



Ambulance
Victoria

Ambulance Victoria 2023-2024

Annual Report





Contents

Acknowledgement of Country	3	Digital Advancements and Connection	28
Board Chair and CEO Report	4	Our Community	30
Our Values	6	Workforce Data	32
Strategic Plan	7	Health, Safety and Wellbeing	33
Declarations and Attestations	9	Occupational Violence	34
A Year in Numbers	10	Alcohol and Other Drugs	35
Our People	12	Environmental Report	36
Clinical Advancements	16	Social Procurement	45
Right Care, Right Patient, Right Time	26	Donations Summary	47
		Governance	49



Board Director Profiles	52	Asset Management	
Meetings	55	Accountability Framework	79
Executive Group	56	Financial Overview	80
Executive Structure	58	Disclosure Index	81
Statement of Priorities	59	Financial Report	82
Statistical Summary	68		
Glossary	72		
Statutory Compliance	74		
Consultancies	77		
ICT Expenditure	78		

Acknowledgement of Country	
Ambulance Victoria acknowledges the Traditional Owners of the lands in Victoria. We pay our respects to Aboriginal and Torres Strait Islander cultures and to Elders past and present and recognise Aboriginal self-determination is a human right. We commit to working with our Aboriginal communities to improve our care and services in the spirit of partnership.	

Board Chair and CEO Report



We are incredibly proud of the unique and trusted role we play in serving the community, working to provide best care across 2023-24 to all Victorians, no matter where they are. We thank all our people for their hard work, resilience and passion in the belief that everyone has the right to access quality and effective patient-focused healthcare so they can live their best lives.

While we have achieved much in 2023-24, the year has not been without challenge and, at the outset we want to acknowledge the continued commitment of our operational and corporate teams who remained focused on patient care while we worked to resolve a number of significant issues impacting our organisation.

Without question, our people are our greatest asset – our paramedics, first responders, specialist clinicians, volunteers and our corporate teams – and it's through them that we continue to lead the way in patient care, including delivering the nation's best out-of-hospital cardiac arrest survival rates.

Our full-time equivalent on-road clinical workforce of just below 5,000 includes 258 paramedics recruited in 2023-24. In February 2024, the largest-ever cohort of 29 new MICA paramedics graduated from the AV MICA Bridging Program.

We also undertook the biggest roster reform program in 50 years by implementing People Based Rostering (PBR), a person-centred approach to rostering aimed at reducing fatigue and improving work-life balance for our people while aligning with operational demand. PBR has been implemented in a number of metropolitan Melbourne areas and has already been shown to maximise ambulance availability for periods of peak demand.

Throughout the year we faced record demand for emergency care, responding to 1,092,818 incidents across Victoria by road and in the air, while our Triage Services managed 310,173 phone calls.

We reached 66.3 per cent of Code 1 cases within 15 minutes – below the state-wide target of 85 per cent

– but higher than our performance last year. Our average Code 1 response time was 15 minutes and 10 seconds – a 47 second improvement on last year. For the most critically ill Victorians – our Priority 0 cases – we were on scene delivering life-saving care within our 13-minute target in 77.3 per cent of cases.

While important, we are measured by more than just our response times. We're committed to improving the experience of our people and our patients and over 2023-24 we met or exceeded all our patient quality and care measures, leading to better outcomes in the survival and quality of life for heart attack, stroke and trauma patients. More than 97 per cent of respondents to the latest Victorian Healthcare Experience Survey said their experience was positive, and that they felt safe and cared for.

But we are more than just lights and sirens. While ambulances are always provided to patients when required, about one in five calls to Triple Zero (000) do not need an emergency ambulance response.

Our Secondary Triage team provides expert health advice or connects non-urgent Triple Zero (000) callers to alternative care options. It is now the largest service of its type within any ambulance service in the world and in 2023-24 156,149 people who did not need an emergency ambulance were instead connected to more appropriate care.

And in an Australasian first, during the year in review, our Secondary Triage team trialled and introduced game changing Video Assisted Triage (VAT) technology to enhance our assessment of patients. VAT enabled Triage Practitioners to both see and hear the patient and provide a more accurate assessment of their condition, improving the patient's experience and safety. It is a wonderful example of how we are leading the country in innovative, patient-centred, Best Care practices.

Our commitment to care extends beyond our patients and the health and safety of our people remains a priority, and we continue to undertake improvements to ensure that we can keep our people safe at work. A new occupational violence framework and work plan was developed, allowing us to implement new initiatives to assist frontline crews and call takers from being harmed by occupational violence. Throughout the year, incidents of occupational violence and aggression increased, and we will continue to educate the community and advocate for the safety of first responders, paramedics and call takers who have the right to get home safely each time they are on shift.

Another key achievement of 2023 was the launch of our *Strategic Plan 2023 – 2028: Transforming for better*.

The plan defines our core purpose and is centred around four key pillars - *People, Patients, Impact and Connection*. These pillars help us focus on our collective goal – to bring world leading patient-focused, out of hospital, mobile and emergency healthcare to the Victorian community.

We are still in the early stages of our transformation journey and are proud of the progress made so far to create a safe, fair and inclusive workplace for our people.

In 2023-24, AV continued implementing all 43 recommendations made by the independent Victorian Equal Opportunity & Human Rights Commission (VEOHRC) review into our workplace culture. While we still have more to do, we have come a long way building the foundations for long-term, systemic, sustainable change.

In 2023, we co-designed new organisational values of Care, Accountability, Respect and Excellence - and will continue to work hard to embed these across the organisation throughout the coming years.

We are also well on our way to transforming into an efficient and modern organisation that is digitally enabled and environmentally sustainable, reducing our impact on the planet.

In 2023-24, we launched our new intranet, OneAV, providing a single hub for employees to access the tools, links and information they need to do their job and better connect with each other. Work is also well advanced to replace devices used by paramedics to complete patient care records with iPads and roll out new digital radio technology across regional Victoria.

We are also committed to investing in a sustainable future at AV. This means sustainability is a part of what we do every day, for our people, patients and the community. Our Social and Environmental Responsibility Framework and Action Plan has delivered on 77 actions.

In 2023-24, we have rolled out more energy efficient LED lighting, increased our fleet of hybrid vehicles to drive down emissions and installed live water monitoring and metering to respond immediately to water leaks.

We also continue to advance cultural safety for our Aboriginal and Torres Strait Islander community through the launch of our 'Reflect' Reconciliation Action Plan.

In 2023-24, with funding from the Victorian Government, we delivered on opening the doors to six new modern ambulance branches. These new branches – at Yuroke, Clyde North, Gisborne, Langwarrin, Morwell and Oak Park – are providing better and safer working conditions for paramedics. Thank you to the Victorian Government and our partners in the Department of Health for their ongoing support and funding as we work together to deliver best care to the community.

The renovated Bairnsdale Ambulance Branch was completed in November 2023, thanks to a very generous donation by the Bairnsdale Ambulance Auxiliary, which funded more than half the project.

Our transformation also includes the way we engage with the community and our partners across the health sector. In 2023-24, we launched our Community and Consumer Engagement Plan (CCEP) 2023-2028 following an extensive co-design process with consumers and community members.

The CCEP enables us to strengthen our relationships with each other, our patients, our partners and across our healthcare system through meaningful engagement, which means listening to understand lived experiences and then working together to provide the right care at the right time to all Victorians.

We proudly represent the community that we serve. To do this effectively, we seek advice directly from patients, consumers and the community in the way of our Community Advisory Committee (CAC). CAC informs and guides us as a leadership team (Board and Executive) on key issues, and this year the engagement with CAC directly informed the development of the CCEP. Thank you to all of our CAC members for their ongoing contributions: they are a valuable source of insights that help us to better deliver our services.

As we acknowledged earlier, the year has not been without its challenges. We have seen an increased demand on the health system overall, which has impacted our people and our ability to provide the most timely response to the community. We also acknowledge that negotiations on a new enterprise agreement for our operational workforce took far longer than desired, impacting the relationships and trust we value so highly. Our focus for the year ahead will be on creating a better experience at work for our people and working collaboratively with our people, their representatives and health system partners to address the increasing pressures and complexities in the health system.

Reflecting on 2023-24, we thank the community who continue to support us by treating us with kindness and respect when we are caring for you, and for accessing the right care at the right time for you through alternative care services that relieve pressure across the entire health system.

Most significantly, we thank our people for their dedication and passion for their work, and for all that they have delivered throughout the year for the people of Victoria.



Shelly Park
Board Chair



Anthony Carlyon
Acting CEO

Our Values

Overview

In 2023, we commenced a comprehensive project to reset our organisational values.

A two-stage co-design process with our workforce, Board and key partners included online surveys, focus groups, virtual sessions, stakeholder interviews, and visiting our paramedics while at hospitals.

There was a high level of engagement across the workforce, with 2,350 AV people across more than 32 locations engaging and sharing their experiences and feedback.

We are proud of our new values, which are aligned with our vision and principles, serving as key enablers of our strategy and representing who we are as a safe, fair and inclusive workplace.

New Values

Care

We care in ways that nurture trust and collaboration

I empathise with our people, patients and community

I consider how others are impacted by my actions

I acknowledge good work when I see it

Accountability

We are accountable in our roles and to each other

I perform my role responsibly, fairly and transparently

I follow through on the commitments I make and the expectations of me

I take responsibility for creating a safe environment in which to speak up

Respect

We are respectful and consciously inclusive

I communicate and act respectfully all the time

I recognise others' contributions, unique perspectives and experiences

I behave with integrity and contribute to a safe workplace

Excellence

We strive to be our best for our people, patients, and communities

I seek opportunities to continuously develop and grow

I promote a curious learning environment by teaching, coaching and guiding others

I collaborate to empower the people around me to deliver quality and be their best

Strategic Plan

Belief and Purpose

Our Belief

We believe that everyone has the right to access quality and effective patient-centred health care so that they can live their best lives.

Our Purpose

To bring world-leading, patient-focused, out-of-hospital, mobile, and emergency health care to the Victorian community.

Strategic Plan

The Ambulance Victoria Strategic Plan 2023-2028: Transforming for better outlines our roadmap for delivering world-leading, patient-focused, out-of-hospital, mobile, and emergency health care to the Victorian community. This comprehensive strategy is built on our belief that everyone has the right to access quality and effective patient-centred health care, enabling them to live their best lives. It encompasses a clear purpose and is structured around four strategic pillars—People, Patients, Impact, and Connection—that define our goals and aspirations for the next five years.

Our strategic plan aims to create a safe, fair and inclusive workplace, where our people thrive because they feel engaged, valued and well – and with our commitment to inclusion and diversity, our people are as diverse as the community we support. We aim to provide timely and culturally sensitive care to our patients that connects them to the broader healthcare system, resulting in optimal clinical outcomes and patient experiences. This pillar is supported by ongoing research, innovation, and patient-informed design to evolve our clinical model.

To achieve high impact, the strategic plan emphasises the importance of an efficient and modern organisational model that is financially and environmentally sustainable. We will enhance our structure, processes, systems, and assets to deliver consistent organisational performance and make reliable, data-driven decisions. By fostering seamless connections within our organisation and with our patients, partners, and the wider healthcare system, we aim to drive deeper engagement, research, advocacy, innovation, and co-design.



Strategic Pillars



People

By 2028, we will be the employer of choice in our healthcare system. Our people will be proud of Ambulance Victoria. They will deliver sustained outcomes because they are engaged, well-trained, equipped, and connected to each other by our contemporary systems and practices. Our leaders will ensure everyone in the AV team feels valued, safe, healthy, and included in a skilled team that is constantly developing.



Impact

By 2028, our organisation will achieve high impact through an efficient and modern organisational model. We will have an outstanding operating and governance model that is financially and environmentally sustainable. We will evolve our structure, processes, systems, and assets to deliver more impact through consistent organisational performance. We will make reliable decisions grounded in clear and accurate data and insights.



Patients

By 2028, patients across Victoria will experience world-leading mobile and out-of-hospital emergency care. This care will be timely, culturally sensitive, and will connect patients to the right part of the broader healthcare system, resulting in optimal clinical outcomes and patient experiences across our community. We will continue to evolve our clinical model through research, innovation, and patient-informed design.



Connection

By 2028, we will be seamlessly connected to each other, our patients, our partners, and the wider healthcare system. Our connection to our people, patients, and partners will be enabled through deeper and ongoing engagement, research and advocacy, innovation and co-design, digital enablement, and data sharing. We will influence and advocate for broader system innovation and improvement.

Strategic Enablers



Innovation

Expanding and integrating innovation into all practices across the organisation.



Digital

Embracing digital technologies to improve patient care, operational efficiency, communication, collaboration, and innovation.



Research

Conducting research to improve patient care, inform evidence-based decisions, and develop new services and solutions.



Sustainability

Reducing environmental impact, developing sustainable business models, and future-proofing operations.

Declarations and Attestations

Responsible Body Declaration

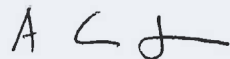
In accordance with the *Financial Management Act 1994*, I am pleased to present the Report of Operations for Ambulance Victoria for the year ended 30 June 2024.



Shelly Park
Chair of the Board
Melbourne, 7 October 2024

Data Integrity Declaration

I, Anthony Carlyon, certify that Ambulance Victoria has put in place appropriate internal controls and processes to ensure that reported data accurately reflects actual performance. Ambulance Victoria has critically reviewed these controls and processes during the year.



Anthony Carlyon
Acting Chief Executive Officer
Melbourne, 7 October 2024

Financial Management Compliance Attestation Statement

I, Dipak Sanghvi, on behalf of the Board, certify that Ambulance Victoria has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and instructions.



Dipak Sanghvi
Chair of the Audit and Risk Committee
Melbourne, 7 October 2024

Integrity, Fraud and Corruption Declaration

I, Anthony Carlyon, certify that Ambulance Victoria has put in place appropriate internal controls and processes to ensure that integrity, fraud and corruption risks have been reviewed and addressed at Ambulance Victoria during the year.



Anthony Carlyon
Acting Chief Executive Officer
Melbourne, 7 October 2024

Conflict of Interest Declaration

I, Anthony Carlyon, certify that Ambulance Victoria has put in place appropriate internal controls and processes to ensure that it has complied with the requirements of hospital circular 07/2017 Compliance reporting in health portfolio entities (Revised) and has implemented a 'Conflict of Interest' policy consistent with the minimum accountabilities required by the VPSC.

Declaration of private interest forms have been completed by all executive staff within Ambulance Victoria and members of the Board, and all declared conflicts have been addressed and are being managed. Conflict of interest is a standard agenda item for declaration and documenting at each Board and Board Committees meeting.



Anthony Carlyon
Acting Chief Executive Officer
Melbourne, 7 October 2024



A Year in Numbers

Performance Data



Statewide average response time to Code 1 cases was 15 minutes and 10 seconds



407,347

time-critical
Code 1 cases



7,548

cardiac arrests
attended to

Victorian Virtual
Emergency Department
(VVED) provided virtual
care to more than

42,875

patients
referred by AV

Major Emergencies



Flooding
📍 Gippsland



Fires
📍 Gippsland



Flooding
📍 Gippsland



Traffic incident
📍 Weir View



Traffic incident
📍 Shepparton



Traffic incident
📍 Daylesford



Aircraft incident
📍 Lake Connewarre



Optus outage
📍 Several regions



Traffic incident
📍 Myrning

SEP 2023

OCT 2023

NOV 2023

DEC 2023



People Data



258

new paramedics
welcomed to AV



Branches opened
in Yuroke, Clyde
North, Gisborne,
Langwarrin,
Morwell and
Oak Park

207

Community Emergency
Response Team volunteers
(CERTs) at AV

952

 casual
Ambulance

Community Support
Officers (ACOs) providing
emergency response

Membership Subscription Scheme

2.78M people covered

1.36M membership policies

400K direct interactions
with the contact centre

83K new memberships

\$103M direct revenue
provided

330,000 phone calls

14,000 online chats

50,000 emails and letters

97% customer satisfaction

Research Impact

105 active research projects

76 peer-reviewed
publications

13 new research agreements

1937 citations in
peer-reviewed literature

38 citations in policy or
scientific statements

18 conference presentations



Fires

📍 Gippsland



000 Triple Zero
(000) outage

📍 Several regions



Flooding

📍 Several
regions



Storms and
major power
outage

📍 Several
regions



Traffic incident

📍 Irymple



Mine collapse

📍 Ballarat

JAN 2024

FEB 2024

MAR 2024

Our People

Improving the experience of our people at work has been at the heart of many of the innovative programs and strategic initiatives undertaken over the past year. By focusing on creating a supportive and inclusive work environment, we aim to ensure our workforce is engaged, expertly trained, equipped, and connected. Major initiatives have included a new rostering design to reduce fatigue and improve work-life balance, comprehensive health, safety and wellbeing measures to protect our employees and keep them safe, and ongoing training and professional development opportunities.

Here's what our workforce is saying:



I really appreciate the consultation and that AV is quite clearly listening to everyone saying 10/14 is fatiguing. We needed this change and I think it is a very positive step forward to a more equitable roster across the region."



The PBR roster... was amazing comparatively to both 10/14 and 2 car blend. I found that even with more incidental OT than I was used to in that month, the roster was far less fatiguing, and promoted a better work life balance."



Having completed the roster, I highly advocate for its introduction to the rest of metro, and a fair and equitable roster for everyone."



People Based Rostering

We commissioned the People Based Rostering (PBR) project to provide a people-centric approach to rostering aimed at reducing fatigue, improving work-life balance, and aligning with operational demand. Initially focused on metropolitan Melbourne, the project also looked at the issue of fatigue among our MICA crews and rural workforces. The goal was to design a roster that met three guiding principles: operational coverage, workforce acceptability, and safety for people and patients. This challenge was compounded by the complexities of existing roster patterns, embedded for over 50 years.

To address this, the approach recommended removing 10/14 rosters (two 10-hour day shifts followed by two 14-hour night shifts) and introducing equitable rostering among operational teams. We saw the successful implementation of the PBR roster in four Ambulance Service Areas this year, removing 50 per cent of the 10/14 rosters across metropolitan Melbourne and 100 per cent for the MICA workforce. Preliminary evaluations show a decrease in paramedics undertaking incidental overtime and fewer late, missed, and spoilt meal breaks, indicating improved overall wellbeing.

YourAV

We are committed to creating a safe, fair, and inclusive environment. By staying focused on this vision and building on the strong foundation we have established, we have made strong progress in implementing key recommendations from the Victorian Equal Opportunity and Human Rights Commission (VEOHRC) Independent Review into Workplace Equality.

Over the past year, we have introduced reflective practice and enhanced the Professional Standards and Behavioural Department (PSBD), conducted a comprehensive safety audit of 70 isolated work environments, and developed a detailed implementation plan to address areas needing improvement. Additionally, we took proactive steps to increase diversity on our Board and strengthened our governance documents to ensure greater transparency and accountability.

Progress has also been made in developing our prevention strategy and uplifting our leaders' capability through the Leading Together Program. Our focus has also been on embedding our organisational values. Additionally, the launch of two Equal Employment Opportunity (EEO) training modules marks a key milestone in our efforts to foster a more equitable workplace. To maximise the reach and impact of learning, both EEO modules contain a mix of knowledge-based content and scenario learning-based which are based on AV case studies. To sustain our focus on equal employment for all, the Anti-Bullying and Anti-Harassment modules are a feature of our Welcome to AV online induction.

Our efforts have positioned us well as we approach 2024-25. We are preparing for the upcoming VEOHRC progress evaluation and our next steps as an organisation to build long-term, sustainable cultural and workplace change. Additionally, we are set to enhance workplace flexibility, ensure workplace equality through reasonable adjustments and equal pay, and build a strong prevention and speak-up culture.

Health and Safety Action Plan

The Health and Safety Action Plan 2023-2026 outlines priority focus areas driven by the principle that our workforce is engaged and empowered to drive health and safety improvements. It highlights the need for systems designed for people, data to support decision making, actions to develop safety competency, and frameworks to respond to critical risks. This approach will foster a culture that proactively monitors and manages emerging risks, delivers targeted interventions to decrease common workplace hazards, and results in fewer workplace injuries.

Four important workgroups have been established to focus on critical risks: Fatigue, Manual Handling, Psychosocial Wellbeing, and Occupational Violence. These groups are guiding the identification and implementation of safety guidelines and systems to address emerging and known risks, reducing the risk of injury or illness associated with the workplace. In late 2023, AV received ISO 45001 accreditation, confirming our evidence-based framework for managing occupational health and safety risks. The Health Safety and Claims System has undergone an initial upgrade, and further enhancements are planned to continue to improve the capture of hazards and incidents, improving performance and security functions.

Case Study:

First Responder Conference

AV's First Responder Conferences returned this year following a pause due to the COVID-19 pandemic. These conferences serve as vital gatherings for our first responders to learn, network, and receive recognition.



It was excellent across the board. Well done team!"

– Ambulance Community Officer



The learning topic was well covered over the eight sessions and it has built on my confidence in attending to future jobs."

– Ambulance Community Officer

Case Study:

GippSim

A Victorian-first mobile simulation ambulance, known as 'GippSim', is helping our paramedics practise high-risk skills and save lives.

Based in Gippsland, GippSim provides mock scenarios for incidents such as cardiac arrest, seizure, choking, overdose, and asthma attacks. Available three days per week at regional hospitals, training sessions are mentored by senior paramedics while crews are in-between caring for patients.

In August 2023, ALS paramedics Nathan Looby and Kerry Senior undertook airway training in the GippSim, not knowing the skills they practiced would be needed just minutes later. After their GippSim session, they were dispatched to a man who had collapsed in a bakery. Using the skills they had just sharpened, they treated John Sewell, a Gippsland man who had gone into cardiac arrest. John was flown by air ambulance to the Victorian Heart Hospital in critical condition and, incredibly, was discharged five days later.



Vehicle Upgrades

As part of our commitment to enhancing patient care in all environments across Victoria, we upgraded aspects of our fleet with state-of-the-art equipment.

In 2024, we began transitioning to a new fleet of fixed-wing aircraft, incorporating cutting-edge technology including a world first pilot fatigue detection system. This new fleet will deliver a smoother, more efficient, and comfortable experience for our patients and operational employees. Additionally, our fixed-wing aircraft are equipped with an innovative high-tech Stryker stretcher loading system, which reduces patient transfer time by up to 20 minutes and enhances our capability to provide timely, high-quality care.

With the onset of the snow season, we introduced new Can-Am Defenders and Skidoos, tailored for Victorian snow conditions. Deployed to Falls Creek, Mount Hotham, and Mount Buller, these advanced vehicles have significantly improved our ability to navigate mountainous terrains safely and efficiently, ensuring both paramedic and patient safety.

Awards

Ambulance Service Medals

Three Ambulance Victoria (AV) paramedics and two Ambulance Community Officers (ACO) were recognised for their outstanding service in the 2023 Ambulance Service Medal (ASM) national honours.

Lindsay Bent – MICA Paramedic

Lindsay began his outstanding career as a Victorian paramedic in 1989 and has maintained a high level of training and operational skill as a Mobile Intensive Care Ambulance (MICA) paramedic.

Over his 34-year career with AV, he has worked in a variety of complex and rewarding roles, including clinical operations, operational communications, Adult Retrieval Victoria, MICA, and emergency management. Lindsay's contributions have been far-reaching and impactful, consistently focused on delivering exceptional care to Victorian communities.

Barry Curtain – Team Manager

Barry has made many important contributions since commencing with AV in 2001. As an Advanced Life Support (ALS) paramedic, Barry has volunteered as a manual handling facilitator for 14 years and served as the manual handling coordinator for five years.

From 2009 to 2023, Barry made significant contributions to manual handling and paramedic workplace safety. He authored much of AV's manual handling policy and procedure, helping to reduce risks associated with manual handling activities in the workplace. His efforts ensured that paramedics work safely, comfortably, and productively when caring for patients. Barry's work has led to major improvements in equipment and the development of safe work practices to prevent paramedic injuries.

Lindsay Mackay – Operational Communications

Lindsay has worked as a paramedic across the UK and Australia for over 17 years. As Executive Director of Operational Communications, she applied her extensive experience and leadership to support our communications centres and improve community access to ambulance services through the expansion of Australia's largest Secondary Triage team.

Lindsay was instrumental in establishing change at AV by developing innovative alternative models of care through the expansion of secondary triage services. She championed the implementation of a new patient pathway, TelePROMPT, which connects patients with mental health conditions to the care they need through alternative care pathways, avoiding unnecessary transport to an emergency department.

Lindsay designed and championed the implementation of a new clinical oversight model for Triage Services, building clinical expertise and capability within the function and enhancing the day-to-day operations.

Ian Walsh – ACO

Ian Walsh commenced service with Ambulance Victoria in 2007 and has since served as an Ambulance Community Officer (ACO) in Charlton. As a first responder, Ian has always been focused on caring for his community. This was most notably demonstrated by his efforts during the Charlton floods in January 2011, when he spent countless hours working to assist the township.

As a longstanding member of the Charlton Ambulance Team, Ian has been a committed leader, mentoring newer team members and supporting and encouraging them to reach their potential. Ian has always demonstrated a selfless attitude and unwavering commitment to improving the lives and wellbeing of patients and members of the community.

Alan Wilkins – ACO

Alan Wilkins joined AV in 2006 as an inaugural member of the Paynesville Ambulance Team and continues to serve his community as an Ambulance Community Officer (ACO).

Alan has significantly contributed to health and emergency education within the Paynesville community through his work as an ACO and as a volunteer with the local Ambulance auxiliary. He has educated many people in life-saving skills, including cardiopulmonary resuscitation (CPR) and the use of automated external defibrillators (AEDs) across various community groups. Alan was instrumental in securing 20 AEDs for the Paynesville community.

He also provided guidance to the isolated Raymond Island community to ensure it had a 24/7 accessible AED in a public location. Within a month, this AED was successfully used to defibrillate a patient.

CAA Awards

The Council of Ambulance Authorities (CAA) Awards recognise the innovative work of ambulance services across Australia, New Zealand, and Papua New Guinea. In the 2023 awards, AV won the Excellence in Technology Award.

The winning project, '2021 Clinical Response Model: An evidence-based approach to improve ambulance resource allocation and response performance during the COVID-19 pandemic', was developed in response to challenges associated with the easing of pandemic restrictions in 2021.

As a result, AV reviewed its Clinical Response Model and emergency response dispatch grid, discovering that a high volume of low acuity patients could be diverted to Secondary Triage to increase the availability of ambulances for emergencies.

The initiative led to an almost 30 percent increase in low acuity patients being referred to alternative service providers, ensuring critically ill patients were more likely to receive a timely response.

Additionally, six outstanding women from Ambulance Victoria were honoured this year as part of the CAA Women in Ambulance Awards.

These awards highlight successful and hardworking women in ambulance services across Australia, New Zealand, and Papua New Guinea. They aim to empower and inspire future generations to pursue careers in ambulance services and progress into leadership and management roles.

Our 2024 CAA Women in Ambulance Award recipients

Jo Algie, ALS Paramedic

Belinda Delardes, ALS Paramedic

Rebecca Veitch, ALS Paramedic

Deb Bright, Ambulance Community Officer

Carina Gibson, MICA Paramedic

Emily Nehme, Research Governance Manager

Clinical Advancements

Our dedication to clinical excellence drives us to continuously innovate and improve our healthcare services. From state-of-the-art retrieval services and a groundbreaking cardiac arrest strategy to comprehensive educational programs and international partnerships, our clinical advancements are at the forefront of transforming health care nationally.

Adult Retrieval Victoria

Adult Retrieval Victoria (ARV) provides statewide critical care clinical advice and coordinates the transfer of critically unwell patients across the state, and beyond. ARV also plays a central role in the state trauma system, supporting the retrieval coordination of major trauma patients and providing clinical expertise.

This year, ARV relocated to the new Essendon Fields Operations Centre and introduced a new initiative to coordinate access to life-saving blood products for crews in the pre-hospital environment. Our pivotal role in the pre-hospital ICU bypass initiative also allowed MICA paramedics to balance intensive care unit loads, preventing secondary transfers due to bed shortages.

147,747

Total calls received

7,110

Total cases

4,602

Total retrievals

1,231

Total medical retrievals

52

Total ECMO¹ transfers

1,054

Total pre-hospital cases

19

Total clinical authorisation cases

170

Total pre-hospital ICU bypass

1. Extracorporeal membrane oxygenation machine

State	Number of Cases
Victoria	6569
New South Wales	76
Tasmania	6
Northern Territory	3
Queensland	3
South Australia	2
Australian Capital Territory	1
Overseas	2

	Total Cases	Air Retrievals	Road Retrievals
Barwon South West	738	307	233
Gippsland	1141	351	453
Grampians	607	159	255
Hume	1152	623	193
Loddon Mallee	1177	568	282
Metro	1754	7	1158

Cardiac Arrest Improvement Strategy

In 2023, we developed an Australian-first Cardiac Arrest Improvement Strategy to address the impact of the COVID-19 pandemic on systems of care in Victoria.

The strategy aims to drive improvements in the care of out-of-hospital cardiac arrest (OHCA) patients between 2023 and 2028. It is based on international best practices, local expertise, and over two decades of insights from the Victorian Ambulance Cardiac Arrest Registry. The strategy identifies 38 programs across four priority areas:

- Community CPR and public access defibrillation
- Comprehensive system response
- High-performance CPR
- A culture of excellence.

We aim to achieve a 30 per cent improvement in OHCA survival by 2028, potentially saving over 70 lives annually.

Shocktober campaign reached 6.13 million people, training 6,700 in CPR

Launched the PANDA trial on adrenaline versus noradrenaline for cardiogenic shock

Reached 500 enrolled patients in the First Responder Shock Trial

Notified paramedics in writing when cardiac arrest patients they treated were discharged alive

Rolled out end-of-life education training to all paramedics

Expanded Kids Save Lives program across Victorian schools

Debuted the Cardiac Arrest Improvement Strategy at the New Zealand Resuscitation Council Conference

Case Study:

Cutting-Edge Technology Saves Hawthorn Father

Ambulance Victoria (AV) is proud to be the only ambulance service in Australia, and one of only four in the world, utilising cutting-edge ECMO (Extracorporeal Membrane Oxygenation) technology in the field to save lives. This advanced heart-lung machine is a game-changer for patients in refractory cardiac arrest, offering a significant improvement in survival rates.

Data from the Victorian Ambulance Cardiac Arrest Registry highlights the dire statistics for patients in refractory cardiac arrest, with only about 4 per cent surviving even with mechanical CPR during transport to hospital. However, survival rates improve to around 20 per cent if the patient is transported to a hospital equipped to place them on ECMO. The challenge, however, lies in the time taken to reach the hospital, which often exceeds 60 minutes from the onset of cardiac arrest.

By initiating ECMO within approximately 25 minutes after cardiac arrest, we have seen nearly 30 per cent of these patients survive with positive outcomes.

In October 2023, this world-leading medical technology being trialled by AV and Alfred Health helped save a Hawthorn man's life. Thanks to the prompt response and the application of ECMO technology at the scene, this method not only stabilised his condition rapidly but also significantly increased his chances of survival compared to traditional methods.

The Hawthorn father's experience exemplifies the life-saving potential of ECMO technology in pre-hospital settings. Upon arrival, paramedics swiftly assessed his condition, and a responding MICA paramedic was joined by intensive care specialists from Alfred Health. The team initiated ECMO on-site, providing critical support that maintained his heart and lung function during the crucial minutes following his collapse. His subsequent recovery in hospital highlighted the effectiveness of early ECMO intervention, offering hope to countless other patients who might benefit from this advanced treatment.

Our Research

AV's Centre for Research and Evaluation is an international leader in pre-hospital emergency care, health services and resuscitation research. Between July 2023 and June 2024, 105 active research projects were registered in the AV research governance system and employees led or contributed to the publication of 76 peer-reviewed manuscripts, many in top-ranking journals in fields of emergency medicine, cardiology, and pre-hospital emergency care. Our research programs are internationally recognised, attracting almost 2,000 citations across peer-reviewed literature in 2023-24, including 38 citations in policy and scientific statements or treatment guidelines. Our research is highly collaborative, involving partnerships with universities, hospitals, and research institutions. In 2023-24, we proudly signed 13 new research agreements with partners, helping us achieve our strategic goal of being a strong, connected, and collaborative research centre.

