Government of South Australia

SA Ambulance Service

2025-26 Annual Report

SA Ambulance Service
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To:

The Hon Blair Boyer MP

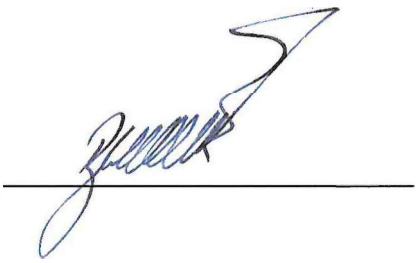
Minister for Health and Wellbeing

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 Heath 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 SA Ambulance Service by:

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

30 September 2026 Signature 



From the Chief Executive Officer

Welcome to the 2025-26 SA Ambulance Service (SAAS) Annual Report.

In what has been an extraordinary year of transition for SAAS, I am incredibly proud of the successful relocation of our Emergency Operations Centre (EOC) to a new $134m purpose-built facility at Mile End South.

It is inspiring to look back upon the operational transition of the EOC which was a live relocation and staged over nine days in early December. The challenge was enormous; to relocate a working EOC into a brand-new facility that had to run from the first minute Triple Zero (000) switched over. This was achieved without missing a beat thanks to months of planning, our amazing project team, and the positivity and flexibility of our staff, particularly those who conducted the two weeks live cut-over testing.

This facility also houses SAAS's Critical Operational Services directorate and has set the service up for the future and strengthen South Australia's capacity to respond to statewide emergencies. The building has a large incident command centre, and the space and technological capacity to provide a greatly enlarged redundancy site for other emergency services.

The relocation marked a significant technology upgrade, with the introduction of the latest technology in telephony and call management system - increasing SAAS's capacity to manage future growth in Triple Zero (000) call volumes.

Adjacent to the new facility is the Adelaide ambulance station which became operational in November. Its location is strategically important to strengthening ambulance coverage for the Adelaide CBD and inner western suburbs.

SAAS also completed the rebuilding of Campbelltown station and a major expansion and upgrade of Goolwa station. The infrastructure teams at SAAS and across government are incredibly hard working and have managed to get the stations fitted out and ready to go.

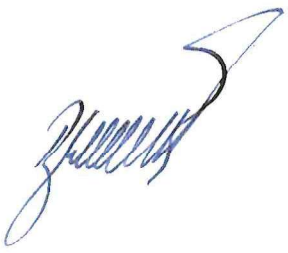
Under the Operational Growth Plan we have employed an additional 70 staff into expanded frontline roles this year.

Some of our services have also increased in capacity. The expansion of the Clinical Telephone Assessment (CTA) service to a 24/7 operation has proven successful as it contributed to a hospital avoidance rate of 30.7% - exceeding the target of 20%.

With earlier clinical assessment contributing to a 38.2% increase in CTA interactions, we saw a 41.7% increase in ambulance redirections. Overall, 8,057 patients avoided an emergency ambulance dispatch which meant we could better preserve emergency ambulance resources for our highest priority patients.

The electronic Patient Care Record project continued with the progression of the design of key integrations and functional and technical components, release of software validation and consultation and training of staff including volunteers to support future deployment.

This year of transition including changes to infrastructure and technologies as well as increases in our workforce has been remarkable. It has reinforced the messaging of our *Strategic Plan 2023-2027* that 'SA Ambulance Service is exceptional, now and into the future'.



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

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Overview: about the agency

Our strategic focus

Our Vision	An innovative, patient focused, technology enabled, evidence driven, emergency response and health care ambulance service; achieved by exceptional people.
Our Mission	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.
Our Purpose	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.
Our Values	• Patient Focused • Integrity and Honesty • Community Collaboration • Teamwork • Respect and Courtesy • Change Ready • Authentic Leadership RISE Culture We will ensure we have a culture that is Respectful, Inclusive, Supportive, Equitable (RISE). Leadership We will continue our 'Know, Be, Do, Achieve' leadership philosophy with our leadership behaviours.

Our functions and objectives[1]	SAAS is South Australia's provider of emergency ambulance transport, clinical care, and patient transport services, including: • Delivery of high-quality clinical care and coordination of referral, transport and retrieval services for patients. • Triple Zero (000) call receipt, patient triage and ambulance dispatch. • Emergency management services and multi-agency operations. • Aeromedical and medical retrieval services. • Coordination of State Rescue Helicopter Services. • Management of the Royal Flying Doctor Services (RFDS) contract for fixed-wing inter-hospital air transfers and coordination of medical assistance in rural South Australia. • Coordination of the Patient Transport Service (PTS) for the safe transport of patients. • Provision and administration of the Ambulance Cover subscription scheme. • Provision, as a registered training organisation, of in-house, nationally accredited training to SAAS staff.

Our organisational structure

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

The SAAS Volunteer Health Advisory Council (SAASVHAC) is an unincorporated body which advises the Minister for Health and Wellbeing via the Chief Executive, DHW and the Chief Executive Officer.

Our Minister



Hon Blair Boyer MP, Minister for Health and Wellbeing.

[1] This section outlines the functions and objectives of SAAS in accordance with the annual reporting requirements of section 7(a) of the Public Sector Regulations 2025.

Our Executive team

	**Rob Elliott** **Chief Executive Officer** SAAS is led by Associate Professor Rob Elliott and a team of eight executive and senior leadership positions. Other Directorates reporting to the Chief Executive Officer include Events Management and Planning, Corporate Engagement and Information Management, and Executive Operations Support.
	**Paul Lemmer** **Executive Director, Metropolitan Operations** Responsible for ambulance operations within the Adelaide metropolitan area providing clinical care for patients, including rescue services.
	**Robert Tolson** **Executive Director, Country Operations** Responsible for ambulance operations in regional South Australia providing clinical care for patients provided by employed and volunteer staff.
	**Kate Clarke** **Executive Director, Critical Operational Services** Responsible for the Emergency Operations Centre (EOC), Operational Planning and Resourcing (OP&R), the SAAS Clinical Hub, State Duty Managers, and Operations Systems (critical Triple Zero (000) ICT System Management).
	**Keith Driscoll** **Executive Director, Clinical Services** Responsible for Clinical Performance, Patient Safety and Quality, Clinical Resources, National Safety and Quality Health Services (NSQHS) Standards and Clinical Education.

	**Elke Kropf** **Executive Director, Strategy, Business and Asset Services** Responsible for the delivery of the Operational Growth Plan (OGP) relating to SAAS, financial services, infrastructure, procurement and contract management, business intelligence and data, business services, customer service centre, information technology, fleet services, and strategy risk and governance.
	**Saffron Kennedy** **Executive Director, Workforce** 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.
	**Dr Andrew Pearce** **Divisional, Clinical Director, SAAS MedSTAR** 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.
	**Dr Amy Keir** **Chief Medical Advisor** Responsible for the provision of expert medical advice and guidance within SAAS, supporting the clinical direction with a specialised focus on quality and safety in clinical care, education and research.

Changes to the agency

Nil

Legislation administered by the agency

Health Care Act 2008

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

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

The agency's performance

Performance at a glance

Measure	Daily average	Definition
Triple Zero (000) calls	967	All requests for service that entered the EOC by Triple Zero (000)
Non-Triple Zero (000) calls	156	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	1014	Total number of Priority 1 – Priority 8 (P1-P8) incidents attended by or managed by SAAS
Statewide transports	792	Total number of ambulance units that recorded a 'Time [at] Destination' P1-P8

Contribution by specific work groups

Measure	Daily average
Emergency Ambulance	719.4
Emergency Support Service	90.7
Regional Medical Transport Service	31.8
Patient Transport Service	120.0
Single Paramedic Response Intervention	93.0
Volunteer Ambulance Response	79.6
Extended Care Paramedics	19.0
SAAS MedSTAR	9.0
Special Operations Team (rescue incidents)	6.0

In 2025-26, SAAS also responded to:

- 203 Level 1 casualty incidents requiring local resources managed by a Scene Commander.
- 21 Level 2 casualty Incidents requiring local and regional resources managed by an Incident Commander.

SAAS MedSTAR

- 3,141 retrievals requiring road transport via rapid response vehicles, fixed-wing and jet via RFDS assets and jet services and helicopter. Of these 589 were stood down and 111 were not transported.
- 14,148 SAAS MedSTAR consultations requiring clinical assessment or advice and support to health professionals via phone or telemedicine. Of these 7,521 were RFDS interhospital transfers.
- Fixed-wing Inter-Hospital transfer (IHT) coordinated increased by 4% and consults increased by 7%.

Staff

Number of SAAS Staff	
Career	2,812
Volunteer	1,217
Total staff	4,029

New volunteer recruits	250

Stations

Metropolitan stations	
Emergency or multiple purpose* ambulance stations	27

*Sites may include emergency, non-emergency patient transport, rescue and retrieval crews

Country stations	
Ambulance stations staffed by volunteers	77
Ambulance stations staffed by employees	22
Ambulance stations staffed by volunteers and employees	4
TOTAL	103

Agency objectives

Strategic Goal 1: An exceptional patient experience

1. Provide safe, inclusive, high-quality, and timely patient care that is appropriate for each individual.

<table>
<tr><th>Indicators</th><th>Performance</th></tr>
<tr><td>Ambulance Hospital Clearance Time ≤ 20 minutes</td><td>Hospital Clearance Times – Average for the year
<table><tr><td>2024-25</td><td>2025-26</td><td>variance</td></tr><tr><td>69.3%</td><td>65%</td><td>↓ 4.3%</td></tr></table></td></tr>
<tr><td>Triple Zero (000) Calls Answered within 10 seconds

Target ≥95%</td><td>Triple Zero (000) Calls Answered within 10 seconds
Percentage of the year
<table><tr><td>2024-25</td><td>2025-26</td><td>variance</td></tr><tr><td>95.7%</td><td>96.6%</td><td>↑ 0.9</td></tr></table></td></tr>
<tr><td>Response Time (Urban Centres) - Priority 1
Percentage (%) of Priority 1 incidents where the first SAAS resource arrived within 8 minutes.
Target ≥60.0%</td><td>Average Statewide Priority 1 Response %
<table><tr><td>2024-25</td><td>2025-26</td><td>variance</td></tr><tr><td>71%</td><td>72.2%</td><td>↑ 1.2</td></tr></table></td></tr>
<tr><td>Response time (Urban Centres) - Priority 2
Percentage (%) of Priority 2 incidents
where the first SAAS resource arrived within 16 minutes.
Target ≥90.0%</td><td>Average Statewide Priority 2 Response Times
<table><tr><td>2024-25</td><td>2025-26</td><td>variance</td></tr><tr><td>64%</td><td>64.9%</td><td>↑ 0.9%</td></tr></table></td></tr>
<tr><td>Patient Transport Services (PTS)</td><td>Demand for PTS increased during 2025-26 across the state.
<table><tr><td>2024-25</td><td>2025-26</td><td>variance</td></tr><tr><td>59,644</td><td>64,292</td><td>↑ 7.8%</td></tr></table>SAAS responded by temporarily expanding to seven-day-a-week multi-stretcher transfer coverage and strengthening its’ leadership capability across non-emergency services.</td></tr>
</table>

<table>
<tr>
<td>Pain Reduction
Target ≥50.0%</td>
<td>
<table>
<tr><th>2024-25</th><th>2025-26</th><th>variance</th></tr>
<tr><td>63.3%</td><td>62.3%</td><td>↓ 1%</td></tr>
</table>
</td>
</tr>
<tr>
<td>Cardiac Arrest with ROSC Rate - VF/VT cardiac arrest

Target ≥12 month rolling average(x̄)</td>
<td>
<table>
<tr><th>2024-25</th><th>2025-26</th><th>variance</th></tr>
<tr><td>60.1%</td><td>59.6%</td><td>↓ 0.5%</td></tr>
</table>
</td>
</tr>
<tr>
<td>ST Elevation Myocardial Infarction (STEMI)
Percentage of metropolitan patients with evidence of STEMI who are transported to a hospital with Percutaneous Coronary Intervention (PCI) facilities within 60 minutes of ambulance dispatch.
Performing Target >=70%</td>
<td>
<table>
<tr><th>2024-25</th><th>2025-26</th><th>variance</th></tr>
<tr><td>*84%</td><td>82.3%</td><td>↓ 1.7</td></tr>
</table>
*In 2024-25, 83.6% was reported using July 2024 to April 2025 data. After a billing system upgrade, the full year data is 84%.
</td>
</tr>
<tr>
<td>Stroke
Percentage of metropolitan patients with suspected stroke who are transported to a hospital with a Comprehensive Stroke Unit (CSU) within 60 minutes of ambulance dispatch.
Performance Target >=80%</td>
<td>
<table>
<tr><th>2024-25</th><th>2025-26</th><th>variance</th></tr>
<tr><td>*78%</td><td>74.9%</td><td>↓ 3.1</td></tr>
</table>
*In 2024-25, 78.6% was reported using July 2024 to April 2025 data. After a billing system upgrade, the full year data is 78%.
</td>
</tr>
</table>

2. Develop the scope of practice across our workforce to meet evolving patient and community needs.

Indicators	Performance
Clinical Scope of Practice	Percentage of practicing SAAS Practitioners with current Clinical Scope of Practice: Paramedics 100% Nurses 100% Medical Practitioners 100%
Registered Training Organisation (RTO 0264)	SAAS submitted its RTO registration renewal which was approved by the Australian Skills Quality Authority (ASQA) on 26 June 2026. SAAS was granted maximum registration renewal period of seven years, expiring on 30 June 2033.
SAAS MedSTAR Observation Program	This placement program is for medical students, nurses, doctors, and paramedics. This year SAAS MedSTAR hosted: • 4 (Local/National/International) undergraduate medical students • 2 Interstate or International Medical Retrieval Consultants • 13 Critical Care Nurses • 4 Internal (MedSTAR) placements (for staff development purposes) • 7 Intensive Care Paramedics.

The number of staff and volunteers who have completed a qualification, certificate, internship or training program.

