rata based on the carrying amount of each asset in the unit. Any impairment loss recognised for goodwill is not reversed in subsequent periods.

On disposal of the relevant cash-generating unit, the attainable amount of goodwill is included in the determination of the profit or loss on disposal.

**(d) Cash and Cash Equivalents**

Cash comprises of cash on hand and demand deposits. Cash equivalents are short-term, highly liquid investments that are readily convertible to known amounts of cash which are subject to an insignificant risk of changes in value.

**(e) Employee Benefits**

Provision is made for benefits accruing to employees in respect of salaries and wages, annual leave and long service leave when it is probable that settlement will be required, and they are capable of being measured reliably.

Provisions made in respect of salaries and wages, annual leave and long service leave expected to be settled within 12 months, are measured at their nominal values using the remuneration rate expected to apply at the time of settlement.

Provisions made in respect of annual and long service leave which is not expected to be settled within 12 months is measured as the present value of the estimated future cash outflows to be made in respect of services provided by employees up to reporting date.

*Defined contribution plans*

Contributions to defined contribution superannuation plans are recognised as an expense when employees have rendered services entitling them to the contribution.

**(f) Financial Instruments**

A financial instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

*Financial assets*

*Initial recognition and measurement*

Financial assets are classified, at initial recognition, as subsequently measured at amortised cost, fair value through other comprehensive income (OCI), and fair value through profit or loss.

3. Significant Accounting Policies (continued)

(f) Financial Instruments (continued)

The classification of financial assets at initial recognition depends on the financial asset's contractual cash flow characteristics and the Group's business model for managing them. With the exception of trade receivables that do not contain a significant financing component or for which the Group has applied the practical expedient, the Group initially measures a financial asset at its fair value plus, in the case of a financial asset not at fair value through profit or loss, including transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

In order for a financial asset to be classified and measured at amortised cost or fair value through OCI, it needs to give rise to cash flows that are 'solely payments of principal and interest (SPPI) on the principal amount outstanding. This assessment is referred to as the SPPI test and is performed at an instrument level.

The Group's business model for managing financial assets refers to how it manages its financial assets in order to generate cash flows. The business model determines whether cash flows will result from collecting contractual cash flows, selling the financial assets, or both.

Purchases or sales of financial assets that require delivery of assets within a time frame established by regulation or convention in the marketplace (regular way trades) are recognised on the trade date, i.e., the date that the Group commits to purchase or sell the asset.

*Subsequent measurement:*

For purposes of subsequent measurement, financial assets are classified in four categories:

- financial assets at amortised cost (debt instruments)
- financial assets at fair value through OCI with recycling of cumulative gains and losses (debt instruments). There are no such financial assets as at 30 June 2021 (or 30 June 2020)
- financial assets designated at fair value through OCI with no recycling of cumulative gains and losses upon derecognition (equity instruments)
- financial assets at fair value through profit or loss

*Financial assets at amortised cost (debt instruments)*

The Group classifies its financial assets as at amortised cost only if both of the following criteria are met:

- the asset is held within a business model whose objective is to collect the contractual cash flows, and
- the contractual terms give rise to cash flows that are solely payments of principal and interest.

Trade and other receivables that have fixed or determinable payments that are not quoted in an active market are classified at amortised cost. Trade and other receivables are measured at amortised cost using the effective interest method, less any impairment. Interest income is recognised by applying the effective interest rate, except for short-term receivables when the recognition of interest would be immaterial.

*Financial assets at fair value through profit or loss*

Financial assets at fair value through profit or loss include financial assets held for trading, financial assets designated upon initial recognition at fair value through profit or loss, or financial assets mandatorily required to be measured at fair value. Financial assets are classified as held for trading if they are acquired for the purpose of selling or repurchasing in the near term. Financial assets with cash flows that are not solely payments of principal and interest are classified and measured at fair value through profit or loss, irrespective of the business model. Notwithstanding the criteria for debt instruments to be classified at amortised cost or at fair value through OCI, as described above, debt instruments may be designated at fair value through profit or loss on initial recognition if doing so eliminates, or significantly reduces, an accounting mismatch. Financial assets at fair value through profit or loss are carried in the statement of financial position at fair value with net changes in fair value recognised in the statement of profit or loss.

3. Significant Accounting Policies (continued)

(f) Financial Instruments (continued)

*Derecognition of financial assets*

The Group derecognises a financial asset when the contractual rights to the cash flows from the financial asset expire, or it transfers the rights to receive the contractual cash flows in a transaction in which substantially all of the risks and rewards of ownership of the financial asset are transferred or in which the Group neither transfers nor retains substantially all of the risks and rewards of ownership and it does not retain control of the financial asset.

*Impairment of financial assets*

The Group recognises an allowance for expected credit losses (ECLs) for all debt instruments not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows due in accordance with the contract and all the cash flows that the Group expects to receive, discounted at an approximation of the original effective interest rate. The expected cash flows will include cash flows from the sale of collateral held or other credit enhancements that are integral to the contractual terms.

ECLs are recognised in two stages. For credit exposures for which there has not been a significant increase in credit risk since initial recognition, ECLs are provided for credit losses that result from default events that are possible within the next 12 months (a 12 month ECL). For those credit exposures for which there has been a significant increase in credit risk since initial recognition, a loss allowance is required for credit losses expected over the remaining life of the exposure, irrespective of the timing of the default (a lifetime ECL).

For trade receivables, the Group applies a simplified approach in calculating ECLs. Therefore, the Group does not track changes in credit risk, but instead recognises a loss allowance based on lifetime ECLs at each reporting date. The Group has established a provision matrix that is based on its historical credit loss experience, adjusted for forward-looking factors specific to the debtors and the economic environment.

The Group considers a financial asset in default when internal or external information indicates that the Group is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by the Group. A financial asset is written off when there is no reasonable expectation of recovering the contractual cash flows.

*Financial liabilities*

*Initial recognition and measurement*

Financial liabilities are classified, at initial recognition, as financial liabilities at fair value through profit or loss, loans and borrowings, payables, as appropriate. All financial liabilities are recognised initially at fair value and, in the case of loans and borrowings and payables, net of directly attributable transaction costs.

The Group's financial liabilities include trade and other payables.

*Subsequent measurement*

All financial liabilities are measured subsequently at amortised cost using the effective interest method or at fair value through profit or loss.

*Financial liabilities measured subsequently at amortised cost*

Financial liabilities that are held for trading or designated as at fair value through profit or loss, are measured subsequently at amortised cost using the effective interest method. The Group's only financial liabilities include the trade and other payables which are measured at amortised cost.

*Financial liabilities at fair value through profit or loss*

Financial liabilities at fair value through profit or loss include financial liabilities held for trading and financial liabilities designated upon initial recognition as at fair value through profit or loss. Financial liabilities are classified as held for trading if they are incurred for the purpose of repurchasing in the near term. Gains or losses on liabilities held for trading are recognised in the statement of profit or loss. Financial liabilities designated upon initial recognition at fair value through profit or loss are designated at the initial date of recognition, and only if the criteria in *AASB 9 Financial Instruments* are satisfied. The Group has not designated any financial liability as at fair value through profit or loss.



