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**Government  
of South Australia**

# **SA Ambulance Service 2024-25 Annual Report**

**SA AMBULANCE SERVICE**

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To:

Hon Chris Picton MP

Minister for Health and Wellbeing

This annual report will be presented to Parliament to meet the statutory reporting requirement of the *Public Sector Act 2009*, the *Public Finance and Audit Act 1982*, the *Health Care Act 2008* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

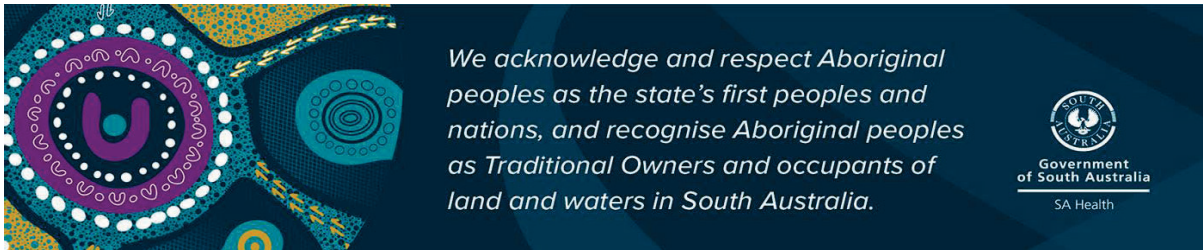
This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the SA Ambulance Service by:

A handwritten signature in black ink, appearing to read 'Rob Elliott', with a stylized flourish at the end.

Assoc. Prof. Rob Elliott ASM  
**Chief Executive Officer**  
SA Ambulance Service

Date 30 September 2025



## From the Chief Executive Officer



I am pleased to bring you the Annual Report for SA Ambulance Service (SAAS) for the 2024-2025 year. This foreword is an opportunity to reflect on our organisation, our people, and what we have achieved over the past year.

We have opened six new and rebuilt stations as part of the Operational Growth Plan; Norwood, Edwardstown, Woodville, Golden Grove, Victor Harbor and Mount Barker. We opened the doors of these stations and people came in their hundreds to take a look. Events like these have been a great opportunity for the local crews to come together, celebrate and showcase their work to the public.

Construction has started on rebuilt stations at Gawler and Campbelltown. Aldinga and Elizabeth stations have been upgraded. Works also started this financial year on upgrading the Goolwa and Wallaroo stations. The infrastructure teams at SAAS and across government have been working hard to get these stations not only simultaneously built but fitted out and ready to go.

We celebrated with volunteers at Hawker as they moved into their new purpose-built station. Leigh Creek moved into a new co-located space a medical centre.

SAAS is nothing without its people – and under the Operational Growth Plan we've employed an additional 87 staff this year. Some of our services have also increased in capacity, including our Mental Health Paramedic Telehealth Clinician team which went 24/7 this year. We have also created an Intensive Care Paramedic Retrieval role within SAAS MedSTAR.

It was a great feeling to receive notification that the funding for the SAAS electronic patient care record (ePCR) project come through. This is one of our biggest organisational change projects and will affect almost every part of SAAS. Moving from a paper-based patient care record to an electronic one will not only improve the experience on the road, but increase our access to data, reduce turnaround time on billing and has the potential to improve patient care with access to existing records.

This year we received results from in the statewide People Matter Survey and have put forward an Action Plan to address feedback received. We also took the opportunity to survey our volunteers as they were not included in the public sector survey. Both surveys have given us a good barometer of workforce culture, and we look forward to continuing to work with our people on making SAAS an even better place to work.

SAAS released the Diversity, Equity and Inclusion Plan for 2025-26 in March, which focuses on four goals; diversity, equity and inclusion is paramount to being the service we want to be; empowering all voices; reflecting the community we serve; and new targets to advance disability employment.

Achieving accreditation for the third time against the National Safety and Quality Health Service Standards is something that we are all proud of; the only jurisdictional ambulance service to hold this accreditation. It shows our commitment to ongoing quality improvement activities and ensures patients and consumers get the care they expect from health service organisations.

This year, like every other, has been one of hard work and each staff member including our volunteers contribute so much to our essential service. With our partners in SA Health and the other emergency services, SAAS will continue to grow, evolve and develop new ways of working, all in the name of ensuring our South Australian community are provided an exceptional ambulance service.

A handwritten signature in black ink, appearing to read 'Rob Elliott', with a stylized flourish at the end.

Assoc. Prof. Rob Elliott ASM  
**Chief Executive Officer**  
SA Ambulance Service



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## Overview: about the agency

### Our strategic focus

<b>Our Vision</b>	An innovative, patient focused, technology enabled, evidence driven, emergency response and health care ambulance service; achieved by exceptional people.
<b>Our Mission</b>	Providing emergency response and health care ambulance services within South Australia, designed and developed around patient and community needs, enabling timely and equitable access for our patients to the most appropriate point of care.
<b>Our Purpose</b>	To ensure South Australia thrives by enabling access to emergency and non-emergency ambulance health care and alternative patient pathways while contributing to our state's emergency preparedness and health response capability.
<b>Our People</b>	<p><u>Values:</u></p> <p>We will uphold our values every day and recruit to those values.</p> <ul style="list-style-type: none"> <li>• Patient Focused</li> <li>• Integrity and Honesty</li> <li>• Community Collaboration</li> <li>• Teamwork</li> <li>• Respect and Courtesy</li> <li>• Change Ready</li> <li>• Authentic Leadership</li> </ul> <p><u>Culture:</u></p> <p>We will ensure we have a RISE culture.</p> <ul style="list-style-type: none"> <li>• Respectful</li> <li>• Inclusive</li> <li>• Supportive</li> <li>• Equitable</li> </ul> <p><u>Leadership:</u></p> <p>We will continue our 'Know, Be Do, Achieve' leadership philosophy with our leadership behaviours.</p>
<b>Our Strategic Goals</b>	<ul style="list-style-type: none"> <li>• An exceptional patient experience.</li> <li>• A great place to work and grow.</li> <li>• Working with our partners and our community.</li> <li>• Excellence now and into the future.</li> </ul>

<p><b>Our functions, objectives and deliverables</b></p>	<p>SAAS is the statutory provider of ambulance services in South Australia and is responsible for providing timely and safe access to appropriate care for each resident of South Australia as part of an integrated health network of clinical services providing:</p> <p><b>Emergency Services</b></p> <ul style="list-style-type: none"> <li>• Delivery of high-quality clinical care and coordination of referral, transport and retrieval services for emergency and urgent patients.</li> <li>• Triple Zero (000) call receipt, patient triage and dispatch of ambulance and specialist resources to emergency incidents.</li> <li>• Out of hospital and pre-hospital emergency, urgent and non-emergency care, treatment and/or transport.</li> <li>• Emergency management services including supporting multi-agency operations.</li> <li>• Medical retrieval services including aeromedical operations.</li> </ul> <p><b>Other Services</b></p> <ul style="list-style-type: none"> <li>• Coordination of State Rescue Helicopter Services, via SAAS Emergency Operations Centre. Management of the Royal Flying Doctor Services (RFDS) contract for fixed-wing inter-hospital air transfers and participate in coordination of medical assistance in rural and remote areas in South Australia.</li> <li>• Coordination of the Patient Transport Service (PTS) for the safe transport of patients from hospital to home, home to hospital, and care facility to care facility.</li> <li>• Provision and administration of the Ambulance Cover subscription scheme.</li> </ul> <p><b>SAAS Emergency Operations Centre (EOC)</b></p> <ul style="list-style-type: none"> <li>• Triple Zero (000) call receipt, patient triage, and ambulance dispatch, statewide ambulance coordination and supervision and clinical leadership.</li> <li>• Coordination and dispatch of the PTS, assisting non-emergency patients across South Australia.</li> <li>• Clinical hub situated within the EOC, comprising of EOC Clinicians, and Paramedic Telehealth Clinicians including our Mental Health paramedics, providing clinical care, referral and advice across the state by telehealth.</li> </ul> <p><b>SAAS Retrieval and Aviation Services (RRAS)</b></p> <ul style="list-style-type: none"> <li>• SAAS MedSTAR and SAAS MedSTAR Kids deployed highly trained teams of doctors, nurses and paramedics to manage retrievals and transfers of critically ill or injured adults, children, and neonates.</li> <li>• These services are coordinated by Medical Retrieval Consultants and Nurse Retrieval Coordinators in our EOC.</li> </ul>
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<p><b>Our functions, objectives and deliverables</b></p>	<p><b>Emergency Management and Planning</b></p> <ul style="list-style-type: none"> <li>• SAAS's emergency preparedness is integral to the State's emergency response arrangements and includes allocation of suitable SAAS resources and appropriate command structure.</li> <li>• SAAS's emergency management and planning also includes involvement with a range of major public and sporting events across the state.</li> <li>• It should be noted that whilst management and planning are within budget allocations, actual deployments are not fully funded. SAAS will capture additional costs of deployments separately to facilitate funding considerations including under Commonwealth arrangements.</li> </ul> <p><b>Metropolitan Operations</b></p> <ul style="list-style-type: none"> <li>• Metropolitan North managed all stations in the northern metropolitan suburbs including the metropolitan Single Paramedic Response Intervention (SPRint) team.</li> <li>• Metropolitan East managed all stations in the eastern metropolitan suburbs, including the central business district, and larger private hospital relationships.</li> <li>• Metropolitan West managed all stations in the western metropolitan suburbs and the Special Operations Team (SOT) rescue paramedics who delivered the specialist technical rescue service for SAAS. SAAS has rescue capability based in some regional areas managed by suitably skilled career/volunteer staff (SAAS Remote), supported by SOT.</li> <li>• Metropolitan South managed all stations in the southern metropolitan suburbs and the Extended Care Paramedic (ECP) team, who also work as the EOC Clinicians.</li> <li>• In 2024-25 Metropolitan Non-Emergency managed the Emergency Support Service and other initiatives such as mental health and bariatric transport.</li> <li>• In 2024-25, in recognition of the importance of our PTS to patient flow within the health system, this service was managed as a separate region to focus on transfers of patients both metropolitan and in and out of regional areas.</li> </ul> <p><b>Country Operations</b></p> <ul style="list-style-type: none"> <li>• Emergency ambulance response and patient transfer services in South Australian regional areas are provided by more than 70 stations, with a mix of career paramedics and ambulance officers (based in major regional centres) and volunteers. Of these stations, 22 are in the State's major regional centres.</li> </ul>
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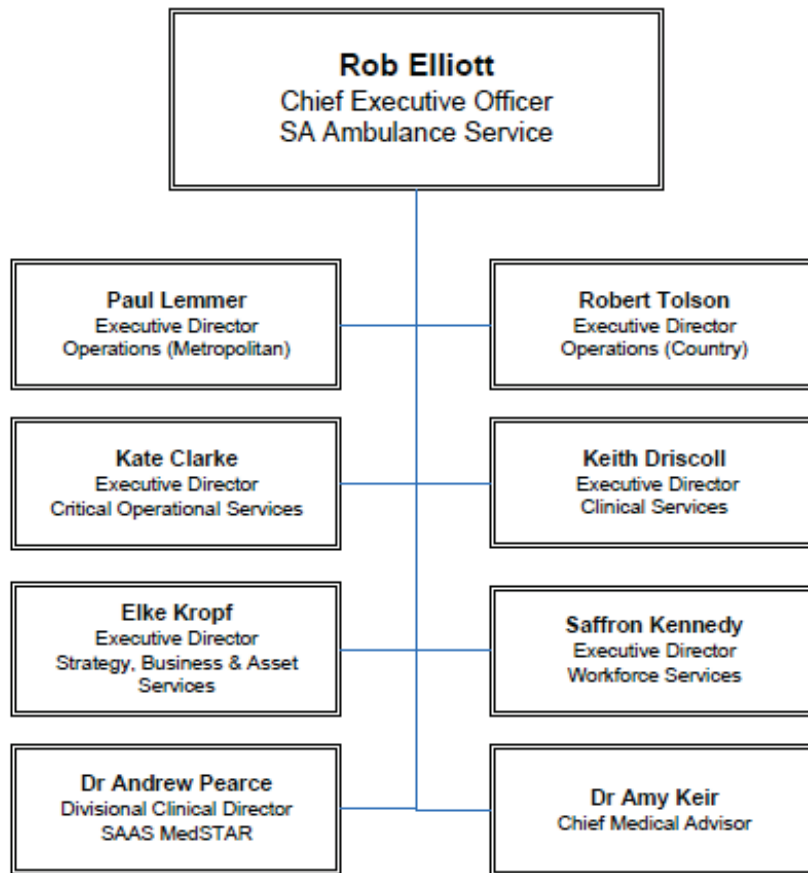
<p><b>Our functions, objectives and deliverables</b></p>	<ul style="list-style-type: none"> <li>SAAS Country Operations works closely with service delivery partners across regional SA, some located on mining sites, others within Local Health Networks (LHNs) as well as the Royal Flying Doctor Service (RFDS). Some of these staff are trained by SAAS and are integral to ensuring remote and vulnerable communities are supported and safe.</li> </ul> <p><b>Aboriginal Health Services and mainstream services for Aboriginal people</b></p> <ul style="list-style-type: none"> <li>Reducing the disparities in health outcomes and life expectancy is one of the main aims of the National Closing the Gap Agreement, under which South Australia has committed to the following clause 58:  <i>The Parties commit to systemic and structural transformation of mainstream government organisations to improve accountability and respond to the needs of Aboriginal and Torres Strait Islander people.</i></li> <li>SAAS is responsible for working collaboratively with the Department for Health and Wellbeing's (DHW) Aboriginal Health team, the LHNs and other relevant health services, support organisations and Aboriginal community-controlled health services to continue to implement the regional Aboriginal Health Improvement Plan.</li> </ul> <p><b>Strategy, Business and Asset Services and Workforce Services</b></p> <ul style="list-style-type: none"> <li>Strategy, Business and Asset Services (formerly Corporate Services) and Workforce Services continued supporting key performance results across many areas including financial services, staffing, recruitment, procurement, fleet, infrastructure and supported all areas of SAAS.</li> </ul>
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## Our organisational structure

SAAS reports to the Minister for Health and Wellbeing through the Chief Executive, Department for Health and Wellbeing.

The SAAS Volunteer Health Advisory Council (SAASVHAC), is an unincorporated body that provides advice to the Minister for Health and Wellbeing via the Chief Executive, Department for Health and Wellbeing and the Chief Executive Officer, SAAS, on behalf of SAAS volunteers.

## SA Ambulance Service Executive Team 2024-2025



### Changes to the agency

During 2024-25 there were the following changes to the agency's structure and objectives as a result of internal reviews or machinery of government changes:

- Corporate Services changed to Strategy, Business and Asset Services.

### Our Minister



Hon Chris Picton MP is the Minister for Health and Wellbeing in South Australia.

The Minister oversees health, wellbeing, mental health, preventive health, substance use and suicide prevention.

## Our Executive team

SA Ambulance Service was led by Associate Professor Rob Elliott, Chief Executive Officer, and a team of eight (8) executive and senior leadership positions consisting of:



### Executive Director, Operations Metropolitan

Paul Lemmer was responsible for ambulance operations within the Adelaide metropolitan area providing clinical care for patients, emergency, and non-emergency transport.



### Executive Director, Operations Country

Robert Tolson was responsible for ambulance operations in regional South Australia providing clinical care for patients, emergency, and non-emergency transports.



### Executive Director, Critical Operational Services

Kate Clarke was responsible for the Emergency Operations Centre, Operational Planning and Resourcing, the SAAS Clinical Hub, State Duty Managers, and Operations Systems (critical Triple Zero (000) ICT System Management).



### Executive Director, Clinical Services

Keith Driscoll was responsible for Clinical Performance, Patient Safety and Quality, Clinical Resources, National Safety and Quality Health Services (NSQHS) Standards and Clinical Education.



### Executive Director, Strategy, Business and Asset Services

Elke Kropf was responsible for supporting the delivery of the Operational Growth Plan relating to SAAS, financial services, infrastructure, procurement and contract management, business intelligence and data, business services, customer service centre, information technology, fleet services, strategy risk and governance.



### Executive Director, Workforce

Saffron Kennedy was responsible for human resources, work health and safety, injury management, WorkFit services, worker health, industrial and employee relations, workforce strategy, organisational development, and workforce planning.





Divisional, Clinical Director, SAAS MedSTAR

Dr Andrew Pearce was responsible for SAAS MedSTAR operations including the clinical response for patients in need of critical care and transport. This includes the General teams, MedSTAR Kids teams, retrieval coordination, training and education, quality standards and research.



Chief Medical Advisor

Dr Amy Keir was responsible for the provision of expert medical advice and guidance within SAAS, supporting achievement of the clinical direction with a specialised focus on quality and safety in clinical care, education and research.