Qualification	Title	Number completed
Ambulance Assist Authority to Practice	Ambulance Assist	166
HLT21020 Certificate II in Medical Service First Response	Ambulance Responder	52
HLT41120 Certificate IV in Health Care	Ambulance Officer • Volunteer • PTS	60

Ambulance Officer Extended Practice for Health Care Professionals	Ambulance Officer Extended Practice	2
Remote Ambulance Officers induction	Remote Ambulance Officer	9
HLT31020 Certificate III in Ambulance Communication (Call taking)	Emergency Medical Dispatch Support Officer	20
HLT41020 Certificate IV in Ambulance Communications (Dispatch)	Emergency Medical Dispatcher	7
Graduated Paramedic Pathway program	Ambulance Officer to Paramedic	• 24 employees in the program • During 2025/26 10 successfully completed and transitioned to a paramedic role in regional SA
Paramedic Internship	Paramedic	110
Experienced Paramedic Program	Paramedic	17
Paramedic Telehealth Clinician Program	Paramedic Telehealth Clinician	13
Intensive Care Paramedic Internship	Intensive Care Paramedic	11
Extended Care Paramedic Program	Extended Care Paramedic	5
First Aid/CPR training (HLTAID011 and/or HLTAID009)	Ambulance Assist (volunteers) Operational staff (career and volunteer) through SAAS RPL process	196 64
Manage personal stressors in the work environment (HLTWHS006)	Ambulance Assist (volunteers)	196

3. Every aspect of our organisation will be patient and consumer focused.

Indicators	Performance
Consumer Advisor	The SAAS Consumer Advisor provided education sessions for Customer Service Centre staff to ensure our consumers are encouraged and supported when providing feedback to the organisation.
Billing and Collections Recovery Project	A significant billing and collections recovery program was progressed to address historical billing and revenue recovery backlogs. This program followed the transition to a new billing system. The project represents an important step in restoring SAAS's ongoing revenue recovery processes and timely issuance of ambulance accounts.

4. Target improved clinical outcomes using evidence-based research, clinical and technical advances, and monitoring and measuring our clinical practice.

Indicators	Performance
Alternate Care Pathways	Where clinically appropriate, SAAS clinicians facilitated patient access to alternative care services, using a range of transport options including ambulance, private vehicle, taxi and other appropriate community transport solutions. This contributed to a 16.4% increase in referrals to Extended Care Paramedics and Virtual Care Services, reflecting continued growth in the utilisation of community-based care pathways. This year's hospital avoidance rate was 30.7%, exceeding the annual target of 20%.

Safety Learning System (SLS)	Clinicians Clinicians continued to actively engage with the system, reporting clinical incidents, near misses and feedback to support organisational learning and continuous improvement. SLS also holds our consumer feedback. Insights informed clinical reviews, risk mitigation strategies and quality improvement initiatives, contributing to safer patient care and improved service delivery. Consumers Consumer feedback captured through the system contributed to service improvement across SAAS. Feedback from patients, families and carers provided valuable insights into the patient experience and informed initiatives to strengthen communication, quality of care and service delivery. Significant incidents were discussed monthly at the SLS Review Group meeting which was established as a quality assurance initiative. Refer to Public Complaints Business for more information.
Evidence based clinical practice	Clinical Variation Policy introduced Supports evidence based clinical practice by identifying and addressing unwarranted variation in clinical care. The policy emphasises the importance of standardised clinical procedures, continuous professional development, and a culture of quality improvement. Programs • Key programs supporting evidence based clinical practice include: • Clinical Audit Program • Reflective practice reviews

	• Monthly clinical mornings and local area clinical development opportunities. • Morbidity and Mortality Review Group • SLS Quality Assurance Group Committees Evidence-based practice is supported through governance and oversight provided by the following committees: • Clinical Approval Committee • NSQHS Standards Committee • Clinical Governance Committee
Research projects and initiatives	• A qualitive study exploring the lived experience of newly qualified paramedics transitioning into paramedicine to inform future support strategies. • A descriptive analysis of frequent Triple Zero (000) callers. • A descriptive analysis of common patient safety incidents • Research examining barriers and facilitators to patient safety from the perspective of staff within an Australian ambulance service. • An ethnography study of paramedic work undertaken in collaboration with Central Queensland University. • A pilot project in collaboration with SALHN Adult Disability Care Team exploring a proactive approach to supporting frequent SAAS callers living with disability. For the first time, SAAS established a Paramedic Research Fellow and Research Governance Officer. SAAS also relaunched the SAAS Research Strategy and Assurance Committee to support our research agenda as defined in the Strategic Plan.

Strategic Goal 2: A great place to work and grow

1. Plan, recruit and continually support our people to ensure we have a highly capable workforce, that reflects the diversity of our community.

Achievements	Performance
Emergency Support Services	As part of the SAAS Winter Demand Strategy, an additional ESS crew was deployed to support hospital transfers from RFDS.
Single Paramedic Response Intervention (SPRINT) expansion	Also as part of the Winter Demand Strategy, additional temporary crewing commenced at Prospect, Edwardstown and Parafield. Four additional SPRINT resources and an additional SPRINT Team Leader were recruited.
Intensive Care Paramedic (ICP) Retrieval pilot	Metropolitan Operations and SAAS MedSTAR piloted a new career pathway for ICPs to commence as SAAS MedSTAR retrieval paramedics. Four ICPs took part in the successful pilot which is now ongoing.
SAASfit	Employed a second Exercise Physiologist (0.4FTE) to support staff wellbeing and fitness.
SAAS is working in alignment with public sector requirements to increase Aboriginal employment. SAAS gives priority consideration to candidates who identify as Aboriginal or Torres Strait Islander.	• Aboriginal Patient Transfer Service cadetship program – one new employee. • Paramedic Intern – one new employee. • Sponsored an Aboriginal employee to attend two-day workshop ‘Growing our Aboriginal Leaders’ by SA Leadership Academy.

Clinical Telephone Assessment (CTA) expansion	A key milestone in 2025-26 was the expansion of the CTA service to a 24/7 operation. • 8,057 patients avoided an emergency ambulance response following clinical telephone assessment. This is an increase by 46.5% (5,500 patients) from the previous year.
(CTA) Mental Health expansion	Specialist mental health support was strengthened through the expansion of the Paramedic Telehealth Clinician – Mental Health service to 24/7 coverage, contributing to an increase of 34% of mental health clinical interactions and improving access to specialist assessment care.

2. Keep our people physically and psychologically well, safe and active.

Indicators	Performance
Staff Wellbeing	SAAS Peer Support Officers (PSOs) are staff members who volunteer their time to support colleagues and family members in a time of crisis. This year PSOs had 5,178 contact points with staff. To support the onboarding and training of PSOs, the Employee Wellbeing and Assistance team hosted one induction day and four workshops in the financial year. SAAS's Employee Assistance Program also provided support for staff and their families by providing consults with professional psychologists.
SAASfit	SAASfit is a health and fitness program provided by SAAS for SAAS people. • 343 SAASfit assessments / exercise physiology consultations • 11 SAASfit education presentations • 26 participants in holistic wellbeing sessions

	• New SAASfit fitness assessment online booking system and data reporting spreadsheet.

3. Ensure a supportive clinical culture that is fair, just and values incident reporting to improve our practice.

Indicators	Performance
Safety and Quality Account Report	SAAS completed its annual Safety and Quality Account, providing transparent reporting on safety, quality and clinical governance performance. The report demonstrates how organisational systems, incident management processes and quality improvement activities contribute to a supportive clinical culture focussed on learning and improving care aligned to the *National Model for Clinical Governance*.
NSQHS Standards reaccreditation	SAAS remains the only Australian jurisdictional ambulance service to have achieved accreditation under the National Safety and Quality health Service Standards and is currently in an accreditation cycle valid up until 28 June 2028 having completed a third round during 2024-25. In 2025-26, SAAS maintained standards by being focussed on continuous improvement, strengthening clinical governance, and using data, consumer feedback and organisational learning.

4. Drive an organisational culture that is Respectful, Inclusive, Supportive and Equitable (RISE), reflects our values, and supports excellence in leadership.

Indicators	Performance
Leadership development	• 54 attendees at the two day 'Spark' leadership program. • Commencement of Leadership and Management Capability Framework development.

5. Ensure our learning and development supports high performance across all areas.

<table>
<tr><th>Indicators</th><th>Performance</th></tr>
<tr><td>Annual Training Declarations (ATD)</td><td>1,204 ATD declarations were submitted and endorsed by line managers to enable staff to maintain their authority to the Australasian Health Practitioner Regulation Agency (AHPRA) practice.

This includes maintenance of AHPRA registration (if applicable) and completion of all training requirements, including Professional Development Workshops.</td></tr>
<tr><td>Professional Development Workshops (PDWs)</td><td>PDWs are clinical workshops for the training and development of paramedics. Four full day PDWs (including online content) were provided across the state.</td></tr>
<tr><td>Performance Review and Development (PR&D)</td><td>A total of 1,411 PR&D discussions were completed with employees during 2025-26. This represents a slight decrease of 9.1% compared with 2024-25, when 1,552 discussions were completed.

SAAS continues to work toward integrating the ATD and PR&D processes to better reflect the investment in training, education and performance monitoring that occurs throughout the clinical workforce.</td></tr>
<tr><td>Training and Development costs (excluding PDWs)</td><td><table><tr><th colspan="2">Costs 2025-26</th></tr><tr><td>Operational</td><td>$1,092,000</td></tr><tr><td>Corporate</td><td>$111,000</td></tr><tr><td>Medical Professional Development</td><td>$549,000</td></tr></table></td></tr>
<tr><td>Sponsored studies</td><td>SAAS approved 61 staff applications*

<table><tr><th>Semester</th><th>Applicants</th><th>% covered per application</th></tr><tr><td>1</td><td>26</td><td>25.0%</td></tr><tr><td>2</td><td>35</td><td>14.73%</td></tr></table>*The number of applications is how many were received each semester. Staff can apply in more than one semester.</td></tr>
</table>

<table>
<tr>
<td>MedSTAR inductions</td>
<td>
<table>
<tr><th colspan="2">Staff orientated and onboarded</th></tr>
<tr><td>Medical staff</td><td>22</td></tr>
<tr><td>Nursing staff</td><td>5</td></tr>
<tr><td>Paramedics</td><td>4</td></tr>
<tr><td>Special Operations Team</td><td>1</td></tr>
</table>
</td>
</tr>
</table>

Strategic Goal 3. Working with our partners and our community

1. **Collaborate with health partners and other service providers to expand service delivery and improve access to care pathways, including primary health.**

<table>
<tr><th>Indicators</th><th>Performance</th></tr>
<tr><td>Strengthened partnerships with Local Health Networks (LHNs), the State Health Coordination Centre (SHCC), SAAS MedSTAR and SA Health partners</td><td>The relocation of the EOC to the new SAAS Precinct at Richmond Road with co-location alongside the SHCC enhanced operational coordination, escalation pathways, and collaboration during periods of high demand.</td></tr>
<tr><td>Dedicated roles</td><td>SAAS has a range of roles to provide leadership, liaison and support to the broader health system, including the Hospital Ambulance Liaison Officer (HALO), Hospital Relationship Manager (HRM), Clinical Support – Dispatch Network Operations (CS-DNO) and Mental Health Paramedic Telehealth Clinician.</td></tr>
<tr><td>Service Agreement for the provision of aeromedical fixed-wing inter-hospital transfer services in South Australia</td><td>Patients Transported by RFDS (from country to metropolitan hospitals and return):
<table>
<tr><td>2024-25</td><td>2025-26</td><td>variance</td></tr>
<tr><td>7,992</td><td>8,038</td><td>↑ 1.0%</td></tr>
</table>
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.</td></tr>
</table>

	Patients transported on RFDS aircraft with an RFDS flight nurse are coordinated through SAAS MedSTAR.
GoodSAM	An additional 217 people signed up to the GoodSAM responder network enhancing community response to out of hospital cardiac arrest and supporting earlier CPR and defibrillation before ambulance arrival to hospital discharge. 883 GoodSAM alerts were accepted by responders. SAAS strengthened integration between the GoodSAM responder network and the SA AED Register and EOC dispatch systems, improving identification of nearby responders and AEDs during Triple Zero (000) calls.

2. Work with our communities to improve our services, and to ensure our services are accessed appropriately.

Indicators	Performance
Consumer and Community Advisory Committee (CACAC)	SAAS recruited ten new members to its CACAC, which meets bi-monthly. Members also elected a new Consumer Chair. Consumers provided valuable input into changes, projects and some of the governance activities across SAAS e.g. feedback was sought on public facing documents for the electronic Patient Record (ePCR) project.
Community engagement activities	SAAS staff participated in activities from kindy and school visits to ambulance station open days and 'Touch a Truck' events. SAAS hosted station open days at Adelaide, Campbelltown, Hawker and Gawler.

3. Promote volunteering with SAAS as a worthwhile contribution to health care for regional communities.

Indicators	Performance
Volunteer Recruitment campaign	SAAS undertook a second round of the volunteer recruitment campaign 'Join the Team in Green'. Along with advertising and public relations, SAAS hosted in-person and online events to encourage people who live in regional towns to ask questions about volunteering. During the campaign period (between 1 February 2026 to 1 July 2026) 212 volunteer applications were submitted through the SAAS website.
Volunteer Ambassador Program	Seven Volunteer Ambassadors were onboarded for the volunteer recruitment campaign 'Join the Team in Green'. The program engaged volunteers from across the state to represent SAAS and spruik the benefits of volunteering with SAAS. Volunteers were involved in a photoshoot, media training and provided with SAAS branded Facebook accounts which collectively had a reach of 535,553 and 802,53 views*.
National Volunteer Week 2026	Held in May, this annual event was acknowledged through events and social media.
International Volunteer Year (IVY)	SAAS acknowledged its volunteers by linking the IVY campaign through events, volunteer recruitment campaign and social media posts.