Highlights

The First Responder Shock Trial (FIRST) reaches 500 enrolled patients

Automated external defibrillators (AEDs) can help to double or even triple the survival rates of cardiac arrest patients when used by bystanders or community volunteer responders. The First Responder Shock Trial (FIRST) is a binational collaborative trial which is being conducted to increase rates of early defibrillation by members of the community. This trial aims to test whether providing community volunteer responders with a single-use, ultraportable AED can improve the survival rates of cardiac arrest patients compared to retrieving the closest AED in the community. The trial reached an important milestone of 500 enrolled patients this year and is expected to complete recruitment in 6-12 months. The trial's methods were published in the Resuscitation Plus journal this year.

The PANDA clinical trial launches recruitment

Shock is a common medical condition that can lead to low blood pressure, organ dysfunction and death. Clinicians use medications that constrict blood vessels or increase the heart's pumping function to manage low blood pressure in patients with shock. However, there is limited information on which medication is safer and more effective. PANDA (which stands for **PA**ramedic Randomised Trial of **Norad**renaline Versus **Ad**renaline in Cardiogenic Shock) is a world-first clinical trial that aims to compare noradrenaline and adrenaline, the two medications commonly used by paramedics and doctors for the treatment of shock. Almost 1,200 cardiogenic shock patients, including those experiencing heart attacks and cardiac arrest,

will be enrolled into the trial by paramedics in Victoria over a two-year period. The trial is being delivered as part of our Cardiac Arrest Improvement Strategy and will help improve outcomes for patients with this life-threatening condition.

A world-first study exploring sex differences in resuscitation quality

Women are known to be disadvantaged compared with men when receiving community-based interventions for cardiac arrest (e.g. bystander CPR and defibrillation). This year, the Centre for Research and Evaluation conducted a world-first study to explore whether the quality of resuscitation treatment provided by paramedics differs by patient sex. The study showed that although CPR quality did not vary by sex, sex-based disparities were seen in the quality of post-resuscitation care, including the management of low blood pressure and the duration of resuscitation. The findings suggest that more can be done to improve the quality of post-resuscitation care for women and the science will now be used to address this important treatment gap through education.

Study supports paramedic scene discharge and referral decisions

The outcomes of patients who call an ambulance but are discharged at scene reflect the safety and quality of ambulance care. This year, the Centre for Research and Evaluation led an investigation describing the outcome of patients 72 hours after being discharged at scene by paramedics. The study, published in the Emergency Medicine Journal, found the occurrence of hospital admission and adverse events was rare in those discharged at scene and the lowest in the world compared to other regions. The strongest driver of serious adverse events was the presence of an abnormal vital sign on assessment, which will be used to inform education and clinical practice.

Portable heart-lung machines in ambulances

In certain hospitals, patients with cardiac arrest are cared for with a highly-specialised treatment involving a heart-lung bypass machine known as Extra-Corporeal Membrane Oxygenation (ECMO). The CHEER3 prospective trial is an Australian-first collaboration between Ambulance Victoria and Alfred Health. It aims to equip an ambulance rapid response vehicle with a portable heart-lung machine (ECMO) to give potentially life-saving treatment to patients faster before they are taken to the hospital. The preliminary results of the trial were published this year, demonstrating survival rates of 40 per cent in patients who could not be revived from almost 50 minutes of conventional treatments. The trial continues to recruit eligible patients in metropolitan Melbourne.

Research Funding

AV researchers were lead investigators of several new National Health and Medical Research Council (NHMRC), Medical Research Future Fund (MRFF) and National Heart Foundation (NHF) research grants in 2023-24.

Research grants underpin our ability to invest in clinical innovation and support the critical infrastructure required to deliver world-leading clinical trials and cohort studies. In 2023-24, AV researchers attracted over \$7 million in research funding, including:

- NHMRC Investigator Grant for 'Advancing the evidence-base in cardiac arrest and resuscitation'. Funding: \$1,483,020.
- MRFF Clinician Researcher's Grant for 'Optimising chest pain pathways that ensure earlier access to definitive care for patients in remote and rural communities'. Funding: \$1,496,271.
- Victorian Medical Research Acceleration Fund for 'Evaluating a new model of care to accelerate the provision of definitive care for patients with chest pain (ACCELERATE-CP)'. Funding: \$499,312.
- NHMRC Targeted Call for Research Grant for 'Advancing Quality and Safe Virtual Diabetes Care in Emergency Settings (VIRDI)'. Funding: \$998,231.
- Laerdal Foundation Project Support Grant for 'Drowning Out-of-Hospital Cardiac Arrest in Australia and New Zealand'. Funding: \$49,958.
- NHF Vanguard Grant for 'Creating and using the world's largest multi-source cardiac arrest registry to discover causes of sudden cardiac death'. Funding: \$150,000.
- NHF Vanguard grant for 'Developing a national strategy for improving out-of-hospital cardiac arrest outcomes: using advanced simulation

modelling to identify local interventions to save lives'. Funding: \$150,000.

- MRFF Research Data Infrastructure Grant for 'The National Intensive Care Data (NICE-Data) Infrastructure Initiative. Funding: \$2,497,605.

Awards

The Centre for Research and Evaluation received multiple awards in 2023-24 recognising its contribution to science in the field of pre-hospital emergency care.

The Centre was again recognised with industry-leading awards from the Council of Ambulance Authorities, receiving the Excellence in Technology Award for informing the evidence-base and methodology behind Ambulance Victoria's Clinical Response Model improvements during the COVID-19 pandemic. **Belinda Delardes** (Resuscitation Coordinator) and **Emily Nehme** (Research Governance Manager) also received the Council of Ambulance Authorities Women in Ambulance Award, recognising their tireless efforts to advance pre-hospital research. Our Director, **Dr Ziad Nehme**, was also recognised with Citizen CPR Foundation's 'Top 40 Under 40' Award, recognising his continued leadership in cardiac arrest research in pursuit of improving patient outcomes. Finally, Monash University PhD candidate and Jordanian Paramedic, **Abdulrahman Alhenaki**, was awarded the Best Free Paper Award at the New Zealand Resuscitation Council's Conference in Wellington, New Zealand, for a study using Ambulance Victoria's cardiac arrest data to examine trends in the incidence and outcome of refractory out-of-hospital cardiac arrest. These awards are strong acknowledgment of the impact of AV's research.

Research Publications

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Clinical Insights & Grand Rounds

We launched new communication channels this year to share clinical knowledge and advancements, and generate discussion among our clinical and operational workforce.

Focusing on a key theme, the quarterly Clinical Insights newsletter and Grand Rounds webinars provide an in-depth look at clinical care, patient safety, and improved patient experiences. Topics covered to date have included patient deterioration, and managing respiratory problems.

Case Study:

Singapore Civil Defence Force

In a landmark move, AV has partnered with the Singapore Civil Defence Force (SCDF), a world-leading emergency services provider. This collaboration, formalised with a Memorandum of Understanding (MoU), aims to enhance paramedic practice through sharing information, training, and research opportunities. This partnership represents our commitment to mutual growth, innovation, and improving the quality of emergency medical services.

AV will benefit from learning about the advances SCDF has made in communication and coordination of ambulance resources, including the use of artificial intelligence and video calling, and SCDF will benefit

from learning from our clinical care with paramedicine being a profession in Australia for much longer than Singapore. By working closely with SCDF, we blend our clinical expertise with its strengths in communication and technology, positioning ourselves at the forefront of global emergency medical services.

We are proud of this new chapter and look forward to the positive impact it will have on our services and the communities we serve.

Right Care, Right Patient, Right Time

We continue to work with our partners to find new and innovative ways of improving patient care, ensuring that our patients receive the most appropriate care for their needs, and saving ambulances for emergencies.

Over the past year we have continued to develop and expand alternate service pathways and leveraged technology to strengthen our triage capabilities.

Our work towards improving the experience of patients with mental health conditions as part of Victoria's mental health reform program is another example of our commitment to delivering the right care to the right patient at the right time.

Video Assisted Triage

A three-month proof-of-concept trial was conducted to determine if Video Assisted Triage (VAT) could enhance patient assessment and support our triage practitioners through visualising the patient's condition.

The trial outcomes demonstrated that VAT increased rates of safe and effective diversion from emergency responses, enhanced utilisation of alternate services and care pathways, improved

triage practitioner confidence in decision making, and strengthened the ability to establish rapport and provide reassurance to patients.

Following the trial's success, VAT was implemented across all Secondary Triage workstations, enhancing the experience for both our people and patients.

Alternate Services Strategy

Our Alternate Services Strategy has been developed to improve emergency response availability, enhance processes and systems, and increase the use of alternative services for specific patient groups. This includes our embedded care pathways for older persons (RACER), frequent complex callers, and individuals experiencing a mental health crisis (TelePROMPT).



*The missing piece of the
secondary triage puzzle."*

– AV Triage Practitioner on VAT



The strategy ensures callers are connected with the most appropriate care response, improving their experience and outcomes. Key focus areas in phase one have included establishing improvements in data monitoring and reporting for continuous improvement, uplifting technology to support these processes, and implementing a comprehensive employee communication and engagement strategy to provide our people with the latest information and support related to alternate services.

Patient Management Team

Our patient management team is committed to supporting the delivery of Best Care to patients identified as frequent and complex by tailoring service provision to best meet their social and healthcare needs.

We develop Patient Management Plans and Mental Health Information Plans to support AV employees to make informed decisions and provide individualised and tailored healthcare to patients.

The team created 104 new Patient Management Plans in 2023-24, actively reviewed 160 plans, and developed 84 on scene plans for paramedics to tailor support and care coordination.

Victorian Stroke Telemedicine

The Victorian Stroke Telemedicine (VST) service delivers critical acute stroke care via telemedicine to emergency departments across 19 Victorian and three Tasmanian hospitals. This includes recent additions in Mersey Community Hospital in north-west Tasmania and Portland District Health - VST's first Urgent Care Centre.

This year, VST managed 4,777 consultations, recommended thrombolysis with tissue plasminogen activator (TPA) for 328 cases, and endovascular clot retrieval (ECR) for 258 cases.

Victorian Virtual Emergency Department

The Victorian Virtual Emergency Department (VVED), operated by Northern Health, provides patients with in-home virtual emergency doctor clinical assessments, advice, treatment, and referrals to appropriate healthcare providers such as GPs or residential in-reach services.

Available to all Victorians 24/7 via the VVED website, this free service has significantly enhanced accessibility to emergency care and freed up ambulances for emergencies.

Since its launch, VVED has provided virtual care to more than 82,475 patients referred by AV. In 2023-24, VVED managed to see over 42,875 patients, with an impressive 77 per cent of them not requiring transport to, or in-person care at, an ED. This innovative approach has not only eased the burden on physical emergency departments but also ensured that patients receive timely and efficient care from the comfort of their homes.

Mental Health Reform

AV is a partner agency in delivering the Royal Commission into Victoria's Mental Health System's Recommendation 10, which aims to achieve a health-led response for people experiencing mental health crises. Under the new Mental Health and Wellbeing Act 2022, which commenced on 1 September 2023, paramedics have care and control powers for transporting a patient under an inpatient or compulsory order.

Our paramedics have been through comprehensive training to understand the Act and how it applies to paramedic practice in terms of improving the experience of people in a mental health crisis. We have also implemented IT system changes to align with the legislation, run a pilot in de-escalation training for paramedics to best support people in a mental health crisis, and established a multi-agency incident management mechanism with the Office of the Chief Psychiatrist, Department of Health, Victoria Police, and health services to address serious incidents in a collaborative way.



Understanding the assault cycle, the anger iceberg and the physical breakaway techniques were most useful."

– Feedback from paramedic on the de-escalation pilot.



Digital Advancements and Connection

Our commitment to innovation and connectivity is transforming how we deliver care, making our operations more agile and our patient interactions more seamless. By adopting the latest technologies and enhancing our communication networks, we are empowering our people with the tools they need to respond swiftly and effectively.

Digital Radio Upgrade Program

We are well on the way to transitioning our regional radio operations to the Regional Mobile Radio (RMR) network to replace the existing analogue network.

Scheduled for completion in 2026, this program is part of Victoria's Emergency Management Operational Communications Program, led by the Department of Justice and Community Safety.

In 2023-24, significant progress was made, including establishing contracts and beginning the development and implementation of radio equipment and the RMR Network Uplift. A fleet centre was set up in Ballarat to manage equipment upgrades across the rural ambulance fleet, ensuring minimal operational impact.

Key features of the new system include:

A statewide common radio network with improved coverage, reliability, and security through encryption

Noticeably better digital audio quality

Enhanced inter-regional communication and dispatch capabilities, especially during large multi-casualty events

Improved operational efficiency and response using selcall (a radio signalling protocol)

Better communication with dispatchers, duty managers, clinicians, air ambulance and emergency department employees

Up-to-date and accurate information on emergency incidents, improving patient focus and outcomes

Enhanced paramedic safety in the field through GPS tracking and improved duress functionality

Triple Zero Victoria will measure radio occupancy to better manage rural dispatcher wellbeing and workload.

VACIS Modernisation Project and iPads for Paramedics

The VACIS Modernisation Project represents a transformational change in our digital working environment, significantly enhancing the technology tools available to our paramedics when recording clinical information. Outdated VACIS tablets, which paramedics presently use to record electronic patient care records, will be replaced with personally issued iPads that feature a redesigned, modernised front-end application.

In-field testing of the new devices commenced this year, allowing us to assess their viability and impact on reducing administrative time in the field. This evaluation will help quantify improvements in response performance and the quality of our patient care records ahead of their statewide roll out, planned for 2024-25.

OneAV

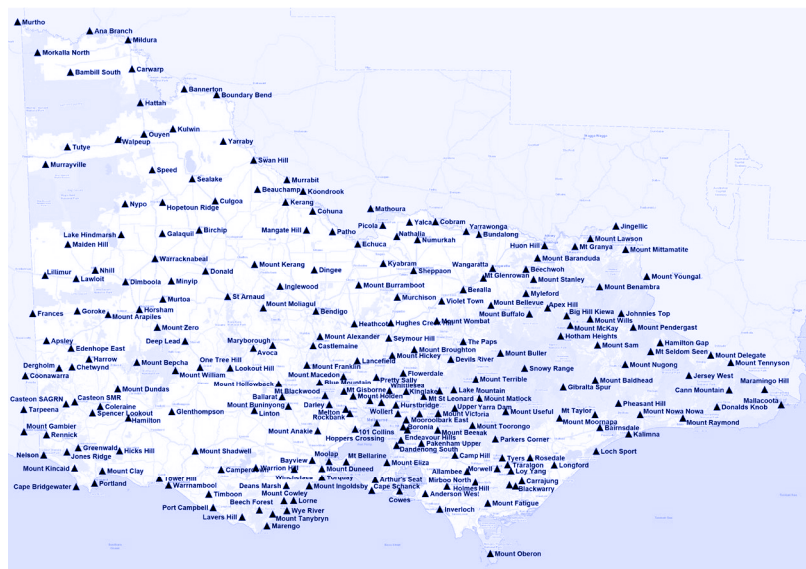
In April 2024, our OneAV project saw our end-of-life SharePoint 2013 intranet migrated to an updated and secure SharePoint Online platform, building on our established Microsoft 365 product landscape.

In addition to an upgrade in technology, our new OneAV intranet delivered an uplift in employee engagement on key content, campaigns and organisational priorities. OneAV offers our people a contemporary digital employee experience where key pain points such as excessive, repetitive and duplicated information are removed.

Current (RAVNet Analogue) network



Future (RMR Digital) Capability network



Our Community

A strong, connected community is essential for ensuring the health and wellbeing of every individual. By actively engaging with and supporting our communities, we foster a culture of care, resilience, and empowerment. Through education and awareness initiatives we work together to provide life-saving skills, promote health education, and ensure inclusivity and support for all.

Case Study:

Baw Baw Auxiliary Merger

Formed from the merger of the Neerim Noojee Ambulance Auxiliary and the Warragul Ambulance Auxiliary, the Baw Baw Combined Ambulance Auxiliary provides significant assistance to ambulance branches in Warragul, Drouin, Neerim South and Rawson, and the seasonal branch at Mt Baw Baw.

With a rich history spanning several decades, both original Auxiliaries have significantly contributed to their communities. This merger not only strengthens the resources available to our AV branches but also solidifies the Auxiliary's role as a crucial link between our people and the local community.

In early 2024, the Baw Baw Combined Auxiliary hosted a Restart A Heart BBQ at Warragul Bunnings to raise funds and promote heart health in the community. The event featured the Community Education van, where locals learned the Call Push Shock method for responding to cardiac arrests. Funds raised from these events are put towards training equipment and AEDs, benefiting both our branches and the broader community.

CPR in Schools

The Kids Save Lives program is an Australian-first pilot we launched in Victorian schools in February 2023.

It aims to teach students life-saving cardiopulmonary resuscitation (CPR) skills and raise awareness of automated external defibrillators (AEDs) to improve cardiac arrest survival rates. The pilot, supported by Greg Page of The Wiggles, sent 5,547 Call Pull Shock kits to 56 schools across Victoria. In October 2023, the program expanded to include Year 7 to 10 students. Our partners include Heart of the Nation, the Heart Foundation, the Australian Resuscitation Council, the Council of Ambulance Authorities, the Department of Education, and Monash University.

Preliminary evaluation results are promising, with teachers reporting confidence in teaching the program and noting high student engagement. Notably, 50 per cent of students surveyed felt confident performing CPR.

Shocktober

AV's 'Shocktober' campaign aims to improve community confidence in responding to cardiac arrest, promote the Call, Push, Shock steps, increase AED registration, and boost GoodSAM app sign-ups.

Our paramedics and volunteers conducted 340 face-to-face engagement sessions in October 2023, teaching CPR and AED awareness to over 7,600 community members, exceeding our target of 5,000. An extensive media, social media and internal communications campaign led to significant awareness, 282 new AED registrations and 616 new GoodSAM Responder sign-ups.

Case Study:

You're Safe with Me Badges

In September 2023, AV received heartwarming feedback from an anonymous patient who was deeply moved by seeing a paramedic wearing a 'You're Safe with Me' pin.

This simple gesture made the patient feel safe, respected, and affirmed. A post on AV's internal engagement channel was viewed by more than 1,000 employees, received 44 likes, and resulted in 946 pins being distributed to employees and volunteers statewide.

Letter from the anonymous patient:



Recently I knew something was seriously wrong, so I had to call an ambulance. The ambulance came from Daylesford and one of the ambos had a rainbow badge on her shirt. Seeing it made me feel safe, respected and loved; like I was in good hands. Because I was feeling unwell and vulnerable, the badge was an affirmation of me as a person. It helped me knowing that she was really there for me. It felt like a safety net knowing she was on my side.

Your service must deal with a lot of older LGBTIQ+ people who are not as out as me. If they saw someone with a rainbow badge it would mean all of a sudden, they would feel a little better inside. It would boost their confidence. The badge could be a

turning point for them knowing they don't have to worry about hiding their LGBTIQ+ identity. It could help them know they are not going to be put upon or chunked out of the ambulance if someone finds out they are LGBTIQ+. They could be more at ease with themselves - relax a bit, which is so important when you are sick. When you are going through all that stress that leads you to call an ambulance, it's good if you can relax, your symptoms might improve. Your blood pressure might drop.

I want to send a hug to the ambo who wore the pin. She helped me to feel at ease and less vulnerable - and improved my mental health and wellbeing. Thank you."

Workforce Data

This workforce information is provided in accordance with the Minister for Finance's Reporting Direction 29: 'Workforce data disclosures in the report of operations – public service employees.'

Total Employee Numbers

Full-Time Equivalent (FTE) Employees 2023-24 (size of the workforce):

Employee Numbers (FTE) – Annual Report Category	2023-24	2022-23
On Road Clinical Employees ¹	4886.9	5,055.4
Operation Support and Managerial Employees	651.1	622.0
Other Managerial, Professional and Administrative Employees	628.3	592.0
TOTAL	6166.3	6269.4

1. On Road Clinical Employees– includes but not limited to Paramedics, Team Managers, Patient Transport Officers, Retrieval Registrars, Clinic Transport Officers and Clinical Instructors. Following multiple years of growth, factors contributing to 2023-24 data following multiple years of growth includes an increased number of employees moving into flexible work arrangements, and the permanent appointment of on-road clinical employees into management and operational support positions.

2. Operation Support and Managerial Employees – includes but not limited to Senior Team, Area and Regional Managers, Rosters employees, Communications employees, Rehab Advisors, OHS Advisors, Logistics employees, Fleet employees, Duty Team Managers, Telecommunication employees and Clinical Practice employees.

3. Other Managerial, Professional include all other employees who do not fall into the above two categories.

Mobile Intensive Care Ambulance paramedics (MICA)

This group of MICA employees forms part of AV's Full-Time Equivalent Employees 2023-24:

MICA Employee Numbers	2023-24	2022-23
MICA Full-Time Equivalent Employees	503.4	525.7
MICA Full-Time Equivalent Trainees	82.9	55.4
TOTAL	586.3	581.1

Ambulance Community Officers (ACOs)

AV employs 952 casual Ambulance Community Support Officers (ACOs) who provide emergency response. These employees are represented in the above on-road clinical employee FTE numbers based on their hours worked converted to equivalent full-time positions.

Community Emergency Response Team volunteers (CERTs)

In addition, AV engages 207 Community Emergency Response Team volunteers (CERTs) who provided emergency response in 2023-24.

Newly recruited paramedics

The 2023-24 approved operational recruitment target was 195 recruits, which included nine recruits from the Medium Acuity Transport Graduate Bridging Program (MATSGBP) and 11 from the Inter Graduate Paramedic Program (IPGP) who started with AV in 2023-24.

258 paramedic employees were recruited by AV in 2023-24. This recruitment comprised 47 paramedics from the MATSGBP, 11 from the IPGP, three transitioning from casual to permanent positions, and 134 graduate ambulance paramedics. The additional 83 paramedics who commenced their roles in May and June 2024 will be part of the 2024-25 recruitment program.

Health, Safety and Wellbeing

	2023-24	2022-23	2021-22	2020-21
Number of workplace fatalities	1	0	0	0
Lost Time Injury Frequency Rate (LTIFR) ¹	96.4	77.99	72.6	71.6
Average number of Standard claims per 100 FTE (Full time Equivalent) employees ¹	10.4	10.8	8.0	6.6
Average number of Standard claims per 1,000,000 hours worked ¹	66.7	69.5	50.6	40.3
Average cost per WorkCover Standard claim ²	\$111,806	\$101,120	\$113,268	\$100,261
Number of hazards/incidents/injuries reports lodged ³	4,956	3,728	3,356	4,086
Percentage of WorkCover Standard claims with a RTW plan initiated ⁴	86%	100%	100%	100%
Percentage of employees immunised against influenza (including ACOs) ⁵	91.3%	88.1%	54.4%	93.8%
Number of Health and Safety Representatives (HSR) positions filled ⁶	341	297	376	294

Notes:

1. An increased number of Standard WorkCover claims in 2023-24 negatively impacted the LTIFR, the average number of Standard Claims per 100 FTE and the average cost per WorkCover Standard Claim rates.

The average number of standard claims per 1,000,000 hours worked is impacted by both an increase in volume of standard claims received, and the fluctuating nature of productive hours worked. There were a number of months in 2023-24 with a markedly lower number of productive hours worked, which has compounded the increase in this measure over 2023-24.

2. Claims costs mature over time, and as such the data captured reflects the costs received as at the end of June 2024. Claims costs from previous financial years will have matured and consequently figures and will differ from previous annual reports.
3. The number of hazards / incidents / injuries (HIIIs) as logged in AV's Health Safety and Claims System.
4. Percentage of Standard claims with return-to-work plans is calculated from a sample and excludes claims with less than 10 days' time loss. AV's result of 86 per cent reflects the significant increase in overall claims volume, and the resulting resourcing impact.
5. Percentage of employees immunised is reflective of final percentage with the 2023-24 influenza season, August 2023.
6. HSRs have increased in number over the past three years and align with the growth in the paramedic workforce and the number of AV locations. Number includes Deputy HSRs.

Definitions:

- a. Accepted WorkCover claims – accepted WorkCover claims that were lodged in financial year.
- b. Lost Time – defined as greater than one day.
- c. Standard Claim- a WorkCover claim that has exceeded the employer liability period of either 10 days lost time and/or medical expenses (cost indexed yearly).

Occupational Violence

	2023-24	2022-23	2021-22	2020-21	2019-20
WorkCover accepted claims with an occupational violence cause per 100 FTE	0.9	1.0	0.9	0.9	0.6
Number of accepted WorkCover claims with lost time injury with an occupational violence cause per 1,000,000 hours worked.	5.4	6.0	5.0	5.3	3.7
Number of Occupational Violence Hazard, Incidents or Injuries (HII's) reported.	903	653	564	631	696
Number of Occupational Violence HII's reported per 100 FTE	14.6	10.4	9.2	11.4	13.1
Percentage of Occupational Violence HII's resulting in injury, illness or condition	6.20%	9.95%	9.40%	7.77%	4.74%

A new occupational violence framework and work plan was developed and released to assist in implementing a broad range of initiatives to assist Frontline crews and call takers from being harmed by occupational violence (OV). A working group was established to provide a broad cross section of views and insights into strategies to address occupational violence.

While most of OV reporting is for incidents without injury the potential to be injured does contribute to elevated stress levels and is why preventative programs and employee care pathways remain our top two priorities.

Those injured as a result of OV have higher observed rates of WorkCover claims indicating that, when injured, the injury is of a more severe nature.

All graduates received a full day of OV training while existing employees have access to refresher training covering such topics as de-escalation, behaviour of concern risk scoring and scene positioning eLearn programs.

Development of an OV training module and several mentoring videos started development in Quarter 4.

Occupational violence HII reports for 2023-24 totalled 903 compared to 653 reported in the previous financial year.

The number of occupational violence HII's reported per 100FTE in 2018-19 was 13.2, then lowered to 9.2 over the COVID pandemic in 2021-22 due to a decrease in near miss reporting. The ratio for this reporting period increased from 10.4 last financial year to 14.6 for this reporting period.

Trends in occupational violence severity as measured through accepted WorkCover claims per million hours worked (or per 100 FTE) has steadily increased since 2018-19.

AV encourages a culture of reporting. Reporting of OV Hazards, Incidents and Injuries (HII) increased compared to previous years. Hazard reporting alone increased over 80 per cent compared to 2022-23 while the percentage of injuries reduced from 9.95 per cent to 6.2 per cent. While reporting of incidents has increased, reports of injuries as a result of OV has declined when compared to the previous financial year.

Alcohol and Other Drugs

AV's Alcohol and Other Drugs (AOD) testing program consists of four distinct areas which are listed below, with a key performance indicator (KPI) set at 20 per cent of the AV workforce (N=8261), KPI (N=1652). The AOD program achieved a figure just over 100 per cent (N=1672) for 2023-24.

- Pre-employment testing for operational paramedic applicants (269)
- Random testing for the existing workforce via randomised AV locations (1275)
- For cause/post incident testing (29)
- Workgroup testing (99)

Pre-employment AOD testing is conducted as part of the medical selection process prior to being employed with AV. Just over one percent of candidates returned positive results for declared medications with the remainder returning negative results.

In workforce testing (Random, For Cause, Post Incident and Workgroup) programs in 2023-24, AV conducted the following testing numbers: Random (N=1275), For Cause (N= 18), Post Incident (MVA) (N= 11) and Workgroup (N= 99), with results as follows:

- Less than 0.5 per cent of employees tested positive for illicit substances or AV medications. In post incident testing all employees tested returned negative results.

AV complied with relevant National Standards to report employees to the Australian Health Practitioner Regulation Agency (AHPRA) during the financial year as required.

All employees who test positive are given assistance through AV's supportive framework and the AOD Specialist Welfare with referral to treatment facilities as required.



Environmental Report

AV is committed to reducing our impact on the environmental footprint. Our Sustainability Action Plan outlines the steps we are taking to play our part in creating a better environment for us all, and our commitment to achieving net zero carbon by 2045 remains strong.

AV's environmental reporting for 2023-24 is developed in line with Financial Reporting Disclosure requirements (FRD24) from the Victorian Government Department of Treasury and Finance.

Electricity EL1-EL4

Energy efficiency projects such as LED lighting replacement and heat pump water replacement has reduced demand for electricity by three per cent overall.

The conversion of all State Purchasing Contract sites to 100 per cent GreenPower resulted in a 40 per cent increase of total electricity offset.

Stationary Energy F1-F2

Stationary energy use has reduced across the last three years with 2023-24 resulting in the lowest consumption across the three years. Stationary energy, which consists of natural gas from a pipeline and liquid petroleum gas (LPG), contributes to less than one per cent of AV emissions. AV has seen an overall reduction in gas usage as a result of an active transition from gas to electric.

Transportation Energy T1-T4

AV continues to be challenged in reducing fuel usage and the associated emissions from our fleet due to the duty cycle and payload of our vehicles, together with the requirement for specific road vehicles and aircraft platforms.

AV is committed to transition our fleet away from fossil fuels. A Zero Emission Vehicle Plan is currently being developed to help AV achieve net zero carbon by 2045.

In total, greenhouse gas emissions from transport went up by nine per cent. Transport emissions continue to be the main contributor to AV's Scope 1 emissions.

Total energy use E1-E4

Electricity energy consumption continued to decrease while transport energy has continued to increase. The greater transport energy usage results in an overall increase in energy consumption. Pleasingly, the renewable energy component of this increased energy consumption went up significantly year on year.

Water use W1-W2

Water use has remained relatively constant since 2021-22. Typically, the bulk of AV's water is consumed at corporate sites. Usage patterns at these sites are consistent with occupancy post COVID-19.

Waste and recycling WR1-WR5

Waste reduction activities conducted during 2023-24 include AV's partnership with the container deposit scheme, donation of old uniforms, out of date consumables, AEDs and specialty equipment bags. The use of our asset donation register is a key tool in rehoming assets or consumables that are no longer of use to AV and reducing waste to landfill.

Organics 'green waste' (food and garden) has increased with more program availability internally (via composting and worm farming programs offered to branches).

Greenhouse Gas Emissions G1-G3

AV maintained a strong focus on emission reduction in 2023-24, however Scope 1 emissions still increased by approximately nine per cent this year. This has been influenced by the increase in both road and air transport fuels and the recent addition of medical anaesthetic gas (methoxyflurane, or the 'green whistle') to the AV greenhouse gas inventory.

The transition of all AV sites on the electricity State Purchasing Contract to 100 per cent GreenPower was a significant achievement for AV to reduce Scope 2 emissions by 12 per cent.

Growth in demand on the ambulance service has seen an approximately five per cent increase in case numbers in 2023-24. This increase in case numbers and decreased emissions demonstrates that we have improved efficiency in delivering healthcare services.

ELECTRICITY USE	Apr-23 to Mar-24	Apr-22 to Mar-23	Apr-21 to Mar-22
EL1 Total electricity consumption segmented by source [MWh]			
Purchased	7,491.37	8,077.77	8,349.12
Self-generated	391.88	380.66	350.75
EL1 Total electricity consumption [MWh]	7,883.25	8,458.42	8,699.87
EL2 On site-electricity generated [MWh] segmented by:			
Consumption behind-the-meter			
Solar Electricity	391.88	380.66	350.75
Total Consumption behind-the-meter [MWh]	391.88	380.66	350.75
Exports			
Solar Electricity	100.41	132.66	141.12
Total Electricity exported [MWh]	100.41	132.66	141.12
EL2 Total On site-electricity generated [MWh]	492.29	513.31	491.87
EL3 On-site installed generation capacity [kW converted to MW] segmented by:			
Solar System	0.45	0.45	0.44
EL3 Total On-site installed generation capacity [MW]	0.45	0.45	0.44
EL4 Total electricity offsets segmented by offset type [MWh]			
LGCs voluntarily retired on the entity's behalf	0	0	0
GreenPower	6,815.05	4,864.28	2,703.48
RPP (Renewable Power Percentage in the grid)	1,408.38	1,514.13	1,559.70
EL4 Total electricity offsets [MWh]	7,491.37	6,378.41	4,263.18

STATIONARY ENERGY	Apr-23 to Mar-24	Apr-22 to Mar-23	Apr-21 to Mar-22
F1 Total fuels used in buildings and machinery segmented by fuel type [MJ]			
Natural gas	1,409,113.83	2,103,320.31	2,479,520.28
LPG	57,053.70	68,853.00	43,576.60
Diesel	76,675.00	115,900.30	101,228.60
F1 Total fuels used in buildings [MJ]	1,542,842.53	2,288,073.61	2,624,325.48
F2 Greenhouse gas emissions from stationary fuel consumption segmented by fuel type [Tonnes CO₂-e]			
Natural gas	72.61	108.38	127.77
LPG	3.46	4.17	2.64
Diesel	5.38	8.14	7.11
Greenhouse gas emissions from stationary fuel consumption [Tonnes CO ₂ -e]	81.45	120.69	137.52

TRANSPORTATION ENERGY	Apr-23 to Mar-24	Apr-22 to Mar-23	Apr-21 to Mar-22
T1 Total energy used in transportation (vehicle fleet) within the Entity, segmented by fuel type [MJ]			
Non-emergency transport (Health service operated) - Gasoline	3,384,011.60	4,165,211.40	4,486,349.50
Non-executive fleet - Gasoline	2,995,690.90	3,154,943.10	3,113,913.30
Road ambulance - Gasoline	26,297,098.10	25,508,764.50	22,999,168.00
Petrol	32,676,800.60	32,828,919.00	30,599,430.80
Non-emergency transport (Health service operated) - Diesel	9,429,821.70	8,309,372.20	7,060,715.70
Non-executive fleet - Diesel	2,690,122.50	3,198,387.80	3,356,644.50
Road ambulance - Diesel	212,496,867.60	167,803,849.90	164,430,592.30
Diesel	224,616,811.80	179,311,609.90	174,847,952.50
Air ambulance - fixed wing - Aviation Turbine Fuel	89,746,478.40	92,896,219.80	92,757,807.60
Air ambulance - rotary wing - Aviation Turbine Fuel	73,721,476.80	80,228,151.00	66,950,526.90
Aviation turbine fuel (ATF)	163,467,955.20	173,124,370.80	159,708,334.50
Electricity for Road Vehicles from Public or Private Chargers	58.40		
Electricity for Road Vehicles from Victorian Government Facilities	2,620.10		
Electricity (Transport Energy)	2,678.50		
Total energy used in transportation (vehicle fleet) [MJ]	420,764,246.10	385,264,899.70	365,155,717.80
T2 Number and proportion of vehicles in the organisational boundary segmented by engine/fuel type and vehicle category			
Road vehicles	1704		
Two and three- wheeled vehicles	5		
Petrol	5		
Passenger vehicles	678		
Petrol	395		
Diesel	148		
Petrol hybrid	130		
PHEV	1		
NULL	3		
EV	1		
Goods Vehicles	1021		
Petrol	36		
Diesel	981		
Hybrid	4		

TRANSPORTATION ENERGY	Apr-23 to Mar-24	Apr-22 to Mar-23	Apr-21 to Mar-22
T3 Greenhouse gas emissions from transportation (vehicle fleet) segmented by fuel type [tonnes CO2-e]			
Non-emergency transport (Health service operated) - Gasoline	228.83	281.65	303.37
Non-executive fleet - Gasoline	202.57	213.34	210.56
Road ambulance - Gasoline	1,778.21	1,724.90	1,555.20
Petrol	2,209.61	2,219.89	2,069.13
Non-emergency transport (Health service operated) - Diesel	664.19	585.89	497.85
Non-executive fleet - Diesel	189.48	225.52	236.68
Road ambulance - Diesel	14,961.90	11,815.07	11,577.56
Diesel	15,815.57	12,626.48	12,312.09
Air ambulance - fixed wing - Aviation Turbine Fuel	6,301.10	6,522.24	6,512.53
Air ambulance - rotary wing - Aviation Turbine Fuel	5,175.98	5,632.82	4,700.60
Aviation turbine fuel (ATF)	11,477.09	12,155.06	11,213.12
Electricity for Road Vehicles from Public or Private Chargers	0.01		
Electricity for Road Vehicles from Victorian Government Facilities	0.48		
Electricity (Transport Energy)	0.50		
Total Greenhouse gas emissions from transportation (vehicle fleet) [tonnes CO2-e]	29,502.76	27,001.43	25,594.34
T4 Total distance travelled by commercial air travel (passenger km travelled for business purposes by entity employees on commercial or charter aircraft)			
Total distance travelled by commercial air travel	82,137.09	148,742.01	
T(opt1) Total vehicle travel associated with entity operations [1,000 km]			
Total vehicle travel associated with entity operations [1,000 km]	41,578.46	37,414.69	41,161.68
T(opt2) Greenhouse gas emissions from vehicle fleet [tonnes CO2-e per 1,000 km]			
tonnes CO2-e per 1,000 km	0.71	0.72	0.62

TOTAL ENERGY USE	Apr-23 to Mar-24	Apr-22 to Mar-23	Apr-21 to Mar-22
E1 Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]			
Total energy usage from stationary fuels (F1) [MJ]	1,542,842.53	2,288,073.61	2,624,325.48
Total energy usage from transport (T1) [MJ]	420,764,246.10	385,264,899.70	365,155,717.80
Total energy usage from fuels, including stationary fuels (F1) and transport fuels (T1) [MJ]	422,307,088.63	387,552,973.31	367,780,043.28
E2 Total energy usage from electricity [MJ]			
Total energy usage from electricity [MJ]	28,379,691.90	30,450,320.05	31,319,544.13
E3 Total energy usage segmented by renewable and non-renewable sources [MJ]			
Renewable	28,379,693.52	24,333,653.41	16,610,136.17
Non-renewable (E1 + E2 - E3 Renewable)	421,079,869.60	395,039,999.40	383,752,147.62
E4 Units of Stationary Energy used normalised			
Energy per unit of Cases [MJ/Cases]	34.47	39.80	42.03
Energy per unit of floor space [MJ/m2]	198.41	202.45	221.75

SUSTAINABLE BUILDINGS AND INFRASTRUCTURE	Apr-23 to Mar-24	Apr-22 to Mar-23	Apr-21 to Mar-22
B1 Discuss how environmentally sustainable design (ESD) is incorporated into newly completed entity-owned buildings	A set of guidelines has been developed for the construction of ambulance branches, known as the Branch Design Guidelines. In 2021 sustainability options were identified and included as an addendum to the Branch Design Guidelines. There have been no changes to this process in 2023-24.		
B2 Discuss how new entity leases meet the requirement to preference higher-rated office buildings and those with a Green Lease Schedule	Higher-rated sustainable office buildings are preferred for lease when the option is available. For example, when sustainability is considered alongside requirements such as location.		
B3 NABERS Energy (National Australian Built Environment Rating system) ratings of newly completed/occupied Entity-owned office buildings and substantial tenancy fit-outs (itemised)	There were no newly completed/occupied entity-owned office buildings or substantial tenancy fit-outs.		
B4 Environmental performance ratings (eg. NABERS, Green Star, or ISCAIS rating scheme) of newly completed Entity-owned non-office building or infrastructure projects or upgrades with a value over \$1 million	There were no newly completed entity-owned non-office building or infrastructure projects or upgrades with a value over \$1 million.		
B5 Environmental performance ratings achieved for Entity-owned assets portfolio segmented by rating scheme and building, facility, or infrastructure type, where these ratings have been conducted	No environmental performance ratings were conducted.		

WATER USE	Apr-23 to Mar-24	Apr-22 to Mar-23	Apr-21 to Mar-22
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W1 Total units of metered water consumed by water source (kl)

Potable water [kL]	31,739.57	32,051.22	29,358.19
Total units of water consumed [kl]	31,739.57	32,051.22	29,358.19

W2 Units of metered water consumed normalised by FTE, headcount, floor area, or other entity or sector specific quantity

Water per unit of Cases [kL/Cases]	0.04	0.04	0.04
Water per unit of floor space [kL/m2]	0.21	0.21	0.20

WASTE AND RECYCLING	Apr-23 to Mar-24	Apr-22 to Mar-23	Apr-21 to Mar-22
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WR1 Total units of waste disposed of by waste stream and disposal method [kg]

Landfill (total)			
General waste - bins	177,376.28	178,332.71	68,956.48
General waste - skips	111,645.48	95,062.84	63,633.51
Offsite treatment			
Clinical waste - incinerated	1,580.08	4,154.76	207.45
Clinical waste - treated	103,212.71	149,373.23	13,507.80
Recycling/recovery (disposal)			
Batteries	541.17	168.79	527.36
Cardboard	58,038.20	53,925.30	23,383.61
Commingled	261,067.95	231,263.23	43,645.88
E-waste	7,503.53	5,834.70	5,118.75
Fluorescent tubes	68.75	5.73	17.82
Grease traps	4.15	9.67	15.54
Organics (food)	26,284.29		
Organics (garden)	8,834.73	26,601.27	
Paper (confidential)	12,663.83	16,914.22	15,699.74
Paper (recycling)	25,630.77	18,906.32	21,280.48
Toner & print cartridges	118.57	115.36	171.28
Total units of waste disposed [kg]	794,570.50	780,668.11	256,165.69

WR1 Total units of waste disposed of by waste stream and disposal method [%]

Landfill (total)			
General waste	36.37	35.02	51.76

WASTE AND RECYCLING	Apr-23 to Mar-24	Apr-22 to Mar-23	Apr-21 to Mar-22
WR1 Total units of waste disposed of by waste stream and disposal method [%]			
Offsite treatment			
Clinical waste - incinerated	0.20	0.53	0.08
Clinical waste - treated	12.99	19.13	5.27
Recycling/recovery (disposal)			
Batteries	0.07	0.02	0.21
Cardboard	7.30	6.91	9.13
Commingled	32.86	29.62	17.04
E-waste	0.94	0.75	2.00
Fluorescent tubes	0.01	0.00	0.01
Grease traps	0.00	0.00	0.01
Organics (food)	3.31		
Organics (garden)	1.11	3.41	
Paper (confidential)	1.59	2.17	6.13
Paper (recycling)	3.23	2.42	8.31
Toner & print cartridges	0.01	0.01	0.07
WR2 Percentage of office sites covered by dedicated collection services for each waste stream			
Printer cartridges	Not reported		
Batteries	Not reported		
e-waste	Not reported		
Soft plastics	Not reported		
WR3 Total units of waste disposed normalised by FTE, headcount, floor area, or other entity or sector specific quantity, by disposal method			
Total waste to landfill per Cases [(kg general waste)/Cases]	0.33	0.33	0.16
Total waste to offsite treatment per Cases [(kg offsite treatment)/Cases]	0.12	0.19	0.02
Total waste recycled and reused per Cases [(kg recycled and reused)/Cases]	0.46	0.43	0.14
WR4 Recycling rate [%]			
Weight of recyclable and organic materials [kg]	400,755.94	353,744.57	109,860.45
Weight of total waste [kg]	794,570.50	780,668.11	256,165.69
Recycling rate [%]	50.44	45.31	42.89
WR5 Greenhouse gas emissions associated with waste disposal [tonnes CO2-e]			
tonnes CO2-e	511.29	553.25	190.11

GREENHOUSE GAS EMISSIONS	Apr-23 to Mar-24	Apr-22 to Mar-23	Apr-21 to Mar-22
G1 Total scope one (direct) greenhouse gas emissions [tonnes CO2e]			
Carbon Dioxide	29,361.72	26,916.36	25,537.12
Methane	4.69	4.41	4.22
Nitrous Oxide	217.29	201.34	190.51
Total	29,583.71	27,122.12	25,731.85
Scope 1 GHG emissions from stationary fuel (F2) [tonnes CO2-e]	81.45	120.69	137.52
Scope 1 GHG emissions from vehicle fleet (T3) [tonnes CO2-e]	29,502.26	27,001.43	25,594.34
Medical/Refrigerant gases			
Methoxyflurane whistles	18.01	14.68	
Total scope one (direct) greenhouse gas emissions [tonnes CO2e]	29,601.73	27,136.81	25,731.86
G2 Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e]			
Electricity	4,985.25	5,641.59	6,207.81
Electricity for Road Vehicles from Public or Private Chargers	0.01		
Total scope two (indirect electricity) greenhouse gas emissions [tonnes CO2e] Market based methodology	4,985.26	5,641.59	6,207.81
G3 Total scope three (other indirect) greenhouse gas emissions associated with commercial air travel and waste disposal (tonnes CO2e)			
Commercial air travel	16.80	25.90	
Waste emissions (WR5)	511.29	553.25	190.11
Indirect emissions from Stationary Energy	630.92	707.91	699.34
Indirect emissions from Transport Energy	15,862.20	14,904.95	11,952.73
Paper emissions	23.02	23.78	22.37
Any other Scope 3 emissions	52.47	55.66	53.55
Total scope three greenhouse gas emissions [tonnes CO2e]	17,096.70	16,271.46	12,918.11
G(Opt) Net greenhouse gas emissions (tonnes CO2e)			
Gross greenhouse gas emissions (G1 + G2 + G3) [tonnes CO2e]	51,683.68	49,049.86	44,857.78
Electricity for Road Vehicles from Public or Private Chargers - Green Power Electricity	-0.02		
Green Power Electricity	-6,282.50	-4,672.98	-2,745.64
Any Reduction Measures Offsets purchased (EL4-related)	-6,282.51	-4,672.98	-2,745.64
Any Offsets purchased	-6,282.51	-4,672.98	-2,745.64
Net greenhouse gas emissions (G1 + G2 + G3) [tonnes CO2e]	45,401.17	44,376.88	42,112.14

GREENHOUSE GAS EMISSIONS	Apr-23 to Mar-24	Apr-22 to Mar-23	Apr-21 to Mar-22
Normalisation factors			
1000km (Corporate)	1,839.25	1,607.34	1,525.40
1000km (Non-emergency)	2,787.16	2,479.10	2,813.40
1000km (Road ambulance)	36,952.05	33,328.25	36,822.89
Cases	868,080.00	822,562.00	807,523.00
FTE	6,291.00	6,270.00	6,098.00
Flying hour (Fixed)	5,790.69	5,684.32	5,689.76
Flying hour (Rotary)	3,602.07	3,668.75	3,648.98
TotalAreaM2	150,809.36	161,713.27	153,075.25
Patient transport (ambulance road)	717,883.00	689,360.00	682,508.00
Patient transport (fixed air)	2,817.00	5,467.00	5,282.00
Patient transport (non-emergency road)	143,510.00	125,313.00	117,257.00
Patient transport (rotary air)	1,935.00	2,422.00	2,476.00

Social Procurement

Through our buying power, we generate social, economic and environmental outcomes that benefit the Victorian community and the environment. Our Social Procurement Framework provides the basis of our collaboration with our suppliers, to improve the social and environmental value of our purchasing decisions.

Our Social Procurement Framework sets the governance requirements by which AV intends to apply social procurement to achieve our related enterprise performance objectives.

AV's approach to social procurement is grounded by nine key objectives, based on the Victorian Government's Social Procurement Framework objectives. These objectives are considered in purchasing decisions to deliver the social and environmental value we strive for.

From those objectives, AV was particularly strong in the following objectives:

- Providing opportunities for Victorian Aboriginal people.
- Providing opportunities to Victorians with disability.
- Providing opportunities for disadvantaged Victorians.
- Engaging social enterprises, Australian disability enterprises and Aboriginal businesses where possible.
- Consideration of a project's environmentally sustainable outputs.

Over the year AV continued its social procurement commitment by continuing its memberships of Social Traders and Supply Nation.

Social Traders continue to analyse AV's spend and using the category profile of this spend data, they then link and suggest suppliers within those spend categories. AV also continues our membership of Supply Nation, reporting on a quarterly basis and we continue to use the Supply Nation Indigenous job advisory board (MOB) to advertise our main procurement opportunities.

In the Indigenous space, AV has established a Reconciliation Action Plan (RAP) and is presently preparing and planning for the next stage of the RAP by reviewing our processes and practices to make it easier for Indigenous and social entities to do business with Ambulance Victoria.

Key deliverables include:

- Supporting the RAP by completing the required action items, the main one being to sign up with Supply Nation. We have reported our spend into their portal quarterly and have also been using their Indigenous jobs message board.
- Continued analysis of the AV procurement spend profile in conjunction with Social Traders and Supply Nation identifying social procurement opportunities. This has identified several target areas and resulted in supplier meetings and increased awareness internally for future opportunities.
- Delivered social procurement guidance to project teams within AV.
- Supported growth within AV to purchase social and sustainable products offered by our stationery provider (copy paper, bottled water, paper cups, etc).
- Conducted attestation process/procedure for social procurement data reporting.
- Providing an internal register of social providers on AV's intranet.
- Continuing increase of social suppliers in AV's supply chain, with two new suppliers onboarded.
- Continued integration of social and environmental responsibility requirements within tenders.
- Social procurement spend analysis (see below).

AV's Indigenous spend with Supply Nation registered suppliers was \$342k and non-registered Indigenous supplier spend was \$33.9k for a total Indigenous spend of \$375.9k, a small reduction on the 2022-23 spend of \$382k but still significant given the financial and spend reduction pressures on the health sector over the financial year.

It should be noted that AV's addressable spend pool reduced from \$539m in 2022-23 to \$366m in the 2023-24, a change of over 30 per cent. Given our Indigenous spend held its own against the 2022-23 spend is a satisfactory result.

Table 1

	2023 Q1	2023 Q2	2023 Q3	2023 Q4	Total \$
Supply Nation Data	144,455	86,644	60,070	50,902	342,071

For the second consecutive year, the data set from the responsible government department for social procurement (Department of Government Services – DGS), known as the 'wash tool' has been amended, this year removing a large number of social suppliers previously contained in our reporting metrics.

Some 19 suppliers which were part of the previous data sets were removed from the certified list severely changing our social spend amount by comparison to past years. It is again worth noting that the overall 'addressable spend' data reduced.

Table 2

	2023-24	2022-23	2021-22
Social procurement spend	\$20.7m	\$21.3m	\$27.7m
Social procurement 'addressable spend' ¹	\$ 339.9k	\$1.1m	\$3.4m
Number of social suppliers ²	88	86	76

1. Nineteen previously certified suppliers were removed from 2023-24 data sets by the DGS wash tool.

2. Cumulative year on year total.

Donations Summary

General Donations and Bequests greater than or equal to \$1,000

Name of Donor	Donation Amount
Estate of Margaret Elaine Walker	\$154,343.39
Estate Ivan Ernest Liersch	\$58,139.43
Anonymous	\$31,269.09
Edwards Foundation	\$20,000.00
Judith F Stembridge	\$20,000.00
Alma Sylvia & Carmen Figuerola Trust	\$16,933.87
Ritchies Stores	\$15,152.98
Mallacoota Fundraising Group	\$10,701.36
Anonymous	\$10,000.00
Anonymous	\$10,000.00
Equity Trustees Charitable Foundation – The Dr David & Jennifer Komesaroff Trust	\$6,666.00
Estate of Anne Elisabeth U'Ren	\$5,000.00
Anonymous	\$5,000.00
LLANDS Helping Hands, a giving fund of the APS Foundation	\$4,000.00
Anonymous	\$3,900.00
Rosedale Community Newsletter	\$3,588.00
John Brian Little	\$3,000.00
Anonymous	\$3,000.00
Annabel and Rupert Myer	\$2,500.00
Anonymous	\$2,500.00

Name of Donor	Donation Amount
Apex Club of Goroke	\$2,053.00
Anonymous	\$2,000.00
Nicky Shea	\$2,000.00
Anonymous	\$2,000.00
Estate of Eric J Vagg	\$1,645.19
Anonymous	\$1,200.00
Anonymous	\$1,200.00
Barbara Long	\$1,000.00
Anonymous	\$1,000.00
Casterton & District Drag Racing Club Inc	\$1,000.00
Anonymous	\$1,000.00
Dorae Jesberg	\$1,000.00
Graeme & Karen Best	\$1,000.00
Lorna M Axon	\$1,000.00
Rita and Paul Dossis	\$1,000.00
Mark Neven	\$1,000.00
Anonymous	\$1,000.00
Anonymous	\$1,000.00
Total	\$408,792.31
General Donations and Bequests under \$1,000	\$311,617.99
Total General Donations and Bequests	\$720,410.30

Auxiliary Donations and Bequests greater than or equal to \$1,000

Name of Donor	Auxiliary	Donation Amount
Anonymous	Paynesville	\$40,000.00
Beaufort Service Group	Beaufort	\$20,000.00
Paynesville Community Church	Paynesville	\$10,000.00
The family of GG & ER Botica	Tambo Valley-Ensay	\$10,000.00
Gippsland Wool Growers	Helimed 1	\$9,823.40
Mallacoota Op Shop	Mallacoota	\$5,000.00
Tamboritha Committee of Management	Heyfield	\$5,000.00
Ritchies Community Rewards	Paynesville	\$3,999.80
Anglican Parish of Bairnsdale	Bairnsdale	\$3,000.00
Judith Thompson	Lakes Entrance	\$2,833.15
Maryborough Highland Society	Maryborough	\$2,080.00
Bendigo Bank	Romsey-Lancefield	\$2,000.00
K Smith	Maryborough	\$2,000.00
North Central Garden Club	Charlton	\$2,000.00
Parkridge Social Club	Paynesville	\$2,000.00
Bairnsdale Golf Club	Paynesville	\$1,832.00
Anonymous	Beaufort	\$1,000.00
LLANDS Helping Hands, a giving fund of the APS Foundation	Woodend	\$1,000.00
Loch Sport Lions Club	Loch Sport	\$1,000.00
Yarram Campdraft Club	Helimed 1	\$1,000.00
Total		\$125,568.35
Auxiliary Donations and Bequests under \$1,000		\$186,399.56
Total Auxiliary Donations		\$311,967.91

Visit www.ambulance.vic.gov.au/donations if you wish to make a donation to Ambulance Victoria.

Governance

AV Charter

AV aims to improve the health of the community by providing high quality pre-hospital care and medical transport. AV provides emergency medical response to a population of almost 6.7 million people.

AV is a statutory authority required by the Ambulance Services Act 1986 to provide state-wide emergency pre-hospital ambulance services to all Victorians. This includes to:

- respond rapidly to requests for help in a medical emergency.
- provide specialised medical skills to maintain life and to reduce injuries in emergency situations and while transporting patients.
- provide safe, patient-centred and appropriate services.
- provide specialised transport facilities to move people requiring emergency medical treatment.
- provide services for which specialised medical or transport skills are necessary.
- foster continuous improvement in the quality and safety of the care and services it provides.
- foster public education in first aid.

AV was established on 1 July 2008 following the merger of the Metropolitan Ambulance Service, Rural Ambulance Victoria and the Alexandra and District Ambulance Service.

AV reports to the Hon. Mary-Anne Thomas MP, Minister for Ambulance Services.

Appointed by the Governor in Council on the recommendation of the Minister, the Board of Directors (the Board) is responsible for the provision of comprehensive, safe and efficient ambulance services to the people of Victoria. While organisational operations and management is vested in the Chief Executive and the Executive team, the Board is accountable to the Victorian Government and Minister for the overall and ongoing performance of AV.

The Board operates in accordance with the AV By-Laws (approved by the Department of Health Secretary), as well as other Board and government policies and frameworks. These support AV to meet its statutory obligations and, in doing so,

comply with appropriate standards of governance, transparency, accountability and propriety. All Board and committee members are independent, non-executive Directors.

The Board's qualifications, skills and experience are diverse and extensive, with expertise across government (state and federal), technology and transformation, finance, accounting, law, commerce, diversity, leadership, governance, not-for-profit settings, community engagement, and culture. The Board also ensures it maintains regular engagement with representatives of other health services, government department officers, external specialists and other Board Chairs to ensure it remains connected to contemporary practices and initiatives in health, risk and governance.

The Board Chair works with the Department of Health and the Minister to ensure the Board has the requisite skills, competency and diversity mix to provide strong and insightful stewardship of the organisation. This includes ensuring the Board has the attributes required not only for today's needs, but also for future years where the Board will need to respond to a more technologically, financially and socially complex environment and ensuring that AV is safe, fair and inclusive.

Board Committees

The Board maintains three statutory committees, two advisory committees, and a Remuneration and Nominations Committee to support its functions.

All committees are governed by Board-approved Terms of References, which set out each forum's role, responsibilities, membership, quorum and voting structures. The Board appoints all committee members (reviewed annually) and ensures annual performance and effectiveness reviews are conducted and reported.

Committee activities continue to be periodically reviewed, to ensure they remain fit-for-purpose, aligned to legislation and government frameworks and best practice governance, and advance the Board's role and responsibilities under the Ambulance Services Act 1986.

Finance Committee (section 18 requirement)

The Finance Committee advises the Board on AV's financial and business plans, strategies and budgets to ensure the long-term financial viability of the organisation. The committee assists the Board in monitoring strategies that seek to maximise revenue, and the effective and efficient use of AV financial resources and assets. Specific responsibilities include:

- financial strategy
- financial reporting, and
- business and financial planning and performance.

The committee is assisted in its work by the extensive commercial, finance and accounting experience of its members, including an independent member. The committee continuously improves its insights into AV through regular presentations on key areas of the business which present both financial opportunities and challenges for the organisation.

Audit and Risk Committee (section 18 requirement)

The Audit and Risk Committee assists the AV Board in fulfilling its responsibilities in the areas of compliance, internal control, financial reporting, assurance activities and contemporary risk management. Specific responsibilities include:

- financial risk and internal controls
- financial reporting and management
- internal and external audit
- AV's compliance with laws, regulations, internal policies and industry standards
- enterprise risk management (sharing responsibility with the Quality and Safety Committee in overseeing clinical risks).

Throughout the year, the committee regularly engaged with AV's internal auditors (Ernst & Young) and external auditors (Victorian Auditor General's Office). This ensured the committee provided the Board and AV with robust and informed oversight of matters mandated by its Terms of Reference, the Department of Health, and the Department of Treasury and Finance.

The committee's work is supported by a strong cross-section of skills and experience which was further enhanced this year with the inclusion of a new independent committee member.

The committee continues to update and refine AV's risk and risk appetite framework, as well as staying connected to internal and external emerging risks. In 2023-24, the committee continued its oversight of material risks including, but not limited to, the ICT, security, patient safety, privacy and organisational culture.

Quality and Safety Committee (section 18 requirement)

The Quality and Safety Committee is responsible to the Board for monitoring the performance of AV with regard to whether:

- effective and accountable systems are in place to monitor and improve the quality, safety and effectiveness of services provided by AV;
- any systemic problems identified with the quality, safety and effectiveness of ambulance services are addressed and the results reported in a timely manner; and
- AV continuously strives to improve the quality of the services it provides and to foster innovation.

The committee actively monitors the performance of quality care and service provision against the five domains of the Safer Care Victoria Clinical Governance Framework and AV's own Best Care Framework. The committee has also overseen AV's response to the introduction of Statutory Duty of Candour regulations.

Membership includes AV Directors (each with health service, legal and clinical governance experience), paramedic observers and Community Advisory Committee members.

The committee maintains an ongoing commitment to evolving its knowledge and consideration of new clinical governance practices and frameworks, comprehensive quality and safety reporting, and ways to effectively monitor and measure patient care, safety and experience. This is supported by the connection of its directors to emerging best practices across public health generally, as well as the advancements in data and clinical practices delivered by management.

Patient case examples remain a consistent part of this committee's work plan, to provide members with a direct connection to patient experiences, AV clinical practices and clinical governance performance.

People and Culture Committee

The People and Culture Committee advises the Board on material policies and strategies to improve the health, safety, wellbeing, development and performance of AV employees. The committee monitors the development and implementation of strategies to ensure the organisation fosters and promotes a positive culture that enables delivery of high-quality patient care, and a safe and supportive environment for all employees. From January 2024 the People and Culture Committee had oversight of the AV's YourAV program to support the implementation of the recommendations made by the VEOHRC in its *Independent Review into Workplace Equality in Ambulance*.

The committee's focus remains: workforce health, safety, workplace cultural programs, employee engagement, operational structure reviews, emerging technology practices relevant to manual handling, strategic workforce planning, and other initiatives that drive a safer, fairer, more inclusive work environment for our people.

In 2023-24, the committee maintained a strong focus on the health, safety and wellbeing of AV's workforce.

Equality and Workplace Reform Committee (concluded December 2023)

The AV Board is committed to the realisation of AV as a safe, fair and inclusive workplace. To support that mission, and to support the implementation of the recommendations made by the VEOHRC in its *Independent Review into Workplace Equality in Ambulance Victoria*, the Board established the Equality and Workplace Reform Committee.

The Committee supported governance by providing regular and detailed oversight of the implementation of the recommendations of the Review. The Committee aimed to ensure that the organisation is taking appropriate and timely action to implement the recommendations.

As the work is fundamental to the best interests of AV's employees and patients, the Equality and Workplace Reform Committee worked collaboratively and in alignment with all other committees of the Board, particularly the People and Culture, and Quality and Safety Committees.

Membership of the committee was aligned to that of the People and Culture Committee in recognition of the focus on an improved work experience for our people. The committee was concluded as part of a revised governance framework for the Workplace Reform project.

Community Advisory Committee

The CAC informs and guides the Board and Executive on key issues associated with AV's work with the community.

Independent community members come from a diverse range of backgrounds, experience and education sets and have been an important part of the CAC's successful contribution to service design planning and AV's patient care commitments. In 2023-24 we recruited new members to the Committee who are providing us with invaluable contributions that strengthen voice of the community in our service design processes and decision making.

In 2023-24, the Board appointed the Committee's first independent Chair who shared regular reports to the Board on the work of the Committee. The CAC has become a valued source of patient, consumer, and community insights as to how we can better deliver our services.

Through engagement with our CAC, we have developed our new Community and Consumer Engagement Plan.

Board Director Profiles

Shelly Park

Shelly Park was appointed as Chair of the Board of Directors on 26 August 2022.

Ms Park brings 25 years as an experienced Non-Executive Director and CEO and senior executive roles leading and governing complex organisations with circa billion-dollar budgets. Her extensive experience and knowledge of high-performing Boards in the area of health care, brings a broad strategic focus to her role as a non-executive director.

Ms Park brings strength in financial stewardship, is an experienced crisis leader and demonstrates passion for quality leadership, safety and risk governance. Her work is informed by deep experience in leading turnaround strategies and transformations in large and complex health/life science related organisations (including business process, automation, technology, digital and ICT security).

She has a strong passion for leadership, strong stakeholder engagement (including government

and regulatory bodies) and achievement of strategic outcomes in highly complex and regulated environments. Ms Park has a strong track record of delivering on strategic goals by applying her understanding of the voice of the patient, clinical and professional leadership, people leadership and embedding governance frameworks.

Ms Park chairs the Remuneration and Nominations Committee and attends other committees ex-officio.

Wenda Donaldson

Wenda Donaldson has been an AV Board Director since July 2020.

Wenda is a public sector and not-for-profit senior executive, combining her non-executive Board career with her role as a General Manager at Uniting Victoria/ Tasmania. Previous executive roles have been held with the Australian Red Cross, Australian Department of Education and the Australian Sports Commission.

Wenda has proven expertise in advocacy for policy reform and investment to enhance outcomes for those experiencing vulnerability or disadvantage. She has also been involved in the establishment of inter-governmental and multi-sector partnership agreements to deliver on major public policy reforms.

Previous governance roles have included Chair of the Refugee and

Asylum Seeker Reference Group, State Emergency Management Team, Panel Member – Bourke Street Mall Fund, Indigenous Reading Project, ACT Justice Reform Advisory Committee and the ACT One Canberra Reference Group.