**Legislation administered by the agency**

*Health Care Act 2008*

**Other related agencies (within the Minister's area/s of responsibility)**

Barossa Hills Fleurieu Local Health Network  
Central Adelaide Local Health Network  
Commission on Excellence and Innovation in Health  
Department for Health and Wellbeing  
Eyre and Far North Local Health Network  
Flinders and Upper North Local Health Network  
Limestone Coast Local Health Network  
Local Health Network Governing Boards  
Northern Adelaide Local Health Network  
Preventive Health SA  
Riverland Mallee Coorong Local Health Network  
SA Mental Health Commissioner  
Southern Adelaide Local Health Network  
Women's and Children's Health Network  
Yorke and Northern Local Health Network



## The agency's performance

### Performance at a glance

Daily averages for SA Ambulance Services 2024-2025:

Measure	Daily Avg	
Triple Zero (000) Calls	911	All calls that entered the EOC, minus those ceased by caller
Non-Triple Zero (000) Calls	158	Emergency events and non-emergency calls answered by the EOC i.e. calls that enter the dispatch environment via means other than Triple Zero (000)
Statewide Incidents Total	980	Total incidents across SA Priority 1 – Priority 8 (P1-P8) – events attended by or managed by SAAS
Statewide Transports Total	772	Statewide transports, all ambulance units that recorded a 'Time [at] Destination' (P1-P8)

### Contribution by Specific Work Groups

Measure	Daily Avg	
Emergency Ambulance (Incidents)	735	Incidents involving at least one emergency ambulance resource (P1-P8)
Emergency Support Service (Incidents)	88	Incidents involving at least one Emergency Support Service (ESS) resource (P1-P8)
Patient Transport Service (Incidents)	86	Incidents involving at least one PTS resource (P1-P8)
Single Paramedic Response Intervention (Incidents)	77	Incidents involving at least one SPRInt resource (P1-P8)
Volunteer (Incidents)	72	Incidents involving at least one volunteer crew or resource (P1-P8)
Extended Care Paramedics (Incidents)	20	Incidents involving at least one Extended Care Paramedic (ECP) resource (P1-P8)
SAAS MedSTAR Call Signs (Incidents)	9	Incidents involving at least one SAAS MedSTAR resource (P1-P8)
Special Operations Team Call Signs (Incidents)	6	Incidents involving at least one Special Operations Team (SOT) resource (P1-P8)

### Agency specific objectives and performance

Agency objectives	Indicators	Performance																		
Emergency Timely access to Care (Access and Flow)	Ambulance Hospital Clearance Time, less than or equal to 20 minutes. Performance Target >95.0%	<u>Hospital Clearance Times - Totals</u> <table> <tr> <th>2023-24</th><th>2024-25</th><th>Variance</th></tr> <tr> <td>70.9%</td><td>69.3%</td><td>↓1.6%</td></tr> </table>	2023-24	2024-25	Variance	70.9%	69.3%	↓1.6%												
2023-24	2024-25	Variance																		
70.9%	69.3%	↓1.6%																		
Timeliness Timely access to Care (Access and Flow)	Triple Zero (000) Calls Percentage (%) of Triple Zero (000) Calls answered within 10 seconds. Performance Target >=95.0%	<u>Triple Zero (000) Calls Answered within 10 Seconds</u> <table> <tr> <th>2023-24</th><th>2024-25</th><th>Variance</th></tr> <tr> <td>95.4%</td><td>95.1%</td><td>↓0.3%</td></tr> </table> <u>Triple Zero (000) Calls Answered</u> <table> <tr> <th>2023-24</th><th>2024-25</th><th>Variance</th></tr> <tr> <td>318,806</td><td>332,615</td><td>↑13,809</td></tr> </table> <u>Total Number of Triple Zero (000) Calls within 10 Seconds</u> <table> <tr> <th>2023-24</th><th>2024-25</th><th>Variance</th></tr> <tr> <td>304,140</td><td>316,317</td><td>↑12,177</td></tr> </table>	2023-24	2024-25	Variance	95.4%	95.1%	↓0.3%	2023-24	2024-25	Variance	318,806	332,615	↑13,809	2023-24	2024-25	Variance	304,140	316,317	↑12,177
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2023-24	2024-25	Variance																		
304,140	316,317	↑12,177																		
	Response Time Count (#) of priority 1 incidents where the ambulance responds within eight (8) minutes of dispatch. Performance Target >=60%	<u>Statewide Priority 1 Incident Response Time</u> <table> <tr> <th>2023-24</th><th>2024-25</th><th>Variance</th></tr> <tr> <td>69.4%</td><td>71.0%</td><td>↑ 1.6%</td></tr> </table>	2023-24	2024-25	Variance	69.4%	71.0%	↑ 1.6%												
2023-24	2024-25	Variance																		
69.4%	71.0%	↑ 1.6%																		
	Response Time Count (#) of priority 2 incidents where the ambulance responds within 16 minutes of dispatch. Performance Target >=95%	<u>Statewide Priority 2 Incident Response Time</u> <table> <tr> <th>2023-24</th><th>2024-25</th><th>Variance</th></tr> <tr> <td>63.5%</td><td>64.0%</td><td>↑0.5%</td></tr> </table>	2023-24	2024-25	Variance	63.5%	64.0%	↑0.5%												
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Agency objectives	Indicators	Performance						
Timeliness Timely access to Care (Access and Flow)	Incident Count Count (#) of priority 1-5 incidents.	<u>Emergency Incident Priority 1-5 Total</u> <table> <tr> <th>2023-24</th><th>2024-25</th><th>Variance</th></tr> <tr> <td>291,296</td><td>302,730</td><td>↑11,434</td></tr> </table>	2023-24	2024-25	Variance	291,296	302,730	↑11,434
2023-24	2024-25	Variance						
291,296	302,730	↑11,434						
Safe Care Safe and Effective Care	ST Elevation Myocardial Infarction (STEMI) – PCI (Primary Coronary Intervention) Arrival  Percentage (%) of metropolitan patients with chest pain including evidence of STEMI who are transported to a hospital with PCI facilities within 60 minutes of ambulance dispatch.  Performance Target >=70%	<u>Financial Year Totals - STEMI</u> <table> <tr> <th>2023-24</th><th>2024-25</th><th>Variance</th></tr> <tr> <td>76.4%</td><td>*83.6%</td><td>↑7.7%</td></tr> </table> <p><i>*Due to delays created by a change in billing systems the data for 2024/25 is only up to the end of April. This data is currently being retrospectively inputted.</i></p>	2023-24	2024-25	Variance	76.4%	*83.6%	↑7.7%
2023-24	2024-25	Variance						
76.4%	*83.6%	↑7.7%						
	STROKE – CSU (Comprehensive Stroke Unit) Arrival  Percentage (%) of metropolitan patients with suspected stroke who are transported to a hospital with a CSU within 60 minutes of ambulance dispatch.  Performance Target >=80%	<u>Financial Year Totals - Stroke</u> <table> <tr> <th>2023-24</th><th>2024-25</th><th>Variance</th></tr> <tr> <td>70.3%</td><td>*78.6%</td><td>↑10.8%</td></tr> </table> <p><i>*Due to delays created by a change in billing systems the data for 2024/25 is only up to the end of April. This data is currently being retrospectively inputted.</i></p>	2023-24	2024-25	Variance	70.3%	*78.6%	↑10.8%
2023-24	2024-25	Variance						
70.3%	*78.6%	↑10.8%						
Workforce Challenging behaviour in the workplace	Challenging Behaviour Count (#) of incidents occurring in the workplace due to challenging behaviour.  Performance Target <= previous year	There were 1348 total workplace incidents in the 2024-25 Financial Year and 304 of these were attributed to challenging behaviours.  This is an increase of 27.2% (65 incidents) from the previous financial year.  SAAS has improved access to reporting using an electronic app and actively encouraged increased reporting.						

Agency objectives	Indicators	Performance
SAAS Operational Growth 2024-2025 (from the Election Commitments)	Metropolitan Recruitment Paramedics  Adelaide – sixteen (16) Paramedics	16 Paramedics commenced July 2024.
	Metropolitan Recruitment Emergency Support Service (ESS)  Edwardstown – twelve (12) ESS Ambulance Officers	12 ESS Ambulance Officers commenced July 2024.
	Metropolitan Recruitment Dispatchers  Emergency Operations Centre (EOC) – five (5) Dispatchers	EOC – 5 Dispatchers commenced July 2024.
	Country Recruitment – Regional Medical Transfer Service (RMTS)  Mount Gambier – six (6) RMTS  Bordertown – six (6) RMTS	Mount Gambier – 6 Regional Medical Transfer Service (RMTS) commenced July 2024.  Bordertown – 6 RMTS commenced July 2024.
	Country Recruitment Paramedics  Whyalla – twelve (12) Paramedics  Mount Gambier – twelve (12) Paramedics  Barossa – twelve (12) Paramedics  Victor Harbour – six (6) Paramedics	Whyalla – 12 Paramedics commenced July 2024.  Mount Gambier – 12 Paramedics commenced July 2024.  Barossa – 12 Paramedics commenced November 2024.  Victor Harbour – 6 Paramedics commenced November 2024.
	Fleet Services - Delivery of nine (9) ambulances	Delivery of 9 new fully equipped ambulances completed.

Agency objectives	Indicators	Performance
Infrastructure Capital Program	<u>Sustainable Infrastructure</u>	<p><u>Operational Growth Plan Upgrades</u> Building works underway or completed in the FY as part of a program of upgrade works totalling \$12 million.</p> <ul style="list-style-type: none"> <li>• Aldinga (completed November 2024)</li> <li>• Elizabeth (completed December 2024)</li> <li>• Barossa</li> </ul> <p><u>Operational Growth Plan New and Rebuilds</u> Building works underway or completed in the FY as part of a program of new and rebuild works totalling \$102 million.</p> <ul style="list-style-type: none"> <li>• Norwood (completed July 2024)</li> <li>• Woodville (completed June 2024)</li> <li>• Edwardstown (completed September 2024)</li> <li>• Golden Grove (completed December 2024)</li> <li>• Mt Barker (completed December 2024)</li> <li>• Victor Harbor (completed February 2024)</li> <li>• Gawler</li> <li>• Campbelltown</li> <li>• Emergency Operation Centre and Adelaide</li> </ul>
Managing Capacity and Demand	<p><u>Community Paramedic – Keith (Upper Limestone Coast)</u></p> <p><u>Community Paramedics – Ceduna and Robe</u></p>	<p>The following programs continued their work during 2024-25.</p> <ul style="list-style-type: none"> <li>• In a collaborative model with the Limestone Coast Local Health Network, SAAS continues to support patients with care coordination, patient assessment and treatment working from the Keith and District Healthcare Urgent Care Service.</li> <li>• Community Paramedics at Ceduna and Robe part funded by the Country Health Primary Health Network, LHNs and SAAS have continued to provide support and treatment to patients within their usual place of residence or other locations.</li> </ul>

Agency objectives	Indicators	Performance
Managing Capacity and Demand	<p><u>Expand Alternative Pathways</u></p> <p>Improvement strategies to reduce ambulance handover to Emergency Department clinicians including alternative pathways for transport of patients.</p> <p>Care pathways are accessed shortly after the point of Triple Zero (000) call via the Clinical Telephone Assessment and EOC Clinician teams, directly from the scene via SAAS Paramedics and Ambulance Officers or with the assistance of our Health Navigators.</p>	<p>The use of these pathways continued to expand and contribute to SAAS's hospital avoidance, which was at 30.7% for the 2024-25 financial year, well above the target of 20%.</p> <p>SAAS continued to utilise its Extended Care Paramedic program to manage patients within the community</p> <p>SAAS also continued to implement and support alternate pathways for patients seeking clinical care outside the emergency department, as well as continuing to expediate and improve support for mental health patients through the Paramedic Telehealth Clinician - Mental Health position which has been expanded to become a 24/7 service.</p> <p>SAAS continued to support referral options for patients through Virtual Care Services, Hospital Avoidance Supported Discharge Services, Priority Care Centres etc to reduce emergency department presentations.</p> <p>SAAS commonly utilised alternative pathways of care in the following areas:</p> <ul style="list-style-type: none"> <li>• SA Health Urgent Care Hubs</li> <li>• Priority Care Centres</li> <li>• After Hours Crisis Referral Service</li> <li>• Urgent Mental Health Care Centre</li> <li>• My Home Hospital</li> <li>• National Home Doctor Service.</li> <li>• Geriatrician Pathways (SALHN, CALHN, NALHN)</li> <li>• Metro Referral Unit/Country Referral Unit</li> <li>• Child and Adolescent Virtual Urgent Care Service</li> <li>• SA Virtual Care Service</li> <li>• Medicare Urgent Care Centres</li> <li>• Medicare Mental Health Care Centres</li> <li>• Sobering-up services</li> <li>• General Practitioners</li> <li>• Various other community-based services</li> </ul>

Agency objectives	Indicators	Performance
Managing Capacity and Demand	<u>Expand Alternative Pathways</u> Cont.	To support patients to access these services SAAS provided or arranged transport either via a SAAS response, private vehicle or taxi.
Managing Capacity and Demand	<u>Strategies to Improve Hospital Flow</u>	<p>SAAS continued to experience delays in transfer of care (ramping) which impacted its ability to meet response Key Performance Indicators.</p> <p>A number of strategies in partnership with the LHN's were undertaken which resulted in improvements in response times.</p> <p>These strategies were largely underpinned by the Operational Growth Plan which saw significant increases in resources across the state and the continuation of key leadership positions:</p> <ul style="list-style-type: none"> <li>• Clinical Supervisor Dispatch Network Operations (CSDNO)</li> <li>• Hospital Ambulance Liaison Officers</li> <li>• Hospital Relationship Managers</li> </ul> <p>These positions ensure communication and escalation pathways to help manage patient flow into and out of public hospitals and assist in returning ambulances to the community.</p> <p>This ensured SAAS was able to support the hospitals and had a process to escalate concerns when community response was impacted by delays.</p> <p>SAAS MedSTAR also achieve care in place for many telehealth consultations across the state.</p>
Managing Capacity and Demand	<u>Single Responder Hospital Avoidance</u> Targeted response to cases	<p>SAAS increased the number of single responder resources to help manage response times and provided on scene clinician assessment for patients who may not require attendance at an ED.</p> <p>The provision of these resources helped ensure SAAS was able to manage their response times and safe referral of patients to alternate pathways.</p>

Agency objectives	Indicators	Performance
Managing Capacity and Demand	<u>Clinical Supervisor Dispatch Network Operations (CSDNO)</u>	<p>SAAS established the CSDNO role to provide 24/7 clinical decision support to EOC staff and benefit to patients in times of increased demand.</p> <p>They worked cohesively with the SHCC in supporting the health system to provide access to care for our patients and provide an escalation point at SAAS for patient flow and clinical staff.</p>
Managing Capacity and Demand	<u>Health Relationship Manager Roles (HRM)</u> Improve TOC processes through the interface between SAAS and ED.	<p>HRMs continued to enhance the LHN and SAAS relationship by identifying key issues, forming strategies, and improving the services for better patient care.</p> <p>The HRM role has been a key link of communication between the LHN within the metropolitan region and SAAS and has improved processes for patient care.</p>
Managing Capacity and Demand	<u>Clinical Telephone Assessment</u> Proactive Assessment and tailored outcomes for patients.	<p>The CTA service continued to proactively assess callers to SAAS via Triple Zero (000) and assisted them to access a tailored outcome.</p> <p>The CTA service received a 2024/2025 budget commitment to staffing over two years to approximately double the size of the service.</p> <p>The second tranche of the increased staffing commences from July 2025.</p> <p>The service now operates 24 hours a day, seven days a week and is an important strategy to ensure that ambulances are available for critically unwell callers of Triple Zero (000).</p> <p>Over 5500 patients did not require an ambulance following their clinical telephone assessment. This represents an increase of over 22% from the previous year.</p>



Agency objectives	Indicators	Performance
Reduction in Transfer of Care (TOC)	<u>Clinical Expert Committee Ramping Task Force Projects</u>	<p>The Patient Transport Services (PTS) Efficiency Improvement Project was continued to ensure patient flow especially around discharge and repatriation to create capacity in our hospital system and identified key areas such as:</p> <ul style="list-style-type: none"> <li>• Reprofiled rostered PTS crew hours to match average transport requests.</li> <li>• Increased capacity to support regional repatriation.</li> <li>• Enhanced planning capacity</li> <li>• Ensured high levels of communication with booking wards.</li> <li>• Partnered with LHNs to improve advanced notice for booking requests.</li> <li>• Notice for booking requests.</li> </ul> <p>The Projects recommendations and strategies were implemented on an ongoing basis.</p>
Reduction in Transfer of Care (TOC)	<u>Hospital Ambulance Liaison Officer (HALO)</u> Improve TOC processes through the interface between SAAS and Emergency Department (ED).	<p>The HALO triage role has continued to develop in partnership with the Metropolitan LHNs as an integral relationship-based role within the Emergency Department (ED) working closely with the LHNs ED Level 3 nursing staff and duty co-ordinators.</p> <p>The role works seven days a week, predominantly through the busiest periods of ED activity for SAAS presentations and assisted with the flow and coordination of patients flow through the ED.</p> <p>HALOs were present at all major metropolitan adult EDs. The role supported clinicians with escalation of clinical concern for patients who experienced delays accessing the ED.</p> <p>The HALOs also liaised with the EDs to achieve patient movement into the Eds, and reviewed patients arriving by ambulance for possible referral to alternate sites.</p>

Agency objectives	Indicators	Performance						
Reduction in Transfer of Care (TOC)	<u>Hospital Ambulance Liaison Officer (HALO)</u> Improve TOC processes through the interface between SAAS and Emergency Department (ED).	<p>They helped to ensure crews were released back into the community through monitoring and supporting both TOC concerns and SAAS requirements post TOC.</p> <p>The provision of these resources helped ensure SAAS was able to manage their response times and safe referral of patients to alternate pathways.</p>						
Response	<u>SAAS Volunteers</u>	<u>Volunteer Response</u> <table border="1"> <thead> <tr> <th>2023-24</th><th>2024-25</th><th>Variance</th></tr> </thead> <tbody> <tr> <td>23,587</td><td>23,589</td><td>↑ 0.01%</td></tr> </tbody> </table> <p>Volunteer Ambulance Officers responded to 23,589 cases across the state, an increase of 0.01% compared to the previous financial year.</p>	2023-24	2024-25	Variance	23,587	23,589	↑ 0.01%
2023-24	2024-25	Variance						
23,587	23,589	↑ 0.01%						
Response	<u>Royal Flying Doctor Service (RFDS)</u> SAAS managed the Aeromedical Transport Services Agreement with the RFDS on behalf of SA Health, covering patients transferred from country to metropolitan hospitals or between country hospitals.	<u>Patients Transported by RFDS</u> (from country to metropolitan hospitals and return) <table border="1"> <thead> <tr> <th>2023-24</th><th>2024-25</th><th>Variance</th></tr> </thead> <tbody> <tr> <td>7,431</td><td>7,992</td><td>↑ 8%</td></tr> </tbody> </table> <p>The agreement with RFDS primarily covers interhospital transfers of patients requiring services not available in the rural sector, and retrievals of critically ill/injured patients with a MedSTAR specialist medical team on board.</p> <p>Patients transported on RFDS aircraft with an RFDS flight nurse were assessed, triaged, clinically managed and governed through MedSTAR.</p>	2023-24	2024-25	Variance	7,431	7,992	↑ 8%
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Agency objectives	Indicators	Performance																																								
Response	<p><u>Retrievals by Transport Mode SAAS MedSTAR</u></p> <p>Road transport - rapid response vehicles from the RRAS base under emergency driving conditions.</p> <p>Fixed-wing and jet - RFDS assets and jet services as required.</p> <p>Rapid response helicopter response from Babcock provider at airport base.</p> <p>Note that the increase in the number of Stood Down retrievals stems from an improvement in data collection, more accurately representing the number of cases where teams are dispatched and subsequently not required.</p>	<table><tr><th colspan="5">Retrievals by Transport Mode</th></tr><tr><th></th><th>2023-24</th><th>%</th><th>2024-25</th><th>%</th></tr><tr><td>Road</td><td>1,090</td><td>36%</td><td>1103</td><td>34%</td></tr><tr><td>Helicopter</td><td>693</td><td>23%</td><td>655</td><td>20%</td></tr><tr><td>Fixed-wing and jet</td><td>749</td><td>25%</td><td>786</td><td>25%</td></tr><tr><td>Stood down</td><td>385</td><td>13%</td><td>567</td><td>18%</td></tr><tr><td>Not transported</td><td>111</td><td>3%</td><td>95</td><td>3%</td></tr><tr><td>Total</td><td>3,028</td><td>100%</td><td>3206</td><td>100%</td></tr></table>	Retrievals by Transport Mode						2023-24	%	2024-25	%	Road	1,090	36%	1103	34%	Helicopter	693	23%	655	20%	Fixed-wing and jet	749	25%	786	25%	Stood down	385	13%	567	18%	Not transported	111	3%	95	3%	Total	3,028	100%	3206	100%
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Response	<p><u>Consultation by Type SAAS MedSTAR</u></p> <p>Provide clinical assessment, advice, and support to health professionals across South Australia via telephone or telemedicine.</p>	<table><tr><th colspan="4">Consultation by Type 2024-25</th></tr><tr><th></th><th>Total MedSTAR Consult</th><th>RFDS IHT</th><th>Total</th></tr><tr><td>Adults</td><td>4,763</td><td>6,885</td><td>11,648</td></tr><tr><td>Paediatric</td><td>876</td><td>326</td><td>1,202</td></tr><tr><td>Neonatal</td><td>547</td><td>48</td><td>595</td></tr><tr><td>Total</td><td>6,186</td><td>7,259</td><td>13,445</td></tr></table> <p>Consultation provided by SAAS MedSTAR’s coordination centre remained stable, and the number of fixed-wing Inter-Hospital Transfers (IHT) coordinated increased by 10% compared to the previous year.</p>	Consultation by Type 2024-25					Total MedSTAR Consult	RFDS IHT	Total	Adults	4,763	6,885	11,648	Paediatric	876	326	1,202	Neonatal	547	48	595	Total	6,186	7,259	13,445																
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Billing Migration	<u>Billing Project</u> Implementation of a new transport billing and Ambulance Cover membership solution as a critical prerequisite to the implementation of an Electronic Patient Care Record (ePCR) solution.	<p>The initial implementation of the new transport billing and membership solution was completed in March 2024.</p> <p>During the 2024-25 financial year there was a focus on addressing a range of high priority change requests to the SAAS billing and membership system to support required business practices.</p> <p>In addition, the final element of the banking transition was completed with the Interactive Voice Response (IVR) banking solution being integrated into the billing and membership system.</p> <p>All support for the new solution has transitioned from project resources to ongoing structures and the business groups are continually looking at future improvement opportunities in respect to the use of the system.</p>																								
Volunteer Workforce	<u>SAAS Volunteers</u>	<table><tr><th colspan="2">Volunteer Workforce 2024-25</th></tr><tr><td>Operational Volunteers</td><td>1049</td></tr><tr><td>Non-operational Volunteers</td><td>166</td></tr><tr><td>Total Volunteers</td><td>1215</td></tr><tr><td>Volunteer stations in regional South Australia</td><td>68</td></tr><tr><td>Volunteer teams in regional South Australia</td><td>78</td></tr></table>	Volunteer Workforce 2024-25		Operational Volunteers	1049	Non-operational Volunteers	166	Total Volunteers	1215	Volunteer stations in regional South Australia	68	Volunteer teams in regional South Australia	78												
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Agency objectives	Indicators	Performance
Electronic Patient Care Records (ePCR)	<p><u>Electronic Patient Care Records (ePCR) Project</u></p> <p>SAAS embarked on a transformational initiative to implement an ePCR System to replace the current paper-based patient records.</p>	<p>Following funding approval, the ePCR project team was recruited and mobilised in late 2024. Focus for the first half of the 2025 calendar year has been on the detailed planning and design of the ePCR solution. This was substantially completed in June 2025 allowing an updated final ePCR Business Case to be prepared for approval.</p> <p>The updated Business Case has been informed by the work undertaken during detailed planning and design and sets out the plans and resources required to complete the implementation of the ePCR and establish the necessary ongoing support structures to manage the solution into the future.</p> <p>Work will continue in 2025/26 to undertake the necessary building, configuration and testing of the solution and prepare SAAS staff and the organisation for implementation in mid-2026.</p>
Safety and Quality	<p><u>Safety and Quality Activities</u></p> <p>SAAS will complete an annual Safety and Quality Account report to demonstrate its achievement and ongoing commitment to improving and integrating safety and quality activity.</p>	<p>SAAS completed a Safety and Quality Account report for 2024-25 that demonstrated its achievement and ongoing commitment to improving and integrating safety and quality activity.</p> <p>SAAS Clinical Governance Committee focused on:</p> <ul style="list-style-type: none"> <li>Supporting SAAS Clinical Governance through the roll out of the SAAS Clinical Governance Framework, with a focus on: <ul style="list-style-type: none"> <li>Strengthening internal quality assurance processes.</li> <li>Developing a process for examining best practice models of care.</li> <li>Continued clinical internal audit.</li> </ul> </li> </ul>