*Reach is the number of people who saw a Facebook post, while views represent the number of times the content was displayed, including repeat views by the same user.

4. Develop our emergency management capability and ensure we contribute effectively to our state's emergency preparedness and response.

Indicators	Performance
Emergency Management and Planning (EMAP)	SAAS is lead agency for the Ambulance Services Functional Support Group under the *Emergency Management Act 2004* (SA). Participating agencies worked together to ensure appropriate ambulance services can support the control agency, affected people and communities during emergencies. SAAS attended the SA Country Fire Service Australian Interagency Incident Management awareness training SAAS continued delivery of major incident training for all responders and commanders with an increased focus on active armed offender scenarios and familiarisation. Training was supported this year with multiple online learning packages increasing staff knowledge and skills. The total training in 2025-26 came to 26 sessions and included 697 participants. This training included SAAS Commanders, responders (career and volunteer), specialist capability groups, external clients and participating agencies of the functional support group.
Exercise Fuse	On 29 March 2026, SAAS emergency paramedics and ambulance officers, commanders, Special Operations, SAAS MedSTAR and exercise control staff were involved in Exercise Fuse. This was a major field exercise and the biggest conducted in South Australia for many years.

	The aim of the exercise was to practice multi-agency and multi-capability response and interoperability to a Terrorism Event in the Adelaide CBD'. The exercise was evaluated and observations for improvement identified. A final report including recommendations will be provided to SAAS for consideration and action.
Support for major events	SAAS and private medical providers determined suitable ambulance and medical resources for events. SAAS resources were contracted to various events including AFL matches, Gather Round, Tour Down Under, and motorsport.

5. We will continue the commitment to our Reconciliation journey.

Indicators	Performance
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 eLearning package for all SAAS clinicians and as part of induction for new clinicians.
Cultural events	At every public event SAAS invited a local elder to conduct a Welcome to Country and sometimes a Smoking Ceremony or dance performance. SAAS volunteers and staff were invited to Oak Valley to join in the celebrations of the Tjarutja Festival, an invite only event for the traditional owners of the Maralinga land held in November 2025. In April 2026, Maitland Volunteer Ambulance Officers, and the Regional Team Leader, were invited to attend the Closing the Gap Day community event at Point Pearce.

Strategic Goal 4. Excellence now and into the future

1. Drive clinical and corporate improvement through accurate data, evidence and research.

Indicators	Performance
Performance data	In addition to the Report on Government Services, SAAS continued to provide research, administration and performance information to DHW for inclusion in the National Aggregate Statistics (NAS) collection, which brings together ambulance service data from across Australia and New Zealand. The NAS collection enables SAAS to benchmark performance against other ambulance services, identify trends and inform service improvement initiatives.
Business Continuity Plans (BCP)	SAAS continued updating its business impact analysis documentation and business continuity plans. This helps maintain essential services during disruptions. Insights from exercises and incidents were used to improve preparedness and strengthen response and recovery capabilities.

2. Continually integrate new technology into our service delivery.

Indicators	Performance
electronic Patient Care Record (ePCR) Project	SAAS embarked on a transformational initiative to implement an ePCR System to replace the current paper-based patient records. This year, the ePCR project progressed the finalisation of design of key system integrations, functional and technical components. The early build and configuration of the ePCR has progressed with an early release of the software provided to SAAS for validation.

	There has been extensive consultation with staff and other key stakeholders in relation to the changes to be expected, and continuing design of key activities to support the safe transition and ongoing use of the ePCR.

3. Be a good corporate citizen for South Australia.

Indicators	Performance
Strategies to reduce emissions	SAAS is responding in line with the *Climate Ready Government initiative* and *South Australian Climate Change Actions*, working to achieve at least a 60% reduction in net emissions by 2030 and net zero emissions by 2050, and to work to build climate-resilient systems. SAAS participated in SA Health's Climate Change Executive Governance Group and progressed implementation of Premier and Cabinet Circular PC007 – *Climate Ready Government.*

4. Deliver the planned operational growth for staffing, infrastructure, fleet and technology.

Indicators	Performance
Operational Growth Plan - staffing	• 16 metro Paramedics • 42 country Paramedics at Wallaroo, Strathalbyn, Goolwa, Two Wells • 6 Paramedics and 6 Ambulance Officers for Regional Medical Transfer Services at Whyalla and Port Augusta.
Operational Growth Plan - infrastructure	Station upgrades: • Wallaroo • Goolwa • Mount Gambier • Bordertown New/rebuilt stations • Gawler • Campbelltown

	SAAS also took handover of the SAAS Precinct at Mile End South incorporating: • Emergency Operations Centre • Adelaide Ambulance Station • Critical Operational Services directorate, and • the State Health Coordination Centre.

Corporate performance summary

Operational Growth Plan

A major focus during the year was the implementation of the Government of South Australia's $311.2 million Operational Growth Plan. Key achievements included the opening of the new Emergency Operations Centre at Mile End South and station rebuilds at Gawler and Campbelltown and upgrades across the state.

70 additional staff were recruited to enhance operational capacity and support improved patient outcomes.

White Ribbon Accreditation

SAAS once again achieved White Ribbon Workplace Accreditation, strengthening our commitment to gender equality and maintain a zero tolerance towards gender-based violence in the workplace and the broader Australian community.

Diversity, Equity and Inclusion

SAAS released its Diversity, Equity and Inclusion Plan for 2025-26 in March. The Plan outlines our commitment to supporting diversity at SAAS and providing a safe and inclusive organisation.

SAAS also worked towards establishing a staff-led Women's Network and held an initial event to scope the purpose of the Network.

Approximately 60 people (including staff, friends and family members) attended the 2025 Adelaide Lesbian, Gay, Bisexual, Transgender, Intersex, Queer and Asexual (LGBTIQA+) Pride March. SAAS launched the Inclusive Communities Benefit Everyone (LGBTIQA+ Awareness) and Disability Awareness online training modules, which are available to all staff and volunteers on SAAS eLearning.

Reconciliation

SAAS staff participated in several initiatives to raise awareness and advance Aboriginal workforce initiatives and continued to support leadership development opportunities across the workforce.

Future investment

In 2026, the Government of South Australia committed $19.5 million over four years to invest in regional ambulance staff and infrastructure. Progress for this financial year includes:

- Planning for 11 Paramedics and one Clinical Team Leader for Yorketown, due to start in 2028.
- Recruitment for three Paramedics and three Ambulance Officers for the Murray Bridge Regional Medical Transfer Service (RMTS).
- Recruitment process finalised for two permanent Community Paramedics in Ceduna.
- Planning for a new station at Millicent, and redeveloped stations at Yorketown and Barmera.

Governance

SAAS has a robust governance framework that supports assurance, collaboration, public accountability and effective decision-making.

The governance structure provides clinical, operational, financial, WHS, ICT and risk management streams, outlining decision-making and approval processes from advisory groups through to the Executive Leadership Team and CEO.

SAAS governance committees provide oversight of legislative compliance requirements across the organisation, supported by the independent Assurance and Risk Committee, which provides independent and objective oversight and advice.

The governance structure is being updated to include newly established committees, including the Carbon Management Committee and the Data Governance Group.

Fleet

SAAS maintained a fleet of 564 vehicles, including ambulance vehicles, support vehicles and operational trailers.

The fleet travelled more than 15.3 million kilometres across ambulance and light fleet operations, supporting service delivery across metropolitan and regional South Australia.

SAAS also managed 442 stretchers of various types to support patient care and transport activities.

Customer Service Centre

SAAS took 201,991 calls with it’s peak month being April at 20,500 calls, this is slightly lower than the previous financial year but represented a continued high demand.

In response, the Customer Service Centre introduced a pilot web-based customer service platform which includes a virtual assistant to centralise enquiries and interactions.

This is intended to support more efficient request management, enhanced reporting and greater visibility of service performance. It also provides opportunities to

enhance the customer experience through simpler processes and future self-service options.

Staff wellbeing surveys

The Employee Wellbeing Survey hosted on the evidence based FlourishDX platform was opened to staff in June 2026. This survey formed part of SA Health's workforce wellbeing initiative, which explored a range of topics including employee wellbeing, workplace culture, leadership, organisational support, and psychosocial factors at work. Feedback provided was used to help identify what is working well and where improvements and systems can be strengthened to support our organisational culture and employee wellbeing.

In addition to SA Health's core question set, SAAS incorporated a short set of patient safety questions for those employees who had direct patient contact.

The second Volunteer Insights Survey was also opened to staff in June 2026. This survey was an opportunity for our volunteers to share their experiences as SAAS volunteers including wellbeing, how supported they felt and what is working well and how we can improve.

SAAS EOC, Critical Operational Services staff and State Health Coordination Centre staff were surveyed to evaluate the benefits of their relocation to a new building in Mile End South.

The surveys formed part of a broader Benefits Realisation program to evaluate the investment of the facility. While the new building provides a better work environment, work continues on other initiatives to support staff wellbeing through the Mind Your Head program in partnership with UniSA and SA Unions and the Critical Operational Services plan.

Work health, safety and return to work programs

Program name	Performance
Early Intervention Program	A pilot Early Intervention Program has been developed to provide timely access to support, helping minimise the impact of injury or ill health. Through early intervention and proactive return to work planning, the program aims to reduce time away from work, lower associated costs, and improve employee health and wellbeing. Eligible employees will have earlier access to treatment, supporting faster recovery and better wellbeing. This proactive, evidence-based approach is also expected to reduce workers' compensation costs.

	A further pilot will require all musculoskeletal injury claims to be assessed using the Örebro Musculoskeletal Pain Questionnaire, with funding available for up to six sessions with a registered psychologist.
Work Health Safety Strategy Proposal	A proposal is being developed to establish Priority Risk Working Groups to oversee action plans focused on eliminating or minimising workplace risks. These groups will review existing controls, identify gaps, and recommend improvements to policies and procedures. Priority areas include hazardous manual tasks, psychosocial risks, fatigue management, and occupational violence and aggression.
Manual Tasks Training	A review of manual task injuries and mechanisms has been completed with the following outcomes: • manual handling training programs focusing on scenario-based learning • refresher training on high-risk tasks • emphasis on decision-making capability to assess risk and apply appropriate controls, rather than relying on technique-based training • 2026 training to address key injury causation trends and contributing factors.

Workplace injury claims	**2024-25**	**2025-26**	**% Change (+ / -)**
Total new workplace injury claims	245	243	-0.8%
Fatalities	0	0	0.0
Seriously injured workers*	1	0	100.0%
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	50.76	58.36	+15.0 %

*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).

Work health and safety regulations	2024-25	2025-26	% Change (+ / -)
Number of notifiable incidents (*Work Health and Safety Act 2012, Part 3)*	2	5	150%
Number of total workplace incidents	1,348	1,508	↑ 12%
Number of incidents attributed to challenging behaviours	304	348	↑ 14%
Number of provisional improvement, improvement and prohibition notices (*Work Health and Safety Act 2012 Sections 90, 191 and 195*)	1	7	600%

Return to work costs**	2024-25	2025-26	% Change (+ / -)
Total gross workers compensation expenditure ($)	8,154,478	$9,578,953	+17.5%
Income support payments – gross ($)	5,152,065	$5,866,782	+13.9%

**Before third party recovery.

Data for previous years is available at: https://data.sa.gov.au/data/dataset/2978b841-7785-46ff-96d6-79c5ea1e210f

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/f8948c42-d04c-47f9-949f-89ddc3d5b173

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

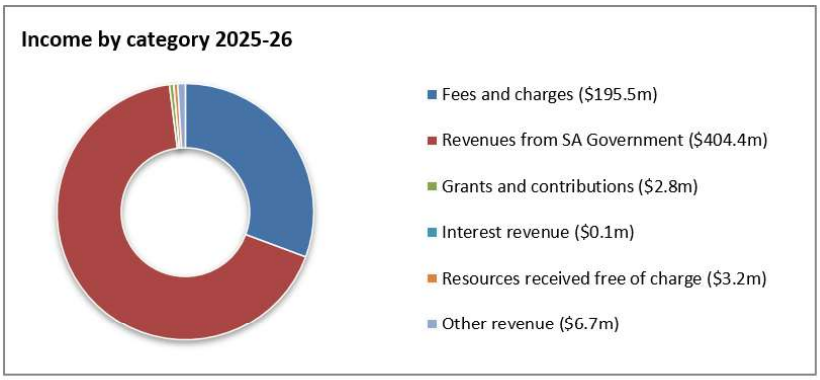
The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2025-26 are attached to this report.

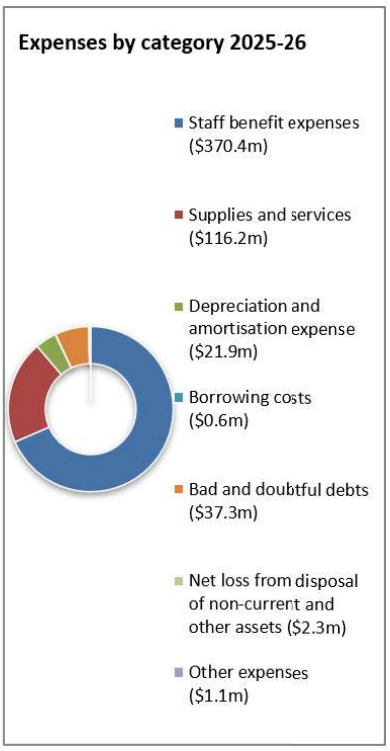
Financial overview

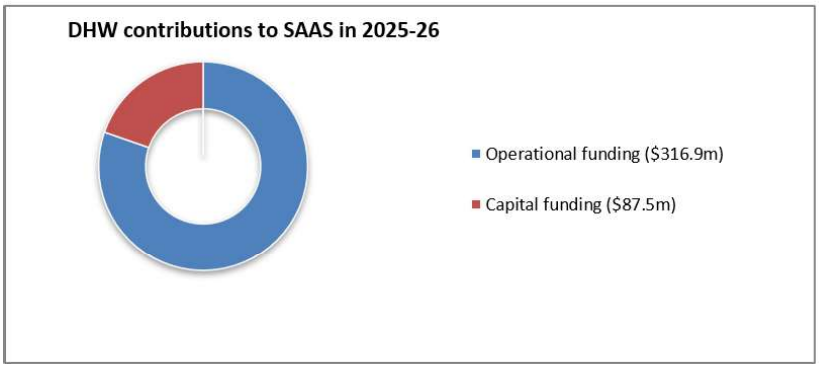
The following table and charts provide a brief summary of the overall financial performance of SAAS.