**3. Significant Accounting Policies (continued)**

**(f) Financial Instruments (continued)**

*Derecognition of financial liabilities*

A financial liability is derecognised when the obligation under the liability is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the statement of profit or loss.

**(g) Grants**

*Government and Other Grants*

Grants are recognised as income over the periods necessary to match them with the related costs which they are intended to compensate, on a systematic basis. Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Company with no future related costs are recognised as income of the period in which it becomes receivable.

Grants whose primary condition is that the Company should purchase, construct or otherwise acquire long-term assets are recognised as revenue in the period in which the funds are received.

The grant received from the Federal Government for the provision of Urgent Care centres has given rise to a liability which reduces over the period of the grant agreement. The income will be recognised as grant income progressively in the Statement of Profit or Loss and Other Comprehensive Income as the grant agreement conditions are satisfied.

**(h) Impairment of Tangible and Intangible Assets other than Goodwill**

At the end of each reporting period, the Company reviews the carrying amounts of its tangible and intangible assets to determine whether there is any indication that those assets have suffered an impairment loss. If any such indication exists, the recoverable amount of the asset is estimated in order to determine the extent of the impairment loss (if any). When it is not possible to estimate the recoverable amount of an individual asset, the Company estimates the recoverable amount of the cash-generating unit to which the asset belongs. When a reasonable and consistent basis of allocation can be identified, Company assets are also allocated to individual cash-generating units, or otherwise they are allocated to the smallest group of cash-generating units for which a reasonable and consistent allocation basis can be identified.

Recoverable amount is the higher of fair value less costs to sell and value in use. In assessing value in use, the estimated future cash flows are discounted to their present value using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the asset for which the estimates of future cash flows have not been adjusted.

If the recoverable amount of an asset (or cash-generating unit) is estimated to be less than its carrying amount, the carrying amount of the asset (or cash-generating unit) is reduced to its recoverable amount. An impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the impairment loss is treated as a revaluation decrease.

When an impairment loss subsequently reverses, the carrying amount of the asset (or cash-generating unit) is increased to the revised estimate of its recoverable amount, but so that the increased carrying amount does not exceed the carrying amount that would have been determined had no impairment loss been recognised for the asset (or cash-generating unit) in prior years. A reversal of an impairment loss is recognised immediately in profit or loss, unless the relevant asset is carried at a revalued amount, in which case the reversal of the impairment loss is treated as a revaluation increase.

**3. Significant Accounting Policies (continued)**

**(i) Income Tax**

The Company is a public benevolent institution and is exempt from income tax from 1 July 2000 under Subdivision 50-B of the Income Tax Assessment Act 1997.

The subsidiary Apollo Health Ltd is a not-for-profit entity and is exempt from income tax.

**(j) Inventories**

Inventories are valued at the lower of cost and net realisable value. Net realisable value represents the estimated selling price less estimated costs of completion and costs necessary to make the sale.

**(k) Leases**

*The Group as a lessee*

The Group assesses whether a contract is or contains a lease, at inception of the contract. The Group recognises a right-of-use asset and a corresponding lease liability with respect to all lease arrangements in which it is the lessee, except for short-term leases (defined as leases with a lease term of 12 months or less) and leases of low value assets (such as tablets and personal computers, small items of office furniture and telephones). For these leases, the Group recognises the lease payments as an operating expense in the Property and Equipment line, on a straight-line basis over the term of the lease unless another systematic basis is more representative of the time pattern in which economic benefits from the leased assets are consumed.

The lease liability is initially measured at the present value of the lease payments that are not paid at the commencement date, discounted by using the rate implicit in the lease. If this rate cannot be readily determined, the lessee uses its incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise:

- Fixed lease payments (including in-substance fixed payments), less any lease incentives receivable;
- Variable lease payments that depend on an index or rate, initially measured using the index or rate at the commencement date;
- The amount expected to be payable by the lessee under residual value guarantees;
- The exercise price of purchase options, if the lessee is reasonably certain to exercise the options; and
- Payments of penalties for terminating the lease, if the lease term reflects the exercise of an option to terminate the lease.

The lease liability is presented as a separate line in the consolidated statement of financial position.

The lease liability is subsequently measured by increasing the carrying amount to reflect interest on the lease liability (using the effective interest method) and by reducing the carrying amount to reflect the lease payments made.

The Group remeasures the lease liability (and makes a corresponding adjustment to the related right-of-use asset) whenever:

- The lease term has changed or there is a significant event or change in circumstances resulting in a change in the assessment of exercise of a purchase option, in which case the lease liability is remeasured by discounting the revised lease payments using a revised discount rate.
- The lease payments change due to changes in an index or rate or a change in expected payment under a guaranteed residual value, in which cases the lease liability is remeasured by discounting the revised lease payments using an unchanged discount rate (unless the lease payments change is due to a change in a floating interest rate, in which case a revised discount rate is used).
- A lease contract is modified and the lease modification is not accounted for as a separate lease, in which case the lease liability is remeasured based on the lease term of the modified lease by discounting the revised lease payments using a revised discount rate at the effective date of the modification.

The Group did not make any such adjustments during the periods presented.

3. Significant Accounting Policies (continued)

(k) Leases (continued)

The right-of-use assets comprise the initial measurement of the corresponding lease liability, lease payments made at or before the commencement day, less any lease incentives received and any initial direct costs. They are subsequently measured at cost less accumulated depreciation and impairment losses.

Whenever the Group incurs an obligation for costs to dismantle and remove a leased asset, restore the site on which it is located or restore the underlying asset to the condition required by the terms and conditions of the lease, a provision is recognised and measured under *AASB 137 Provisions, Contingent Liabilities and Contingent Assets*. To the extent that the costs relate to a right-of-use asset, the costs are included in the related right-of-use asset, unless those costs are incurred to produce inventories.

Right-of-use assets are depreciated over the shorter period of lease term and useful life of the underlying asset. If a lease transfers ownership of the underlying asset or the cost of the right-of-use asset reflects that the Group expects to exercise a purchase option, the related right-of-use asset is depreciated over the useful life of the underlying asset. The depreciation starts at the commencement date of the lease.

The right-of-use assets are presented as a separate line in the consolidated statement of financial position.

The Group applies *AASB 136 Impairment of Assets* to determine whether a right-of-use asset is impaired and accounts for any identified impairment loss as described in the 'Property, Plant and Equipment' policy.

Variable rents that do not depend on an index or rate are not included in the measurement of the lease liability and the right-of-use asset. The related payments are recognised as an expense in the period in which the event or condition that triggers those payments occurs and are included in 'Other expenses' in profit or loss.