Agency objectives	Indicators	Performance
Safety and Quality	<u>Safety and Quality Activities</u> Cont.	<ul style="list-style-type: none"> <li>• Risk management with a focus on developing strategies to mitigate clinical risk to patient safety and quality.</li> <li>• Support and monitoring for advancements in telehealth platforms and processes.</li> <li>• Continued oversight of strategies to support delays for service and delayed transfer of care.</li> <li>• SAAS undertook activities to ensure compliance with legislative and regulatory requirements:               <ul style="list-style-type: none"> <li>• Mental Health and Section 56</li> <li>• Manual Tasks (WHS)</li> <li>• Child Safe Environments</li> </ul> </li> <li>• As well best practice evidence-based care including:               <ul style="list-style-type: none"> <li>• Pain Management (Ketamine)</li> <li>• Acute Behavioural Emergencies</li> <li>• Obstetrics</li> <li>• Major Incidents</li> </ul> </li> </ul> <p>The SAAS EOC is a recognised Accredited Centre of Excellence (ACE) with International Academies of Emergency Dispatch (IAED). This is a worldwide recognised certification with SAAS being the only recognised ACE within Australia.</p> <p>SAAS EOC continue to meet the high standards for this accreditation.</p>
	<u>National Safety and Quality Health Service Standards</u> As part of the Service Level Agreement with the Department for Health and Wellbeing, healthcare services in South Australia undergo accreditation every three years against the National Safety and Quality Health Service (NSQHS) Standards.	<p>SAAS completed a third round of accreditation and was successful in achieving accreditation against the NSQHS Standards.</p> <p>SAAS continues to be the only jurisdictional ambulance service in Australia to hold such accreditation.</p>

Agency objectives	Indicators	Performance	
Safety and Quality	<u>Credentialing and Scope of Clinical Practice</u>  Under item 1.10 of the NSQHS Standard One (1): Governance for safety and quality in health service organisations, SA Health is required to implement a system that determines and regularly reviews the roles, responsibilities, accountabilities, and scope of practice for the clinical workforce.	<b>% of SAAS Practitioners with Current Clinical and Scope of Practice 2024-25</b>	
		Paramedics	100%
		Nurses	100%
		Medical Practitioners	100%
		<i>*Practitioners currently on Long Term leave and/or absent for other reasons are subsequently not practicing and therefore not included in the above data.</i> SAAS has implemented a comprehensive system to ensure compliance with NSQHS Standard 1, Item 1.10.  The organisation has established clear processes for defining, documenting, and regularly reviewing the roles, responsibilities, accountabilities, and scope of practice for its clinical workforce. These processes are integrated into workforce governance structures and are supported by credentialing and scope of practice reviews.  Regular audits and reviews are conducted to ensure alignment with professional standards, regulatory requirements, and service needs, thereby ensuring patient safety and high-quality care across all services.	
Training and Development	<u>Registered Training Organisation (RTO 0264)</u>  SAAS is a training provider registered with the Australian Skills Quality Authority to provide quality assured and nationally recognised qualifications.	During 2024-25 SAAS issued: <ul style="list-style-type: none"><li>• 77 Certificate II in Medical Services First Response</li><li>• 83 Certificate IV in Health Care</li><li>• 17 Certificate III in Ambulance Communication (Call Taking)</li><li>• 7 Certificate IV in Ambulance Communication (Dispatch)</li></ul>	

Agency objectives	Indicators	Performance
Training and Development	<u>Registered Training Organisation (RTO 0264)</u> Cont. SAAS is a training provider registered with the Australian Skills Quality Authority to provide quality assured and nationally recognised qualifications.	As of 30 June 2025, there were several staff who were actively studying in recognised courses: <ul style="list-style-type: none"> <li>• 87 Certificate II in Medical Services First Response</li> <li>• 61 Certificate IV in Health Care</li> <li>• 10 Certificate III in Ambulance Communication (Call Taking)</li> <li>• 2 Certificate IV in Ambulance Communication (Dispatch)</li> </ul>
	<u>SAAS MedSTAR Observation Program</u> Medical students, nurses, doctors, and paramedics placements at SAAS MedSTAR	In 2024-25 we have hosted: <ul style="list-style-type: none"> <li>• 7 (Local/National/International) undergraduate medical students</li> <li>• 17 Critical Care Nurses</li> <li>• 7 Intensive care Paramedics</li> </ul> We had 3 new short term (18 month) contract nurses commence employment in August 2024 in the rotational positions set up across the MedSTAR Coordination, Kids and General teams.  We commenced two ICP-Retrieval rotational (12 month) positions in February 2025 within the MedSTAR roster.
	<u>SAAS Training Intakes</u> SAAS provided training across the organisation to upskill and maintain current workload.	Intakes for SAAS in 2024-25 were: <ul style="list-style-type: none"> <li>• 3 Paramedic Intern groups with a total of 104 Paramedic Interns.</li> <li>• 3 EOC Call Taker groups with a total of 20 new EMDSOs.</li> <li>• 3 EOC Dispatcher groups with a total of 9 EMDs.</li> <li>• 2 PTS Ambulance Officers (AO) groups with a total of 25 AOs.</li> <li>• 3 Experienced Paramedic groups with a total of 22 qualified Paramedics.</li> </ul>



Agency objectives	Indicators	Performance
Training and Development	<p><u>SAAS Ambulance and EOC Recruitment Training and Development</u></p> <p>SAAS provides tailored operational training for different clinical levels.</p>	<p>Completions during 2024-25:</p> <ul style="list-style-type: none"> <li>• 124 gained the Volunteer Ambulance Assist Authority to Practice.</li> <li>• 83 gained the Volunteer Ambulance Responder Authority to Practice.</li> <li>• 102 gained the Ambulance Officer Authority to Practice.</li> <li>• 109 gained the Paramedic Authority to Practice.</li> <li>• 12 gained the Intensive Care Paramedic Authority to Practice.</li> <li>• 5 gained the Extended Care Paramedic Authority to Practice.</li> <li>• 24 completed the Emergency Operations Centre Call Taking or Dispatcher training.</li> <li>• 71 completed First Aid / Advanced Resuscitation training.</li> </ul>
GoodSAM	<p><u>GoodSAM Responder Integration Program</u></p> <p>The GoodSAM program is an important strategy for South Australia providing patients in cardiac arrest early access to bystander cardiac compressions and defibrillation prior to an ambulance arrival.</p>	<p>Both the GoodSAM AED registry, the nominated Automated External Defibrillators (AED) registry for South Australia, and GoodSAM responder program are fully integrated into SAAS technical systems.</p> <p>This provides the ability for GoodSAM responders to be alerted to patients nearby in cardiac arrest and will show where the closest AED is to their location.</p> <p>This also ensures SAAS are compliant with the Automated External <i>Defibrillators (Public Access) Act 2022</i> which came into place from January 2025.</p>
Business Continuity Planning	<p><u>Business Continuity Plans (BCP)</u></p> <p>SAAS continued to deliver services, at an acceptable pre-determined level following disruptive incidents.</p>	<p>Ongoing continuous development and update of business impact analysis documentation and business continuity plans.</p> <p>Uplift from previous years in annual testing / exercising of business continuity plans for key operational business units including participation in whole of government exercise.</p>

Agency objectives	Indicators	Performance
Business Continuity Planning	<u>Business Continuity Plans (BCP)</u> Cont.	<p>Continued focus on the implementation of post incident debriefs including providing support in the finalisation of the SAAS COVID-19 response debrief.</p> <p>Monthly reporting on the status of business continuity planning to Executive Management.</p> <p>Continued annual review and development of related procedures and documentation via the SAAS Emergency Management Committee and Service Delivery Committee.</p>
Recruitment and Training	<u>Operational Recruitment</u>	<p>SAAS continued to expand its operational workforce to meet the Operational Growth Plan commitments and attrition. The recruitment was targeted at both Ambulance Officers and Paramedics.</p> <p>A range of strategies were used to achieve this including the recruitment of experienced Paramedics from interstate, three Paramedic Internship courses and direct recruitment to Ambulance Officer positions.</p>
Emergency and Incident Management	<u>Emergency Management and Planning (EMAP)</u> Under the <i>SA Emergency Management Act (2004)</i> and the State Emergency Management Plan (SEMP), SAAS must demonstrate that it plans for and can deal with a wide range of major incidents that may affect our communities or ambulance service delivery.	<p>SAAS is the lead agency for the Ambulance Services Functional Support Group. All participating agencies continued to work together to ensure appropriate ambulance services can support the control agency, affected people and communities during emergencies.</p> <p>SAAS staff attended the SA Country Fire Service Australian Interagency Incident Management (AIIMS) awareness training and three staff completed the SA Government Emergency Management Uplift Level 3 Incident Control Program.</p> <p>SAAS continued delivery of major incident training for ambulance responders and incident commanders.</p>

Agency objectives	Indicators	Performance	
Emergency and Incident Management	<u>Emergency Management and Planning (EMAP)</u> Cont.	<b>Training for 2024-25</b>	<b>Total</b>
		Training Sessions	46
		Participants	693
		Time Spent Training (Hours)	178.50
		<p>SAAS responded to:</p> <p><u>Level 1 Incidents</u> 111 casualty incidents requiring local resources managed by a Scene Commander (Team Leader).</p> <p><u>Level 2 Incidents</u> 9 casualty incidents requiring local and regional resources managed by an Incident Commander (Operations Manager).</p> <p><u>Level 3 Incidents</u> 1 non-casualty incident (worldwide Windows failure affecting technology including fuel payment) managed by an Ambulance Commander (Executive).</p> <p>The majority of major incidents requiring SAAS resources continues to be motor vehicle crashes of all types.</p>	
	<u>Emergency Management and Planning including Events</u> SAAS provided support for major events within South Australia.	<p>SAAS and private medical providers collaborated and used joint risk assessments to determine suitable ambulance and/or medical resources required by specific events.</p> <p>SAAS resources were contracted to attend the following events:</p> <ul style="list-style-type: none"> <li>• AFL matches (Men and Women) including Gather Round</li> <li>• Soccer (Australia v China)</li> <li>• Australian Cycling Masters and Junior Championships</li> <li>• VAILO Adelaide 500</li> <li>• Motorsport at The Bend Motorsport Park, Gillman</li> </ul>	

Agency objectives	Indicators	Performance
Emergency and Incident Management	<u>Emergency Management and Planning including Events</u> Cont.	<ul style="list-style-type: none"> <li>• Men's Cricket including Tests, Big Bash League (BBL) and One Day Internationals (ODI)</li> <li>• Women's Cricket - Ashes Australia v England</li> <li>• Schoolies Festival at Victor Harbor</li> <li>• Christmas Pageant</li> <li>• New Year's Eve celebrations (multiple)</li> <li>• Tour Down Under festival of cycling (multiple days)</li> </ul> <p>SAAS resources across the State also attended:</p> <ul style="list-style-type: none"> <li>• Local community events</li> <li>• Music events/concerts (multiple)</li> <li>• ANZAC Day celebrations (multiple)</li> <li>• Horse events</li> </ul> <p>SAAS supported private event medical providers with further treatment and transport to hospital from multiple events in the state.</p>

## Corporate performance summary

### Operational Growth Plan

The Government of South Australia committed \$311.2 million over four years to SAAS to improve ambulance service delivery for all South Australians. The investment in SAAS was provided to deliver new and rebuilt ambulance stations with additional staff for better response times, more capacity and improved care.

Progress for the 2024-25 financial year included:

- Four (4) new ambulance stations:
  - Stations operational at Woodville, Norwood, Edwardstown, and Golden Grove.
- Rebuilding four (4) stations
  - Stations operational at Mount Barker and Victor Harbor.
  - Construction commenced at Gawler and Campbelltown.
- Upgrading ten (10) stations
  - Upgrades complete at Aldinga and Elizabeth.
  - Construction underway at Goolwa and Wallaroo.
  - Upgrades scoped for remaining stations and currently in tender phase.

- A new SAAS Headquarters (Emergency Operations Centre / State Health Coordination Centre) and Adelaide Ambulance Station
  - Construction underway.
  - User groups continued to be engaged.
  - ICT/Technical planning and procurement phase.
  - Operational Readiness Activation and Transition (ORAT) planning well underway.
- New ambulances
  - Nine (9) new ambulances procured, commissioned and in use.
- Recruitment of new SAAS roles
  - 87 new roles deployed.

### Reconciliation Action Plan (RAP)

SAAS continued to promote reconciliation throughout SAAS.

SAAS continues to run the 'Asking the Question' training module as a compulsory module e-Learning packages for all SAAS clinicians as well as an ongoing compulsory package as part of induction for new clinicians.

SAAS also continued to:

- Support its Aboriginal Patient Transfer Service cadetship program.
- Sponsor Aboriginal employees to complete the Aboriginal Leadership Program.
- Incorporate SAAS RAP artwork into the design of new ambulance stations and some fleet.
- Support National Reconciliation Week and NAIDOC week, encouraging SAAS staff to engage in cultural events.

### White Ribbon

SAAS is committed to zero tolerance towards gender-based violence in the workplace and the broader community. Since 2017, SAAS has proudly been recognised as an accredited White Ribbon Australia Workplace. This recognition affirms our strategic goal of being a great place to work and grow for our people.

SAAS continues to align to the values of White Ribbon Australia and has been actively undertaking activities towards our third continuous round of workplace accreditation.

Key actions have involved aligning current processes, procedures, communication and training plans to meet the revised framework. This has included launching a new training package and the introduction of new managerial resources that better empower our leaders and ultimately provide better support to our staff.

During the course of the year, SAAS attended several community activities supporting the messaging against domestic, family and intimate partner violence.

### Diversity, Equity and Inclusion

The SAAS Diversity, Equity and Inclusion Plan 2025-2026 was published. Some of the initiatives achieved so far include:

- Approximately 40 people (including staff, friends and family members) attended the 2024 Adelaide Lesbian, Gay, Bisexual, Transgender, Intersex, Queer, and Asexual (LGBTIQA+) Pride March.
- Five staff were funded to participate in a pilot 'Women in Leadership' professional development program delivered by Monash University.
- SAAS undertook White Ribbon Reaccreditation and has successfully been reaccredited and has launched a White Ribbon Operational Plan 2024-2026. This plan outlines how SAAS will continue to promote and support anti-domestic family violence initiatives within SAAS post-reaccreditation.
- SAAS developed and launched the 2023-2026 Aboriginal Workforce Implementation Plan. The plan includes a range of actions which SAAS will undertake to increase Aboriginal cultural awareness, inclusion and employment initiatives.
- SAAS nominated a representative to join the Council of Ambulance Authorities (CAA) *Diversity, Inclusion and Belonging* Forum.

### Consumer and Community Engagement

SAAS continued to strengthen its connection with the community by engaging with kindergartens and schools across the state. Through these visits, SAAS educated children about the ambulance service and what to expect when calling Triple Zero (000), helping to alleviate anxieties and build confidence among young people.

Consumer engagement remained at the forefront of everything SAAS does, and this commitment was strongly reflected in the recent NSQHS Standards accreditation report. The report recognised SAAS's genuine and embedded approach to partnering with consumers at all levels of the organisation. From strategic planning and policy development to frontline service delivery and community education, consumer voices are actively sought, respected, and integrated into decision-making. This recognition affirms SAAS's ongoing dedication to delivering safe, high-quality care that is shaped by the needs and experiences of the community it serves.

Bi-monthly meetings of the Consumer and Community Advisory Committee (CACAC) were held, with consumer representatives also contributing to each of SAAS's Governance Committees including Service Delivery, Clinical Governance, and Finance. This ensured that the consumer perspective was not only heard but deeply embedded in the development of SAAS policies and projects. Members were also delivered training from Professor Peter Hibbert, to add a consumer perspective and voice on adverse events reviews.