SAAS financial summary

Three-year financial summary ($000)	2025-26	% ↑↓	2024-25	% ↑↓	2023-24	% ↑↓
Total income	612 762	0.0%	612 778	25.5%	488 347	1.1%
Total expenses	549 823	7.8%	510 186	5.6%	483 126	7.4%
Net result for the period	62 939	-38.7%	102 592	1865.0%	5 221	-84.4%
Net cash provided by operating activities	28 853	-2.0%	29 453	31.3%	22 439	24.1%
Total assets	594 699	22.9%	483 945	36.2%	355 341	30.9%
Total liabilities	223 075	0.1%	222 899	7.6%	207 204	24.4%
Net assets	371 624	42.4%	261 046	76.2%	148 137	41.2%







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

Consultancies	Purpose	$ Actual payment
All consultancies below $10,000 each - combined	Various purposes	$28,758

Consultancies with a contract value above $10,000 each

Consultancies	Purpose	$ Actual payment
Deloitte Touche Tohmatsu	Provision of independent project assurance services for the SAAS ePCR Project.	$ 96,000
Scyne Advisory Pty Ltd	Provide consultancy services in contract management review.	$ 49,600
KPMG	Assurance mapping and development of a strategic assurance plan.	$ 40,866
Mercer Consulting (Australia) Pty Ltd	AASB119 reporting for SAAS Defined Superannuation Scheme as at 30 June 2026.	$ 21,100
	Total	**$ 207,566**
	Grand Total	**$ 236,324**

Data for previous years is available at: https://data.sa.gov.au/data/dataset/ac1909b3-3c28-4b46-883a-56d9ede16cba

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	$72,628

Contractors with a contract value above $10,000 each

Contractors	Purpose	$ Actual payment
Department of Treasury and Finance	SAAS outsourced Debt Recovery and Third-Party Contract.	$ 760,195
RM Psychology Administration Services	Training and evaluation workshop: Manage personal stressors in the work environment and critical situation support services.	$ 130,471
J Magliaro Pty Ltd	Clinical and Organisational Psychologist.	$ 128,702
Ali Rinaldi Pty Ltd	Organisational Psychologist: employee assistance programs, training to build resilience, navigate through conflict and performance management.	$ 88,238
Human Psychology	Psychologist - counselling and evaluation services.	$36,818
Guardian Personal Safety Training Pty Ltd	Operational Safety Program - Personal Safety Training.	$ 23,586
Access Programs	EAP Counselling	$ 10,783
DXC Technology Australia Pty Ltd	Design for ePCR Device Image.	$ 10,648
	Total	**$ 1,189,441**
	Grand Total	**$ 1,262,069**

Data for previous years is available at: https://data.sa.gov.au/data/dataset/580df00f-a88e-49f5-8077-af7e7137b9ae

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.

Contracts entered into with SA businesses and non-SA businesses

The following reflects contracts entered into during the financial year as reported to the Department of Treasury and Finance pursuant to *Treasurer's Instructions 18 - Procurement.* The information is unaudited.

Contracts entered into	2025-26 Number of contracts	2025-26 Contract value $000s
With South Australian businesses	11	$1,746,242
With non-South Australian businesses	9	$16,692,328
Total	20	$18,438,570

Note: 'South Australian business' has the same meaning as in Treasurer's Instructions 18 - Procurement.

Other information

N/A

Risk management

Risk and audit at a glance

SAAS 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 follows the approved SAAS Risk Appetite Statement; SAAS's 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	1

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. SAAS has 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 are recorded and maintained 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/6d184c27-c4dc-4138-9306-b58367817eac

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/a4fca543-e345-4bfc-b1a3-b86105a07d8a

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
Carers' Recognition Act 2005	SAAS is committed to recognising and supporting carers and their role in the community, as provided for in the Act.
Climate Change and Greenhouse Emissions Reduction Act 2007	Using the *SA Health Climate Change Framework*, SAAS is committed to achieving climate-resilient operations that can anticipate, respond to, and recover from climate-related challenges. This will include: • an agreement to assess the vulnerability of its assets and programs • develop a model for assessing health service and policy needs • a sustainability framework to guide the delivery of projects, partnerships, policies, and programs.
The Automated External Defibrillators (Public Access) Act 2022	SAAS supports compliance through the management of the South Australian AED Register and integration of registered devices into emergency dispatch systems.
Australian Immunisation Register Act (2015) (Cth)	SAAS administered the seasonal influenza vaccine, along with MMR, VZV, dTpa and Hepatitis B and Hepatitis A in accordance with the Act. Patient information was entered onto the Australian Immunisation Register (AIR).
Freedom of Information Act 1991	SAAS reports statistical Freedom of Information (FOI) data to State Records annually.

Public complaints business

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2025-26
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	103
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	16
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	55
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	22
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	5
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	5
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 2025-26
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	2
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	1
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	66
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	1
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	36
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 n of treatment, inadequate treatment	65
Cost	Ambulance Fees	Private health insurance, billing practises, information on costs, government subsidies	134
Administration	Administrative Services	Lost property, administrative and corporate services	49
		Total	561

Additional metrics

Metrics	Total
Number of positive feedback comments	400
Number of negative feedback comments	890
Total number of feedback comments	1319
% complaints resolved within policy timeframes	35.05%

Data for previous years is available at: https://data.sa.gov.au/data/dataset/cd8327d4-b7ee-448c-b907-1159ec646799

Service Improvements

Refer to Agency Objectives section: Strategic Goal 1.4 for information on the Safety Learning System.

Compliance Statement

SA Ambulance Service is compliant with *Premier and Cabinet Circular 039* (PC 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 2025-2026

SA AMBULANCE SERVICE INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2026

	Note	2026	2025
		$'000	$'000
Income			
Revenues from SA Government	2	404,375	412,591
Fees and charges	3	195,530	187,941
Grants and contributions	4	2,811	3,270
Interest	11	99	125
Resources received free of charge	5	3,230	2,997
Other revenues/income	6	6,717	5,854
Total income		**612,762**	**612,778**
Expenses			
Staff related expenses	7	370,388	349,499
Supplies and services	8	116,155	103,369
Depreciation and amortisation	17,18	21,885	21,315
Borrowing costs	21	637	388
Net loss from disposal of non-current and other assets	10	2,312	934
Impairment loss on receivables	13,15	10,610	5,869
Other expenses	9	27,836	28,812
Total expenses		**549,823**	**510,186**
Net result		**62,939**	**102,592**
Other Comprehensive Income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus		44,618	-
Items that will be reclassified subsequently to net result when specific conditions are met			
Gains or losses recognised directly in equity		3,021	10,317
Total other comprehensive income		**47,639**	**10,317**
Total comprehensive result		**110,578**	**112,909**

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
As at 30 June 2026

	Note	2026	2025
		$'000	$'000
Current assets			
Cash and cash equivalents	11	32,931	32,329
Receivables	13	34,735	40,106
Inventories	14	1,912	1,184
Contract assets	15	10,665	4,991
Total current assets		**80,243**	**78,610**
Non-current assets			
Receivables	13	48,811	46,782
Property, plant and equipment	17	453,873	354,337
Intangible assets	18	11,772	4,216
Total non-current assets		**514,456**	**405,335**
Total assets		**594,699**	**483,945**
Current liabilities			
Payables	20	7,448	11,784
Financial liabilities	21	160	1,096
Staff related liabilities	22	68,926	61,890
Provisions	23	10,925	10,549
Contract liabilities and other liabilities	24	20,594	22,402
Total current liabilities		**108,053**	**107,721**
Non-current liabilities			
Financial liabilities	21	10,765	10,016
Staff related liabilities	22	61,930	58,560
Provisions	23	40,536	46,602
Contract liabilities and other liabilities	24	1,791	-
Total non-current liabilities		**115,022**	**115,178**
Total liabilities		**223,075**	**222,899**
Net assets		**371,624**	**261,046**
Equity			
Retained earnings		129,178	63,477
Asset revaluation surplus		109,436	67,580
Other reserves		133,010	129,989
Total equity		**371,624**	**261,046**

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 2026

	Note	Asset revaluation surplus $ '000	Other reserves $ '000	Retained earnings $ '000	Total equity $ '000
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	22.4	-	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**
Net result for 2025-26		**-**	**-**	**62,939**	**62,939**
Gain/(loss) on revaluation of land and buildings		44,618	-	-	44,618
Gain/(loss) on revaluation of defined benefit fund liability	22.4	-	3,021	-	3,021
Total comprehensive result for 2025-26		**44,618**	**3,021**	**62,939**	**110,578**
Transfer between equity components		(2,762)	-	2,762	-
Balance at 30 June 2026		**109,436**	**133,010**	**129,178**	**371,624**

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 2026

	Note	2026	2025
		$'000	$'000
Cash flows from operating activities			
Cash inflows			
Receipts from SA Government		377,658	328,374
Fees and charges		142,467	141,523
Grants and contributions		2,801	3,302
Interest received		99	125
Other receipts		1,438	1,277
GST recovered from ATO		12,151	9,811
Cash outflows			
Staff benefits payments		(362,416)	(324,633)
Payments for supplies and services		(116,746)	(101,098)
Interest paid		(637)	(388)
Other payments		(27,962)	(28,840)
Net cash from operating activities	12	**28,853**	**29,453**
Cash flows from investing activities			
Cash inflows			
Proceeds from sale of property, plant and equipment		719	358
Cash outflows			
Purchase of property, plant and equipment		(19,126)	(17,741)
Purchase of intangibles		(7,642)	(4,036)
Cost of sales from property, plant and equipment		(216)	(1,082)
Net cash used in investing activities		**(26,265)**	**(22,501)**
Cash flows from financing activities			
Cash outflows			
Repayment of lease liabilities		(1,986)	(2,616)
Net cash used in financing activities		**(1,986)**	**(2,616)**
Net increase/(decrease) in cash and cash equivalents		**602**	**4,336**
Cash and cash equivalents at the beginning of the period		32,329	27,993
Cash and cash equivalents at the end of the period	11	**32,931**	**32,329**

The accompanying notes from part of these financial statements.

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 2026 is $1.859 million ($1.910 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.

Material accounting policies are set out throughout 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.

1.4 Continuity of Operations

As at 30 June 2026, SAAS had working capital deficiency of $28.679 million ($29.111 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

	2026 $'000	2025 $'000
Operational funding	316,862	279,139
Capital projects funding	87,513	133,452
Total revenues from Department for Health and Wellbeing	**404,375**	**412,591**

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

	2026 $'000	2025 $'000
Ambulance cover	32,770	29,645
Ambulance transport	155,098	150,030
Commissions revenue	9	9
Fees for health services	119	144
Training revenue	371	366
Other user charges and fees	7,163	7,747
Total fees and charges	**195,530**	**187,941**

Ambulance transport revenue

	2026 $'000	2025 $'000
Fees raised	309,787	280,400
Less:		
Ambulance cover concessions	(89,302)	(76,785)
Pensioner concessions	(65,387)	(53,585)
Total fees and charges	**155,098**	**150,030**

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.

Contracts with Customers disaggregated by pattern of revenue recognition and type of customer	2026 Goods/Services transferred at a point in time	2026 Goods/Services transferred over a period of time	2025 Goods/Services transferred at a point in time	2025 Goods/Services transferred over a period of time
Ambulance cover	-	32,770	-	29,645
Ambulance transport	113,463	-	110,552	-
Commissions revenue	9	-	9	-
Fees for health services	77	-	86	-
Training revenue	225	-	216	-
Other user charges and fees	1,073	-	2,209	-
Total contracts with external customers	**114,847**	**32,770**	**113,072**	**29,645**
Ambulance transport	42,070	-	39,478	-
Fees for health services	42	-	58	-
Training revenue	146	-	150	-
Other user charges and fees	6,090	-	5,538	-
Total contracts with SA Government customers	**48,348**	**-**	**45,224**	**-**
Total contracts with customers	**163,195**	**32,770**	**158,296**	**29,645**

SAAS recognises contract liabilities for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities (refer to note 24). 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.

4. Grants and contributions

	2026 $'000	2025 $'000
Emergency Services Levy	1,685	1,644
Other SA Government grants and contributions	1,126	1,220
Private sector grants and contributions	-	406
Total grants and contributions	**2,811**	**3,270**

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

5. Resources received free of charge

	2026 $'000	2025 $'000
Services	3,230	2,997
Total resources received free of charge	**3,230**	**2,997**

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 $2.275 million ($2.233 million), Media Monitoring Services from DPC valued at $0.028 million, Government Advertising and Insights Hub services received from DPC valued at $0.081 million and ICT services from OCIO valued at $0.656 million ($0.640 million), following Cabinet's approval to cease intra-government charging.

SAAS received audit services from the Audit Office of South Australia free of charge valued at $0.119 million ($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

	2026 $'000	2025 $'000
Donations	123	80
Health recoveries	5,334	4,547
Other	1,260	1,227
Total other revenues/income	**6,717**	**5,854**

7. Staff related expenses

	2026 $'000	2025 $'000
Salaries and wages	281,393	258,906
Long service leave	7,132	7,191
Annual leave	36,365	31,535
Skills and experience retention leave	1,124	1,039
Superannuation	36,011	32,082
Workers compensation	8,191	18,724
Board and committee fees	69	37
Other staff related expenses	103	(15)
Total staff related expenses	**370,388**	**349,499**

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

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 eight (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.