As a practical expedient, *AASB 16 Leases* permits a lessee not to separate non-lease components, and instead account for any lease and associated non-lease components as a single arrangement. The Group has not used this practical expedient. For contracts that contain a lease component and one or more additional lease or non-lease components, the Group allocates the consideration in the contract to each lease component on the basis of the relative stand-alone price of the lease component and the aggregate stand-alone price of the non-lease components.

*Concessionary leases*

The Group leases a number of buildings from Government and other third parties with significantly below-market terms and conditions principally to enable it to further its objectives. The Group is dependent on these leases to further its objectives as it utilises the buildings to run its operations to deliver its services. The Group is restricted on the use of the buildings as agreed with the counterparties and may not utilise it for other purposes including sub-leasing to other entities. The Group has elected to measure these leases at cost.

*The Group as lessor*

The Group enters into lease agreements as a lessor with respect to some of its investment properties. Leases for which the Group is a lessor are classified as finance or operating leases. Whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee, the contract is classified as a finance lease. All other leases are classified as operating leases.

When the Group is an intermediate lessor, it accounts for the head lease and the sublease as two separate contracts. The sublease is classified as a finance or operating lease by reference to the right-of-use asset arising from the head lease.

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease. Initial direct costs incurred in negotiating and arranging an operating lease are added to the carrying amount of the leased asset and recognised on a straight-line basis over the lease term.



**3. Significant Accounting Policies (continued)**

**(k) Leases (continued)**

Amounts due from lessees under finance leases are recognised as receivables at the amount of the Group's net investment in the leases. Finance lease income is allocated to accounting periods so as to reflect a constant periodic rate of return on the Group's net investment outstanding in respect of the leases. When a contract includes lease and non-lease components, the Group applies *AASB 15 Revenue from Contracts with Customers* to allocate the consideration under the contract to each component.

**(l) Property, Plant and Equipment**

Land is measured at cost.

Plant and equipment, buildings and leasehold improvements are stated at cost less accumulated depreciation and impairment. Cost includes expenditure that is directly attributable to the acquisition of the item. In the event that settlement of all or part of the purchase consideration is deferred, cost is determined by discounting the amounts payable in the future to their present value as at the date of acquisition.

Depreciation is provided on property, plant and equipment, including freehold buildings but excluding land. Depreciation is provided so as to write off the net cost of each asset over its estimated useful life. Depreciation is calculated using the following basis:

Buildings and Leasehold Improvements – Between 2.5% to 10% straight-line method  
Plant and Equipment - Between 10% to 33% straight-line method  
Ambulances and Other Vehicles - Between 12.5% and 25% straight-line method  
Land is not depreciated

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, with the effect of any changes recognised on a prospective basis.

An item of property, plant and equipment is derecognised upon disposal or when no future economic benefits are expected to arise from the continued use of the asset. Any gain or loss arising from the disposal is determined as the difference between the carrying amounts of the asset and is recognised in profit or loss.

**(m) Intangible Assets**

**(i) Intangible assets acquired separately**

Intangible assets with finite lives that are acquired separately are carried at cost less accumulated amortisation and accumulated impairment losses. Amortisation is recognised on a straight-line basis over their estimated useful lives. The estimated useful life and amortisation method are reviewed at the end of each reporting period, with the effect of any changes in estimate being accounted for on a prospective basis. Intangible assets with indefinite useful lives that are acquired separately are carried at cost less accumulated impairment losses.

**(ii) Intangible assets acquired in a business combination**

Intangible assets acquired in a business combination and recognised separately from goodwill are initially recognised at their fair value at the acquisition date (which is regarded as their cost).

Subsequent to initial recognition, intangible assets acquired in a business combination are reported at cost less accumulated amortisation and accumulated impairment losses, on the same basis as intangible assets that are acquired separately.

**(iii) Derecognition of intangible assets**

An intangible asset is derecognised on disposal, or when no future economic benefits are expected from use or disposal. Gains or losses arising from derecognition of an intangible asset, measured as the difference between the net disposal proceeds and the carrying amount of the asset are recognised in profit or loss when the asset is derecognised.

### 3. Significant Accounting Policies (continued)

#### (n) Provisions

Provisions are recognised when the Group has a present obligation (legal or constructive) as a result of a past event, it is probable that the Group will be required to settle the obligation, and a reliable estimate can be made of the amount of the obligation.

The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation. Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows.

When some or all of the economic benefits required to settle a provision are expected to be recovered from a third party, the receivable is recognised as an asset if it is virtually certain that reimbursement will be received, and the amount of the receivable can be measured reliably.

#### (o) Revenue

Revenue is measured based on the consideration to which the Group expects to be entitled in a contract with a customer and excludes amounts collected on behalf of third parties. The Group recognises revenue when it transfers control of a product or service to a customer.

The Group recognises income from its main revenue/income streams as listed below:

- Ambulance transport fees
- Government grants and funding arrangements
- First aid training and services income
- Primary health services
- Capital grants

##### *Ambulance transport fees*

Ambulance Transport revenue is recognised at the point in time when the performance obligation has been met, being when the service has been provided to the customer. It is recognised at the amount that reflects the consideration to which the Group expects to be entitled in exchange for transferring services to the customer.

##### *Government grants and funding arrangements*

When the Group receives government grants and funding, it performs an assessment to determine if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations. In cases where there is an 'enforceable' contract with a customer with 'sufficiently specific' performance obligations, the transaction is accounted for under *AASB 15 Revenue from Contracts with Customers* where income is recognised when (or as) the performance obligations are satisfied. In all other cases (where the contract is not 'enforceable' or the performance obligations are not 'sufficiently specific'), the transaction is accounted for under *AASB 1058 Income of Not-for-Profit Entities* where the Group:

- Recognises the asset in accordance with the requirements of other relevant applicable Australian Accounting Standards (e.g. *AASB 9 Financial Instruments*, *AASB 16 Leases*, *AASB 116 Property, Plant and Equipment* and *AASB 138 Intangible Assets*)
- Considers whether any other financial statement elements should be recognised ('related amounts') in accordance with the relevant applicable Australian Accounting Standard including:
  - contributions by owners (*AASB 1004 Contributions*)
  - a lease liability (*AASB 16 Leases*)
  - revenue, or a contract liability arising from a contract with a customer (*AASB 15 Revenue from Contracts with Customers*)
  - a financial instrument (*AASB 9 Financial Instruments*)
  - a provision (*AASB 137 Provisions, Contingent Liabilities and Contingent Assets*)
- Recognises income immediately in profit or loss for the excess of the initial carrying amount of the asset over any related amounts recognised.

**3. Significant Accounting Policies (continued)**

**(o) Revenue (continued)**

In this regard, Revenue from Services to the Health Department of Western Australia is recognised as services are provided to the Health Department of Western Australia. Revenue is received from the Health Department of Western Australia in the form of transfers of resources to the Company in return for past or future compliance with certain conditions relating to the operating activities of the entity. Health Department of Western Australia revenue includes assistance where there are no conditions specifically relating to the operating activities of the Company other than the requirement to operate in certain regions or industry sectors.