SAAS also hosted a range of community events, including Community Days to celebrate the official openings of the new ambulance stations at Norwood, Edwardstown, Victor Harbor Mount Barker, Golden Grove, Gawler and Hawker.

Volunteer recruitment remained a priority, with SAAS actively participating in local shows and station open days throughout the year.

### Employment opportunity programs

Program name	Performance
Patient Transfer Officer Aboriginal Cadetship	One (1) new employee commenced an Aboriginal Cadetship in 2024-25.
Graduated Paramedic Pathway	Whilst there hasn't been any recruitment into the Graduated Paramedic Pathway (GPP) Program during 2024-25, 37 employees continued their participation in the program, and five have successfully completed their studies and transitioned to a Paramedic role during the year. All participants are working within rural South Australian stations.
SAAS gives priority consideration to candidates who identify as Aboriginal or Torres Strait Islander. In addition to the employee who commenced as a PTS Aboriginal Cadetship, a further three (3) Aboriginal persons commenced employment as a Paramedic Intern or as an Experienced Paramedic during this period.	

### Agency performance management and development systems

Performance management and development system	Performance
<p>The Performance Review and Development (PRD) process is an organisation wide process designed to enable managers and their staff to discuss current performance and opportunities that may contribute to future performance improvement. PRDs are to be undertaken every six months.</p> <p>Managers complete a PRD form, the date of which is then recorded in the Human Resources system, CHRIS21. PRD numbers are reported to senior managers monthly to enable them to monitor compliance.</p>	<p>On 1 July 2024 SAAS launched a Performance Review and Development (PRD) application, developed in house and accessible through various devices and technologies. This has improved participation and accessibility for all employees, particularly the on-road operational workforce.</p> <p>This has been reflected in the participation numbers for 2024-25. During this reporting period, 1,552 PRD discussions occurred, which represented an improvement of approximately 45% increase compared with 2023-24. Further analysis showed:</p> <ul style="list-style-type: none"> <li>• 777 employees recorded participation in a PRD conversation with their leader between 1 July 2024 and 31 December 2024.</li> <li>• 775 employees recorded participation in a PRD conversation with their leader between 1 July 2025 and 30 June 2025.</li> </ul>



## Work health, safety and return to work programs

Program name	Performance
Work Health, Safety and Return to Work programs Injury Management	<p>New claims activity for the 2024-25 financial year (FY) was higher than the same period in 2023-24, with 245 new claims received compared to 203 in the 2022-23 FY (21% increase).</p> <ul style="list-style-type: none"> <li>• The total cost of new claims for the 2024-25 FY increased by \$664,605 (38% increase) when compared to the 2023-2024 FY.</li> <li>• New musculoskeletal (MSI) claims increased in 2024-25 FY, with 131 new MSI claims received compared to 106 claims in the 2023-2024 FY (24% increase). New MSI claims accounted for 53% of all new claims received.</li> <li>• New psychological (PSY) claims increased in 2024-25 FY, with 36 new PSY claims received compared to 32 claims in the 2023-24 FY (13% increase). New PSY claims accounted for 15% of all new claims received.</li> <li>• New slip trip fall (STF) claims remained the same in 2024-25, with 25 new STF claims received. New STF claims accounted for 10% of all new claims received.</li> </ul> <p>The number of open claims as of June 2025 increased by 46 (23% increase) when compared to June 2024 (199 to 245). 78 of the 245 open claims (32%) currently have active Return to Work services in place.</p> <p>The top five (5) mechanisms of injury consisted of:</p> <ol style="list-style-type: none"> <li>1. Body stressing (131 claims)</li> <li>2. Mental stress (36 claims)</li> <li>3. Slips, trips, and falls (25 claims)</li> <li>4. Being hit by moving objects (13 claims)</li> <li>5. Caused by sound and pressure (11 claims) / Biological factors (11 claims)</li> </ol>



Program name	Performance
Injury Prevention	<p>Musculoskeletal injuries from manual tasks account for a significant proportion of reported WHS incidents and claims, representing the largest contributor to overall costs and lost time. To address this, a new Manual Tasks framework has been developed to provide a consistent, structured approach to managing manual handling risks, with a focus on injury prevention and reduction.</p> <p>Manual tasks training is being considered to integrate this into the annual Professional Development Workshops as a key strategy for preventing musculoskeletal injuries.</p> <p>An Occupational Violence and Aggression Working Group is being established to conduct a comprehensive review of current procedures, policies, tools, and the dynamic risk assessment process. The goal is to ensure staff safety risks are effectively mitigated and to identify opportunities for improvement.</p> <p>As part of the Work Health Safety and Injury Management (WHISM) internal audit schedule, a Psychosocial Risk Management Audit was undertaken by Absolute Safety Solutions to assess Psychosocial Risk Management practices against the new Psychological Legislation changes. An audit plan has been developed to address each of the 13 recommendations. The plan will be monitored by the SAAS WHS Governance Committee and the Assurance Risk and Governance Committee.</p> <p>Review and follow up provided by SAAS Occupational Therapist WorkFit Consultant to injured workers following the report of manual tasks incidents and slips, trips and falls.</p> <p>SAAS provides a series of standard and specialised training for injury prevention including manual tasks training and orientation training.</p> <p><u>New initiatives / equipment and resources:</u></p> <p>WHISM provides subject matter expertise in relevant new initiatives, development and equipment reviews. Over the last twelve months this has included:</p> <ul style="list-style-type: none"> <li>• ePCR project</li> <li>• New Bariatric truck platform and build.</li> <li>• Mass casualty incident equipment and response.</li> <li>• Bracket for storage of the Raizer base in the grab and go locker of the Ambulance.</li> <li>• Roll out of updated WHSIM manager and supervisor training packages and WHS basics for all workers.</li> </ul>

<b>Workplace injury claims</b>	<b>2024-25</b>	<b>2023-24</b>	<b>% Change (+ / -)</b>
Total new workplace injury claims	245	203	+20.7%
Fatalities	0	0	0.0%
Seriously injured workers*	0	2	-100.0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)**	50.76	47.50	+2.4%

\*number of claimants assessed during the reporting period as having a whole person impairment meeting the relevant threshold under the Return to Work Act 2014 (Part 2 Division 5)

\*\*The 'significant injuries' measure was calculated, as per the Safety, Wellbeing and Injury Management (SWIM) Strategy for the South Australian Public Sector (2023-2032), using OCPSE's 'Primary and Secondary Measures Specification' report created July 2024. This measure now reflects all significant injury claims with status accepted, rejected or undetermined (rather than only accepted significant injury claims). Note: the 2023-24 figure was recalculated using the revised methodology.

<b>Work health and safety regulations</b>	<b>2024-25</b>	<b>2023-24</b>	<b>% Change (+ / -)</b>
Number of notifiable incidents ( <i>Work Health and Safety Act 2012, Part 3</i> )	2	2	0%
Number of provisional improvement, improvement and prohibition notices ( <i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i> )	1	0	-

<b>Return to work costs**</b>	<b>2024-25</b>	<b>2023-24</b>	<b>% Change (+ / -)</b>
Total gross workers compensation expenditure (\$)	8,154,478	6,016,367	+36%
Income support payments – gross (\$)	5,152,065	3,947,484	+31%

\*\*before third party recovery

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/sa-ambulance-service-work-health-and-safety-and-return-to-work-performance>

**Executive employment in the agency**

Executive classification	Number of executives
SAES 2	1
SAES 1	6

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/sa-ambulance-service-executive-employment>

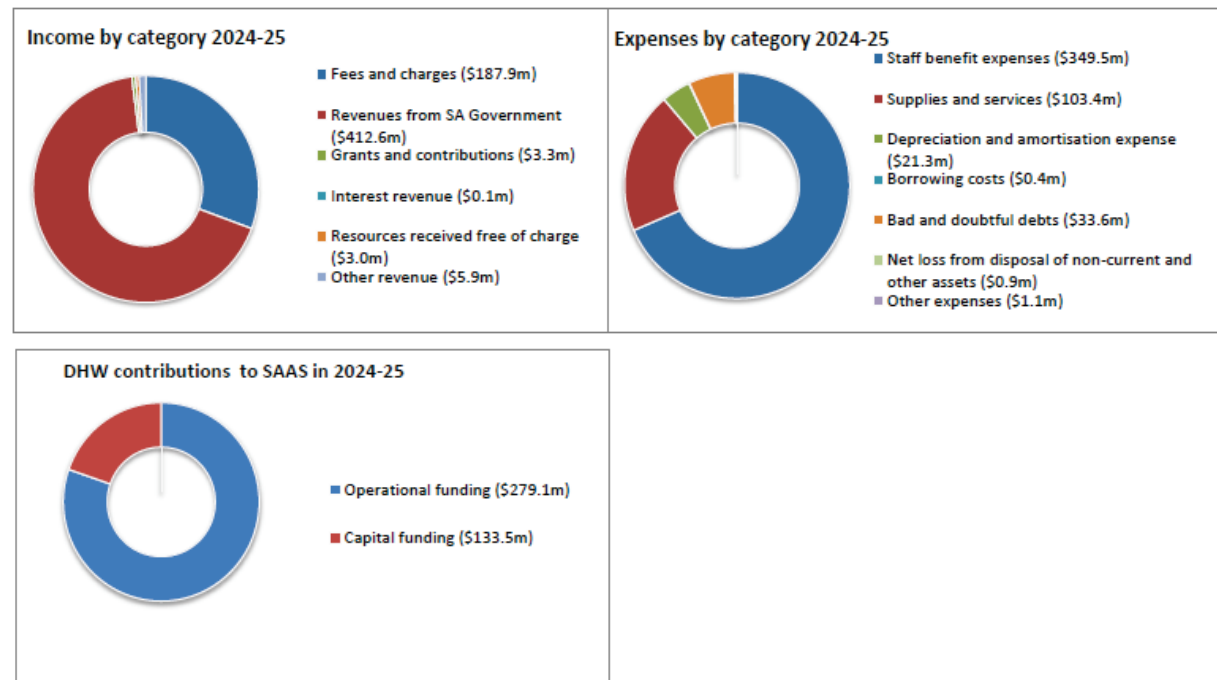
The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

## Financial performance

### Financial overview

The following table and charts provide a brief summary of the overall financial performance of SAAS.

SAAS financial summary						
Three-year financial summary (\$000)	2024-25	%	2023-24	%	2022-23	%
		↑↓		↑↓		↑↓
Total income	612 778	↑ 25.5%	488 347	↑ 1.1%	483 204	↑ 32.0%
Total expenses	510 186	↑ 5.6%	483 126	↑ 7.4%	449 655	↑ 22.5%
Net result for the period	102 592	↑ 1865.0%	5 221	↓ -84.4%	33 549	↑ 3335.2%
Net cash provided by operating activities	29 453	↑ 31.3%	22 439	↑ 24.1%	18 077	↓ -23.8%
Total assets	483 945	↑ 36.2%	355 341	↑ 30.9%	271 537	↑ 7.3%
Total liabilities	222 899	↑ 7.6%	207 204	↑ 24.4%	166 599	↑ 5.6%
Net assets	261 046	↑ 76.2%	148 137	↑ 41.2%	104 938	↑ 10.3%



**Consultants disclosure**

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

**Consultancies with a contract value below \$10,000 each**

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
All consultancies below \$10,000 each - combined	Various purposes	\$19,784

**Consultancies with a contract value above \$10,000 each**

<b>Consultancies</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Zed Management Consulting	Provide professional services in the review of billing and collection functions.	\$57,310
Scyne Advisory Pty Ltd	Provide consultancy services in contract management review.	\$49,050
System Solutions Engineering Pty Ltd	Essential power review and fire panel audit engineering services for various ambulance stations.	\$32,679
KPMG	Assurance mapping and development of a strategic assurance plan.	\$25,000
Mercer Consulting (Australia) Pty Ltd	AASB119 reporting for SA Ambulance Defined Superannuation Scheme as at 30 June 2025.	\$20,400
Intuito Pty Ltd	Market research and ad campaign evaluation for assessment of the volunteer's recruitment campaign.	\$20,000
Sproutt Pty Ltd	Provide professional services in the traffic flow safety analysis at Fulham Gardens	\$11,814
	<b>Total</b>	<b>\$216,253</b>
	<b>Grand Total</b>	<b>\$236,037</b>

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/sa-ambulance-service-consultants>

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

### Contractors disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

#### Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$ 70,967

#### Contractors with a contract value above \$10,000 each

Contractors	Purpose	\$ Actual payment
HAYS Specialist Recruitment Pty Ltd	Recruitment of temporary staff.	\$184,347
Akkodis Australia Talent Pty Ltd	Corporate system support services for the Billing Project.	\$107,369
Walter Brooke & Associates Pty Ltd	Roxby Downs ambulance station - professional Architect and Engineer services.	\$95,334
RM Psychology Administration Services	Training and evaluation workshop: manage personal stressors in the work environment.	\$92,584
Ali Rinaldi Pty Ltd	Organisational Psychologist: employee assistance programs, training to build resilience, navigate through conflict and performance management.	\$87,057
JMTECH	Billing System Replacement project	\$83,741
J Magliaro Pty Ltd	Clinical & Organisational Psychologist.	\$79,568
FSE Consulting	Electronic Patient Care Reporting (ePCR) Project Management.	\$70,400
WIPRO	Billing System Replacement project.	\$62,133

<b>Contractors</b>	<b>Purpose</b>	<b>\$ Actual payment</b>
Talent International (SA) Pty Ltd	ePCR Project Management.	\$58,590
Guardian Personal Safety Training Pty Ltd	Operational Safety Program - Personal Safety Training.	\$52,568
Tony Pearce Advisory	Emergency management - review of SAAS response to Covid-19 pandemic	\$43,275
DIT - Building Management	Roxby Downs ambulance station - professional services and contract fees.	\$41,410
Henderson Horrocks Risk Services Pty Ltd	Risk exposures and risk minimisation strategies for managing workplace injuries.	\$41,181
Motum Simulation Pty Ltd	Technical support and maintenance for medical motion simulation software and hardware upgrades.	\$37,416
Human Psychology	Psychologist - counselling and evaluation services.	\$18,637
DB Aero Pty Ltd	MedSTAR Emergency Medical Retrieval Service - aviation specialist consultancy.	\$16,386
Readytech EWP Pty Ltd	Software Consultation - VETtrak Enterprise: management of student data, compliance and administrative process with the vocational education and training sector.	\$14,823
Nijan Consulting	Preparation of classification report for various positions across the organisation.	\$13,140
Actors Ink & Essential Talent	Awareness for paramedic role play.	\$12,180
Jim Allen and Associates Pty Ltd	Roxby Downs ambulance station - project and cost management.	\$12,043
Australian Driving Institute	External drive learning program.	\$10,800
	<b>Total</b>	<b>\$1,234,983</b>
	<b>Grand Total</b>	<b>\$1,305,950</b>

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/sa-ambulance-service-contractors>

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts.](#)

The website also provides details of [across government contracts.](#)

**Other financial information**

Nil

**Other information**

These financial results for SAAS include the support and operating costs associated with volunteers who provide ambulance services throughout many regional areas of South Australia. SAASVHAC provided advice to the SAAS Chief Executive Officer and the Minister on volunteer related ambulance matters and advocated on behalf of volunteers. Whilst SAASVHAC does not have any financial assets or transactions they do provide a separate Annual Report on their operations.

These financial results for SAAS include the transactions and balances of the SA Ambulance Development Fund. The fund is a charitable trust which receives donations and bequests from the public to be applied for projects aimed at improving the services offered by SAAS to the public but excludes day to day operating expenses of the Service.



## Risk management

### Risk and audit at a glance

SAAS established, maintained, and monitored risk management practices in accordance with the principles of ISO 31000:2018, Risk Management – Guidelines, consistent with whole of Government policies.

SAAS developed and followed the SAAS Risk Appetite Statement. Risk appetite is the amount and type of risk that SAAS was willing to accept or retain to achieve its objectives. SAAS had a zero-risk appetite particularly in areas of clinical, probity, and governance. Risk tolerance levels set the boundaries of risk taking outside of which SAAS was not prepared to venture in pursuit of its long-term objectives.

SAAS was committed to developing and maintaining a risk culture where risk management was seen as integral to the achievement of objectives at all levels across the organisation.

To ensure that SAAS gained the most value from its internal audit projects, resources allocated to these projects were directed towards the most significant auditable risks faced by the organisation. SAAS's Internal Audit Plan included the audit projects to be performed for the financial year and was endorsed by its Assurance and Risk Committee and approved by SAAS Executive Leadership Team and the CEO.

### Fraud detected in the agency

Category/nature of fraud	Number of instances
Suspected misuse of Government resources (medication and equipment)	Nil
Suspected theft of SAAS property (drugs) for own personal use	Nil

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

### Strategies implemented to control and prevent fraud

SAAS was committed to the principles of integrity, respect, and accountability in accordance with the *Public Sector Act 2009*, the *Public Sector (Honesty and Accountability) Act 1995* and the Code of Ethics for the South Australian Public Sector which includes the prevention, detection, and control of fraud in the workplace. Furthermore, SAAS developed a Code of Ethics and Conduct for Volunteers which complimented the Public Sector code and provided SAAS volunteers with guidance for performance and professional conduct. SAAS undertook an annual review of fraud risk and controls to prevent fraud.

All employees are obliged to comply with reporting obligations to the Office for Public Integrity in accordance with the *Independent Commissioner Against Corruption Act 2012*. In addition, SAAS was required to comply with SA Health's System-Wide Corruption Control Policy Directive.

Members and attendees of SAAS's committees were required to complete a Conflict of Interest Declaration Form which reinforces responsibilities in relation to business practices and ethical behaviour.

Four key areas of potential fraud risk were identified and recorded in SAAS's Risk Register. Along with strategic and operational risks, these fraud risks were monitored and reviewed by SAAS's Executive Leadership Team and the Assurance and Risk Committee as part of the overall risk management program. In addition, the fraud risks were considered in the formulation of the annual internal audit plan for SAAS.

All allegations of fraud are thoroughly investigated in a confidential and discreet manner unless disclosure and reporting are required by legislative obligations. SAAS takes appropriate disciplinary action where allegations of fraud and corruption are substantiated.

SAAS's zero tolerance approach to fraud matches the embedding of internal controls into the organisation's decision-making culture and practices. Specific examples of fraud related internal controls include (this is an indicative list rather than an exhaustive list):

- SA Health Corruption Control policy
- Education and training
- Risk assessments / workshops
- Instrument of financial delegation authorisation
- Gifts and benefits register
- Pre-employment screening checks and relevant risk assessment
- Pre-employment recruitment questions and relevant risk assessment
- Procurement contract management system with related controls and procedures
- Internal and external audits
- Management, initiated audits, reviews, and investigations
- Budget, forecasting and variance analyses of financial expenditure
- Suite of policies and procedures on accountability over drugs and controlled substances which have been approved by the Clinical Governance Committee
- Controlled substance register
- Stock reconciliations
- Physical security and access control
- Utilisation of STOPline as an independent, confidential, and anonymous hotline managed by an external provider on behalf of SA Health entities for reporting unacceptable workplace behaviour.