Compensation	2026 $'000	2025 $'000
Salaries and other short term employee benefits	2,147	2,197
Post-employment benefits	589	550
Total	**2,736**	**2,747**

Apart from the remuneration for key management personnel, the SAAS did not have any material transactions with key management personnel, their close family members and/or their controlled or jointly controlled entities in 2024-25 and 2025-26.

7.2 Remuneration of Board and Committees

	2026 No. of Members	2025 No. of Members
$0	46	46
$1 - $20,000	29	16
Total	**75**	**62**

The total remuneration received or receivable by members was $0.071 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 employees 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

The number of staff whose remuneration received or receivable falls within the following bands:	2026 No.	2025 No.
*$171,001 - $177,000	n/a	63
$177,001 - $197,000	178	141
$197,001 - $217,000	121	91
$217,001 - $237,000	107	94
$237,001 - $257,000	62	52
$257,001 - $277,000	33	9
$277,001 - $297,000	5	12
$297,001 - $317,000	4	7
$317,001 - $337,000	6	11
$337,001 - $357,000	9	3
$357,001 - $377,000	4	3
$377,001 - $397,000	4	3
$397,001 - $417,000	3	-
$437,001 - $457,000	2	-
$457,001 - $477,000	-	2
$477,001 - $497,000	2	1
$517,001 - $537,000	-	1
$537,001 - $557,000	-	2
$557,001 - $577,000	1	-
$597,001 - $617,000	1	-
Total number of staff	**542**	**495**

* This band has been included for the purpose of reporting comparative figures based on the executive base-level remuneration rate for 2024-25.

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 employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any related fringe benefits tax.

7.4 Remuneration of staff by classification

The total remuneration received by these staff included above:

	2026		2025	
	No.	$'000	No.	$'000
Executive	7	1,802	7	1,773
Medical (excluding Nursing)	40	12,630	32	10,627
Nursing	15	3,068	18	3,542
Operational	480	103,837	438	92,383
Total	**542**	**121,337**	**495**	**108,325**

8. Supplies and services

	2026 $'000	2025 $'000
Administration	94	119
Advertising	58	109
Communication	4,530	4,516
Computing	7,685	5,707
Consultants	236	236
Contract of services	275	269
Contractors	1,262	1,306
Contractors - agency staff	2,533	2,894
Cost of goods sold	-	1
Drug supplies	2,686	2,337
Electricity, gas and fuel	1,375	1,063
Fee for service	1	2
Food supplies	265	232
Housekeeping	3,669	3,164
Insurance	2,884	2,429
Legal	290	326
Low value lease expense	125	109
Medical, surgical and laboratory supplies	4,756	5,131
Minor equipment	5,293	3,854
Motor vehicle expenses	9,129	7,143
Occupancy rent and rates	571	1,098
Patient transport	52,018	45,599
Postage	947	1,184
Printing and stationery	1,104	849
Rental expense on operating lease*	-	9
Repairs and maintenance	3,640	3,406
Security	281	160
Services from Shared Services SA	2,364	2,284
Short term lease expense	2	130
Training and development	1,554	1,189
Travel expenses	859	901
Other supplies and services	5,669	5,613
Total supplies and services	**116,155**	**103,369**

*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.

9. Other expenses

	2026 $'000	2025 $'000
Debts written off	26,712	27,699
Bank fees and charges	136	121
Other	988	992
Total other expenses	**27,836**	**28,812**

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

	2026 $'000	2025 $'000
Land and buildings	(2,560)	(54)
Plant and equipment	248	(880)
Total net gain/(loss) from disposal of non-current and other assets	**(2,312)**	**(934)**

Gains or losses on disposal are recognised at the date control of the asset is passed from the 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

	2026 $'000	2025 $'000
Cash at bank or on hand	948	834
Deposits with Treasurer: general operating	29,075	28,594
Deposits with Treasurer: special purpose funds	2,908	2,901
Total cash and cash equivalents in the Statement of Financial Position	**32,931**	**32,329**
Total cash and cash equivalents in the Statement of Cash Flows	**32,931**	**32,329**

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 2025-26, received $0.099 million ($0.125 million).

12. Cash flow reconciliation

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

	2026 $'000	2025 $'000
Cash and cash equivalents disclosed in the Statement of Financial Position	32,931	32,329
Cash as per Statement of Financial Position	**32,931**	**32,329**
Balance as per Statement of Cash Flows	**32,931**	**32,329**

Reconciliation of net cash provided by operating activities to net result:		
Net cash provided by (used in) operating activities	28,853	29,453
Add/less non-cash items		
Capital revenues	58,932	113,590
Depreciation and amortisation expense of non-current assets	(21,885)	(21,315)
Gain/(loss) on sale or disposal of non-current assets	(2,312)	(934)
Gain/(loss) on valuation of defined benefits	(3,021)	(10,317)
Movement in assets and liabilities		
Increase/(decrease) in contract assets	5,674	(11,341)
Increase/(decrease) in receivables	(3,657)	22,711
Increase/(decrease) in inventories	728	196
(Increase)/decrease in other current assets	-	(6)
(Increase)/decrease in staff benefits	(10,406)	(6,233)
(Increase)/decrease in payables and provisions	10,016	(9,763)
(Increase)/decrease in other liabilities	17	(3,449)
Net result	**62,939**	**102,592**

Total cash outflows for leases is $1.986 million ($2.616) million.

13. Receivables

		2026	2025
Current	**Note**	**$'000**	**$'000**
Debtors		81,530	78,805
Less: allowance for impairment loss on receivables	13.1	(56,622)	(48,149)
Prepayments		6,747	6,483
Workers compensation provision recoverable		1,969	1,895
Sundry receivables and accrued revenue		1,061	1,030
GST input tax recoverable		50	42
Total current receivables		**34,735**	**40,106**
Non-current			
Superannuation - defined benefit scheme		41,386	39,294
Workers compensation provision recoverable		6,597	6,662
Debtors		828	826
Total non-current receivables		**48,811**	**46,782**
Total receivables		**83,546**	**86,888**

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 $1.061 million ($1.030 million) of overpaid salaries receivable.

13.1 Impairment of receivables

SAAS has adopted the simplified impairment approach under AASB 9 and 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:

	2026	2025
	$'000	**$'000**
Carrying amount at the beginning of the period	**48,149**	**38,762**
Increase/(Decrease) in allowance recognised in profit or loss	8,473	9,387
Carrying amount at the end of the period	**56,622**	**48,149**

Impairment losses relate to receivables arising from contracts with customers that are external to the SA Government. Refer to note 28.3 for details regarding credit risk and the methodology for determining impairment.

14. Inventories

Inventories of $1.912 million ($1.184 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

	2026 $'000	2025 $'000
Contract Assets	14,406	6,595
Less: allowance for impairment loss on contract assets	(3,741)	(1,604)
Total contract assets	**10,665**	**4,991**

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

	2026 $'000	2025 $'000
Carrying amount at the beginning of the period	**1,604**	**5,122**
Increase/(Decrease) in allowance recognised in profit or loss	2,137	(3,518)
Carrying amount at the end of the period	**3,741**	**1,604**

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.

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:

Class of asset	Useful life (years)
Buildings and improvements	12 – 62
Right-of-use buildings	1 – 23
Accommodation and Leasehold improvements	Lease term
Plant and equipment	
• Medical, surgical, dental and biomedical equipment and furniture	3 – 10
• Computing equipment	3 – 7
• Vehicles	3 – 23
• Other plant and equipment	3 – 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 $1.5 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 $1.5 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 or as at 30 June 2026.

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.

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.
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.

To ensure compliance with AASB 116 *Property, Plant and Equipment*, an annual review of land and buildings fair values was undertaken effective 1 May 2026, 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 carrying amounts of land and buildings should be increased to better reflect fair value based on changes in replacement cost and market conditions. The Office of the Valuer-General indices were considered appropriate for this purpose.

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. 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, Aldgate, Adelaide Airport, Waikerie, 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.
- 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 2025, 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 21. Expenses related to right-of-use assets including depreciation and borrowing costs are disclosed at note 17 and 21. Cash outflows related to right-of-use assets are disclosed at note 12.

17. Reconciliation of property, plant and equipment

The following table shows the movement :

2025-26	Land and buildings:				Plant and equipment:					
	Land $'000	Buildings $'000	Right-of-use buildings $'000	Capital works in progress land and buildings $'000	Accommodation and Leasehold improvements $'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	Total $'000
Carrying amount at the beginning of the period	**48,182**	**153,050**	**10,722**	**101,521**	**6,675**	**7,107**	**19,525**	**-**	**7,555**	**354,337**
Additions	-	-	316	67,289	-	-	-	-	10,444	**78,049**
Disposals	(215)	(2,208)	-	-	(137)	(2)	(254)	-	-	**(2,816)**
Transfers between asset classes	178	121,759	-	(146,289)	296	437	30,990	-	(7,371)	**-**
Remeasurement	-	-	1,484	-	-	-	-	-	-	**1,484**
Subtotal:	**48,145**	**272,601**	**12,522**	**22,521**	**6,834**	**7,542**	**50,261**	**-**	**10,628**	**431,054**
Gains/(losses) for the period recognised in net result:										
Depreciation and amortisation	-	(5,609)	(1,305)	-	(547)	(3,273)	(11,065)	-	-	**(21,799)**
Subtotal:	**-**	**(5,609)**	**(1,305)**	**-**	**(547)**	**(3,273)**	**(11,065)**	**-**	**-**	**(21,799)**
Gains/(losses) for the period recognised in other comprehensive income:										
Revaluation increment / (decrement)	10,503	34,115	-	-	-	-	-	-	-	**44,618**
Subtotal:	**10,503**	**34,115**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**44,618**
Carrying amount at the end of the period	**58,648**	**301,107**	**11,217**	**22,521**	**6,287**	**4,269**	**39,196**	**-**	**10,628**	**453,873**
Gross carrying amount										
Gross carrying amount	58,648	310,803	18,854	22,521	15,219	32,792	80,320	-	10,628	**549,785**
Accumulated depreciation / amortisation	-	(9,696)	(7,637)	-	(8,932)	(28,523)	(41,124)	-	-	**(95,912)**
Carrying amount at the end of the period	**58,648**	**301,107**	**11,217**	**22,521**	**6,287**	**4,269**	**39,196**	**-**	**10,628**	**453,873**

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 21 for details about the lease liability for right-of-use assets.

2024-25	Land and buildings:				Plant and equipment:					
	Land $'000	Buildings $'000	Right-of-use buildings $'000	Capital works in progress land and buildings $'000	Accommodation and Leasehold improvements $'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	Total $'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 21 for details about the lease liability for right-of-use assets.

18. Reconciliation of intangible assets

The following table shows the movement:

	2025-26			2024-25		
	Computer software $'000	Computer software $'000	Total $'000	Computer software $'000	Capital works in progress intangibles $'000	Total $'000
Carrying amount at the beginning of the period	**180**	**4,036**	**4,216**	**287**	**-**	**287**
Additions	-	7,642	**7,642**	-	4,036	**4,036**
Disposals	-	-	**-**	-	-	**-**
Amortisation	(86)	-	**(86)**	(150)	-	**(150)**
Transfers between asset classes	-	-	**-**	43	-	**43**
Carrying amount at the end of the period	**94**	**11,678**	**11,772**	**180**	**4,036**	**4,216**
Gross carrying amount						
Gross carrying amount	6,248	11,678	**17,926**	6,409	4,036	**10,445**
Accumulated amortisation	(6,154)	-	**(6,154)**	(6,229)	-	**(6,229)**
Carrying amount at the end of the period	**94**	**11,678**	**11,772**	**180**	**4,036**	**4,216**

19. 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 19.2 for disclosure regarding fair value measurement techniques and inputs used to develop fair value measurements for non-financial assets.

19.1 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 2026

	Level 2 $'000	Level 3 $'000	Total $'000
Recurring fair value measurements (Note 16)			
Land	48,298	10,350	58,648
Buildings and improvements	8,985	292,123	301,108
Total recurring fair value measurements	**57,283**	**302,473**	**359,756**

Fair value measurements at 30 June 2025

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

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 2025 and 2026, SAAS had no valuations categorised into Level 1.

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.

19.2 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.

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.

20. Payables

	2026 $'000	2025 $'000
Current		
Creditors and accrued expenses	6,558	11,008
Paid Parental Leave Scheme	20	11
Other payables	870	765
Total current payables	**7,448**	**11,784**
Total payables	**7,448**	**11,784**

Payables are measured at nominal amounts. Creditors and accruals are recognised for all amounts owed and unpaid. Contractual payables are liabilities that arises from contracts. They include trade payables and accrued expenses. Accrued expenses are expenses incurred but not yet invoiced or paid. The balances are transferred to trade payables when invoices are received. Contractual payables are normally settled within 15 days from the date the invoice is first received. Statutory payables do not arise from contracts. Statutory 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.

21. Financial liabilities

	2026 $'000	2025 $'000
Current		
Lease liabilities	160	1,096
Total current financial liabilities	**160**	**1,096**
Non-current		
Lease liabilities	10,765	10,016
Total non-current financial liabilities	**10,765**	**10,016**
Total financial liabilities	**10,925**	**11,112**

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 were $0.637 million ($0.388 million).

Refer to note 28 for information on risk management.

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

21.1 Concessional lease arrangements

SAAS has no concessional lease arrangements.