*First aid training and services income*

First aid training and services income is recognised at the point in time when the service has been completed at amounts that reflect the consideration to which the Group expects to be entitled in exchange for providing the service.

*Primary health services*

Primary Health revenue is recognised net of doctor and dentist fees at the point in time when the service has been completed at amounts that reflect the consideration to which the Group expects to be entitled in exchange for providing the service.

*Capital grants – Buildings*

For capital grants received under an enforceable agreement where it includes a transfer to enable the Group to acquire or construct a recognisable non-financial asset to identified specifications which will be controlled by the Group when completed, the Group recognises a liability for the excess of the fair value of the transfer over any related amounts recognised and recognises income as it satisfies its obligations under the transfer.

As the capital grants received by the Group are primarily for the construction of buildings, the Group recognises income as the buildings are constructed (when it satisfies its obligations).

*Unrecognised revenue - Volunteer services*

The Group regularly receives volunteer services as part of its operations. Under *AASB 1058 Income of Not-for-Profit Entities*, private sector not-for-profit entities have a policy option to account for donated services at fair value if the fair value can be reliably measured. The Group has decided to adopt the accounting policy option not to recognise volunteer services. Accordingly, no amounts are recognised in the financial statements for volunteer services.

**(p) Goods and Services Tax**

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

- (i) where the amount of GST incurred is not recoverable from the taxation authority, it is recognised as part of the cost of acquisition of an asset or as part of an item of expense; or
- (ii) for receivables and payables which are recognised inclusive of GST.

The net amount of GST recoverable from, or payable to, the taxation authority is included as part of receivables or payables. Cash flows are included in the Statement of Cash Flows on a gross basis. The GST component of cash flows arising from investing and financing activities which is recoverable from, or payable to, the taxation authority is classified as operating cash flows.

**(q) Pensioner Concessions**

Pensioner Concessions are recorded as discounted revenue rather than as expenditure. Pensioners are entitled to a 50% concession on ambulance transport if they hold a valid Pensioner Concession Card.

**(r) Comparatives**

Where required, comparative figures have been adjusted to conform to changes in presentation for the current financial year.



#### 4. Critical Accounting Judgements and Key Sources of Estimation Uncertainty

In the application of the Group's accounting policies, which are described in note 3, management is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstance, the results of which form the basis of making the judgments. 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 if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods.

##### Key Sources of Estimation Uncertainty

The following are the key assumptions concerning the future, and other key sources of estimation uncertainty at the end of the reporting period, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year:

##### *Revenue recognition*

To determine if a grant contract should be accounted for under *AASB 1058 Income of Not-for-Profit Entities* or *AASB 15 Revenue from Contracts with Customers*, the Group has to determine if the contract is 'enforceable' and contains 'sufficiently specific' performance obligations. When assessing if the performance obligations are 'sufficiently specific', the Group applies significant judgement in this regard by performing a detailed analysis of the terms and conditions contained in the grant agreements, review of accompanying documentation and holding discussions with relevant parties. Income recognition from grants received by the Group has been appropriately accounted for under *AASB 1058 Income of Not-for-Profit Entities* or *AASB 15 Revenue from Contracts with Customers* based on the assessment performed.

##### *Impairment of receivables*

Ambulance transport receivables have been provided for based on historical experience. The exact adjustment to the amount receivable cannot be ascertained with any certainty and thus assumptions/estimates have been made about the demographics and the location in which the service was provided.

##### *Useful lives of property, plant and equipment*

As described in note 3(l) the Group reviews the estimated useful lives of property, plant and equipment at the end of each annual reporting period.

##### *Useful lives of other intangible assets*

The Group reviews the estimated useful life of the patient list at the end of each annual reporting period.

##### *Annual leave and long service leave provisions*

In determining the liability to the Company for employee leave entitlements the following factors have been based on estimates:

- (i) On-costs – superannuation and workers compensation
- (ii) Probability of employee turnover
- (iii) Future pay and allowance increases

##### *Provision for future claims for child abuse arising from past events*

Various actuarial assumptions are used when determining the Group's obligations for future claims in relation to historical child abuse.

##### *Provision Other*

Provision has been made for remediation payments for certain staff of the Group's subsidiary Apollo Health Limited. The determination of this provision involves a substantial volume of data, a high degree of complexity, interpretation, and estimation. Communication with stakeholders is in progress and outcomes may vary from the estimation.

## 5. Revenue

The following is an analysis of the Group's revenue for the year.

**Point in Time Revenue**

	2021 \$'000	2020 \$'000
Ambulance transport fees <sup>(i)</sup>	188,576	177,836
DFES helicopter fees	3,484	2,941
Medical health services	4,855	4,444
First aid training and services income	13,980	12,250
Event health services	3,568	2,788
Primary health services	14,580	11,960
Health Department contract for services	122,556	107,109
Lotterywest grants	-	76
Interest income	593	1,341
Donations and bequests <sup>(ii)</sup>	1,992	896
Gain on sales of property, plant and equipment	68	781
Other income <sup>(iii)</sup>	16,996	17,576
	371,248	339,998
<b>Over Time Revenue</b>		
Urgent care facilities grant funding <sup>(iv)</sup>	2,497	-
	2,497	-
<b>Total</b>	373,745	339,998

(i) An amount of \$46.4 million was paid to the Company in 2021 by the Health Department of Western Australia (2020: \$46.7 million) to fund transports for patients aged over 65 years of age.

(ii) Donations received are utilised for specific philanthropic objectives as well as general operating activities.

(iii) Included in other income is an amount of \$15.5 million (2020: \$13.5 million) relating to Job Keeper Government assistance for a proportion of the Group's employees. Job Keeper ended in September 2020.

(iv) Federal Government grant funding received for two urgent care centres

## 6. Surplus for the Year

The surplus from ordinary activities includes the following items of expenditure:

	2021 \$'000	2020 \$'000
Short-term and low value lease expenses	496	428
Costs relating to fundraising activities	1,168	504
Employee Benefit Expense:		
Personnel salaries and wages	205,883	188,724
Defined contribution plan	18,982	17,098
Other staff expenses	20,314	21,245
Total Employee Benefit Expense	245,179	227,067

Lease commitments for short-term and low value leases are disclosed in note 20.

**7. Restricted Cash**

	2021 \$'000	2020 \$'000
The Bertie and Olga Charitable Trust	1,989	1,984
<b>Total</b>	<b>1,989</b>	<b>1,984</b>

The Company is the Trustee of the Bertie & Olga Cohen Charitable Trust. The funds contained within the Trust have been brought to account as restricted cash to be distributed according to the terms of the Trust.