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/sa-ambulance-service-fraud>

## Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

Nil

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/sa-ambulance-service-public-interest-disclosure>

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

## Reporting required under any other act or regulation

Act or Regulation	Requirement
<i>Australian Immunisation Register Act (2015) (Cth)</i>	<p><i>The Australian Immunisation Register (AIR) Amendment (Reporting) Rules (2024) (Commonwealth (Cth)) which amended the Australian Immunisation Register Rule (2015) (Cth) are deemed applicable to recognised vaccination providers being general practitioners or an individual or body endorsed to administer vaccines in Australia and are required to report the administration of certain vaccinations to the Australian Immunisation Register. Legislative changes effective from 1 March 2025 also mandate the reporting of maternal vaccination status (pregnant at the time of vaccination).</i></p> <p>The Australian Immunisation Register Rule 2015 lists the specific vaccines, the data elements to report, and how and when to report these. They include:</p> <ul style="list-style-type: none"> <li>• Relevant vaccines: COVID-19, Influenza, National Immunisation Program (NIP) and Japanese Encephalitis Virus (JEV) vaccines.</li> <li>• How to report: electronic, or if this is not reasonably practical then in written form.</li> <li>• When to report: within 24 hours, and no more than 10 working days after the vaccination.</li> <li>• Personal information: Medicare number (if applicable), name, contact details, date of birth, gender.</li> <li>• Vaccine information: brand name, dose number and batch number, date given, for COVID19 vaccines – vial serial number (if known).</li> <li>• Provider information: provider number, name and contact details.</li> </ul> <p>SAAS administered the seasonal influenza vaccine out of the listed vaccines, and in addition, SAAS administered MMR, VZV, dTpa and Hepatitis B and Hepatitis A which was also entered onto the AIR.</p>

Act or Regulation	Requirement
<i>Freedom of Information Act 1991</i>	In accordance with Section 54AA of the <i>Freedom of Information Act 1991</i> , SAAS report statistical Freedom of Information (FOI) data to State Records annually.

### Reporting required under the *Carers' Recognition Act 2005*

The *Carers' Recognition Act 2005* is deemed applicable for the following: Department of Human Services, Department for Education, Department for Health and Wellbeing, Department for Innovation and Skills, Department of Planning, Transport and Infrastructure, South Australia Police and TAFE SA.

*Section 7: Compliance or non-compliance with section 6 of the Carers Recognition Act 2005 and (b) if a person or body provides relevant services under a contract with the organisation (other than a contract of employment), that person's or body's compliance or non-compliance with section 6.*

SAAS is committed to recognising and supporting carers and their role in the community, as provided for in the *Carer's Recognition Act 2005*.

Through its Consumer and Community Advisory Committee (CACAC), which includes representation from key consumer groups, SAAS consults with carers' organisations to help improve service quality, equity and management.

SAAS's Extended Care Paramedics (ECP's) also liaise and consult with carers daily to ensure the needs of their patients are met. The ECP program supports people with clinically appropriate conditions such as disabilities or chronic illness to stay in their homes, aligning with SA's Health Care Plan to achieve improved management of chronic diseases.

Within the organisation, SAAS fosters a supportive culture that recognises and accommodates employees who have caring responsibilities; for example, by offering alternative work arrangements such as flexi-time, part-time, job-sharing, flexible rostering or compressed hours.

## Public complaints

## Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	93
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	1
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	0
Communication	Communication quality	Inadequate, delayed or absent communication with customer	9
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	44
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	16
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	8
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	4
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	0
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	0

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	0
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	0
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	61
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	2
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	25
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	0
Treatment	Treatment	Wrong or inappropriate treatment, coordination of treatment, inadequate treatment	56
Cost	Ambulance Fees	Private health insurance, billing practises, information on costs, government subsidies	78
Administration	Administrative Services	Lost property, administrative and corporate services	41
		<b>Total</b>	<b>652</b>

Additional Metrics	Total
Number of positive feedback comments	387
Number of negative feedback comments	652
Total number of feedback comments	1064
% complaints resolved within policy timeframes	53.93%

Data for previous years is available at: <https://data.sa.gov.au/data/dataset/sa-ambulance-service-public-complaints>

### Service Improvements

SAAS used the Safety Learning System (SLS) to manage compliments, complaints, advice, and suggestions generated from consumers and the community. The data was aligned against the Australian Charter of Healthcare Rights and used to identify trends, emerging risks, and areas for quality improvement.

This data was reported quarterly to the SAAS Clinical Governance Committee and the Consumer and Community Advisory Committee (CACAC). Significant complaints were discussed monthly at the SLS Review Group meeting which was established as a quality assurance initiative.

SAAS Patient Safety and Quality department are currently developing an e-learning package for team leaders and managers involved in the review and response of consumer feedback. The package will include information from the SAAS Complaints Management Framework to ensure consistent approach to the management of complaints.

The implementation of this package will allow management and team leaders a clear and consistent guide on how to manage consumer feedback within SLS, with reference and links to the full Complaints Management Framework which is based off the aligned SA Health Complaints Management Framework.

Further education and support via face-to-face training with the SAAS Consumer Advisor is being implemented for Customer Service Centre (CSC) Staff to ensure consumers who contact SAAS CSC are encouraged and supported when providing feedback to the organisation.

### Compliance Statement

SA Ambulance Service is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
SA Ambulance Service has communicated the content of PC 039 and the agency's related complaints policies and procedures to employees.	Y

## **Appendix: Audited financial statements 2024-25**





Our ref: A25/261

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Mr R Elliott  
Chief Executive Officer  
SA Ambulance Service  
email: [rob.elliott@sa.gov.au](mailto:rob.elliott@sa.gov.au)

Dear Mr Elliott

## **Audit of the SA Ambulance Service Inc (SAAS) for the year to 30 June 2025**

We have completed the audit of your accounts for the year ended 30 June 2025. Two key outcomes from the audit are the:

- 1 Independent Auditor's Report on your agency's financial report
- 2 audit management letter recommending you address identified weaknesses.

### **1 Independent Auditor's Report**

We are returning the financial report for SAAS, with the Independent Auditor's Report. This report is modified.

The *Public Finance and Audit Act 1987* allows me to publish documents on the Audit Office of South Australia website. The enclosed Independent Auditor's Report and accompanying financial report will be published on that website on Tuesday 14 October 2025.

My annual report to Parliament indicates that we have issued a modified Independent Auditor's Report on your financial report. This modification relates to SAAS not including a disclosure reporting the value of procurement with South Australian businesses and non-South Australian businesses although this was required under the Treasurer's instructions.

### **2 Audit management letter**

During the year, we sent you an audit management letter detailing the weaknesses we noted and improvements we considered you need to make.

Significant matters related to:

- SAAS's financial authorisations were not approved and are inconsistent with the authorisations from the Department for Health and Wellbeing
- there was no evidence that the Treasurer provided SAAS with the authority to waive debts
- some purchase card users did not have contract authority
- improvements to billing and debt management processes are needed
- important controls for payroll processing and leave management need to improve
- there was no evidence that SAAS had the required approvals to pay staff allowances above the rates in the SA Ambulance Award
- some invoices showed no evidence of being reviewed before they were paid.

We have received responses to our letter and will follow these up in the 2025-26 audit.

I have also included summary comments about these matters in my annual report. These identify areas we assessed as not meeting a sufficient standard of financial management, accounting and control.

### **What the audit covered**

Our audits meet statutory audit responsibilities under the *Public Finance and Audit Act 1987* and the Australian Auditing Standards.

Our audit covered the principal areas of the agency's financial operations and included test reviews of systems, processes, internal controls and financial transactions. Some notable areas were:

- revenue
- payroll
- expenditure
- fixed assets
- cash
- general ledger.

Particular attention was given to staff leave liabilities, allowance for impairment loss on receivables, valuation of land and buildings and the disclosure about procurement reporting for spending with South Australian and non-South Australian businesses.

In 2023-24 our audit identified gaps in the process which was followed by your agency in response to the then new procurement reporting requirements. Our audit has identified gaps still remain this year.

SAAS did not include a procurement reporting disclosure in the financial report.

We concluded that the financial report was not prepared in accordance with the financial reporting framework in respect to disclosures related to procurement reporting.

OFFICIAL

I would like to thank the staff and management of your agency for their assistance during this year's audit.

Yours sincerely

A handwritten signature in blue ink, appearing to read 'Andrew Blaskett', with a stylized flourish at the end.

Andrew Blaskett  
**Auditor-General**

22 September 2025

enc





# INDEPENDENT AUDITOR'S REPORT



**Government of South Australia**  
Audit Office of South Australia

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**To the Chief Executive Officer  
SA Ambulance Service Inc**

## **Qualified Opinion**

I have audited the financial report of the SA Ambulance Service Inc for the financial year ended 30 June 2025.

In my opinion, except for the effects of the matter described in the 'Basis for qualified opinion' section of my report, the accompanying financial report gives a true and fair view of the financial position of the SA Ambulance Service Inc as at 30 June 2025, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chief Executive Officer and the Executive Director Strategy, Business and Asset Services.

## **Basis for qualified opinion**

### *Procurement reporting disclosure*

The SA Ambulance Service Inc was required by the Treasurer's Instructions (Accounting Policy Statements) to include a disclosure reporting the value of procurement with South Australian businesses and non-South Australian businesses for 2024-25.

This requirement uses a framework established by the Treasurer's Instructions (Accounting Policy Statements) and definitions within Treasurer's Instructions 18 – *Procurement*. The SA Ambulance Service Inc did not include the disclosure in the financial report.

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the SA Ambulance Service Inc. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

### **Responsibilities of the Chief Executive Officer for the financial report**

The Chief Executive Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issues under the provisions of the *Public Finance and Audit Act 1987* and the Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Executive Officer is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Executive Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

### **Auditor's responsibilities for the audit of the financial report**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 36(2) of the *Health Care Act 2008*, I have audited the financial report of the SA Ambulance Service Inc for the financial year ended 30 June 2025.

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



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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the SA Ambulance Service Inc's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Executive Officer
- conclude on the appropriateness of the Chief Executive Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity'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 the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity 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

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Executive Officer about, 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 the audit.



Andrew Blaskett  
**Auditor-General**

22 September 2025

## **Certification of the financial statements**

We certify that the:

- Financial statements of the SA Ambulance Service Inc.:
  - are in accordance with the accounts and records of the authority; and
  - comply with relevant Treasurer's instructions; and
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the authority at the end of the financial year and the result of its operations and cash flows for the financial year.
- Internal controls employed by the SA Ambulance Service Inc. over its financial reporting and its preparation of the financial statements have been effective throughout the financial year.



.....  
Robert Elliott  
Chief Executive Officer



.....  
Elke Kropf  
Executive Director Strategy, Business and Asset  
Services

Date: 10 September 2025



**SA AMBULANCE SERVICE INC**  
**STATEMENT OF COMPREHENSIVE INCOME**  
**For the year ended 30 June 2025**

	Note	2025 S'000	2024 S'000
<b>Income</b>			
Revenues from SA Government	2	412,591	310,761
Fees and charges	3	187,941	165,632
Grants and contributions	4	3,270	3,007
Interest	11	125	113
Resources received free of charge	5	2,997	2,841
Net gain from disposal of non-current and other assets	10	-	818
Other revenues/income	6	5,854	5,175
<b>Total income</b>		<b>612,778</b>	<b>488,347</b>
<b>Expenses</b>			
Staff related expenses	7	349,499	342,663
Supplies and services	8	103,369	89,446
Depreciation and amortisation	16,17	21,315	17,200
Borrowing costs	20	388	362
Net loss from disposal of non-current and other assets	10	934	-
Impairment loss on receivables	13,15	5,869	4,700
Other expenses	9	28,812	28,755
<b>Total expenses</b>		<b>510,186</b>	<b>483,126</b>
<b>Net result</b>		<b>102,592</b>	<b>5,221</b>
<b>Other Comprehensive Income</b>			
<b>Items that will not be reclassified to net result</b>			
Changes in property, plant and equipment asset revaluation surplus		-	27,259
<b>Items that will be reclassified subsequently to net result when specific conditions are met</b>			
Gains or losses recognised directly in equity		10,317	10,719
<b>Total other comprehensive income</b>		<b>10,317</b>	<b>37,978</b>
<b>Total comprehensive result</b>		<b>112,909</b>	<b>43,199</b>

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

**SA AMBULANCE SERVICE INC**  
**STATEMENT OF FINANCIAL POSITION**  
**For the year ended 30 June 2025**

	Note	2025 \$'000	2024 \$'000
<b>Current assets</b>			
Cash and cash equivalents	11	32,329	27,993
Receivables	13	40,106	22,115
Inventories	14	1,184	988
Contract assets	15	4,991	16,332
Other assets		-	6
<b>Total current assets</b>		<b>78,610</b>	<b>67,434</b>
<b>Non-current assets</b>			
Receivables	13	46,782	36,483
Property, plant and equipment	17	354,337	251,137
Intangible assets	16.5	4,216	287
<b>Total non-current assets</b>		<b>405,335</b>	<b>287,907</b>
<b>Total assets</b>		<b>483,945</b>	<b>355,341</b>
<b>Current liabilities</b>			
Payables	19	11,784	10,339
Financial liabilities	20	1,096	2,825
Staff related liabilities	21	61,890	59,907
Provisions	22	10,549	8,909
Contract liabilities and other liabilities	23	22,402	18,953
<b>Total current liabilities</b>		<b>107,721</b>	<b>100,933</b>
<b>Non-current liabilities</b>			
Financial liabilities	20	10,016	11,771
Staff related liabilities	21	58,560	54,310
Provisions	22	46,602	40,190
<b>Total non-current liabilities</b>		<b>115,178</b>	<b>106,271</b>
<b>Total liabilities</b>		<b>222,899</b>	<b>207,204</b>
<b>Net assets</b>		<b>261,046</b>	<b>148,137</b>
<b>Equity</b>			
Retained earnings		63,477	(39,115)
Asset revaluation surplus		67,580	67,580
Other reserves		129,989	119,672
<b>Total equity</b>		<b>261,046</b>	<b>148,137</b>

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.

SA AMBULANCE SERVICE INC  
STATEMENT OF CHANGES IN EQUITY  
For the year ended 30 June 2025

	Note	Asset revaluation surplus \$ '000	Other reserves \$ '000	Retained earnings \$ '000	Total equity \$ '000
Balance at 30 June 2023		40,321	108,953	(44,336)	104,938
Net result for 2023-24		-	-	5,221	5,221
Gain/(loss) on revaluation of land and buildings		27,259	-	-	27,259
Gain/(loss) on revaluation of defined benefit fund liability		-	10,719	-	10,719
Total comprehensive result for 2023-24		27,259	10,719	5,221	43,199
Balance at 30 June 2024		67,580	119,672	(39,115)	148,137
Net result for 2024-25		-	-	102,592	102,592
Gain/(loss) on revaluation of defined benefit fund liability		-	10,317	-	10,317
Total comprehensive result for 2024-25		-	10,317	102,592	112,909
Balance at 30 June 2025		67,580	129,989	63,477	261,046

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

SA AMBULANCE INC  
STATEMENT OF CASH FLOWS  
For the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
<b>Cash flows from operating activities</b>			
<b>Cash inflows</b>			
Receipts from SA Government		328,374	288,304
Fees and charges		141,523	133,946
Grants and contributions		3,302	3,029
Interest received		125	113
Other receipts		1,277	3,054
GST recovered from ATO		9,811	7,881
<b>Cash outflows</b>			
Staff benefits payments		(324,633)	(299,577)
Payments for supplies and services		(101,098)	(85,178)
Interest paid		(388)	(362)
Other payments		(28,840)	(28,771)
<b>Net cash from operating activities</b>	12	<b>29,453</b>	<b>22,439</b>
<b>Cash flows from investing activities</b>			
<b>Cash inflows</b>			
Proceeds from sale of property, plant and equipment		358	873
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(17,741)	(14,389)
Purchase of intangibles		(4,036)	-
Cost of sales from property, plant and equipment		(1,082)	(22)
<b>Net cash used in investing activities</b>		<b>(22,501)</b>	<b>(13,538)</b>
<b>Cash flows from financing activities</b>			
<b>Cash outflows</b>			
Repayment of lease liabilities		(2,616)	(2,739)
<b>Net cash used in financing activities</b>		<b>(2,616)</b>	<b>(2,739)</b>
<b>Net increase/(decrease) in cash and cash equivalents</b>		<b>4,336</b>	<b>6,162</b>
Cash and cash equivalents at the beginning of the period		27,993	21,831
<b>Cash and cash equivalents at the end of the period</b>	11	<b>32,329</b>	<b>27,993</b>

The accompanying notes form part of these financial statements.



**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2025**

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## **1. About SA Ambulance Service**

SA Ambulance Service Inc (SAAS) is a not-for-profit incorporated entity established under section 49 of the Health Care Act 2008. The financial statements include all the controlled activities of SAAS. This includes SAAS and SA Ambulance Development Fund. SAAS does not control any other entity and has no interests in unconsolidated structured entities.

The SA Ambulance Development Fund is a Charitable Trust administered by SAAS pursuant to a Declaration of Trust. The fund receives donations, gifts and bequests from the public which are applied by the Trustee to improve the services offered by SAAS. The funds cannot be used for the day to day operating expenses of SAAS. The surplus fund held by the Charitable Trust as at 30 June 2025 is \$1.910 million (\$1.856 million).

### **1.1 Objectives and activities**

SAAS is committed to save lives, reduce suffering, and enhance quality of life, through the provision of accessible and responsive quality patient care and transport. SAAS is the principal provider of ambulance services in South Australia, is part of SA Health and is responsible to the Minister for Health and Wellbeing (the Minister).

SAAS works in partnership with their health and emergency service colleagues, and other government agencies to ensure the best outcomes for all South Australians. SAAS is structured to contribute to the outcomes for which the portfolio is responsible by providing pre-hospital medical emergency care and patient transport.

The Chief Executive Officer administers and manages SAAS under delegation from the Chief Executive of the Department for Health and Wellbeing (the Department) and is accountable to the Chief Executive of the Department.

The SA Ambulance Service Volunteer Health Advisory Council (SAASVHAC) was established pursuant to the *Health Care Act 2008*. The role of the Council is to provide advice and advocacy on SAAS volunteer related matters to the Minister and the Chief Executive Officer and management of SAAS. The Council has no powers to direct or make decisions with respect to the management and administration of SAAS.

### **1.2 Basis of preparation**

These financial statements are general purpose financial statements prepared in accordance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards.

The financial statements have been prepared based on a 12 month period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). Any transactions in foreign currency are translated into Australian dollars at the exchange rates at the date the transaction occurs. The historical cost convention is used unless a different measurement basis is specifically disclosed in the note associated with the item measured.

Assets and liabilities that are to be sold, consumed, or realised as part of the normal operating activities have been classified as current assets or current liabilities. All other assets and liabilities are classified as non-current.

Significant accounting policies are set out below or in the notes.

### **1.3 Taxation**

SAAS is not subject to income tax. SAAS is liable for fringe benefits tax (FBT) and goods and services tax (GST).

Income, expenses, and assets are recognised net of the amount of GST except:

- when the GST incurred on purchase of goods or services is not recoverable from the Australian Taxation Office (ATO), in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

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

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2025**

**1.4 Continuity of Operations**

As at 30 June 2025, SA Ambulance Service Inc had working capital deficiency of \$29.111 million (\$33.499 million deficiency). The SA Government is committed and has consistently demonstrated a commitment to the ongoing funding of SAAS to enable it to perform its functions. This ongoing commitment is ultimately outlined in the annually produced and published State Budget Papers which presents the SA Government's current and estimated future economic performance, including forward estimates of revenue, expenses and performance by Agency.

**1.5 Equity**

The asset revaluation surplus is used to record increments and decrements in the fair value of land, buildings and plant and equipment to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

Other reserves include Branch Reserves, Country Capital Reserves and Defined Benefit Fund Remeasurement.

**1.6 Change in accounting policy**

SAAS did not change any of its accounting policies during the year.

**2. Revenues from SA Government**

	2025 \$'000	2024 \$'000
Operational funding	279,139	249,541
Capital projects funding	133,452	61,220
<b>Total revenues from Department for Health and Wellbeing</b>	<b>412,591</b>	<b>310,761</b>

The Department provides recurrent and capital funding under a service level agreement to SAAS for the provision of general health services. Contributions from the Department are recognised as revenue when SAAS obtains control over the funding. Control over the funding is normally obtained upon receipt.

**3. Fees and charges**

	2025 \$'000	2024 \$'000
Ambulance cover	29,645	30,735
Ambulance transport	150,030	129,425
Call Direct	-	249
Commissions revenue	9	10
Fees for health services	144	57
Training revenue	366	503
Other user charges and fees	7,747	4,653
<b>Total fees and charges</b>	<b>187,941</b>	<b>165,632</b>

**Ambulance transport revenue**

	2025 \$'000	2024 \$'000
Fees raised	280,400	267,751
Less:		
Ambulance cover concessions	(76,785)	(79,438)
Pensioner concessions	(53,585)	(58,888)
<b>Total fees and charges</b>	<b>150,030</b>	<b>129,425</b>

SAAS measures revenue based on the consideration specified in a major contract with a customer and excludes amounts collected on behalf of third parties. Revenue is recognised either at a point in time or over time, when (or as) the SAAS satisfies performance obligations by transferring the promised goods or services to its customers.



**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
For the year ended 30 June 2025

Contracts with Customers disaggregated by pattern of revenue recognition and type of customer	2025 Goods/Services transferred at a point in time	2025 Goods/Services transferred over a period of time	2024 Goods/Services transferred at a point in time	2024 Goods/Services transferred over a period of time
Ambulance cover	-	29,645	-	30,735
Ambulance transport	110,552	-	94,534	-
Call Direct	-	-	-	249
Commissions revenue	9	-	10	-
Fees for health services	86	-	37	-
Training revenue	216	-	407	-
Other user charges and fees	2,209	-	684	-
<b>Total contracts with external customers</b>	<b>113,072</b>	<b>29,645</b>	<b>95,672</b>	<b>30,984</b>
Ambulance transport	39,478	-	34,891	-
Fees for health services	58	-	20	-
Training revenue	150	-	96	-
Other user charges and fees	5,538	-	3,969	-
<b>Total contracts with SA Government customers</b>	<b>45,224</b>	<b>-</b>	<b>38,976</b>	<b>-</b>
<b>Total contracts with customers</b>	<b>158,296</b>	<b>29,645</b>	<b>134,648</b>	<b>30,984</b>

SAAS recognises contract liabilities for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities (refer to note 23). Similarly, if SAAS satisfies a performance obligation before it receives the consideration, SAAS recognises either a contract asset or a receivable, depending on whether something other than the passage of time is required before the consideration is due (refer to notes 13 and 15 respectively).

SAAS recognised revenue (contracts with customers) from the following major sources:

Ambulance cover revenue

SAAS operates the Ambulance cover scheme whereby members pay a subscription to cover themselves against the cost of ambulance transport. Ambulance cover is paid in advance for a twelve-month period commencing on the day after the date of joining for emergency transportation and two months after the date of joining for non-emergency transports. Ambulance cover revenue is recognised as the performance obligation is discharged, which is on a time proportionate basis over the membership period.

Ambulance transport revenue

Ambulance transport revenue comprises revenue earned from the provision of first aid and patient transportation that are considered emergency and non-emergency and are not covered by Medicare. Ambulance transport revenue recognition occurs under AASB 15 Revenue from Contracts with Customers at the point in time that the performance obligation is discharged, which will be once the service is provided.

Call Direct revenue

Call Direct revenue comprises the sale of alarm monitoring units, accessories and monitoring income. Call Direct revenue relating to units and accessories will be recognised once control of the goods passes to the customer. Call Direct rental and monitoring revenue is recognised as the performance obligation is discharged, which is as services are provided.

Call Direct services ceased in 2023-2024 financial year.

#### 4. Grants and contributions

	2025 \$'000	2024 \$'000
Emergency Services Levy	1,644	1,604
Other SA Government grants and contributions	1,220	1,104
Private sector grants and contributions	406	299
<b>Total grants and contributions</b>	<b>3,270</b>	<b>3,007</b>

The grants received are usually subject to terms and conditions set out in the contract, correspondence, or by legislation and recognised on receipt.

**SA AMBULANCE SERVICE INC**  
**NOTES TO AND FORMING PART OF THE FINANCIAL STATEMENTS**  
**For the year ended 30 June 2025**

**5. Resources received free of charge**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Plant and equipment	-	30
Services	2,997	2,792
Other	-	19
<b>Total resources received free of charge</b>	<b>2,997</b>	<b>2,841</b>

Contributions of services are recognised only when a fair value can be determined reliably and the services would be purchased if they had not been donated. SAAS receives Financial Accounting, Taxation, Payroll, Accounts Payable and Accounts Receivable services from Shared Services SA free of charge valued at \$2.233 million (\$2.183million) and ICT services from OCIO valued at \$0.640 million (\$0.609 million), following Cabinet's approval to cease intra-government charging.

Contributed plant and equipment valued at nil (\$0.030 million) was received from Device Technologies, external to government. Additionally, nil (\$0.019 million) was received from Metropolitan Fire Services for services donated.

On 5 September 2024 the Treasurer approved the Auditor-General's request to cease audit fee charging arrangements for auditing the public accounts, effective for financial years ending on or after 30 June 2024. During 2024-25 SAAS received audit services from the Audit Office of South Australia free of charge valued at \$0.124 million.

In addition, although not recognised, SAAS receives volunteer services associated with ambulance duties in regional SA. There are around 38 volunteer crews across six regions in SA, who provide support services to individuals using SAAS's ambulance services.

**6. Other revenues/income**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Donations	80	235
Health recoveries	4,547	4,073
Other*	1,227	867
<b>Total other revenues/income</b>	<b>5,854</b>	<b>5,175</b>

\* Includes audit services provided by the Audit Office of South Australia valued at \$0.122 million for the 2024 financial year. In accordance with the Treasurer's approval and the Auditor-General's request, audit services for 2023-24 have been recognised as other income.

**7. Staff related expenses**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages	258,906	241,684
Long service leave	7,191	11,310
Annual leave	31,535	32,727
Skills and experience retention leave	1,039	1,674
Superannuation	32,082	30,117
Workers compensation	18,724	25,006
Board and committee fees	37	67
Other staff related expenses	(15)	78
<b>Total staff related expenses</b>	<b>349,499</b>	<b>342,663</b>

Superannuation represents SAAS's contribution to superannuation plans respect of current services of staff.



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**7.1 Key Management Personnel**

Key management personnel (KMP) of SAAS includes the Minister, the Chief Executive of the Department and the Chief Executive Officer of SAAS and the nine (nine) members of the Executive Management Group who have responsibility for the strategic direction and management of SAAS.

The compensation detailed below excludes salaries and other benefits received by:

- The Minister. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via the Department of Treasury and Finance) under section 6 of the *Parliamentary Remuneration Act 1990*; and
- The Chief Executive of the Department. The Chief Executive is compensated by the Department and there is no requirement for SAAS to reimburse those expenses.

<b>Compensation</b>	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and other short term staff benefits	2,197	2,437
Other long term staff benefits	551	-
Post-employment benefits	-	775
<b>Total</b>	<b>2,747</b>	<b>3,212</b>

SAAS did not enter into any transactions with key management personnel or their close family during the reporting period that were not consistent with normal procurement arrangements.

**7.2 Remuneration of Board and Committees**

	<b>2025</b>	<b>2024</b>
	<b>No. of</b>	<b>No. of</b>
	<b>Members</b>	<b>Members</b>
\$0	46	69
\$1 - \$19,999	16	18
<b>Total</b>	<b>62</b>	<b>87</b>

The total remuneration received or receivable by members was \$0.037 million (\$0.067 million). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits, fringe benefits and related fringe benefits tax. In accordance with the Premier and Cabinet Circular No. 016, government staff are not entitled to be paid for board/committee duties unless approved by the Chief Executive, Department of the Premier and Cabinet, with support of the Minister. Unless otherwise disclosed, transactions between members are on conditions no more favourable than those that it is reasonable to expect the entity would have adopted if dealing with the related party at arm's length in the same circumstances.

Refer to note 30 for members of boards/committees that served for all or part of the financial year and were entitled to receive income from membership in accordance with APS 124.B.

**7.3 Remuneration of Staff**

	<b>2025</b>	<b>2024</b>
	<b>No.</b>	<b>No.</b>
The number of staff whose remuneration received or receivable falls within the following bands:		
\$166,001 - \$171,000*	n/a	62
\$171,001 - \$191,000	160	152
\$191,001 - \$211,000	96	115
\$211,001 - \$231,000	109	77
\$231,001 - \$251,000	62	47
\$251,001 - \$271,000	22	19
\$271,001 - \$291,000	12	10
\$291,001 - \$311,000	7	2
\$311,001 - \$331,000	6	6
\$331,001 - \$351,000	8	8
\$351,001 - \$371,000	3	3
\$371,001 - \$391,000	4	4
\$451,001 - \$471,000	2	3
\$471,001 - \$491,000	1	1
\$511,001 - \$531,000	1	1
\$531,001 - \$551,000	2	-
<b>Total number of staff</b>	<b>495</b>	<b>510</b>

\*This band has been included for the purpose of reporting comparative figures based on the executive base-level remuneration rate for 2023-24.

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The table includes all staff who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of staff reflects all costs of staff including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any fringe benefits tax paid or payable in respect of those benefits as well as termination benefits for staff who have left SAAS.

**7.4 Remuneration of staff by classification**

The total remuneration received by these staff included above:

	2025		2024	
	No.	\$'000	No.	\$'000
Executive	7	1,773	8	1,926
Medical (excluding Nursing)	32	10,627	29	9,399
Nursing	18	3,542	21	3,933
Operational	438	92,383	452	91,769
<b>Total</b>	<b>495</b>	<b>108,325</b>	<b>510</b>	<b>107,027</b>

**8. Supplies and services**

	2025	2024
	\$'000	\$'000
Administration	119	129
Advertising	109	115
Communication	4,516	4,439
Computing	5,707	4,903
Consultants	236	244
Contract of services	269	206
Contractors	1,306	1,947
Contractors - agency staff	2,894	2,813
Cost of goods sold	1	12
Drug supplies	2,337	2,088
Electricity, gas and fuel	1,063	941
Fee for service	2	-
Food supplies	232	209
Housekeeping	3,164	2,939
Insurance	2,429	2,122
Legal	326	360
Low value lease expense	109	67
Medical, surgical and laboratory supplies	5,131	4,558
Minor equipment	3,854	3,615
Motor vehicle expenses	7,143	6,230
Occupancy rent and rates	1,098	774
Patient transport	45,599	35,228
Postage	1,184	1,439
Printing and stationery	849	777
Rental expense on operating lease*	9	-
Repairs and maintenance	3,406	3,415
Security	160	131
Services from Shared Services SA	2,284	2,385
Short term lease expense	130	172
Training and development	1,189	1,086
Travel expenses	901	910
Other supplies and services	5,613	5,192
<b>Total supplies and services</b>	<b>103,369</b>	<b>89,446</b>

\*SAAS recognises lease payments associated with short term leases (12 months or less) and leases for which the underlying asset is low value (less than \$15,000) as an expense on a straight-line basis over the lease term. Lease commitments for short term leases is similar to short term lease expenses disclosed.



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**9. Other Expenses**

	2025	2024
	\$'000	\$'000
Debts written off	27,699	27,862
Bank fees and charges	121	127
Other	992	766
<b>Total other expenses</b>	<b>28,812</b>	<b>28,755</b>

**10. Net gain/(loss) from disposal of non-current and other assets**

	2025	2024
	\$'000	\$'000
<b>Land and buildings:</b>		
Proceeds from disposal	-	-
Less carrying amount of assets disposed	(54)	(3)
Less other costs of disposal	-	-
<b>Net gain/(loss) from disposal of land and buildings</b>	<b>(54)</b>	<b>(3)</b>
<b>Plant and equipment:</b>		
Proceeds from disposal	358	873
Less carrying amount of assets disposed	(156)	(30)
Less other costs of disposal	(1,082)	(22)
<b>Total net gain/(loss) from disposal of plant and equipment</b>	<b>(880)</b>	<b>821</b>
<b>Total assets:</b>		
Total proceeds from disposal	358	873
Less total carrying amount of assets disposed	(210)	(33)
Less other costs of disposal	(1,082)	(22)
<b>Total net gain/(loss) from disposal of non-current and other assets</b>	<b>(934)</b>	<b>818</b>

Gains or losses on disposal are recognised at the date control of the asset is passed from SAAS and are determined after deducting the carrying amount of the asset from the proceeds at that time. When revalued assets are disposed, the revaluation surplus is transferred to retained earnings.

**11. Cash and cash equivalents**

	2025	2024
	\$'000	\$'000
Cash at bank or on hand	834	363
Deposits with Treasurer: general operating	28,594	24,814
Deposits with Treasurer: special purpose funds	2,901	2,816
<b>Total cash and cash equivalents in the Statement of Financial Position</b>	<b>32,329</b>	<b>27,993</b>
<b>Total cash and cash equivalents in the Statement of Cash Flows</b>	<b>32,329</b>	<b>27,993</b>

Cash is measured at nominal amounts. SAAS receives specific purpose funds from various sources including government, private sector, and individuals. The amounts are controlled by SAAS, and are used to help achieve SAAS objectives, notwithstanding that specific uses can be determined by the grantor or donor. Accordingly, the amounts are treated as revenue at the time they are earned or at the time control passes to SAAS.

SAAS only earns interest on the special deposit account and in 2024-25, received \$0.125 million (\$0.113 million).

SA AMBULANCE SERVICE INC  
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## 12. Cash flow reconciliation

### Reconciliation of cash and cash equivalents at the end of the reporting period

	2025	2024
	\$'000	\$'000
Cash and cash equivalents disclosed in the Statement of Financial Position	32,329	27,993
<b>Cash as per Statement of Financial Position</b>	<b>32,329</b>	<b>27,993</b>

<b>Balance as per Statement of Cash Flows</b>	<b>32,329</b>	<b>27,993</b>
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### Reconciliation of net cash provided by operating activities to net result:

Net cash provided by (used in) operating activities	29,453	22,439
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### Add/less non-cash items

Capital revenues	113,590	46,257
Depreciation and amortisation expense of non-current assets	(21,315)	(17,200)
Gain/(loss) on sale or disposal of non-current assets	(934)	818
Gain/(loss) on valuation of defined benefits	(10,317)	(10,719)
Resources received free of charge	-	30

### Movement in assets and liabilities

Increase/(decrease) in contract assets	(11,341)	3,589
Increase/(decrease) in receivables	22,711	(1,050)
Increase/(decrease) in inventories	196	159
(Increase)/decrease in other current assets	(6)	(21)
(Increase)/decrease in staff benefits	(6,233)	(14,548)
(Increase)/decrease in payables and provisions	(9,763)	(21,781)
(Increase)/decrease in other liabilities	(3,449)	(2,752)
<b>Net result</b>	<b>102,592</b>	<b>5,221</b>

Total cash outflows for leases is \$2.616 million (\$2.739) million.

## 13. Receivables

		2025	2024
	Note	\$'000	\$'000
<b>Current</b>			
Debtors		78,805	53,320
Less: allowance for impairment loss on receivables	13.1	(48,149)	(38,762)
Prepayments		6,483	4,288
Workers compensation provision recoverable		1,895	1,706
Sundry receivables and accrued revenue		1,030	1,263
GST input tax recoverable		42	300
<b>Total current receivables</b>		<b>40,106</b>	<b>22,115</b>
<b>Non-current</b>			
Superannuation - defined benefit scheme		39,294	29,393
Workers compensation provision recoverable		6,662	6,163
Debtors		826	927
<b>Total non-current receivables</b>		<b>46,782</b>	<b>36,483</b>
<b>Total receivables</b>		<b>86,888</b>	<b>58,598</b>

Receivables arise in the normal course of selling goods and services to other agencies and to the public. SAAS's trading terms for receivables are 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement. Receivables, prepayments, and accrued revenues are non-interest bearing. Receivables are held with the objective of collecting the contractual cash flows and they are measured at amortised cost.

Other than as recognised in the allowance for impairment loss on receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

Sundry receivables include \$1.030 million (\$1.263 million) of overpaid salaries receivable.



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**13.1 Impairment of receivables**

SAAS has adopted the simplified impairment approach under AASB 9 measured lifetime expected credit losses on all trade receivables using an allowance matrix as a practical expedient to measure the impairment provision.

Movement in the allowance for impairment loss on receivables:

	2025	2024
	\$'000	\$'000
<b>Carrying amount at the beginning of the period</b>	<b>38,762</b>	<b>34,903</b>
Increase/(Decrease) in allowance recognised in profit or loss	9,387	3,859
<b>Carrying amount at the end of the period</b>	<b>48,149</b>	<b>38,762</b>

Impairment losses relate to receivables arising from contracts with customers that are external to the SA Government. Refer to note 28 for details regarding credit risk and the methodology for determining impairment.

**14. Inventories**

Inventories of \$1.184 million (\$0.988 million) are held for distribution at no or nominal consideration and are measured at the lower of average weighted cost and replacement cost.

The amount of any inventory write-down to net realisable value/replacement cost or inventory losses are recognised as an expense in the period the write-down or loss occurred. Any write-down reversals are also recognised as an expense reduction.

**15. Contract assets**

	2025	2024
	\$'000	\$'000
Contract Assets	6,595	21,454
Less: allowance for impairment loss on contract assets	(1,604)	(5,122)
<b>Total contract assets</b>	<b>4,991</b>	<b>16,332</b>

Contract assets primarily relate to SAAS's rights to consideration for work completed but not yet billable at the reporting date on ambulance transport. This is a management estimate based on best available information at the time. Any amount previously recognised as a contract asset is transferred to receivables when the rights become unconditional (i.e. at the point at which it is invoiced to the customer).

**15.1 Impairment of contract assets**

	2025	2024
	\$'000	\$'000
<b>Carrying amount at the beginning of the period</b>	<b>5,122</b>	<b>4,281</b>
Increase/(Decrease) in allowance recognised in profit or loss	(3,518)	841
<b>Carrying amount at the end of the period</b>	<b>1,604</b>	<b>5,122</b>

**16. Property, plant and equipment and intangible assets**

**16.1 Acquisition and recognition**

Property, plant, and equipment owned are initially recorded on a cost basis and are subsequently measured at fair value. Where assets are acquired at no value, or minimal value, they are recorded at their fair value in the Statement of Financial Position. Where assets are acquired at no or nominal value as part of a restructure of administrative arrangements, the assets are recorded at the value held by the transferor public authority prior to the restructure.

