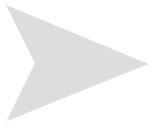




**AMBULANCE VICTORIA  
2014-2015 ANNUAL REPORT**

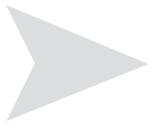




# Contents

|   |     |
|---|-----|
| Our Charter                             | 5   |
| Administrator's Report                  | 6   |
| Acting Chief Executive Officer's Report | 8   |
| Responsible Bodies Declaration          | 10  |
| Attestation on Risk Management          | 11  |
| Attestation on Data Integrity           | 12  |
| Report of Operations                    | 13  |
| Staff Numbers                           | 21  |
| Research Report                         | 22  |
| Environmental Report                    | 25  |
| Donations Summary                       | 27  |
| Governance                              | 29  |
| Management Structure                    | 32  |
| The Executive Group                     | 33  |
| Statement of Priorities                 | 34  |
| Performance Priorities                  | 38  |
| Statistical Summary                     | 39  |
| Statutory Compliance                    | 48  |
| Freedom of Information                  | 48  |
| VIPP contracts                          | 49  |
| Consultancies                           | 50  |
| Marketing Expenditure                   | 51  |
| Health and Safety                       | 52  |
| Financial Overview                      | 53  |
| Financial Report                        | 56  |
| Financial Declaration                   | 57  |
| Auditor's Report                        | 58  |
| Disclosure Index                        | 102 |





# Our Charter

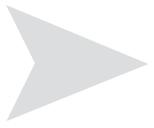
Ambulance Victoria (AV) aims to improve the health of the community by providing high quality pre-hospital care and medical transport. AV provides emergency medical response to more than 5.8 million people in an area of more than 227,000 square kilometres.

AV's Charter requires the service to:

- respond rapidly to requests for help in a medical emergency
- provide specialised medical skills to maintain life and reduce injuries in emergency situations and while transporting patients
- provide specialised transport facilities to move people requiring emergency medical treatment
- provide services for which specialised medical or transport skills are necessary
- foster public education in first aid.

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

The AV website at [www.ambulance.vic.gov.au](http://www.ambulance.vic.gov.au) contains information about AV and is regularly updated with the latest in statistics, developments and media releases.



# Administrator's Report

The role of an emergency health system, in which paramedics play a key role, is to efficiently deliver health care to critical patients in such a way as to maximise the likelihood of patients resuming undiminished lives.

From Ambulance Victoria's (AV's) viewpoint, efficient delivery of health care requires a high degree of demand prioritisation, clear modes of operation with key partners (in particular emergency departments) and the management of a skilled and productive workforce.

The Interim Report of the Ambulance Performance and Policy Consultative Committee (APPCC) released in March 2015 made it clear that AV should reaffirm its role as a provider of emergency services by focusing the efforts of its direct workforce more heavily on acute patients requiring emergency pre-hospital care and transport. This raises the challenge about meeting the community's expectations of the ambulance service; and whether these can be met through partnering or linking with other health providers for people with less acute or non-urgent health conditions. The consensus inside AV is that more accurate demand profiles of what constitutes acute medical emergencies can be constructed, leading to a more favourable ratio of available paramedics to acute care patients at any one time. This scenario should translate to better response times over the next few years than would otherwise be the case.

AV is also confident that better matching resources with individual clinical need will allow appropriate forms of health care to be delivered to people who use the Triple Zero (000) system; both those with life-threatening conditions and those with less acute conditions who might not require an emergency response. In conjunction with DHHS, alternative care pathways need to be developed in such a way to manage any attendant risks. The role AV plays as a frontline health care provider in areas such as remote country communities, mental health and substance abuse (to name a few) needs to be considered when alternative care pathways are being devised.

This should also lead to an improvement in paramedics' motivation for the job. It is easy to envisage that being dispatched to emergency situations that constantly morph into relatively minor medical ailments can be professionally distracting.

Operationally, it should not be forgotten that paramedics are constantly making professional judgments about whether a patient's condition warrants an ambulance transport to an emergency department (in approximately 30 per cent of emergency cases a patient is deemed to not require transport). The role paramedics play in assisting clinical capacity elsewhere in the medical system, particularly in emergency departments, is significant.

The primary interface between paramedics and emergency departments needs more reform if ambulances are not to dwell at hospitals for considerable periods of time. There have been improvements over the past 12 months; the Minister has convened the Ambulance Performance and Policy Consultative Committee (APPCC) that is working on this specific issue, among others. It is important to note that transfer times do not directly affect time-critical patients; acute cases are always attended to expediently, however longer hospital times do affect ambulance availability ultimately leading to slower response times.

Like many workforces, paramedics as a group face considerable challenges in improving their productivity. There are many factors that affect paramedic productivity, which has not improved over the past few years in terms of numbers of patients treated per annum per paramedic.

Some factors are outside the control of AV, for instance, traffic densities. It is also true that paramedics, on average, travel further to each patient as urban sprawl relentlessly increases. It is a classic case of activity increasing, but productivity decreasing. Effectively these types of factors add to demand, but also have a negative effect on productivity as measured by patients treated per paramedic.

There will be a better chance of improving productivity if paramedics feel appropriately supported. I have been somewhat surprised by the number and depth of unresolved workplace/personnel issues inside AV. This organisation does not understand enough about the effects of fatigue on its workforce, both from a wellbeing and performance viewpoint. In particular, the relationship between fatigue and injury needs further clarification. Many paramedics work two consecutive 14-hour night shifts with the possibility that such shifts may be extended. AV is now trialling new shorter rosters in an attempt to introduce some flexibility in rostering arrangements.

AV has some distance to travel before it can unequivocally say that it is applying best practice with respect to mental health issues, bullying, harassment and violence in the workplace. Practicing paramedicine safely requires individual paramedics to deliver a high-quality service within a complex and at times risky operational environment. Appropriate levels and quality of training and professional development assist to better support paramedics and mitigate this risk. Against a background of insufficient and poorly directed training, paramedics have not always been given the tools to manage in an environment which, arguably, grows more risky by the day. Increasing the quantity and quality of training will be a major priority over the next 12 months.

For all the personnel/management shortcomings listed above, I believe that as a group, paramedics remain absolutely dedicated to delivering the best healthcare that they can. The focus of paramedics is completely patient-centred providing a solid platform on which to build reform.

At the time of writing, AV has been working to develop an operational reform and improvement program that addresses the key issues of demand reform and paramedic productivity. This work borrows heavily from discussions held at the aforementioned APPCC, and envisages continual improvement in response times.

There is a credible argument that states that too much emphasis is placed on response times, and not enough emphasis on patient outcomes. Over the past few years, there have been some periods in which response times have deteriorated but patient outcomes (survival rates for cardiac arrest patients) increased. The short answer to this argument is that both measures ought to be considered relevant to performance. Patient outcomes, from AV's perspective, are a function of the length of response time and importantly, the quality of care.

The outcomes published in the Victorian Ambulance Cardiac Arrest Registry Annual Report should play an important role in benchmarking AV's quality of care, along with other key indicators, e.g., the rate of clinical incidents, which goes to the issue of consistency. The statistical base needs to be further developed and synthesized to help better explain the important measure of quality of care.

The reforms envisaged in the aforementioned reform agenda should be considered a first wave of reforms.

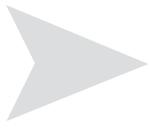
Ultimately, the bringing together of a better triage tool and closer matching of supply responses will lead to much better response times.

I would like to thank members of AV's management for managing through difficult times. I would also like to thank the Minister, members of her staff, DHHS and its Secretary for their strong and continued support.

Finally, I would like to thank AV's paramedics, volunteers and unions for the many positive discussions I have had.



**Howard Ronaldson**  
Administrator



# Acting Chief Executive Officer's report



It has been another busy year for Ambulance Victoria as we renewed our focus on our front-line staff, our performance and our patient care.

The year again produced a record demand for our services, with our frontline crews attending more than 10,000 emergency cases each week.

Despite our excellent clinical outcomes we are not meeting our response time targets. We acknowledge that we need to improve our response to the community and are working with our staff, unions, health partners and government to implement strategies to do this.

Our central strategy is to ensure emergency ambulance availability is maximised so ambulances can rapidly respond to the most urgent Triple Zero (000) calls when pre-hospital care makes a difference to their survival and medical outcomes.

We continued to work with the Department of Health and Human Services and health services to focus on the time it takes to hand over patients at hospital emergency departments (at-hospital time), particularly in the metropolitan region. We have also worked closely with our staff to reduce clearing times which together reduce the time it takes before an ambulance crew can clear a hospital and again become available for an emergency call. We also introduced electronic hospital arrivals boards at a number of key hospitals to allow hospitals to improve patient flow and free up ambulances to become available again more quickly.

We have reviewed many patient case types with a view to looking at how we best deploy our resources to meet patient need, and also investigated ways to triage calls to deliver the most appropriate response.

During the year we developed a series of new treat-and-refer guidelines to allow paramedics to treat patients with certain conditions at home, rather than transport them to hospital. We also began a pilot whereby paramedics can refer patients who do not need ambulance transport directly to our Referral Service.

This telephone service became statewide in 2014 and provides Triple Zero (000) callers who do not require an emergency ambulance response with an appropriate alternative, such as having a locum doctor attend their residence or self-treating the condition after our advice. This reduces unnecessary dispatches of emergency ambulances and makes them more available for genuine emergencies.

We continue to work closely with the Minister for Ambulance Services' Ambulance Performance and Policy Consultative Committee, which produced an interim report in March 2015 that highlighted key challenges facing AV and opportunities for reform.

During the year we increased our accountability and transparency through the regular public reporting of our response time data, thus meeting a recommendation made by the Victorian Auditor General.

Despite ongoing challenges with our response time performance, our excellent clinical outcomes show that we deliver great care to the Victorian community. We have in place a number of clinical indicators we use to measure the effect of our treatment and during the year we met or exceeded these clinical measures.

An outstanding example during the year of our commitment to improve patient outcomes was the expansion statewide of a pre-hospital thrombolysis program in which intensive care paramedics in rural regions can treat patients experiencing a heart attack using blood clot-dissolving (thrombolytic) drugs. Previously a patient would need to be transported often long distances to hospital before blood flow could be returned to the heart muscle, and this intervention is expected to make significant improvements to patient outcomes.

We continued to deliver world-leading clinical research, highlighted by the release of the results of a trial known as AVOID, which showed that giving oxygen to patients having a heart attack was not beneficial, and in fact caused harm. This result received global attention, overturned decades of 'accepted practice' around the world and will contribute to improved care and better patient outcomes internationally. I want to personally acknowledge the outstanding work of the research team and pay credit to all those paramedics involved in conducting the trial.

Our ongoing research program is comprehensive and includes clinical trials into the use of clinical hypothermia in traumatic brain injury, and assessing the use of blood coagulants in serious trauma.

Our renewed focus on our front-line staff follows a difficult period during which the organisation was involved in a protracted pay negotiation as part of an enterprise agreement. While the Work Value aspect of this agreement continues to be discussed, the main agreement is complete and we are committed to rebuilding and re-engaging with our workforce and making AV a great place to work.

To that end, we have focused on the psychological health and wellbeing of our workforce. This has included establishing a group in conjunction with unions and key staff to look at the mental health and wellbeing of our paramedics, including the often unspoken issue of paramedic suicide.

We are examining how we can better prevent injuries at work, including the use of more power-lift stretchers and expanding training opportunities. During the year we introduced a comprehensive system to log, monitor and respond to safety issues.

We have responded to an increasing need for part-time and flexible work arrangements with roster trials and reform. It is clear that the demographic of our workforce is changing and our people are seeking more flexibility and better work-life balance, and we are committed to working with them to achieve this.

We improved training and education, updated our Intranet to improve communications and held Paramedic Team Manager conferences that allow our front-line managers to better connect with each other and lead our frontline staff. We also continued our program to renovate and rebuild many branches across the state to properly accommodate our paramedics.

Paramedic resources were upgraded, with branches converting to 24-hour rosters with dedicated nightshifts, adding additional peak-period staff or upgrading to a full-time paramedic branch. These additional resources were added at Bannockburn, Creswick, Dunmunkle (Rupanyup), Greensborough, Healesville (Coldstream), Horsham, Mount Martha, Pakenham, Sebastopol, Sorrento (Rye) and Wyndham Vale.

The commitment by the State Government to progress the national registration of paramedics as part of the national registration and accreditation scheme for health practitioners is a move supported by AV. Today's paramedics are highly educated, trained and skilled, and it is appropriate for their professionalism to be recognised as the role continues to evolve as a key part of the health system.

During the year we closely monitored the increased security environment in which we operate and, as an organisation that straddles both health and emergency services, we continued to work closely with partner agencies.

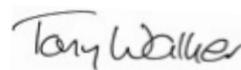
Our commitment to our volunteers, who provide first-responder and front-line services to our patients, remains as strong as ever. In coming years it is likely these volunteers will become increasingly important as we find the best ways to deliver care in different settings across the state.

We are strongly committed to financial responsibility and in 2014–2015 operated for the first time under a new funding model that aligns more closely to our demand management and performance improvement initiatives. We continue to look for efficiencies so we can invest more in service delivery, with a focus in the coming year on lean methodologies to improve our processes.

During the year there was a restructure of the executive team, which included the creation of a Chief Operations Officer position and the appointment to a new Senior Medical Advisor role, which will support the strong delivery of clinical performance across the organisation. The new alignment will allow us to be more agile in responding to the changing environment we work in.

It has been a privilege to serve as the Acting Chief Executive Officer for the past six months and I would like to thank Administrator Howard Ronaldson for his strong support and guidance during this period. I also want to publicly recognise the legacy of Greg Sassella, who was the Chief Executive Officer of Ambulance Victoria from its formation in July 2008 until his retirement in November 2014, having previously served as Chief Executive Officer of the Metropolitan Ambulance Service. I would also like to acknowledge the work of Alfred Health Chief Executive Andrew Way, who was AV's Interim Chief Executive Officer for a short period following Greg's departure.

I would like to recognise the work of those executives who left during the year, and thank the members of the current executive team for their ongoing efforts. Finally I would like to thank all staff at AV, including the managers, paramedics, volunteers and all our supporters for their contributions during another busy year at AV.

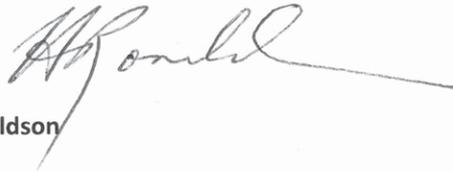


**Assoc Prof Tony Walker ASM**  
Acting Chief Executive Officer

**AMBULANCE VICTORIA**

**Responsible Body Declaration**

In accordance with the *Financial Management Act 1994*, I am pleased to present the Report of Operations for Ambulance Victoria for the year ended 30 June 2015.



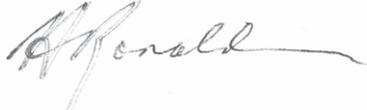
**Howard Ronaldson**  
Administrator

Melbourne  
8 August 2015

**AMBULANCE VICTORIA**

**Attestation for Compliance with Risk Management Framework and Processes**

We certify that Ambulance Victoria has complied with Ministerial Direction 4.5.5 – Risk Management Framework and Processes. The Ambulance Victoria’s Audit Committee verifies this.



**Howard Ronaldson**  
Administrator



**Tony Walker**  
Acting Chief Executive Officer

Melbourne  
6 August 2015

**AMBULANCE VICTORIA**

**Attestation on Data Integrity**

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



**Tony Walker**  
Acting Chief Executive Officer

Melbourne  
6 August 2015



# Report of Operations

Ambulance Victoria (AV) responded to a record number of emergency calls across the state in 2014–2015. As well as responding to an increase in demand, we continued to provide world-class care to patients, improved training, introduced flexible work options and roster flexibility for our paramedics, and began reforms to improve our responsiveness to the community.

During the year we undertook a number of measures and initiatives aimed at strengthening our delivery of patient care across the state, including:

- the statewide rollout of a program for MICA paramedics in rural regions to treat patients experiencing a heart attack using blood clot-dissolving (thrombolytic) drugs
- the recruitment of 281 new paramedics, including 234 new university graduate paramedics
- the renovation and rebuilding of branches across the state
- the completion of a statewide tender for non-emergency ambulance providers, which allows for the delivery of more efficient, coordinated care
- the appointment of a Senior Medical Advisor
- implementing recommendations from a ministerial taskforce to improve the flow of patients from ambulances to emergency department care.

## Growing demand

AV responded to 840,188 emergency and non-emergency cases during the year, including 167,173 emergency road incidents in the five rural regions, 401,044 emergency road incidents in the two metropolitan regions and 6,835 emergency air incidents (1,841 by helicopter and 4,994 by plane).

There was an increase in Code 1 (lights and sirens) dispatches of about 2.9 per cent over the previous year. There was a fall in the number of non-emergency patient transports in the metropolitan regions but an increase in the rural regions. These changes are likely to be linked to changes to AV's funding model as well as the Referral Service expansion in the rural regions.

Many factors influenced the increase in emergency demand, including population growth, the ageing population and an increase in some members of the community using ambulance instead of primary health services for less urgent cases. In some areas, the variable availability of primary health services has also led to people calling an ambulance in search of the help they need.

AV responded to Code 1 calls (lights and sirens) within 15 minutes in 74.3 per cent of cases. In areas with a population of more than 7,500, our response was 79.9 per cent within 15 minutes. While these response times were below the target, they are a small improvement on recent periods. We prioritise the most urgent and time critical patients as a Priority Zero, and our response times to these patients are significantly faster than for all other 000 callers.

We increased our accountability and transparency during the year through the regular public reporting of local response time data, thus meeting a recommendation made by the Victorian Auditor General.

We surpassed targets on every key performance indicator relating to patient clinical outcomes, which are key measures of the value provided by an ambulance service.

Our ability to respond in a timely manner to medical emergencies is affected by a number of factors, including paramedics spending more time with patients, particularly ageing patients who have increasingly complex and multiple medical problems, which can mean longer assessment and treatment times.

We transport patients to the most appropriate hospitals for their clinical condition, which adds to transport times, making it longer before the ambulance again becomes available to respond, but this has proven to be to the medical benefit of those patients and is a key element of our high patient survival and quality of recovery rates.

For example, major trauma patients go to the state's adult trauma centres at The Alfred and the Royal Melbourne hospitals, major burns victims are taken to The Alfred, heart attack patients are taken to hospitals with specialist cardiac services, suspected stroke patients are taken to hospitals with specialist stroke facilities and paediatric patients are often taken to the Royal Children's Hospital.

One of the most significant factors affecting the availability of ambulances is the time spent by paramedic crews at the hospital. We continue to work with the Department of Health and Human Services and health services to improve the timeliness of patient transfers to allow ambulance paramedics to be available to respond to new emergency calls from the community, especially during periods of peak demand. We have also worked closely with our staff to reduce clearing times, which reduces the time it takes before an ambulance crew can clear a hospital and again become available for an emergency call.

During the year, ambulance arrivals boards were implemented at 16 hospital emergency departments. These boards advise on incoming patients and assist hospitals in managing patient flow.

We are examining other initiatives to improve our availability and responsiveness, including resource availability, better shift changeover strategies, and more effective rostering and resourcing aligned to periods of peak demand. We are also investigating ways to improve our call taking, triage and dispatch processes and are working with the Emergency Services Telecommunications Authority (ESTA) and DHHS to find potential solutions.

We have also contributed to the Minister for Ambulance Services' Ambulance Performance and Policy Consultative Committee, which produced an interim report in March 2015 outlining opportunities to improve the performance of the state's ambulance service. The Committee's final report and recommendations are expected at the end of 2015.

## **Managing demand**

A key element to how we manage demand is through AV's Referral Service, which employs paramedics and nurses to respond to Triple Zero (000) calls. This service identifies when a patient's condition does not require an emergency ambulance response and non-emergency transport or an alternative service can be safely provided.

The aim of the Referral Service is to ensure the patient receives the best service to meet their needs, which may mean a referral to more appropriate care – such as seeing a locum doctor or self-treating the condition. In the event of an emergency, an ambulance is still sent.

The Referral Service was established in the metropolitan region in 2003 and expanded statewide in 2013–2014. During the year, 7.6 per cent of Triple Zero (000) callers received non-emergency transport, health advice or a service from another health provider, instead of an emergency ambulance.

We began a trial in 2014–2015 in which paramedics who arrive and assess a Triple Zero (000) patient as low-acuity and not in need of hospital treatment are able to refer those patients directly to the Referral Service, which will then ensure the patient receives the most appropriate treatment for their condition, releasing paramedics to respond to more urgent calls.

## **Clinical outcomes**

As well as measuring the number of patients we treat and our response times, we measure the effect our clinical interventions have on the immediate and longer-term medical condition of our patients. This allows us to understand the significance of our interventions and, where beneficial, change our clinical practice to improve future patients' medical outcomes.

In 2014–2015, we surpassed our targets on all our key patient clinical indicators, including the percentage of adult patients who survive after a ventricular fibrillation or ventricular tachycardia cardiac arrest, with 26.9 per cent of patients surviving to hospital discharge.

Survival from cardiac arrest is a difficult outcome to achieve as it requires community education and training for the most rapid intervention, fast response times, advanced medical interventions by paramedics, and then transport to the most appropriate specialist hospital. We know that most of these surviving patients return to their previous employment and their families, which is an exceptional result for the community.

Other key clinical measures include patients experiencing severe pain whose level of pain is reduced significantly. We also monitor adults suspected of having a stroke who were transported to a stroke unit with specialist stroke facilities within 60 minutes, ensuring rapid medical intervention by specialist doctors.

For each patient we treat we collect comprehensive information through our electronic patient care record system known as VACIS, which is captured within our data warehouse for operational and clinical analysis and then use this to improve the service we offer.

During the year the role of Senior Medical Advisor was created, and Professor Steve Bernard appointed. Professor Bernard has a long history in intensive care practice and research, and with AV as a medical advisor. He has been a driving force in improving paramedic care and patient outcomes through research, education and clinical practice development. His permanent appointment to AV will enhance the significant contribution he has already made. A restructure of the executive team included the creation of a Chief Operations Officer position, which will allow us to be more agile in responding to the changing environment we work in.

The results of our research help us identify clinical interventions and resourcing that produce better patient outcomes and further improvements to the way we dispatch ambulances, and these support our improvements in patient care.

In recent years, for example, we have made important changes to the way paramedics treat patients suffering cardiac arrest, heart attack and severe traumatic brain injury, which has made a significant contribution to the number of people who survive and their quality of life post-survival. This is supported by our patient prioritisation (triaging) capability which means people whose lives are immediately threatened get the fastest response ahead of those in less immediately life-threatening situations.

A highlight for the year was the release of research findings at the American Heart Association conference in Chicago in November 2014. The Air Versus Oxygen In myocardial infarction (AVOID) trial was a multicentre randomised controlled trial that compared oxygen with no-oxygen in patients having a STEMI (heart attack). It found that supplemental oxygen therapy in patients with STEMI but without hypoxia could increase early myocardial injury and was associated with larger myocardial infarct size assessed at six months.

The trial results – suggesting giving oxygen could harm patients and thus overturning decades of accepted practice – generated global interest and is a leading example of our commitment to delivering world-class clinical practice and evidence-based care to the community.

In July 2014, Air Ambulance MICA paramedics enrolled the first patient into the PATCH study to evaluate a blood-clotting agent on patients with serious trauma. In May 2015, the first road patient was enrolled by MICA paramedics. The Alfred-led National Health and Medical Research Council-funded multi-centre randomised controlled trial involving ambulance services and major trauma centres across Australia and New Zealand aims to address whether early administration of tranexamic acid (TXA) reduces mortality and improves recovery in injured patients with severe haemorrhage.

PATCH is just one of a number of randomised controlled trials and 60 active research projects being undertaken by AV and collaborating institutions.

During the year we expanded a program across the state that enables MICA paramedics to administer thrombolytic (clot-dissolving) drugs on patients experiencing a heart attack.

The program began in March 2014 in Gippsland and is designed to deliver timely treatment to patients in remote locations with limited access to hospital-based emergency and cardiac services. More than 240 rural MICA paramedics have been trained to administer the drug and 46 patients were treated during the year. This State Government initiative will improve the survival and reduce the disability in this cohort of patients. In 2015–2016 we will investigate ways to further improve the availability of this important treatment to more Victorians.

We continued an Emergency Medical Response (EMR) pilot program involving about 125 career Country Fire Authority firefighters in Cranbourne, Springvale, Dandenong, Hallam and Shepparton, which supplemented the five volunteer brigades in Berwick, Edithvale, Mornington, South Morang and Whittlesea. This pilot program has been validated, with reduced response times to patients and earlier intervention leading to a doubling of survival rates for cardiac arrests. In the coming year we expect the program will be introduced to all CFA stations with career firefighters. The EMR program has been running in the metropolitan area since 2000, where Metropolitan Fire Brigade firefighters co-respond with AV to 'Priority 0' calls, such as cardiac arrests or a person not breathing, and can deliver care such as defibrillation.

AV's Medical Advisory Committee approved a number of updates and new clinical practice guidelines for paramedics during the year, including changes to the MICA Flight Paramedic management of blood pressure for adult and paediatric bleeding patients and the introduction of an improved procedure to manage life-threatening collapsed lungs in adult patient as a replacement for a less effective long-practiced procedure.

A number of treat-and-refer guidelines – meaning patients do not need transport to hospital and can be left at home safely – were also endorsed. Some were a revision of existing information, such as heroin overdose, hypoglycaemia and seizures, while others were introduced for lower back pain, soft tissue injury, minor wounds, epistaxis, minor burns and suspected gastroenteritis.

Updates to ALS and MICA pain management were also introduced, including improved analgesia for mild and severe pain, and updates to organic phosphate poisoning management, autonomic dysreflexia, seizure management and non-traumatic brain injury.

During the year we introduced a Clinical Practice Guidelines smartphone app, which allows our frontline staff ready access to the comprehensive guidelines that underpin all our clinical work.

### **On-road staff**

We upgraded paramedic resources in metropolitan and rural regions in 2014–2015, with branches converting to 24-hour rosters with dedicated nightshifts, adding additional peak-period staff or upgrading to a full-time paramedic branch.

These additional resources were added at Bannockburn, Creswick, Dunmunkle (Rupanyup), Greensborough, Healesville (Coldstream), Horsham, Mount Martha, Pakenham, Sebastopol, Sorrento (Rye) and Wyndham Vale.

We recruited 234 new graduate paramedics, who have all completed a university degree in paramedicine. These graduates complete a three-week induction course then spend nearly a year on-road with experienced paramedics before becoming fully qualified.

During the year AV was provided with an independent evaluation of the Paramedic Motorcycle Unit, which had been operating for three years as a pilot, in which paramedics on motorcycles responded to emergency calls in and around central Melbourne. The evaluation found that the unit should become a permanent part

of AV's emergency response fleet. This evaluation was accepted and is now being implemented, making the unit a permanent part of our emergency response capability.

We continued to support emergency medical response in more remote rural communities through the training, increased treatment options and deployment of Ambulance Community Officers (ACOs) and Community Emergency Response Teams (CERTs), and the training and support of Remote Area Nurses (RANs) as co-responders to serious cases. These volunteers and staff provide a faster response in medical emergencies, with early intervention and support for patients.

ACOs are employed on a casual basis to work mainly in small communities where it is not practical to maintain a permanent paramedic crew. They also support paramedics in some communities. During the year 670 ACOs were active in their local communities responding to emergencies and promoting health care.

CERTs are located in less populated and more remote areas of the state and co-respond with the nearest ambulance to provide immediate care until the ambulance arrives. In 2014–2015, CERTs arrived before an ambulance in 83.6 per cent of cases, illustrating the high value of these teams. At 30 June 2015, there were 27 teams with a total of 404 volunteers.

RANs operate from Victoria's 15 Bush Nursing Centres, and can be dispatched by AV as first responders in a Triple Zero (000) emergency. Due to responsibilities in their centres, RANs may not be able, nor are expected, to respond to all AV requests. The RANs' scope of practice is similar to that of an Advanced Life Support Paramedic, with special permits enabling the nurses to administer a range of medications in an emergency when a doctor is not available.

During 2014–2015, RANs were dispatched to 580 cases and responded to 186 (32 per cent). On average, the RANs' response time was just under 29 minutes and they were on scene for an average of almost 23 minutes prior to paramedic arrival.

### **Our People**

We renewed our focus on our people during the year, following a protracted pay dispute as part of an enterprise agreement. Our people are our most important asset and critical in providing quality emergency health care to the community. This renewed focus includes keeping our people healthy and safe, and continually providing opportunities to develop their skills and capabilities.

Results from a survey of our staff in 2014 showed we have much work to do, a theme that was reinforced in the interim report of the Minister for Ambulance Services' Ambulance Performance and Policy Consultative Committee released in March 2015.

During the year we established a Psychological Health and Wellbeing Consultative Group to discuss issues affecting the health and wellbeing of our staff and develop potential strategies to address these.

This will complement our program of psychological support, which provides education, counselling and support to AV staff and their immediate families in coping with the challenges of the work they undertake. The rollout of our SMART (Stress Management and Resilience Tools) program continued, with staff undertaking stress recognition and management training with an experienced psychologist.

We trialled two different stretchers that do not need paramedics to lift. These have been trialled in Melbourne and Geelong, and paramedics have reported being able to lift and load patients of up to 320 kilograms effortlessly and safely. This trial is an important step towards reducing manual handling risks, which account for most serious paramedic injuries. An evaluation will be made on these stretchers early in 2015–2016.

During the year we released data on assaults against our paramedics which sadly shows that almost one paramedic a day is subjected to occupational violence in its various forms. We have absolutely no tolerance for any violence or abuse towards AV staff and our work in 2015–2016 will be heavily focused on reducing the risks to paramedics from this unacceptable behaviour.

We introduced a new health, safety and claims system which will make reporting of issues easier and enable greater data analysis and reporting, assisting us to continually improve our safety measures and wellbeing programs.

We continue to offer development programs for all leadership levels – frontline, middle manager and senior leader – delivering contemporary practices to equip our leaders to more effectively engage with their teams and improve the AV work environment.

For the second year we ran highly successful operations conferences, providing a valuable opportunity for our managers to network with their colleagues and learn about new developments of relevance to their teams.

We held a forum for paramedics interested in flexible work options and roster flexibility. As a result we are trialling different roster patterns, including splitting

14-hour night shifts to create new part-time rosters. An end-of-shift strategy has been introduced to enable crews on cases at the end of shift to return to branch as quickly as possible and complete their shift. Ten-hour roster trials have been undertaken with initial feedback being very positive. These rosters will not only help improve paramedic fatigue but also deliver a number of new shift start and finish times that will better suit our part-time workforce. Evaluation of the trials will inform further work in this area in 2015–2016.

In each of the five rural regions we have established new operational support roles to work with rosters and their respective region to improve local flexibility and decision making.

We are reviewing our uniforms and have a number of new uniform items undergoing evaluation for release in the coming year. The new items are specifically designed to make the work day more comfortable while maintaining the professional image associated with AV's paramedics.

Cutting red tape within the organisation and changed delegations have empowered our leaders to be more accountable in their roles. In August 2014, we improved our governance by updating our conflict of interest framework to include secondary employment and external appointments. We also introduced a new Intranet to improve our internal communications.

## **Air Ambulance**

The main users of AV's five helicopters and four planes are patients outside the metropolitan area, which ensures rural communities have rapid access to our highest level of care and transport to major specialist care in the Melbourne metropolitan region, particularly for severe trauma patients as part of the state trauma system.

AV operates five emergency response helicopters: HEMS 1 (Helicopter Emergency Medical Service based at Essendon), HEMS 2 (Latrobe Valley), HEMS 3 (Bendigo), HEMS 4 (Warrnambool) and HEMS 5 (an emergency response and specialist medical retrieval helicopter based at Essendon).

In 2014–2015 our helicopters responded to 1,841 emergency cases, transporting 1,496 patients. Most helicopter callouts are for life-threatening emergencies, which are mainly trauma and paediatric cases, with the balance mainly interhospital transfers/critical retrievals (with a small amount of search and rescue, and transporting remote patients).

All five helicopters carry blood products, which can be administered to patients by a MICA flight paramedic with medical approval, along with a range of other emergency medical capabilities.

A highlight for the year was the arrival of the first Agusta Westland AW-139 twin engine helicopter, which will enter service in 2015–2016. The aircraft was displayed at the Australian International Air Show at Avalon in February 2015, before flying to Queensland for its internal fit-out.

These aircraft are part of a 10-year service contract with the company Australian Helicopters, which will replace the existing fleet of five helicopters with new AW-139 helicopters and provide a dedicated back-up aircraft. The new helicopters, which have the latest in avionics technology, are faster, bigger and can travel longer distances without refuelling than the existing fleet.

AV also operates four King Air B-200 fixed-wing aircraft, which are used in emergencies and for the routine transport of non-emergency patients. This service includes transporting people from regional and rural regions for regular and important treatments such as chemotherapy and radiotherapy for cancer patients, and transporting patients from metropolitan hospitals to regional hospitals. We also fly patients with acute

medical conditions requiring surgery, transfer injured patients from regional hospitals and retrieve critically ill patients from regional hospitals to specialist care, such as cardiac care and intensive care.

During the year the planes flew 4,890 patients, 471 fewer patients than the previous year. We fly to numerous airports in Victoria and some interstate.

## **Adult Retrieval Victoria**

AV coordinates and provides the inter-hospital transfer of critically ill adult patients across the state through its Adult Retrieval Victoria (ARV) service.

ARV uses doctors, paramedics and MICA paramedics to move critically ill adult patients between hospitals, using road ambulances, planes and helicopters, and is a key element of AV's range of services.

ARV also provides telephone advice on the clinical care of critically ill patients, coordinates access to critical care, coronary and specialist care beds in the hospital system and provides adult and paediatric trauma advice and referral.

ARV handled 4,577 cases during the year, 11.3 per cent more than the previous year, which resulted in 2,440 retrievals, 5 per cent more than the previous year. Retrievals by road were 818 and retrievals by air were 1,622.

During the year ARV continued to use video-link Telehealth technology, which allows clinicians in Melbourne to assess a patient's condition by speaking to staff and seeing the patient, allowing more accurate and effective patient management.

ARV also helped develop trauma guidelines and deliver online learning tools accessible by clinicians (hospital and paramedic) across the state as part of an educational initiative of the State Trauma Committee and DHHS.

## **Emergency management**

The Emergency Management Unit coordinates AV's response to major incidents across the state, such as heatwaves, bushfires and floods. One of the unit's main roles is to isolate large and complex incidents so that AV's "normal" business can continue unaffected so that we can respond to the normal level of emergency calls that continue in addition to the major incident.

During the year, the unit managed a series of incidents, including leading the evacuation of two large metropolitan hospitals (due to flooding and subsequent power failures) and a deployment of paramedics to a riot among prisoners at the Ravenhall Remand Centre. It was also involved in preparations for a health response following the outbreak of Ebola in West Africa in 2014, and the deployment of paramedics to Vanuatu as part of the humanitarian effort following a devastating cyclone that hit the region in March 2015.

The unit represented AV in peak emergency management bodies, reviewed and published a new version of the AV Emergency Response Plan (in line with the State Health Emergency Response Plan) and successfully integrated with the DHHS State Emergency Management Centre on a permanent basis.

The unit deployed paramedics to anti-terrorism exercises held in conjunction with other agencies to test the emergency response to mock terrorist incidents, and coordinated paramedic attendance at more than 300 major public events including the Spring Racing Carnival, F1 GP and MotoGP, New Year's Eve, Melbourne Ironman, Around the Bay in a Day and the AFL finals series.

### **Non-emergency patient transport**

While AV's core role is as an emergency pre-hospital health response provider, the role of non-emergency transport is central to the ongoing effective delivery of emergency services.

AV has set a clear strategic direction to deliver the most appropriate care for patients by optimising the use of existing resources and, where this involves transport for some low and medium-acuity Triple Zero (000) patients, this will involve an increase in transports by non-emergency patient transport (NEPT) private providers.

It is predicted that the demand for and usage of NEPT services by Triple Zero (000) patients will increase considerably over the coming years.

As current contracts were due to expire, AV completed a tender process with contracts awarded to new providers, who will commence operations from 1 November 2015. In addition to supporting routine non-emergency transport activities, these contracts will allow AV to more effectively service Triple Zero (000) patients requiring lower acuity emergency care.

In the metropolitan regions, NEPT demand fell, while in rural regions it increased slightly. In the metropolitan regions, 123,261 non-emergency stretcher patients were transported, 22,878 fewer patients than the

previous year, and 80,798 patients not in need of clinical care or monitoring en route were transported in clinic cars, 7,626 fewer patients than the previous year.

### **Community education and engagement**

An important aspect of AV's charter is to educate the community about how to recognise and manage a medical emergency until paramedics arrive on scene.

During the year we strengthened the community's capacity by embedding the "Chain of Survival" as the foundation principle of our education programs, community partnerships and revenue building opportunities. This included developing and implementing tailored education programs and supported revenue opportunities with a focus on improving the awareness of and access to cardiopulmonary resuscitation (CPR) and automatic external defibrillators (AEDs).

AEDs are used to shock the heart in the event of a cardiac arrest (sudden death collapse), and can be used by someone with no previous training or experience. Their use in Victoria has increased 10-fold in the past decade.

Through established community partnerships and revenue raising opportunities, community donations to AV increased by 10 per cent compared with the previous year.

These funds help improve the system of care across Victoria and were used to purchase 22 training manikins, improving the access of training tools for operational staff to practice and maintain their skills.

AV's 71 Auxiliary committees, consisting of 788 members who fundraise year round, supported training opportunities, branch upgrades and additional equipment. These voluntary committees also gifted 47 AEDs to local communities.

To further strengthen the "Chain of Survival", AV employed trained teachers to develop and implement four curriculum aligned school education programs which resulted in a six-fold increase in program bookings across Victoria. AV has also increased the capacity of our operational workforce to be involved in community engagement.

The recruitment of an Aboriginal Engagement Officer has improved capability to build relationships with Indigenous communities throughout Victoria. We continued our Aboriginal Employment Plan focusing on paramedic cadetships and business traineeships as a sustainable and beneficial approach to increase Aboriginal employment within our workforce.

AV's school education programs and community presentations have been adapted throughout the year to suit a range of diverse needs and strengthened working relationships with a range of stakeholders including The Alfred and Royal Melbourne Hospital's Preventing Alcohol Related Trauma in Youth (P.A.R.T.Y) program, The National Heart Foundation, English language and new migrant services and corporate workplaces.

As part of AV's self-education CPR and defibrillation awareness program, 4 Steps for Life Plus, AV conducted 1,000 face-to-face education sessions and recruited 300 new CPR Champions. AV's education programs educated more than 50,000 Victorians in the "Chain of Survival" in 2014-2015. AV supports 9,000 4 Steps for Life Plus CPR Champions who have contributed to educating more than 965,000 Victorians in CPR over 10 years.

AV staged its inaugural work experience pilot program, Linking with AV, in which Year 10 students participated in diverse activities to build knowledge of career options within AV and develop skills to champion CPR to local primary school students.

Our efforts have contributed to Victoria having a bystander CPR rate of about 78 per cent of witnessed arrests, which contributes significantly to the state's high cardiac arrest survival rates.

We reinforced the messages that promote community involvement in assisting paramedics and patients through the Community Heroes Awards, an event that attracts widespread media coverage, with 13 ordinary Victorians who performed outstanding acts of bravery in six different emergencies recognised at a ceremony held at Parliament House in December 2014.

AV continued to maintain 96 automated external defibrillators across 28 public places in Victoria, and provide training to staff at those sites. During the year there were several cases in which these Public Access Defibrillators were successfully used by members of the community and the patients made a full recovery.

We promote the purchase of AEDs by places where people are most at risk, such as golf clubs, community organisations and private businesses because they are relatively inexpensive, and save lives. AV maintains a registry of the location of these devices, which are designed to be used by members of the public prior to the arrival of paramedics.

## Highlights for the year

- A new fee and funding model for AV was introduced on 1 July 2014.
- We introduced additional resources at Bannockburn, Creswick, Dunmunkle (Rupanyup), Greensborough, Healesville (Coldstream), Horsham, Mount Martha, Pakenham, Sebastopol, Sorrento (Rye) and Wyndham Vale.
- Began the internal fit-out of the first new Agusta Westland AW-139 twin engine helicopter, one of a fleet of faster, bigger machines that will replace our existing fleet in 2015-2016.
- Introduced a new contract and service solution for our Membership Subscription Scheme (MSS), which provides almost 20 per cent of AV's total revenue.
- Grew ambulance memberships to 1,137,281 at 30 June 2015, a 65,834 increase in membership numbers compared with the previous year. Memberships cover about 2.4 million Victorians.
- Conducted a comprehensive pre-hospital research program, with 60 projects under way, including important major clinical trials and numerous published research papers.
- Continued a program to upgrade, renovate and rebuild branches across the state.
- Completed a program to improve security in many branches across the state with the installation of electronic drug safes.
- Supported State Government moves to introduce paramedic registration, which will provide meaningful recognition and oversight of the profession.



# Staff Numbers

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

## WORKFORCE DATA

### Total Staffing Numbers

Full-Time Equivalent Staff 2014–2015 (Size of the workforce)

| Staffing Numbers (FTE) – Annual Report Category                      | 2014–2015      | 2013–2014      |
|--|----------------|----------------|
| On road Clinical Staff <sup>1</sup>                                  | 3,329.1        | 3,188.7        |
| Operation Support and Managerial Staff <sup>2</sup>                  | 325.7          | 302.0          |
| Other Managerial, Professional and Administrative Staff <sup>3</sup> | 392.2          | 362.1          |
| <b>TOTAL</b>   | <b>4,047.0</b> | <b>3,852.8</b> |

### MICA Paramedics

This group of MICA employees form part of AV’s Full-Time Equivalent Staff 2014–2015.

| MICA Staffing Numbers              | 2014–2015    | 2013–2014    |
|------------------------------------|--------------|--------------|
| MICA Full-Time Equivalent Staff    | 520.2        | 522.3        |
| MICA Full-Time Equivalent Trainees | 36.0         | 32.0         |
| <b>TOTAL</b>                       | <b>556.2</b> | <b>554.3</b> |

### Volunteers & ACO’s

In addition, AV engages **404** Community Emergency Response Team volunteers (CERT) and employs **670** Ambulance Community Officers (ACO) who provided emergency response in 2014–2015.

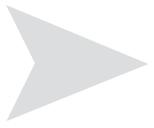
Notes:

The three staff categories are as follows:

- 1) **On road Clinical Staff** - include Paramedics, Team Managers, Patient Transport Officers, Retrieval Registrars, Clinic Transport Officers and Clinical Instructors.
- 2) **Operation Support and Managerial Staff** - include Rosters staff, Communications staff, Rehab Advisors, OHS Advisors, Logistics staff, Group and Regional Managers, Fleet staff, Duty Team Managers, Telecommunication staff and Community education staff.
- 3) **Other Managerial, Professional and Administrative staff** – include all other staff who do not fall into the above two categories.

### Recruitment numbers

**281** Paramedic staff were recruited by AV in the 2014–2015 financial year. This included **234** new graduates.



# Research Report

Ambulance Victoria (AV) has established itself as a leader in pre-hospital research. Research activities range from epidemiological analyses of key patient cohorts, and the review and refinement of systems of care to world-first clinical trials. Results have been published in high ranking, high impact journals, disseminated through the wider health system and translated into improvements in patient care. AV conducts research in collaboration with key institutions including universities, hospitals and institutes such as the National Trauma Research Institute and Turning Point Drug and Alcohol Centre. There were 60 active projects registered in the AV research governance system in 2014–2015.

AV continues collaboration on a number of National Health and Medical Research Council (NHMRC) funded projects. These include the 'Right care, right time, right place: Improving outcomes for people with spinal cord injury' project which aims to examine the clinical journey of confirmed spinal cord injured patients, from the scene of injury to definitive diagnosis and specialised treatment, and identify factors that improve patient outcomes.

The 'Evaluation of a paramedic neurological assessment for spinal patients' project aims to validate a spinal injury assessment tool in the prehospital setting. Results will inform a future trial of induced hypothermia in patients with spinal cord injury. AV is also part of the 'Australian Resuscitation Outcomes Consortium (AusROC) Centre for Research Excellence' which aims to improve resuscitation care and outcomes for cardiac arrest patients. In addition, AV is a key collaborator on an important study lead by Turning Point Drug and Alcohol Centre which is funded by Movember. This study aims to improve men's access to care via a national ambulance approach to reduce suicide and to improve the mental health of men and boys.

In the past year, AV has continued its program of quality pre-hospital research, which is reflected in a significant research output. During 2014–2015, AV staff co-authored 24 research articles in quality medical journals, with a further six in press at the time of this report. Research results were also presented at eight national and international conferences. A research highlight for 2014–2015 was the presentation of the results of the 'Air Versus Oxygen In myocardial infarction (AVOID)' study at the American Heart Association Scientific Sessions. The AVOID study was a prospective, multi-centre randomised controlled trial which aimed to determine whether withholding routine supplemental oxygen therapy prior to reperfusion in patients with heart attack, but without hypoxia, decreases myocardial infarct size. The presentation of these results coincided with a media release which attracted significant international attention. The results of the AVOID trial have since been

published in the American Heart Association's journal *Circulation* and are likely to lead to changes in clinical practice internationally.

AV continues to maintain the Victorian Ambulance Cardiac Arrest Registry (VACAR) which contains data for almost 77,000 cardiac arrest cases attended by ambulance in Victoria. The registry drives quality improvement in resuscitation practice and supports a large research agenda. In addition to the collection of hospital follow-up data, VACAR has undertaken quality of life interviews with cardiac arrest survivors at 12 months post-arrest for over four years. AV published the results of the quality of life follow-up in *Circulation* in 2014–2015, which included the largest population of cardiac arrest survivors with quality of life outcomes to date. The research highlighted good quality of life for most survivors at 12 months post arrest, and a high return to work rate. AV also continues to provide data to the Victorian State Trauma Registry on all major trauma patients attended by ambulance paramedics, and data to Turning Point Drug and Alcohol Centre on drug, alcohol and mental health related ambulance attendances.

AV is also participating in two NHMRC-funded multi-centre randomised controlled trials (RCTs). The Prophylactic hypOthermia trial to Lessen trAumatic bRain injury (POLAR) RCT aims to determine whether early and sustained prophylactic hypothermia, compared to standard 'normothermic' care, is associated with an increased proportion of favourable neurological outcomes six months after severe traumatic brain injury. The trial has now enrolled 294 of the 500 required participants, 98 of which have been enrolled by AV paramedics. The Pre-hospital Anti-fibrinolytics for Traumatic Coagulopathy and Haemorrhage (PATCH) study aims to address whether early administration of tranexamic acid, compared to placebo, reduces mortality and improves recovery at six months in severely injured patients at risk of acute traumatic coagulopathy. MICA paramedics to date have enrolled 58 severely injury patients at risk of acute traumatic coagulopathy. In addition, AV has recently commenced the rEducation of oXygen After Cardiac arresT (EXACT) study, a pilot study which aims to determine the feasibility of paramedic titration of oxygen in adult patients who have been resuscitated from cardiac arrest. Finally, the Rapid Infusion of Normal cold SalinE by paramedics during CPR (RINSE) RCT concluded recruitment in 2014–2015, with data analysis now underway. Additional information about these trials is available on the AV research website <http://www.ambulance.vic.gov.au/Research.html>.

The Research and Evaluation Department also continues to foster research education through supervision of higher research degree students, many of whom are paramedics.

## Research Awards

AV received two awards at the Australian Resuscitation Council Spark of Life Conference in Melbourne in April 2015. Ziad Nehme (Research Coordinator and ALS Paramedic) received 3rd place for the presentation of his paper 'Duration of resuscitation efforts following emergency medical service witnessed out-of-hospital cardiac arrests'. Additionally, Kylie Dyson (ALS Paramedic) received 2nd place for her poster presentation 'Paramedic exposure to out-of-hospital cardiac arrest is rare and declining in Victoria'.

Kate Cantwell (MICA Paramedic) was awarded best postgraduate paper at the Paramedics Australasia Conference on the Gold Coast in September 2014 for her paper titled 'Cardiovascular disease in the prehospital setting: Importance of day of week analysis'.

Three AV studies received a mention in the international journal *Resuscitation* as research highlights of 2014. These included 'Outcomes following out-of-hospital cardiac arrest with an initial cardiac rhythm of asystole or pulseless electrical activity in Victoria, Australia', 'Public access defibrillation – Results from the Victorian Ambulance Cardiac Arrest Registry', and 'Refractory cardiac arrest treated with mechanical CPR, hypothermia, ECMO and early reperfusion (the CHEER trial)'.

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#### **AV Presentation at Key Conferences**

AV projects and project data were presented at a number of key conferences, including:

Aeromedical Society of Australasia, Brisbane Australia

American Heart Association Scientific Sessions, USA  
APAC Forum, Melbourne Australia

Australian Resuscitation Council 10<sup>th</sup> International Spark of Life Conference, Melbourne Australia

International Congress of Applied Psychology, France  
Paramedics Australasia, Gold Coast Australia

Society for Epidemiologic Research, USA  
World Epidemiology Congress, USA



# Environmental Report 2014 - 2015

## **Environmental Commitment**

AV recognises that the organisation's everyday activities have an impact on the environment and we continue to try to improve the overall environmental performance of our organisation.

## **Reducing waste and maximising recycling**

AV has active programs to divert printer cartridges, e-waste and batteries away from landfill along with more traditional recycling streams such as paper, cardboard and bottles, cans and cartons.

## **Paper Use**

In 2014–2015, all carbon neutral paper purchased by AV has also contained recycled content. This has meant we have been able to significantly increase the purchase of paper containing recycled content while maintaining our level of carbon neutral paper purchases. The carbon neutral paper purchased is certified under the National Carbon Offset Standard (NCOS) Carbon Neutral Program.

## **Energy Use**

This year AV committed to installing solar photovoltaic power systems at 10 selected AV sites throughout Victoria. AV is in the process of selecting a preferred supplier and the installations will be occurring during the second half of 2015.

We continue to assess and implement products and technologies used to construct our branches that offer increased levels of energy efficiency and reduce our operating costs. In 2014–2015, nearly all new branches constructed incorporate LED lighting technology and double-glazing.

AV continues to purchase accredited Green Power and this year purchased 14 per cent of total electricity consumed as Green Power.

## **Water Use**

The 2014–2015 year has seen fairly consistent water usage across the organisation compared with last year. Response vehicle washing does occur at branches that incorporate car washing facilities where no water restrictions exist, however this is limited to a small number of sites. Water tanks are installed in all new branches to provide water for irrigation and reticulation to toilets.

## **Fuel Use**

Reducing energy use associated with our fleet continues to be difficult to achieve due to the nature of our work and our requirement for specific vehicle types and aircraft. Our response vehicles are efficient Mercedes Benz vehicles and we also have Hybrid and LPG vehicles in the fleet that help reduce the impact of the overall AV fleet on the environment.



# Environmental Performance

| Environmental Indicator  | Unit of measure | 2012–2013     | 2013–2014     | 2014–2015     |
|--|-----------------|---------------|---------------|---------------|
| <b>Office Paper<sup>i</sup></b>                                  |                 |               |               |               |
| Reams per FTE <sup>ii</sup>                                      | Reams per FTE   | 3.9           | 3.5           | 3.8           |
| Total Reams  | Reams           | 14,162        | 13,530        | 15,214        |
| Average Recycled Content   | %               | 5%            | 5.4%          | 77%           |
| Average Carbon Neutral Paper                                     | %               | 71.3%         | 70%           | 71.2%         |
| <b>Water<sup>iii</sup></b>                                       |                 |               |               |               |
| Consumption per FTE  | KL per FTE      | 9.4           | 8.2           | 7.7           |
| Total Consumption  | KL              | 34,553        | 31,797        | 30,993        |
| <b>Transport Energy<sup>iv</sup></b>                             |                 |               |               |               |
| Consumption per FTE  | GJ per FTE      | 78.85         | 73.61         | 69.64         |
| Total Consumption  | GJ              | 288,969       | 283,597       | 281,815       |
| <b>Stationary Energy<br/>(Electricity &amp; Gas)<sup>v</sup></b> |                 |               |               |               |
| Consumption per FTE  | GJ per FTE      | 8.96          | 8.58          | 8.26          |
| Total Consumption  | GJ              | 32,836        | 33,053        | 33,450        |
| Green Power Purchased  | %               | 16.5%         | 15%           | 14%           |
| <br>   |                 |               |               |               |
| Greenhouse Emissions <sup>vi</sup>                               | Unit of measure | 2012–2013     | 2013–2014     | 2014–2015     |
| Emissions from Energy  | tCO2-e          | 9,533         | 9,477         | 9,853         |
| Emissions from Transport   | tCO2-e          | 21,348        | 20,856        | 20,745        |
| <b>Total AV Greenhouse Emissions<sup>vii</sup></b>               | <b>tCO2-e</b>   | <b>30,881</b> | <b>30,333</b> | <b>30,598</b> |

- i. One ream is equivalent to 500 sheets of A4 paper. Recycled content is the average percentage of recycled content purchased. Average Carbon Neutral is the average percentage of paper purchased that is certified Carbon Neutral. Carbon Neutral information was not captured for reporting purposes before 2012–2013. Paper count includes paper used for VACIS printing from 2012–2013, but does not include AV pre-printed letterhead.
- ii. Official Full Time Equivalent staff as at the end of the financial year
- iii. Metered potable water used for all sites including offices and branches. Consumption data that is unavailable, for example at sites that are co-located with hospitals or other emergency services is estimated.
- iv. Transport Energy incorporates all AV vehicles and air fleet. This includes operational response vehicles and administration vehicles. The total recorded for the AV air fleet also incorporates fuel used by Victoria Police in one of the rotary wing aircraft. Due to calculation delays, road based fuel is calculated using the 12 month period from June 2014 to May 2015.
- v. Stationary Energy use incorporates electricity and natural gas consumption for all sites including offices and branches. Consumption data that is unavailable, for example at sites that are co-located with hospitals or other emergency services, is estimated.
- vi. Greenhouse gas emissions are reported using scope one, two and three National Greenhouse Accounts (NGA) factors published by the Department of Industry, Innovation, Climate Change, Research and Tertiary Education. This is reported as Tonnes of CO2 or equivalent.
- vii. The total greenhouse emissions figure incorporates an offset for the purchase of accredited Green Power.



# Donations Summary

| <b>GENERAL DONATIONS AND BEQUESTS EQUAL TO OR OVER \$1,000</b> | <b>AMOUNT</b>     |
|--|-------------------|
| Estate Of Leighton Nelson Cook                                 | 333,725.74        |
| Estate Of Beverley Jean Cranfield                              | 64,077.35         |
| Rete Italia- Il Globo  | 62,147.20         |
| Estate Of Emmanuel Attard                                      | 53,120.45         |
| Estate Of Valma Joan Howard                                    | 47,110.43         |
| Estate Of Lucie Lyson  | 30,000.00         |
| Estate Of Edith Pounder  | 20,000.00         |
| Estate Of Alma Sylvia & Carmen Figuerola                       | 15,636.07         |
| Norma Shirley Estella  | 10,000.00         |
| Estate Of Margaret Clara Sewell                                | 10,000.00         |
| Estate Of Eric J Vagg  | 8,238.20          |
| Mountain Cattlemens Association Of Victoria Inc                | 5,000.00          |
| Estate Of Doris Diserens                                       | 4,900.00          |
| ATF Edwards Foundation   | 4,000.00          |
| Stockdale & Leggo  | 3,300.00          |
| Estate Of Adolf Wasilewski                                     | 3,041.55          |
| High Country Rodders Inc                                       | 3,000.00          |
| Bright Opportunity Shop  | 2,267.50          |
| Lions Club Of Geelong  | 2,000.00          |
| Estate Of Wayne Robert Hedger                                  | 2,000.00          |
| Ms Cuc M Trieu in memory of Mr Xum Trieu                       | 2,000.00          |
| Newcastle Hang Gliding Club                                    | 1,867.40          |
| Dandenong RSL Sub Branch                                       | 1,606.00          |
| Blue Label Pty Ltd   | 1,500.00          |
| Show Us Ya Wheels  | 1,441.70          |
| Ritchies Stores  | 1,293.13          |
| Dandenong Club   | 1,071.40          |
| Warragul Boys 4x4  | 1,040.00          |
| Rotary Club Of Dandenong                                       | 1,004.30          |
| Estate Of Daisy Walker   | 1,000.00          |
| Estate Of Margaret Ann Pearce                                  | 1,000.00          |
| Phillip Island Patchwork And Quilters Society                  | 1,000.00          |
| Lions Club Of Seymour  | 1,000.00          |
| <b>TOTAL</b>   | <b>700,388.42</b> |
| <b>GENERAL DONATIONS AND BEQUESTS UNDER \$1000</b>             | <b>49,514.96</b>  |
| <b>TOTAL GENERAL DONATIONS</b>                                 | <b>749,903.38</b> |



# Donations Summary Cont.

| <b>AUXILIARY DONATIONS EQUAL TO OR OVER \$1,000</b> | <b>AUXILIARY</b>      | <b>AMOUNT</b>     |
|---|-----------------------|-------------------|
| Freemasons Victoria                                 | <i>Horsham</i>        | 25,000.00         |
| Horsham Sports & Community Club                     | <i>Horsham</i>        | 20,000.00         |
| CNH Industrial Australia                            | <i>Horsham</i>        | 10,000.00         |
| J.J. O'Connor & Sons                                | <i>Horsham</i>        | 10,000.00         |
| Rotary Club of Horsham East                         | <i>Horsham</i>        | 10,000.00         |
| Royal Flying Doctor Service (Victoria)              | <i>Horsham</i>        | 10,000.00         |
| Apex Club of Horsham                                | <i>Horsham</i>        | 7,500.00          |
| 100 Chicks Chase 100 Clicks                         | <i>Horsham</i>        | 7,000.00          |
| The Harry & Clare Friday Foundation                 | <i>Mansfield</i>      | 6,798.18          |
| Ritchies IGA  | <i>Paynesville</i>    | 5,950.50          |
| Community Aid Community Shop Robinvale              | <i>Robinvale</i>      | 5,025.00          |
| Wimmera Machinery Field Days                        | <i>Horsham</i>        | 5,000.00          |
| Wes And Gina Davidson                               | <i>Horsham</i>        | 5,000.00          |
| Transfield Worley Power Services                    | <i>Helimed 1</i>      | 4,350.00          |
| Kyneton M2M   | <i>Kyneton</i>        | 4,000.00          |
| Yarra Junction Opportunity Shop                     | <i>Yarra Junction</i> | 3,900.00          |
| JGC & JE Hemming                                    | <i>Cobram</i>         | 3,000.00          |
| LV Womens Support Group                             | <i>Helimed 1</i>      | 3,000.00          |
| Bendigo Bank  | <i>Camperdown</i>     | 2,350.00          |
| Bairnsdale Golf Club                                | <i>Paynesville</i>    | 1,900.35          |
| Gisborne Senior Cits Club                           | <i>Gisbourne</i>      | 1,741.63          |
| Korong Hospital Investment                          | <i>Charlton</i>       | 1,500.00          |
| Heart Support Australia                             | <i>Korumburra</i>     | 1,500.00          |
| Adelphian Craft Shop                                | <i>Horsham</i>        | 1,000.00          |
| Mallacoota Community Opportunity Shop               | <i>Mallacoota</i>     | 1,000.00          |
| Mallacoota Community Opportunity Shop               | <i>Helimed 1</i>      | 1,000.00          |
| Paynesville Uniting Church                          | <i>Paynesville</i>    | 1,000.00          |
| Riordans Fuel (Advance SL Inc)                      | <i>Sea Lake</i>       | 1,000.00          |
| Sea Lake Hospital Ladies                            | <i>Sea Lake</i>       | 1,000.00          |
| Tanya Barnes  | <i>Horsham</i>        | 1,000.00          |
| Woodside Fundraisers                                | <i>Yarram</i>         | 1,000.00          |
| <b>TOTAL</b>  |                       | <b>162,515.66</b> |
| <b>AUXILIARY DONATIONS UNDER \$1000</b>             |                       | <b>225,069.65</b> |
| <b>TOTAL AUXILIARY DONATIONS</b>                    |                       | <b>387,585.31</b> |



# Governance

Ambulance Service Victoria – operating as Ambulance Victoria (AV) - was established on 1 July 2008 to provide state-wide ambulance services by amalgamating the Metropolitan Ambulance Services (MAS), Rural Ambulance Victoria (RAV) and Alexandra and District Ambulance Service (ADAS).

AV is required by the Ambulance Services Act 1986 to:

- respond rapidly to requests for help in a medical emergency
- provide specialised medical skills to maintain life and to reduce injuries in emergency situations and while transporting patients
- provide specialised transport facilities to move people requiring emergency medical treatment
- provide services for which specialised medical or transport skills are necessary
- foster public education in first aid.

AV reports to the Minister for Ambulance Services, the Honourable Jill Hennessy, MP, through the Department of Health and Human Services (DHHS)

Appointed by the Governor in Council on the recommendation of the Minister, the Board of Directors is responsible for the provision of comprehensive and efficient ambulance services to the people of Victoria. While organisational management is vested in the Chief Executive Officer and the executive team, the Board of Directors is accountable to the State Government and Minister for Health for the performance of AV.

The primary focus of the Board of Directors is the establishment of the strategic direction, governance and policies, together with monitoring the performance and operating efficiency of AV.

The Board of Directors operates in accordance with its policies for Board governance and the by-laws of AV, ensuring AV meets its statutory obligations and, in doing so, meets appropriate standards of accountability and propriety. All Board members are independent of AV.

On the recommendation of the Minister, the Governor in Council may also appoint an Administrator of an ambulance service. The Directors of the Board of the Ambulance Service cease to hold office upon the appointment of an administrator. An appointed Administrator is deemed to be the Board of the ambulance service, and has all the functions, powers, immunities and duties of the Board.

## **Declarations of pecuniary interest**

All Board Directors and senior managers are required to lodge and update declarations of pecuniary interest in respect of their responsibilities to AV.



# Governance Cont.

## Committees

The Board of Directors operates four Board committees to support its functions.

### The People, Culture and Community Committee

monitors and advises the Board in the following areas:

- appropriate policies and strategies to improve the effectiveness and wellbeing of AV employees and to foster a consistent and constructive organisational culture
- AV's relationships and interactions with stakeholders and the broader community
- the implementation of sound human resource management, employment and employee relations policies.

**The Finance Committee** formulates and monitors strategies to maximise revenue and the effective and efficient use of AV resources. The committee:

- oversees the development of the budget and financial components of the Statement of Priorities
- develops and recommend revenue strategies, cost plans and policies to enhance the organisations financial position, including the development of benchmarking activities
- ensures that Board financial reports effectively communicate AV's financial position and that financial risks are identified and monitored.

**The Risk and Audit Committee** reports to and assists the Board in fulfilling its accountabilities and responsibilities in the following areas:

- risk management – ensuring appropriate systems are in place to address risks associated with the management of AV (including risk treatment strategies)
- compliance – ensuring that AV has adequate and effective processes for maintaining compliance with relevant laws, regulations, industry codes and organisational standards
- internal control – reviewing and monitoring, with management and the internal and external auditors, the adequacy and effectiveness of the accounting, financial and other internal controls

- financial reporting – providing oversight of AV's annual accounts and changes to accounting policies (and their impact on financial reporting)
- assurance activities – providing oversight of assurance activities, including review of the internal audit strategy and plan, receiving audit reports and monitoring any audit issues raised by the internal or external auditors (together with any management response and the implementation thereof).

**The Quality Operational Performance and Innovation Committee** provides a governance role in achieving AV's service outcomes.

The committee's responsibilities are:

- oversight of quality assurance mechanisms and continuous improvement in quality and innovation
- the provision of advice and oversight of activities designed to address performance issues and/or innovations
- reviewing the effectiveness of reporting performance and innovation related activities to the Board
- providing advice to the Board on strategies and interventions to address major issues in quality and performance including improving patient outcomes
- oversight of the AV research strategy
- oversight of the enterprise and quality operational performance risks (including Clinical risks)

### **Members of the Board of Directors (to December 2014)**

Linda Sorrell Chair  
Professor George Braitberg  
Jo-Anne Cavill  
Charles Gillies  
Anthony Graham  
Claire Higgins  
Lynne McLennan  
David Ryan  
Deborah Spring

### **Delegate (to December 2014)**

Gary Thomas

### **AV Administrator**

On 12 December 2014, the Governor in Council appointed Howard Ronaldson as Administrator of AV.

### **Howard Ronaldson**

Howard Ronaldson was appointed to position of Administrator, Ambulance Victoria by the Victorian Government on 12 December 2014.

Mr Ronaldson was Secretary of the former Department of State Development, Business and Innovation (DSDBI). He brings experience in negotiating complex commercial arrangements between the private sector and government and providing strategic policy advice. His early career included a senior position in a private company.

After joining the Victorian Government, Mr Ronaldson held executive positions in the Department of Innovation, Industry and Regional Development (DIIRD), Department of Premier and Cabinet (DPC) and became the Director of Gaming, the Director of Crown Lands, the Director of Housing and the Secretary of the Department of Infrastructure. He has been the Chief Executive and Under Treasurer of the Department of Treasury, ACT.

Mr Ronaldson also holds a position as Board Director of Wintringham Specialist Aged Care and Wintringham Housing Ltd since 2002.

### **Establishment of the new Audit Committee and Risk & Quality Committee**

Following the appointment of the Administrator in December 2014, the previous Board Committee structure was reassessed. Committee coverage and membership was considered in light of areas that would add most value to AV and legislative requirements.

A four Committee structure was approved by the Board (Administrator) in April 2015 and with the agreement of the Department of Health & Human Services (DHHS), two new committees were established to replace the former Risk and Audit Committee and Quality Operational Performance and Innovation Committee. The purpose of the Committees is to assist the AV Board in fulfilling its responsibilities in areas of compliance, internal control, financial reporting, and assurance activities.

The two new committees will work alongside the already established Finance and People & Culture Committees in 2015–2016.

The **Audit Committee**, in its financial and governance oversight role, will assist the Board (Administrator) in fulfilling its accountabilities and responsibilities in the following areas:

- financial risk and internal controls;
- financial reporting;
- internal audit;
- external audit; and
- compliance with Laws, Regulations, Internal Policies and Industry Standards

The role of the **Risk & Quality Committee** is to assist the **AV Board** (Administrator) to:

- oversee and endorse the quality of clinical care standards;
- monitor the performance, safety and delivery of clinical services; and
- identify, prioritise and oversee risk arising from AV's performance associated with the strategic objectives as described under Section 15 of **the Act**.



# Management Structure

## Minister for Ambulance Services

The Honourable Jill Hennessy, MP

## Department of Health and Human Services

### Members of the Board of Directors (to 12 December 2014)

|               | Board |   | Audit & Risk Committee |   | Finance Committee |   | People, Culture & Community Committee |   | Quality, Operational Performance & Innovation Committee |   |
|---------------|-------|---|------------------------|---|-------------------|---|---------------------------------------|---|---|---|
|               | H     | A | H                      | A | H                 | A | H                                     | A | H   | A |
| Linda Sorrell | 6     | 6 | 2                      | 2 | 2                 | 2 | 2                                     | 2 | 1   | 1 |
| G Braitberg   | 6     | 6 | 2                      | 1 | 0                 | 0 | 0                                     | 0 | 1   | 1 |
| J Cavill      | 6     | 5 | 0                      | 0 | 0                 | 0 | 2                                     | 2 | 1   | 1 |
| C Gillies     | 6     | 5 | 2                      | 2 | 2                 | 2 | 0                                     | 0 | 0   | 0 |
| C Higgins     | 6     | 6 | 2                      | 2 | 2                 | 2 | 0                                     | 0 | 0   | 0 |
| L McLennan    | 6     | 6 | 0                      | 0 | 0                 | 0 | 2                                     | 2 | 1   | 1 |
| D Ryan        | 6     | 6 | 0                      | 0 | 0                 | 0 | 2                                     | 1 | 1   | 1 |
| D Spring      | 6     | 6 | 0                      | 0 | 0                 | 0 | 2                                     | 2 | 1   | 1 |
| A Graham      | 2     | 2 | 0                      | 0 | 0                 | 0 | 0                                     | 0 | 0   | 0 |

### Delegates

|          |   |   |   |   |   |   |   |   |   |   |
|----------|---|---|---|---|---|---|---|---|---|---|
| G Thomas | 6 | 5 | 2 | 1 | 2 | 1 | 0 | 0 | 0 | 0 |
|----------|---|---|---|---|---|---|---|---|---|---|

### Administrator (From 12 December 2014)

|             | H | A | H | A | H | A | H | A | H | A |
|-------------|---|---|---|---|---|---|---|---|---|---|
| H Ronaldson | 6 | 6 | 2 | 2 | 5 | 5 | 4 | 4 | 3 | 3 |

H = Meetings eligible to attend

A = Meetings attended

## Chief Executive Officer

**Greg Sassella** (to 28 November 2014)

*Andrew Way (Interim) (2 December 2014 – 23 December 2014)*

**Tony Walker** (Acting) (from 23 December 2014)

## Executive Group

**Chief Financial Officer**, Taryn Rulton (to 7 June 2015)

*Acting General Manager Finance & Corporate Services - CFO, Rob Barr (from 9 June 2015)*

**Chief Operations Officer**, Mark Rogers (from 23 March 2015)

**General Manager, Quality and Education Services**, Angelia Dixon (to 23 March 2015)

**General Manager, Strategy Research and Innovation**, Sue Cunningham

**Chief Information Officer**, Cameron Crampton (to 30 March 2015)

*Chief Information Officer (Acting), Hayden Peucker (from 17 April 2015)*

**General Manager, Specialist Services**, Mark Rogers (to 23 March 2015)

*General Manager, Specialist Services (Acting), Mark Pitruzzello (from 24 March 2015)*

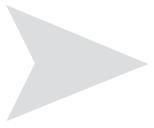
**General Manager, Regional Services**, Tony Walker (to 22 December 2014)

*General Manager, Regional Services (Acting), Mick Stephenson (from 23 December 2014)*

**General Manager, People and Community**, Margaret Pettitt (to 30 March 2015)

*General Manager, People and Community (Acting), Cath Anderson (from 31 March 2015)*

**General Manager, People & Culture**, Rebecca Hodges (from 15 June 2015)



# The Executive Group

## **Chief Executive Officer**

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

## **Chief Operations Officer**

Responsible for ensuring a collaborative approach to the delivery of integrated, effective and efficient state-wide operational services in line with organisational performance targets and the Ambulance Victoria strategic plan. This includes leadership and direction in the development and implementation of clinical quality and education services, and clinical governance frameworks to ensure AV is positioned to meet its present and future ambulance service delivery needs in the community.

## **General Manager, Strategy, Research and Innovation**

Responsible for facilitating AV's strategic direction and driving innovation and change through corporate & strategic planning, undertaking research and evaluation, delivery of strategic programs, undertaking operational planning and analysis, and modelling operational performance.

## **Chief Information Officer**

Responsible for information and communications technologies including critical voice and data services and participation in whole-of-government communications contracts and strategy development, knowledge management systems, business intelligence, reporting and analytics, records management and commercial services including, tendering, procurement, legal services, privacy and probity.

## **General Manager, People & Culture**

Responsible for generalist HR advice, organisational development and culture programs, workforce strategy and capability, employee relations, counselling and peer support services. Also provides OHS and return-to-work support, and oversees AV's community education and engagement programs.

## **General Manager, Specialist Services**

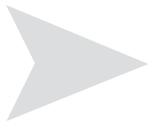
Responsible for the planning and delivery of specialist statewide services such as Air Ambulance, Emergency Management, Adult Retrieval Victoria and Non-Emergency Services. The Specialist Services Division also manages the co-ordination of statewide supply and logistics functions including call taking and dispatch, AV's Referral Service, operational fleet and equipment, rostering, warehousing, property services and the planning and delivery of operational projects.

## **General Manager Finance & Corporate Services**

Responsible for AV's financial strategy, risk and financial compliance, financial and management accounting services, including compliance with accounting standards and taxation, billing and debt collection, payroll and the Membership Subscription Scheme.

## **General Manager, Regional Services**

Responsible for the provision of quality state-wide emergency ambulance operations with our Advanced Life Support (ALS) and Mobile Intensive Care (MICA) paramedics, Ambulance Community Officer (ACO) and Community Emergency Response Teams (CERT). This also includes Emergency Medical Response (EMR) and Remote Area Nurse (RAN) co-responder programs.



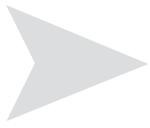
# Statement of Priorities

| Priority   | Action   |
|--|--|
| <p>Developing a system that is responsive to people's needs</p>  | <p>Develop an organisational policy for the provision of safe, high quality end of life care.</p>  |
|  | <p>Work collaboratively with health services to achieve timely transfer of patients.</p>   |
|  | <p>Progress partnerships with other services to improve outcomes for regional and rural patients.</p>  |
| <p>Improving every Victorian's health status and experiences</p> | <p>Ensure systems utilise consumer feedback to improve person and family centred care and patient experience.</p>  |
|  | <p>Optimise alternatives to transport, when clinically safe to do so.</p>  |
| <p>Expanding service, workforce and system capacity</p>          | <p>Implement a workforce immunisation plan that includes pre-employment screening and immunisation assessment for existing staff that work in high risk areas in order to align with Australian infection control and immunisation guidelines.</p> |
|  | <p>Build workforce capability and sustainability by supporting formal and informal clinical education and training for staff.</p>  |
|  | <p>Optimise workforce productivity through identification and implementation of workforce models that enhance capacity and support flexibility.</p>  |
|  | <p>Improve outcomes for people with heart disease by addressing the strategic directions of Victoria's Heart Health; improved service and better outcomes for Victorians.</p>  |

## Ambulance Victoria Deliverable

## Progress as at 30 June 2015

|  |  |
|--|--|
| <p>Implementation of relevant Year 1 measures as outlined in Victoria's Advance Care Planning Strategy; have the conversation: a Strategy for Victorian health services 2014-2018.</p>   | <p><i>Complete</i></p> <p>Advance Care Planning Year 1 measures relevant to AV are in place.</p> <p>AV Clinical Practice Guidelines contain advice on dealing with an Advance Care Plan. AV has systems in place to capture Advance Care Plans and advise paramedics of their existence.</p>   |
| <p>Implementation of Recommendations 1 and 2 of the Ambulance Transfer Taskforce in line with DH and stakeholder requirements:</p> <p>R1. AV to ensure that patients are transported to the nearest hospital Emergency Department in accordance with clinical need and ensure optimal distribution of ambulance arrivals across hospitals to avoid, as far as possible, the clustering of arrivals;</p> <p>R2. AV will notify the receiving Emergency Department of any patient that is en route and prior to arrival.</p> | <p><i>Complete</i></p> <p><i>(Implementation of recommendations from the Ambulance Transfer Taskforce)</i></p> <p>Distribution based on clinical need has been implemented in accordance with Ambulance Transfer Taskforce recommendations.</p> <p>Ambulance Arrivals Boards were implemented at 16 major hospitals in the 2014-15 financial year to assist hospitals to track the number of ambulances currently at the hospital, and provide advance notification of ambulances en route with a patient.</p> <p>AV is continuing to work with health services to reduce the time ambulances spend at hospitals</p> |
| <p>Increase RefCom referrals to local service providers in regional and rural areas – subject to provider availability.</p>  | <p><i>Good progress</i></p> <p>The number of referrals in regional and rural areas has increased and is supported by the establishment of arrangements with local service providers in these areas.</p> <p><i>RefCom continues to establish &amp; embed additional alternative service providers in regional areas - this work will be ongoing.</i></p>  |
| <p>Participate in the independent evaluation of RefCom.</p>  | <p><i>Complete</i></p> <p>AV has participated in the independent evaluation of RefCom.</p>   |
| <p>Participate in the independent evaluation of RefCom.</p>  | <p><i>Complete</i></p> <p>AV has participated in the independent evaluation of RefCom.</p>   |
| <p>Implementation of AV's 2015 Staff Flu Vaccination Program</p>   | <p><i>Complete</i></p> <p>2015 Staff Flu Vaccination Program implemented.</p> <p>Further work is being undertaken to improve staff flu vaccination rates</p>   |
| <p>Delivery of the Trauma Education Initiative to provide educational resources for clinicians on early care for major trauma patients outside of a metropolitan trauma service, including the development of the Trauma Education Victoria website, a review of the major trauma guidelines and the development of 12 web-based learning modules by the end of 2014-15.</p>   | <p><i>Good progress</i></p> <p>Guidelines have been developed and were endorsed by the Victorian State Trauma Committee. These guidelines are currently hosted on the Trauma Victoria website.</p> <p>Online learning modules have been developed to support the guidelines, and are due for release in July 2015. Access to a trauma and burns literature warehouse has been established via the Joanna Briggs Institute and is due to be launched in July 2015</p>   |
| <p>With Health Purchasing Victoria, undertake a state-wide tender for Non-Emergency Patient Transport to increase workforce capability and achieve value for money.</p>  | <p><i>Complete</i></p> <p>State-wide tender process completed. Contracts executed with successful Non-Emergency Patient Transport Providers in April 2015.</p>   |
| <p>Roll out and integration of pre-hospital thrombolysis capability into all rural regions by the end of 2014-15.</p>  | <p><i>Complete</i></p> <p>All regional MICA resources now have the capacity to deliver pre-hospital thrombolysis.</p> <p>Planning is underway to introduce pre-hospital thrombolysis in selected Advanced Life Support locations based upon unmet need.</p>  |



# Statement of Priorities Cont.

| Priority  | Action   |
|---|--|
| Increasing the system's financial sustainability and productivity | Identify opportunities for efficiency and better value service delivery.   |
|   | Reduce administrative costs.   |
|   | Implement and integrate the new Funding Model and Fee Schedule into AV's systems and practice from 1 July 2014.  |
| Implementing continuous improvements and innovation               | Strengthen research linkages with academic and other institutional networks through establishing formal collaborative arrangements with relevant institutes.                 |
| Increasing accountability and transparency                        | Undertake an annual board assessment to identify and develop board capability to ensure all board members are well equipped to effectively discharge their responsibilities. |
|   | Improve data reporting systems to increase accountability and transparency.  |
| Improving utilisation of e-health and communications technology   | Trial, implement and evaluate strategies that use e-health as an enabler of better patient care.   |
|   | Investigate options for improving clinical triaging software that better matches the patient's acuity and needs with the resource required.                                  |

## Ambulance Victoria Deliverable

## Progress as at 30 June 2015

|  |   |
|--|---|
| <p>Improve AV's capacity to coordinate 000 demand to the most appropriate service stream. Specifically, this includes completing a feasibility assessment of a new triage system by the end of 2014-15.</p>  | <p><i>Good progress</i></p> <p>A Feasibility Report that provides a high level assessment of the potential to use a new triage tool has been developed.</p> <p><i>AV and ESTA will look to undertake a small scale live pilot using the new triage tool to supplement knowledge gained and to provide experience first-hand of operational, patient safety and technical performance, as well as potential risks, costs and benefits.</i></p>   |
| <p>Set efficiency targets and implement a savings efficiency plan for 2014-15.</p>   | <p>Set efficiency targets and implement a savings efficiency plan for 2014-15.</p>  |
| <p>Integration and impact of new funding model monitored through the mini-review of the new funding model led by the Department</p>  | <p><i>Complete</i></p> <p>Mini review of the funding model has been completed. Minor changes to the fee structures have occurred.</p>   |
| <p>Collaborate with Monash University on the NHMRC funded Australian Resuscitation Outcomes Consortium (Aus-ROC) Centre for Research Excellence; in particular execute the MOU regarding provision of cardiac arrest data to the National Registry.</p> <p>Maintain the MOU with Turning Point Drug and Alcohol Centre, Easter Health and Monash University regarding ambulance attendances to drug and alcohol and mental health presentation; and establish collaborative projects utilising the data.</p> <p>Establish co-supervisory arrangements with universities for post graduate students undertaking ambulance based research.</p> | <p><i>Complete</i></p> <p>The MOU with Monash University has been executed and AV has commenced provision of cardiac arrest data to the National Registry. AV continues to collaborate on key AUS-ROC research initiatives.</p> <p>The MOU with Turning Point is ongoing, with regular data being provided to Turning Point on drug and alcohol, and mental health presentations. AV continues to collaborate with Turning Point on key research projects.</p> <p>Co-supervisory arrangements are in place with key universities via the university affiliations of relevant AV staff. AV staff continue to co-supervise post graduate students across a range of universities.</p> |
| <p>Strengthened board capability through conducting a board review and addressing opportunities for improvement.</p>   | <p><i>On Hold</i></p> <p>An Administrator was appointed to AV in December 2014.</p>   |
| <p>The Victorian Ambulance Dataset progressively implemented from 1 July 2014.</p> <p>Appropriate data collection and reporting to implement the new Funding Model and Fee Schedule embedded across AV by the end of 2014.</p>   | <p><i>Good progress</i></p> <p>An overarching project plan for the Victorian Ambulance Dataset has been established by DHHS in collaboration with AV, and is currently being implemented.</p> <p><i>The project has been structured to be delivered in 3 phases. The first phase, which focuses on Emergency and Non-emergency road incidents and transports, is on schedule for delivery by November 2015.</i></p>   |
| <p>Arrivals Boards implemented across key major hospitals.</p>   | <p><i>Complete</i></p> <p>Ambulance Arrivals Boards were implemented at 16 major hospitals in the 2014-15 financial year to assist hospitals to track the number of ambulances currently at the hospital, and provide advance notification of ambulances en route with a patient.</p>   |
| <p>Complete a feasibility assessment of a new triage by the end of 2014-15.</p>  | <p><i>Good progress</i></p> <p>A Feasibility Report that provides a high level assessment of the potential to use a new triage tool has been developed.</p> <p><i>AV and ESTA will look to undertake a small scale live pilot using the new triage tool to supplement knowledge gained and to provide experience first-hand of operational, patient safety and technical performance, as well as potential risks, costs and benefits.</i></p>   |



# Performance Priorities 2014-2015

|  | 2014-2015 Target | 2014-2015 Actual |
|--|------------------|------------------|
| <b>Patient experience and safety and quality</b>   |                  |                  |
| Audited emergency cases meeting clinical practice standards <sup>1</sup>   | 95%              | 98.9%            |
| Audited non-emergency cases meeting clinical practice standards <sup>1,2</sup>   | 95%              | 98.8%            |
| Audited CERT attended cases meeting clinical practice standards <sup>1,2</sup>   | 90%              | 94.8%            |
| Proportion of emergency patients satisfied or very satisfied overall with Ambulance Victoria's service <sup>3</sup>  | 95%              | 97.0%            |
| Proportion of patients experiencing severe cardiac or traumatic pain whose level of pain is reduced significantly <sup>4</sup>   | 90%              | 91.3%            |
| Percentage of adult VF/VT cardiac arrest patients with vital signs at hospital <sup>5</sup>  | 45%              | 49.8%            |
| Percentage of adult VF/VT cardiac arrest patients surviving to hospital discharge <sup>5</sup>   | 20%              | 26.9%            |
| Percentage of patients defined as major trauma that have met destination compliance <sup>6</sup>   | 80%              | 88.1%            |
| Percentage of adult patients suspected of having a stroke, who were transported to a stroke unit with thrombolysis facilities within 60 minutes <sup>7</sup>                 | 80%              | 84.9%            |
| Health Care Worker Immunisation – influenza <sup>8</sup>   | 75%              | 53.9%            |
| <b>Timely response</b>   |                  |                  |
| Percentage of ambulance transfers within 40 minutes <sup>9</sup>   | 90%              | 87.8%            |
| Proportion of emergency (Code 1) incidents responded to in 15 minutes or less <sup>10</sup>  | 85%              | 74.3%            |
| Proportion of emergency (Code 1) incidents, located in centres with a population greater than 7,500, and responded to in 15 minutes or less <sup>10,11</sup>                 | 90%              | 79.9%            |
| Community Emergency Response Team (CERT) arrival prior to ambulance where CERT is dispatched   | 85%              | 83.6%            |
| Percentage of Metropolitan 000 cases, resulting in callers receiving health advice or service from another health provider as an alternative to emergency ambulance response | 10%              | 8.0%             |
| Percentage of Rural 000 cases, resulting in callers receiving health advice or service from another health provider as an alternative to emergency ambulance response        | na               | 6.5%             |
| Percentage of Statewide 000 cases, resulting in callers receiving health advice or service from another health provider as an alternative to emergency ambulance response    | na               | 7.6%             |

Notes.

1. Due to industrial action, audits were not performed from July 2014 to December 2014.
2. Results for June 2015 were not available at the time of compilation of this report.
3. Based on results of survey conducted by the Council of Ambulance Authorities (CAA) and excluding the "Don't Know" and "Not Applicable" responses. Preliminary result at time of compilation of this report.
4. Includes patients of all ages with traumatic pain and patients aged 15 years or greater with cardiac pain who presented with GCS of 9 or more, were not intubated, had an initial pain score of 8 or more and a pain reduction of 2 or more points. Due to industrial action data for patients experiencing cardiac pain from October to December 2014 is not available.
5. Includes cardiac arrests, excluding those witnessed by a paramedic, occurring in patients older than 15 years where resuscitation is attempted and the arrest rhythm on first ECG assessment was Ventricular Fibrillation (VF) or Ventricular Tachycardia (VT).
6. Includes major trauma patients, as defined by the Victorian State Trauma Registry, who were transported directly to a Major Trauma Service, and patients transported to the highest level of Trauma Service within 45 minutes, where travel time to a Major Trauma Service was > 45 minutes. Results for January to July 2015 were not available at the time of compilation of this report.
7. Includes patients aged 15 years or greater whose final paramedic assessment was stroke and who were transported to a hospital with stroke unit and thrombolysis services. Excludes inter-hospital transports.
8. Includes all AV staff.
9. Preliminary result based on available data at the time of compilation of this report. Calculated by the Department of Health and Human Services.
10. From 1 July 2014 Statewide response times are based on data sourced from the Computer Aided Dispatch system.
11. Based on the Australian Bureau of Statistics Urban Centre boundaries and resident population data.



# Statistical Summary 2014-2015<sup>1</sup>

|  | 2014-2015      | 2013-2014      | 2012-2013      | 2011-2012      | 2010-2011      |
|--|----------------|----------------|----------------|----------------|----------------|
| <b>Emergency Road Incidents</b>                              |                |                |                |                |                |
| <b>Metropolitan Regions</b>                                  |                |                |                |                |                |
| Code 1   | 236,784        | 230,843        | 223,048        | 208,261        | 199,465        |
| Code 2   | 134,375        | 123,862        | 113,959        | 113,535        | 111,774        |
| Code 3   | 29,885         | 29,159         | 29,547         | 33,702         | 38,627         |
| <b>Total Metropolitan Emergency Road Incidents</b>           | <b>401,044</b> | <b>383,864</b> | <b>366,554</b> | <b>355,498</b> | <b>349,866</b> |
| <b>Rural Regions</b>   |                |                |                |                |                |
| Code 1   | 94,369         | 90,996         | 88,975         | 86,137         | 79,048         |
| Code 2   | 56,984         | 52,711         | 50,592         | 45,472         | 53,790         |
| Code 3 <sup>2,3</sup>  | 15,820         | 24,698         | 25,189         |                |                |
| <b>Total Rural Emergency Road Incidents</b>                  | <b>167,173</b> | <b>168,405</b> | <b>164,756</b> | <b>131,609</b> | <b>132,838</b> |
| <b>All Regions</b>   |                |                |                |                |                |
| Code 1   | 331,153        | 321,839        | 312,023        | 294,398        | 278,513        |
| Code 2   | 191,359        | 176,573        | 164,551        | 159,007        | 165,564        |
| Code 3 <sup>2,3</sup>  | 45,705         | 53,857         | 54,736         | 33,702         | 38,627         |
| <b>Total Statewide Emergency Road Incidents</b>              | <b>568,217</b> | <b>552,269</b> | <b>531,310</b> | <b>487,107</b> | <b>482,704</b> |
| <b>Non-Emergency Road Incidents</b>                          |                |                |                |                |                |
| Total Metropolitan Non-Emergency Road Incidents <sup>3</sup> | 218,234        | 250,800        | 245,861        | 245,796        | 237,631        |
| Total Rural Non-Emergency Road Incidents <sup>2,3</sup>      | 46,902         | 41,158         | 38,825         | 63,441         | 61,066         |
| <b>Total Statewide Non-Emergency Road Incidents</b>          | <b>265,136</b> | <b>291,958</b> | <b>284,686</b> | <b>309,237</b> | <b>298,697</b> |
| <b>Total Metropolitan Road Incidents<sup>3</sup></b>         | <b>619,278</b> | <b>634,664</b> | <b>612,415</b> | <b>601,294</b> | <b>587,497</b> |
| <b>Total Rural Road Incidents</b>                            | <b>214,075</b> | <b>209,563</b> | <b>203,581</b> | <b>195,050</b> | <b>193,904</b> |
| <b>Road Incidents (All Regions)</b>                          |                |                |                |                |                |
| Emergency Code 1   | 331,153        | 321,839        | 312,023        | 294,398        | 278,513        |
| Emergency Code 2   | 191,359        | 176,573        | 164,551        | 159,007        | 165,564        |
| Emergency Code 3 <sup>3</sup>                                | 45,705         | 53,857         | 54,736         | 33,702         | 38,627         |
| Non-Emergency <sup>3</sup>                                   | 265,136        | 291,958        | 284,686        | 309,237        | 298,697        |
| <b>Total Road Incidents<sup>3</sup></b>                      | <b>833,353</b> | <b>844,227</b> | <b>815,996</b> | <b>796,344</b> | <b>781,401</b> |
| <b>Air Incidents (All Regions)</b>                           |                |                |                |                |                |
| Fixed Wing - Emergency                                       | 2,139          | 2,184          | 1,994          | 2,152          | 1,984          |
| Fixed Wing - Non-Emergency <sup>3</sup>                      | 2,855          | 3,287          | 3,082          | 2,663          | 2,725          |
| <b>Total Fixed Wing Incidents<sup>3</sup></b>                | <b>4,994</b>   | <b>5,471</b>   | <b>5,076</b>   | <b>4,815</b>   | <b>4,709</b>   |



# Statistical Summary 2014-2015 Cont.

|  | 2014-2015      | 2013-2014      | 2012-2013      | 2011-2012      | 2010-2011      |
|--|----------------|----------------|----------------|----------------|----------------|
| <b>Helicopters</b>   |                |                |                |                |                |
| Helicopter (HEMS 1 Essendon)   | 437            | 486            | 548            | 623            | 587            |
| Helicopter (HEMS 2 Latrobe Valley)   | 369            | 416            | 439            | 460            | 477            |
| Helicopter (HEMS 3 Bendigo)  | 339            | 332            | 416            | 409            | 329            |
| Helicopter (HEMS 4 Warrnambool)  | 242            | 229            | 260            | 243            | 202            |
| Helicopter (HEMS 5 Retrieval)  | 454            | 423            | 524            | 531            | 557            |
| <b>Total Helicopter Incidents (All Emergency)</b>  | <b>1,841</b>   | <b>1,886</b>   | <b>2,187</b>   | <b>2,266</b>   | <b>2,152</b>   |
| <b>Emergency Air Incidents</b>   | <b>3,980</b>   | <b>4,070</b>   | <b>4,181</b>   | <b>4,418</b>   | <b>4,136</b>   |
| <b>Non-Emergency Air Incidents <sup>3</sup></b>  | <b>2,855</b>   | <b>3,287</b>   | <b>3,082</b>   | <b>2,663</b>   | <b>2,725</b>   |
| <b>Total Air Incidents <sup>3</sup></b>  | <b>6,835</b>   | <b>7,357</b>   | <b>7,263</b>   | <b>7,081</b>   | <b>6,861</b>   |
| <b>Adult Retrieval</b>   |                |                |                |                |                |
| <b>Cases handled</b>   | <b>4,577</b>   | <b>4,113</b>   | <b>3,859</b>   | <b>3,490</b>   | <b>3,592</b>   |
| <b>Retrievals <sup>4</sup></b>   |                |                |                |                |                |
| Road retrievals - paramedic only   | 304            | 242            | 193            | 204            | 155            |
| Road retrievals - doctor & paramedic   | 514            | 476            | 377            | 340            | 360            |
| <b>Total road retrievals</b>   | <b>818</b>     | <b>718</b>     | <b>570</b>     | <b>544</b>     | <b>515</b>     |
| Air retrievals - paramedic only  | 1,075          | 1,074          | 1,087          | 960            | 975            |
| Air retrievals - doctor & paramedic  | 547            | 533            | 449            | 410            | 414            |
| <b>Total air retrievals</b>  | <b>1,622</b>   | <b>1,607</b>   | <b>1,536</b>   | <b>1,370</b>   | <b>1,389</b>   |
| <b>Total adult retrievals</b>  | <b>2,440</b>   | <b>2,325</b>   | <b>2,106</b>   | <b>1,914</b>   | <b>1,904</b>   |
| <b>Code 1 Response Time <sup>5</sup></b>   |                |                |                |                |                |
| Proportion of emergency (Code 1) incidents responded to in 15 minutes or less  | 74.3%          | 73.7%          | 73.0%          | 74.8%          | 77.2%          |
| Proportion of emergency (Code 1) incidents, located in centres with a population greater than 7,500, and responded to in 15 minutes or less <sup>6</sup>       | 79.9%          | 78.5%          | 78.1%          | 79.8%          | 82.8%          |
| <b>Referral Service <sup>7</sup></b>   |                |                |                |                |                |
| Percentage of 000 cases resulting in callers receiving health advice or service from another health provider as an alternative to emergency ambulance response | 7.6%           | 7.8%           | 9.5%           | 9.3%           | 8.3%           |
| <b>Patients Transported <sup>8</sup></b>   |                |                |                |                |                |
| <b>Road transports (Metropolitan Regions)</b>  |                |                |                |                |                |
| Emergency Operations   | 284,679        | 274,102        | 262,501        | 254,996        | 254,353        |
| Non-Emergency Operations Stretcher <sup>3</sup>  | 123,261        | 146,139        | 143,224        | 143,551        | 143,183        |
| <b>Total Stretcher</b>   | <b>407,940</b> | <b>420,241</b> | <b>405,725</b> | <b>398,547</b> | <b>397,536</b> |
| Non-Emergency Clinic Transport Services <sup>3</sup>   | 80,798         | 88,424         | 85,880         | 87,957         | 81,054         |
| <b>Total Metropolitan Regions</b>  | <b>488,738</b> | <b>508,665</b> | <b>491,605</b> | <b>486,504</b> | <b>478,590</b> |
| <b>Road Transports (Rural Regions)</b>   |                |                |                |                |                |
| Total Rural Regions  | 171,018        | 167,493        | 162,509        | 163,035        | 155,685        |
| <b>Total Patients Transported by Road</b>  | <b>659,756</b> | <b>676,158</b> | <b>654,114</b> | <b>649,539</b> | <b>634,275</b> |

|  | 2014-2015      | 2013-2014      | 2012-2013      | 2011-2012      | 2010-2011      |
|--|----------------|----------------|----------------|----------------|----------------|
| <b>Air Transports (All Regions)</b>          |                |                |                |                |                |
| Fixed Wing transports <sup>3</sup>           | 4,890          | 5,361          | 5,019          | 4,728          | 4,539          |
| <b>Helicopters</b>                           |                |                |                |                |                |
| Helicopter (HEMS 1 Essendon)                 | 348            | 370            | 430            | 463            | 413            |
| Helicopter (HEMS 2 Latrobe Valley)           | 289            | 333            | 347            | 377            | 374            |
| Helicopter (HEMS 3 Bendigo)                  | 274            | 255            | 342            | 331            | 271            |
| Helicopter (HEMS 4 Warrnambool)              | 199            | 172            | 215            | 196            | 161            |
| Helicopter (HEMS 5 Retrieval)                | 386            | 348            | 460            | 435            | 472            |
| <b>Total Helicopter Transports</b>           | <b>1,496</b>   | <b>1,478</b>   | <b>1,794</b>   | <b>1,802</b>   | <b>1,691</b>   |
| <b>Total Air Transports <sup>3</sup></b>     | <b>6,386</b>   | <b>6,839</b>   | <b>6,813</b>   | <b>6,530</b>   | <b>6,230</b>   |
| <b>Total Patient Transports <sup>3</sup></b> | <b>666,142</b> | <b>682,997</b> | <b>660,927</b> | <b>656,069</b> | <b>640,505</b> |

### Road Patients Transported (All Regions) - Charging Categories <sup>9</sup>

#### Compensable Transports

|  |                |                |                |                |                |
|--|----------------|----------------|----------------|----------------|----------------|
| Veterans' Affairs <sup>10</sup>                              | 25,456         | 30,063         | 45,627         | 49,241         | 52,288         |
| Transport Accident Commission                                | 11,625         | 11,487         | 11,274         | 12,267         | 12,030         |
| WorkCover  | 3,842          | 3,724          | 3,712          | 4,221          | 4,237          |
| Public Hospital Transfers <sup>3</sup>                       | 30,007         | 21,523         | 20,130         | 22,923         | 24,026         |
| Private Hospital Transfers <sup>3</sup>                      | 5,688          | na             | na             | na             | na             |
| Ordinary   | 54,014         | 51,879         | 52,025         | 49,959         | 49,673         |
| Subscriber   | 114,721        | 103,297        | 98,439         | 94,702         | 94,099         |
| <b>Total Compensable Road Transports</b>                     | <b>245,353</b> | <b>221,973</b> | <b>231,207</b> | <b>233,313</b> | <b>236,353</b> |
| Community Service Obligation Road Transports <sup>3,10</sup> | 404,558        | 436,889        | 409,641        | 406,973        | 393,909        |
| Other <sup>3,11</sup>  | 9,845          | 17,296         | 13,266         | 9,253          | 4,013          |
| <b>Total Patients Transported by Road <sup>3</sup></b>       | <b>659,756</b> | <b>676,158</b> | <b>654,114</b> | <b>649,539</b> | <b>634,275</b> |

#### Notes

- Figures for 2013-14 have been updated where applicable to include data received after the completion of last year's report.
- AV adopted a uniform dispatch grid on 1 July 2012, following the transition of rural call taking and dispatching services to the Emergency Services Telecommunications Authority (ESTA). Rural incidents previously classified as Non-Emergency Incidents were subsequently identified as Code 3 Emergency Incidents.
- Revised patient transport charging guidelines were introduced 1 July 2014. The revisions have impacted demand for AV services, resulting in changes in Air Ambulance transports, Non-Emergency Road transports, public hospital transfers and the creation of a new charging category "private hospital transfers".
- Retrievals may appear as either a road incident, an air incident or both.
- From 1 July 2014 statewide response times are based on data sourced from the Computer Aided Dispatch (CAD) system. Prior to 1 July 2014, statewide response times were a combination of Metropolitan response times sourced from CAD and Rural response times sourced from Patient Care Records (PCR). Note for comparative purposes the 2013-2014 statewide response time result (incidents responded to in 15 minutes or less) based on CAD was 71.6% for all emergency code 1 incidents and 77.1% for emergency code 1 incidents located in centres with a population greater than 7,500.
- Based on the Australian Bureau of Statistics Urban Centre boundaries and resident population data.
- In 2013/14 the percentage of callers receiving an alternative to emergency ambulance response is calculated with reference to the total caseload relevant to the regions in which the referral service was operational, as statewide expansion was only completed in April 2014. Years prior to 2013/14 refer to metropolitan performance only.
- "Patients Transported" are categorised as metropolitan or rural based on the location of the resource used. Data for the 2014/15 is preliminary and subject to change.
- The charge class assigned to patients transported is subject to change during the period when an account is being finalised, and significant movements between charge classes can occur after the end of the financial year. Charge class figures for 2014/15 are estimates.
- Due to a change in contractual arrangements on 1 July 2013, some transports are no longer classified as Department of Veterans' Affairs services. Should patients hold either a Pensioner or Health Care Card, they will continue to receive free clinically necessary transports through the government's concession program, and will be classified as a Community Service Obligation (CSO) patient.
- The "Other" category includes the road components of multi-legged road transports which have not been assigned a charge class. Prior to 1 July 2014, this category also included the road components of multi-legged patient transports involving aircrafts. The "Other" category also includes road transports not yet assigned a charge class.



# Statistical Summary 2014-2015 Cont.

## Public Reporting

In 2014-2015 Ambulance Victoria commenced publicly reporting response time performance, on a quarterly basis, including performance in rural areas. AV will continue to publicly report response time performance on a quarterly basis.

Ambulance Victoria has two key response time targets:

- Respond to Code 1 incidents within 15 minutes for 85% of incidents state-wide, and
- Respond to Code 1 incidents within 15 minutes for 90% of incidents in centres with populations greater than 7,500.

Response times are an important measure of the service we provide, but are only one of a number of measures used to gauge the effective delivery of an ambulance service.

The tables on the following pages provide Code 1 response time performance by Local Government Area (LGA) and Urban Centres and Localities (UCL) for 2014-15. Definitions are provided in the glossary.

Ambulance Victoria also commenced publishing Code 2 response time performance in 2014/15. These can be found on the Ambulance Victoria website <http://www.ambulance.vic.gov.au/About-Us/Our-performance.html>

## Code 1 Response Times by LGA 2014/15

| Local Government Area Name | % Responses <= 15 Minutes | Average Response Times Minutes:Seconds | Total Number of First Responses |
|----------------------------|---------------------------|--|---------------------------------|
| Alpine                     | 37.6%                     | 21:57                                  | 622                             |
| Ararat                     | 60.0%                     | 17:05                                  | 660                             |
| Ballarat                   | 80.4%                     | 12:14                                  | 5,889                           |
| Banyule                    | 83.1%                     | 11:38                                  | 5,949                           |
| Bass Coast                 | 60.5%                     | 15:34                                  | 2,692                           |
| Baw Baw                    | 46.5%                     | 19:22                                  | 2,641                           |
| Bayside                    | 81.8%                     | 12:40                                  | 4,178                           |
| Benalla                    | 60.5%                     | 16:43                                  | 826                             |
| Boroondara                 | 86.0%                     | 11:37                                  | 6,148                           |
| Brimbank                   | 76.6%                     | 12:48                                  | 10,718                          |
| Buloke                     | 29.1%                     | 25:36                                  | 358                             |
| Campaspe                   | 59.1%                     | 16:01                                  | 2,345                           |
| Cardinia                   | 63.1%                     | 14:42                                  | 4,357                           |
| Casey                      | 79.8%                     | 12:10                                  | 12,887                          |
| Central Goldfields         | 58.1%                     | 16:37                                  | 944                             |
| Colac-Otway                | 58.0%                     | 17:46                                  | 903                             |
| Corangamite                | 39.7%                     | 20:18                                  | 695                             |
| Darebin                    | 85.9%                     | 11:21                                  | 8,930                           |
| East Gippsland             | 52.7%                     | 18:17                                  | 3,325                           |
| Frankston                  | 84.5%                     | 11:23                                  | 9,341                           |
| Gannawarra                 | 50.5%                     | 18:38                                  | 442                             |
| Glen Eira                  | 84.1%                     | 11:41                                  | 6,844                           |
| Glenelg                    | 67.1%                     | 14:57                                  | 1,000                           |
| Golden Plains              | 21.4%                     | 21:57                                  | 632                             |
| Greater Bendigo            | 68.2%                     | 14:15                                  | 6,524                           |
| Greater Dandenong          | 85.2%                     | 11:15                                  | 9,789                           |

## Code 1 Response Times by LGA 2014/15

| Local Government Area Name | % Responses<br><= 15 Minutes | Average<br>Response Times<br>Minutes:Seconds | Total Number of<br>First Responses |
|----------------------------|------------------------------|--|------------------------------------|
| Greater Geelong            | 72.3%                        | 13:26  | 14,100                             |
| Greater Shepparton         | 73.0%                        | 13:25  | 4,313                              |
| Hepburn                    | 20.3%                        | 24:00  | 695                                |
| Hindmarsh                  | 55.6%                        | 19:07  | 378                                |
| Hobsons Bay                | 83.2%                        | 11:38  | 4,670                              |
| Horsham                    | 81.9%                        | 11:33  | 1,335                              |
| Hume                       | 66.5%                        | 14:26  | 12,201                             |
| Indigo                     | 30.0%                        | 22:05  | 613                                |
| Kingston                   | 84.3%                        | 11:37  | 8,032                              |
| Knox                       | 83.8%                        | 11:37  | 7,067                              |
| Latrobe                    | 61.0%                        | 15:21  | 6,654                              |
| Loddon                     | 27.7%                        | 23:43  | 520                                |
| Macedon Ranges             | 55.3%                        | 15:49  | 2,089                              |
| Manningham                 | 77.2%                        | 12:50  | 4,879                              |
| Mansfield                  | 35.5%                        | 23:31  | 425                                |
| Maribyrnong                | 87.8%                        | 10:25  | 4,543                              |
| Maroondah                  | 85.1%                        | 11:17  | 6,009                              |
| Melbourne                  | 88.3%                        | 10:12  | 10,715                             |
| Melton                     | 67.0%                        | 13:53  | 6,746                              |
| Mildura                    | 81.7%                        | 11:41  | 3,774                              |
| Mitchell                   | 42.0%                        | 18:04  | 2,204                              |
| Moira                      | 57.0%                        | 16:39  | 1,956                              |
| Monash                     | 83.3%                        | 11:48  | 8,357                              |
| Moonee Valley              | 83.5%                        | 12:06  | 6,174                              |
| Moorabool                  | 52.0%                        | 17:37  | 1,511                              |
| Moreland                   | 82.3%                        | 12:10  | 9,855                              |
| Mornington Peninsula       | 68.7%                        | 13:43  | 9,377                              |
| Mount Alexander            | 48.6%                        | 18:42  | 951                                |
| Moyne                      | 35.1%                        | 19:53  | 693                                |
| Murrindindi                | 32.3%                        | 22:13  | 892                                |
| Nillumbik                  | 52.3%                        | 16:26  | 2,066                              |
| Northern Grampians         | 57.6%                        | 16:46  | 639                                |
| Port Phillip               | 86.6%                        | 10:54  | 5,908                              |
| Pyrenees                   | 35.9%                        | 20:43  | 429                                |
| Queenscliffe               | 34.6%                        | 18:55  | 208                                |
| South Gippsland            | 40.8%                        | 20:07  | 1,614                              |
| Southern Grampians         | 68.2%                        | 14:31  | 781                                |
| Stonnington                | 85.8%                        | 11:18  | 4,543                              |
| Strathbogie                | 34.9%                        | 21:22  | 671                                |
| Surf Coast                 | 45.7%                        | 18:26  | 1,360                              |
| Swan Hill                  | 71.9%                        | 13:35  | 1,232                              |



# Statistical Summary 2014-2015 Cont.

## Code 1 Response Times by LGA 2014/15

| Local Government Area Name | % Responses<br><= 15 Minutes | Average<br>Response Times<br>Minutes:Seconds | Total Number of<br>First Responses |
|----------------------------|------------------------------|--|------------------------------------|
| Towong                     | 33.8%                        | 23:34  | 320                                |
| Wangaratta                 | 70.3%                        | 14:22  | 1,640                              |
| Warrnambool                | 87.2%                        | 10:41  | 1,778                              |
| Wellington                 | 52.6%                        | 18:08  | 2,462                              |
| West Wimmera               | 37.1%                        | 21:58  | 194                                |
| Whitehorse                 | 88.5%                        | 10:36  | 7,300                              |
| Whittlesea                 | 69.0%                        | 14:08  | 9,345                              |
| Wodonga                    | 75.0%                        | 13:31  | 2,145                              |
| Wyndham                    | 71.6%                        | 13:39  | 7,674                              |
| Yarra                      | 88.7%                        | 10:24  | 5,037                              |
| