



St John



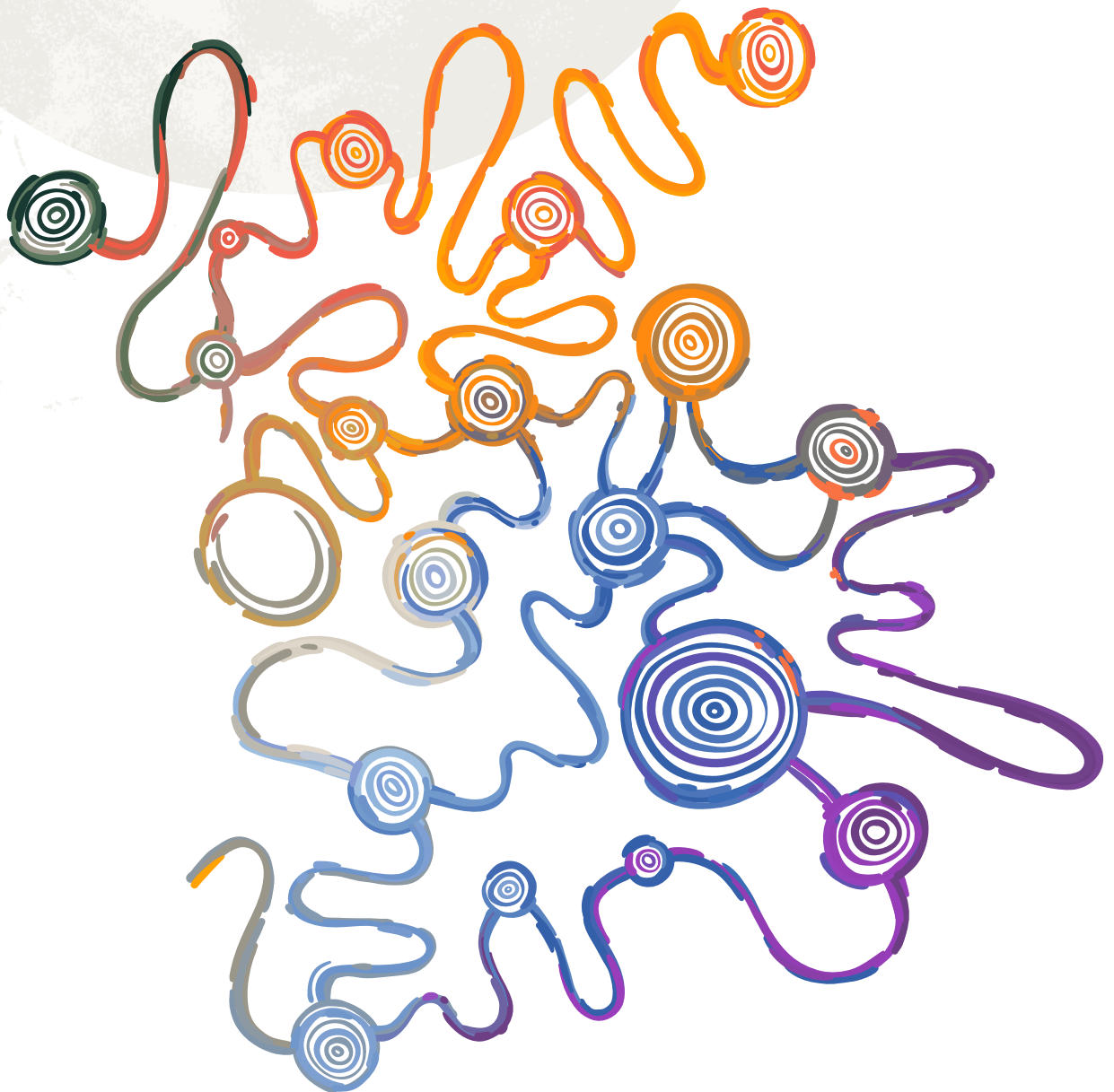
Annual Report

2021/2022

Acknowledgement of country

St John WA acknowledges the First Nations people of the many traditional land and language groups across Western Australia as the traditional custodians of the land. We pay our respects to their ancestors and Elders past and present.

St John is committed to honouring the unique cultural and spiritual relationships to the land, sea and waterways and the rich continuing contribution Aboriginal and Torres Strait Islander peoples make to our society.







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Chairman's message

On behalf of the Board of Directors, the Order of St John Commandery in Western Australia, and the senior leadership team, I commend the results and achievements of St John Ambulance Western Australia (St John) during FY21-22.

St John is committed to providing a contemporary, first-class ambulance service and rose to the occasion during the peak of community spread of Omicron in Q3. The support provided by the Department of Fire and Emergency Services, Western Australia Police Force and the Department of Health, which embedded personnel to work alongside St John to support community response during this period, is a testament to the strong relationships and agility of all organisations.

Increased demand experienced across most service lines aligned with the experiences of pre-hospital care providers around Australia and indeed globally. Emergency ambulance case numbers rose to 258,847 cases, an increase of 5.2 per cent on the previous year. Triple Zero (000) call volume to the St John State Operations Centre (SOC) increased 5.8 per cent on the previous year to 288,113 calls.

The performance of the SOC improved 5.1 per cent on the previous year with 87.6 per cent of calls answered within 10 seconds. This was achieved by adding additional personnel, establishing a Clinical Cell to support COVID-19 related calls, and continuing with our Secondary Triage Team initiative.

St John delivered an overall surplus of \$8.1 million, a decrease on previous years which reflects the substantial investment made to respond to the challenges of COVID-19. Cash reserves decreased by \$33.7m to \$103.9m, which reflects the increased investment and expansion of the operational capacity and infrastructure.

The increased demand for ambulance services coupled with the increase in transfer of care times continued to test operations. St John again did not achieve the Key Performance Indicators to respond to 90 per cent of priority call-outs during FY21-22, and acknowledges the distress of patients and families who experienced a delayed response.

Delivery of 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 continues to expand and the combined effort of this community continues to allow St John to deliver on its promise to serve humanity. A state-wide volunteer recruitment campaign was launched during the year, Looking for Legends, which helped stabilise the country ambulance volunteer workforce.

Their contributions are of great benefit to their communities and to the people of Western Australia, and they should be rightly proud.

I commend every member of staff, volunteer, emergency response colleague and health care worker from across the state for delivering consistently during this time, and their contribution to their communities. St John continues to invest in capacity-building initiatives and alternative care pathways, both in partnership with the health system and internally. The strategy and investment focuses of St John are underpinned by a robust organisation which continues to grow in strength and number.

While demand for emergency ambulance steadily increased, the non-emergency services of St John including first aid training and event health services started to show green shoots of recovery as various risk mitigation measures related to the COVID-19 global pandemic were wound back.

This financial year saw a continued investment in building community resilience through the empowerment of people to be first aid trained and registered on the First Responder App. The number of first aid students increased to levels not seen since prior to the pandemic with a 39 per cent jump to 339,974 trained, and the number of registered "First Responders" increased from 33,157 to 38,679.

In partnership with the Federal Government, St John continued expansion of Urgent Care clinics, providing greater access to care for people who may otherwise have attended a hospital Emergency Department (ED). The newest facility in Osborne Park was on the eve of opening at the end of the financial year, creating a network of six strategically located centres across metropolitan Perth.

Shayne Leslie

KStJ
Chairman



The number of Urgent Care patients across five sites increased from 78,461 the previous year to 125,997 this financial year, an increase of more than 60 per cent per cent. This initiative is directed at reducing pressure on the public health system by diverting patients to alternatives to public EDs.

This growth is staggering when you consider the humble beginnings St John sprang from as a necessary salve to wounded West Australians more than a century ago and spanning times of war. The year 2022 marks 130 years since St John first delivered First Aid training in WA, a century of being the State's emergency ambulance service and the 75th anniversary of establishment the Order of St John, Commandery in Western Australia.

St John can be proud of its achievements and draw further inspiration from the organisation's global counterparts. St John is a working Order of Chivalry and a modern organisation delivering first aid, healthcare and support services around the world. St John operates in approximately 40 countries, and delivers charitable and health services through local St John Ambulance organisations and the St John of Jerusalem Eye Hospital in Jerusalem. St John Western Australia is a broad and diverse group of people who work in a wide variety of roles from the frontline to support services, which now more than ever has had real impact on the lives of communities across the globe. Together, the spirit and strength of St John continues to deliver for the WA community.

I wish to acknowledge three senior leaders who departed the organisation towards the end of this financial year being Chief Executive Officer Michelle Fyfe, Corporate Services Chief Officer Debbie Jackson and Medical Executive Director, Associate Professor Dr Paul Bailey.

All three leaders have contributed to the people of WA, through St John, for many years, and in this past year they have had to lead and navigate through a once-in-a-lifetime pandemic where the growth in demand and pressure on ambulance services stretched the workforce to the limit.

First to Michelle, who continued to demonstrate an unwavering commitment to the Western Australian community at the helm of St John. Michelle finished a strong and evolutionary three-and-a-half-year season at St John being only the third CEO in its 130-year history. Second to Debbie, whose 19 years of expertise in People and Wellbeing services for St John came to an end. This 19-year commitment and being a senior leader at St John is a tremendous contribution. Debbie was admitted as a member of the Order of St John in 2014, awarded the prestigious Ambulance Service Medal in 2015 and promoted to Officer in the Order in 2020. And thirdly, Dr Bailey spent more than seven years as a passionate advocate for patient-centred care and clinical excellence as the Medical Director for St John. Paul guided the organisation through the COVID-19 outbreak – we were fortunate to have him as a trusted leader during this tough year.

Myself, St John, and the people of WA, thank Michelle, Debbie and Paul for their commitment and integrity shown, and their strong service to humanity. All of your colleagues wish you well on your next adventures.

Shayne Leslie
Chairman

Governance

St John 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.

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 the state, St John in Western Australia has 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 and their respective responsibilities.



Board

As the governing body, the St John 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 Constitution. Overall, the Board sets St John'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 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 to the Chief Executive Officer and is supported in this function by the Executive Leadership Team. St John operates within the highly regulated not-for-profit healthcare, education, training and emergency services sectors.

St John is accountable under the Corporations Act 2001 (Cth), the Australian Charities and Not-for-profits Commission Act 2021, 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.

Corporate Governance Statement

St John's Board and Executive members are committed to conducting their operations, affairs and services with the highest standards of personal and corporate integrity. The Board drives good governance at its own level and encourages good governance throughout the organisation.

St John is a private not-for-profit company limited by guarantee and a registered charity. St John chooses to align its governance standards with the Australian Institute of Company Directors (AICD) governance principles commensurate with St John's size, complexity and nature of services.

At the end of the financial year, five of the eight Board members and all Chief Officers were Graduates of the AICD and two Board members were Fellows of AICD, one is an Affiliate member and one is a Member of the AICD. The Board of St John completes an annual assessment of its own performance internally, shifting to an external assessment every three years. The Board operates with a Finance, Governance and Audit Committee and a Risk Committee aligned with AICD recommendations. The Board is supported by a Company Secretary role in the implementation of good governance practices. St John Board members are focused on improving their governance standards through group and personal training. St John's Corporate Governance Statement, in full, is listed on the St John website.

Purpose, aspiration, and values

Our purpose is to serve humanity and build resilient communities through the relief of sickness, distress, suffering and danger.

We aspire to be the most trusted provider of clinical care in the community of Western Australia.

Our values guide how we do things.



Leadership

Changes to the Executive Leadership Team

St John wishes to acknowledge and thank outgoing Chief Executive Officer Michelle Fyfe, Corporate Services Chief Officer Debbie Jackson and Medical Executive Director, Associate Professor Dr Paul Bailey, for all the achievements and hard work dedicated over the past financial year. St John has navigated a once-in-a-lifetime pandemic where the growth in demand and pressure on ambulance services across the State stretched the workforce to the limit, and then some.

Through it all Michelle showed true leadership in her unwavering commitment to putting the Western Australian community first having spent her entire working life serving in WA emergency service organisations, starting as a Police Academy graduate 38 years ago.

Likewise, Debbie's 19 years of expertise in People and Wellbeing services for St John came to an end in March when she retired after becoming St John's first Chief Corporate Services Officer. Her achievements and her commitment to St John's purpose and people saw Debbie admitted as a member of the Order of St John in 2014, awarded the prestigious Ambulance Service Medal in 2015 and promoted to Officer in the Order in 2020.

While Paul spent more than seven years being a passionate advocate for patient-centred care and clinical excellence as Medical Director for St John, he guided the organisation through the COVID-19 outbreak and as an organisation, St John has been privileged to have him as a trusted leader.

St John thanks them for their service to humanity.

Chief Executive Officer



**Antony
Smithson**

FCA, GAICD

Acting Chief Executive Officer

With more than two decades of experience in managing complex business operations, Antony uses his technical expertise and capability to support St John 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's operational capabilities. Antony joined St John in 2014 as the Executive Director Finance and Supply Chain, was appointed Company Secretary in October 2018 and Chief Operating Officer in 2021.

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.

Executive Leadership Team



Scott Higgins

APM, GAICD

Chief Performance and Risk Officer

Scott joined St John in April 2019 to lead the implementation of the 2020-2025 Strategic Plan and ensure effective corporate governance, including a robust risk management framework. His portfolio includes the Program Management Office, Business Intelligence, Enterprise Risk and Legal.

Scott brings a wealth of experience from 33 years with WA Police, from strategic command of various policing functions to leading organisational reform programs.

Scott holds a Bachelor of Business (Human Resource Management), a Graduate Certificate in Applied Management and is a Graduate member of the Australian Institute of Company Directors (AICD).



Aaron Crowther

GAICD

Chief Brand and Reputation Officer

Aaron joined St John 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 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.



Deon Brink

MStJ, GAICD, MHSM

Executive Director Ambulance Operations

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, 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 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.



Dr Gayle Christie

**MBChB BSc(hons), DipClinTox, DipHealthAdmin
MScMedEd, DRTM FRCEM, FACEM, FIMC, FAoME**

Medical Executive Director

Gayle is a dual-trained Consultant in Pre-hospital and Emergency Medicine. Gaining her qualifications in Scotland, she has more than 16 years of prehospital experience within Motorsport, HEMS and road-based rapid response with Scottish Ambulance Service and as a BASiCs trained primary response doctor.

Gayle has continued her post-graduate study with Fellowships from colleges of Emergency Medicine in both the UK and Australia, the Academy of Medical Educators and the Faculty of Prehospital Care. She has gained a Masters in Clinical Education and post-graduate diplomas in Clinical Toxicology, Pre-hospital and Retrieval Medicine, Medical administration, and is currently completing a Masters in Trauma Sciences.

Gayle spent seven years with RFDS, laterally building their training and education department, whilst maintaining a substantive role as an ED Consultant at Sir Charles Gairdner Hospital. She commenced as Deputy Medical Director with St John in 2020, working with and developing the Critical Care Paramedic team.

Executive Leadership Team



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'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's Primary Health unit.

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



Christian Rasmussen

ACS, ACM, PMI, ISACA, MAICD

Executive Director Information Technology

With more than 30 years' experience across a range of global industries, Christian's proven track record of business-focused IT leadership has driven successful digital transformations, as well as organisational change management and technology leadership.

Christian leads a transformational body of work identified during St John's recent Business Process Review, which made several recommendations relating to the organisation's IT systems and processes. It will help to guide and support St John into the next phase of future developments.

Christian is a member of the Australian Computer Society (ACS), Association of Computing Machinery (ACM) – US Computer Society, Project Management Institute (PMI), Information Systems Audit & Control Association (ISACA), and the Australian Institute of Company Directors (AICD).



Tamsyn Howard

CA, MAICD

Executive Director People & Culture

Tamsyn has more than 20 years' multi-disciplinary People and Culture leadership experience, including specialised health sector knowledge and expertise managing complex multi-site operations.

Tamsyn specialises in fostering values-based cultures with a focus on driving innovation, service improvement and productivity in conjunction with best practice leadership and management.

She brings expertise in designing and transforming people-centric strategies, which will prove beneficial as St John works towards positively influencing workplace culture following the 2022 Culture Survey.



Ryan Marshall

CA, GAICD

Executive Director Finance & Supply

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's intricate supply chain and finances.

As an executive leader, Ryan manages the long-term financial sustainability of St John. 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 he completed his Chartered Accountant qualifications whilst employed at Ernst & Young. Ryan is also a member of the Australian Institute of Company Directors (AICD).

Commandery

Internationally, there were several highlights during the year for the Order of St John. Susan le Jeune d'Allegeershecque was installed as Secretary General of the Order, succeeding Vice Admiral Sir Paul Lambert KCB KStJ who served in the role for nine years. In September 2021, Dr Gillian Willmore was installed as the new Chancellor of the Order by the Grand Prior, His Royal Highness the Duke of Gloucester. For the first time a woman will hold the position of Chancellor. Dr Willmore is also the first female Great Officer of the Order of St John.

St John Western Australia participated in National St John Federal Council meetings during the 2021-2022 year and attended the Grand Council meeting in June in London.

Order of St John *Investiture*

Promotion to Commander

Elizabeth (Elsa) Drage	ASM CStJ	Mt Barker
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Promotion to Commander

Thomas Sands	OSTJ	Wickepin
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Promotion to Officer

Robert (Bob) James	ASM OSTJ	Lancelin
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Admission as a Member

Jo Addis	MStJ	Nyabing
Murray Allum	MStJ	Metro Operations
Pearl Astley	MStJ	Heritage Centre
Paul Bailey	MStJ	State Office
Stephen Beaton	ASM MStJ	Metro Operations
Bronwyn Bradshaw	MStJ	Tambellup
Robyn Crabbe	MStJ	Gnowangerup
Wayne Cranstoun	MStJ	Busselton
Phil Cross	MStJ	Broome
Joseph Cuthbertson	MStJ	State Office
Lekkisha Duncan	MStJ	State Operations Centre
Glyn Harrington	MStJ	Wyalkatchem
Keva Jankovic	MStJ	Lancelin

Admission as a Member

Nicola Jones	MStJ	Boyup Brook
Paul Kightly	MStJ	Albany/Denmark
Brendon Ladner	MStJ	Lancelin
Daniel Lightowler	MStJ	Rockingham
Lynette Linz	MStJ	Bridgetown
Marion Macdougall	MStJ	Denmark
Heather Malacari	MStJ	Albany
Vicki Maughan	MStJ	Kelmscott
Paul Munro	MStJ	Kalgoorlie
William Nightingale	MStJ	Wyalkatchem
Suzanne (Sue) Nikoletti	MStJ	Denmark
Craig Pearce	MStJ	Rockingham
Ross Pederick	MStJ	Morley
Peter Pendlebury	MStJ	Cervantes
David Rae	MStJ	Denmark
Brenda Reilly	MStJ	Busselton
Michael Ridgway	MStJ	Esperance
Mark Tap	MStJ	State Office
Ian Telfer	ASM MStJ	Donnybrook
Craig Telford	ASM MStJ	Metro Operations
Belinda Thorne	MStJ	Executive
Gary Wilson	MStJ	Metro Operations
Alan Wright	MStJ	Metro Operations

Mark of respect

We pay respect to the following members who passed away during FY21-22

Marie (Betty) Dyke	OStJ	October	2021
Ethel Farley	OStJ	January	2022
Clive Heaysman	MStJ	February	2022
Desmond Franklin	KStJ	April	2022
Robert Gibson	MStJ	May	2022
Peter Maughan	MStJ	June	2022
Ron Jesson	CStJ	June	2022
Rex Dyer	CStJ	June	2022
Phillip Cammiade	OStJ	July	2022
Kenneth Collins	OAM CStJ	August	2022
Paul De Pierres	AM MStJ	August	2022

Great care has been taken in compiling the foregoing nominal roll of the Members of the Order. Unfortunately, on occasion, errors may occur. Please contact St John WA should any errors be detected.

Roll of Order Members



Knight Commander

Hon. Kim Beazley AC KStJ

Commandery Lieutenant

Shayne Leslie KStJ

Commandery Secretary

Michelle Louise Fyfe APM

Dames of Grace

Billie Andrews ASM DStJ
Merle Isbister ASM DStJ
Edith Khangure OAM DStJ
Carol Schelfhout DStJ

Knights of Grace

Anthony Ahern ASM KStJ
William Barker KStJ
George Ferguson KStJ
Ian Kaye-Eddie ASM KStJ
Gerard King KStJ
Shayne Leslie KStJ
Kenneth Michael AC KStJ
Dr Harry Oxer AM ASM KStJ
John Ree KStJ
Jeffrey Williams KStJ
Kevin Young KStJ

Commanders

Pauline Bates CStJ
Margaret Cockman OAM CStJ
John Di Masi CStJ
Elizabeth Drage ASM CStJ
Maria Godwell CStJ
Brian Hampson CStJ
Simon Hughes ASM CStJ
John Jones ASM CStJ
Ross Littlewood CStJ
Richard Lugg CStJ
Bevan McInerney CStJ
Ashley Morris ASM CStJ
Darren Mouchemore CStJ
Jillian Neave CStJ
Ruth Reid CStJ
David Saunders ASM CStJ
Brendan Sinclair CStJ
John Snowdon CStJ
Kevin Swansen CStJ
Andrea Williams CStJ

Officers

Pearl Astley MStJ
Donald Atkins OSTJ
Robert Barker OSTJ
Lester Barnes OSTJ
Colin Barron OSTJ
Paul Beech OSTJ

Margaret Bell OSTJ
Kevin Blake OSTJ
David Bromell OSTJ
Verity Campbell OSTJ
Carlo Capriotti OSTJ
David Carbonell OSTJ
Elizabeth Carpenter OSTJ
Virginia Cheriton OSTJ
Linley Cilia OSTJ
Natasha Clements OSTJ
Kerry Davis OSTJ
Steven Douglas OSTJ
Stephen Dunjey OSTJ
Clifford Fishlock ASM StJ
Kenneth Ford OSTJ
Barbara Franklin OSTJ
Bruce Fraser OSTJ

Paul Gaughan ASM OSTJ
Charlie Gerschow OSTJ
Sally Gifford ASM OSTJ
Brynley Gladwin OSTJ
Janet Goodwin OSTJ
Arthur Hall OSTJ

John Harrison-Brown OSTJ
Murray Henderson OSTJ
Dane Hendry OSTJ
Eleanor Hill ASM OSTJ
Ewen Hill OSTJ

Alan Hughes OSTJ
Lynne Hunt OSTJ
Stuart Hunter OSTJ
Catherine Ivey OSTJ
Deborah Jackson ASM OSTJ
Robert James ASM OSTJ
Anna Jaskolski OSTJ
Ronald Jeakes OSTJ
Kevin Jones OSTJ
Kim Jones OSTJ
Ian Jones OSTJ

Graham Jones ASM MStJ
Terry Jongen OSTJ
Brian Keding OAM ASM OSTJ
Fay Kite OSTJ

Brian Landers OSTJ
Helen Laycock OSTJ
Leonard Leader OSTJ
Philip Martin OSTJ
Alan McAndrew OSTJ
Lydia Mills OSTJ
David Morgan OSTJ
Frank Murray OSTJ
John Papadimitriou OSTJ
Anne Parsons ASM OSTJ
Viola Pentland OSTJ
Barry Price OSTJ
Trevor Prout OSTJ
Arthur Putland OSTJ
Thelma Rafferty OSTJ
Michael Robertson OSTJ
Christopher Sabourne OSTJ
Carmel Sands OSTJ

Margaret Savage OSTJ
Brian Savory OSTJ
Allan Sawyer OSTJ
Sally Simmonds ASM OSTJ
Irene Simpson OSTJ
Anthony Smith OSTJ
Neville Steicke OSTJ

Peter Strickland OSTJ
Dirk Sunley OSTJ
Ronald Swansen OSTJ
Antony Tanner OSTJ
Christine Trappitt OSTJ
Paul Vassis OSTJ
Johannes-Wilhelmus Veraart OSTJ
Alice Vinicky OSTJ
Carol Wallace OSTJ
Leslie Wells OSTJ
Glenn Willan OSTJ
Carol Williams OSTJ
Graham Wilson OSTJ
Sheryl Wood OSTJ
Barbara Wright OSTJ

Members

Stacey Abbott ASM MStJ
Alexandra Adams MStJ
Anne Adcock MStJ
Elsie Addis MStJ
Murray Allum MStJ
Natalie Andersen MStJ
George Anderson MStJ
Peter Ansell MStJ
Roger Arnold MStJ
Kalie Ashenden MStJ
Dene Ashfield MStJ
Gail Atkin MStJ
Barry Atkin MStJ
Aileen Austin MStJ
Wayne Austin MStJ
Deborah Badger MStJ
Gavin Bagley MStJ
Paul Bailey MStJ
Kylie Bailye MStJ
Irene Bain MStJ
Gregory Baird MStJ
Michelle Bames MStJ
Joshua Bamford MStJ
Judith Barker MStJ
Anette Barnes MStJ
Susan Barrett MStJ
Rodney Barrett MStJ
John Bartle MStJ
Troy Bates MStJ
Darryl Beaton ASM MStJ
Stephen Beaton ASM MStJ
Susan Beech MStJ
Julie-Anne Bidmead MStJ
Keith Billingham MStJ
Shane Bilston MStJ
David Birnie MStJ
Dawn Bishop MStJ
Cheryl Blake MStJ
Kevin Blake MStJ
Robert Boase MStJ
Venita Bodle MStJ
Arnold Bogaers MStJ
Paul Bogoni MStJ
Keith Bolitho MStJ
Baxter Bothe MStJ
Elizabeth Bott MStJ
Sergio Bottacin MStJ
Craig Bourne MStJ
Vivien Bowkett MStJ
James Boyd MStJ
Isabel Bradbury MStJ
Paul Bradley MStJ

Bronwyn Bradshaw MStJ
Sian Brand MStJ
Arthur Bransby MStJ
Maxine Brass MStJ
Neville Brass MStJ
Gideon Brink MStJ
Kevin Broadbent MStJ
Kathleen Broadbent MStJ
Graeme Brockman MStJ
Andrew Brooker MStJ
Sonia Brooker MStJ
Sherise Brooks MStJ
Valmea Brown MStJ
Jennifer Brown MStJ
Bernard Buckland MStJ
Thea Buckley MStJ
Christine Bull MStJ
Tana Burgess MStJ
Ellen Burrows MStJ
Graeme Button MStJ
James Byles MStJ
Yvonne Cangemi MStJ
Sally Carbon MStJ
Bradley Carle MStJ
Morena Carusi MStJ
Kim Carver MStJ
Fay Casting MStJ
Jennifer Cavanagh MStJ
Dawn Chadwick MStJ
Marie Chinnick MStJ
Ingrid Chrisp MStJ
Darrell Church MStJ
Robert Clarke MStJ
Trudy Clothier MStJ
Kathryn Clune MStJ
Janelle Cockayne MStJ
Alan Connell MStJ
Christine Conning MStJ
Naomi Cornwall MStJ
Heidi Cowcher MStJ
Robyn Crabbe MStJ
Wayne Cranstoun MStJ
Neil Crofts MStJ
Phil Cross MStJ
Wayne Cullen MStJ
Joseph Cuthbertson MStJ
Leanne Dale MStJ
George Daley MStJ
Joanne Daley MStJ
John Darcey MStJ
Gary Davies MStJ
Damian Davini MStJ
Gloria Davini MStJ
Kristine Davis MStJ
Lancelot Davis MStJ
Garry Davis MStJ
Graeme Dawson MStJ
Sarel De Koker ASM MStJ
Charlotte Della Vedova MStJ
Lois Dickins MStJ
Ian Digweed MStJ
Andrew Diong MStJ
Diane Doak MStJ
Jeff Doggett MStJ
Beth Donaldson MStJ
Clifford Doncon MStJ
John Downey MStJ
Alan Dreaver MStJ

Marise Dudley MStJ
Erica Duffett MStJ
Lekkisha Duncan MStJ
Lorraine Dusci MStJ
Belinda Dwyer MStJ
Terri Edwards MStJ
Ashley Elder MStJ
Robert Ellis MStJ
Robert Elphick MStJ
Gail Elson MStJ
Aaron Endersby MStJ
Lynette Evans MStJ
John Evans MStJ
Helen Evans MStJ
Glen Exelby MStJ
Andrew Eyre MStJ
Alan Fairall MStJ
Colin Fairhead MStJ
Garry Fairman MStJ
James Farnworth MStJ
Oliver Farrelly MStJ
Mark Felstead MStJ
Peter Felton MStJ
John Fewster MStJ
Linda Field MStJ
Cathy Fisher MStJ
Justin Fonte MStJ
Daniel Forsdyke MStJ
Rodney Frost MStJ
Wendy Fry MStJ
Louise Gadsby MStJ
Carol Gale MStJ
Brian Gallop MStJ
Michaela Gardiner MStJ
Leon Gardiner MStJ
Sydney Garlick MStJ
James Gattera MStJ
Lynette Gell MStJ
Elizabeth Gent MStJ
Peter Geraghty MStJ
Susan Gianni MStJ
Alexander Gibson MStJ
Nicola Gibson MStJ
Bronwyn Giles MStJ
Debbie Gillard MStJ
Michael Giovinazzo MStJ
Robyn Giudici MStJ
Lynette Godfrey MStJ
Ellis Godwin MStJ
Robert Gray MStJ
Erica Gray MStJ
Kelvin Gray MStJ
Thomas Green MStJ
Peter Green MStJ
David Grimmond MStJ
Jill Grist ASM MStJ
Philip Groom MStJ
Gary Guelfi MStJ
David Gulland MStJ
Alison Gulland MStJ
Margaret Haddon MStJ
Angela Hales MStJ
Philip Hall MStJ
Janet Hall MStJ
Glen Hall MStJ
Douglas Hancock MStJ
Tanya Hansen MStJ
Rita Hansen 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. 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.

John Hards MStJ	Christine Larkin MStJ	Brian Payne MStJ	Jae Smith MStJ	Rosemary Waud MStJ
Glyn Harrington MStJ	Kenneth Lawrence MStJ	Cristen Peacock MStJ	Anthony Smith MStJ	Gabrielle West MStJ
Pauline Harris MStJ	Daphne Lee MStJ	Craig Pearce MStJ	Caroline Smith MStJ	Kent Westlake MStJ
Ken Hart MStJ	Anthony Leeson MStJ	Kelly Pearce MStJ	Ian Smith MStJ	Michael Weston MStJ
Jeremy Haslam MStJ	Mary Leeson MStJ	Ross Pederick MStJ	Janet Smith MStJ	Paul White MStJ
Patricia Hatch MStJ	Andrea LeGuier MStJ	Kellee Pedersen MStJ	Julian Smith ASM MStJ	Austin Whiteside ASM MStJ
Beth Hayward MStJ	Ian Lehmann MStJ	Anthony Pegram MStJ	Sandra Smith MStJ	Peter Whitney MStJ
Beth Hayward MStJ	Daniel Lightowler MStJ	Peter Pendlebury MStJ	Pauline Smoker MStJ	Jennifer Wiles MStJ
Graham Head MStJ	Greg Lincoln MStJ	Ross Perry MStJ	Grant Solomon MStJ	Garry Wilkes MStJ
John Hemsley MStJ	Terrance Linz MStJ	Steven Petchell MStJ	Lynette Somers MStJ	Paul Willett MStJ
Lynette Henderson MStJ	Peter Longmuir MStJ	Jeremy Peterson MStJ	Darren Spouse MStJ	Robyn Willey MStJ
Desmond Henderson MStJ	Conrad Lowe MStJ	Christine Philippa MStJ	Mathew Squires MStJ	Jennifer Willgoss MStJ
Peter Hewat ASM MStJ	Martin Luscher MStJ	Philip Pickering MStJ	Phillip Stanaitis MStJ	Christine Williams MStJ
Sian Hewton MStJ	Harold Luxton MStJ	John Piggott MStJ	Julie Starcevich MStJ	Shirley Williams MStJ
Paul Higginson MStJ	Sandra Lymbery MStJ	Arthur Pincham MStJ	Matthew Staunton MStJ	Judith Williams MStJ
Simon Hill MStJ	Norman Lyon MStJ	Sharyn Pither MStJ	Anne Stedman MStJ	Johanna Wills MStJ
Megan Hinkley MStJ	Robert Macdonald MStJ	Clarence Plummer MStJ	Robin Stedman MStJ	Gary Wilson MStJ
Beth Hobbly MStJ	Marion MacDougall MStJ	Peter Popplewell MStJ	David Stevens MStJ	Victoria Wilson MStJ
Robert Hodges MStJ	Jacqueline Mackay ASM MStJ	Robert Pownall MStJ	Dorothy Stevenson MStJ	Ian Wilson MStJ
Christopher Hodgson MStJ	Kim Maddrell MStJ	Leisa Prangnell MStJ	Katrina Stewart MStJ	Marylyn Wilson MStJ
Carol Hope MStJ	Rosemary Maidment MStJ	Janette Pratt MStJ	Lorna Stewart MStJ	Renee Wirth MStJ
Joan Horne MStJ	Maxine Martin MStJ	Andrew Price MStJ	Dorothy Stokes MStJ	Trudy Wisewould MStJ
Robert Horton MStJ	Anita Martin MStJ	Maxine Puljiz MStJ	Arnold Stokes MStJ	Philip Wishart MStJ
Patrick Hourigan MStJ	Lorraine Martin MStJ	Ashleigh Punch MStJ	Errol Stone MStJ	Fay Wolfenden MStJ
Robert Howard MStJ	John Martin MStJ	David Rae MStJ	Lorraine Stone MStJ	Kevin Wood MStJ
Antony Howe MStJ	Jennifer Maughan MStJ	Tania Rego MStJ	Clive Stone MStJ	Alan Wright MStJ
Clifford Howe MStJ	Vicki Maughan MStJ	Raymond Reid MStJ	Margaret Strickland MStJ	James Wright MStJ
Geoffrey Howse MStJ	Ethel Mayers MStJ	Brenda Reilly MStJ	David Stroud MStJ	David Wright MStJ
Vicki Humphry MStJ	Jana Mayhew MStJ	David Rhodes MStJ	Judith Summers MStJ	Eureka Wu MStJ
Graham Hunt MStJ	De-arne McBride MStJ	Janet Rhodes MStJ	Denise Sutherland MStJ	Zoe Zarnke MStJ
Raelene Hurst MStJ	Susan McCreery MStJ	Michael Ridgway MStJ	Terrence Sweeney MStJ	
Damian Ingram-Malecky MStJ	Ian McDonald MStJ	Stewart Ridgway MStJ	Mark Tap MStJ	
James Irvine MStJ	John McDougall MStJ	Neil Ridgway MStJ	Sharon Tate MStJ	
Katherine Irvine MStJ	James McGlinn MStJ	Evelyn Ridley MStJ	Lorna Teakle MStJ	
Michael Jack MStJ	Allan McSwain MStJ	Leonard Riley MStJ	Andrea Teakle MStJ	
Keva Jankovic MStJ	Richard Mills MStJ	Alan Rimmer MStJ	Sharon Teale MStJ	
Gaynor Jefferies MStJ	Amanda Milton MStJ	Robert Rimmer MStJ	Ian Telfer ASM MStJ	
Rebekah Jenaway MStJ	Andrew Moffat MStJ	Mary Ripper MStJ	Roger Telfer MStJ	
Peter Jenkin MStJ	Paul Monger MStJ	Geoffery Roberts MStJ	Craig Telford ASM MStJ	
Keith Jenkins MStJ	Dorothy Morgan MStJ	Wendy Robertson MStJ	Pamela Tennant ASM MStJ	
Leeanne Johnson MStJ	Maxine Moroney MStJ	Sharon Robinson MStJ	Kylie Thomas MStJ	
Ruth Johnson MStJ	Hadassah Morrissey MStJ	Philip Robinson MStJ	John Thomas ASM MStJ	
David Jolly MStJ	Patricia Moulton MStJ	Darren Roche MStJ	Robyn Thompson MStJ	
Jessica Jones MStJ	Colin Muir MStJ	Ainslie Roe MStJ	George Thompson MStJ	
Cheryl Jones MStJ	Paul Munro MStJ	Tamra Rogers MStJ	Belinda Thorne MStJ	
Jill Jones MStJ	Margaret Murdoch MStJ	Melissa Rorke MStJ	Neil Thornton MStJ	
Nicola Jones MStJ	Colin Murphy MStJ	Anthony Rose MStJ	Nathan Tournay MStJ	
Bauke Jongeling MStJ	Robyn Murray MStJ	Barry Rowe MStJ	Philip Townsend MStJ	
Brendan Jordan MStJ	Jan Murray MStJ	Scott Russell MStJ	Rosemary Tulloch MStJ	
Lara Karatzis MStJ	George Murray MStJ	Glen Saunders MStJ	Peter Tupman MStJ	
Julianne Keding MStJ	Michael Napier MStJ	Lynne Schreurs MStJ	Judith Tyler MStJ	
Emily Keeshan MStJ	Rhys Nevin MStJ	Kaitlin Scott MStJ	Lynda Tyler MStJ	
Valerie Kelly MStJ	Peter Nicholls MStJ	Keith Scoullar MStJ	Raul Valenzuela MStJ	
Glenys Kendrick MStJ	Dianne Nicholls MStJ	John Seaman MStJ	Hans Vandenberg MStJ	
Gary Kenward MStJ	William Nightingale MStJ	Christopher Searle MStJ	John Vaux MStJ	
Paul Kightly MStJ	Suzanne Nicoletti MStJ	Brendan Selby MStJ	Sarah Vivian MStJ	
Peter King MStJ	Hilary Nind MStJ	Jo-Anne Selkirk MStJ	Richard Waldron MStJ	
Morphia Kippin MStJ	Adriana Noordermeer MStJ	Sheryl Siekierka MStJ	Maxine Walker MStJ	
Patricia Kirk MStJ	Melissa Northcott MStJ	Craig Sigley MStJ	Alexandra Walker MStJ	
Ronald Knapp MStJ	Christine Nye MStJ	Christine Silvester MStJ	Thomas Walker MStJ	
Annabel Knapp MStJ	Christopher Obst MStJ	Kenneth Simmons MStJ	Leonie Walker MStJ	
Peter Kristiansen MStJ	Jennifer Oliver MStJ	Robert Simper MStJ	Ronald Waller MStJ	
Horst Kubsch MStJ	David Ovans MStJ	Ian Sinclair MStJ	Robert Wallis MStJ	
Taryn Kunzli MStJ	Melinda Parker MStJ	Donna Skerris MStJ	Pamela Walsh MStJ	
Brendon Ladner MStJ	Graeme Parkes MStJ	Vanessa Skinner MStJ	Josephine Walters MStJ	
Roger Ladyman MStJ	Edwin Parry MStJ	Brendan Sloggett MStJ	James Warne MStJ	
Stephanie Lalor MStJ	Lance Paterson MStJ	Elaine Smallwood MStJ	Julie Watkins MStJ	
Denise Lane ASM MStJ	Sharon Patterson MStJ	Graham Smeed MStJ	Nerida Watterson MStJ	
Dianne Langford-Fisher MStJ	Rasa Patupis MStJ	Thomas Smith MStJ	Terance Watts MStJ	



Financial report

St John Ambulance Western Australia Limited
Financial report for the year ending 30 June 2022

Directors' report

The Board of the Commandery of St John Ambulance Western Australia Limited (“the Company” or “St John WA”) 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 2022. 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 2022 are:



Mr Shayne Leslie, KStJ, Juris LL.B, GAICD

Chairman

Commandery Lieutenant

Appointed – 30 September 2013

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



Ms Sally Carbon, OAM, OLY, MStJ, FAICD

Non-executive Director

Appointed – 30 September 2013

Ms Carbon is a commercial strategist, with her business of 12 years assisting the growth and performance of Western Australian, Australian and global businesses. Her previous executive roles span a breadth of profit and not-for-profit sectors, and she has served as a ministerial advisor. Ms Carbon has been a non-executive director for 33 years covering sport, health, education, insurance, finance and more. She is a Fellow of the Australian Institute of Company Directors and is an Order of Australian medal and Prime Minister Award recipient for her volunteerism. Ms Carbon represented Australia in the sport of hockey for nine years, through two Olympics and two World Cups, winning an Olympic gold medal and World Cup gold and silver medals. She is the author of nine books.