Wenda is a member of the Board's People and Culture Committee and was a member of the Equality and Workplace Reform Committee.

Dr Joanna Flynn AM

Dr Jo Flynn had been an AV Board Director since December 2015 and concluded her tenure with AV on 30 June 2024.

Jo is a medical practitioner and has held many governance and advisory roles in health at federal and state level over many years.

Jo is the President of Berry Street. She also chairs the Ministerial Advisory Committee advising the Minister for Health regarding Health Board appointments.

Across her significant governance career, Jo was Chair of Eastern Health (10 years) and the Medical Board of Australia (nine years) and a member of the Forensicare Board of Directors.

She is a member of the Order of Australia and in 2018 was recognised in the Victorian Public Sector's Top 50 Public Sector Women Awards.

Jo chaired AV's Quality and Safety Committee since 2016 and was also a member of the Community Advisory Committee.

Ian Forsyth

Ian Forsyth had been an AV Board Director since December 2015 and concluded his tenure with AV on 30 June 2024.

After a private and public sector executive career including more than three decades' experience developing and leading teams across complex, high profile and transitioning organisations, Ian recently retired as an executive, with the goal of assisting other

companies as an adviser or board director.

Current Board Director appointments include the Australian Centre for the Moving Image (ACMI), the Emergency Services Foundation, and the Victorian Institute of Forensic Mental Health (Forensicare).

Most recently as managing director with one of Australia's leading behaviour change communication

consultancies, Ian's executive roles included Deputy CEO, WorkSafe Victoria, Managing Director, Norwich Union Life Australia, and Chief Information Officer, Transport Accident Commission (TAC).

Ian was a member of Ambulance Victoria's Finance Committee, Audit and Risk Committee, People and Culture Committee and was a member of the Equality and Workplace Reform Committee.

Denise Heinjus OAM

Denise was appointed as a new Director with Ambulance Victoria from 1 July 2023.

She is an experienced leader in driving positive cultural and clinical change for the mutual benefit of an organisation, its people, and the community.

Denise is passionate about shaping 'just' workplace cultures, in which an organisation's people thrive as individuals and team members. Throughout her career, she has worked closely with employees and volunteers to create strategies, procedures and resources to

minimise harm from occupational violence and sexual harassment.

Denise values the importance of and fosters environments of shared leadership and teamwork and genuine community consultation and engagement. She is committed to closing the health gap for First Nations people and encouraged to see the increasing numbers of health workers identifying as First Nations people.

Denise was Executive Director of Nursing at the Royal Melbourne Hospital (RMH) for 16 years. Prior to her appointment at RMH, she

held similar roles as Executive Director of Nursing and Midwifery at Monash Health, Illawarra Area Health Service and Northern Sydney Central Coast. Her roles have included managing nursing services, workforce and education, residential aged care, allied health services, Aboriginal health and emergency management.

Denise was recognised for her services to nursing in the 2024 King's Birthday honours.

Denise is a member of the Quality and Safety Committee and the People and Culture Committee.

Peter Lewinsky AM

Peter Lewinsky has been an AV Board Director since December 2015. Peter's tenure with AV concluded on 30 June 2024.

Peter has an extensive private and public sector career spanning investment banking, corporate and government advisory, and stockbroking both in Australia and internationally. Over the past 27 years, he has been appointed across various Victorian Government departments in

governance roles, often as a finance, audit and risk specialist.

Peter's appointments in 2022-23 include Chair of Risk and Audit Committee, Environment Protection Authority and Chair Finance, Risk, Audit and Performance Committee at Victorian Civil Administrative Tribunal.

Peter stepped down as the Chair of Holmesglen Institute, but continues with TAL Superannuation Ltd,

the Audit and Risk Committee (Department of Energy, Environment and Climate Action)), Audit and Risk Committees of each of the Labour Hire Authority Victoria, Essential Services Commission and the Environment, Planning and Sustainable Development Directorate in the ACT.

Peter was a member of the Audit and Risk Committee and is Chair of the Finance Committee.

Dipak Sanghvi

Dipak Sanghvi was appointed to the AV Board in July 2022.

Mr Dipak Sanghvi is a pharmacist and is currently Chair of Member Benefits Australia Pty Ltd, Chair of Monash Health Board and a Board member of Director of Musculoskeletal Australia.

His previous positions include President of the Pharmacy Guild Victoria Branch 2006-2011, Chair of Gold Cross Products and Services, Chair of Return of Unwanted Medicines, Board member of Guild Insurance and Superannuation, and Meridian Lawyers, as well as several other board positions

in the community and the pharmaceutical industry.

Mr Sanghvi is Chair of the Audit and Risk Committee and is a member of the Quality and Safety Committee and the Remuneration and Nominations Committee.

Vijaya Vaidyanath

Appointed July 2022.

Vijaya Vaidyanath was the inaugural CEO of Homes Melbourne - a special entity of City of Melbourne, until the end of 2023. Prior to this role, Vijaya was the CEO of City of Yarra from July 2012 – January 2022. Vijaya spent over a decade as CEO at Waitakere City Council a very large metro city in New Zealand and as the CEO of Rodney District Council in New Zealand. She has been a Board Member of Procurement Australia, Zoos Victoria, Parks Victoria, and Vision Super.

Vijaya's exemplary qualifications

include a Senior Executive Fellow of the John F Kennedy School of Government, Harvard University, MBA from JMKatz Graduate School of Business in Pittsburgh USA, Master of Arts (Economics) and a Bachelor of Arts (Economics) from the University of Bangalore.

Vijaya draws inspiration from a variety of global thought and academic leaders as well as from her overseas mentors who have shaped her world view. It led to her interest in social justice and value-based leadership. She has been a leader from the very early stages of her career in sectors such as commercial and central

banking, international finance for two decades and Local Government in the last two decades in New Zealand/Australia.

Vijaya is renowned for her innovation, integrity, inspiring leadership style and a unique ability to deliver results. She instils a strong sense of pride and passion in her employees who deliver exemplary outcomes for our communities. Her strong belief in building coalitions and harnessing community capacity has been her work philosophy.

Vijaya is a member of the Finance Committee, Remuneration and Nomination Committee and the Community Advisory Committee.

Amanda Watt BCom LLB (Hons) LLM GAICD MAPP

Appointed July 2022.

Amanda's 30 years' experience advising in the public and private sectors across education, health, essential services and manufacturing has seen her work with clients on strategic and sustainable workplace solutions, reflecting a comprehensive understanding of risk management, particularly around employee relations and culture.

Amanda has extensive expertise in employment, industrial, and

equal opportunity law. She has a deep appreciation of the human, societal and economic impact of systemic sexual harassment and discrimination in our workplaces. She was a contributor to the Champions of Change Coalition's report: Disrupting the System – preventing and responding to sexual harassment in the workplace and has supported the work of the Respect@Work Council on its best practice guidance for confidentiality agreements.

Amanda has been independently recognised by Best Lawyers in the areas of Employee Benefits, Labour and Employment, Government, and Education, and as a leading individual in Employment Law by the Legal 500 Asia Pacific.

Amanda is a member of the People and Culture and Quality and Safety Committees and was the Chair of the Equality and Workplace Reform Committee.

Board Diversity

Identify as Aboriginal and Torres Strait Islander

100%
NO

Cultural and linguistically diverse background

85.71%
NO

14.29%
YES

Identify as a person with a disability

85.71%
NO

14.29%
YES

Gender

71.43%
WOMAN

28.57%
MAN

Age group

42.86%
65+

42.86%
55-64

14.29%
YES

Principle place of residence

100%
METRO

Meetings

	Board Chair S Park		Finance Committee Chair P Lewinsky		Audit & Risk Committee Chair D Sanghvi		Quality and Safety Committee Chair Dr J Flynn AM		People & Culture Committee Chair I Forsyth & W Donaldson		Community Advisory Committee Chair C Furlanetto OAM		Remuneration & Nominations Committee ¹ Chair S Park	
	H	A	H	A	H	A	H	A	H	A	H	A	H	A

Board of Directors

S Park (AV Chair)	11	12	Ex Officio	7	Ex Officio	3	Ex Officio	4	Ex Officio	4	Ex Officio	2	1	1
W Donaldson	9	7							5	5				
Dr J Flynn AM	11	12					5	5			3	4		
I Forsyth	12	12	11	11	5	5			5	5				
D Heinjus OM	11	12					5	5	5	5				
P Lewinsky AM	9	12	11	11	5	5								
D Sanghvi	11	12			5	5	5	5					1	1
V Vaidyanath	12	12	11	11							2	2	1	1
A Watt	11	12					5	5	5	5				
Allison Smith (ARC Independent Member)					5	5								
Kathryn Brown (Finance Independent Member)			11	11										
J Shuttleworth [#]							4	5						
J Handley [#]							3	5						
C Furlanetto OM											4	4		
Kane Treloar [^]							4	5			4	4		
Zeinab Mourad [^]											3	4		
David McCarthy [^]											3	4		
Laura Collister [^]											4	4		
R Coverdale ^{^^}							4	5			4	4		
Baruch Goberman [^]											1	4		
Pauline Rogers [^]											4	4		

H = Meetings eligible to attend (excludes those held by circular resolution) vs A = meetings attended

* includes one (1) joint meeting

** includes two (2) joint meetings

[^] Community members of the Community Advisory Committee.

^{^^} R Coverdale & K Treloar are also voting members of Quality & Safety Committee

[#] Paramedic representative (no voting rights).

Note

- The committee convened regularly throughout the period, including for decisions and on matters for action, by way of circular resolution.

Executive Group

Chief Executive

Jane Miller

As of 30 June 2024

Responsible to the Board of Directors for the overall management and performance of AV.

Chief Operations Officer

*Position was abolished due to functional realignment

Elizabeth Murphy APM

Until 9 November 2023

VACANT

November 2023 – June 2024

Responsible to the CEO to ensure a collaborative approach to the delivery of integrated, effective and efficient state-wide operational services in line with organisational performance targets. This includes the management of response to the community and logistical services.

Executive Director Regional Operations

*Previously Executive Director Clinical Operations until functional realignment

Danielle North

Commenced 8 May 2024

Anthony Carlyon

Acting July 2023 – May 2024

Responsible for the provision of quality state-wide emergency ambulance operations with Advanced Life Support (ALS) and Mobile Intensive Care (MICA) paramedics, Ambulance Community Officers (ACO) and Community Emergency Response Teams (CERT), and delivery of AV's specialist Complex Care services.

Executive Director Enterprise Services

*Previously Executive Director Corporate Services until functional realignment

Garry Button

As of 30 June 2024

Responsible for AV's financial strategy, financial and management accounting services, including compliance with accounting standards, taxation, billing and debt collection, commercial and procurement services, property services, legal and Freedom of Information. Corporate Services is also responsible for asset management, privacy advice, audit and risk management, strategic planning, major projects as well as the Ambulance Victoria Membership Scheme.

Executive Director People and Culture

Samira Richards

As of 30 June 2024

Responsible for providing leadership and direction for the organisation's workforce strategy, organisational development and cultural programs. This includes diversity and inclusion, expertise and support in the areas of health and safety, wellbeing and support services, human resources, employee relations and payroll services.

Executive Director Strategy and Engagement

*Previously Executive Director Communication and Engagement until functional realignment

Alison Errey

As of 30 June 2024

Cindy Joffe

Acting to August 2023

Responsible for leadership of strategic internal and external communication; engaging our people, community and stakeholders with AV's contemporary role in Victoria's public health system.

Executive Director Quality and Clinical Innovation

*Previously Executive Director Quality and Patient Experience until functional realignment

Nicola Reinders

As of 30 June 2024

Responsible for providing leadership and direction for clinical governance, patient safety and quality systems, and supporting a culture of continuous improvement in the delivery of patient centered care to ensure AV delivers Best Care every time.

Executive Director Specialist Operations and Coordination

*Previously Executive Director Operational Communications until functional realignment

Anthony Carlyon

As of 30 June 2024

Lindsay MacKay ASM

Acting July 2023 – August 2023

Danielle North

Acting August 2023 – May 2024

Responsible for providing direct specialist care, and clinical advice to the Victorian community and health services through retrieval, aeromedical and stroke specialist services. This division facilitates patient access by coordinating ambulance resourcing and support to responders on day of operations through emergency and non-emergency ambulance response and access to alternate care pathways following secondary triage assessment.

Executive Director Operational Strategy and Integration

*Position was abolished due to functional realignment

Cindy Joffe

Until 31 December 2023

Responsible for the delivery of priorities in relation to driving sustainability, operational strategy, service innovation and improvement to create a collaborative and integrated approach to support AV better to deliver Best Care and improving performance outcomes by using its resources as efficiently as possible.

Executive Director Equality and Workplace Reform

*Position was abolished due to functional realignment

Simone Cusack

Until 4 February 2024

Responsible for providing leadership of AV's program of work to implement and oversee the long-term and meaningful reforms needed to make AV a safe, fair and inclusive organisation for our people and our patients. Established in 2022, the creation of the Equality and Workplace Reform Division achieved implementation of Recommendation 11 arising from the VEOHRC Independent Review into Workplace Equality in Ambulance Victoria.

Medical Director

Associate Professor David Anderson

As of 30 June 2024

Responsible for providing expert medical advice, clinical research, and development of clinical practice guidelines.

Chief Information Officer

*Previously for Digital & Technology Services until functional realignment

Gavin Gusling

As of 30 June 2024

Responsible for ICT strategy, digital and technology innovation, security and policy setting. Development of systems architecture, major system changes or introduction / integration of new systems, master data management and data governance. Also responsible for data sharing agreements, ongoing maintenance of applications and infrastructure and hardware, including real-time support for IT end-users consistent with our service level objectives. The Business Technology and Programs Division is also responsible for all Program, Project delivery and Organisational Change management.

Executive Structure

As of 30 June 2024

Ambulance Victoria Board of Directors

Chief Executive
Jane Miller



Statement of Priorities

The following summaries provide attestation of achievements against AV's commitments under the Minister's Statement of Priorities.

The Statement of Priorities forms an annual agreement between AV, the Minister for Ambulance Services and the Department of Health (DH) regarding ambulance service performance and improvement for the relevant year. This agreement facilitates delivery of, or progress towards, the government's commitments for the financial year.

Part A Department of Health Strategic Plan

DH System Priority 1: Excellence in clinical governance

We aim for the best patient experience and care outcomes by assuring safe practice, leadership of safety, an engaged and capable workforce, and continuing to improve and innovate care.

Goals

- Continue to improve patient health outcomes and experiences by delivering timely, high-quality care and connecting patients to alternative services where safe and appropriate.
- Continue to learn, innovate and implement initiatives that improve the delivery of services and support better health outcomes for Victorians.

AV Deliverables	Associated AV Annual Plan Initiative	AV Achievements
AV will work with our health service partners (including through the Timely Emergency Care Collaborative) to implement strategies to improve access to timely pre-hospital care and system-wide patient flow. This will include progressively increasing the use of alternative service pathways in target regions by promoting the use of VVED and Priority Primary Care Centres and understanding and addressing barriers for using these services, and by using education and guidance to reduce hospital wait times.	2.1: Timely Emergency Care	AV has worked with our health service partners to contribute to the Timely Emergency Care Collaborative which has identified a range of initiatives to improve access to timely emergency care. Deliverables have included a trial of video-call technology to assist secondary triage and guidance to support 'Fit to Sit' processes.
AV will revise and consolidate the Best Care clinical governance framework which encompasses all elements of clinical/patient service delivery including alternative service pathways by March 2024. This ensures that our patient safety climate supports safe, high-quality care and patient experience.	2.1: Best Care Refresh	In April 2024, AV finalised the Best Care Framework 'Best Care Everywhere' and the clinical governance structure, which encompasses all elements of clinical/ patient service delivery so that our patient safety climate supports safe, high-quality care and patient experience.

DH System Priority 1: Excellence in clinical governance		
AV Deliverables	Associated AV Annual Plan Initiative	AV Achievements
<p>To ensure AV's response is most appropriately aligned with the patient acuity and resource availability for the management of critical emergencies in the community, AV will:</p> <ul style="list-style-type: none"> review the changes embedded since the Clinical Response Model evaluation in 2021; consider lessons learnt from the recent ProQA upgrade; and develop the next clinical response model update. 	2.3: Clinical Response Model Review	<p>Previous changes to the Clinical Response Model (CRM) were reviewed and further CRM changes were identified through AV's continuous improvement process and were provided to Triple Zero Victoria for implementation in July 2024. Planning for the next ProQA version update is underway and scheduled to occur in late 2024.</p>
<p>To strengthen our clinical monitoring and risk management, enhance employee development and training, and ultimately deliver best care for our patients and communities, by June 2024 AV will implement a new framework for Secondary Triage best practice.</p>	2.3: Framework for Secondary Triage Best Practice	<p>AV has implemented the new Framework for Secondary Triage Best Practice which is comprised of a number of initiatives, including updates to the Secondary Triage Assessment Clinical Practice Guidelines and improved governance, training, reporting and feedback processes.</p>
<p>AV will implement the first year of the Cardiac Arrest Improvement Strategy (to drive improvements in patient care and survival rates over the next five years) including:</p> <ul style="list-style-type: none"> providing enhanced feedback to paramedics; better monitoring of patient outcomes and performance; and actively seeking investment in cardiac arrest research. 	2.3: Cardiac Arrest Improvement Strategy	<p>AV progressed a number of initiatives from the Cardiac Arrest Improvement Strategy to drive improvements in cardiac arrest survival rates including defibrillation education, promotion of GoodSAM, improved feedback to paramedics about the outcomes of cardiac arrest treatment, and recruitment to the PANDA clinical trial.</p>

DH System Priority 2: Working to achieve long term financial sustainability

Ensure equitable and transparent use of available resources to achieve optimum outcomes.

Goals

- Deliver more impactful and sustainable services to the community through organisational efficiency, digital innovation and environmentally sustainable practices.
- Implement reforms that support financial sustainability.

AV Deliverables	Associated AV Annual Plan Initiative	AV Achievements
AV will review and streamline governance across the organisation including the number of governance committees, and the processes for approvals via delegation to reduce administrative overhead and create efficiencies with our governance processes.	3.1: Business Process and Governance Improvements	A new committee and governance structure has been designed and implemented, along with updates to financial and HR delegations to improve efficiencies. Realignment of Executive portfolios (Stage 1 of AV's Operating Model) has been designed and implemented.
AV will build a foundational data platform which manages the collection and application of data for business insights and dashboards. This platform is a critical step towards enabling AV's digital strategy which outlines the future direction for a modern digital health service at Ambulance Victoria and the steps we will take to get there. The data platform will ensure the organisation has current, reliable and structured data to inform service delivery, improvement and planning including the modelling of operational scenarios to support decision-making.	3.1: Data enablement (Enterprise Data Warehouse Project)	AV has completed build of a foundation data platform layer. New daily performance data hub and reports are now being utilised to support huddles and decision making.
Following the successful trial in 2022-23 to assess the feasibility of devices to replace VACIS tablets (used by Paramedics for completion of Patient Care Records), AV will complete in field testing of the selected replacement device by June 2024. This pilot will allow AV to assess the viability of the replacement devices and the impact on reducing in-field administrative time so that we can quantify the improvement to response performance and the quality of patient care records. This will inform the business case for the further roll-out of devices.	3.2: VACIS Modernisation device pilot:	AV has procured the devices to be used in-field by paramedics and has built and tested the electronic Patient Care Record (VACIS) application for these devices. Final field testing and rollout of the VACIS tablets has been delayed due to Protected Industrial Action activities and will be completed as soon as practicable in 2024-25.
AV will complete a Financial Sustainability Improvement Program, with the objective of improving operational efficiency, capability in financial planning and analyses and the annual budgeting and forecasting processes. In 2023-24, this will focus on development of a financial budgeting and forecasting tool, and associated processes, by February 2024, to support development of the 2024-25 budget.	3.1: Business Process and Governance Improvements	A Financial Sustainability Strategy was prepared to identify opportunities to improve the financial sustainability of the organisation. Many of the initiatives will be incorporated into operating activities from 2024-25.

DH System Priority 3: Improving equitable access to healthcare and wellbeing

Ensure that Aboriginal people have access to a health, wellbeing and care system that is holistic, culturally safe, accessible, and empowering.

Ensure that communities in rural and regional areas can have equitable health outcomes irrespective of locality.

Goals

- Continue to strengthen Ambulance Victoria's commitment to ensure Aboriginal communities have access to culturally safe and sensitive services.
- Strengthen cultural safety in the delivery of services.

AV Deliverables	Associated AV Annual Plan Initiative	AV Achievements
AV will continue to expand the use of the Victorian Virtual Emergency Department (VVED) and increase state-wide utilisation. This will include promoting utilisation of VVED through AV's Secondary Triage service and via in-field referral from paramedics and other responders for all suitable patients; and ensuring continuous improvement of processes and systems associated with the safe use of virtual care, including providing employees and consumers with appropriate support and communications.	2.1 Enhanced Alternate Service Pathways	<p>AV has increased the use of alternate pathways such as Victorian Virtual Emergency Department (VVED) and care at home which has increased the number patients (by 25 per cent compared to 2022-23) who avoided a physical presentation at a hospital emergency department.</p> <p>AV has delivered community awareness and education (via social media, in-person sessions at aged care facilities and an educational video for GPs and aged care), paramedic awareness and education (via a podcast, VVED bulletin and in-field engagement) and a paramedic Feedback After Referral channel to understand experiences and barriers to utilising alternate pathways.</p>
AV will work with the CFA to develop and implement the Fire Medical Response program (FMR). The program is being developed to align with the Emergency Medical Response program and aims to utilise CFA personnel to provide rapid responses and specific treatment to targeted medical emergencies including Priority zeros.	Operational Capability BAU initiative	AV is collaborating with CFA to equip 50 brigades across Victoria with essential skills to enhance their response to sudden cardiac arrest. This program aims to empower brigades to administer vital CPR and Defibrillation during critical cardiac and respiratory arrest emergencies. Efforts in 2023-24 have been concentrated on refining the training materials, with the first nine CFA brigades set to begin responding to patients by late 2024.

DH System Priority 4: A stronger workforce

There is increased supply of critical roles, which supports safe, high-quality care. Victoria is a world leader in employee experience, with a focus on future roles, capabilities and professional development. The workforce is regenerative and sustainable, bringing a diversity of skills and experience that reflect the people and communities it serves. As a result of a stronger workforce, Victorians receive the right care at the right time closer to home.

Goals

- Provide a safe, inclusive and well supported working environment where people feel valued, connected and empowered to effectively deliver the best patient-focused pre-hospital care.
- Continue to embed a culture of learning and improvement by building the capability of the workforce, including developing effective leadership.

AV Deliverables	Associated AV Annual Plan Initiative	AV Achievements
AV will develop and implement an Employee Engagement Framework by June 2024 that sets out our goals, measures and approach for communication, engagement and recognition of our employees and volunteers. At the same time, AV will operationalise our AV Values, so that we can improve and evaluate the engagement, trust and job satisfaction of our people. AV will have a particular focus on strategies and initiatives that help build morale and connection across all parts of AV, supporting a safe, fair and inclusive culture.	1.1: Employee Engagement Framework and Values Embedding	AV implemented a new intranet and engagement platform (OneAV and VivaEngage) to improve internal communication and information sharing, and support engagement across the workforce. A Communication Strategy was developed including regular forums and briefings, and more proactive communication across our social media channels. A further plan to enhance engagement will be developed in 2024-25. AV has released and embedded new AV values, including a visual identity and communication strategy to share the Values with all employees.
By June 2024, AV will develop a clear action plan to support AV to take a long term, intersectional approach to embedding diversity and inclusion in all areas of the organisation.	1.1: Diversity and Inclusion Framework and Action Plan	AV's first consolidated Diversity & Inclusion Action Plan was developed through broad consultation and was endorsed by Executive for delivery from 2024-25. AV has also established a Diversity & Inclusion Advisory Group.
AV will deliver a range of initiatives to improve workforce safety in 2023-24 including improvements to our mental health and well-being support and education, implementation of a suicide prevention model, development of a psychosocial risk framework to improve knowledge of psychosocial hazard exposure and management (by March 2024); and development of a prevention plan to address drivers of workplace harm (by May 2024).	1.2: Workforce Safety	A number of initiatives have been completed to support the uplift to the safety of our employees, including an implementation plan for safety in isolated environments (building on an audit completed in 2022-23), development of a framework to identify, prevent and manage psychosocial risks, and development and implementation of the SIREN suicide prevention model.

DH System Priority 4: A stronger workforce

AV Deliverables	Associated AV Annual Plan Initiative	AV Achievements
AV will continue to implement the actions defined in our Gender Equality Action Plan 2022-2025, ensuring AV makes meaningful and material progress towards organisational gender equality.	1.1 Gender Equality Action Plan	AV's Gender Equality Action Plan was progressed through completion of the Workforce Gender Audit, development of a Participation Plan, development of an Inclusive Language Guide, and progress on a Gender Pay Gap Report. AV's commitment to conducting bi-yearly Workplace Gender Audits will support us to understand the state of gender equality at AV, and where future actions need to be focused to continue meaningful and material change.
To lead the cultural change in local teams to create a fair, safe and inclusive culture, AV will embed tools such as Upstander Program and reflective practice and build the capability of our frontline leaders through Leadership training and a people leader toolkit.	1.4: Leadership	The Leading Together program has been delivered to over 500 leaders and aspiring leaders, along with ongoing access to leadership tools and information. In addition, leaders have received training in leading wellbeing and reflective practice. The Upstander program has been designed and will be rolled out in 2024-25.

DH System Priority 5: Connection to patients, partners and the wider healthcare system

Goals

- Form strategic partnerships with key stakeholders to provide high quality services and support improved health outcomes.
- Partner with consumers and their families to improve the design and delivery of ambulance services.

AV Deliverables	Associated AV Annual Plan Initiative	AV Achievements
AV will consult and develop our strategy for engaging with Triple Zero Victoria, our key stakeholder in Operational Communications, so that we are more efficient and effective in progressing joint priorities, managing risks and escalating key issues.	4.2 Communications Stakeholder engagement Strategy	Engagement with Triple Zero Victoria has strengthened and work to embed new governance structures has been completed.
AV will Identify and develop new strategic partnerships to increase the sharing of health messaging from both AV and partner organisations to enhance our reach into communities.	4.3: Community and Consumer Engagement Plan	AV has strengthened its strategic partnerships through formal programs with Heart Foundation and through aged care, as well as via the Timely Emergency Care Collaborative, and will continue to identify and build further strategic partnerships.
AV will undertake targeted community education and awareness programs, including Heart Safe Communities, Shocktober and Call Push Shock, so that we empower bystanders to provide CPR and use AEDs with the aim of improving survival from cardiac arrest.		Our community engagement has continued to drive positive change in communities across Victoria including strong attendance at Heart Safe Communities and Call Push Shock sessions, 202 new public access AEDs added to the AV AED Register, and a successful Shocktober program with significant community reach via social media, website, training videos and new GoodSAM and AED registrations.
AV will continue to develop, deliver and lead authentic consumer engagement activities to improve the quality and accessibility of services we provide. This will include building the capability of our community engagement employees through the delivery of public engagement training and rollout of the AV consumer engagement playbook.		AV provided training and 1:1 coaching to uplift capability of community engagement coordinators to assist delivery of the regional engagement plan. AV continued to develop partnerships with residential aged care facilities, the Heart Foundation and with the Department of Health for the Winter campaign.

DH System Priority 6: Care close to home

Goals

- Continue to innovate and improve alternative care pathways to connect people to the right care where safe and appropriate.
- Increase the capability and confidence of the workforce to effectively access alternative care pathways where safe and appropriate.