**8. Inventories**

	2021 \$'000	2020 \$'000
Inventories at cost	9,486	5,463
<b>Total</b>	<b>9,486</b>	<b>5,463</b>

**9. Trade and Other Receivables**

	2021 \$'000	2020 \$'000
Ambulance transport receivables <sup>(i)</sup>	23,613	21,452
Allowance for losses	(11,551)	(10,799)
	12,062	10,653
Sundry receivables <sup>(i) (ii)</sup>	31,395	24,263
Allowance for losses	(1,260)	(367)
	30,135	23,896
<b>Total</b>	<b>42,197</b>	<b>34,549</b>

(i) The average credit period is 14 days for all receivables. Ambulance transport accounts are written off 75 days from the date of invoicing and are sent to collection agencies. An allowance has been made for estimated irrecoverable trade receivable amounts arising from ambulance transport accounts and the rendering of services (refer note 4).

(ii) Sundry receivables includes amounts owing from the Health Department of Western Australia and other institutional customers. Collection timeframes are within expected terms.

**Movement in the Allowance for Impairment Losses**

	2021 \$'000	2020 \$'000
Balance at the start of the year	11,166	6,467
Net impairment losses provided for	1,645	4,699
<b>Balance at the end of the year</b>	<b>12,811</b>	<b>11,166</b>

The Group measures the loss allowance for trade receivables at an amount equal to lifetime ECL. The expected credit losses on trade receivables are estimated using a provision matrix by reference to past default experience of the debtor, adjusted for factors that are specific to the debtor and general economic conditions and an assessment of both the current as well as the forecast direction of conditions at the reporting date.



## Notes to the Consolidated Financial Statements for the financial year ended 30 June 2021

### 10. Other Current Assets

	2021 \$'000	2020 \$'000
Prepayments	1,302	1,232
Accrued income	3,476	7,562
Total	4,778	8,794

Accrued income includes ambulance transport revenue, Health Department contract for services revenue, interest income and primary health services revenue.

### 11. Property, Plant and Equipment

	Leasehold and Freehold Land at Cost \$'000	Buildings and Leasehold Improvements at Cost \$'000	Plant and Equipment at Cost \$'000	Ambulance and Vehicles at Cost \$'000	Assets Under Construction \$'000	Total \$'000
<b>Gross Carrying Amount</b>						
Balance as at 1 July 2019	28,294	121,788	62,828	99,521	19,117	331,548
Additions	-	-	-	-	28,509	28,509
Transfer from capital work in progress	993	12,260	7,507	8,389	(29,149)	-
Disposals	(5)	(329)	(1,890)	(5,264)	-	(7,488)
Balance as at 30 June 2020	29,282	133,719	68,445	102,646	18,477	352,569
Additions	-	-	-	-	33,458	33,458
Transfer from capital work in progress	3,978	14,113	11,037	8,612	(37,740)	-
Disposals	-	(1,281)	(3,108)	(5,779)	-	(10,168)
Balance as at 30 June 2021	33,260	146,551	76,374	105,479	14,195	375,859
<b>Accumulated Depreciation</b>						
Balance as at 1 July 2019	-	28,990	44,085	60,789	-	133,864
Disposals	-	(128)	(1,868)	(4,614)	-	(6,610)
Depreciation expense	-	3,430	4,347	10,268	-	18,045
Balance as at 30 June 2020	-	32,292	46,564	66,443	-	145,299
Disposals	-	(874)	(2,941)	(5,281)	-	(9,096)
Depreciation expense	-	4,404	4,667	10,094	-	19,165
Balance as at 30 June 2021	-	35,822	48,290	71,256	-	155,368
<b>Net Book Value</b>						
as at 30 June 2020	29,282	101,427	21,881	36,203	18,477	207,270
as at 30 June 2021	33,260	110,729	28,084	34,223	14,195	220,491

The following useful lives are used in the calculation of depreciation:

Buildings and leasehold improvements	10 – 40 years
Plant and equipment	3 – 10 years
Ambulance and other vehicles	4 – 8 years

#### *Urgent Care Grant Funded Assets with Special Conditions*

Property, plant and equipment with a net book value of \$5.4m (2020: \$nil) are funded by Federal Government grants and are subject to potential pay back conditions at the end of the grant activity period if requested by the Grantor.

**12. Right of Use Assets**

	<b>2021</b> <b>\$'000</b>	<b>2020</b> <b>\$'000</b>
<b>Cost</b>		
Balance at 1 July	10,983	7,689
Additions	4,948	3,294
<b>Balance at 30 June</b>	<b>15,931</b>	<b>10,983</b>
<b>Accumulated Depreciation</b>		
Balance at 1 July	(1,557)	-
Depreciation expense	(2,606)	(1,557)
<b>Balance at 30 June</b>	<b>(4,163)</b>	<b>(1,557)</b>
<b>Carrying amount at 30 June</b>	<b>11,768</b>	<b>9,426</b>

- (i) The right of use assets relate to several buildings that are leased by the Group. The average lease term for the current financial year is 4.6 years (2020: 4.7 years)
- (ii) Depreciation expense of \$2.6 million (2020: \$1.6 million) and interest expense on lease liabilities of \$231 thousand (2020: \$172 thousand) were recognised in profit and loss in 2021.
- (iii) The maturity of lease liabilities is presented in note 22.

**13. Goodwill**

	<b>2021</b> <b>\$'000</b>	<b>2020</b> <b>\$'000</b>
<b>Carrying Amount</b>		
Cost	-	8,314
Accumulated impairment	-	(8,314)
<b>Carrying amount</b>	<b>-</b>	<b>-</b>

The movements in the carrying amount of goodwill are as follows:

	<b>2021</b> <b>\$'000</b>	<b>2020</b> <b>\$'000</b>
<b>Cost</b>		
Balance at 1 July	-	8,314
Recognised on acquisition of subsidiaries	-	-
Derecognised on disposal of subsidiaries	-	-
<b>Balance at 30 June</b>	<b>-</b>	<b>8,314</b>
<b>Accumulated Impairment</b>		
Balance at 1 July	-	-
Impairment loss for the year	-	(8,314)
<b>Balance at 30 June</b>	<b>-</b>	<b>(8,314)</b>
<b>Carrying Amount at 30 June</b>	<b>-</b>	<b>-</b>

The goodwill arose from the acquisition of Apollo Health Ltd during the financial year ended 30 June 2016. During the 2020 year the goodwill was deemed to be impaired, an impairment loss of \$9.6 million (2019: \$Nil) was recognised in profit or loss which was allocated to goodwill (\$8.3 million) and the patient list intangible asset (see note 14 below).

**14. Other Intangibles – Patient List**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Cost</b>		
Balance at 1 July	5,380	5,380
Acquisition through business combination	-	-
<b>Balance at 30 June</b>	<b>5,380</b>	<b>5,380</b>
<b>Accumulated Amortisation</b>		
Balance at 1 July	(5,313)	(1,467)
Amortisation and impairment expense	(47)	(3,846)
<b>Balance at 30 June</b>	<b>(5,360)</b>	<b>(5,313)</b>
<b>Carrying amount at 30 June</b>	<b>20</b>	<b>67</b>

The patient list intangible asset arose from the acquisition of Apollo Health Limited during the financial year ended 30 June 2016. The patient list is amortised over its estimated useful life of 6 years. The carrying amount will be fully amortised in 1 year (2020: 2 year).