SAAS capitalises owned property, plant, and equipment with a value equal to or in excess of \$10,000. Assets recorded as works in progress represent projects physically incomplete as at the reporting date. Componentisation of complex assets is generally performed when the complex asset's fair value at the time of acquisition is equal to or greater than \$5 million for infrastructure assets and \$1 million for other assets.



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**16.2 Depreciation and amortisation**

The residual values, useful lives, depreciation, and amortisation methods of all major assets held by SAAS are reviewed and adjusted if appropriate on an annual basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

Depreciation and amortisation is calculated on a straight line basis. Property, plant and equipment and intangible assets depreciation and amortisation are calculated over the estimated useful life as follows:

<u>Class of asset</u>	<u>Useful life (years)</u>
Buildings and improvements	12 – 62
Right-of-use buildings	Lease term
Accommodation and Leasehold improvements	Lease term
Plant and equipment	
• Medical, surgical, dental and biomedical equipment and furniture	3 – 10
• Computing equipment	3 – 10
• Vehicles	3 – 23
• Other plant and equipment	4 – 30
Intangibles	5

**16.3 Revaluation**

All non-current tangible assets are subsequently measured at fair value after allowing for accumulated depreciation (written down current cost).

Revaluation of non-current assets or a group of assets is only performed when the owned asset's fair value at the time of acquisition is greater than \$1.500 million and the estimated useful life exceeds three years. Revaluations are undertaken within six years on a regular cycle. Non-current tangible assets that are acquired between revaluations are held at cost until the next valuation, where they are revalued to fair-value. If at any time management considers that the carrying amount of an asset greater than \$1.500 million materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset. Upon disposal or derecognition, any asset revaluation surplus relating to that asset is transferred to retained earnings.

**16.4 Impairment**

SAAS holds its property, plant and equipment and intangible assets for their service potential (value in use). Specialised assets would rarely be sold and typically any costs of disposal would be negligible, accordingly the recoverable amount will be closer to or greater than fair value. Where there is an indication of impairment, the recoverable amount is estimated. For revalued assets, fair value is assessed each year.

There were no indications of impairment for property, plant and equipment, intangibles or investment property as at 30 June 2025.

**16.5 Intangible assets**

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses.

The amortisation period and the amortisation method for intangible assets with finite useful lives are reviewed on an annual basis. SAAS has intangibles with indefinite useful lives, amortisation is not recognised against these intangible assets.

The acquisition of, or internal development of, software is capitalised only when the expenditure meets the definition criteria and recognition criteria, and when the amount of expenditure is greater than or equal to \$10,000. Capitalised software is amortised over the useful life of the asset.

The carrying amount of computer software at the beginning of the period \$0.287 million, plus capital work in progress of \$4.036 million (nil) less amortisation of \$0.150 million (\$0.149 million), resulting in a carrying amount at end of the period of \$4.216 million.

**16.6 Land and buildings**

An independent valuation of land and buildings owned by SAAS was performed from March to June 2024 by Certified Practicing Valuers from Marsh Pty Ltd as at 1 June 2024, within the regular valuation cycle. Annual review of land and buildings fair values was undertaken effective 1 June 2025, including assessment using indices supplied by the Office of the Valuer-General for estimated cost and market values based on location. It was determined that the carrying amounts of land and buildings were materially correct as stated and no adjustments were made.



**SA AMBULANCE SERVICE INC**  
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Fair value of unrestricted land was determined using the market approach. The valuation was based on recent market transactions for similar land and buildings (non-specialised) in the area and includes adjustment for factors specific to the land and buildings being valued such as size, location and current use. For land classified as restricted in use, fair value was determined by applying an adjustment to reflect the restriction.

Fair value of buildings was determined using depreciated replacement cost due to there not being an active market. The depreciated replacement cost considered the need for ongoing provision of government services; specialised nature and restricted use of the assets; their size, condition, and location. The valuation was based on a combination of internal records, specialised knowledge and acquisitions/transfer costs.

#### **16.7 Plant and equipment**

The value of plant and equipment has not been revalued and in accordance with APS 116D, as the carrying value is deemed to approximate fair value. These assets are classified in Level 3 as there have been no subsequent adjustments to their value, except for management assumptions about the asset condition and remaining useful life.

#### **16.8 Leased property, plant and equipment**

Right-of-use assets leased by SAAS as lessee are measured at cost, and there were no indications for impairment. Additions to right of use assets during 2024-25 were \$5.692 million (\$3.895 million). Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15,000, are not recognized as right-of-use assets. The associated lease payments are recognised as an expense and disclosed at Note 8.

Major lease activities include the use of:

- **Properties** – The major properties leased includes property at Parkside, Port Adelaide, Parafield Airport, Jamestown, Adelaide Airport, Waikerie, Pt Pirie, Gepps Cross and Edwardstown. Generally, property leases are from the private sector and are non-cancellable with many having the right of renewal. Rent is payable in arrears, with increases generally linked to CPI increases. Prior to renewal, most lease arrangements undergo a formal rent review linked to market appraisals or independent valuers.
- **Motor vehicles** -- were leased from the South Australian Government Financing Authority (SAFA) through their agent LeasePlan Australia. Effective 1 April 2025, SAFA issued new lease agreements for all its existing leases. Each of these new lease agreements includes a standard clause that gives SAFA substantive substitution rights, as a result motor vehicle leases are no longer captured by AASB 16. Accordingly, the carrying values of existing right-of-use assets and corresponding lease liabilities were derecognised
- **Plant and equipment** – leases for material handling equipment are cancellable and renewable every 2 years.

SAAS has not committed to any lease arrangements that commence from 1 July 2024, which are not included in the lease liability maturity analysis. SAAS has not entered into any sub-lease arrangements and has no concessional lease arrangements.

The lease liabilities related to the right-of-use assets (and the maturity analysis) are disclosed at note 20. Expenses related to right-of-use assets including depreciation and borrowing costs are disclosed at note 17 and 20. Cash outflows related to right-of-use assets are disclosed at note 12.

## SA AMBULANCE SERVICE INC

## NOTES TO AND FORMING PART OF

For the year ended 30 June 2025

## 17. Reconciliation of property, plant and equipment

**The following table shows the movement :**

2024-25	Land and buildings:			Plant and equipment:					Total \$'000	
	Land \$'000	Buildings \$'000	Right-of- use buildings \$'000	Capital works in progress land and buildings \$'000	Accommod- ation and Leasehold improve- ments \$'000	Medical/ surgical/ dental/ biomedical \$'000	Other plant and equipment \$'000	Right-of- use plant and equipment \$'000		Capital works in progress plant and equipment \$'000
Carrying amount at the beginning of the period	45,642	117,587	11,786	28,760	6,978	11,043	20,975	2,587	5,779	251,137
Additions	1,000	-	3,971	114,305	-	-	-	1,721	10,069	131,066
Disposals	-	-	(3,496)	-	(54)	(60)	(94)	(3,200)	-	(6,904)
Transfers between asset classes	1,540	39,331	-	(41,544)	213	1,998	6,712	-	(8,293)	(43)
Remeasurement	-	-	246	-	-	-	-	-	-	246
Subtotal:	48,182	156,918	12,507	101,521	7,137	12,981	27,593	1,108	7,555	375,502
Gains/(losses) for the period recognised in net result:										
Depreciation and amortisation	-	(3,868)	(1,785)	-	(462)	(5,874)	(8,068)	(1,108)	-	(21,165)
Subtotal:	-	(3,868)	(1,785)	-	(462)	(5,874)	(8,068)	(1,108)	-	(21,165)
Carrying amount at the end of the period	48,182	153,050	10,722	101,521	6,675	7,107	19,525	-	7,555	354,337
Gross carrying amount										
Gross carrying amount	48,182	157,298	17,054	101,521	15,143	32,493	57,568	-	7,555	436,814
Accumulated depreciation / amortisation	-	(4,248)	(6,332)	-	(8,468)	(25,386)	(38,043)	-	-	(82,477)
Carrying amount at the end of the period	48,182	153,050	10,722	101,521	6,675	7,107	19,525	-	7,555	354,337

Most property, plant and equipment are classified in the level 3 fair value hierarchy except for certain land and buildings & improvements (classified as level 2) and capital works in progress (not classified). Refer to note 20 for details about the lease liability for right-of-use assets.



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2023-24

2023-24	Land and buildings:			Plant and equipment:						Total \$'000
	Land \$'000	Buildings \$'000	Right-of- use buildings \$'000	Capital works in progress land and buildings \$'000	Accommod- ation and Leasehold improve- ments \$'000	Medical/ surgical/ dental/ biomedical \$'000	Other plant and equipment \$'000	Right-of- use plant and equipment \$'000	Capital works in progress plant and equipment \$'000	
Carrying amount at the beginning of the period	34,303	77,910	10,868	6,811	7,301	12,183	19,196	2,057	5,433	176,062
Additions	3,448	4	2,263	45,369	-	65	2,276	1,632	9,367	64,424
Assets received free of charge	-	-	-	-	-	30	-	-	-	30
Disposals	-	(3)	-	-	-	-	(30)	-	-	(33)
Transfers between asset classes	-	22,932	-	(23,420)	163	2,596	6,711	-	(9,021)	(39)
Remeasurement	-	-	485	-	-	-	-	-	-	485
Subtotal:	37,751	100,843	13,616	28,760	7,464	14,874	28,153	3,689	5,779	240,929
Gains/(losses) for the period recognised in net result:										
Depreciation and amortisation	-	(2,624)	(1,830)	-	(486)	(3,831)	(7,178)	(1,102)	-	(17,051)
Subtotal:	-	(2,624)	(1,830)	-	(486)	(3,831)	(7,178)	(1,102)	-	(17,051)
Gains/(losses) for the period recognised in other comprehensive income:										
Revaluation increment / (decrement)	7,891	19,368	-	-	-	-	-	-	-	27,259
Subtotal:	7,891	19,368	-	-	-	-	-	-	-	27,259
Carrying amount at the end of the period	45,642	117,587	11,786	28,760	6,978	11,043	20,975	2,587	5,779	251,137
Gross carrying amount										
Gross carrying amount	45,642	117,969	19,959	28,760	15,021	30,769	55,434	4,765	5,779	324,098
Accumulated depreciation / amortisation	-	(382)	(8,173)	-	(8,043)	(19,726)	(34,459)	(2,178)	-	(72,961)
Carrying amount at the end of the period	45,642	117,587	11,786	28,760	6,978	11,043	20,975	2,587	5,779	251,137

Most property, plant and equipment are classified in the level 3 fair value hierarchy except for certain land and buildings & improvements (classified as level 2) and capital works in progress (not classified). Refer to note 20 for details about the lease liability for right-of-use assets.

## 18. Fair value measurement

SAAS classifies fair value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation:

- Level 1 – traded in active markets, and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.
- Level 2 – not traded in an active market, and are derived from inputs (inputs other than quoted prices included within Level 1) that are observable for the asset, either directly or indirectly.
- Level 3 – not traded in an active market, and are derived from unobservable inputs.

SAAS's current use is the highest and best use of the asset unless other factors suggest an alternative use. As SAAS did not identify any factors to suggest an alternative use, fair value measurement was based on current use. The carrying amount of non-financial assets with a fair value at the time of acquisition that was less than \$1 million or an estimated useful life that was less than three years are deemed to approximate fair value.

Refer to note 16.2 for disclosure regarding fair value measurement techniques and inputs used to develop fair value measurements for non-financial assets.

### 18.1 Fair value hierarchy

The fair value of non-financial assets must be estimated for recognition and measurement or for disclosure purposes. SAAS categorises non-financial assets measured at fair value into hierarchy based on the level of inputs used in measurement as follows:

#### Fair value measurements at 30 June 2025

	Level 2 \$'000	Level 3 \$'000	Total \$'000
<b>Recurring fair value measurements (Note 16)</b>			
Land	45,215	1,531	46,746
Buildings and improvements	1,717	151,332	153,049
<b>Total recurring fair value measurements</b>	<b>46,932</b>	<b>152,863</b>	<b>199,795</b>

#### Fair value measurements at 30 June 2024

	Level 2 \$'000	Level 3 \$'000	Total \$'000
<b>Recurring fair value measurements (Note 16)</b>			
Land	35,300	10,342	45,642
Buildings and improvements	2,874	114,713	117,587
<b>Total recurring fair value measurements</b>	<b>38,174</b>	<b>125,055</b>	<b>163,229</b>

There are no non-recurring fair value measurements.

SAAS's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

During 2024 and 2025, SAAS had no valuations categorised into Level 1.

All land, excluding land at the Hauteville Terrace carpark and Greenhill Road site, was transferred from level 2 to level 3 as the extent of unobservable inputs and professional judgement required in valuing these assets is significant, and as such they are deemed to have been valued using Level 3 valuation inputs.

Buildings and improvements at the Hauteville Terrace carpark and Greenhill Road site have been categorised as Level 2 as there are recent market transactions for similar properties and the valuations are based on the amounts for which the properties could be exchanged between willing parties in an arm's length transactions, based on current prices in the active market for similar properties.

### 18.2 Valuation techniques and inputs

The Hauteville Terrace carpark and Greenhill Road land have been valued using the market approach based on direct comparison with market data, adjusted for key attributes such as property size and zoning. These properties are classified as having been valued using level 2 valuation inputs.

Land fair values were derived by using the market approach, being recent sales transactions of other similar land holdings within the region, adjusted for differences in key attributes such as property size, zoning and any restrictions on use, and then adjusted with a discount factor. To the extent that land has had any restrictions on use and been adjusted with a discount factor these assets are classified as level 3. All other land has been classified as level 2.



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Due to the predominantly specialised nature of health service assets, the majority of building and plant and equipment valuations have been undertaken using a cost approach (depreciated replacement cost), an accepted valuation methodology under AASB 13 Fair Value Measurement. The extent of unobservable inputs and professional judgement required in valuing these assets is significant, and as such they are deemed to have been valued using level 3 valuation inputs.

Unobservable inputs used to arrive at final valuation figures included:

- Estimated remaining useful life, which is an economic estimate and by definition, is subject to economic influences;
- Cost rate, which is the estimated cost to replace an asset with the same service potential as the asset undergoing valuation (allowing for over-capacity), and based on a combination of internal records including: refurbishment and upgrade costs, historical construction costs, functional utility users, industry construction guides, specialised knowledge and estimated acquisition/transfer costs;
- Characteristics of the asset, including condition, location, any restrictions on sale or use and the need for ongoing provision of Government services;
- Effective life, being the expected life of the asset assuming general maintenance is undertaken to enable functionality but no upgrades are incorporated which extend the technical life or functional capacity of the asset; and
- Depreciation methodology, noting that AASB 13 dictates that regardless of the depreciation methodology adopted, the exit price should remain unchanged.

## 19. Payables

	2025 \$'000	2024 \$'000
<b>Current</b>		
Creditors and accrued expenses	11,008	9,953
Paid Parental Leave Scheme	11	(5)
Other payables	765	391
<b>Total current payables</b>	<b>11,784</b>	<b>10,339</b>

<b>Total payables</b>	<b>11,784</b>	<b>10,339</b>
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Payables are measured at nominal amounts. Creditors and accruals are recognised for all amounts owed and unpaid. Contractual payables are normally settled within 15 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables approximates net fair value due to their short term nature.

## 20. Financial liabilities

	2025 \$'000	2024 \$'000
<b>Current</b>		
Lease liabilities	1,096	2,825
<b>Total current financial liabilities</b>	<b>1,096</b>	<b>2,825</b>
<b>Non-current</b>		
Lease liabilities	10,016	11,771
<b>Total non-current financial liabilities</b>	<b>10,016</b>	<b>11,771</b>
<b>Total financial liabilities</b>	<b>11,112</b>	<b>14,596</b>

Lease liabilities have been measured via discounting lease payments using either the interest rate implicit in the lease (where it is readily determined) or Treasury's incremental borrowing rate. There were no defaults or breaches on any of the above liabilities throughout the year. Borrowing costs associated with leasing activities was \$0.388 million (\$0.362 million).

Refer to note 28 for information on risk management.

Refer note 17 for details about the right of use assets (including depreciation).

### 20.1 Concessional lease arrangements

SAAS has no concessional lease arrangements.

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*20.2 Maturity analysis*

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

	2025	2024
	\$'000	\$'000
<b>Lease Liabilities</b>		
Within one year	1,363	2,988
Later than one year but not longer than five years	4,676	7,789
Later than five years	7,042	5,044
<b>Total lease liabilities (undiscounted)</b>	<b>13,081</b>	<b>15,821</b>

**21. Staff related liabilities**

	2025	2024
	\$'000	\$'000
<b>Current</b>		
Accrued salaries and wages	3,452	3,289
Annual leave	45,156	44,069
Long service leave	5,098	4,780
Skills and experience retention leave	2,120	1,985
Staff on-costs	6,057	5,788
Other	7	(4)
<b>Total current staff benefits</b>	<b>61,890</b>	<b>59,907</b>
<b>Non-current</b>		
Long service leave	55,373	51,979
Staff on-costs	3,187	2,331
<b>Total non-current staff benefits</b>	<b>58,560</b>	<b>54,310</b>
<b>Total staff benefits</b>	<b>120,450</b>	<b>114,218</b>

Staff related benefits accrue as a result of services provided up to the reporting date that remain unpaid. Non current staff related benefits are measured at present value and short-term staff related benefits are measured at nominal amounts.

The annual leave liability and the skills and experience retention leave liability are expected to be payable within 12 months and are measured at the undiscounted amounts expected to be paid.

**21.1 Salaries and wages, annual leave, skills and experience retention leave and sick leave**

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at reporting date.

The annual leave liability and the skills and experience retention leave liability are expected to be payable within 12 months and are measured at the undiscounted amount expected to be paid.

As a result of the actuarial assessment performed by DTF, the salary inflation rate has increased from the 2024 rate (2.4%) to 3.2% for annual leave and skills and experience retention leave liability. As a result, there is an increase in the staff benefits liability and staff benefits expenses of \$0.322 million.

No provision has been made for sick leave, as all sick leave is non-vesting, and the average sick leave taken in future years by staff is estimated to be less than the annual entitlement for sick leave.

**21.2 Long service leave**

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by staff up to the end of the reporting period using the projected unit credit method. The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of staff departures and periods of service. These assumptions are based on staff data over SA Government entities and the health sector across government.

AASB 119 requires the use of the yield on long-term Commonwealth Government bonds as the discount rate in the measurement of the long service leave liability. The yield on long-term Commonwealth Government bonds has remained unchanged at 4.25%. No movement in the bond yield, which is used as the rate to discount future long service leave cash flows, results in an immaterial movement in the reported long service leave liability.



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The net financial effect of the changes to actuarial assumptions is a decrease in the long service leave liability of \$0.011 million, payables (staff on-costs) of \$0.001 million and staff benefits expense of \$0.012 million. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions – a key assumption being the long-term discount rate.

The actuarial assessment performed by DTF leaves the salary inflation rate unchanged from 2024 at 3.5% for long service leave liability.

**21.3 Staff on-costs**

Staff on-costs include payroll tax, fringe benefits tax, and superannuation contributions and are settled when the respective staff benefits that they relate to is discharged. SAAS makes contributions to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the South Australian Superannuation Board and externally managed superannuation schemes.