AV Deliverables	Associated AV Annual Plan Initiative	AV Achievements
AV will enhance processes and systems including decision support tools, performance monitoring and reporting, and employee and consumer engagement to increase safe utilisation of our embedded alternate care pathways for older persons (RACER), frequent complex callers (patient coordination), and persons experiencing a mental health crisis (TelePROMPT).	2.1 Enhanced Alternate Service Pathways	AV delivered a range of tools and education with a focus on older person referral options, infield paramedic referral and TelePROMPT workflows. We also actively rolled out communications on the use of alternate service channels and Victorian Virtual Emergency Department (VVED) and expanded VVED to all telehealth suitable patients presenting to Secondary Triage

Part B Performance Priorities

Domain	Key Performance Indicator description	2023/24 Target %	2023/24 Actual %
High quality and safe care	Percentage of healthcare workers immunised for influenza	94	94
	Percentage of respondents who rated care, treatment, advice and /or transport received from the ambulance service as good or very good [#]	95	94.4
	Percentage of patients experiencing severe cardiac or traumatic pain whose level of pain was reduced significantly	90	92.1
	Percentage of adult stroke patients transported to definitive care within 60 minutes	90	98.6
	Percentage of major trauma patients that meet destination compliance	85	95.5
	Percentage of adult cardiac arrest patients surviving to hospital	50	56.7
	Percentage of adult cardiac arrest patients surviving to hospital discharge	25	33.1
	Percentage of respondents who rated care and treatment received from paramedics as good or very good	95	97.4
Strong governance, leadership and culture	People Matter Survey - percentage of employees with an overall positive response to safety culture questions	62	50
Timely access to care	Percentage of emergency (Code 1) incidents responded to within 15 minutes - statewide	85	66.3
	Percentage of emergency (Priority 0) incidents responded to within 13 minutes - statewide	85	77.3
	Percentage of emergency (Code 1) incidents responded to within 15 minutes in centres with a population greater than 7,500	90	70.2
	Percentage of triple zero cases where the caller receives advice or service from another health provider as an alternative to an emergency ambulance response – statewide	15	17.7
	Percentage of patients transferred from ambulance to ED within 40 minutes	90	65
	Average ambulance hospital clearing time	20 mins	29.8 mins
Effective financial management	Operating Result (\$m)	0.0	-\$26.8
	Average number of days to pay trade creditors	60 days	60 Days
	Average number of days to receive patient fee debtors	60 days	81 days
	Adjusted Current Asset Ratio	0.7	0.25
	Variance between forecast and actual Net Result from Transaction (NRFT) for the current financial year ending 30 June	Variance ≤ \$250,000	Not Achieved
	Actual number of days available cash, measured on the last day of each month	14 days	9 days

Statistical Summary

	2023-24 ¹	2022-23 ¹	2021-22	2020-21	2019-20	2018-19
EMERGENCY ROAD INCIDENTS²						
Metropolitan Regions						
Code 1	285,796	278,606	266,066	223,062	217,717	213,557
Code 2	156,155	139,877	143,904	163,020	163,968	160,169
Code 3	50,521	44,433	54,479	64,704	59,571	58,565
Total Metropolitan Emergency Road Incidents	492,472	462,916	464,449	450,786	441,256	432,291
Rural Regions ³						
Code 1	121,551	122,277	111,320	100,504	92,373	87,779
Code 2	80,048	73,944	73,210	77,816	72,965	70,722
Code 3	30,551	30,223	33,529	31,386	27,366	27,923
Total Rural Emergency Road Incidents	232,150	226,444	218,059	209,706	192,704	186,424
All Regions						
Code 1	407,347	400,883	377,386	323,566	310,090	301,336
Code 2	236,203	213,821	217,114	240,836	236,933	230,891
Code 3	81,072	74,656	88,008	96,090	86,937	86,488
Total Statewide Emergency Road Incidents	724,622	689,360	682,508	660,492	633,960	618,715
NON-EMERGENCY ROAD INCIDENTS						
Total Metropolitan Non-Emergency Road Incidents	249,683	263,086	263,112	258,798	254,020	246,594
Total Rural Non-Emergency Road Incidents	110,771	100,835	97,282	96,748	85,710	74,865
Total Statewide Non-Emergency Road Incidents	360,454	363,921	360,394	355,546	339,730	321,459
Total Metropolitan Road Incidents	742,155	726,002	727,561	709,584	695,276	678,885
Total Rural Road Incidents	342,921	327,279	315,341	306,454	278,414	261,289

	2023-24 ¹	2022-23 ¹	2021-22	2020-21	2019-20	2018-19
ROAD INCIDENTS (ALL REGIONS)						
Emergency Code 1	407,347	400,883	377,386	323,566	310,090	301,336
Emergency Code 2	236,203	213,821	217,114	240,836	236,933	230,891
Emergency Code 3	81,072	74,656	88,008	96,090	86,937	86,488
Non-Emergency	360,454	363,921	360,394	355,546	339,730	321,459
Total Road Incidents	1,085,076	1,053,281	1,042,902	1,016,038	973,690	940,174
AIR INCIDENTS (ALL REGIONS)						
Fixed Wing - Emergency	2,045	2,179	1,962	2,017	1,771	2,235
Fixed Wing - Non-Emergency	3,310	3,288	3,320	3,048	2,693	2,661
Total Fixed Wing Incidents	5,355	5,467	5,282	5,065	4,464	4,896
Helicopter Incidents (All Emergency)	2,387	2,422	2,476	2,642	2,343	2,587
Emergency Air Incidents	4,432	4,601	4,438	4,659	4,114	4,822
Non-Emergency Air Incidents	3,310	3,288	3,320	3,048	2,693	2,661
Total Air Incidents	7,742	7,889	7,758	7,707	6,807	7,483
ADULT RETRIEVAL						
Cases handled	7,110	6,562	6,365	5,587	4,833	5,172
Retrievals						
Road retrievals - ARV Crew (Doctors and/or Critical Care Registered Nurse)	599	651	829	571	474	546
Road retrievals - MICA paramedic only	770	575	456	477	424	364
Road retrievals - ALS paramedic only	1,163					
Road retrievals - doctor & paramedic	254	195	218	218	183	195
Total road retrievals	2,786	1,421	1,503	1,266	1,081	1,105

	2023-24 ¹	2022-23 ¹	2021-22	2020-21	2019-20	2018-19
Air retrievals - paramedic only	1,349	1,319	1,217	1,161	1,023	1,221
Air retrievals - doctor & paramedic	471	478	376	531	476	542
Total air retrievals	1,820	1,797	1,593	1,692	1,499	1,763
Total adult retrievals	4,606	3,218	3,096	2,958	2,580	2,868
CODE 1 RESPONSE TIME						
Proportion of emergency (Code 1) incidents responded to in 15 minutes or less	66.3%	62.8%	67.5%	77.2%	82.3%	84.0%
Proportion of emergency (Code 1) incidents, located in centres with a population greater than 7,500, and responded to in 15 minutes or less⁴	70.2%	66.5%	71.9%	82.5%	87.6%	89.3%
REFERRAL SERVICE						
Percentage of 000 cases resulting in callers receiving health advice or service from another health provider as an alternative to emergency ambulance response ⁵	17.7%	18.7%	19.8%	17.6%	17.6%	15.5%
PATIENTS TRANSPORTED²						
Road transports (Metropolitan Regions)						
Emergency Operations	327,301	327,431	336,652	349,714	342,400	330,564
Non-Emergency Operations Stretcher	130,432	140,764	146,139	141,464	137,461	129,745
Non-Emergency Clinic Transport Services	101,381	96,709	93,025	99,104	100,234	97,033
Total Metropolitan Regions	559,114	564,904	575,816	590,282	580,095	557,342
Road Transports (Rural Regions)³						
Emergency Operations	170,419	168,889	167,167	168,930	156,326	150,872
Non-Emergency Operations Stretcher	59,694	60,273	62,177	67,670	68,507	60,946
Total Rural Regions³	230,113	229,162	229,344	236,600	224,833	211,818
Total Patients Transported by Road	789,227	794,066	805,160	826,882	804,928	769,160

	2023-24 ¹	2022-23 ¹	2021-22	2020-21	2019-20	2018-19
AIR TRANSPORTS (ALL REGIONS)						
Fixed Wing transports	4,445	5,062	4,835	4,699	4,333	4,806
Total Helicopter Transports	1,963	1,950	1,981	2,159	1,973	2,175
Total Air Transports	6,408	7,012	6,816	6,858	6,306	6,981
Total Patient Transports	795,635	801,078	811,338	833,740	811,234	776,141
ROAD PATIENTS TRANSPORTED (ALL REGIONS) - CHARGING CATEGORIES⁴						
Compensable Transports						
Veterans' Affairs	NA	10,552	12,605	14,199	16,400	18,837
Transport Accident Commission	NA	13,853	12,804	13,055	14,701	16,285
WorkCover	NA	3,055	3,207	3,778	3,697	4,087
Public Hospital Transfers	NA	35,767	32,032	30,306	27,949	28,338
Private Hospital Transfers	NA	2,576	2,541	2,389	2,226	2,069
Ordinary	NA	69,824	67,363	62,315	62,790	61,161
Subscriber	NA	160,885	165,995	164,165	155,817	144,811
Total Compensable Road Transports	NA	296,512	296,547	290,207	283,580	275,588
Community Service Obligation Road Transports	NA	489,062	500,833	528,933	513,545	485,262
Other ⁷	NA	8,492	7,780	7,742	7,803	8,310
Total Patients Transported by Road	789,227	794,066	805,160	826,882	804,928	769,160

Notes

- Figures for 2022-23 have been updated where applicable to include data received after the completion of last year's report. Figures for 2023-24 are subject to change, and will be updated accordingly.
- Prior to 2023-24, incidents and transports were categorised as metropolitan or rural based on the location of the resource used. This has been updated to location of the incident to more accurately reflect demand, and avoid double counting. The impact to reported figures is <0.5%, and data is comparable to previous years.
- Rural regions includes cross-border responses into NSW and SA.
- Based on the Australian Bureau of Statistics Urban Centre boundaries and resident population data.
- Referral results have been updated to include doctor request (CLINMRT) and referral welfare check cases that were diverted from emergency dispatch. This change has been implemented to correct an inconsistency between Emergency and Referral Services reporting. Figures prior to 2019/2020 are incomparable.
- The charge class assigned to patients transported is subject to change during the period when an account is being finalised, and significant movements between charge classes can occur after the end of the financial year. Charge class figures for 2023-24 are "NA" due to delays in accessing this data during protected industrial action.
- The "other" category includes the road components of multi-legged road transports which have not been assigned a charge class. The "Other" category also includes road transports not yet assigned a charge class.

Glossary

This glossary is applicable to the Performance Priorities, Statistical Summary and Public Reporting sections.

Incident

An event to which one or more ambulances are dispatched.

Emergency Incident

An incident to which one or more ambulances are dispatched in response to a Triple Zero (000) call from a member of the public, or a medical request for transport requiring an emergency ambulance (due to patient acuity or transport timeframe).

Dispatch Codes

Priority 0 is a subset of our Code 1 caseload and indicates the most urgent events requiring a time-critical response. These usually involve patients with life-threatening conditions such as suspected cardiac arrest.

Code 1 incidents require urgent paramedic and hospital care, based on information available at time of call.

Code 2 incidents are acute and time sensitive, but do not require a lights and sirens response, based on information available at time of call.

Code 3 incidents are not urgent but still require an ambulance response, based on information available at time of call.

Non-Emergency Incident

Request for patient transport where patient has been medically assessed and the transport is medically authorised; covered by the NEPT regulations and usually pre-booked.

Compensable

Not funded by the Department of Health; patient or third party (e.g. hospital, Department of Veterans' Affairs, WorkSafe, Transport Accident Commission, Member Subscription Scheme) responsible for fee.

Community Service Obligation

Partially funded by Department of Health – Pensioner or Health Care Card Holder exempt from fee.

Retrieval

A retrieval is a coordinated inter-hospital transfer of a patient, who has a critical care or time critical healthcare need, which is unable to be met at the original health service. Retrieval services are provided by specialised clinical crews with advanced training in transport, retrieval and critical care medicine, operating within a structured system which ensures governance and standards. Cases handled by Adult Retrieval Victoria include the provision of adult critical care and major trauma advice, coordination of critical care bed access and retrieval of critical care patients state-wide.

Triage Services

AV Triage Services provides a secondary triage service that aims to connect lower acuity Triple Zero (000) callers to alternate care options that better meets their needs. Suitable callers are referred to other service providers as an alternative to an emergency ambulance dispatch or emergency department care. Alternate patient pathways and care options include self-care advice, referral to the Victorian Virtual Emergency Department, locum general practitioners, nursing services, hospital response teams and non-emergency ambulance transport.

Triage Services also manages all AV alternate service agreements and processes to ensure efficient and effective referral and service provision. Patient Management is also a key function within Triage Services, supporting best care plans and responses for AV's frequent and complex callers.

Response Time

Response time measures the time from a Triple Zero (000) call being answered and registered by Triple Zero Victoria, to the time the first AV resource arrives at the incident scene.

From 1 July 2013 all response times are based on data sourced from the Computer Aided Dispatch (CAD) system.

% ≤ 15mins

This is the percentage of Code 1 first responses arriving in 15 minutes or less. This is calculated by dividing the number of Code 1 first responses arriving in 15 minutes or less by the total number of Code 1 first arrivals.

When AV respond to an incident, we sometimes dispatch multiple AV resources to that incident. 'First response' refers to the first AV resource to arrive at the incident scene.

Average Response Time

The average response time is the average response time for the area being reported, which is calculated by dividing the sum of the response times by the number of response times within the area being reported. The average response time is provided in minutes and seconds.

Number of First Responses

This is the total number of first arrivals within the reported time period.

UCL (Urban Centres and Localities)

Urban Centres and Localities (UCLs) are Australian Bureau of Statistics (ABS) statistical divisions that define urban areas and capture residential populations. AV reports performance for larger UCLs where population exceeds 7,500 persons.

LGA (Local Government Areas)

Local government in Victoria comprises of 79 municipal districts. They are often referred to as local government areas (LGAs). The number of LGAs and their boundaries can change over time. LGAs are as defined by Local Government Victoria, which is part of the Department of Transport, Planning and Local Infrastructure.

Statutory Compliance

Freedom of Information Act 1982

Ambulance Victoria received **3,060 requests** under the Freedom of Information Act 1982 for the 2023-24 financial year.

Full access to documents was provided in **1967 requests**.

Exemptions under the Act were applied to **534 requests**.

Partial access was granted for **534 requests** whilst **2 requests** were denied in full.

The most common reason for AV seeking to partially exempt documents was the protection of personal privacy in relation to request for information about persons other than the applicant. Other exemptions applied include Internal Working Documents, Legal Privilege, Commercial in Confidence & Matters Communicated in Confidence.

The below table shows most applications were received from members of the public, insurance firms, psychologists, and lawyers/solicitors. The FOI unit also received requests from media and Members of Parliament.

Non-Statute FOI Requests 2023-24

Origin of request	Total
Public	447
Dr/Hospital	540
Insurance	195
Media	2
Member of Parliament	9
Lawyer / Solicitor	1753
Other	54
Psychologist	21
Workcover	9
Total	3060

The Unit collected \$63,516.80 in application fees under The Act.

AV collected nil dollars in access charge fees to facilitate access to documents.

In addition, the Unit processed the below requests outside of the FOI Act applying the relevant statute law.

Statute FOI Requests 2023-24

Origin of request	Total
Coroner	444
Child Protection/DFFH	181
TAC	359
Aged Care Commissioner	8
Other	44
Medical Practitioners Board	
Total	1036

Freedom of Information Requests	2023/2024
Requests received during the year	3,060
Request transferred to another agency	2
Request transferred from another agency	1
Request withdrawn or not proceed with by the applicant	102
Access granted in full	1967
Access granted in part (exemptions applied)	534
Access denied in full (exemptions applied)	2
Request where no relevant documents could be located	223
Request not deemed valid	135
Requests awaiting completion at the end of the financial year	94
Total	3,060

Freedom of Information Requests	2023/2024
Request not completed within the statutory period of 30 days	52
Office of the Victorian Information Commissioner (OVIC)	
Reviews/Complaints accepted by FOI Commissioner	9
VCAT appeal lodged	0

The Unit also processed requests from Victoria Police for Patient Care Records and paramedic statements and processed subpoenas for documents and for paramedics to attend court.

Building Act 1993

AV is compliant with Victoria's legislative framework for building activity. All building construction activities carried out during the year were conducted in accordance with the requirements of the Building Act 1993, the Building Regulations 2018 and the relevant provisions of the National Construction Code. Maintenance and annual reporting of Essential Safety Measures was completed in accordance with requirements of the Building Regulations 2018.

Public Interest Disclosures Act 2012

Under the Public Interest Disclosures Act 2012, complaints and allegations about certain improper conduct involving public health services in Victoria should be made directly to the Independent Broad-based Anti-corruption Commission (IBAC). AV is required to encourage concerned individuals to make relevant public interest disclosures within the meaning of the Act, directly to IBAC.

Statement on National Completion Policy

The State of Victoria is a party to the intergovernmental Competition Principles Agreement, which is one of three agreements that collectively underpin the National Competition Policy. The Victorian Government is committed to the

ongoing implementation of the National Competition Policy in a considered and responsible manner. This means that public interest considerations should be taken into account explicitly in any Government decisions on the implementation of this policy. We adhere to this, and AV complies, to the extent applicable, with the National Competition Policy.

Carers Recognition Act 2012

AV acknowledges and values the important contribution that people in care relationships make to the community, recognising differing needs and promoting the benefit that care relationships bring in accordance with the Carers Recognition Act 2012. AV is committed to ensuring its policies and procedures comply with the care relationship principles in the Act, and will work to ensure the role of carers is recognised within the organisation.

Local Jobs First Act 2003

The *Local Jobs First Act 2003* applies to all projects valued at \$3 million or more in metropolitan Melbourne or state-wide. The policy also applies to projects in regional Victoria valued at \$1 million or more.

During 2023-24 AV commenced three Local Jobs First Standard contracts totalling \$38.6 million. All contracts were state-wide.

The Local Jobs First commitment outcomes expected from these contracts are:

- An average of 91.51 per cent of local content committed.
- A total of 168.44 jobs (annualised employee equivalent) committed, including the creation of 63.72 new jobs and the retention of 104.72 jobs.
- A total of 19.28 positions for apprentices, trainees and cadets committed, including the creation of 18.61 new apprenticeships, traineeships and cadets, and the retention of 0.67 existing apprenticeships, traineeships and cadets.

During 2023-24 AV completed four contracts subject to the Local Jobs First policy totalling \$276.86 million. Three of these contracts were statewide. The Major Project Skills Guarantee Policy applies to all construction projects valued at \$20 million or more. No projects during 2023-24 were subject to policy.

Gender Equality Act 2020

As a defined entity under the Gender Equality Act 2020, AV has been progressively taking steps to meet its legislative obligations. This year we continued our implementation of the Gender Equality Action Plan 2022–2025 including establishment of a cross-functional gender equality working group, development of the Inclusive Language Guide, active engagement across the health, emergency services and government sector, continued to investigate the impacts of the gender pay gap, and developed an approach for the collection of diversity data. AV continues to report to the Commission for Gender Equality in the Public Sector on our progress, including a Workplace Gender Audit.

Code of Conduct

AV employees are subject to the Code of Conduct for Victorian Public Sector Employees (Code). AV has policies and procedures that are consistent with the Code. These documents contain the expected workplace conduct and behaviours specific to AV. The AV Code of Conduct is built on our values, professional and ethical standards, and the additional obligations we are required to adhere to as a Victorian Government Agency. Our policies and procedures are reviewed on a regular basis to ensure compliance with our legal obligations.

Additional information available upon request

Details in respect of the items listed below have been retained by AV and are available to the relevant Ministers, Members of Parliament and the public on request (subject to the freedom of information requirements, if applicable):

- Declarations of pecuniary interests have been duly completed by all relevant officers;
- Details of shares held by senior officers as nominee or held beneficially;
- Details of publications produced by the entity about AV, and how these can be obtained;
- Details of changes in prices, fees, charges, rates and levies charged by AV;
- Details of any major external reviews carried out on the AV;
- Details of major research and development activities undertaken by AV that are not otherwise covered either in the report of operations or in a document that contains the financial statements and report of operations;
- Details of overseas visits undertaken including a summary of the objectives and outcomes of each visit;
- Details of major promotional, public relations and marketing activities undertaken by AV to develop community awareness of AV and its services;
- Details of assessments and measures undertaken to improve the occupational health and safety of employees;
- A general statement on industrial relations within AV and details of time lost through industrial accidents and disputes, which is not otherwise detailed in the report of operations;
- A list of major committees sponsored by AV, the purposes of each committee and the extent to which those purposes have been achieved;
- Details of all consultancies and contractors including consultants/contractors engaged, services provided, and expenditure committed for each engagement. The AV website at ambulance.vic.gov.au contains information about AV and is regularly updated with the latest statistics, developments and media releases.

Consultancies

Details of Consultancies (under \$10,000)

In 2023-24, there was one consultancy where the total fees payable to the consultants was less than \$10,000. The total expenditure incurred during 2023-24 in relation to these consultancies was \$3,000 (excluding GST).

Details of Consultancies (valued at \$10,000 or greater)

In 2023-24, there were three consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during

2023-24 in relation to these consultancies was \$404,200 (excluding GST). Details of individual consultancies are below.

AV secured the services of consulting firms to undertake the following consultancies that were valued at more than \$10,000 and completed over two or more financial years.

- Develop Board and Organisational Reflective Practice
- Strategic Support to Develop Future Operating Models
- Design of Human Resource Management Program

Details of Individual Consultancies – over two or more years

Consultant Name	Purpose of Consultancy	Start date	End date	Total Approved Project Fee (excl GST) \$'000	Expenditure 2023-24 (excl GST) \$'000	Future Expenditure (excl GST) \$'000
Workwell Consulting Pty Ltd	Develop Board and Organisational Reflective Practice	Aug-22	Mar-24	200	38	-
Price Waterhouse Coopers	Strategic Support to Develop Future Operating Models	May-23	Oct-23	127	55	-
Deloitte Consulting Pty Ltd	Design of Human Resource Management Program	May-23	May-24	439	309	-

ICT Expenditure

Details of Information and Communication Technology (ICT) Expenditure

For the 2023-24 reporting period, AV had a total ICT Expenditure of \$45.20m (excl. GST) with the details shown below (\$m).

All operational ICT Expenditure		ICT Expenditure related to projects to create or enhance ICT capabilities	
Business As Usual (BAU) ICT Expenditure	Non-Business as Usual (non-BAU) ICT Expenditure	Operating Expenditure	Capital Expenditure
	(Total = Operating Expenditure and Capital Expenditure)		
(Total)			
\$37.19m	\$8.01m	\$7.65m	\$0.36m

Asset Management Accountability Framework

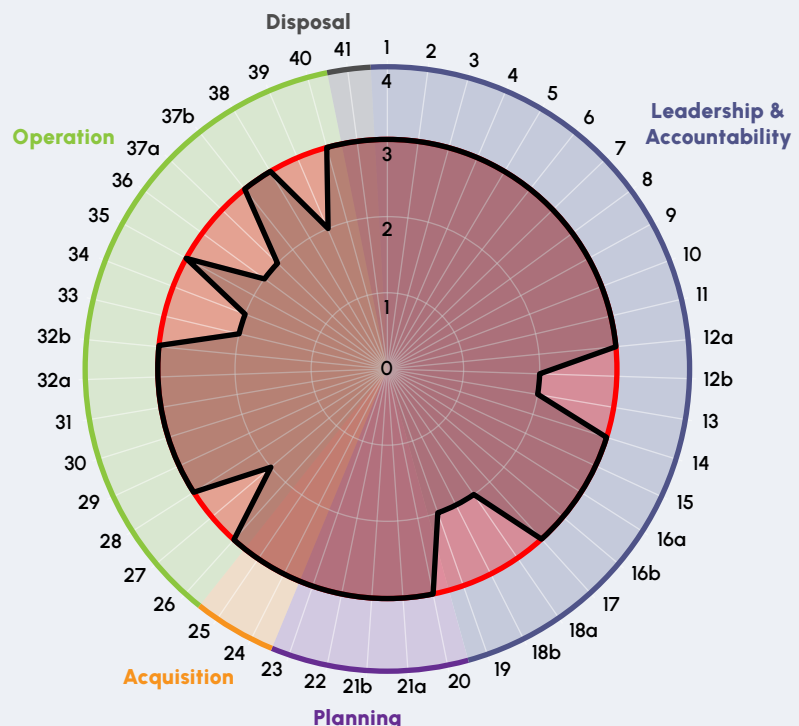
AMAF Maturity Assessment

Through consideration of the evidence available to support alignment with the Standing Directions and Introductions (e.g. policies, procedures and practices) a comparative analysis of AV's maturity rating was performed. The below maturity assessment demonstrates the assessment of asset management maturity for 2023-24.

Detailed AMAF Maturity Assessment Observations

The following outlines key insights derived from completing the AMAF Maturity Assessment. The table also includes a comparison to prior year results to demonstrate where AV has either maintained or needs to improve maturity.

AMAF Chapter	Maturity Rating	2022-23 Results	2023-24 Results
Leadership and Accountability (22 requirements)	Developing	2 requirements	5 requirements with lower rated maturity are related to establishing processes to align with recording, monitoring, and managing asset performance.
	Competence	20 requirements	17 requirements related to established policies and practices that align to the AMAF.
Planning (5 requirements)	Competence	5 requirements	5 requirements related to established policies and practices that align to the AMAF.
Acquisition (2 requirements)	Competence	2 requirements	2 requirements related to established policies and practices that align to the AMAF.
Operation (17 requirements)	Developing	5 requirements	6 requirements with lower rated maturity are related to establishing processes to align with asset systems, information and risk management strategies.
Disposal (1 requirement)	Competence	12 requirements	11 requirements related to established policies and practices that align to the AMAF.
	Competence	1 requirement	1 requirement related to established policies and practices that align to the AMAF.



Note: AV is aiming for a maturity rating of 3 across all AMAF requirements (as shown by the red circle)

Maturity Rating Scale:

- Innocence (0)
- Awareness (1)
- Developing (2)
- Competence (3)
- Optimising (4)

Financial Overview

Summary of Financial Results	2023-24 \$000	2022-23 \$000	2021-22 \$000	2020-21 \$000	2019-20 \$000
Total Income from Transactions	1,482,636	1,614,373	1,481,874	1,288,269	1,188,563
Total Expenses from Transactions	(1,494,416)	(1,607,483)	(1,453,587)	(1,298,929)	(1,175,241)
Net Result from Transactions	(11,780)	6,890	28,287	(10,660)	13,322
Total Other Economic Flows	(14,940)	(44,133)	357	10,891	(31,531)
Net Result	(26,720)	(37,243)	28,644	231	(18,209)
Total Assets	1,399,989	1,039,734	1,065,675	1,051,955	1,009,164
Total Liabilities	960,655	702,954	716,849	749,793	721,527
Net Assets	439,333	336,780	348,826	302,162	287,637

Government funding to support the State's COVID-19 response ended in 2022-23, and as a result was the main driver of the reduction in income during 2023-24. Although AV experienced continued workload increases, there was also a reduction in transport fee income due to protected industrial action (associated with ongoing enterprise agreement negotiations) that commenced in March 2024, which limited AV's ability to invoice patients. A change in the funding arrangements associated with Triple Zero Victoria also resulted in reduced income, however was offset with a corresponding reduction in expenditure).

Total service delivery expenditure decreased in 2023-24 largely driven by the cessation of COVID-19 related activities and changed funding arrangements with Triple Zero Victoria. However, workload growth and performance improvement programs continued, including additional ambulance services (both emergency and non-emergency including Medium Acuity Transport Services), recruitment of additional paramedics and increased supplies and consumables.

AV delivered a \$26.2m Statement of Priorities Operating Result deficit for 2023-24. While this is the key measure used to monitor health services financial performance, it excludes bad and doubtful debts, of which AV incurred \$19.1m during the year and is included in Other Economic Flows and Net Result.

Reconciliation between Net Result from Transactions & Statement of Priorities	2023-24 \$000
Operating Result	(26,222)
Capital and Specific Items	
Capital Purpose Income	131,432
Specific Income	-
Assets Received Free of Charge	-
Assets Provided Free of Charge	-
Other Non-Operating Expenses	(471)
Depreciation and Amortisation	(105,667)
Impairment of Non-Financial Assets	-
Finance Costs	(10,253)
Net Result from Transactions	11,780

Disclosure Index

The annual report of Ambulance Victoria is prepared in accordance with all relevant Victorian legislation. This index has been prepared to facilitate identification of the Department's compliance with statutory disclosure requirements.

Legislation	Requirement	Page
MINISTERIAL DIRECTIONS		
Report of Operations		
Charter and purpose		
FRD 22	Manner of establishment and the relevant Ministers	49
FRD 22	Purpose, functions, powers and duties	49-51
FRD 22	Nature and range of services provided	10-31
FRD 22	Activities, programs and achievements for the reporting period	10-31
FRD 22	Significant changes in key initiatives and expectations for the future	10-31
Management and structure		
FRD 22	Organisational structure	58
FRD 22	Workforce data/ employment and conduct principles	32
FRD 22	Occupational Health and Safety	33
Financial information		
FRD 22	Summary of the financial results for the year	80
FRD 22	Significant changes in financial position during the year	80
FRD 22	Operational and budgetary objectives and performance against objectives	59-73
FRD 22	Subsequent events	115
FRD 22	Details of consultancies under \$10,000	77
FRD 22	Details of consultancies over \$10,000	77
FRD 22	Disclosure of ICT expenditure	78
FRD 22	Asset Management Accountability Framework	79
Legislation		
FRD 22	Application and operation of <i>Freedom of Information Act 1982</i>	74
FRD 22	Compliance with building and maintenance provisions of <i>Building Act 1993</i>	75
FRD 22	Application and operation of <i>Public Interest Disclosure Act 2012</i>	75
FRD 22	Statement on National Competition Policy	75
FRD 22	Application and operation of <i>Carers Recognition Act 2012</i>	75
FRD 22	Additional information available on request	76
FRD 24	Environmental data reporting	36-44
FRD 25	<i>Local Jobs First Act 2003</i> disclosures	75
SD 5.1.4	Financial Management Compliance attestation	9
SD 5.2.3	Declaration in Report of Operations	9
Attestations		
	Attestation on Data Integrity	9
	Attestation on managing Conflicts of Interest	9
	Attestation on Integrity, Fraud and Corruption	9
	Compliance with Health Share Victoria (HSV) Purchasing Policies	9
Other reporting requirements		
	Reporting of outcomes from Statement of Priorities 2022-2023	59-67
	Occupational Violence reporting	34
	Statement on <i>Gender Equality Act 2020</i>	76
	Asset Management Accountability Framework	79

Financial Report

AMBULANCE VICTORIA

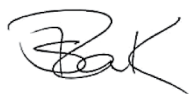
Board Chair's, Acting Chief Executive Officer's and Chief Financial Officer's Declaration

The attached financial statements for Ambulance Victoria have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2024 and the financial position of Ambulance Victoria at 30 June 2024.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

We authorise the attached financial statements for issue on 7 October 2024.



Shelly Park
Chair of the Board

Melbourne
7 October 2024



Anthony Carlyon
Acting Chief Executive Officer

Melbourne
7 October 2024



Garry Button FCPA
Chief Financial Officer

Melbourne
7 October 2024

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Victorian Auditor-General's Office

Independent Auditor's Report

To the Board of Ambulance Victoria

Opinion	<p>I have audited the financial report of Ambulance Victoria which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2024 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • board chair's, acting chief executive officer's and chief financial officer's declaration. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of Ambulance Victoria as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for Opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of Ambulance Victoria in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Board's responsibilities for the financial report	<p>The Board of Ambulance Victoria is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determines is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing Ambulance Victoria's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless it is inappropriate to do so.</p>

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Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ambulance Victoria's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Board's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on Ambulance Victoria's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause Ambulance Victoria to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

MELBOURNE
10 October 2024



Sanchu Chummar
as delegate for the Auditor-General of Victoria

Financial Statements

Comprehensive Operating Statement	86	5. Other Assets and Liabilities	102
Balance Sheet	87	5.1 Receivables	102
Statement of Changes in Equity	88	5.2 Contract Assets	102
Cash Flow Statement	89	5.3 Payables	103
Notes to the Financial Statements	90	5.4 Contract Liabilities	103
1. Basis of Preparation	90	6. How We Financed Our Operations	104
1.1 Basis of Preparation of the Financial Statements	90	6.1 Cash and Cash Equivalents	104
1.2 Abbreviations and Terminology Used in the Financial Statements	90	6.2 Borrowings	104
1.3 Material Accounting Estimates and Judgements	90	6.3 Commitments for Expenditure	106
1.4 Accounting Standards Issued but Not Yet Effective	91	7. Risks, Contingencies and Valuation Uncertainties	107
1.5 Goods and Services Tax (GST)	91	7.1 Financial Instruments	107
1.6 Reporting Entity	91	7.2 Financial Risk Management Objectives and Policies	108
2. Funding Delivery of Our Services	92	7.3 Contingent Assets and Contingent Liabilities	110
2.1 Revenue and Income from Transactions	92	7.4 Fair Value Determination	110
2.2 Fair Value of Assets and Services Received Free of Charge	93	8. Other Disclosures	113
3. The Cost of Delivering Services	94	8.1 Reconciliation of Net Result for the Year to Net Cash Inflow/(Outflow) From Operating Activities	113
3.1 Expenses from Transactions	94	8.2 Responsible Persons Disclosures	113
3.2 Other Economic Flows	95	8.3 Executive Officer Disclosures	114
3.3 Employee Benefits and Related On-Costs	95	8.4 Related Parties	114
3.4 Superannuation	96	8.5 Remuneration of Auditors	115
4. Key Assets to Support Service Delivery	97	8.6 Ex Gratia Payments	115
4.1 Property, Plant and Equipment	97	8.7 Events After Balance Sheet Date	115
4.2 Right of Use Assets	99	8.8 Equity	115
4.3 Intangible Assets	100	8.9 Economic Dependency	115
4.4 Depreciation and Amortisation	101		
4.5 Impairment of Assets	101		

Comprehensive Operating Statement

For the Financial Year Ended 30 June 2024

	NOTE	2024 \$'000	2023 \$'000
Revenue and Income from Transactions			
Operating Activities	2.1	1,477,909	1,610,595
Non-Operating Activities	2.1	4,727	3,778
Total Revenue and Income from Transactions		1,482,636	1,614,373
Expenses from Transactions			
Employee Expenses	3.1	(1,101,096)	(1,125,446)
Supplies and Services	3.1	(185,081)	(260,343)
Other Operating Expenses	3.1	(91,848)	(95,835)
Finance Costs	3.1	(10,253)	(4,179)
Depreciation and Amortisation	4.4	(105,667)	(118,977)
Other Non-Operating Expenses	3.1	(471)	(2,703)
Total Expenses from Transactions		(1,494,416)	(1,607,483)
NET RESULT FROM TRANSACTIONS - NET OPERATING BALANCE		(11,780)	6,890
Other Economic Flows Included in Net Result			
Net Gain/(Loss) on Financial Instruments	3.2	(19,061)	(21,076)
Net Gain/(Loss) on Non-Financial Assets	3.2	329	(20,372)
Other Gain/(Loss) from Other Economic Flows	3.2	3,792	(2,685)
Total Other Economic Flows Included in Net Result		(14,940)	(44,133)
NET RESULT FOR THE YEAR		(26,720)	(37,243)
Other Comprehensive Income			
Items that will not be reclassified to Net Result			
Changes to Property, Plant and Equipment Revaluation Surplus		129,275	25,195
Total Other Comprehensive Income		129,275	25,195
COMPREHENSIVE RESULT FOR THE YEAR		102,555	(12,048)

This Statement should be read in conjunction with the accompanying notes.