During the prior year, an assessment was performed of the recoverability of the patient list intangible asset. This followed observation of a decline in the frequency of recurring visits from patients who were included in the patient list at the time of acquisition of Apollo Health Limited in 2016 (an impairment indicator under *AASB 136 Impairment of Assets*). As a result of this assessment, it was observed that the rate of patient recurring visits was lower than estimated on acquisition and an impairment loss of \$2 million was recognised. In addition, following the annual goodwill impairment assessment as detailed in note 13, an additional impairment loss of \$1.3 million was recognised in relation to the patient list intangible asset.

**15. Subsidiary**

Details of the Group's material subsidiaries at the end of the reporting period are as follows:

Name of Subsidiary	Principal Activity	Place of Incorporation and Operation	Proportion of Ownership Interest and Voting Held by the Group	
			2021	2020
Apollo Health Limited	Provision of primary and ancillary health services	Australia	100%	100%

**16. Trade and Other Payables**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Trade payables	5,791	4,283
Other payables	2,033	2,388
Net goods and services tax	3,306	3,597
<b>Total</b>	<b>11,130</b>	<b>10,268</b>

The average credit term offered to the Group is 30 days interest free from date of invoice. Metropolitan operations pay all accounts by the due date but normally within 14 days from the receipt of invoices. The Group has financial risk management policies in place to ensure that all payables are paid within the credit terms.

**17. Provisions**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Provision for annual leave	24,817	24,024
Provision for long service leave	16,811	14,126
Provision for potential future claims	1,000	-
Provision other	4,319	-
<b>Total</b>	<b>46,947</b>	<b>38,150</b>
<b>Non-Current</b>		
Provision for long service leave	9,905	11,237
Provision for potential future claims	2,500	-
<b>Total</b>	<b>12,405</b>	<b>11,237</b>

The current provision for annual leave and vested long service leave entitlements represent employee benefits that are expected to be taken within 12 months.

The provision for potential future claims is related to the Group's total outstanding exposure to historical child sexual abuse claims under the National Redress Scheme. The amount relates to an actuarial estimation of likely future reported civil claims and future payments as a result of past events where the Group may be found responsible.

The provision other is in relation to remediation payments for certain staff of the Group's subsidiary Apollo Health Limited.

**18. Other Current Liabilities**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Accrued expenses	10,510	7,508
Accrued expenses – property, plant and equipment	422	148
Unearned revenue	14,576	14,458
<b>Total</b>	<b>25,508</b>	<b>22,114</b>

Unearned revenue includes grant funding, benefit funds, primary health services revenue and first aid course fees.

The Federal Government, via a grant agreement executed in 2019 have provided the Group with initial funding of \$14m to support the administration and construction of Urgent Care centres. At 30 June 2021, \$7.9m has been spent by the Group on operational (\$2.2m) and capital (\$5.7m) expenditure in line with the agreement. This capital expenditure has been recognised in the Statement of Financial Position as Property, Plant and Equipment.

**19. Lease Liabilities**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Maturity Analysis:</b>		
Year 1	3,158	2,149
Year 2	3,160	2,150
Year 3	2,969	2,041
Year 4	2,576	1,818
Year 5	881	1,503
Onwards	267	556
	<b>13,011</b>	<b>10,217</b>
Less: Unearned interest	(594)	(572)
	<b>12,417</b>	<b>9,645</b>



**19. Lease Liabilities (continued)**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
Analysed as:		
Current	2,921	1,954
Non-Current	9,496	7,691
	<b>12,417</b>	<b>9,645</b>

The Group does not face a significant liquidity risk with regard to its lease liabilities. Lease liabilities are monitored within the Group's finance function and are not secured.

**20. Commitments for Expenditure**

	<b>2021</b>	<b>2020</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Capital Expenditure Commitments</b>		
<b>Land and buildings</b>		
Not longer than 1 year	1,637	1,160
Longer than 1 year and not longer than 5 years	-	-
Longer than 5 years	-	-
	<b>1,637</b>	<b>1,160</b>
<b>Total Commitments for Capital Expenditure</b>	<b>1,637</b>	<b>1,160</b>
<b>Lease Commitments (short-term and low value leases)</b>		
<b>Radio Sites</b>		
Not longer than 1 year	145	89
Longer than 1 year and not longer than 5 years	119	163
Longer than 5 years	-	-
	<b>264</b>	<b>252</b>
<b>Residential Properties</b>		
Not longer than 1 year	265	163
Longer than 1 year and not longer than 5 years	-	-
Longer than 5 years	-	-
	<b>265</b>	<b>163</b>
<b>Commercial Properties</b>		
Not longer than 1 year	4	4
Longer than 1 year and not longer than 5 years	13	17
Longer than 5 years	-	-
	<b>17</b>	<b>21</b>
<b>Total Commitments for Lease Expenditure</b>	<b>546</b>	<b>436</b>

**21. Notes to the Statement of Cash Flows**

For the purpose of the Statement of Cash Flows, cash includes cash on hand and in banks and investments in short term deposits, net of outstanding bank overdrafts. Cash at the end of the financial year as shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

	<b>2021</b> <b>\$'000</b>	<b>2020</b> <b>\$'000</b>
<b>a) Reconciliation of Cash and Cash Equivalents</b>		
Cash	38,748	73,893
Term deposit investments (short term)	98,901	38,016
Cash at bank	137,649	111,909
Restricted cash	1,989	1,984
Total Cash and Cash Equivalents	139,638	113,893
<b>b) Reconciliation of Surplus to Net Cash Flow</b>		
Surplus	31,923	14,282
Depreciation expense – property, plant and equipment	19,165	18,045
Depreciation expense – right of use assets	2,606	1,557
Amortisation and impairment expense	47	12,160
Gain on sale of property, plant and equipment	(68)	(781)
Interest received	(593)	(1,341)
Finance lease interest payment	231	172
(Increase)/decrease in assets:		
Inventories	(4,023)	(1,615)
Receivables	(7,648)	(5,802)
Prepayments	(70)	(186)
Accrued income	4,086	(6,283)
Increase in liabilities		
Payables	862	1,930
Leave provisions	2,146	4,161
Other provisions	7,819	-
Accrued expenses	3,002	2,915
Unearned revenue	118	12,769
Net cash from operating activities	59,603	51,983

**c) Financing Facilities**

An unsecured bank overdraft facility was available at the end of the year for \$4.0 million (2020: \$4.0 million), the facility was not used during the year. The facility is reviewed annually.

For financing facilities relating to leases refer to note 19 and note 22.

**d) Non-cash Financing and Investing Transactions**

Additions to right of use assets during the year amounting to \$4.9m (2020: \$3.3m) were financed by new leases.

**21. Notes to the Statement of Cash Flows (continued)****e) Reconciliation of Liabilities Arising from Financing Activities**

The table below details changes in the Group's liabilities arising from financing activities, including both cash and non-cash changes. Liabilities arising from financing activities are those for which cash flows were, or future cash flows will be, classified in the Group's statement of cash flows as cash flows from financing activities.