Mr Anthony Ahern, ASM, KStJ, GAICD

Non-executive Director

Appointed - 29 October 2019

Mr Ahern was Chief Executive Officer of St John Western Australia from 2006 to 2018, when he retired after 45 years of service. Mr Ahern has extensive board experience, including on the Council of Ambulance Authorities and the WA Primary Health Alliance. Mr Ahern holds a business degree and a master's 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 and Graduate of the Australian Institute of Company Directors.

Directors' report (continued)

Information about the Directors (continued)



Mr Andrew Chuk, MSTJ, GAICD

Non-executive Director

Appointed – 30 September 2013

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 Treasury and Health.



Mr Michael Gurry, AM, FAICD

Non-executive Director

Appointed – 30 October 2017

Mr Gurry is the former Managing Director of HBF and President (Asia Pacific) of the DMR Consulting Group. He 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 Andrea LeGuier, MSTJ, MAICD

Non-executive Director

Appointed – 30 May 2017

Ms LeGuier is the Chief Executive Officer of the Perth Eye Hospital and Subiaco Private 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 Member of the Australian Institute of Company Directors.



Professor Ian Rogers

Non-executive Director

Appointed – 30 September 2013

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. He is widely published and a regular speaker in his special interest areas such as sports medicine, wilderness medicine, emergency medicine systems and palliative care.

Directors' report (continued)

Information about the Directors (continued)



Mr Jeffrey Williams, KStJ, AAICD

Non-executive Director

Appointed - 27 October 2020

Mr Williams has been a volunteer with St John WA since he was 11 years old. 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 a state and national level. He is a Knight of the Order of St John. In his professional career, Mr Williams is a Registered Nurse with wide ranging experience in Health Service Management having held senior leadership roles in public and private health care. He is currently the Chief Executive Officer of St John of God Bunbury Hospital. Mr Williams is a non-executive Director of the Bethanie Group and the Lishman Health Foundation and Affiliate of the Australian Institute of Company Directors.



Professor Shirley Bowen, BMed, FRACP, FACSHM

Non-executive Director

Appointed – 29 October 2019

Resigned – 21 February 2022

Professor Shirley Bowen has extensive experience in public health and hospital management, having been Chief Executive Officer of St John of God Subiaco Hospital between 2017 and 2022. She has deep knowledge across the public, private, research and educational parts of the health sector. 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 in Infectious Diseases (FRACP) and Sexual Health medicine (FACHSHM) and has extensive Board experience. Shirley has also maintained her clinical practice over the past 30 years and has a passion for excellent and compassionate patient care, with a strong commitment to visible and authentic leadership. In 2022 Shirley was appointed the Chief Executive of the North Metropolitan Health Service and stepped down from the Board of St John Ambulance WA.

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

Ms Ly Cejka held the position of Co-Company Secretary at 30 June 2022 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.

Ms Elham Saunders held the position of Co-Company Secretary as at 30 June 2022 and has held the position since 4 May 2022. Elham has extensive experience acting in the role of in-house legal counsel within the not-for-profit sector. Elham holds a Bachelor of Laws and a Bachelor of Commerce from Murdoch University and has completed the Governance Institute of Australia (GIA) Certificate in Governance Practice and Certificate in Governance and Risk Management.

Mr Antony Smithson held the position of Co-Company Secretary from 1 July 2021 to 28 April 2022.

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 2022 and the number of meetings attended by each Director (while they were a director or committee member). During the year ended 30 June 2022, 12 Board meetings, three Finance, Governance and Audit Committee meetings, five Risk Committee meetings, two Remuneration Committee meetings and three Selection Committee meetings were held.

Directors' report (continued)

Directors' Meetings (continued)

Directors	Board Meetings		Finance, Governance and Audit Committee		Risk Committee		Remuneration Committee		Selection Committee	
	Eligible to Attend	Attended	Eligible to Attend	Attended	Eligible to Attend	Attended	Eligible to Attend	Attended	Eligible to Attend	Attended
Mr Shayne Leslie Chairperson of the Board, the Remuneration Committee and the Selection Committee	12	11	-	-	-	-	2	2	3	3
Mr Andrew Chuk Chairperson of the Finance, Governance and Audit Committee	12	11	3	3	-	-	2	2	-	-
Mr Michael Gurry Chairperson of the Risk Committee	12	9	-	-	5	5	-	-	-	-
Ms Sally Carbon Deputy Chairperson of the Board	12	12	3	3	-	-	1	1	2	2
Professor Ian Rogers	12	12	-	-	5	5	-	-	-	-
Ms Andrea LeGuier	12	11	3	3	5	5	-	-	1	1
Mr Anthony Ahern	12	12	3	3	-	-	-	-	-	-
Professor Shirley Bowen	8	6	-	-	-	-	1	1	1	1
Mr Jeffrey Williams	12	12	-	-	5	5	-	-	3	3

Directors' report (continued)

Other Information

Members of the Commandery of St John Ambulance Western Australia Limited are liable to contribute up to a maximum of one dollar to the Commandery if the Company is wound up. The total amount members of the Commandery are liable to contribute is \$621.

Principal Activities

The Group's principal activities in the course of the financial year were the operation of five businesses comprising: delivering the Western Australian emergency ambulance service; patient transfer services; provision of first aid training and products; primary care including urgent care; and event health services.

The following information demonstrates the level of activity:

	2022	2021
Triple zero (000) calls received	288,113	272,286
Emergency ambulance (Priority 1-3)	258,847	245,998
Patient transfer occasions of care (Priority 4)	100,995	103,916
First aid training students	339,974	244,581
Primary care patients	349,933	310,344
Events attended	3,475	3,810

Objectives

The purpose of St John in Western Australia is to serve humanity and build resilient communities through the relief of sickness, distress, suffering and danger.

St John is half-way through delivering on its 2020-25 strategy which includes three pillars:

- Excellence and leadership in ambulance care
- Focussed expansion on the integrated model of first aid, ambulance and primary care.
- A focussed and continually learning organisation

This strategy aims to position St John as the most trusted provider of clinical care in the community of Western Australia.

Performance Measures

The Company measures its performance by focusing on measures aligned to a Balanced Scorecard approach.

The performance dimensions used are: Purpose, Customer, People, Operating System and Finances and a range of performance indicators have been developed.

These performance dimensions are being gradually implemented as part of the Company's broader performance reporting program.

Purpose

% change in the number of active volunteers

% Stronger Communities Index

% patients treated with First Aid prior to ambulance arrival

% cardiac arrest patients treated with CPR prior to ambulance arrival

% cardiac arrest patients with defibrillator applied prior to ambulance arrival

% of revenue (competitive and charitable) reinvested in charitable activities interfacing with community

Customer

% of metro ambulance cases attended on time

% of 'High acuity' patients attended on time

% of cardiac arrest incidents with a triple response

% (weighted) contract services KPIs met

% of '000' calls answered within target time

% of Emergency Incidents in country attended

% of urgent care patients seen within target time for reception to initial assessment time

% Net Promoter Score of stakeholders (patients / customers / partners)

Directors' report (continued)

Performance Measures (continued)

Our People

- % improvement in employee & volunteer net positive sentiment (NPS)
- % improvement in employee and volunteer sentiment of inclusion
- % of new starters or appointments who identify as diverse
- % of mandatory training completed
- % of staff with performance and feedback process completed by due date
- % of safety reporting actions completed by due date
- Duration of workers compensation claims
- % staff/volunteer engagement with Wellbeing and Support Services

Operating System

- % of high organisation risk controls identified, in place & effective
- % of support services process gaps closed from customer rating to desired rating
- % of planned Reconciliation Action Plan (RAP) actions completed
- % of planned environment plan actions completed

Finances

- % net surplus of competitive services
- % return on capital employed (ROCE)
- % composite efficiency & effectiveness index
- % variance between budget vs. actual - FYTD
- % reportable net surplus

Financial Results

The consolidated net surplus for the year ended 30 June 2022 was \$8.1 million (2021: \$31.9 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 invested \$51.0 million (2021: \$33.2 million) in its capital works program, including:

- Property: \$17.9 million (2021: \$14.0 million)
- Fleet: \$14.9 million (2021: \$9.6 million)
- Plant and Equipment: \$18.2 million (2021: \$9.6 million)

The surplus in the prior year included \$15.5 million relating to the Job Keeper Government assistance program for a proportion of the Group's employees. Job Keeper ended in September 2020 and subsequently no such assistance was received in the financial year ended 2022. The funds were allocated and expended in delivering front line services addressing St John's COVID-19 response and supporting the community.

Directors' report (continued)

Review of Operations

During the financial year ended 30 June 2022 operations within St John were affected by pressures being experienced within the state's health system and workforce constraints impacting the health sector on an international scale. Unfortunately, there were some adverse impacts for some clients, which is deeply regretted.

While demand for emergency ambulance steadily increased, non-emergency services including first aid training and event health services started to show green shoots of recovery as various risk mitigation measures related to the COVID-19 global pandemic were released.

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 crews experienced Extended Transfer of Care (ETOC) increased by almost 17,000 to 58,730 or an average of 160 hours per day. Consequently, ambulance response time performance did not meet priority response targets.

Mixed crews were activated in April with self-nominated Patient Transport Services (PTS) officers, Event Health Services (EHS) volunteers and Department of Fire and Emergency Services (DFES) personnel temporarily stepping up into the role of a Rapid Ambulance Support Officer (RASO). St John trained 211 RASOs made up of 72 EHS volunteers, 62 PTS officers and 77 DFES personnel in the use of ambulance equipment and operational driving techniques to support Triple Zero (000) response.

St John experienced growth across most service lines. Emergency ambulance case numbers rose to 208,064 cases, an increase of 4.8 per cent on the previous year. Triple Zero (000) call volume to the St John State Operations Centre increased 5.8 per cent on the previous year to 288,113 calls. The increased demand for ambulance services coupled with the increase in transfer of care times continued to test operations.