Balance Sheet

As at 30 June 2024

	NOTE	2024 \$'000	2023 \$'000
CURRENT ASSETS			
Cash and Cash Equivalents	6.1	50,820	130,851
Receivables	5.1	20,751	28,339
Contract Assets	5.2	5,243	2,515
Inventories		6,570	6,653
Prepaid Expenses		11,916	17,382
TOTAL CURRENT ASSETS		95,300	185,740
NON-CURRENT ASSETS			
Receivables	5.1	165,510	158,207
Property, Plant and Equipment	4.1	671,124	516,576
Right of Use Assets	4.2	461,169	168,526
Intangible Assets	4.3	6,886	10,683
TOTAL NON-CURRENT ASSETS		1,304,689	853,992
TOTAL ASSETS		1,399,989	1,039,732
CURRENT LIABILITIES			
Payables	5.3	102,997	134,505
Contract Liabilities	5.4	60,940	56,571
Employee Benefits and Related On-Costs	3.3	292,583	296,733
Borrowings	6.2	56,520	60,503
Other Provisions		1,364	2,307
TOTAL CURRENT LIABILITIES		514,404	550,619
NON-CURRENT LIABILITIES			
Contract Liabilities	5.4	2,213	4,350
Employee Benefits and Related On-Costs	3.3	50,391	48,464
Borrowings	6.2	390,114	96,548
Other Provisions		3,533	2,973
TOTAL NON-CURRENT LIABILITIES		446,251	152,335
TOTAL LIABILITIES		960,655	702,954
NET ASSETS		439,333	336,778
EQUITY			
Property, Plant and Equipment Revaluation Surplus		243,266	113,991
Contributed Capital		187,644	187,644
Accumulated Surplus		8,423	35,143
TOTAL EQUITY		439,333	336,778
Commitments for Expenditure	6.3		
Contingent Assets and Contingent Liabilities	7.3		

This Statement should be read in conjunction with the accompanying notes.

Statement of Changes in Equity

For the Financial Year Ended 30 June 2024

		Property, Plant and Equipment Revaluation Surplus	Contributed Capital	Accumulated Surplus	Total Equity
	Note	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2022		88,796	187,644	72,386	348,826
Net result for the year		-	-	(37,243)	(37,243)
Other Comprehensive income for the year	4.1(b)	25,195	-	-	25,195
Balance at 30 June 2023		113,991	187,644	35,143	336,778
Net result for the year		-	-	(26,720)	(26,720)
Other Comprehensive income for the year	4.1(b)	129,275	-	-	129,275
Balance at 30 June 2024		243,265	187,644	8,423	439,333

This Statement should be read in conjunction with the accompanying notes.

Cash Flow Statement

For the Financial Year Ended 30 June 2024

	NOTE	2024 \$'000	2023 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES			
Operating Grants from Government		1,001,394	1,139,367
Capital Grants from Government		98,903	97,740
Transport Fees Received		188,271	197,307
Membership Fees Received		101,073	93,047
Interest Received		4,670	3,746
Donations and Bequests Received		720	438
GST Received from ATO		38,384	46,698
Other Receipts		7,337	7,170
Total Receipts		1,440,753	1,585,513
Employee Benefits Paid		(1,027,388)	(1,085,493)
Payments for Supplies and Services		(385,917)	(418,545)
Finance Costs		(10,253)	(4,179)
Total Payments		(1,423,558)	(1,508,217)
Net Cash Flow From/(used in) Operating Activities	8.1	17,195	77,296
CASH FLOWS FROM INVESTING ACTIVITIES			
Purchase of Non-Financial Assets		(39,531)	(42,619)
Proceeds from Non-Financial Assets		4,741	5,873
Net Cash Flow From/(Used in) Investing Activities		(34,790)	(36,746)
CASH FLOWS FROM FINANCING ACTIVITIES			
Repayment of Borrowings		(62,437)	(63,669)
Net Cash Flow From/(Used in) Financing Activities		(62,437)	(63,669)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS HELD		(80,031)	(23,118)
CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR		130,851	153,970
CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR	6.1	50,820	130,851

This Statement should be read in conjunction with the accompanying notes.

Notes to the Financial Statements

For the Financial Year Ended 30 June 2024

NOTE 1: BASIS OF PREPARATION

Structure

- 1.1 Basis of Preparation of the Financial Statements
- 1.2 Abbreviations and Terminology Used in the Financial Statements
- 1.3 Key Accounting Estimates and Judgements
- 1.4 Material Accounting Standards Issued But Not Yet Effective
- 1.5 Goods and Services Tax (GST)
- 1.6 Reporting Entity

These annual financial statements represent the audited general purpose financial statements for Ambulance Victoria (AV) for the year ended 30 June 2024. The report provides users with information about AV's stewardship of resources entrusted to it.

This section explains the basis of preparing the financial statements and identifies the key accounting estimates and judgements.

NOTE 1.1: BASIS OF PREPARATION OF THE FINANCIAL STATEMENTS

These general purpose financial statements have been prepared in accordance with the *Financial Management Act 1994*, and applicable Australian Accounting Standards, which include interpretations issued by the Australian Accounting Standards Board (AASB). They are presented in a manner consistent with the requirements of AASB 101 *Presentation of Financial Statements*.

The financial statements also comply with relevant Financial Reporting Directions (FRDs) issued by the Department of Treasury and Finance (DTF), and relevant Standing Directions (SDs) authorised by the Assistant Treasurer.

AV is a not-for profit entity and therefore applies the additional AUS paragraphs applicable to a not-for-profit entity under the Australian Accounting Standards. Australian Accounting Standards set out accounting policies that the AASB has concluded would result in financial statements containing relevant and reliable information about transactions, events and conditions. Apart from the changes in accounting policies, standards and interpretations as noted below, material accounting policies adopted in the preparation of these financial statements are the same as those adopted in the previous period.

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

The financial statements have been prepared on a going concern basis (refer to Note 8.9 Economic Dependency).

These financial statements are presented in Australian dollars.

The amounts in the financial statements have been rounded to the nearest thousand dollars unless otherwise stated. Minor discrepancies in tables between totals and sum of components are due to rounding.

These annual financial statements were authorised for issue by the Board of AV on 7 October 2024.

NOTE 1.2: ABBREVIATIONS AND TERMINOLOGY USED IN THE FINANCIAL STATEMENTS

The following table sets out the common abbreviations used throughout the financial statements

Reference	Title
AASB	Australian Accounting Standards Board
AASs	Australian Accounting Standards, which include Interpretations
DH	Department of Health
DTF	Department of Treasury and Finance
FMA	Financial Management Act 1994
FRD	Financial Reporting Direction
SD	Standing Direction
VAGO	Victorian Auditor General's Office
AV	Ambulance Victoria

NOTE 1.3 MATERIAL ACCOUNTING ESTIMATES AND JUDGEMENTS

Management make estimates and judgements when preparing the financial statements.

These estimates and judgements are based on historical knowledge and best available current information and assume any reasonable expectation of future events. Actual results may differ.

Revisions to estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision.

The material accounting judgements and estimates used, and any changes thereto, are identified at the beginning of each section where applicable relate to the following disclosures:

- . Note 2.1: Revenue and Income from Transactions
- . Note 3.3: Employee Benefits and Related On-costs
- . Note 4.1: Property, Plant and Equipment
- . Note 4.2: Right of Use Assets
- . Note 4.3: Intangible assets
- . Note 4.4: Depreciation and Amortisation
- . Note 4.5: Impairment of Assets
- . Note 5.1: Receivables
- . Note 5.2: Contract Assets
- . Note 5.3: Payables
- . Note 5.4: Contract Liabilities
- . Note 6.2(a): Lease Liabilities
- . Note 7.4: Fair Value Determination

NOTE 1.4: ACCOUNTING STANDARDS ISSUED BUT NOT YET EFFECTIVE

An assessment of accounting standards and interpretations issued by the AASB that are not yet mandatorily applicable to AV and their potential impact when adopted in future periods is outlined below:

Standard	Adoption Date	Impact
AASB 2022-5: <i>Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback</i>	Reporting periods beginning on or after 1 January 2024.	Adoption of this standard is not expected to have a material impact.
AASB 2022-9: <i>Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector</i>	Reporting periods beginning on or after 1 January 2026.	Adoption of this standard is not expected to have a material impact.
AASB 2022-10: <i>Amendments to Australian Accounting standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities</i>	Reporting periods beginning on or after 1 January 2024.	Adoption of this standard is not expected to have a material impact.

There are no other accounting standards and interpretations issued by the AASB that are not yet mandatorily applicable to AV in future periods.

NOTE 1.5: GOODS AND SERVICES TAX (GST)

Income, expenses, assets and liabilities are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the Australian Taxation Office (ATO). In this case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables in the Balance Sheet are stated inclusive of the amount of GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the Balance Sheet.

Cash flows are included in the cash flow statement on a gross basis, except for the GST components of cash flows arising from investing and/or financing activities, which are recoverable from, or payable to the ATO. These GST components are disclosed as operating cash flow.

Commitments, contingent assets and contingent liabilities are presented on a gross basis.

NOTE 1.6: REPORTING ENTITY

The financial statements incorporate all controlled activities of AV, including AV auxiliaries.

AV's principal address is:
375 Manningham Road
Doncaster
Victoria 3108

A description of the nature of AV's operations and principal activities is included in the report of operations, which does not form part of these financial statements.

Notes to the Financial Statements

For the Financial Year Ended 30 June 2024

NOTE 2: FUNDING DELIVERY OF OUR SERVICES

AV's overall objective is to improve the health of Victorians by delivering innovative, high-quality ambulance services. AV is predominantly funded by grant funding for the provision of outputs. AV also receives income from the supply of services.

Structure

- 2.1 Revenue and Income from Transactions
- 2.2 Fair Value of Assets and Services Received Free of Charge

Material Judgements and Estimates

This section contains the following material judgements and estimates:

Material Judgements and Estimates	Description
Identifying performance obligations	AV applies material judgment when reviewing the terms and conditions of funding agreements and contracts to determine whether they contain sufficiently specific and enforceable performance obligations. If this criterion is met, the contract/funding agreement is treated as a contract with a customer, requiring AV to recognise revenue as or when AV transfers promised goods or services to customers. If this criterion is not met, funding is recognised immediately in the net result from operations.
Determining timing of revenue recognition	AV applies material judgement to determine when a performance obligation has been satisfied and the transaction price that is to be allocated to each performance obligation. A performance obligation is either satisfied at a point in time or over time.
Determining time of capital grant income recognition	AV applies material judgement to determine when its obligation to construct an asset is satisfied. Costs incurred is used to measure AV's progress as this is deemed to be the most accurate reflection of the stage of completion.

	NOTE	2024 \$'000	2023 \$'000
NOTE 2.1: REVENUE AND INCOME FROM TRANSACTIONS			
Operating Activities			
Revenue from Contracts with Customers			
Government Grants - Operating		3,101	2,071
Government Grants - Capital		1,631	313
Transport Fees ¹		202,458	219,571
Membership Scheme		103,425	100,757
Other Services		5,552	5,964
Total Revenue from Contracts with Customers		316,168	328,675
Other Sources of Income			
Government Grants - Operating ²		1,029,200	1,149,138
Government Grants - Capital		129,801	131,937
Assets and Services Received Free of Charge	2.2	1,441	551
Other Income from Operating Activities		1,300	294
Total Other Sources of Income		1,161,741	1,281,920
Total Revenue and Income from Operating Activities		1,477,909	1,610,595
Non-Operating Activities			
Income from Other Sources			
Interest		4,670	3,746
Other Revenue from Non-Operating Activities		57	32
Total Income from Non-Operating Activities		4,727	3,778
TOTAL REVENUE AND INCOME FROM TRANSACTIONS		1,482,636	1,614,374

¹ Transport Fees in 2024 impacted by protected industrial work bans on eligible union members taking billing details from patients

² The State of Victoria's COVID-19 response ended in 2023 resulting in reduction in 2024 grant funding

2.1.1 Timing of Revenue from Customers with Contracts

AV disaggregates revenue by the timing of revenue recognition.

Goods and Services Transferred to Customers:

At a Point in Time	211,554	226,559
Over Time	104,614	102,117
Total Revenue from Contracts with Customers	316,168	328,675

How We Recognise Revenue and Income from Operating Activities

Government Operating Grants

To recognise revenue, AV assesses whether each grant to determine if there is a contract that is enforceable and has sufficiently specific performance obligations in accordance with AASB 15 *Revenue from Contracts with Customers*.

When both these conditions are satisfied, AV:

- . identifies each performance obligation relating to the revenue
- . recognises a contract liability for its obligations under the agreement
- . recognises revenue as it satisfied its performance obligations, at a point in time or over time as and when services are rendered.

If a contract liability is recognised, AV recognises revenue in profit or loss as and when it satisfies its obligations under the contract, unless a contract modification is entered into between all parties. A contract modification may be obtained in writing, by oral agreement or implied by customary business practices.

Where the contract is not enforceable and/or does not have sufficiently specific performance obligations, AV:

- . recognises the asset received in accordance with the recognition requirements of other applicable Accounting Standards (for example AASB 9, AASB 16, AASB 116 and AASB 138)
- . recognises related amounts (being contributions by owners, lease liabilities, financial instruments, provisions, revenue or contract liabilities from a contract with a customer), and
- . recognises income immediately in profit or loss as the difference between the initial carrying amount of the asset and the related amount in accordance with AASB 1058.

NOTE 2: FUNDING DELIVERY OF OUR SERVICES (Continued)**Government Operating Grants (Continued)**

The types of government grants recognised under AASB 15 *Revenue from Contracts with Customers* includes:

Government Grant	Performance Obligation
Rural Digital Upgrade	AV to transition regional communications from StateNet Mobile Radio (SMR) analogue network to the digital Regional Mobile Radio (RMR) network and replace AV regional analogue radio terminals that are not compatible with the RMR network. Revenue is recognised over time, in line with achievement of project milestones and specified deliverables.
Clinical Technology Refresh	AV is to replace the highest at-risk technology infrastructure, with a focus on the replacement of network devices. Revenue is recognised over time, in line with achievement of project milestones and specific replacement deliverables.
Security Operations Centre (SOC)	The implementation and support for the Security Operations Centre managed service for Your Health service. Revenue is recognised over time, in line with achievement of project milestones and specified deliverables.
TelePROMPT	TelePROMPT is a telehealth pre-hospital mental health service to provide statewide access to mental health clinicians to improve patient outcomes. AV is required to establish and operate the pilot program for 12 months. Revenue is recognised over time, as and when the services are delivered.
Building Family Violence Prevention, and Response Workforce Capability	AV to build workforce capacity and capability to identify, respond and prevent family violence, specifically through development of a paramedic training package focused on the foundational skill sets and capabilities to respond to all forms of family violence. Revenue is recognised over time, in line with achievement of project milestones and specified deliverables.

The performance obligations have been selected as they align with the terms and conditions of the funding agreements.

Capital Grants

Where AV receives a capital grant, it recognises a liability for the excess of the initial carrying amount of the financial asset received over any related amounts (being contributions by owners, lease liabilities, financial instruments, provisions, revenue or contract liabilities arising from a contract with a customer) recognised under other Australian Accounting Standards.

Income is recognised progressively as the asset is constructed which aligns with AV's obligation to construct the asset. The progressive percentage of costs incurred is used to recognise income, as this most accurately reflects the stage of completion.

Transport Revenue

Transport fees are charges that can be levied on customers (usually the patients) for services they receive that aligns with the conditions of providing ambulance transport or attendance, and/or patient treatment, as set out in AV's Billing and Collections Policy. Transport Revenue is recognised at a point in time when the performance obligation, the provision of services i.e. the transport and/or treatment, is satisfied.

Membership Revenue

AV Membership provides ambulance service coverage to subscribers at no additional charge during the period of membership. Coverage is provided on a daily basis over the membership period. Membership revenue is recognised over time, as the performance obligation, the coverage, is provided to subscribers.

Other Services

Revenue from other services include items such as event attendance fees, training, secondments, non-property rental, clinical trials and research. Revenue is recognised at a point in time upon provision of the goods or service to the customer.

How We Recognise Revenue and Income from Non-Operating Activities**Interest Income**

Interest income is recognised on a time proportionate basis that considers the effective yield of the financial asset, which allocates interest over the relevant period.

NOTE 2.2: FAIR VALUE OF ASSETS AND SERVICES RECEIVED FREE OF CHARGE

	2024 \$'000	2023 \$'000
Donations and Bequests	1,032	528
Communication Equipment	408	23
TOTAL FAIR VALUE OF ASSETS AND SERVICES RECEIVED FREE OF CHARGE	1,441	551

How We Recognise the Fair Value of Assets and Services Received Free of Charge or For Nominal Consideration**Donations and Bequests**

Donations and bequests are generally recognised as income upon receipt (which is when AV usually obtained control of the asset) as they do not contain sufficiently specific and enforceable performance obligations. Where sufficiently specific and enforceable performance obligations exist, revenue is recorded as and when the performance obligation is satisfied.

Contributions of Resources

AV may receive resources for nil or nominal consideration to further its objectives. The resources are recognised at their fair value when AV obtains control over the resources, irrespective of whether restrictions or conditions are imposed over the use of the contributions.

The exception to this policy is when an asset is received from another government agency or department as a consequence of a restructuring of administrative arrangements, in which case the asset will be recognised at its carrying value in the financial statements of AV as a capital contribution transfer.

Non-Cash Contributions from Department of Health (DH)

The DH makes some payments on behalf of AV as follows:

Supplier	Description
Victorian Managed Insurance Authority	DH purchases non-medical indemnity insurance for AV which is paid directly to the Victorian Managed Insurance Authority. To record this contribution, such payments are recognised as income with a matching expense in the net result from transactions.
Victorian Health Building Authority	The Department of Health made payments to the Victorian Health Building Authority to fund capital works projects during the year ended 30 June 2024, on behalf of AV.
Department of Health	Long Service Leave (LSL) revenue is recognised upon finalisation of movements in LSL liability in line with the long service leave funding arrangements set out in the relevant Department of Health Hospital Circular.

Notes to the Financial Statements

For the Financial Year Ended 30 June 2024

NOTE 3: THE COST OF DELIVERING SERVICES

This section provides an account of the expenses incurred by AV in delivering services. In Note 2, the funds that enable the provision of services were disclosed and in this note the cost associated with provision of services are disclosed.

Structure

- 3.1 Expenses from Transactions
- 3.2 Other Economic Flows
- 3.3 Employee Benefits and Related On-Costs
- 3.4 Superannuation

Material Judgements and Estimates

This section contains the following material judgements and estimates:

Material Judgements and Estimates	Description
Classifying employee benefit liabilities	AV applies material judgment when classifying its employee benefit liabilities. Employee benefit liabilities are classified as a current liability if AV does not have an unconditional right to defer payment beyond 12 months. Annual leave, accrued days off and long service leave entitlements (for staff who have exceeded the minimum vesting period) fall into this category. Employee benefit liabilities are classified as a non-current liability if AV has a conditional right to defer payment beyond 12 months. Long service leave entitlements (for staff who have not yet exceeded the minimum vesting period) fall into this category.
Measuring employee benefit liabilities	AV applies material judgment when measuring its employee benefit liabilities. AV applies judgement to determine when it expects its employee entitlements to be paid. With reference to historical data, if AV does not expect entitlements to be paid within 12 months, the entitlement is measured at its present value, being the expected future payments to employees Expected future payments incorporate anticipated future wage and salary levels, durations of service and employee <ul style="list-style-type: none"> · an inflation rate of 4.450% (2023: 4.350%), reflecting the future wage and salary levels · durations of service and employee departures, which are used to determine the estimated value of long service leave that will be taken in the future, for employees who have not yet reached the vesting period. The estimated rates are between 34% and 100% · discounting at the rate of 4.348% (2023: 4.063%) as determined with reference to market yields on government bonds at the end of the reporting period. All other entitlements are measured at their nominal value.

	2024 \$'000	2023 \$'000
NOTE 3.1: EXPENSES FROM TRANSACTIONS		
Salaries and Wages	882,998	937,998
Agency Expenses	16,949	14,827
On Costs	108,702	87,903
Workcover	64,520	43,879
Long Service Leave	27,927	40,839
Total Employee Expenses	1,101,096	1,125,446
Contract Services	136,261	211,109
Supplies and Consumables	48,820	49,234
Total Supplies and Services	185,081	260,343
Other Administrative Expenses	67,992	66,196
Repairs and Maintenance	19,050	21,620
Expenses Related to Short Term & Low Value Leases	1,744	4,025
Expenditure for Capital Purposes	3,062	3,994
Total Other Operating Expenses	91,848	95,835
Finance Costs	10,253	4,179
Total Finance Costs	10,253	4,179
Depreciation and Amortisation	105,667	118,977
Total Depreciation and Amortisation	105,667	118,977
Other Non-Operating Expenses	471	2,703
Total Other Non-Operating Expenses	471	2,703
TOTAL EXPENSES FROM TRANSACTIONS ¹	1,494,416	1,607,483

¹ Decrease in 2023-24 operating expenditure due to the cessation of COVID-19 related activities.

How We Recognise Expenses From Transactions

Expense Recognition

Expenses are recognised as they are incurred and reported in the financial year to which they relate.

Employee Expenses

Employee expenses include:

- Salary and wages (including fringe benefit tax, leave entitlements and termination benefits)
- On Costs (including superannuation)
- Workcover premium

Supplies and Services

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

Other Operating Expenses

Other Operating expenses generally represent the day-to-day running costs incurred in normal operations and include such things as:

- Other Administrative Expenses
- Repairs and Maintenance, and
- Expenditure for capital purposes (represents expenditure related to the purchase of assets that are below the capitalisation threshold of \$2,000)

The Department of Health also makes certain payments on behalf of AV. These amounts have been brought to account in determining the operating result for the year, by recording them as revenue and recording a corresponding expense.

NOTE 3.1: EXPENSES FROM TRANSACTIONS (Continued)**Finance Costs**

Finance costs include:

- Interest on short-term and long-term borrowings (Interest expense is recognised in the period in which it is incurred);
- Finance charges in respect of leases which are recognised in accordance with AASB 16 *Leases*.

Non-Operating Expenses

Other non-operating expenses generally represent expenditure outside the normal operations such as depreciation and amortisation, and assets and services provided free of charge or for nominal consideration.

NOTE 3.2: OTHER ECONOMIC FLOWS

	2024 \$'000	2023 \$'000
Allowance for Impairment Losses of Contractual Receivables	(19,061)	(21,076)
Total Net Gain/(Loss) on Financial Instruments	(19,061)	(21,076)
Impairment of Property, Plant and Equipment (including Intangibles)	-	(20,836)
Net Gain/(Loss) on Disposal of Property, Plant and Equipment	329	995
Total Net Gain/(Loss) on Non-Financial Assets	329	(19,841)
Net Gain/(Loss) from Revaluation of Other Provisions	429	(531)
Net Gain/(Loss) arising from Revaluation of Long Service Liability	3,363	(2,685)
Total Other Net Gains/(Losses) from Economic Flows	3,792	(3,216)
Total Other Economic Flows	(14,940)	(44,133)

How We Recognise Other Economic Flows

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions.

Other Gains/(Losses) from Other Economic Flows includes the gains or losses from the:

- Revaluation of the present value of the long service leave liability due to changes in the bond rate movements, inflation rate movements and the impact of changes in probability factors.
- Revaluation of the present value of provisions to make good due to changes in the bond rate and inflation rate movements

Net Gain/(Loss) on Non-Financial Assets includes realised and unrealised gains and losses as follows:

- Net gain/(loss) on disposal of non-financial assets

Net Gain/(Loss) on Financial Instruments at fair value includes:

- Impairment and reversal of impairment for financial instruments (refer to Note 7.1).

NOTE 3.3: EMPLOYEE BENEFITS AND RELATED ON-COSTS

This provision arises for benefits accruing to employees in respect of wages and salaries, annual leave and long service leave for services rendered to the reporting date.

	2024 \$'000	2023 \$'000
Current Employee Benefits and Related On-costs		
Accrued Days Off		
Unconditional and expected to be wholly settled within 12 months ¹	17,927	24,369
	17,927	24,369
Annual Leave		
Unconditional and expected to be wholly settled within 12 months ¹	58,291	56,229
Unconditional and expected to be wholly settled after 12 months ²	1,862	1,883
	60,153	58,112
Long Service Leave		
Unconditional and expected to be wholly settled within 12 months ¹	18,595	14,545
Unconditional and expected to be wholly settled after 12 months ²	144,026	146,880
	162,621	161,425
Other		
Unconditional and expected to be wholly settled within 12 months ¹	1,243	1,478
	1,243	1,478
Provisions Related to Employee Benefit On-Costs		
Unconditional and expected to be wholly settled within 12 months ¹	20,002	20,109
Unconditional and expected to be wholly settled after 12 months ²	30,636	31,240
	50,639	51,349
Total Current Employee Benefits and Related On-costs	292,583	296,733
Non-Current Employee Benefits and Related On-costs²		
Conditional Long Service Leave	41,646	40,053
Provisions Related to Employee Benefit On-Costs	8,746	8,411
Total Non-Current Employee Benefits and Related On-costs	50,391	48,464
TOTAL PROVISIONS	342,974	345,197

¹ The amounts disclosed are nominal amounts.

² The amounts disclosed are discounted to present values.

3.3.1 Employee Benefits and Related On-costs

Unconditional LSL Entitlements	196,771	195,324
Unconditional Annual Leave Entitlements	72,785	70,316
Unconditional Accrued Days Off	21,692	29,487
Other	1,334	1,607
Total Current Employee Benefits	292,583	296,733
Conditional LSL Entitlements	49,173	48,247
Other	1,218	216
Total Non-Current Employee Benefits	50,391	48,464
Total Employee Benefits and Related On-Costs	342,974	345,197

Notes to the Financial Statements

For the Financial Year Ended 30 June 2024

	2024	2023
	\$'000	\$'000

NOTE 3.3: PROVISIONS (EMPLOYEE BENEFITS IN BALANCE SHEET) (Continued)

3.3.1 Employee Benefits and Related On-costs (continued)

Attributable to:

Employee Benefits	283,590	285,437
Provision for Related On-Costs	59,385	59,760
Total Employee Benefits and Related On-Costs	342,974	345,197

3.3.2 Movement in On-costs

Balance at Beginning of Year	59,762	43,171
Additional provisions recognised	(3)	10,737
Amounts incurred during the year	182	5,329
Net gain/(loss) arising from Revaluation of LSL	(557)	525
Balance at End of Year	59,385	59,762

How We Recognise Employee Benefits

Employee Benefit Recognition

Employee benefits are accrued for employees in respect of accrued days off, annual leave and long service leave for services rendered to the reporting date as an expense during the period the services are delivered.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the Statement of Comprehensive Income as sick leave is taken.

Annual Leave and Accrued Days Off

Liabilities for annual leave and accrued days off are recognised in the provision for employee benefits as 'current liabilities' because AV does not have an unconditional right to defer settlements of these liabilities.

Depending on the expectation of the timing of settlement, liabilities for annual leave and accrued days off are measured at:

- Nominal value – if AV expects to wholly settle within 12 months or
- Present value – if AV does not expect to wholly settle within 12 months.

Long Service Leave

The liability for long service leave (LSL) is recognised in the provision for employee benefits.

Unconditional LSL is disclosed in the notes to the financial statements as a current liability even where AV does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months. An unconditional right arises after a qualifying period.

The components of this current LSL liability are measured at:

- Nominal value – if AV expects to wholly settle within 12 months or
- Present value – if AV does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. Any gain or loss following the revaluation of the present value of the non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in estimations e.g. bond rate movements, inflation rate movements and changes in probability factors, which are then recognised as an other economic flow.

Termination Benefits

Termination benefits are payable when employment is terminated before the normal retirement date or when an employee accepts an offer of benefits in exchange for the termination of employment.

Provision for On-Costs related to Employee Benefits

Provision for on-costs, such as workers' compensation and superannuation, are recognised separately from provision for employee benefits.

NOTE 3.4 SUPERANNUATION

	Contributions Paid for the Year		Contributions Outstanding at Year End	
	2024	2023	2024	2023
	\$'000	\$'000	\$'000	\$'000
Defined Benefit Plans				
Emergency Services Superannuation Fund	95,684	76,373	(2,480)	(1,418)
Defined Contribution Plans				
Emergency Services Superannuation Fund	6,789	6,684	(387)	186
Other	7,715	6,038	1,382	40
Total	110,187	89,095	(1,486)	(1,192)

How We Recognise Superannuation

Employees of AV are entitled to receive superannuation benefits and AV contributes to both defined benefit and defined contribution plans.

Defined Benefit Superannuation Plan

A defined benefit plan provides benefits based on years of service and final average salary, and is operated by the Emergency Services Superannuation Fund (ESSS Defined Benefit Fund). The amount charged to the Comprehensive Operating Statement in respect of defined benefit superannuation plan represents the contributions made by AV to the superannuation plan in respect of the services of current AV staff during the reporting period. Superannuation contributions are made to the plan based on the relevant rules of the plan and are based upon actuarial advice.

AV does not recognise any unfunded liability in respect of the defined benefit plans because AV has no legal or constructive obligation to pay future benefits relating to its employees, its only obligation is to pay superannuation contributions as they fall due.

The Department of Treasury and Finance discloses the State's defined benefits liabilities in its disclosure for administered items. However, superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the Comprehensive Operating Statement.

Defined Contribution Superannuation Plans

Defined contribution (i.e., accumulation) superannuation plan expenditure is simply the employer contributions that are paid or payable in respect of employees who are members of these plans during the reporting period. Contributions to defined contribution superannuation plans are expensed when incurred.

The name, details and amounts expensed in relation to the major employee superannuation funds and contributions made by AV are disclosed above.

NOTE 4: KEY ASSETS TO SUPPORT SERVICE DELIVERY

AV controls infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the key resources that have been entrusted to AV to be utilised for delivery of those outputs.

Structure

- 4.1 Property, Plant and Equipment
- 4.2 Right of Use Assets
- 4.3 Intangible Assets
- 4.4 Depreciation and Amortisation
- 4.5 Impairment of Assets

Material Judgements and Estimates

This section contains the following material judgements and estimates:

Material Judgements and Estimates	Description
Measuring fair value of property, plant and equipment	AV obtains independent valuations for its non-current assets at least once every five years. If an independent valuation has not been undertaken at balance date, AV estimates possible changes in fair value since the date of the last independent valuation with reference to Valuer-General of Victoria indices. Managerial adjustments are recorded if the assessment concludes a material change in fair value has occurred. Where exceptionally large movements are identified, an interim independent valuation is undertaken.
Estimating useful life of property, plant and equipment	AV assigns an estimated useful life to each item of property, plant and equipment. This is used to calculate depreciation of the asset. AV reviews the useful life and depreciation rates of all assets at the end of each financial year and where necessary, records a change in accounting estimate.
Estimating useful life of right of use assets	The useful life of each right of use asset is typically the respective lease term, except where AV is reasonably certain to exercise a purchase option contained within the lease (if any), in which case the useful life reverts to the estimated useful life of the underlying asset. AV applies significant judgement to determine whether or not it is reasonably certain to exercise such purchase options.
Identifying indicators of impairment	At the end of each year, AV assesses impairment by evaluating the conditions and events specific to AV that may be indicative of impairment triggers. Where an indication exists, AV tests the asset for impairment. AV considers a range of information when performing its assessment, including considering: <ul style="list-style-type: none"> . If an asset's value has declined more than expected based on normal use . If a significant change in technological, market, economic or legal environment which adversely impacts the way AV uses an asset . If an asset is obsolete or damaged . If the asset has become idle or if there are plans to discontinue or dispose of the asset before the end of its useful life . If the performance of the asset is or will be worse than initially expected. Where an impairment trigger exists, AV applies significant judgement and estimate to determine the recoverable amount of the asset.

NOTE 4.1: PROPERTY, PLANT AND EQUIPMENT**Note 4.1(a) Gross Carrying Amount and Accumulated Depreciation**

	2024 \$'000	2023 \$'000
Land at Fair Value	107,848	99,471
Crown Land at Fair Value	47,051	22,459
Total Land at fair value	154,899	121,930
Buildings under Construction at Cost	25,149	32,775
Buildings at Fair Value	360,392	228,501
Less Accumulated Depreciation	(369)	(549)
Total Buildings at fair value	385,172	260,727
Leasehold Improvements under Construction at Cost	966	2,457
Leasehold Improvements at Fair Value	27,650	24,263
Less Accumulated Amortisation	(22,818)	(21,321)
Total Leasehold Improvements at fair value	5,798	5,399
TOTAL LAND AND BUILDINGS	545,869	388,056
Plant and Equipment under Construction at Cost	931	0
Plant and Equipment at Fair Value	130,415	136,320
Less Accumulated Depreciation	(101,718)	(100,796)
Total Plant and Equipment at fair value	29,628	35,524
Motor Vehicles under Construction at Cost	18,282	13,348
Motor Vehicles at Fair Value	166,406	172,228
Less Accumulated Depreciation	(89,061)	(92,581)
Total Motor Vehicles at fair value	95,627	92,996
TOTAL PLANT AND EQUIPMENT AND MOTOR VEHICLES	125,255	128,520
TOTAL PROPERTY, PLANT AND EQUIPMENT	671,124	516,576

Notes to the Financial Statements

For the Financial Year Ended 30 June 2024

NOTE 4.1: PROPERTY, PLANT AND EQUIPMENT (Continued)

Note 4.1(b) Reconciliations of the carrying amounts of each class of asset at the beginning and end of the previous and current financial year is set out below:

	Land	Buildings	Leasehold Improvements	Plant and Equipment	Motor Vehicles	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Balance at 1 July 2022	121,915	207,359	4,699	42,816	89,154	465,943
Additions	15	34,644	3,184	6,716	27,224	71,783
Disposals	-	-	-	(63)	(2,744)	(2,807)
Revaluation Increments/ (Decrements)	-	25,195	-	-	-	25,195
Depreciation and Amortisation (Note 4.4)	-	(6,472)	(2,484)	(13,945)	(20,638)	(43,538)
Balance at 1 July 2023	121,930	260,727	5,399	35,524	92,996	516,576
Additions	647	36,126	1,896	5,825	27,667	72,161
Disposals	-	(727)	-	(20)	(3,960)	(4,707)
Revaluation Increments/ (Decrements)	32,322	96,953	-	-	-	129,275
Depreciation and Amortisation (Note 4.4)	-	(7,906)	(1,497)	(11,701)	(21,077)	(42,181)
Balance at 30 June 2024	154,899	385,172	5,798	29,628	95,627	671,124

How We Recognise Property, Plant And Equipment

Property, plant and equipment are tangible items used by AV in the supply of services or for administration purposes, and are expected to be used for more than one financial year.

Initial Recognition

Items of property, plant and equipment are initially measured at cost. Where an asset is acquired for no or nominal cost, being far below the fair value of the asset, the deemed cost is its fair value at the date of acquisition. Assets transferred as part of an amalgamation/machinery of government change are transferred at their carrying amounts.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

Subsequent Measurement

Items of property, plant and equipment are subsequently measured at fair value less accumulated depreciation and impairment losses where applicable.

Fair value is determined with reference to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset).

Further information regarding fair value measurement is disclosed in Note 7.4.

Revaluation

Fair value is based on periodic valuations by independent valuers, which normally occur once every five years, based upon the asset's Government Purpose Classification, but may occur more frequently if fair value assessments indicate a material change in fair value has occurred.

Where an independent valuation has not been undertaken at balance date, AV performs a managerial assessment to estimate possible changes in fair value of land and buildings since the date of the last independent valuation with reference to Valuer-General of Victoria (VGV) indices.

An adjustment is recognised if the assessment concludes that the fair value of land and buildings has changed by 10% or more since the last revaluation (whether that be the most recent independent valuation or managerial valuation). Any estimated change in fair value of less than 10% is deemed immaterial to the financial statements and no adjustment is recorded. Where the assessment indicates there has been an exceptionally material movement in the fair value of land and buildings since the last independent valuation, being equal to or in excess of 40%, AV would obtain an interim independent valuation prior to the next scheduled independent valuation.

An independent valuation of AV's property, plant and equipment was performed by the VGV on 30 June 2024. The valuation, which complies with Australian Valuation Standards, was determined with reference to the amount for which an orderly transaction to sell the asset or transfer the liability would take place between market participants at the measurement date, under current market conditions.

Revaluation increases (increments) arise when an asset's fair value exceeds its carrying amount. In comparison, revaluation decreases (decrements) arise when an asset's fair value is less than its carrying amount. Revaluation increments and revaluation decrements relating to individual assets within an asset class are offset against one another within that class but are not offset in respect of assets in different classes.

Revaluation increments are recognised in 'Other Comprehensive Income' and are credited directly to the asset revaluation surplus, except that, to the extent that an increment reverses a revaluation decrement in respect of that same class of asset previously recognised as an expense in net result, in which case the increment is recognised as income in the net result.

Revaluation decrements are recognised in 'Other Comprehensive Income' to the extent that a credit balance exists in the asset revaluation reserve in respect of the same class of property, plant and equipment. Otherwise, the decrement is recognised as an expense in the net result.

The revaluation surplus included in equity in respect of an item of property, plant and equipment may be transferred directly to retained earnings when the asset is derecognised.

	2024 \$'000	2023 \$'000
NOTE 4.2: RIGHT OF USE ASSETS		
Note 4.2(a) Gross Carrying Amount and Accumulated Depreciation		
Right of Use Land at Cost	28,799	28,799
Less Accumulated Depreciation	(3,090)	(2,472)
Total Right of Use Land at Cost	25,709	26,327
Right of Use Buildings at Fair Value	70,523	64,415
Less Accumulated Depreciation	(41,019)	(35,260)
Total Right of Use Buildings at Fair Value	29,504	29,155
TOTAL RIGHT OF USE LAND AND BUILDINGS	55,213	55,482
Right of Use Plant & Equipment at Fair Value	48	48
Less Accumulated Depreciation	(42)	(30)
Total Right of Use Plant & Equipment at Fair Value	6	18
Right of Use Vehicles at Fair Value	23,491	12,175
Less Accumulated Depreciation	(4,634)	(2,276)
Total Right of Use Vehicles at Fair Value	18,857	9,899
Right of Use Aircraft at Fair Value	593,452	312,526
Less Accumulated Depreciation	(206,359)	(209,399)
Total Right of Use Aircraft at Fair Value	387,093	103,127
TOTAL RIGHT OF USE PROPERTY, PLANT AND EQUIPMENT	405,956	113,044
TOTAL RIGHT OF USE ASSETS	461,169	168,526

Note 4.2(b) Reconciliations of the carrying amounts of each class of asset at the beginning and end of the previous and current financial year is set out below:

	Right of Use Land \$'000	Right of Use Buildings \$'000	Right of Use P&E \$'000	Right of Use Vehicles \$'000	Right of Use Aircraft \$'000	Total \$'000
Balance at 1 July 2022	26,945	36,466	30	5,405	152,014	220,860
Additions	-	2,752	-	6,037	4,250	13,039
Disposals	-	-	-	(211)	-	(211)
Depreciation and Amortisation (Note 4.4)	(618)	(10,064)	(12)	(1,331)	(53,137)	(65,162)
Balance at 1 July 2023	26,327	29,155	18	9,900	103,127	168,526
Additions	-	10,231	-	12,013	330,042	352,285
Disposals	-	-	-	(696)	-	(696)
Depreciation and Amortisation (Note 4.4)	(618)	(9,881)	(12)	(2,359)	(46,076)	(58,945)
Balance at 30 June 2024	25,709	29,504	6	18,857	387,093	461,169

How We Recognise Right of Use Assets

Initial Recognition

When a contract is entered into, AV assesses if the contract contains or is a lease.

Unless the lease is considered a short-term lease or a lease of a low-value asset (refer to Note 6.2 for further information) the contract gives rise to a right of use asset and corresponding lease liability.

The right of use asset is initially measured at cost and comprises the initial measurement of the corresponding lease liability, adjusted for:

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

AV presents its right of use assets as part of property, plant and equipment as if the asset was owned by AV.

Subsequent Measurement

Right of use assets are subsequently measured at fair value, with the exception of right of use asset arising from leases with significantly below-market terms and conditions, which are subsequently measured at cost, less accumulated depreciation and accumulated impairment losses where applicable.

Right of use assets are also adjusted for certain remeasurements of the lease liability (for example, when a variable lease payment based on an index or rate becomes effective).

Further information regarding fair value measurement is disclosed in Note 7.4.

Notes to the Financial Statements

For the Financial Year Ended 30 June 2024

	NOTE	2024 2024 \$'000	2023 2023 \$'000
NOTE 4.3: INTANGIBLE ASSETS			
4.3(a) Gross Carrying Amount and Accumulated Depreciation			
Software and Development Costs Capitalised		86,948	86,204
Less Accumulated Amortisation and Impairment Charges		(80,062)	(75,520)
TOTAL INTANGIBLE ASSETS		6,886	10,683
4.3(b) Reconciliation of the carrying amounts of intangible assets at the beginning and end of the previous and current financial year:			
			Total \$'000
Balance at 1 July 2022			40,531
Additions			1,264
Impairment Losses			(20,836)
Amortisation	4.4		(10,276)
Balance at 1 July 2023			10,683
Additions			744
Impairment Losses			-
Amortisation	4.4		(4,541)
Balance at 30 June 2024			6,886

How We Recognise Intangible Assets

Intangible assets represent identifiable non-monetary assets without physical substance such as computer software, licences and development costs.

Initial Recognition

Purchased intangible assets are initially recognised at cost.

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

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

Expenditure on research activities is recognised as an expense in the period in which it is incurred.

Subsequent Measurement

Intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses.

NOTE 4.4: DEPRECIATION AND AMORTISATION	2024 \$'000	2023 \$'000
Depreciation		
Property, Plant and Equipment		
Buildings	7,906	6,472
Leasehold Improvements	1,497	2,484
Plant and Equipment	11,701	13,945
Motor Vehicles	21,077	20,638
Total Depreciation - Property, Plant and Equipment	42,181	43,538
Right of Use Assets		
Right of Use Buildings	9,881	10,064
Right of Use Land	618	618
Right of Use Plant and Equipment	12	12
Right of Use Motor Vehicles	2,359	1,331
Right of Use Aircraft	46,076	53,137
Total Depreciation - Right of Use Assets	58,945	65,162
Total Depreciation	101,126	108,701
Amortisation		
Intangible Assets	4,541	10,276
Total Amortisation	4,541	10,276
TOTAL DEPRECIATION AND AMORTISATION	105,667	118,977

How We Recognise Depreciation

All buildings, plant and equipment and other non-financial physical assets (excluding land) that have finite useful lives are depreciated.

Depreciation is generally calculated on a straight-line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life.

Right of use assets are depreciated over the lease term or useful life of the underlying asset, whichever is shortest. Where a lease transfers ownership of the underlying asset or the cost of the right of use asset reflects that AV will exercise a purchase option, the specific right of use asset is depreciated over its useful life.

How We Recognise Amortisation

Amortisation is the systematic (typically straight-line) allocation of the depreciable amount of an intangible asset's useful life.

The following table indicates the expected useful lives of non-current assets on which the depreciation and amortisation charges are based:

	2024	2023
Buildings	10 to 68 years	5 to 68 years
Leasehold Improvements	1 to 50 years	1 to 50 years
Plant and Equipment	1 to 15 years	1 to 15 years
Intangibles	2 to 5 years	2 to 5 years
Motor Vehicles	1 to 10 years	1 to 10 years
Right of Use Assets	1 to 50 years	1 to 50 years

NOTE 4.5: IMPAIRMENT OF ASSETS**How We Recognise Impairment**

At the end of each reporting period, AV reviews the carrying amount of its tangible and intangible assets that have a finite useful life, to determine whether there is any indication that an asset may be impaired. The assessment will include consideration of external sources of information and internal sources of information.

If such an indication exists, an impairment test is carried out. Assets with indefinite useful lives (and assets not yet available for use) are tested annually for impairment, in addition to where there is an indication that the asset may be impaired.

When performing an impairment test, AV compares the recoverable amount of the asset, being the higher of the asset's fair value less costs to sell and value in use, to the asset's carrying amount. Any excess of the asset's carrying amount over its recoverable amount is recognised immediately in net result, unless the asset is carried at a revalued amount.

Where an impairment loss on a revalued asset is identified, this is recognised against the asset revaluation surplus in respect of the same class of asset to the extent that the impairment loss does not exceed the cumulative balance recorded in the asset revaluation surplus for that class of asset.

Where it is not possible to estimate the recoverable amount of an individual asset, AV estimates the recoverable amount of the cash-generating unit to which the asset belongs.

AV did not record any impairment losses for the year ended 30 June 2024 (2023: \$20.8m).

Notes to the Financial Statements

For the Financial Year Ended 30 June 2024

NOTE 5: OTHER ASSETS AND LIABILITIES

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

Structure

5.1 Receivables

5.2 Contract Assets

5.3 Payables

5.4 Contract Liabilities

Material Judgements and Estimates

This section contains the following material judgements and estimates:

Material Judgements and Estimates	Description
Estimating the provision for expected credit losses	AV uses a simplified approach to account for the expected credit loss provision. A provision matrix is used, which considers historical experience, external indicators and forward-looking information to determine expected credit loss rates.
Measuring contract liabilities	AV applies material judgement to measure its progress towards satisfying a performance obligation as detailed in Note 2. Where a performance obligation is yet to be satisfied, AV assigns funds to the outstanding obligation and records this as a contract liability until the promised good or service is transferred to the customer.
Recognition of other provisions	Other provisions include AV's obligation to restore leased assets to their original condition at the end of a lease term. AV applies material judgement and estimate to determine the present value of such restoration costs.

NOTE 5.1: RECEIVABLES

	NOTE	2024 \$'000	2023 \$'000
Current Receivables			
Contractual			
Sundry Debtors		6,234	4,973
Transport Debtors		36,044	45,653
Allowance for Impairment Losses	5.1(a)	(24,188)	(26,393)
		18,090	24,233
Statutory			
GST Receivable		2,661	4,106
Total Current Receivables		20,751	28,339
Non-Current Receivables			
Contractual			
Long Service Leave - Department of Health		165,510	158,207
Total Non Current Receivables		165,510	158,207
TOTAL RECEIVABLES		186,261	186,546
(i) Financial Assets Classified as Receivables (Note 7.1(a))			
Total Receivables		186,261	186,546
Provision for Impairment		24,188	26,393
GST Receivable		(2,661)	(4,106)
Total Financial Assets	7.1(a)	207,787	208,834
Note 5.1(a) Movement in the Allowance for Impairment Losses of Contractual Receivables			
Balance at Beginning of Year		26,393	25,274
Increase in Allowance		19,061	21,076
Amounts written off during the year		(21,580)	(20,132)
Reversal of allowance written off during the year as uncollectable		314	175
Balance at End of Year		24,188	26,393

How We Recognise Receivables

Receivables consist of:

- Contractual receivables**, including debtors that relate to services. These receivables are classified as financial instruments and are categorised as financial assets at amortised costs and are carried at fair value. They are initially recognised at fair value plus any directly attributable transaction costs. AV holds the contractual receivables with the objective to collect the contractual cash flows and therefore they are subsequently measured at amortised cost using the effective interest method, less any impairment.
- Statutory receivables**, including Goods and Services Tax (GST) input tax credits recoverable. 'Statutory receivables do not arise from a contracts and are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments for disclosure purposes. AV applies AASB 9 for initial measurement of the statutory receivables and as a result statutory receivables are initially recognised at fair value.

Trade Debtors are carried at nominal amounts due for settlement within 30 days from the date of recognition.

In assessing impairment of statutory (non-contractual) financial assets, which are not financial instruments, professional judgement is applied in assessing materiality using estimates, averages and other computational methods in accordance with AASB 136 *Impairment of Assets*.

AV is not exposed to any significant credit risk exposure to any single counterparty or any group of counterparties having similar characteristics. Trade receivables consist of a large number of customers in various geographical areas. Based on historical information about customer default rates, management consider the credit quality of trade receivables that are not past due or impaired to be good.

Impairment Losses of Contractual Receivables

Refer to Note 7.2(a) for AV's contractual impairment losses

NOTE 5.2: CONTRACT ASSETS	NOTE	2024 \$'000	2023 \$'000
Current			
Contract Assets		5,243	2,515
Total Current Contract Assets		<u>5,243</u>	<u>2,515</u>
TOTAL CONTRACT ASSETS	5.2(a)	<u>5,243</u>	<u>2,515</u>
Note 5.2(a) Movement in Contract Assets			
Balance at Beginning of Year		2,515	7,219
Add: Additional Costs Incurred Recoverable from Customer		5,243	2,515
Less: Transfer to Trade Debtors or Cash at Bank		(2,515)	(7,219)
Total Contract Assets		<u>5,243</u>	<u>2,515</u>

How We Recognise Contract Assets

Contract assets relate to the AV's right to consideration in exchange for services completed for customers, but not yet billed at the reporting date. The contract assets are transferred to receivables when the rights become unconditional, at this time an invoice is issued. Contract assets are expected to be recovered during the next financial year.

NOTE 5.3: PAYABLES

Current			
Contractual			
Trade Creditors		15,222	49,270
Accrued Salaries and Wages		40,090	38,717
Accrued Expenses		39,177	46,256
		<u>94,489</u>	<u>134,243</u>
Statutory			
PAYG Withholding		8,508	262
		<u>8,508</u>	<u>262</u>
Total Current Payables		<u>102,997</u>	<u>134,505</u>
TOTAL PAYABLES		<u>102,997</u>	<u>134,505</u>
(i) Financial Liabilities Classified as Payables (Note 7.1(a))			
Total Payables		102,997	134,505
Total Financial Liabilities		<u>102,997</u>	<u>134,505</u>

How We Recognise Payables

Payables consist of:

- **Contractual Payables**, including payables that relate to the purchase of goods and services. These payables are classified as financial instruments and measured at amortised costs. Accounts payable and accrued salaries and wages represent liabilities for goods and services provided to AV prior to the end of the financial year that are unpaid.
- **Statutory Payables**, including Goods and Services Tax (GST) payable, fringe benefits tax and PAYG, are recognised and measured similarly to contractual payables, but are not classified as financial instruments and are not included in the category of financial liabilities at amortised cost, because they do not arise from a contract.

The normal credit terms for accounts payable are usually Net 30 days.

Maturity Analysis of Payables

Please refer to Note 7.2(b) for the maturity analysis of payables.

NOTE 5.3(a) DEFERRED CAPITAL GRANT INCOME

Opening Balance	-	2,317
Grant Payments Received for Capital Works during the year	131,432	129,933
Capital Grant Income Recognised consistent with the Capital Works undertaken during the year	(131,432)	(132,250)
Closing Balance	<u>-</u>	<u>-</u>

How We Recognise Deferred Capital Grant Income

Grant consideration was received from the State Government to support the build of ambulance vehicles and purchase of equipment.

Capital grant income is recognised progressively as the asset is constructed, since this is the time when AV satisfies its obligations. The progressive percentage of costs is used to recognise income because this most closely reflects the percentage of completion of the building works. As a result, AV recognised all of the remaining deferred capital grant income for capital works by 30 June 2024.

NOTE 5.4: CONTRACT LIABILITIES

Current			
Contract Liabilities		60,940	56,571
Total Current Contract Liabilities		<u>60,940</u>	<u>56,571</u>
Non-Current			
Contract Liabilities		2,213	4,350
Total Non-Current Contract Liabilities		<u>2,213</u>	<u>4,350</u>
TOTAL CONTRACT LIABILITIES	5.4(a)	<u>63,153</u>	<u>60,921</u>
Note 5.4(a) Movement in Contract Liabilities			
Opening Balance		60,921	68,982
Payments received for performance obligations yet to be completed during the year		101,073	93,047
Grant consideration for sufficiently specific performance obligations received during the year		9,316	2,034
Revenue recognised in the reporting period for the completion of a performance obligation		(103,425)	(100,757)
Grant income for sufficiently specific performance obligations works recognised consistent with the performance obligations met during the year		(4,732)	(2,384)
Total Contract Liabilities		<u>63,153</u>	<u>60,921</u>

How We Recognise Contract Liabilities

Contract liabilities include consideration received in advance from customers in respect of AV membership subscription, clinical trials, research and government initiatives. The balance of contract liabilities was lower than the previous reporting period due to Ambulance Memberships greater than one year no longer available for purchase during the financial year. Contract liabilities are derecognised and recorded as revenue when promised goods and services are transferred to the customer. Refer to Note 2.1.

Notes to the Financial Statements

For the Financial Year Ended 30 June 2024

NOTE 6: HOW WE FINANCED OUR OPERATIONS

This section provides information on the sources of finance utilised by AV during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of AV.

This section also includes disclosures of balances that are financial instruments (such as cash balances). Note: 7.1 provides additional, specific financial instrument disclosures.

Structure

6.1 Cash and Cash Equivalents

6.2 Borrowings

6.3 Commitments for Expenditure

Material Judgements and Estimates

This section contains the following material judgements and estimates:

Material Judgements and Estimates	Description
Determining if a contract is or contains a lease	AV applies material judgement to determine if a contract is or contains a lease by considering if AV: <ul style="list-style-type: none"> has the right to use an identified asset has the right to obtain substantially all economic benefits from the use of the leased asset and can decide how and for what purpose the asset is used throughout the lease.
Determining if a lease meets the short-term or low value asset lease exemption	AV applies material judgement when determining if a lease meets the short-term or low value lease exemption criteria. AV estimates the fair value of leased assets when new. Where the estimated fair value is less than \$10,000, AV applies the low-value lease exemption. AV also estimates the lease term with reference to remaining lease term and period that the lease remains enforceable. Where the lease period is less than 12 months AV applies the short-term lease exemption.
Discount rate applied to future lease payments	AV discounts its lease payments using the interest rate implicit in the lease. If this rate cannot be readily determined, which is generally the case for AV's lease arrangements, AV uses its incremental borrowing rate, which is the amount AV would have to pay to borrow funds necessary to obtain an asset of similar value to the right of use asset in a similar economic environment with similar terms, security and conditions. For leased land and buildings, AV estimates the incremental borrowing rate to be between 0.87% and 5.94% (2023: 0.87% and 5.26%) For leased plant, equipment, furniture, fittings, vehicles and aircraft, the implicit interest rate is between 1.10% and 5.94% (2023: 1.10% and 2.39%)
Assessing the lease term	The lease term represents the non-cancellable period of a lease, combined with periods covered by an option to extend or terminate the lease if AV is reasonably certain to exercise such options. AV determines the likelihood of exercising such options on a lease-by-lease basis through consideration of various factors including: <ul style="list-style-type: none"> If there are significant penalties to terminate (or not extend), AV is typically reasonably certain to extend (or not terminate) the lease. If any leasehold improvements are expected to have a significant remaining value, AV is typically reasonably certain to extend (or not terminate) the lease. AV considers historical lease durations and the costs and business disruption to replace such leased assets.

NOTE 6.1: CASH AND CASH EQUIVALENTS

	2024 \$'000	2023 \$'000
Cash at Bank - CBS	48,168	128,300
Cash at Bank	2,568	2,466
Cash on Hand	85	85
TOTAL CASH AND CASH EQUIVALENTS	50,820	130,851

How We Recognised Cash and Cash Equivalents

Cash and cash equivalents recognised on the balance sheet comprise cash on hand and cash at bank, deposits at call and highly liquid investments (with an original maturity of three months or less),

Cash and cash equivalents are held for the purpose of meeting short term cash commitments rather than investment purposes, and readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

NOTE 6.2: BORROWINGS

Current

Lease Liability¹

Total Current

Non Current

Lease Liability¹

Total Non Current

TOTAL BORROWINGS

¹ Secured by the assets leased.

NOTE

6.2(a)	56,520	60,503
	56,520	60,503
6.2(a)	390,114	96,548
	390,114	96,548
7.1(a)	446,634	157,051

How We Recognise Borrowings

Borrowings refer to interest bearing liabilities raised through lease liabilities.

Initial Recognition

All borrowings are initially recognised at fair value of the consideration received, less directly attributable transaction costs.

Subsequent Measurement

Subsequent to initial recognition, interest bearing borrowings are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in the net result over the period of the borrowing using the effective interest method. Non-interest bearing borrowings are measured at 'fair value through profit or loss'.

Maturity Analysis

Please refer to Note 7.2(b) for the maturity analysis of borrowings.

Defaults and Breaches

During the current and prior year, there were no defaults and breaches of any of the lease liabilities.

NOTE 6.2: BORROWINGS (Continued)**NOTE 6.2(a) LEASE LIABILITIES****AV's Lease Liabilities are summarised below:**

	2024 \$'000	2023 \$'000
Total Undiscounted Lease Liabilities	547,112	163,036
Less Unexpired Finance Expenses	(100,478)	(5,985)
Net Lease Liabilities	446,634	157,051

The following table sets out the maturity analysis of lease liabilities, showing the undiscounted lease payments to be made after the reporting date.

	2024 \$'000	2023 \$'000
Not Later than One Year	77,342	63,341
Later than One Year and Not Later than 5 Years	278,434	91,513
Later than 5 Years	191,335	8,182
Minimum Lease Payments	547,112	163,036
Less Unexpired Future Finance Charges	(100,478)	(5,985)
Present Value of Lease Liability	446,634	157,051
Represented by:		
Current Liabilities	56,520	60,503
Non Current Liabilities	390,114	96,548
Total	446,634	157,051

How We Recognised Lease Liabilities

A lease is defined as a contract, or part of a contract, that conveys the right for AV to use an asset for a period of time in exchange for payment.

To apply this definition, AV ensures the contract meets the following criteria:

- the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to AV and for which the supplier does not have substantive substitution rights
- AV has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and AV has the right to direct the use of the identified asset throughout the period of use and
- AV has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

AV's lease arrangements consist of the following:

Type of Asset Leased	Lease Term
Leased Land	1 to 50 years
Leased Buildings	1 to 50 years
Leased Plant, Equipment and Vehicles	1 to 12 years

All leases are recognised on the balance sheet, with the exception of low value leases (less than \$10,000 AUD) and short term leases of less than 12 months.

The following low value, short term and variable lease payments are recognised in profit or loss:

Type of Payment	Description of Payment	Type of Leases Captured
Low Value Lease Payments	Leases where the underlying asset's fair value, when new, is no more than \$10,000	Car parking, ensuite units at hospitals and office equipment
Short-term Lease Payments	Leases with a term less than 12 months	Temporary accommodation, marquee hire, portables including mobile bathroom facilities and temporary fencing

Initial Measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or AV's incremental borrowing rate. Our lease liability has been discounted by rates of between 0.87 to 5.94%.

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

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

The following types of lease arrangements, contain extension and termination options:

- Various property leases contain lease extension options of between 2 to 7 years

These terms are used to maximise operational flexibility in terms of managing contracts. The majority of extension and termination options held are exercisable only by AV and not by the respective lessor.

In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the lease term and lease liability if the lease is reasonably certain to be extended (or not terminated).

Potential future cash outflows of \$22.7m have not been included in the lease liability because it is not reasonably certain that the leases will be extended (or not terminated).

The assessment is reviewed if a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the lessee. During the current financial year, the financial effect of revising lease terms to reflect the effect of exercising extension options and negotiated extensions was an increase in recognised lease liabilities and right of use assets of \$184.0m.

Subsequent Measurement

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in the substance of fixed payments

When the lease liability is remeasured, the corresponding adjustment is reflected in the right of use asset, or Statement of Comprehensive Income if the right of use asset is already reduced to zero.

Notes to the Financial Statements

For the Financial Year Ended 30 June 2024

NOTE 6: HOW WE FINANCED OUR OPERATIONS (Continued)

Leases With Significantly Below Market Terms and Conditions

AV holds lease arrangements which contain significantly below-market terms and conditions, which are principally to enable AV to further its objectives. These are commonly referred to as a peppercorn or concessionary lease arrangement.

The nature and terms of such lease arrangements, including AV's dependency on such lease arrangements is described below:

Description of Leased Asset	Our Dependence on Lease	Nature and Terms of Lease
Land	Leased land is used for land for ambulance branches. AV's dependence on these leases is considered high. The land is specialised in nature i.e. Crown or Freehold, and due to the location, there are limited readily available substitutes.	These leases have an annual rental of \$1 payable at the request of the landlord. AV has various leases of up to 50 years, and are restricted to the provision of ambulance services.

NOTE 6.3: COMMITMENTS FOR EXPENDITURE

	2024 \$'000	2023 \$'000
Capital Expenditure Commitments		
Not Later than One Year	8,240	14,325
Total	8,240	14,325
Operating Expenditure Commitments		
Not Later than One Year	36,714	41,123
Later than One Year and Not Later than 5 Years	13,920	18,832
Total	50,633	59,955
Non-Cancellable Short Term and Low Value Lease Commitments		
Not Later than One Year	675	962
Later than One Year and Not Later than 5 Years	310	35
Later than 5 Years	60	105
Total	1,045	1,102
Total Commitments for Expenditure (inclusive of GST)	59,918	75,382
Less GST Recoverable from the Australian Taxation Office	(5,447)	(6,853)
TOTAL COMMITMENTS FOR EXPENDITURE (EXCLUSIVE OF GST)	54,471	68,529

How We Disclose Our Commitments

Our commitments relate to expenditure, and short term and low value leases.

Expenditure Commitments

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are disclosed at their nominal value and are inclusive of GST payable. In addition, where it is considered appropriate and provides additional relevant information to users the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised on the Balance Sheet.

Short Term and Low Value Leases

AV discloses short term and low value lease commitments, which are excluded from the measurement of right of use assets and lease liabilities. Refer to Note 6.2 for further information.

NOTE 7: RISKS, CONTINGENCIES AND VALUATION UNCERTAINTIES

AV is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information, (including exposures to financial risks) as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for AV is related mainly to fair value determination.

Structure

- 7.1 Financial Instruments
- 7.2 Financial Risk Management Objectives and Policies
- 7.3 Contingent Assets and Contingent Liabilities
- 7.4 Fair Value Determination

Material Judgements and Estimates

This section contains the following material judgements and estimates:

Material Judgements and Estimates	Description
Measuring Fair Value of Non Financial Assets	<p>Fair value is measured with reference to highest and best use, that is, the use of the asset by a market participant that is physically possible, legally permissible, financially feasible, and which results in the highest value, or to sell it to another market participant that would use the same asset in its highest and best use.</p> <p>In determining the highest and best use, AV has assumed the current use is its highest and best use. Accordingly, characteristics of the health service's assets are considered, including condition, location and any restrictions on the use and disposal of such assets.</p> <p>AV uses a range of valuation techniques to estimate fair value, which include the following:</p> <ul style="list-style-type: none"> . Market approach, which uses prices and other relevant information generated by market transactions involving identical or comparable assets and liabilities. The fair value of AV's specialised land, non-specialised land and non-specialised buildings are measured using this approach. . Cost approach, which reflects the amount that would be required to replace the service capacity of the asset (referred to as current replacement cost). The fair value of AV's specialised buildings, furniture, fittings, plant, equipment and vehicles are measured using this approach. . Income approach, which converts future cash flows or income and expenses to a single undiscounted amount. AV does not this use approach to measure fair value. <p>AV selects a valuation technique which is considered most appropriate, and for which there is sufficient data available to measure fair value, maximising the use of relevant observable inputs and minimising the use of unobservable inputs. Subsequently, AV applies material judgement to categorise and disclose such assets within a fair value hierarchy, which includes:</p> <ul style="list-style-type: none"> . Level 1, using quoted prices (unadjusted) in active markets for identical assets that AV can access at measurement date. AV does not categorise any fair values within this level. . Level 2, inputs other than quoted prices included within Level 1 that are observable for the asset, either directly or indirectly. AV categorises non-specialised land and right of use concessionary land in this level. . Level 3, where inputs are unobservable. AV categorises specialised land, non-specialised buildings, specialised buildings, plant, equipment, furniture, fittings, vehicles, right-of-use buildings and right-of-use plant, equipment, furniture and fittings in this level.

NOTE 7.1: FINANCIAL INSTRUMENTS

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

Note 7.1(a) Categorisation of Financial Instruments

	Note	Financial Assets at Amortised Cost \$'000	Financial Liabilities at Amortised Cost \$'000	Total \$'000
2024				
Contractual Financial Assets				
Cash and Cash Equivalents	6.1	50,820	-	50,820
Receivables	5.1	207,787	-	207,787
Total Financial Assets⁽ⁱ⁾		258,607	-	258,607
Financial Liabilities				
Payables	5.3	-	102,997	102,997
Lease Liabilities	6.2	-	446,634	446,634
Total Financial Liabilities⁽ⁱ⁾		-	549,631	549,631
2023				
Contractual Financial Assets				
Cash and Cash Equivalents	6.1	130,851	-	130,851
Receivables	5.1	208,834	-	208,834
Total Financial Assets⁽ⁱ⁾		339,685	-	339,685
Financial Liabilities				
Payables	5.3	-	134,505	134,505
Lease Liabilities	6.2	-	157,051	157,051
Total Financial Liabilities⁽ⁱ⁾		-	291,556	291,556

(i) The carrying amount excludes statutory receivables (i.e., GST Receivable) and statutory payables (i.e., DH revenue in advance or payable).

Notes to the Financial Statements

For the Financial Year Ended 30 June 2024

NOTE 7.1: FINANCIAL INSTRUMENTS (Continued)

Note 7.1(a) Categorisation of Financial Instruments (Continued)

How We Categorise Financial Instruments

Categories of Financial Assets

Financial assets are recognised when AV becomes party to the contractual provisions to the instrument. For financial assets, this is at the date AV commits itself to either the purchase or sale of the asset (i.e. trade date accounting is adopted).

Financial instruments (except for trade receivables) are initially measured at fair value plus transaction costs, except where the instrument is classified at fair value through net result, in which case transaction costs are expensed to profit or loss immediately.

Where available, quoted prices in an active market are used to determine the fair value. In other circumstances, valuation techniques are adopted.

Trade receivables are initially measured at the transaction price if the trade receivables do not contain a significant financing component or if the practical expedient was applied as specified in AASB 15 para 63.

Financial Assets at Amortised Cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- . the assets are held by AV to collect the contractual cash flows, and
- . the assets contractual terms give rise to cash flows that are solely payments of principal and interests.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

AV recognises the following assets in this category:

- . cash and deposits
- . trade receivables (excluding statutory receivables)

Categories of Financial Liabilities

Financial liabilities are recognised when AV becomes a party to the contractual provisions to the instrument. Financial instruments are initially measured at fair value plus transaction costs, except where the instrument is classified at fair value through profit or loss, in which case transaction costs are expensed to profit or loss immediately.

Financial Liabilities at Amortised Cost

Financial liabilities are measured at amortised cost are initially measured at fair value using the effective interest method, where they are not held at fair value through net result. The effective interest method is a method of calculating the amortised cost of a debt instrument and of allocating interest expense in net result over the relevant period. The effective interest is the internal rate of return of the financial asset or liability. That is, it is the rate that exactly discounts the estimated future cash flows through the expected life of the instrument to the net carrying amount at initial recognition.

AV recognises the following liabilities in this category:

- . payables (excluding statutory payables) and
- . lease liabilities

Offsetting of Financial Instruments

Financial assets and liabilities are offset, with the net amount presented in the balance sheet when, and only when, AV has a legal right to offset the amounts and intend either to settle on a net basis or to realise the asset and settle the liability simultaneously.

Derecognition of Financial Assets

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is derecognised when:

- . the rights to receive cash flows from the asset have expired, or
- . AV retains the right to receive cash flows from the asset, but has assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement; or
- . AV has transferred its rights to receive cash flows from the asset and either:
 - has transferred substantially all the risks and rewards of the asset; or
 - has neither transferred nor retained substantially all the risks and rewards of the asset but has transferred control of the asset.

Where AV has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of AV's continuing involvement in the asset.

Derecognition of Financial Liabilities

A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expired.

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 a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

Reclassification of Financial Instruments

Subsequent to initial recognition reclassification of financial liabilities is not permitted. Financial assets are required to reclassified between fair value through net result, fair value through other comprehensive income and amortised cost when and only when AV's business model for managing its financial assets has changed such that its previous model would no longer apply.

A financial liability reclassification is not permitted.

NOTE 7.2: FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES

As a whole, AV's financial risk management program seeks to manage the risks and the associated volatility of its financial performance.

Details of the significant accounting policies and methods adopted, included the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset and financial liability above are disclosed throughout the financial statements.

AV's main financial risks include credit risk, liquidity risk and interest rate risk. AV manages financial risks in accordance with its Enterprise Risk Management Framework.

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

Note 7.2(a) Credit Risk

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. AV's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to AV. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with AV's contractual financial assets largely relates to individuals who have received ambulance transport, which is dispersed across a large number of individual debtors. AV's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to AV. AV manages the credit risk through ongoing debt recovery action and the review of the collectability of receivables by debtor recovery measures and/or payment by instalments.

In addition, AV does not engage in hedging for its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest, except for cash and deposits, which are mainly cash at bank. AV's policy is to only deal with banks with high credit ratings.

NOTE 7.2: FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (Continued)**Note 7.2(a) Credit Risk (Continued)**

Provision of impairment for contractual financial assets is recognised when there is objective evidence that AV will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, length of time overdue and changes in debtor credit ratings.

Contract financial assets are written off against the carrying amount when there is no reasonable expectation of recovery. Bad debt written off by mutual consent is classified as a transaction expense. Bad debt written off following a unilateral decision is recognised as other economic flows in the net result.

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

There has been no material change to AV's credit risk profile in 2023-24.

Impairment of Financial Assets under AASB 9

AV records the allowance for expected credit loss for the relevant financial instruments applying AASB 9 'Expected Credit Loss' approach. Subject to AASB 9, the impairment assessment are contractual receivables.

The credit loss allowance is classified as other economic flows in the net result.

Contractual Receivables at Amortised Cost

AV applies AASB 9 simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. AV has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on past history, existing market conditions, as well as forward looking estimates at the end of the financial year.

On this basis, AV determines the closing loss allowance at the end of the financial year as follows:

	Note	Current	Less than 1 month	1-3 months	3 months to 1 year	1 to 5 Years	Total
30 June 2024							
Expected Loss Rate		0%	51%	23%	74%	64%	
Gross Carrying Amount of Contractual Receivables	5.1	2,276	11,313	4,340	18,280	6,070	42,278
Loss Allowance		-	5,787	987	13,510	3,904	24,188
30 June 2023							
Expected Loss Rate		0%	48%	25%	81%	58%	
Gross Carrying Amount of Contractual Receivables	5.1	2,975	19,749	9,099	16,291	2,512	50,627
Loss Allowance		-	9,395	2,302	13,241	1,454	26,393

Statutory Receivables at Amortised Cost

AV's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

The statutory receivables are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near future. As the result, the no loss allowance has been recognised.

Note 7.2(b) Liquidity Risk

Liquidity risk arises from being unable to meet financial obligations as they fall due.

AV is exposed to liquidity risk mainly through the financial liabilities as disclosed in the balance sheet. AV manages its liquidity risk by:

- close monitoring of its short-term and long-term borrowings by management, including monthly reviews on current and future borrowing levels and requirements
- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations
- careful maturity planning of its financial obligations based on forecasts of future cash flows.

AV's exposed to significant liquidity risk based on projected revenue and expenditure for 2024-25. As at 30 June 2024, total cash of \$50.8m is the equivalent of 12 days cash availability, which is calculated Total Cash ÷ (Total Expenses from Transactions ÷ 365 Days).

The following table discloses the contractual maturity analysis for AV's financial liabilities. For interest rates applicable to each class of liability refer to individual notes to the financial statements.

	Note	Carrying Amount \$'000	Nominal Amount \$'000	Maturity Dates			
				Less than 1 month \$'000	1 to 3 months \$'000	3 months to 1 year \$'000	Greater than 1 year \$'000
2024							
Financial Liabilities							
Payables	5.3						
Trade Creditors		15,222	15,222	15,222	-	-	-
Accrued Salaries and Wages		40,090	40,090	40,090	-	-	-
Accrued Expenses		39,177	39,177	39,177	-	-	-
Borrowings	6.2						
Lease Liabilities		446,634	547,112	985	699	3,085	441,866
Total Financial Liabilities		541,123	641,601	95,474	699	3,085	441,866
2023							
Financial Liabilities							
Payables	5.3						
Trade Creditors		49,270	49,270	49,270	-	-	-
Accrued Salaries and Wages		38,717	38,717	38,717	-	-	-
Accrued Expenses		46,256	46,256	46,256	-	-	-
Borrowings	6.2						
Lease Liabilities		157,051	163,036	6,002	236	2,622	148,191
Total Financial Liabilities		291,294	297,280	140,246	236	2,622	148,191

Notes to the Financial Statements

For the Financial Year Ended 30 June 2024

NOTE 7.2: FINANCIAL RISK MANAGEMENT OBJECTIVES AND POLICIES (Continued)

Note 7.2(c) Market Risk

AV's exposures to market risk are primarily through interest rate risk. Objectives, policies and processes used to manage each of these risks are disclosed below.

Sensitivity disclosure analysis and assumptions

AV's sensitivity to market risk is determined based on the observed range of actual historical data for the preceding five-year period. The following movements are 'reasonably possible' over the next 12 months:

- a change in interest rates of 1% up or down

Interest rate risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. AV does not hold any interest-bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. AV has minimal exposure to cash flow interest rate risks through cash and deposits, term deposits and bank overdrafts that are at floating rate.

NOTE 7.3: CONTINGENT ASSETS AND CONTINGENT LIABILITIES

There were no contingent liabilities as at 30 June 2024 (2023: \$0.1m).

There were no contingent assets as at 30 June 2024 (2023: Nil).

How We Measure and Disclose Contingent Assets and Contingent Liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet, but are disclosed by way of note and, if quantifiable, are measured at nominal value. Contingent assets and contingent liabilities are presented inclusive of GST receivable or payable respectively.

Contingent Assets

Contingent assets are possible assets that arise from past events, 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 AV.

These are classified as either quantifiable, where the potential economic benefit is known, or non-quantifiable.

Contingent Liabilities

Contingent liabilities are:

- possible obligations that arise from past events, 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 AV or
- present obligations that arise from past events but are not recognised because:
 - It is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations or
 - the amount of the obligations cannot be measured with sufficient reliability.

Contingent liabilities are also classified as either quantifiable or non-quantifiable.

NOTE 7.4: FAIR VALUE DETERMINATION

How We Measure Fair Value

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.

The following assets and liabilities are carried at fair value:

- Property, plant and equipment
- Right of use assets

In addition, the fair value of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure.

Valuation Hierarchy

In determining fair values a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

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

AV determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period. There have been no transfers between levels during the period.

AV monitors changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation is required. The Valuer-General Victoria (VGV) is AV's independent valuation agency for property, plant and equipment.

Identifying Unobservable Inputs (Level 3) Fair Value Measurements

Level 3 fair value inputs are unobservable valuation inputs for an asset or liability. These inputs require significant judgement and assumptions in deriving fair value for both financial and non-financial assets.

Unobservable inputs are used to measure fair value to the extent that relevant observable inputs are not available, thereby allowing for situations in which there is little, if any, market activity for the asset or liability at the measurement date. However, the fair value measurement objective remains the same, i.e. an exit price at the measurement date from the perspective of a market participant that holds the asset or owes the liability. Therefore, unobservable inputs shall reflect the assumptions that market participants would use when pricing the asset or liability, including assumptions about risk.

NOTE 7.4: FAIR VALUE DETERMINATION (Continued)**Note 7.4(a) Fair Value Determination of Non-Financial Physical Assets**

2024	NOTE	Carrying Amount \$'000	Fair Value Measurement at end of Reporting Period Using:		
			Level 1	Level 2	Level 3
Non-Specialised Land		70,337	-	70,337	-
Specialised Land		84,562	-	-	84,562
Total Land at Fair Value	4.1(a)	154,899	-	70,337	84,562
Non-Specialised Buildings		6,282	-	6,282	-
Specialised Buildings		353,741	-	-	353,741
Total Buildings at Fair Value	4.1(a)	360,023	-	6,282	353,741
Leasehold Improvements		4,832	-	-	4,832
Total Leasehold Improvements at Fair Value	4.1(a)	4,832	-	-	4,832
Plant and Equipment		28,697	-	-	28,697
Total Plant and Equipment at Fair Value	4.1(a)	28,697	-	-	28,697
Motor Vehicles		77,344	-	-	77,344
Total Motor Vehicles at Fair Value		77,344	-	-	77,344
Right of Use Building	4.2(a)	29,504	-	-	29,504
Right of Use Plant & Equipment	4.2(a)	6	-	-	6
Right of Use Motor Vehicle	4.2(a)	18,857	-	-	18,857
Right of Use Aircraft	4.2(a)	387,093	-	-	387,093
Total Right of Use at Fair Value		435,460	-	-	435,460
Total Non-Financial Physical Assets at Fair Value		1,061,256	-	76,619	984,637

2023		Carrying Amount \$'000	Fair Value Measurement at End of the Financial Year Using:		
			Level 1	Level 2	Level 3
Non-Specialised Land		11,958	-	11,958	-
Specialised Land		109,972	-	-	109,972
Total Land at Fair Value	4.1(a)	121,930	-	11,958	109,972
Non-Specialised Buildings		4,317	-	4,317	-
Specialised Buildings		223,635	-	-	223,635
Total Buildings at Fair Value	4.1(a)	227,952	-	4,317	223,635
Leasehold Improvements		2,942	-	-	2,942
Total Leasehold Improvements at Fair Value	4.1(a)	2,942	-	-	2,942
Plant and Equipment		35,524	-	-	35,524
Total Plant and Equipment at Fair Value	4.1(a)	35,524	-	-	35,524
Motor Vehicles		79,648	-	-	79,648
Total Motor Vehicles at Fair Value	4.1(a)	79,648	-	-	79,648
Right of Use Building	4.2(a)	29,155	-	-	29,155
Right of Use Plant & Equipment	4.2(a)	18	-	-	18
Right of Use Motor Vehicle	4.2(a)	9,899	-	-	9,899
Right of Use Aircraft	4.2(a)	103,127	-	-	103,127
Total Right of Use at Fair Value		142,199	-	-	142,199
Total Non-Financial Physical Assets at Fair Value		610,194	-	16,275	593,919

How We Measure Fair Value of Non-Financial Physical Assets

The fair value measurement of non-financial physical assets considers the market participant's ability to use the asset in its highest and best use, or to sell it to another market participant that would use the same asset in its highest and best use.

Judgements about highest and best use must consider the characteristics of the assets concerned, including restrictions on the use and disposal of assets arising from the asset's physical nature and any applicable legislative/contractual arrangements.

AV has assumed the current use of a non-financial physical is its highest and best use unless market or other factors suggest that a different use by market participants would maximise the value of the asset.

Theoretical opportunities that may be available in relation to the assets are not considered until it is virtually certain that any restrictions will no longer apply. Therefore, unless otherwise disclosed, the current use of these non-financial physical assets will be their highest and best use.

Non-Specialised Land and Non-Specialised Buildings

Non-specialised land and non-specialised buildings are valued using the market approach. Under this valuation method, the assets are compared to recent comparable sales or sales of comparable assets which are considered to have nominal or no added improvement value.

For non-specialised land and non-specialised buildings, an independent valuation was performed by the Valuer General Victoria to determine the fair value using the market approach. Valuation of the assets was determined by analysing comparable sales and allowing for share, size, topography, location and other relevant factors specific to the asset being valued. An appropriate rate per square metre has been applied to the subject asset. The effective date of the valuation is 30 June 2024.

Specialised Land and Specialised Buildings

Specialised land includes Crown Land which is measured at fair value with regard to the property's highest and best use after due consideration is made for any legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset. Theoretical opportunities that may be available in relation to the assets are not taken into account until it is virtually certain that any restrictions will no longer apply. Therefore, unless otherwise disclosed, the current use of these non-financial physical assets will be their highest and best use.

During the reporting period, AV held Crown Land. The nature of this asset means that there are certain limitations and restrictions imposed on its use and/or disposal that may impact their fair value.

The market approach is also used for specialised land although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the assets being valued where relevant. Specialised assets contain significant, unobservable adjustments, therefore these assets are classified as Level 3 under the market based direct comparison approach.

Notes to the Financial Statements

For the Financial Year Ended 30 June 2024

NOTE 7.4: FAIR VALUE DETERMINATION (Continued)

Specialised Land and Specialised Buildings (continued)

The CSO adjustment reflects the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement, and considers the use of the asset that is physically possible, legally permissible and financially feasible. As adjustments of CSO are considered as significant unobservable inputs, specialised land is classified as Level 3 assets.

For AV, the current replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation. As depreciation adjustments are significant and unobservable inputs in nature, specialised buildings are classified as Level 3 for fair value measurements.

An independent valuation of AV's specialised land was performed by the Valuer-General Victoria. The valuation was performed using the market approach adjusted for CSO. The effective date of the valuation is 30 June 2024.

Motor Vehicles

AV acquires new vehicles and at times disposes of them before completion of their economic life. The process of acquisition, use and disposal in the market is managed by AV who set relevant depreciation rates during use to reflect the consumption of the vehicles. As a result, the fair value of vehicles does not differ materially from the carrying value (current replacement cost).

Plant and Equipment

Plant and Equipment are held at carrying value (current replacement cost). When these assets are specialised in use, such that it is rarely sold other than as part of a going concern, the current replacement cost is used to estimate the fair value. Unless there is market evidence that current replacement costs are significantly different from the original acquisition cost, it is considered unlikely that current replacement cost will be materially different from the existing carrying value.

There were no material changes in valuation techniques throughout the year to 30 June 2024.

Note 7.4(b) Reconciliation of Level 3 Fair Value	NOTE	Land \$'000	Buildings \$'000	Leasehold Improvements \$'000	Plant and Equipment \$'000	Motor Vehicles \$'000
Balance at 1 July 2022		109,956	183,924	4,188	42,428	76,989
Additions/(Disposals)		16	22,074	1,238	7,041	23,296
- Depreciation		-	(6,972)	(2,484)	(13,945)	(20,638)
Items recognised in Other Comprehensive Income						
- Revaluation		-	24,609	-	-	-
Subtotal		-	24,609	-	-	-
Balance at 30 June 2023	7.4(a)	109,972	223,635	2,942	35,524	79,648
Balance at 1 July 2023		109,972	223,635	2,942	35,524	79,648
Additions/(Disposals)		21	43,023	3,387	4,753	18,773
Reclassification		(50,173)	(4,350)	-	121	-
Gains or Losses Recognised in Net Result						
- Depreciation		-	(7,536)	(1,497)	(11,701)	(21,077)
Items recognised in Other Comprehensive Income						
- Revaluation		24,742	98,969	-	-	-
Balance at 30 June 2024	7.4(a)	84,562	353,741	4,832	28,697	77,344

		Right of Use Buildings \$'000	Right of Use Plant & Equip \$'000	Right of Use Motor Vehicle \$'000	Right of Use Aircraft \$'000
Balance at 1 July 2022		36,465	30	5,406	152,016
Additions/(Disposals)		2,753	-	5,825	4,248
Gains or Losses Recognised in Net Result					
- Depreciation		(10,064)	(12)	(1,331)	(53,137)
Balance at 30 June 2023	7.4(a)	29,154	18	9,900	103,127
Balance at 1 July 2023		29,154	18	9,900	103,127
Additions/(Disposals)		10,230	-	11,316	330,042
Gains or Losses Recognised in Net Result					
- Depreciation		(9,881)	(12)	(2,359)	(46,076)
Balance at 30 June 2024	7.4(a)	29,504	6	18,857	387,093

Note 7.4(c) Fair Value Determination of Level 3 Fair Value Measurement

Asset class	Likely valuation approach	Significant inputs (Level 3 only)
Non Specialised Land	Market approach	N/A
Specialised Land (Crown/Freehold)	Market approach	Community Service Obligations Adjustments ¹
Non Specialised Buildings	Market approach	N/A
Specialised Buildings	Current replacement cost approach	- Cost per square metre - Useful life
Vehicles	Current replacement cost approach	- Cost per unit - Useful life
Plant and Equipment	Current replacement cost approach	- Cost per unit - Useful life

¹ CSO adjustment of 20% was applied to reduce the market approach value for AV specialised land.

NOTE 8: OTHER DISCLOSURES

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

- 8.1 Reconciliation of Net Result for the Year to Net Cash Inflow/(Outflow) From Operating Activities
- 8.2 Responsible Persons Disclosures
- 8.3 Executive Officer Disclosures
- 8.4 Related Parties
- 8.5 Remuneration Of Auditors
- 8.6 Ex-Gratia Payments
- 8.7 Events Occurring After Balance Sheet Date
- 8.8 Equity
- 8.9 Economic Dependency

NOTE 8.1: RECONCILIATION OF NET RESULT FOR THE YEAR TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES

	2024 \$'000	2023 \$'000
Net Result For The Year	(26,720)	(37,243)
Non Cash Movements		
Depreciation and Amortisation	105,667	118,977
Indirect Capital Contributions	(32,647)	(32,497)
Impairment of Property, Plant and Equipment (including Intangibles)	-	20,836
Communication Equipment	(408)	(23)
Resources Received Free of Charge	408	23
Movements Included in Investing and Financing Activities		
(Gain)/Loss from Sale of Property, Plant and Equipment	(329)	(995)
Movements in Assets and Liabilities		
Change in Operating Assets and Liabilities		
(Decrease)/Increase in Provision for Make Good	(384)	675
(Decrease)/Increase in Allowance for Impairment of Contractual Receivables	(2,205)	1,119
(Increase)/Decrease in Receivables	2,490	(24,542)
(Increase)/Decrease in Contract Assets	(2,727)	4,704
(Increase)/Decrease in Inventories	83	157
(Increase)/Decrease in Prepaid Expenses	5,468	(10,164)
(Decrease)/Increase in Payables	(31,508)	28,761
(Decrease)/Increase in Employee Benefits	(2,223)	33,689
(Decrease)/Increase in Contract Liabilities	2,232	(8,060)
(Decrease)/Increase in Deferred Grant	-	(18,122)
NET CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES	17,195	77,296

NOTE 8.2: RESPONSIBLE PERSONS DISCLOSURES

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

	Period	
Responsible Minister		
The Honourable Gabrielle Williams MP, Minister for Ambulance Services	1 July 2023 to 2 October 2023	
The Honourable Mary-Anne Thomas MP, Minister for Ambulance Services, Minister for Health	2 October 2023 to 30 June 2024	
Governing Board		
Shelly Park (Chair)	1 July 2023 to 30 June 2024	
Amanda Watt	1 July 2023 to 30 June 2024	
Denise Heijns	1 July 2023 to 30 June 2024	
Dipak Sanghvi	1 July 2023 to 30 June 2024	
Dr Joanna Flynn AM	1 July 2023 to 30 June 2024	
Ian Forsyth	1 July 2023 to 30 June 2024	
Peter Lewinsky AM	1 July 2023 to 30 June 2024	
Vijaya Vaidyanath	1 July 2023 to 30 June 2024	
Wenda Donaldson	1 July 2023 to 30 June 2024	
Accountable Officer		
Jane Miller	1 July 2023 to 30 June 2024	
Remuneration of Responsible Persons	2024	2023
The number of Responsible Persons is shown below in their relevant income bands:	No.	No.
\$20,000 - \$29,999	-	1
\$40,000 - \$49,999	1	7
\$50,000 - \$59,999	7	1
\$80,000 - \$89,999	-	1
\$100,000 - \$109,999	1	-
\$130,000 - \$139,999	-	1
\$160,000 - \$169,999	-	2
\$460,000 - \$469,999	1	-
\$780,000 - \$789,999 ¹	-	1
Total Number	10	14
Total Remuneration (\$'000)	964	1,750

Amounts relating to Responsible Ministers are reported within the State's Annual Financial Report.

¹ 2022-23 includes \$0.5m long service leave and \$0.1m other leave benefits paid

Notes to the Financial Statements

For the Financial Year Ended 30 June 2024

NOTE 8.3: EXECUTIVE OFFICER DISCLOSURES

Executive Officers' Remuneration

The number of Executive Officers, other than Ministers, Governing Board and Accountable Officer, and their total remuneration during the reporting period is shown in the table below. Total annualised equivalents provides a measure of full time equivalent executive officers over the reporting period.

	2024	2023
	\$'000	\$'000
Remuneration of Executive Officers		
(including Key Management Personnel disclosed in Note 8.4)		
Short Term Employee Benefits	4,283	6,982
Post-Employment Benefits	393	602
Other Long-Term Benefits	214	440
Termination Benefits	136	428
Total Remuneration	5,026	8,452
Total Number of Executives ^{1,3}	13	29
Total Annualised Employee Equivalent ²	12.7	23.9

¹ A number of executive officers who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 *Related Party Disclosure* are also reported within the related parties note disclosure (Note 8.4).

² Annualised employee equivalent is based on paid working hours of 38 ordinary hours per week over the 52 weeks of a reporting period.

³ Remuneration and number of executives reduced due to roles being transferred to the Ambulance Managers and Professionals Association (AMPA) award.

Remuneration comprises employee benefits in all forms of consideration paid, payable or provided by AV, or on behalf of AV, in exchange for services rendered, and is disclosed in the following categories.

Short-Term Employee Benefits

Salaries and wages, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-Employment Benefits

Pensions and other retirement benefits (such as superannuation guarantee contributions) paid or payable on a discrete basis when employment has ceased.

Other Long-Term Benefits

Long service leave, other long service benefits or deferred compensation.

Termination Benefits

Termination of employment payments, such as severance packages.

NOTE 8.4: RELATED PARTIES

AV is a wholly owned and controlled entity of the State of Victoria. Related parties of AV include:

- all key management personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over)
- all cabinet ministers and their close family members and
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements.

KMPs are those people with the authority and responsibility for planning, directing and controlling the activities of the AV and its controlled entities, directly or indirectly.

Key Management Personnel (KMP) of AV includes Cabinet Ministers, AV Board (refer Note 8.2), AV CEO, and members of the AV Executive Committee, which includes:

KMPs	Position
Anthony Carlyon	Executive Director Specialist Operations and Coordination
Danielle North	Executive Director Regional Operations
Garry Button	Executive Director Enterprise Services
Samira Richards	Executive Director People and Culture
Gavin Gusling	Executive Director Business Technology and Programs
Alison Errey	Executive Director Strategy and Engagement
Dr David Anderson	Medical Director
Elizabeth Murphy APM	Chief Operating Officer (Former)
Cindy Joffe	Executive Director Operational Strategy and Integration (Former)
Nicola Reinders	Executive Director Quality & Clinical Innovation (Former)
Simone Cusack	Executive Director Equality and Workplace Reform (Former)
Fiona Smeaton	Executive Director Equality and Workplace Reform (Acting)
Andrew Keenan	Executive Director Regional Operations (Acting)

The compensation detailed below excludes the salaries and benefits the Portfolio Ministers receive. The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968*, and is reported within the State's Annual Financial Report.

	2024	2023
	\$'000	\$'000
Compensation of KMPs		
Short Term Employee Benefits	4,087	5,353
Post-Employment Benefits	349	377
Other Long-Term Benefits	208	205
Termination Benefits	136	345
Total ⁴	4,780	6,279

⁴ The compensation of certain KMPs are also reported in the disclosure of responsible persons (Note 8.2) and executive officers (Note 8.3)

NOTE 8.4: RELATED PARTIES (Continued)

	2024 \$'000	2023 \$'000
Significant Transactions with Government-Related Entities		
During the year, AV had the following government-related entity transactions:		
Government Grants from DH	1,148,856	1,261,496
Government Grants from DJCS	1,529	9,528
Government Grants from TAC	12,070	11,141
Government Grants from Triple 000 Victoria (formerly ESTA)	-	196
Government Grants from DFFS	-	150
CBS Interest Income from DTF ¹	4,670	3,746
Transport Revenue from Victorian public hospitals	53,145	57,585
Transport Revenue from TAC	26,485	28,599
Transport Revenue from WorkSafe	6,204	6,008
Insurance Premium paid to VMIA	3,299	1,541
Grant from Country Fire Authority (CFA)	382	287
Grant from Melbourne Health	348	235
Grant from Emergency Management Victoria (EMV)	154	986

¹ The Standing Directions of the Assistant Treasurer require AV to hold cash (in excess of working capital) in accordance with the State's centralised banking arrangements.

Transactions with Key Management Personnel and Other Related Parties

Given the breadth and depth of State government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with HealthShare Victoria and the Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions, the related party transactions that involved key management personnel and their close family members are as follows:

During the year, AV paid \$180,000 (2023: \$123,105) to the Council of Ambulance Authorities, an organisation of which Ms Jane Miller, Chief Executive, is a Board member. The annual membership contribution and special levy were paid under standard terms and conditions.

In 2022-23, AV paid \$78,496 to Emergency Services Foundation, an organisation of which Mr Ian Forsyth, Director, is a Board member. The annual membership contribution for financial years 2022-23 and 2023-24, and training program fees were paid under standard terms and conditions. AV has no transactions with Emergency Services Foundation in 2023-24, with the membership contribution for 2024-25 paid in July 2024.

During the year, AV incurred \$1.668m (2023: Nil) to Minter Ellison, a law firm of which Ms Amanda Watt, Director, is a partner. The staff secondment and legal fees were paid under standard terms and conditions.

During the year, AV paid \$2,524 (2023: \$2,638) to Member Benefits Australia Pty Ltd, a company of which Mr Dipak Sanghvi, Director, is Board Chair. The Emergency Memberlink program fee was paid under standard terms and conditions.

During the year, AV paid \$206 (2023: \$171) to St John of God Health Care, an organisation of which Ms Shelly Park, Board Chair, is a Board member. The hospital attendance fee was paid under standard terms and conditions.

All related party transactions have been entered into on an arm's length basis.

NOTE 8.5: REMUNERATION OF AUDITORS

	2024 \$'000	2023 \$'000
Victorian Auditor-General's Office		
Audit of financial statements	269	190
	<u>269</u>	<u>190</u>

NOTE 8.6: EX GRATIA PAYMENTS³**AV has made the following ex gratia payments:**

Forgiveness or waiver of debt ⁴	384	187
	<u>384</u>	<u>187</u>

³ Ex gratia payments greater than or equal to \$5,000 or those considered material in nature.

⁴ Forgiveness of transport fees debt to individuals due to financial hardship and on compassionate grounds and have been recognised in the Comprehensive Operating Statement under 'Net Gain/(Loss) on Financial Instruments'.

NOTE 8.7: EVENTS AFTER BALANCE SHEET DATE

There were no events after balance sheet date.

NOTE 8.8: EQUITY**Contributed Capital**

Contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of AV.

Transfers of net assets arising from administrative restructurings are treated as distributions to or contributions by owners. Transfers of net liabilities arising from administrative restructurings are treated as distributions to owners.

Other transfers that are in the nature of contributions or distributions or that have been designated as contributed capital are also treated as contributed capital.

Property, Plant and Equipment Revaluation Surplus

The property, plant and equipment revaluation surplus arises on the revaluation of infrastructure, land and buildings. The revaluation surplus is not normally transferred to the accumulated surpluses/(deficits) on derecognition of the relevant asset.

NOTE 8.9: ECONOMIC DEPENDENCY

AV is a public entity governed and managed in accordance with the Ambulance Services Act 1986 and its results form part of the Victorian General Government consolidated financial position. AV provides essential services and is predominately dependent on the continued financial support of the State Government, particularly the Department of Health.

At the time of preparing the financial statements for the year ended 30 June 2024, there was uncertainty on the level of funding available to AV for the 2024-25 financial year as the AV budget allocation had not yet been finalised. Notwithstanding this uncertainty, on the basis that AV is considered to be a necessary function of the Victorian health system, it is considered highly likely that the Department of Health will continue to provide financial support to the service for at least the 12 month period from the date of signing the 30 June 2024 financial statements. On that basis, the financial statements have been prepared on a going concern basis.



Ambulance
Victoria