21.2 Maturity analysis

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

	2026	2025
Lease Liabilities	**$'000**	**$'000**
Within one year	1,290	1,363
Later than one year but not longer than five years	4,882	4,676
Later than five years	7,750	7,042
Total lease liabilities (undiscounted)	**13,922**	**13,081**

22. Staff related liabilities

	2026	2025
Current	**$'000**	**$'000**
Accrued salaries and wages	3,402	3,452
Annual leave	50,930	45,156
Long service leave	5,392	5,098
Skills and experience retention leave	2,342	2,120
Staff on-costs	6,842	6,057
Other	18	7
Total current staff related liabilities	**68,926**	**61,890**
Non-current		
Long service leave	58,559	55,373
Staff on-costs	3,371	3,187
Total non-current staff related liabilities	**61,930**	**58,560**
Total staff related liabilities	**130,856**	**120,450**

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

22.1 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 is expected to be payable within 12 months and is 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 2025 rate (3.2%) to 3.5% for annual leave and skills and experience retention leave liability. As a result, there is an increase in the staff related liabilities and employee benefits expenses of $0.134 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.

22.2 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.

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability. The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities and the health sector across government. The split of long service leave between current and non-current is based on the best estimate of the amount to be paid based on leave taken in prior years.

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 increased from the 2025 rate (4.25%) to 4.75%. This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability. The actuarial assessment performed by DTF leaves the salary inflation rate unchanged from 2025 at 3.5% for long service leave liability.

The net financial effect of the changes to actuarial assumptions is a decrease in the long service leave liability of $2.148 million, payables (staff on-costs) of $0.121 million and staff benefits expense of $2.269 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.

22.3 Staff on-costs

Staff on-costs include Return to Work SA levies 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 remained unchanged from 2025, at 47% and the average factor for the calculation of employer superannuation on-costs has remained unchanged from the 2025 rate of 12.0%. These rates are used in the staff on-cost calculation. The net financial effect of the actuarial assessment in the current financial year is an increase in the staff on-cost liability and staff benefits expenses of $4.282 million. The estimated impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions.

22.4 Superannuation funds

A number of SAAS employees 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.

Defined benefit superannuation scheme **Reconciliation of the present value of the defined benefit obligation:**	**2026** **$'000**	**2025** **$'000**
Opening balance of defined benefit obligation	257,191	261,179
Current service cost	7,295	6,609
Interest cost	9,390	9,974
Contributions by scheme participants	2,730	2,587
Actuarial (gains)/losses	11,467	2,507
Benefits paid	(23,274)	(23,692)
Taxes, premiums and expenses paid	(2,293)	(2,191)
Transfers in	234	218
Closing balance of defined benefit obligation	**262,740**	**257,191**

Reconciliation of fair value of scheme assets:	**2026** **$'000**	**2025** **$'000**
Opening balance of scheme assets	296,485	290,572
Interest Income	10,920	11,160
Actual return on scheme assets less Interest Income	14,488	12,824
Contributions from the employer	4,836	5,007
Contributions by scheme participants	2,730	2,587
Benefits paid	(23,274)	(23,692)
Taxes, premiums and expenses paid	(2,293)	(2,191)
Transfers in	234	218
Closing balance of scheme assets	**304,126**	**296,485**

The amount included in the Statement of Financial Position arising from SAAS's obligations in respect of its defined benefit scheme is as follows:	**2026** **$'000**	**2025** **$'000**
Present value of defined benefit obligations	262,740	257,191
Fair value of scheme assets	(304,126)	(296,485)
Net (asset)/liability arising from defined benefit obligations	**(41,386)**	**(39,294)**

Included in the Statement of Financial Position:	**2026** **$'000**	**2025** **$'000**
Non-current receivable - superannuation - defined benefit scheme	41,386	39,294
Closing balance of defined benefit obligation	**41,386**	**39,294**

	2026	**2025**
Australian equity	24	26
International equity	31	32
Fixed income	10	10
Property	7	7
Alternatives/Other	3	1
Cash	4	6
Private Market	5	5
Infrastructure	8	7
Credit	8	6
	100	100

The percentage invested in each asset class as at 30 June 2026 is adjusted to be comparable to 30 June 2025.

In accordance with the revised AASB 119 the percentage invested in each asset class as at 30 June 2026 is adjusted to be comparable to 30 June 2025. 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 $25.408 million ($23.984 million), a gain of $3.021 million resulting from investment returns being significantly higher than previously assumed. Employer contributions of $4.052 million are expected to be paid to the scheme for the year ending 30 June 2027. Expected employer contributions reflect the current 9.5% of salary contributions.

	2026	2025
Principal actuarial assumptions used (and expressed as weighted averages):	**% pa**	**% pa**
Discount rate (Defined benefit cost)	4.25	4.25
Expected rate of salary increase (Defined benefit cost)	3.5	3.5
Discount rate (Defined benefit obligation)	4.50	4.25
Expected rate of salary increase (Defined benefit obligation)	6.50	3.5

	2026	2025
Movement in net defined benefit liability	**$'000**	**$'000**
Net defined benefit liability at start of year	(39,294)	(29,393)
Defined benefit cost	5,765	5,423
Remeasurements	(3,021)	(10,317)
Employer contributions	(4,836)	(5,007)
Net defined liability at end of year	**(41,386)**	**(39,294)**

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 expense gain of $3.021 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 2026 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	4.5%	4.0%	5.0%	4.5%	4.5%
Salary increase rate	3.5%	3.5%	3.5%	3.0%	4.0%
Defined benefit obligation ($'000)	262,740	265,990	260,287	260,640	265,460

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.

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
- 105% 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:
  - 11.00% 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 2026 is 6 years.

23. Provisions

23.1 Workers Compensation
Provisions consist of only workers compensation provision.

Reconciliation of workers compensation (statutory and non-statutory)

	2026	2025
	$'000	$'000
Carrying amount at the beginning of the period	**57,151**	**49,099**
Additions	11,204	10,491
Payments	(9,830)	(7,818)
Remeasurements	(7,064)	5,379
Carrying amount at the end of the period	**51,461**	**57,151**

Total workers compensation contains provision of $10.925 million ($10.549 million) and non-current provision of $40.536 million ($46.602 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 2026 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.

24. Contract liabilities and other liabilities

	2026	2025
Current	**$'000**	**$'000**
Contract liabilities	20,677	20,662
Other	(83)	1,740
Total current contract liabilities and other liabilities	**20,594**	**22,402**

	2026	2025
Non-current	**$'000**	**$'000**
Other	1,791	-
Total current contract liabilities and other liabilities	**1,791**	**-**
Total contract liabilities and other liabilities	**22,385**	**22,402**

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.

Non-current liabilities include AMBS Transport legacy items that did not transition to the AMBOS system; these relate to refunds due to third parties for duplicate payments of accounts.

25. Unrecognised contractual commitments

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

25.1 Capital commitments

	2026	2025
	$'000	**$'000**
Within one year	4,277	324
Total capital commitments	**4,277**	**324**

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

25.2 Other contractual commitments

	2026	2025
	$'000	**$'000**
Within one year	8,823	6,768
Later than one year but not longer than five years	9,720	7,166
Total expenditure commitments	**18,543**	**13,934**

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

26. Contingent assets and liabilities

SAAS is not aware of any contingent assets or contingent liabilities.

27. Events after balance date

SAAS is not aware of any material events occurring between the end of the reporting period and when the financial statements were authorised.

28. Financial instruments/financial risk management

28.1 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 13 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.

28.2 Categorisation of financial instruments

Details of the material 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 $26.016 million and $7.428 million respectively.

28.3 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 contact 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

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 2026			30 June 2025		
	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
Days past due						
Current	0.7 - 23.4%	10,313	2,302	0.4 - 23.6%	12,362	2,896
<30 days	1.3 - 27.0%	6,991	1,889	0.7 - 27.0%	10,501	2,808
31-60 days	2.5 - 42.1%	4,341	1,828	1.4 - 43.1%	7,278	3,104
61-90 days	3.7 - 51.5%	4,152	2,114	2.1 - 54.0%	7,124	3,834
91-120 days	4.6 - 55.9%	3,833	2,139	2.7 - 59.5%	4,732	2,814
121-180 days	6.8 - 61.5%	5,956	3,654	4.2 - 67.2%	6,398	4,195
181-360 days	20.5 – 77.7%	16,111	12,505	11.1 - 90.9%	15,587	13,927
361-540 days	41.3 - 90.9%	21,946	19,908	31.6 - 97.4%	7,103	6,879
>540 days	56.5 - 98.0%	10,708	10,282	43.2 - 98.9%	7,965	7,692
Total		**84,351**	**56,621**		**79,050**	**48,149**

29. 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 $5.534 million ($6.255 million) and for the SA Government Radio Network of $2.149 million ($2.097 million). Also, capital works of $61.943 million ($101.645 million) with the Department of Infrastructure and Transport.

30. 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 employee members	Other members
Assurance and Risk Committee	-	Zimmerman A (Chair), Beilby J Professor, Deally Y, Mcllroy A.
Clinical Governance Committee	8	Beilby J Professor (Chair), Hibbert P, Marshall J, Dr Thomson N.
Consumer and Community Advisory Committee	-	Chester M, Salisbury A, Whiteway L, Pilkington I, Ashley I, Cook C, Caldwell B, Mercer K, Earle-Bandaralage L, Pietsch A, Saunders C,Marshall J, Murray R, Sands S, Corena P, Porter A, Ryan A, Walmsley B, Lynch M, Swietek W, Stead O, Riviere J, Stock M.
Finance Committee	12	Mcllroy A (Chair), Murray R., Chalmers H.
ICT Governance Committee	11	Deally Y (Chair).
NSQHS Steering Committee	13	Chester M.
Service Delivery Committee	25	Salisbury A.

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

INDEPENDENT AUDITOR'S REPORT

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Audit Office of South Australia

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To the Chief Executive Officer
SA Ambulance Service Inc

Opinion

I have audited the financial report of the SA Ambulance Service Incorporated for the financial year ended 30 June 2026.

In my opinion, the accompanying financial report gives a true and fair view of the financial position of the SA Ambulance Service Incorporated as at 30 June 2026, 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 2026
- a Statement of Financial Position as at 30 June 2026
- a Statement of Changes in Equity for the year ended 30 June 2026
- a Statement of Cash Flows for the year ended 30 June 2026
- notes, comprising material accounting policy information and other explanatory information
- a Certificate from the Chief Executive Officer and the Acting Executive Director Strategy, Business and Asset Services.

Basis for opinion

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 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 Incorporated for the financial year ended 30 June 2026.

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 Incorporated'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 2026

SA AMBULANCE SERVICE INC
STATEMENT OF COMPREHENSIVE INCOME
For the year ended 30 June 2026

	Note	2026	2025
		$'000	$'000
Income			
Revenues from SA Government	2	404,375	412,591
Fees and charges	3	195,530	187,941
Grants and contributions	4	2,811	3,270
Interest	11	99	125
Resources received free of charge	5	3,230	2,997
Other revenues/income	6	6,717	5,854
Total income		**612,762**	**612,778**
Expenses			
Staff related expenses	7	370,388	349,499
Supplies and services	8	116,155	103,369
Depreciation and amortisation	17,18	21,885	21,315
Borrowing costs	21	637	388
Net loss from disposal of non-current and other assets	10	2,312	934
Impairment loss on receivables	13,15	10,610	5,869
Other expenses	9	27,836	28,812
Total expenses		**549,823**	**510,186**
Net result		**62,939**	**102,592**
Other Comprehensive Income			
Items that will not be reclassified to net result			
Changes in property, plant and equipment asset revaluation surplus		44,618	-
Items that will be reclassified subsequently to net result when specific conditions are met			
Gains or losses recognised directly in equity		3,021	10,317
Total other comprehensive income		**47,639**	**10,317**
Total comprehensive result		**110,578**	**112,909**

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
As at 30 June 2026

	Note	2026	2025
		$'000	$'000
Current assets			
Cash and cash equivalents	11	32,931	32,329
Receivables	13	34,735	40,106
Inventories	14	1,912	1,184
Contract assets	15	10,665	4,991
Total current assets		**80,243**	**78,610**
Non-current assets			
Receivables	13	48,811	46,782
Property, plant and equipment	17	453,873	354,337
Intangible assets	18	11,772	4,216
Total non-current assets		**514,456**	**405,335**
Total assets		**594,699**	**483,945**
Current liabilities			
Payables	20	7,448	11,784
Financial liabilities	21	160	1,096
Staff related liabilities	22	68,926	61,890
Provisions	23	10,925	10,549
Contract liabilities and other liabilities	24	20,594	22,402
Total current liabilities		**108,053**	**107,721**
Non-current liabilities			
Financial liabilities	21	10,765	10,016
Staff related liabilities	22	61,930	58,560
Provisions	23	40,536	46,602
Contract liabilities and other liabilities	24	1,791	-
Total non-current liabilities		**115,022**	**115,178**
Total liabilities		**223,075**	**222,899**
Net assets		**371,624**	**261,046**
Equity			
Retained earnings		129,178	63,477
Asset revaluation surplus		109,436	67,580
Other reserves		133,010	129,989
Total equity		**371,624**	**261,046**

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 2026

	Note	Asset revaluation surplus $ '000	Other reserves $ '000	Retained earnings $ '000	Total equity $ '000
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	22.4	**-**	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**
Net result for 2025-26		**-**	**-**	**62,939**	**62,939**
Gain/(loss) on revaluation of land and buildings		44,618	**-**	**-**	44,618
Gain/(loss) on revaluation of defined benefit fund liability	22.4	**-**	3,021	**-**	3,021
Total comprehensive result for 2025-26		**44,618**	**3,021**	**62,939**	**110,578**
Transfer between equity components		(2,762)	**-**	2,762	**-**
Balance at 30 June 2026		**109,436**	**133,010**	**129,178**	**371,624**

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 2026

	Note	2026	2025
		$'000	$'000
Cash flows from operating activities			
Cash inflows			
Receipts from SA Government		377,658	328,374
Fees and charges		142,467	141,523
Grants and contributions		2,801	3,302
Interest received		99	125
Other receipts		1,438	1,277
GST recovered from ATO		12,151	9,811
Cash outflows			
Staff benefits payments		(362,416)	(324,633)
Payments for supplies and services		(116,746)	(101,098)
Interest paid		(637)	(388)
Other payments		(27,962)	(28,840)
Net cash from operating activities	12	**28,853**	**29,453**
Cash flows from investing activities			
Cash inflows			
Proceeds from sale of property, plant and equipment		719	358
Cash outflows			
Purchase of property, plant and equipment		(19,126)	(17,741)
Purchase of intangibles		(7,642)	(4,036)
Cost of sales from property, plant and equipment		(216)	(1,082)
Net cash used in investing activities		**(26,265)**	**(22,501)**
Cash flows from financing activities			
Cash outflows			
Repayment of lease liabilities		(1,986)	(2,616)
Net cash used in financing activities		**(1,986)**	**(2,616)**
Net increase/(decrease) in cash and cash equivalents		**602**	**4,336**
Cash and cash equivalents at the beginning of the period		32,329	27,993
Cash and cash equivalents at the end of the period	11	**32,931**	**32,329**

The accompanying notes from part of these financial statements.

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 2026 is $1.859 million ($1.910 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.

Material accounting policies are set out throughout 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.

1.4 Continuity of Operations

As at 30 June 2026, SAAS had working capital deficiency of $28.679 million ($29.111 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

	2026 $'000	2025 $'000
Operational funding	316,862	279,139
Capital projects funding	87,513	133,452
Total revenues from Department for Health and Wellbeing	**404,375**	**412,591**

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

	2026 $'000	2025 $'000
Ambulance cover	32,770	29,645
Ambulance transport	155,098	150,030
Commissions revenue	9	9
Fees for health services	119	144
Training revenue	371	366
Other user charges and fees	7,163	7,747
Total fees and charges	**195,530**	**187,941**

Ambulance transport revenue

	2026 $'000	2025 $'000
Fees raised	309,787	280,400
Less:		
Ambulance cover concessions	(89,302)	(76,785)
Pensioner concessions	(65,387)	(53,585)
Total fees and charges	**155,098**	**150,030**

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.

Contracts with Customers disaggregated by pattern of revenue recognition and type of customer	2026 Goods/Services transferred at a point in time	2026 Goods/Services transferred over a period of time	2025 Goods/Services transferred at a point in time	2025 Goods/Services transferred over a period of time
Ambulance cover	-	32,770	-	29,645
Ambulance transport	113,463	-	110,552	-
Commissions revenue	9	-	9	-
Fees for health services	77	-	86	-
Training revenue	225	-	216	-
Other user charges and fees	1,073	-	2,209	-
Total contracts with external customers	**114,847**	**32,770**	**113,072**	**29,645**
Ambulance transport	42,070	-	39,478	-
Fees for health services	42	-	58	-
Training revenue	146	-	150	-
Other user charges and fees	6,090	-	5,538	-
Total contracts with SA Government customers	**48,348**	**-**	**45,224**	**-**
Total contracts with customers	**163,195**	**32,770**	**158,296**	**29,645**

SAAS recognises contract liabilities for consideration received in respect of unsatisfied performance obligations and reports these amounts as other liabilities (refer to note 24). 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.

4. Grants and contributions

	2026 $'000	2025 $'000
Emergency Services Levy	1,685	1,644
Other SA Government grants and contributions	1,126	1,220
Private sector grants and contributions	-	406
Total grants and contributions	**2,811**	**3,270**

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

5. Resources received free of charge

	2026 $'000	2025 $'000
Services	3,230	2,997
Total resources received free of charge	**3,230**	**2,997**

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 $2.275 million ($2.233 million), Media Monitoring Services from DPC valued at $0.028 million, Government Advertising and Insights Hub services received from DPC valued at $0.081 million and ICT services from OCIO valued at $0.656 million ($0.640 million), following Cabinet's approval to cease intra-government charging.

SAAS received audit services from the Audit Office of South Australia free of charge valued at $0.119 million ($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

	2026 $'000	2025 $'000
Donations	123	80
Health recoveries	5,334	4,547
Other	1,260	1,227
Total other revenues/income	**6,717**	**5,854**

7. Staff related expenses

	2026 $'000	2025 $'000
Salaries and wages	281,393	258,906
Long service leave	7,132	7,191
Annual leave	36,365	31,535
Skills and experience retention leave	1,124	1,039
Superannuation	36,011	32,082
Workers compensation	8,191	18,724
Board and committee fees	69	37
Other staff related expenses	103	(15)
Total staff related expenses	**370,388**	**349,499**

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

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 eight (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.

Compensation	2026 $'000	2025 $'000
Salaries and other short term employee benefits	2,147	2,197
Post-employment benefits	589	550
Total	**2,736**	**2,747**

Apart from the remuneration for key management personnel, the SAAS did not have any material transactions with key management personnel, their close family members and/or their controlled or jointly controlled entities in 2024-25 and 2025-26.

7.2 Remuneration of Board and Committees

	2026 No. of Members	2025 No. of Members
$0	46	46
$1 - $20,000	29	16
Total	**75**	**62**

The total remuneration received or receivable by members was $0.071 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 employees 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

The number of staff whose remuneration received or receivable falls within the following bands:	2026 No.	2025 No.
*$171,001 - $177,000	n/a	63
$177,001 - $197,000	178	141
$197,001 - $217,000	121	91
$217,001 - $237,000	107	94
$237,001 - $257,000	62	52
$257,001 - $277,000	33	9
$277,001 - $297,000	5	12
$297,001 - $317,000	4	7
$317,001 - $337,000	6	11
$337,001 - $357,000	9	3
$357,001 - $377,000	4	3
$377,001 - $397,000	4	3
$397,001 - $417,000	3	-
$437,001 - $457,000	2	-
$457,001 - $477,000	-	2
$477,001 - $497,000	2	1
$517,001 - $537,000	-	1
$537,001 - $557,000	-	2
$557,001 - $577,000	1	-
$597,001 - $617,000	1	-
Total number of staff	**542**	**495**

* This band has been included for the purpose of reporting comparative figures based on the executive base-level remuneration rate for 2024-25.

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 employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and fringe benefits and any related fringe benefits tax.

7.4 Remuneration of staff by classification

The total remuneration received by these staff included above:

	2026		2025	
	No.	$'000	No.	$'000
Executive	7	1,802	7	1,773
Medical (excluding Nursing)	40	12,630	32	10,627
Nursing	15	3,068	18	3,542
Operational	480	103,837	438	92,383
Total	**542**	**121,337**	**495**	**108,325**

8. Supplies and services

	2026 $'000	2025 $'000
Administration	94	119
Advertising	58	109
Communication	4,530	4,516
Computing	7,685	5,707
Consultants	236	236
Contract of services	275	269
Contractors	1,262	1,306
Contractors - agency staff	2,533	2,894
Cost of goods sold	-	1
Drug supplies	2,686	2,337
Electricity, gas and fuel	1,375	1,063
Fee for service	1	2
Food supplies	265	232
Housekeeping	3,669	3,164
Insurance	2,884	2,429
Legal	290	326
Low value lease expense	125	109
Medical, surgical and laboratory supplies	4,756	5,131
Minor equipment	5,293	3,854
Motor vehicle expenses	9,129	7,143
Occupancy rent and rates	571	1,098
Patient transport	52,018	45,599
Postage	947	1,184
Printing and stationery	1,104	849
Rental expense on operating lease*	-	9
Repairs and maintenance	3,640	3,406
Security	281	160
Services from Shared Services SA	2,364	2,284
Short term lease expense	2	130
Training and development	1,554	1,189
Travel expenses	859	901
Other supplies and services	5,669	5,613
Total supplies and services	**116,155**	**103,369**

*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.

9. Other expenses

	2026 $'000	2025 $'000
Debts written off	26,712	27,699
Bank fees and charges	136	121
Other	988	992
Total other expenses	**27,836**	**28,812**

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

	2026 $'000	2025 $'000
Land and buildings	(2,560)	(54)
Plant and equipment	248	(880)
Total net gain/(loss) from disposal of non-current and other assets	**(2,312)**	**(934)**

Gains or losses on disposal are recognised at the date control of the asset is passed from the 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

	2026 $'000	2025 $'000
Cash at bank or on hand	948	834
Deposits with Treasurer: general operating	29,075	28,594
Deposits with Treasurer: special purpose funds	2,908	2,901
Total cash and cash equivalents in the Statement of Financial Position	**32,931**	**32,329**
Total cash and cash equivalents in the Statement of Cash Flows	**32,931**	**32,329**

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 2025-26, received $0.099 million ($0.125 million).

12. Cash flow reconciliation

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

	2026 $'000	2025 $'000
Cash and cash equivalents disclosed in the Statement of Financial Position	32,931	32,329
Cash as per Statement of Financial Position	**32,931**	**32,329**
Balance as per Statement of Cash Flows	**32,931**	**32,329**

Reconciliation of net cash provided by operating activities to net result:		
Net cash provided by (used in) operating activities	28,853	29,453
Add/less non-cash items		
Capital revenues	58,932	113,590
Depreciation and amortisation expense of non-current assets	(21,885)	(21,315)
Gain/(loss) on sale or disposal of non-current assets	(2,312)	(934)
Gain/(loss) on valuation of defined benefits	(3,021)	(10,317)
Movement in assets and liabilities		
Increase/(decrease) in contract assets	5,674	(11,341)
Increase/(decrease) in receivables	(3,657)	22,711
Increase/(decrease) in inventories	728	196
(Increase)/decrease in other current assets	-	(6)
(Increase)/decrease in staff benefits	(10,406)	(6,233)
(Increase)/decrease in payables and provisions	10,016	(9,763)
(Increase)/decrease in other liabilities	17	(3,449)
Net result	**62,939**	**102,592**

Total cash outflows for leases is $1.986 million ($2.616) million.

13. Receivables

		2026	2025
Current	**Note**	**$'000**	**$'000**
Debtors		81,530	78,805
Less: allowance for impairment loss on receivables	13.1	(56,622)	(48,149)
Prepayments		6,747	6,483
Workers compensation provision recoverable		1,969	1,895
Sundry receivables and accrued revenue		1,061	1,030
GST input tax recoverable		50	42
Total current receivables		**34,735**	**40,106**
Non-current			
Superannuation - defined benefit scheme		41,386	39,294
Workers compensation provision recoverable		6,597	6,662
Debtors		828	826
Total non-current receivables		**48,811**	**46,782**
Total receivables		**83,546**	**86,888**

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 $1.061 million ($1.030 million) of overpaid salaries receivable.

13.1 Impairment of receivables

SAAS has adopted the simplified impairment approach under AASB 9 and 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:

	2026	2025
	$'000	**$'000**
Carrying amount at the beginning of the period	**48,149**	**38,762**
Increase/(Decrease) in allowance recognised in profit or loss	8,473	9,387
Carrying amount at the end of the period	**56,622**	**48,149**

Impairment losses relate to receivables arising from contracts with customers that are external to the SA Government. Refer to note 28.3 for details regarding credit risk and the methodology for determining impairment.

14. Inventories

Inventories of $1.912 million ($1.184 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

	2026 $'000	2025 $'000
Contract Assets	14,406	6,595
Less: allowance for impairment loss on contract assets	(3,741)	(1,604)
Total contract assets	**10,665**	**4,991**

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

	2026 $'000	2025 $'000
Carrying amount at the beginning of the period	**1,604**	**5,122**
Increase/(Decrease) in allowance recognised in profit or loss	2,137	(3,518)
Carrying amount at the end of the period	**3,741**	**1,604**

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.

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:

Class of asset	Useful life (years)
Buildings and improvements	12 – 62
Right-of-use buildings	1 – 23
Accommodation and Leasehold improvements	Lease term
Plant and equipment	
• Medical, surgical, dental and biomedical equipment and furniture	3 – 10
• Computing equipment	3 – 7
• Vehicles	3 – 23
• Other plant and equipment	3 – 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 $1.5 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 $1.5 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 or as at 30 June 2026.

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.

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.
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.

To ensure compliance with AASB 116 *Property, Plant and Equipment*, an annual review of land and buildings fair values was undertaken effective 1 May 2026, 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 carrying amounts of land and buildings should be increased to better reflect fair value based on changes in replacement cost and market conditions. The Office of the Valuer-General indices were considered appropriate for this purpose.

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. 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, Aldgate, Adelaide Airport, Waikerie, 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.
- 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 2025, 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 21. Expenses related to right-of-use assets including depreciation and borrowing costs are disclosed at note 17 and 21. Cash outflows related to right-of-use assets are disclosed at note 12.

17. Reconciliation of property, plant and equipment

The following table shows the movement :

2025-26	Land and buildings:				Plant and equipment:					
	Land $'000	Buildings $'000	Right-of-use buildings $'000	Capital works in progress land and buildings $'000	Accommodation and Leasehold improvements $'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	Total $'000
Carrying amount at the beginning of the period	**48,182**	**153,050**	**10,722**	**101,521**	**6,675**	**7,107**	**19,525**	**-**	**7,555**	**354,337**
Additions	-	-	316	67,289	-	-	-	-	10,444	**78,049**
Disposals	(215)	(2,208)	-	-	(137)	(2)	(254)	-	-	**(2,816)**
Transfers between asset classes	178	121,759	-	(146,289)	296	437	30,990	-	(7,371)	-
Remeasurement	-	-	1,484	-	-	-	-	-	-	**1,484**
Subtotal:	**48,145**	**272,601**	**12,522**	**22,521**	**6,834**	**7,542**	**50,261**	**-**	**10,628**	**431,054**
Gains/(losses) for the period recognised in net result:										
Depreciation and amortisation	-	(5,609)	(1,305)	-	(547)	(3,273)	(11,065)	-	-	**(21,799)**
Subtotal:	**-**	**(5,609)**	**(1,305)**	**-**	**(547)**	**(3,273)**	**(11,065)**	**-**	**-**	**(21,799)**
Gains/(losses) for the period recognised in other comprehensive income:										
Revaluation increment / (decrement)	10,503	34,115	-	-	-	-	-	-	-	**44,618**
Subtotal:	**10,503**	**34,115**	**-**	**-**	**-**	**-**	**-**	**-**	**-**	**44,618**
Carrying amount at the end of the period	**58,648**	**301,107**	**11,217**	**22,521**	**6,287**	**4,269**	**39,196**	**-**	**10,628**	**453,873**
Gross carrying amount										
Gross carrying amount	58,648	310,803	18,854	22,521	15,219	32,792	80,320	-	10,628	**549,785**
Accumulated depreciation / amortisation	-	(9,696)	(7,637)	-	(8,932)	(28,523)	(41,124)	-	-	**(95,912)**
Carrying amount at the end of the period	**58,648**	**301,107**	**11,217**	**22,521**	**6,287**	**4,269**	**39,196**	**-**	**10,628**	**453,873**

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 21 for details about the lease liability for right-of-use assets.