This financial year saw a continued investment in capacity-building initiatives and supported collaboration in development of alternative care pathways to continue innovating and responding to community expectations.

The organisation continued building community resilience through the empowerment of people to be first aid trained and registered on the First Responder App. The number of first aid students increased to levels not seen since prior to the pandemic with a 39 per cent increase to 339,974 trained, and the number of registered "First Responders" increased from 33,157 to 38,679.

In partnership with the Federal Government, St John continued the expansion of Urgent Care services, providing some relief to the pressures experienced within the public health system. The newest facility in Osborne Park was on the eve of opening at the end of the financial year, creating a network of six strategically located centres across metropolitan Perth. The number of Urgent Care patients across the five sites increased from 78,461 the previous year to 125,997 this financial year, an increase of more than 60 per cent.

Further, the ability to deliver high quality, cost-effective ambulance services across Western Australia, relies on the support of thousands of volunteers. The scope and range of volunteering roles within St John continues to expand and the combined effort of this community continues to allow the organisation to deliver on its promise to serve humanity. St John launched a state-wide volunteer recruitment campaign during the year, Looking for Legends, which helped stabilise the country ambulance volunteer workforce.

The contributions of volunteers are of great benefit to their communities and to the people of Western Australia, and they should be rightly proud.

Directors' report (continued)

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

There has not been any matter or circumstance occurring subsequent to the end of the financial year 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 Group in future financial years.

Indemnification of Officers and Auditors

During the financial year, the Group paid a premium in respect of a contract insuring the Directors of the Company and of any related body corporate (as named on page 24-26), the Company Secretaries and all Executive Officers of the Company 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 Company or intervene in any proceedings to which the Company is a party for the purpose of taking responsibility on behalf of the Company for all or any part of those proceedings.

The Company 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 33.

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

Signed on behalf of the Board:



Shayne Leslie
Chairman

Date: 29 September 2022

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

30 September 2022

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 2022, 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

Liability limited by a scheme approved under Professional Standards Legislation.
Member of Deloitte Asia Pacific Limited and the Deloitte organisation.

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 2022, 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 2022 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 2022.

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 2022, 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, 30 September 2022

**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 and the Charitable Collections Act (WA) 1946, 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: 29 September 2022

**Consolidated Statement of Profit or Loss and Other Comprehensive Income
for the financial year ended 30 June 2022**

	Note	2022 \$'000	2021 \$'000
Revenue	5	401,883	377,142
Other income	6	863	661
Administration expenses		8,944	6,553
Ambulance operating expenses		10,158	8,533
Bad and doubtful debts		32,651	29,115
Depreciation of property, plant and equipment	11	20,727	19,165
Depreciation of right of use asset	12	3,281	2,606
Amortisation and impairment of intangibles	13	20	47
Interest expense – lease liabilities		323	231
Financial charges		2,131	1,928
Marketing expenses		6,847	3,566
Professional fees		4,705	7,552
Property and equipment expenses		19,427	16,557
Employee benefits	6	280,358	245,179
Training materials		888	790
Other expenses		4,226	4,058
Surplus for the Year		8,060	31,923
Other comprehensive income		-	-
Total Comprehensive Income for the Year		8,060	31,923

Notes to the financial statements are included on pages 42 to 72.

**Consolidated Statement of Financial Position
as at 30 June 2022**

	Note	2022 \$'000	2021 \$'000
Current Assets			
Cash at bank	20	103,953	137,649
Restricted cash	7, 20	1,989	1,989
Inventories	8	9,635	9,486
Trade and other receivables	9	36,236	42,197
Other current assets	10	17,279	4,778
Total Current Assets		169,092	196,099
Non-Current Assets			
Property, plant and equipment	11	250,255	220,491
Right of use assets	12	15,093	11,768
Other intangible assets	13	-	20
Total Non-Current Assets		265,348	232,279
Total Assets		434,440	428,378
Current Liabilities			
Trade and other payables	15	8,524	11,130
Provisions	16	47,589	46,947
Other current liabilities	17	23,600	25,508
Lease liabilities	18	3,199	2,921
Total Current Liabilities		82,912	86,506
Non-Current Liabilities			
Provisions	16	10,696	12,405
Lease liabilities	18	12,801	9,496
Total Non-Current Liabilities		23,497	21,901
Total Liabilities		106,409	108,407
Net Assets		328,031	319,971
Equity			
Retained surpluses		328,031	319,971
Total Equity		328,031	319,971

Notes to the financial statements are included on pages 42 to 72.

**Consolidated Statement of Changes in Equity
for the financial year ended 30 June 2022**

	Note	2022 \$'000	2021 \$'000
Retained Surpluses			
Balance at the start of the year		319,971	288,048
Surplus for the year		8,060	31,923
Other comprehensive income for the year		-	-
Total Comprehensive Income for the Year		8,060	31,923
Balance at the end of the Year		328,031	319,971
Total Retained Surpluses		328,031	319,971
Total Equity		328,031	319,971

Notes to the financial statements are included on pages 42 to 72.

**Consolidated Statement of Cash Flows
for the financial year ended 30 June 2022**

	Note	2022 \$'000	2021 \$'000
Cash Flow from Operating Activities			
Receipts from operating activities		230,136	232,732
Health Department contract for services		154,219	135,342
Payments for operating activities		(364,826)	(308,471)
Net Cash Provided by Operating Activities	20(b)	19,529	59,603
Cash Flows from Investing Activities			
Proceeds from the sale of property, plant and equipment		709	1,140
Payments for property, plant and equipment		(50,967)	(33,184)
Interest income		379	593
Net Cash Used in Investing Activities		(49,879)	(31,451)
Cash Flow from Financing Activities			
Repayment of lease liabilities		(3,023)	(2,176)
Finance lease interest payment		(323)	(231)
Net Cash Used in Financing Activities		(3,346)	(2,407)
Net Movement in Cash and Cash Equivalents			
		(33,696)	25,745
Cash and Cash Equivalents at the Beginning of the Financial Year			
		139,638	113,893
Cash and Cash Equivalents at the End of the Financial Year	20(a)	105,942	139,638

Notes to the financial statements are included on pages 42 to 72.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2022

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Notes to the Consolidated Financial Statements for the financial year ended 30 June 2022

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.stjohnwa.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 2021. 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 2022:

Standard / Interpretation	Effective for annual reporting periods beginning on or after	Expected to be applied by the Company
AASB 2022-3 Amendments to Australian Accounting Standards – Illustrative Examples for Not-for-Profit Entities accompanying AASB 15 Revenue from Contracts with Customers Adds illustrative example 7A to the examples attached to AASB 15 to clarify the accounting for upfront fees. The amendments do not change the requirements of AASB 15. The amendments are relevant only to not-for-profit entities.	1 July 2022	30 June 2023
AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates Amends AASB Standards to improve accounting policy disclosures and clarify the distinction between accounting policies and accounting estimates.	1 January 2023	30 June 2024
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 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

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 and the Charitable Collections Act (WA) 1946.

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 94 country sub centres staffed by volunteers, 19 country sub centres predominantly staffed by a mixture of volunteers and paid staff and four regional support funds (refer note 28).

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 29 September 2022.

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.

In forming this conclusion, the Board has considered that the current service agreement with the State of Western Australia for the provision of the State-wide emergency ambulance service expires on 31 December 2022. Negotiations are currently underway in relation to a new contract and the Board expects based on the current status of these negotiations that a new contract will be finalised prior to the expiry of the existing extension.

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 2022 (or 30 June 2021)
- 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 and contract liabilities 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.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2022

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) Contingent Liabilities

A contingent liability is:

- (i) a possible obligation that arises from past events and whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the Group, or
- (ii) a present obligation that arises from past events but is not recognised because:
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligation, or
 - the amount of the obligation cannot be measured with sufficient reliability.

Contingent liabilities are not recognised in the consolidated statement of financial position, except if they arise from a business combination. They are disclosed unless the possibility of an outflow of economic benefits is remote.

(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.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2022

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. Cost comprises direct materials and where applicable, direct labour costs and those overheads that have been incurred in bringing the inventories to their present location and condition. Cost is calculated using the first in first out method. 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.

3. Significant Accounting Policies (continued)

(k) Leases (continued)

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.

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.

3. Significant Accounting Policies (continued)

(k) Leases (continued)

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.

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 10 to 40 years straight-line method
Plant and Equipment - Between 3 to 10 years straight-line method
Ambulances and Other Vehicles - Between 4 to 8 years 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.

3. Significant Accounting Policies (continued)

(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.

(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.

3. Significant Accounting Policies (continued)

(o) Revenue (continued)

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.

Grants that are receivable as compensation for expenses or losses already incurred or for the purpose of giving immediate financial support to the Group with no future related costs are recognised as income of the period in which it becomes receivable.

Grants whose primary condition is that the Group should purchase, construct or otherwise acquire non-current assets (including property, plant and equipment) are recognised as a financial liability in the statement of financial position and transferred to profit or loss on a systematic and rational basis over the useful life of the related assets.

The grant received from the Federal Government for the provision of Urgent Care centres has given rise to a financial liability, due to its terms, 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.

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.

3. Significant Accounting Policies (continued)

(o) Revenue (continued)

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.

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:

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.

4. Critical Accounting Judgements and Key Sources of Estimation Uncertainty (continued)

Key Sources of Estimation Uncertainty (continued)

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, the allocation of funding between projects, 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.

Impairment assessment

In accordance with note 3 (l), Property, plant and equipment, the Group has performed an assessment to determine if there are any indicators of impairment. Judgements have been made by management based on consideration of both internal and external sources as per *AASB 136 Impairment of Assets* concluding no impairment triggers existed as at 30 June 2022.

Recognition of contingent liabilities

As described in note 26 to the financial statements, in the opinion of the directors, the Group did not have any contingent liabilities as at 30 June 2022. The Group is currently awaiting the finalisation of various historical matters which have been remediated but which are currently before regulators. Management and the directors judge that the potential for material penalties is remote and consequently have not recognised a provision or contingent liability within the financial statements. These judgements have been made based on the directors' assessment of similar cases and the information available to date. Due to the associated uncertainty, it is possible that estimates may need to be revised and any such revision would impact the result in future financial years.