2021	1 July 2020	Non-cash changes			30 June 2021
	\$'000	Cash flows \$'000	New leases \$'000	Other \$'000	\$'000
Lease liabilities	9,645	(2,407)	4,948	231	12,417
Total liabilities arising from financing activities	9,645	(2,407)	4,948	231	12,417

2020	1 July 2019	Non-cash changes			30 June 2020
	\$'000	Cash flows \$'000	New leases \$'000	Other \$'000	\$'000
Lease liabilities	7,689	(1,338)	3,294	-	9,645
Total liabilities arising from financing activities	7,689	(1,338)	3,294	-	9,645

The Group classifies interest paid as cash flows from financing activities

**22. Financial Instruments****a) Financial Risk Management**

The Group has a policy of being conservative in financial risk management. The Group does not enter into or trade financial instruments, including derivative securities. Excess funds are placed in term deposits with banks in order to achieve a modest rate of return.

Standard trade reference checks are undertaken to assess counterparty risk prior to extending trade credits.

Trade debtors and trade creditors are monitored on an ongoing basis to mitigate risk exposures.

**b) Capital Risk Management**

The Group manages its capital to ensure that the Group will be able to continue as a going concern while fulfilling its objective of providing first aid and ambulance services within Western Australia.

The Group's overall strategy remains unchanged from 2020. The capital structure of the Group consists of equity which wholly consists of retained surpluses.

The Group is not subject to externally imposed capital requirements.

Operating cash flows are used to maintain and expand the Group's capital requirements.

**c) 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, financial liability and equity instrument are disclosed in note 3 to the financial statements.

**22. Financial Instruments (continued)****d) Interest Rate Risk Management**

The Group's exposure to interest rate movements relates to amounts of interest income derived from bank deposits and finance costs relating to lease liabilities. Any change in interest rates will impact the interest income for the Group as well as the incremental borrowing rate associated with leases will in turn impact the Group's finance costs. The interest rate risk is inherently managed through the Group's investment and borrowing policies.

**e) Liquidity Risk Management**

Ultimate responsibility for liquidity risk management rests with the senior management team, who has built an appropriate liquidity risk management framework for the management of the Group's short, medium and long-term funding and liquidity management requirements. The Group manages liquidity risk by maintaining adequate cash reserves, leases and banking facilities by continuously monitoring forecast and actual cash flows and matching the maturity profiles of financial assets and liabilities. Note 21 (c) sets out details of undrawn facilities that the Group has at its disposal to further reduce the liquidity risk.

**f) Credit Risk Management**

Credit risk refers to the risk that a counterparty will default on its contractual obligations resulting in financial loss to the Group. The Group has credit approval processes in place to scrutinise commercial applications for credit prior to providing services on credit terms.

Trade receivables relating to ambulance transport consist of a large number of customers. Individual receivables are written off 75 days from the date of invoicing and are sent to debt collection agencies for recovery.

The credit risk on liquid funds is limited because the counterparties are banks with high credit ratings assigned by international credit rating agencies.

**g) Categories of Financial Instruments and their Fair Values**

This note provides information about the categories of the Group's financial instruments and how the Group determines fair values of various financial assets and financial liabilities.

The Board considers that the carrying amounts of financial assets and financial liabilities carried at amortised cost recognised in the financial statements approximate their fair values.

	2021		2020	
	Carrying Amount \$'000	Fair Value \$'000	Carrying Amount \$'000	Fair Value \$'000
<b>Financial Assets</b>				
Trade and other receivables	42,197	42,197	34,549	34,549
Accrued Income	3,476	3,476	7,562	7,562
Cash and cash equivalents	139,638	139,638	113,893	113,893
<b>Total Financial Assets</b>	<b>185,311</b>	<b>185,311</b>	<b>156,004</b>	<b>156,004</b>
<b>Financial Liabilities</b>				
Trade and other payables	11,130	11,130	10,268	10,268
Lease liabilities	12,417	12,417	9,645	9,645
<b>Total Financial Liabilities</b>	<b>23,547</b>	<b>23,547</b>	<b>19,913</b>	<b>19,913</b>



## 22. Financial Instruments (continued)

## g) Categories of Financial Instruments and their Fair Values (continued)

The fair value hierarchy of the Group's financial assets and financial liabilities that are not measured at fair value but for which fair value disclosures are required are set out below:

	Fair Value Hierarchy as at 30 June 2021			
	Level 1 \$'000	Level 2 <sup>(i)</sup> \$'000	Level 3 \$'000	Total \$'000
<b>Financial Assets</b>				
Trade and other receivables	-	42,197	-	42,197
Accrued income	-	3,476	-	3,476
Cash and cash equivalents	139,638	-	-	139,638
<b>Total Financial Assets</b>	<b>139,638</b>	<b>45,673</b>	<b>-</b>	<b>185,311</b>
<b>Financial Liabilities</b>				
Trade and other payables	-	11,130	-	11,130
Lease liabilities	-	12,417	-	12,417
<b>Total Financial Liabilities</b>	<b>-</b>	<b>23,547</b>	<b>-</b>	<b>23,547</b>

(i) The fair value of financial assets and financial liabilities with standard terms and conditions (ie level 2 above) are determined with reference to nominal values (which approximates fair value) with relevant adjustments that reflects the credit risk of counterparties.

## h) Maturity Profile of Financial Instruments

The maturity profile of financial assets and financial liabilities held by the Group are detailed on the following pages.

The following table details the Group's exposure to interest rate and liquidity risk as at 30 June 2021:

2021	Weighted Average Interest Rate	Variable Interest Rates (at call) \$'000	Fixed Maturity Dates		Total \$'000
			Less than 1 Year \$'000	Greater than 1 year \$'000	
<b>Financial Assets</b>					
Non-interest bearing	-	-	45,673	-	45,673
Cash and cash equivalents	0.37%	38,748	100,890	-	139,638
	-	38,748	146,563	-	185,311
<b>Financial Liabilities</b>					
Non-interest bearing	-	-	11,130	-	11,130
Lease liabilities	2.00%	-	2,921	9,496	12,417
	-	-	14,051	9,496	23,547

**22. Financial Instruments (continued)****h) Maturity Profile of Financial Instruments (continued)**

The following table details the Group's exposure to interest rate and liquidity risk as at 30 June 2020:

2020	Weighted Average Interest Rate	Variable Interest Rates (at call)  \$'000	Fixed Maturity Dates		Total  \$'000
			Less than 1 Year  \$'000	1-2 Years  \$'000	
<b>Financial Assets</b>					
Non-interest bearing	-	-	42,111	-	42,111
Cash and cash equivalents	0.57%	73,892	40,001	-	113,893
	-	73,892	82,112	-	156,004
<b>Financial Liabilities</b>					
Non-interest bearing	-	-	10,268	-	10,268
Lease liabilities	2.37%	-	1,954	7,691	9,645
	-	-	12,222	7,691	19,913

**23. Key Management Personnel**

The aggregate compensation made to Board members and other members of key management personnel of the Group is below:

	2021 \$'000	2020 \$'000
Short-term employee benefits – Board Members	323	248
Short-term employee benefits – Management Personnel	4,110	3,056
Post-employment benefits	335	273
Other long-term benefits	(104)	91
Termination benefits	-	-
Total	4,664	3,668

Board members receive sitting fees in line with the St John Ambulance Western Australia Limited constitution and the State Board Sitting Fees and Reimbursement Policy. The fee is comprised of preparation fees and attendance fees. The State Board Sitting Fees and Reimbursement Policy provides an enabling mechanism to address the requirements of Section 38.12.1 of the St John WA constitution: "As reimbursement of reasonable expenses or as a sitting fee in accordance with the policies and procedures established by the State Board for this purpose." Sitting fees are determined by the Remuneration Committee in line with the St John WA constitution. The schedule of sitting fees and reimbursement is reviewed by the Remuneration Committee annually and is applicable from 1 April each year.