As a result of an actuarial assessment performed by DTF, the portion of long service leave taken as leave has increased from 2024 (38%) to 47% and the average factor for the calculation of employer superannuation on-costs has increased from the 2024 rate (11.5%) to 12.0% to reflect the increase in super guarantee. These rates are used in the staff on-cost calculation. The net financial effect of the changes in the current financial year is an increase in the staff on-cost liability and staff benefits expenses of \$0.013 million. The estimated impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions.

**21.4 Superannuation funds**

A number of SAAS staff are members of the SA Ambulance Service Superannuation Scheme (the "Scheme"). These staff are eligible to receive a benefit from the Scheme. A benefit is payable on retirement, death, disablement or leaving SAAS in accordance with the Scheme's trust deed and rules. The Scheme provides lump sum benefits based on a combination of defined benefits which depend on years of service and final salary and accumulation benefits which depend on the accumulation of member and employer contributions adjusted for appropriate earnings and expenses. The liability for this Scheme has been determined via an actuarial valuation by Mercer Investment Nominees Limited using the projected unit credit method.

The expected payment to settle the obligation has been determined using national government bond market yields with terms and conditions that match, as closely as possible, to estimated cash outflows.

Actuarial gains and losses are recognised in other comprehensive income in the Statement of Comprehensive Income, in the period in which they occur. The superannuation expense comprising interest cost and other costs of the defined benefit plan is measured in accordance with AASB 119 and is recognised as and when contributions fall due.

The South Australian Superannuation Board was appointed Trustee of the Scheme effective 1 July 2006. The Scheme was closed to new members as at 30 June 2008. For those staff who are not members of the Scheme, SAAS pays contributions in accordance with the relevant award or contract of employment to other nominated Superannuation funds in compliance with the superannuation guarantee legislation. Contributions are charged as expenditure as they are made. Members are not required to make contributions to these funds.

The defined benefit liability has been recognised in the Statement of Financial Position in accordance with AASB 119 and is held in SAAS.

<b>Defined benefit superannuation scheme</b>	<b>2025</b>	<b>2024</b>
<b>Reconciliation of the present value of the defined benefit obligation:</b>	<b>\$'000</b>	<b>\$'000</b>
Opening balance of defined benefit obligation	261,179	263,935
Current service cost	6,609	7,560
Interest cost	9,974	9,520
Contributions by scheme participants	2,587	3,075
Actuarial (gains)/losses	2,507	2,014
Benefits paid	(23,692)	(23,049)
Taxes, premiums and expenses paid	(2,191)	(2,146)
Transfers in	218	270
<b>Closing balance of defined benefit obligation</b>	<b>257,191</b>	<b>261,179</b>

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	2025	2024
	\$'000	\$'000
<b>Reconciliation of fair value of scheme assets:</b>		
Opening balance of scheme assets	290,572	283,988
Interest Income	11,160	10,322
Actual return on scheme assets less Interest Income	12,824	12,733
Contributions from the employer	5,007	5,379
Contributions by scheme participants	2,587	3,075
Benefits paid	(23,692)	(23,049)
Taxes, premiums and expenses paid	(2,191)	(2,146)
Transfers in	218	270
<b>Closing balance of scheme assets</b>	<b>296,485</b>	<b>290,572</b>

	2025	2024
	\$'000	\$'000
<b>The amount included in the Statement of Financial Position arising from SAAS's obligations in respect of its defined benefit scheme is as follows:</b>		
Present value of defined benefit obligations	257,191	261,179
Fair value of scheme assets	(296,485)	(290,572)
<b>Net (asset)/liability arising from defined benefit obligations</b>	<b>(39,294)</b>	<b>(29,393)</b>

	2025	2024
	\$'000	\$'000
<b>Included in the Statement of Financial Position:</b>		
Non-current receivable - superannuation - defined benefit scheme	39,294	29,393
<b>Closing balance of defined benefit obligation</b>	<b>39,294</b>	<b>29,393</b>

	2025	2024
Australian equity	26	26
International equity	32	27
Fixed income	10	13
Property	7	8
Alternatives/Other	1	2
Cash	6	8
Private Market	5	5
Infrastructure	7	5
Credit	6	6
	100	100

The percentage invested in each asset class as at 30 June 2025 is adjusted to be comparable to 30 June 2024.

In accordance with the revised AASB 119 the percentage invested in each asset class as at 30 June 2025 is adjusted to be comparable to 30 June 2024. This adjustment is made to align with the new approach where Diversified Strategies Growth and Diversified Strategies Income are identified as separate asset classes.

The actual return on scheme assets was \$23.984 million (\$23.055 million), a gain of \$10.317 million resulting from investment returns being significantly higher than previously assumed. Employer contributions of \$4.206 million are expected to be paid to the scheme for the year ending 30 June 2026. Expected employer contributions reflect the current 9.5% of salary contributions.

	2025	2024
	% pa	% pa
<b>Principal actuarial assumptions used (and expressed as weighted averages):</b>		
Discount rate (Defined benefit cost)	4.25	4.0
Expected rate of salary increase (Defined benefit cost)	3.5	3.5
Discount rate (Defined benefit obligation)	4.25	4.25
Expected rate of salary increase (Defined benefit obligation)	3.5	3.5



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	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Movement in net defined benefit liability</b>		
Net defined benefit liability at start of year	(29,393)	(20,053)
Defined benefit cost	5,423	6,758
Remeasurements	(10,317)	(10,719)
Employer contributions	(5,007)	(5,379)
<b>Net defined liability at end of year</b>	<b>(39,294)</b>	<b>(29,393)</b>

The net financial effect of the changes in the discount rate in the current year is an increase in the superannuation -- defined benefits scheme liability and other comprehensive income gain of \$10.317 million. The impact on future periods is impracticable to estimate as the superannuation -- defined benefits scheme liability is calculated using a number of assumptions -- a key assumption being the long-term discount rate.

**Sensitivity analysis**

The defined benefit obligation as at 30 June 2025 under several scenarios is presented below.

Scenarios A and B relate to discount rate sensitivity. Scenarios C and D relate to salary increase rate sensitivity.

Scenario A: 0.5% p.a. lower discount rate assumption

Scenario B: 0.5% p.a. higher discount rate assumption

Scenario C: 0.5% p.a. lower salary increase rate assumption

Scenario D: 0.5% p.a. higher salary increase rate assumption

	Base Case	Scenario A	Scenario B	Scenario C	Scenario D
		-0.5% pa discount rate	+0.5% pa discount rate	-0.5% pa salary increase rate	+0.5% pa salary increase rate
Discount Rate	4.25%	3.75%	4.75%	4.25%	4.25%
Salary increase rate	3.5%	3.5%	3.5%	3.0%	4.0%
Defined benefit obligation (\$'000)	257,191	261,123	254,309	254,705	260,540

Description of the regulatory framework

The scheme operates in accordance with its Trust Deed. The scheme is considered to be an exempt public sector scheme.

Description of other entities' responsibilities for the governance of the Scheme

The scheme's trustee (South Australian Superannuation Board) is responsible for the governance of the scheme. The trustee has a legal obligation to act solely in the best interests of scheme beneficiaries. The trustee has the following roles:

- administration of the scheme and payment to the beneficiaries from scheme assets when required in accordance with the scheme rules;
- management and investment of the scheme assets; and
- compliance with superannuation law and other applicable regulations.

Description of risks

There are a number of risks to which the Scheme exposes the employer. The more significant risks relating to the defined benefits are:

Investment risk

The risk that investment returns will be lower than assumed and the employer will need to increase contributions to offset this shortfall.

Salary growth risk

The risk that wages or salaries (on which future benefit amounts will be based) will rise more rapidly than assumed, increasing defined benefit amounts and thereby requiring additional employer contributions.

Legislative risk

The risk that legislative changes could be made which increase the cost of providing the defined benefits.

The scheme assets are invested in the Funds SA Balanced Investment option. The assets are diversified within this investment option and therefore the Scheme has no significant concentration of investment risk.

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**Funding arrangements**

The financing objective adopted at the 30 June 2023 actuarial investigation of the scheme in a report dated 23 May 2024, is to maintain the value of the scheme's assets at least equal to:

- 100% of accumulation account balances, plus
- 110% of Defined Benefit Vested Benefits.

In that valuation, it was recommended that the employer contribute to the scheme as follows:

- Defined Benefit members:
  - 9.50% of salary for all defined benefit members, plus
  - Any additional employer contributions agreed between the employer and a member.
- Accumulation members:
  - 11% of ordinary time earnings from 1 July 2023 to 30 June 2024, plus
  - Any additional employer contributions agreed between the employer and a member.

**Maturity profile of defined benefit obligation**

The weighted average duration of the defined benefit obligation as at 30 June 2025 is 6 years.

## **22. Provisions**

### **22.1 Workers Compensation**

Provisions consist of only workers compensation provision.

*Reconciliation of workers compensation (statutory and non-statutory)*

	2025	2024
	\$'000	\$'000
<b>Carrying amount at the beginning of the period</b>	<b>49,099</b>	<b>31,466</b>
Additions	10,491	9,819
Payments	(7,818)	(6,293)
Remeasurements	5,379	14,107
<b>Carrying amount at the end of the period</b>	<b>57,151</b>	<b>49,099</b>

Total workers compensation contains provision of \$10.549 million (\$8.909 million) and non-current provision of \$46.602 million (\$40.190 million).

**Workers compensation provision (statutory and additional compensation schemes)**

SAAS is responsible for the management of workers rehabilitation and compensation and is directly responsible for meeting the cost of workers' compensation claims and the implementation and funding of preventive programs. Accordingly, a liability has been reported to reflect unsettled workers compensation claims (statutory and additional compensation schemes).

The workers compensation provision is based on an actuarial estimate of the outstanding liability as at 30 June 2025 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.

The additional compensation provision provides continuing benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are non-serious injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation. There is a significant degree of uncertainty associated with estimating future claim and expense payments, and also around the timing of future payments due to the variety of factors involved. The liability is impacted by agency claim experience relative to other agencies, average claim sizes and other economic and actuarial assumptions.



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**23. Contract liabilities and other liabilities**

	2025	2024
	\$'000	\$'000
Current		
Contract liabilities	20,662	17,134
Other	1,740	1,819
<b>Total current contract liabilities and other liabilities</b>	<b>22,402</b>	<b>18,953</b>
<b>Total contract liabilities and other liabilities</b>	<b>22,402</b>	<b>18,953</b>

Revenue relating to maintenance services for call direct and ambulance cover is recognised over time although the customer pays up front in full for these services. A contract liability is recognised for revenue relating to ambulance cover at the time of the initial sales transaction and is released over the service period. All performance obligations from these existing contracts (deferred service income) will be satisfied during the next reporting period and accordingly all amounts will be recognised as revenue.

**24. Unrecognised commitments**

Commitments include operating, capital and outsourcing arrangements arising from contractual or statutory sources, and are disclosed at their nominal value.

**24.1 Contractual commitments to acquire property, plant and equipment**

	2025	2024
	\$'000	\$'000
Within one year	324	9,322
<b>Total capital commitments</b>	<b>324</b>	<b>9,322</b>

SAAS's capital commitments are for plant and equipment ordered but not received and capital works.

**24.2 Other contractual commitments**

	2025	2024
	\$'000	\$'000
Within one year	6,768	4,985
Later than one year but not longer than five years	7,166	912
Later than five years	3,790	-
<b>Total expenditure commitments</b>	<b>17,724</b>	<b>5,897</b>

SAAS other contractual commitments are for agreements for goods and services ordered but not received.

**25. Contingent assets and liabilities**

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed within this note and, if quantifiable are measured at nominal value. SAAS is not aware of any contingent assets and liabilities and has made no guarantees.

The terms of offer for a proposed new South Australian Allied Health Professionals, Assistants and Psychologists Enterprise Agreement 2025 were presented on 13 June 2025, contingent on an agreement being reached and approval by the South Australian Employment Tribunal (SAET). In accordance with the terms of the new Enterprise Agreement eligible staff are entitled to, among other things, salary increases of 4.0% per annum back dated to the first full pay period after 1 May 2025. The financial impact of backpay and remeasurement of employee related liabilities up to 30 June 2025 is estimated to be \$0.008 million.

Negotiations have commenced for several other enterprise agreements which have nominally expired. Arrears payments may become due for employment up to 30 June 2025, if salary increases or other changes to entitlements are backdated, contingent on acceptance by members and approval by SAET. It is impossible to estimate the financial impact, timing, or likelihood.

**26. Events after balance date**

On 6 July 2025, allied health workers supported the terms for a new South Australian Allied Health Professionals, Assistants and Psychologists Enterprise Agreement 2025. The Enterprise Agreement was approved by the SAET on 11 August 2025.

On 1 September 2025, Salaried Medical Officers endorsed the terms for a new SA Health Salaried Medical Officers Enterprise Agreement 2025, including 3.5% salary increase backdated to 14 April 2025 among the changes to conditions and entitlements. The proposed Enterprise Agreement is yet to be approved by SAET.



## 27. Financial instruments/financial risk management

### 27.1 Financial risk management

Risk management is managed internally at SAAS. Risk management policies are in accordance with the *Risk Management Policy Statement* issued by the Premier and Treasurer and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

SAAS's exposure to financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held.

#### Liquidity Risk

SAAS is funded principally by the SA Government via the Department. The Department works with DTF to determine the cash flows associated with the SA Government approved program of work and to ensure funding is provided through SA Government budgetary processes to meet the expected cash flows.

Refer to notes 1, 4, 20 and 21 for further information.

#### Credit risk

SAAS has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history. SAAS has minimal concentration of risk. No collateral is held as security and no credit enhancements relate to financial assets held by the SAAS. Refer to notes 28.3 and 11 for further information.

#### Market risk

SAAS does not engage in high risk hedging for its financial assets. Exposure to interest rate risk may arise through interest bearing liabilities, including borrowings. SAAS's interest bearing liabilities are managed through SAFA and any movement in interest rates are monitored on a daily basis. There is no exposure to foreign currency or other price risks.

There have been no changes in risk exposure since the last reporting period.

### 27.2 Categorisation of financial instruments

Details of the significant accounting policies and methods adopted including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised with respect to each class of financial asset, financial liability and equity instrument are disclosed in the respective financial asset / financial liability note.

The carrying amounts of each of the following categories of financial assets and liabilities: financial assets measured at amortised cost; financial assets measured at fair value through profit or loss; financial assets measured at fair value through other comprehensive income; and financial liabilities measured at amortised cost are detailed below. All of the resulting fair value estimates are included in Level 2 as all significant inputs required are observable.

Financial assets and financial liabilities are measured at amortised cost and carrying amount/fair values throughout the statements. Amounts relating to statutory receivables and payables (e.g. Commonwealth taxes; Auditor-General's Department audit fees etc.) and prepayments are excluded as they are not financial assets or liabilities. Receivables and Payables at amortised cost are \$31.745 million and \$11.773 million respectively.

### 27.3 Credit risk exposure and impairment of financial assets

Loss allowances for receivables are measured at an amount equal to lifetime expected credit loss using the simplified approach in AASB 9. Loss allowances for contract assets are measured at an amount equal to an expected credit loss using a 12 month method. No impairment losses were recognised in relation to contract assets during the year.

An allowance matrix is used to measure the expected credit loss of receivables from non-government debtors. The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties. Impairment losses are presented as net impairment losses within net result, subsequent recoveries of amounts previously written off are credited against the same line item.

The carrying amount of receivables approximates net fair value due to being receivable on demand. Receivables are written off when there is no reasonable expectation of recovery and not subject to enforcement activity. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with SAAS.

To measure the expected credit loss, receivables are grouped based on shared risk characteristics and the days past. When estimating the expected credit loss, SAAS considers reasonable and supportive information that is relevant and available without undue cost and effort. This includes quantitative and qualitative information and analysis based on SAAS's historical experience and informed credit assessment including forward-looking information.

The assessment of the correlation between historical observed default rates, forecast economic conditions and expected credit losses is a significant estimate. SAAS's historical credit loss experience and forecast of economic conditions may not be representative of customers' actual default in the future.

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Loss rates are calculated based on the probability of a receivable progressing through stages to write off based on the common risk characteristics of the transaction and debtor. The following table provides information about the credit risk exposure and expected credit loss for non-government debtors:

	30 June 2025			30 June 2024		
	Expected credit loss rate(s) %	Gross carrying amount \$'000	Expected credit losses \$'000	Expected credit loss rate(s) %	Gross carrying amount \$'000	Expected credit losses \$'000
<b>Days past due</b>						
Current	0.4 - 23.6%	12,362	2,896	0.5-25.4%	10,863	2,732
<30 days	0.7 - 27.0%	10,501	2,808	0.9-28.3%	8,826	2,480
31-60 days	1.4 - 43.1%	7,278	3,104	1.9-47.3%	5,653	2,672
61-90 days	2.1 - 54.0%	7,124	3,834	3.1-60.5%	3,422	2,029
91-120 days	2.7 - 59.5%	4,732	2,814	4.3-66.5%	4,013	2,656
121-180 days	4.2 - 67.2%	6,398	4,195	6.0-74.2%	4,267	3,119
181-360 days	11.1 - 90.9%	15,587	13,927	11.2-89.5%	16,506	14,731
361-540 days	31.6 - 97.4%	7,103	6,879	31.7-96.7%	6,778	6,548
>540 days	43.2 - 98.9%	7,965	7,692	43.3-100.0%	1,962	1,795
<b>Total</b>		<b>79,050</b>	<b>48,149</b>		<b>62,290</b>	<b>38,762</b>

## 28. Significant transactions with government related entities

SAAS is controlled by the SA Government.

Related parties of SAAS include all key management personnel and their close family members; all Cabinet Ministers and their close family members; and all public authorities that are controlled and consolidated into the whole of government financial statements and other interests of the Government.

Significant transactions with the SA Government are identifiable throughout this financial report. SAAS received funding from the SA Government via the Department (note 2), and incurred expenditure via the Department for medical, surgical and laboratory supplies, computing and insurance (note 8). SAAS incurred expenditure with the Attorney General's Department for Medstar patient transport (MAC Rescue Helicopter) of \$6.255 million (\$4.740 million) and for the SA Government Radio Network of \$2.097 million (\$2.046 million). Also, capital works of \$101.645 million (\$28.980 million) with the Department of Infrastructure and Transport.



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**29. Board and committee members**

Members of boards/committees that served for all or part of the financial year, and were entitled to receive income from membership in accordance with APS 124.B were:

Board/Committee name:	Government		Other members
	employee members	members	
Assurance and Risk Committee	-		Zimmerman A (Chair), Beilby J Professor, Deally Y, Mellroy A.
Clinical Governance Committee	6		Beilby J Professor (Chair), Hibbert P, Marshall J, Dr Thomson N, Farrugia S.
Consumer and Community Advisory Committee	-		Ashley I, Caldwell B, Chester M, Cook C, Earle-Bandaralage L, Kirk P (Co-Chair), Marshall J, Mercer K, Pietsch A, Pilkington I, Saunders C, Salisbury A, Whiteway L, Murray R, Braund S.
Finance Committee	8		Mellroy A (Chair), Murray R.
ICT Governance Committee	3		Deally Y (Chair).
NSQHS Steering Committee	12		Kirk P, Chester M
Service Delivery Committee	26		Braund S, Salisbury A

Refer to note 7.2 for remuneration of board and committee members.