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 was made for remediation payments for certain staff of the Group's subsidiary Apollo Health Limited. The determination of this provision involved a substantial volume of data, a high degree of complexity, interpretation, and estimation. The majority of the obligation was settled during the year.

5. Revenue

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

Point in Time Revenue

Ambulance transport fees ⁽ⁱ⁾	197,219	186,090
Membership fees	2,592	2,486
DFES helicopter fees	3,387	3,484
Medical health services	6,450	4,855
First aid training and services income	18,679	18,038
Event health services	3,134	3,568
Primary health services	19,063	14,580
Health Department contract for services	141,803	122,556
Donations and bequests ⁽ⁱⁱ⁾	1,932	1,992
Other revenue ⁽ⁱⁱⁱ⁾	530	16,996

Over Time Revenue

Urgent care facilities grant funding ^(iv)	7,094	2,497
	7,094	2,497

Total	401,883	377,142
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(i) An amount of \$48.8 million was paid to the Company in 2022 by the Health Department of Western Australia (2021: \$46.4 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 revenue in 2021 is \$15.5 million relating to Job Keeper Government assistance for a proportion of the Group's employees. Job Keeper ended in September 2020 and subsequently no such assistance was received in the financial year ended 2022.

(iv) Federal Government grant funding received for the construction and operation of three urgent care centres.

6. Surplus for the Year

The surplus from ordinary activities includes the following items:

Gain on sales of property, plant and equipment	484	68
Interest income	379	593
Short-term and low value lease expenses	773	496
Costs relating to fundraising activities	2,411	1,168
Bad and Doubtful Debts Expense:		
Bad debts expense	34,562	27,335
Doubtful debts (write-back)/expense	(1,911)	1,780
Total Bad and Doubtful Debts Expense	32,651	29,115
Employee Benefit Expense:		
Personnel salaries and wages	232,816	205,883
Defined contribution plan	22,067	18,982
Other staff expenses	25,475	20,314
Total Employee Benefit Expense	280,358	245,179

Lease commitments for short-term and low value leases are disclosed in note 19.

7. Restricted Cash

	2022 \$'000	2021 \$'000
The Bertie and Olga Charitable Trust	1,989	1,989
Total	1,989	1,989

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

	2022 \$'000	2021 \$'000
Inventories at cost	9,635	9,486
Total	9,635	9,486

9. Trade and Other Receivables

	2022 \$'000	2021 \$'000
Ambulance transport receivables ⁽ⁱ⁾	19,632	23,613
Allowance for losses	(9,805)	(11,551)
	9,827	12,062
Sundry receivables ⁽ⁱⁱ⁾	27,198	31,395
Allowance for losses	(789)	(1,260)
	26,409	30,135
Total	36,236	42,197

(i) The average credit period is 14 days for all receivables. No interest is charged on outstanding ambulance transport receivables. Ambulance transport accounts are written off 75 days from the date of invoicing based on historical experience 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, there has been no change in the determination of the estimation. (refer note 4).

(ii) The average credit period is 14 – 30 days for all receivables. No interest is charged on outstanding trade receivables. 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

	2022 \$'000	2021 \$'000
Balance at the start of the year	12,811	11,166
Net impairment losses (written back)/provided for	(2,217)	1,645
Balance at the end of the year	10,594	12,811

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 2022

10. Other Current Assets

	2022 \$'000	2021 \$'000
Prepayments	2,336	1,302
Accrued income	10,160	3,476
Contract asset	4,783	-
Total	17,279	4,778

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
Gross Carrying Amount						
Balance as at 1 July 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
Additions	-	-	-	-	50,716	50,716
Transfer from capital work in progress	6,000	7,599	10,171	11,604	(35,374)	-
Disposals	-	-	(1,874)	(6,414)	-	(8,288)
Balance as at 30 June 2022	39,260	154,150	84,671	110,669	29,537	418,287
Accumulated Depreciation						
Balance as at 1 July 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
Disposals	-	-	(1,787)	(6,276)	-	(8,063)
Depreciation expense	-	5,188	5,533	10,006	-	20,727
Balance as at 30 June 2022	-	41,010	52,036	74,986	-	168,032
Net Book Value						
as at 30 June 2021	33,260	110,729	28,084	34,223	14,195	220,491
as at 30 June 2022	39,260	113,140	32,635	35,683	29,537	250,255

Urgent Care Grant Funded Assets with Special Conditions

Property, plant and equipment with a net book value of \$8.6m (2021: \$5.4m) has been pledged as security against the financial liability of the Group in relation to the Federal Government grant provided for the Urgent Care centres (refer note 17). The Group is not allowed to pledge these assets as security for other borrowings or to sell them to another entity without the approval of the Federal Government.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2022

12. Right of Use Assets

	2022 \$'000	2021 \$'000
Cost		
Balance at 1 July	15,931	10,983
Additions	6,606	4,948
Balance at 30 June	22,537	15,931
Accumulated Depreciation		
Balance at 1 July	(4,163)	(1,557)
Depreciation expense	(3,281)	(2,606)
Balance at 30 June	(7,444)	(4,163)
Carrying amount at 30 June	15,093	11,768

- (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 4.8 years (2021: 4.6 years)
- (ii) Approximately one fifth of the leases expired in the current financial year. The expired contracts were replaced by new leases for identical underlying assets. This resulted in additions to the right of use assets of \$0.1 million in 2022 (2021: \$nil)
- (iii) Depreciation expense of \$3.3 million (2021: \$2.6 million) and interest expense on lease liabilities of \$323 thousand (2021: \$231 thousand) were recognised in profit and loss in 2022.
- (iv) The maturity of lease liabilities is presented in note 18.

13. Other Intangibles – Patient List

	2022 \$'000	2021 \$'000
Cost		
Balance at 1 July	5,380	5,380
Acquisition through business combination	-	-
Balance at 30 June	5,380	5,380
Accumulated Amortisation		
Balance at 1 July	(5,360)	(5,313)
Amortisation and impairment expense	(20)	(47)
Balance at 30 June	(5,380)	(5,360)
Carrying amount at 30 June	-	20

The patient list intangible asset arose from the acquisition of Apollo Health Limited during the financial year ended 30 June 2016. The patient list was amortised over the estimated useful life of 6 years. The carrying amount was fully amortised in 2022.

14. 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	
			2022	2021
Apollo Health Limited	Provision of primary and ancillary health services	Australia	100%	100%

15. Trade and Other Payables

	2022 \$'000	2021 \$'000
Trade payables	7,412	7,216
Other payables	928	608
Net goods and services tax	184	3,306
Total	8,524	11,130

The average credit term offered to the Group is 30 days interest free from date of invoice. The Group pays 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.

16. Provisions

	2022 \$'000	2021 \$'000
Current		
Provision for annual leave	28,152	24,817
Provision for vested long service leave	19,266	16,811
Provision for potential future claims	130	1,000
Provision other	41	4,319
Total	47,589	46,947
Non-Current		
Provision for long service leave	8,196	9,905
Provision for potential future claims	2,500	2,500
Total	10,696	12,405

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. There were no new cases brought forward during the year.

The provision other is in relation to remediation payments for certain staff of the Group's subsidiary Apollo Health Limited. The majority of the obligation was settled during the year.

17. Other Current Liabilities

	2022	2021
	\$'000	\$'000
Accrued expenses	11,097	10,510
Accrued expenses – property, plant and equipment	171	422
Unearned revenue	3,785	3,712
Contract liability	8,547	10,864
Total	23,600	25,508

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 2022, \$18.9m (2021: \$7.9m) has been spent by the Group. At 30 June 2022 \$9.0m had been spent on operational expenditure (2021: \$2.2m) and \$9.9m had been spent on capital (2021: \$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.

18. Lease Liabilities

	2022	2021
	\$'000	\$'000
Maturity Analysis:		
Year 1	3,700	3,158
Year 2	3,577	3,160
Year 3	3,429	2,969
Year 4	1,756	2,576
Year 5	1,027	881
Onwards	4,843	267
	18,332	13,011
Less: Unearned interest	(2,332)	(594)
	16,000	12,417

	2022	2021
	\$'000	\$'000
Analysed as:		
Current	3,199	2,921
Non-Current	12,801	9,496
	16,000	12,417

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.

19. Commitments for Expenditure

	2022 \$'000	2021 \$'000
Capital Expenditure Commitments		
Land and buildings		
Not longer than 1 year	836	1,637
Longer than 1 year and not longer than 5 years	-	-
Longer than 5 years	-	-
	836	1,637
Total Commitments for Capital Expenditure	836	1,637
Lease Commitments (short-term and low value leases)		
Radio Sites		
Not longer than 1 year	149	145
Longer than 1 year and not longer than 5 years	120	119
Longer than 5 years	-	-
	269	264
Residential Properties		
Not longer than 1 year	376	265
Longer than 1 year and not longer than 5 years	6	-
Longer than 5 years	-	-
	382	265
Commercial Properties		
Not longer than 1 year	14	4
Longer than 1 year and not longer than 5 years	17	13
Longer than 5 years	-	-
	31	17
Total Commitments for Lease Expenditure	682	546

20. 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:

	2022	2021
	\$'000	\$'000
a) Reconciliation of Cash and Cash Equivalents		
Cash	36,844	38,748
Term deposit investments (short term)	67,109	98,901
Cash at bank	103,953	137,649
Restricted cash	1,989	1,989
Total Cash and Cash Equivalents	105,942	139,638
b) Reconciliation of Surplus to Net Cash Flow		
Surplus	8,060	31,923
Depreciation expense – property, plant and equipment	20,727	19,165
Depreciation expense – right of use assets	3,281	2,606
Amortisation and impairment expense	20	47
Gain on sale of property, plant and equipment	(484)	(68)
Interest received	(379)	(593)
Interest expense – lease liabilities	323	231
(Increase)/decrease in assets:		
Inventories	(149)	(4,023)
Receivables	5,961	(7,648)
Prepayments	(1,034)	(70)
Accrued income	(6,684)	4,086
Contract assets	(4,783)	-
(Decrease)/Increase in liabilities		
Payables	(2,606)	862
Leave provisions	4,081	2,146
Other provisions	(5,148)	7,819
Accrued expenses	587	3,002
Unearned revenue	73	2,615
Contract liabilities	(2,317)	(2,497)
Net cash from operating activities	19,529	59,603

c) Financing Facilities

An unsecured bank overdraft facility was available at the end of the year for \$4.0 million (2021: \$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 18 and note 21.

d) Non-cash Financing and Investing Transactions

Additions to right of use assets during the year amounting to \$6.6m (2021: \$4.9m) were financed by new leases.

20 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.

2022	1 July 2021	Cash flows	Non-cash changes		30 June 2022
	\$'000		\$'000	New leases	
	\$'000	\$'000	\$'000	\$'000	\$'000
Lease liabilities	12,417	(3,346)	6,543	386	16,000
Total liabilities arising from financing activities	12,417	(3,346)	6,543	386	16,000

2021	1 July 2020	Cash flows	Non-cash changes		30 June 2021
	\$'000		\$'000	New leases	
	\$'000	\$'000	\$'000	\$'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

The Group classifies interest paid as cash flows from financing activities

21. 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 2021. 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.

21. Financial Instruments (continued)

d) Interest Rate Risk Management

The Group's market risk exposure is primarily to interest rate movements related to amounts of interest income derived from bank deposits. 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.

There has been no change to the Group's exposure to market risks or the manner in which these risks are managed and measured.

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.

In addition, the Group is exposed to credit risk in relation to bank guarantees held for several leased properties. The total exposure to the Group as at 30 June 2022 is \$1.4m (30 June 2021: \$1.4m).

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

21. Financial Instruments (continued)

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 Group has no financial instruments that are required to be measured at fair value on a recurring basis.

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.

	2022		2021	
	Carrying Amount \$'000	Fair Value \$'000	Carrying Amount \$'000	Fair Value \$'000
Financial Assets				
Trade and other receivables	36,236	36,236	42,197	42,197
Accrued income	10,160	10,160	3,476	3,476
Contract assets	4,783	4,783	-	-
Cash and cash equivalents	105,942	105,942	139,638	139,638
Total Financial Assets	157,121	157,121	185,311	185,311
Financial Liabilities				
Trade and other payables	8,524	8,524	11,130	11,130
Accrued expenses	11,097	11,097	10,510	10,510
Accrued expenses - property, plant and equipment	171	171	422	422
Contract liabilities	8,547	8,547	10,864	10,864
Total Financial Liabilities	28,339	28,339	32,926	32,926

As at 30 June 2022 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 2022			
	Level 1 \$'000	Level 2 ⁽ⁱ⁾ \$'000	Level 3 \$'000	Total \$'000
Financial Assets				
Trade and other receivables	-	36,236	-	36,236
Accrued income	-	10,160	-	10,160
Contract assets	-	4,783	-	4,783
Cash and cash equivalents	105,942	-	-	105,942
Total Financial Assets	105,942	51,179	-	157,121
Financial Liabilities				
Trade and other payables	-	8,524	-	8,524
Accrued expenses	-	11,097	-	11,097
Accrued expenses – property, plant and equipment	-	171	-	171
Contract liabilities	-	8,547	-	8,547
Total Financial Liabilities	-	28,339	-	28,339

21. Financial Instruments (continued)

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

As at 30 June 2021 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 ⁽ⁱ⁾ \$'000	Level 3 \$'000	Total \$'000
Financial Assets				
Trade and other receivables	-	42,197	-	42,197
Accrued income	-	3,476	-	3,476
Contract assets	-	-	-	-
Cash and cash equivalents	139,638	-	-	139,638
Total Financial Assets	139,638	45,673	-	185,311
Financial Liabilities				
Trade and other payables	-	11,130	-	11,130
Accrued expenses	-	10,510	-	10,510
Accrued expenses – property, plant and equipment	-	422	-	422
Contract liabilities	-	10,864	-	10,864
Total Financial Liabilities	-	32,926	-	32,926

(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 tables below have been drawn up based on the undiscounted cash flows of financial liabilities based on the earliest date on which the Group can be required to pay.

The following table details the Group's exposure to interest rate and liquidity risk as at 30 June 2022:

2022	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	
Financial Assets					
Trade and other receivables	-	-	36,236	-	36,236
Accrued income	-	-	10,160	-	10,160
Contract assets	-	-	4,783	-	4,783
Cash and cash equivalents	0.81%	36,844	69,098	-	105,942
	-	36,844	120,277	-	157,121
Financial Liabilities					
Trade and other payables	-	-	8,524	-	8,524
Accrued expenses	-	-	11,097	-	11,097
Accrued expenses – property, plant and equipment	-	-	171	-	171
Contract liabilities	-	-	8,547	-	8,547
	-	-	28,339	-	28,339

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2022

21. 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 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 years \$'000	
Financial Assets					
Trade and other receivables	-	-	42,197	-	42,197
Accrued income	-	-	3,476	-	3,476
Contract assets	-	-	-	-	-
Cash and cash equivalents	0.37%	38,748	100,890	-	139,638
	-	38,748	146,563	-	185,311
Financial Liabilities					
Trade and other payables	-	-	11,130	-	11,130
Accrued expenses	-	-	10,510	-	10,510
Accrued expenses – property, plant and equipment	-	-	422	-	422
Contract liabilities	-	-	10,864	-	10,864
	-	-	32,926	-	32,926

22. Key Management Personnel

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

	2022 \$'000	2021 \$'000
Short-term employee benefits – Board Members	326	323
Short-term employee benefits – Management Personnel	3,599	4,110
Post-employment benefits	334	335
Other long-term benefits	42	(104)
Termination benefits	-	-
Total	4,301	4,664

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 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: "State Board Members may be reimbursed expenses or paid remuneration for services rendered to the Commandery out of the funds of the Commandery in the following circumstances; 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." The Remuneration Committee reviews the sitting fees annually in line with the objectives of the policy and the Constitution, and any changes to the sitting fees arising out of the review must be approved by the full Board.

Notes to the Consolidated Financial Statements for the financial year ended 30 June 2022

23. Remuneration of Auditors

	2022 \$	2021 \$
Audit of the financial report	227,900	157,000
Other non-audit services:		
Risk advisory services	250,474	487,000
Cost benefit analysis	35,140	38,000
Total	513,514	682,000

The auditors for the Group are Deloitte Touche Tohmatsu.

24. Related Party Transactions

The Group obtained advisory services to the value of \$5,225 (2021: nil) from a member of the Board.

There were no balances outstanding at the end of the reporting period due to or from related parties (2021: 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.

25. Subsequent Events

There has not been any matter or circumstance occurring subsequent to the end of the financial year 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 Group in future financial years.

26. Contingent Liabilities

In the opinion of the Directors, the Group did not have any contingent liabilities as at 30 June 2022 (2021: nil).

27. 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).

	2022 \$'000	2021 \$'000
Financial Position		
Assets		
Current assets	168,858	192,686
Non-Current assets	242,709	216,940
Total Assets	411,567	409,626
Liabilities		
Current liabilities	69,498	72,524
Non-Current liabilities	14,038	17,131
Total Liabilities	83,536	89,655
Equity		
Retained surpluses	328,031	319,971
Total Equity	328,031	319,971
Financial Performance		
Surplus for the year	8,060	31,923
Other comprehensive income	-	-
Total comprehensive income	8,060	31,923

	2022 \$'000	2021 \$'000
Capital Expenditure Commitments by the Parent Entity		
Property, Plant and Equipment		
Not longer than 1 year	537	1,436
Longer than 1 year but not longer than 5 years	-	-
Longer than 5 years	-	-
	537	1,436
Commitments by the Parent Entity		
Not longer than 1 year	539	414
Longer than 1 year but not longer than 5 years	143	132
Longer than 5 years	-	-
	682	546

The Parent has provided a letter of support to its subsidiary Apollo Health Limited effective for a period of at least 12 months from the date of signing the subsidiary's financial statements. The Parent will not call loan amounts due in this period and will provide financial assistance in the event that Apollo is unable to pay its debts as and when they become due.

28. St John Country Sub Centres

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

St John Sub Centres with Volunteers:		94
Augusta	Harvey	Northampton
Beverly	Irwin Districts	Northcliffe
Boddington	Jerramungup	North Midlands
Boyup Brook	Jurien Bay	Onslow
Bridgetown	Kalbarri	Pemberton
Brookton	Kambalda	Perenjori
Bruce Rock	Katanning	Pingelly
Brunswick	Kellerberrin	Quairading
Bullsbrook	Kent	Ravensthorpe
Capel	Kojonup	Rocky Gully
Carnarvon	Kondinin	Sandstone
Cervantes	Kulin	Shark Bay
Chapman Valley	Kununoppin	Southern Cross
Chittering/Gingin	Lake Grace	Tambellup
Christmas Island	Lake King	Tom Price
Coolgardie	Lancelin	Toodyay
Corrigin	Laverton	Varley
Cranbrook	Leeman Greenhead	Victoria Plains
Cue	Leinster	Wagin
Cunderdin	Leonora	Walpole
Dalwallinu	Manjimup	Waroona
Dandaragan	Margaret River	Wickepin
Darkan	Meekatharra	Wickham-Roebourne
Denmark	Menzies	Williams
Donnybrook	Moora	Wongan Hills
Dowerin	Morawa	Wundowie
Dumbleyung	Mt Barker	Wyalkatchem
Dunsborough	Mt Magnet	Wyndham
Esperance	Mullewa	Yalgoo
Exmouth	Nannup	York
Gnowangerup	Narembeen	
Goomalling	Newdegate	
St John Sub Centres with Paid Staff:		19
Albany	East Bunbury	Narrogin
Australind	Geraldton	Newman
Broome	Hedland	Norseman
Bunbury	Kalgoorlie	Northam
Busselton	Karratha	Pinjarra
Collie	Kununurra	
Dawesville	Merredin	
St John Regional Support Funds:		4
Great Southern Regional Support Fund	Wheatbelt Regional Support Fund	
Midwest Regional Support Fund	Southwest Regional Support Fund	



St John WA

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stjohnwa.com.au

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

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



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