2024-25	Land and buildings:				Plant and equipment:					
	Land $'000	Buildings $'000	Right-of-use buildings $'000	Capital works in progress land and buildings $'000	Accommodation and Leasehold improvements $'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	Total $'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 21 for details about the lease liability for right-of-use assets.

18. Reconciliation of intangible assets

The following table shows the movement:

	2025-26			2024-25		
	Computer software $'000	Computer software $'000	Total $'000	Computer software $'000	Capital works in progress intangibles $'000	Total $'000
Carrying amount at the beginning of the period	**180**	**4,036**	**4,216**	**287**	**-**	**287**
Additions	**-**	7,642	**7,642**	**-**	4,036	**4,036**
Disposals	**-**	**-**	**-**	**-**	**-**	**-**
Amortisation	(86)	**-**	**(86)**	(150)	**-**	**(150)**
Transfers between asset classes	**-**	**-**	**-**	43	**-**	**43**
Carrying amount at the end of the period	**94**	**11,678**	**11,772**	**180**	**4,036**	**4,216**
Gross carrying amount						
Gross carrying amount	6,248	11,678	**17,926**	6,409	4,036	**10,445**
Accumulated amortisation	(6,154)	**-**	**(6,154)**	(6,229)	**-**	**(6,229)**
Carrying amount at the end of the period	**94**	**11,678**	**11,772**	**180**	**4,036**	**4,216**

19. 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 19.2 for disclosure regarding fair value measurement techniques and inputs used to develop fair value measurements for non-financial assets.

19.1 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 2026

	Level 2 $'000	Level 3 $'000	Total $'000
Recurring fair value measurements (Note 16)			
Land	48,298	10,350	58,648
Buildings and improvements	8,985	292,123	301,108
Total recurring fair value measurements	**57,283**	**302,473**	**359,756**

Fair value measurements at 30 June 2025

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

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 2025 and 2026, SAAS had no valuations categorised into Level 1.

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.

19.2 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.

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.

20. Payables

	2026 $'000	2025 $'000
Current		
Creditors and accrued expenses	6,558	11,008
Paid Parental Leave Scheme	20	11
Other payables	870	765
Total current payables	**7,448**	**11,784**
Total payables	**7,448**	**11,784**

Payables are measured at nominal amounts. Creditors and accruals are recognised for all amounts owed and unpaid. Contractual payables are liabilities that arises from contracts. They include trade payables and accrued expenses. Accrued expenses are expenses incurred but not yet invoiced or paid. The balances are transferred to trade payables when invoices are received. Contractual payables are normally settled within 15 days from the date the invoice is first received. Statutory payables do not arise from contracts. Statutory 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.

21. Financial liabilities

	2026 $'000	2025 $'000
Current		
Lease liabilities	160	1,096
Total current financial liabilities	**160**	**1,096**
Non-current		
Lease liabilities	10,765	10,016
Total non-current financial liabilities	**10,765**	**10,016**
Total financial liabilities	**10,925**	**11,112**

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 were $0.637 million ($0.388 million).

Refer to note 28 for information on risk management.

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

21.1 Concessional lease arrangements

SAAS has no concessional lease arrangements.

21.2 Maturity analysis

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

	2026	2025
Lease Liabilities	**$'000**	**$'000**
Within one year	1,290	1,363
Later than one year but not longer than five years	4,882	4,676
Later than five years	7,750	7,042
Total lease liabilities (undiscounted)	**13,922**	**13,081**

22. Staff related liabilities

	2026	2025
Current	**$'000**	**$'000**
Accrued salaries and wages	3,402	3,452
Annual leave	50,930	45,156
Long service leave	5,392	5,098
Skills and experience retention leave	2,342	2,120
Staff on-costs	6,842	6,057
Other	18	7
Total current staff related liabilities	**68,926**	**61,890**
Non-current		
Long service leave	58,559	55,373
Staff on-costs	3,371	3,187
Total non-current staff related liabilities	**61,930**	**58,560**
Total staff related liabilities	**130,856**	**120,450**

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

22.1 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 is expected to be payable within 12 months and is 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 2025 rate (3.2%) to 3.5% for annual leave and skills and experience retention leave liability. As a result, there is an increase in the staff related liabilities and employee benefits expenses of $0.134 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.

22.2 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.

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability. The actuarial assessment performed by the Department of Treasury and Finance has provided a basis for the measurement of long service leave and is based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over SA Government entities and the health sector across government. The split of long service leave between current and non-current is based on the best estimate of the amount to be paid based on leave taken in prior years.

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 increased from the 2025 rate (4.25%) to 4.75%. This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in a decrease in the reported long service leave liability. The actuarial assessment performed by DTF leaves the salary inflation rate unchanged from 2025 at 3.5% for long service leave liability.

The net financial effect of the changes to actuarial assumptions is a decrease in the long service leave liability of $2.148 million, payables (staff on-costs) of $0.121 million and staff benefits expense of $2.269 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.

22.3 Staff on-costs

Staff on-costs include Return to Work SA levies 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 remained unchanged from 2025, at 47% and the average factor for the calculation of employer superannuation on-costs has remained unchanged from the 2025 rate of 12.0%. These rates are used in the staff on-cost calculation. The net financial effect of the actuarial assessment in the current financial year is an increase in the staff on-cost liability and staff benefits expenses of $4.282 million. The estimated impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of assumptions.

22.4 Superannuation funds

A number of SAAS employees 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.

Defined benefit superannuation scheme **Reconciliation of the present value of the defined benefit obligation:**	**2026** **$'000**	**2025** **$'000**
Opening balance of defined benefit obligation	257,191	261,179
Current service cost	7,295	6,609
Interest cost	9,390	9,974
Contributions by scheme participants	2,730	2,587
Actuarial (gains)/losses	11,467	2,507
Benefits paid	(23,274)	(23,692)
Taxes, premiums and expenses paid	(2,293)	(2,191)
Transfers in	234	218
Closing balance of defined benefit obligation	**262,740**	**257,191**

Reconciliation of fair value of scheme assets:	**2026** **$'000**	**2025** **$'000**
Opening balance of scheme assets	296,485	290,572
Interest Income	10,920	11,160
Actual return on scheme assets less Interest Income	14,488	12,824
Contributions from the employer	4,836	5,007
Contributions by scheme participants	2,730	2,587
Benefits paid	(23,274)	(23,692)
Taxes, premiums and expenses paid	(2,293)	(2,191)
Transfers in	234	218
Closing balance of scheme assets	**304,126**	**296,485**

The amount included in the Statement of Financial Position arising from SAAS's obligations in respect of its defined benefit scheme is as follows:	**2026** **$'000**	**2025** **$'000**
Present value of defined benefit obligations	262,740	257,191
Fair value of scheme assets	(304,126)	(296,485)
Net (asset)/liability arising from defined benefit obligations	**(41,386)**	**(39,294)**

Included in the Statement of Financial Position:	**2026** **$'000**	**2025** **$'000**
Non-current receivable - superannuation - defined benefit scheme	41,386	39,294
Closing balance of defined benefit obligation	**41,386**	**39,294**

	2026	**2025**
Australian equity	24	26
International equity	31	32
Fixed income	10	10
Property	7	7
Alternatives/Other	3	1
Cash	4	6
Private Market	5	5
Infrastructure	8	7
Credit	8	6
	100	100

The percentage invested in each asset class as at 30 June 2026 is adjusted to be comparable to 30 June 2025.

In accordance with the revised AASB 119 the percentage invested in each asset class as at 30 June 2026 is adjusted to be comparable to 30 June 2025. 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 $25.408 million ($23.984 million), a gain of $3.021 million resulting from investment returns being significantly higher than previously assumed. Employer contributions of $4.052 million are expected to be paid to the scheme for the year ending 30 June 2027. Expected employer contributions reflect the current 9.5% of salary contributions.

	2026	2025
Principal actuarial assumptions used (and expressed as weighted averages):	**% pa**	**% pa**
Discount rate (Defined benefit cost)	4.25	4.25
Expected rate of salary increase (Defined benefit cost)	3.5	3.5
Discount rate (Defined benefit obligation)	4.50	4.25
Expected rate of salary increase (Defined benefit obligation)	6.50	3.5

	2026	2025
Movement in net defined benefit liability	**$'000**	**$'000**
Net defined benefit liability at start of year	(39,294)	(29,393)
Defined benefit cost	5,765	5,423
Remeasurements	(3,021)	(10,317)
Employer contributions	(4,836)	(5,007)
Net defined liability at end of year	**(41,386)**	**(39,294)**

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 expense gain of $3.021 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 2026 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	4.5%	4.0%	5.0%	4.5%	4.5%
Salary increase rate	3.5%	3.5%	3.5%	3.0%	4.0%
Defined benefit obligation ($'000)	262,740	265,990	260,287	260,640	265,460

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.

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
- 105% 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:
  - 11.00% 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 2026 is 6 years.

23. Provisions

23.1 Workers Compensation
Provisions consist of only workers compensation provision.

Reconciliation of workers compensation (statutory and non-statutory)

	2026	2025
	$'000	$'000
Carrying amount at the beginning of the period	**57,151**	**49,099**
Additions	11,204	10,491
Payments	(9,830)	(7,818)
Remeasurements	(7,064)	5,379
Carrying amount at the end of the period	**51,461**	**57,151**

Total workers compensation contains provision of $10.925 million ($10.549 million) and non-current provision of $40.536 million ($46.602 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 2026 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.

24. Contract liabilities and other liabilities

	2026	2025
Current	**$'000**	**$'000**
Contract liabilities	20,677	20,662
Other	(83)	1,740
Total current contract liabilities and other liabilities	**20,594**	**22,402**

	2026	2025
Non-current	**$'000**	**$'000**
Other	1,791	-
Total current contract liabilities and other liabilities	**1,791**	**-**
Total contract liabilities and other liabilities	**22,385**	**22,402**

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.

Non-current liabilities include AMBS Transport legacy items that did not transition to the AMBOS system; these relate to refunds due to third parties for duplicate payments of accounts.

25. Unrecognised contractual commitments

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

25.1 Capital commitments

	2026	2025
	$'000	**$'000**
Within one year	4,277	324
Total capital commitments	**4,277**	**324**

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

25.2 Other contractual commitments

	2026	2025
	$'000	**$'000**
Within one year	8,823	6,768
Later than one year but not longer than five years	9,720	7,166
Total expenditure commitments	**18,543**	**13,934**

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

26. Contingent assets and liabilities

SAAS is not aware of any contingent assets or contingent liabilities.

27. Events after balance date

SAAS is not aware of any material events occurring between the end of the reporting period and when the financial statements were authorised.

28. Financial instruments/financial risk management

28.1 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 13 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.

28.2 Categorisation of financial instruments

Details of the material 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 $26.016 million and $7.428 million respectively.

28.3 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 contact 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

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 2026			30 June 2025		
	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
Days past due						
Current	0.7 - 23.4%	10,313	2,302	0.4 - 23.6%	12,362	2,896
<30 days	1.3 - 27.0%	6,991	1,889	0.7 - 27.0%	10,501	2,808
31-60 days	2.5 - 42.1%	4,341	1,828	1.4 - 43.1%	7,278	3,104
61-90 days	3.7 - 51.5%	4,152	2,114	2.1 - 54.0%	7,124	3,834
91-120 days	4.6 - 55.9%	3,833	2,139	2.7 - 59.5%	4,732	2,814
121-180 days	6.8 - 61.5%	5,956	3,654	4.2 - 67.2%	6,398	4,195
181-360 days	20.5 – 77.7%	16,111	12,505	11.1 - 90.9%	15,587	13,927
361-540 days	41.3 - 90.9%	21,946	19,908	31.6 - 97.4%	7,103	6,879
>540 days	56.5 - 98.0%	10,708	10,282	43.2 - 98.9%	7,965	7,692
Total		**84,351**	**56,621**		**79,050**	**48,149**

29. 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 $5.534 million ($6.255 million) and for the SA Government Radio Network of $2.149 million ($2.097 million). Also, capital works of $61.943 million ($101.645 million) with the Department of Infrastructure and Transport.

30. 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 employee members	Other members
Assurance and Risk Committee	-	Zimmerman A (Chair), Beilby J Professor, Deally Y, Mcllroy A.
Clinical Governance Committee	8	Beilby J Professor (Chair), Hibbert P, Marshall J, Dr Thomson N.
Consumer and Community Advisory Committee	-	Chester M, Salisbury A, Whiteway L, Pilkington I, Ashley I, Cook C, Caldwell B, Mercer K, Earle-Bandaralage L, Pietsch A, Saunders C,Marshall J, Murray R, Sands S, Corena P, Porter A, Ryan A, Walmsley B, Lynch M, Swietek W, Stead O, Riviere J, Stock M.
Finance Committee	12	Mcllroy A (Chair), Murray R., Chalmers H.
ICT Governance Committee	11	Deally Y (Chair).
NSQHS Steering Committee	13	Chester M.
Service Delivery Committee	25	Salisbury A.

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

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. for the financial year over its financial reporting and its preparation of the financial statements have been effective.

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Rob Elliott
Chief Executive Officer

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Michael Ketses
A/ Executive Director, Strategy, Business and Asset Services

Date 10/9/2026