**24. Remuneration of Auditors**

	2021 \$	2020 \$
Audit of the financial report	157,000	149,000
Other non-audit services:		
Risk advisory services	487,000	62,000
Cost benefit analysis	38,000	-
Total	682,000	211,000

The auditors for the Group are Deloitte Touche Tohmatsu.

**25. Related Party Transactions**

There were no transactions with other related parties of the Group during the financial year (2020: nil).

There were no balances outstanding at the end of the reporting period due to or from related parties (2020: nil).

Balances and transactions between the Company and its subsidiary, which is a related party of the Company, have been eliminated on consolidation and are not disclosed in this note.

**26. Subsequent Events**

The outbreak of COVID-19 and the subsequent quarantine and travel restriction measures imposed by the Australian and other governments, have caused disruption to businesses and economic activity. The situation remains fluid, due to continuing changes in infection rates, government policy and the resultant impacts on demand and service delivery. The Group considers changes in these matters, since 30 June 2021 to be non-adjusting post balance sheet events, with no adjustment required in the Group's financial statements as at 30 June 2021. As a health service organisation, including emergency ambulance operations the Group has invested in significant business continuity measures and it is in the opinion of the Directors of the Group that the future impacts of COVID-19 are not so significant so as to cause material uncertainty over the Group's ability to provide its services.

No other matter or circumstance has occurred subsequent to year end that has significantly affected, or may significantly affect, the operations of the Group, the results of those operations or the state of affairs of the entity in subsequent financial years.

**27. Contingent Liabilities**

In the opinion of the Directors, the Group did not have any contingent liabilities as at 30 June 2021 (2020: nil).

**28. Parent Entity Information**

The accounting policies of the parent entity, which have been applied in determining the financial information shown below, are the same as those applied in the consolidated financial statements except as set out below. Refer to note 3 for a summary of the significant accounting policies relating to the Group.

**Investments in Subsidiaries**

Investments in subsidiaries are accounted for at cost. Dividends received from subsidiaries are recognised in profit or loss when its right to receive the dividend is established (provided that it is probable that the economic benefits will flow to the Parent and the amount of income can be measured reliably).

## 28. Parent Entity Information (continued)

	2021 \$'000	2020 \$'000
<b>Financial Position</b>		
<b>Assets</b>		
Current assets	192,686	160,294
Non-Current assets	216,940	210,742
Total Assets	409,626	371,036
<b>Liabilities</b>		
Current liabilities	72,524	68,293
Non-Current liabilities	17,131	14,695
Total Liabilities	89,655	82,988
<b>Equity</b>		
Retained surpluses	319,971	288,048
Total Equity	319,971	288,048
<b>Financial Performance</b>		
Surplus for the year	31,923	8,736
Other comprehensive income	-	-
Total comprehensive income	31,923	8,736

	2021 \$'000	2020 \$'000
<b>Capital Expenditure Commitments by the Parent Entity</b>		
Property, Plant and Equipment		
Not longer than 1 year	1,436	1,160
Longer than 1 year but not longer than 5 years	-	-
Longer than 5 years	-	-
	1,436	1,160
<b>Commitments by the Parent Entity</b>		
Not longer than 1 year	414	256
Longer than 1 year but not longer than 5 years	132	180
Longer than 5 years	-	-
	546	436

The Parent has provided a letter of support to its subsidiary Apollo Health Limited effective for a period of 12 months. The Parent will provide financial assistance in the event that Apollo is unable to pay its debts as and when they become due.



## 29. Country Sub Centres

The following sub centre locations and support funds have been aggregated with the metropolitan operations in the aggregated financial statements:

<b>Sub Centres with Volunteers:</b>		
Augusta	Irwin Districts	Northampton
Beverley	Jerramungup	Northcliffe
Boddington	Jurien Bay	North Midlands
Boyup Brook	Kalbarri	Nyabing
Bridgetown	Kambalda	Onslow
Brookton	Katanning	Pemberton
Bruce Rock	Kellerberrin	Perenjori
Brunswick	Kojonup	Pingelly
Bullsbrook	Kondinin	Pingrup
Capel	Kulin	Port Gregory
Carnarvon	Kununoppin	Quairading
Cervantes	Lake Grace	Ravensthorpe
Chapman Valley	Lake King	Rocky Gully
Chittering/Gingin	Lancelin	Sandstone
Christmas Island	Laverton	Shark Bay
Coolgardie	Leeman Greenhead	Southern Cross
Corrigin	Leinster	Tambellup
Cranbrook	Leonora	Tom Price
Cue	Manjimup	Toodyay
Cunderdin	Margaret River	Varley
Dalwallinu	Meekatharra	Victoria Plains
Dandaragan	Menzies	Wagin
Darkan	Merredin	Walpole
Denmark	Moora	Waroona
Donnybrook	Morawa	Wickepin
Dowerin	Mt Barker	Wickham-Roebourne
Dumbleyung	Mt Magnet	Williams
Dunsborough	Mullewa	Wongan Hills
Esperance	Nannup	Wundowie
Exmouth	Narembeen	Wyalkatchem
Gnowangerup	Narrogin	Wyndham
Goomalling	Newdegate	Yalgoo
Harvey	Newman	York
<b>Sub Centres with Paid Staff:</b>		
Albany	Dawesville	Karratha
Australind	East Bunbury	Kununurra
Broome	Geraldton	Norseman
Bunbury	Hedland	Northam
Busselton	Kalgoorlie	Pinjarra
Collie		
<b>Regional Support Funds:</b>		
Great Southern Regional Support Fund	Wheatbelt Regional Support Fund	
Midwest Regional Support Fund	Southwest Regional Support Fund	





**St John WA**

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**Would you like to help?**

St John WA is always looking for  
new volunteers to fill a range of roles.

Email us on  
[volunteersourcing@stjohnwa.com.au](mailto:volunteersourcing@stjohnwa.com.au)

Phone us on **08 9334 1306** or toll free **1800 069 393**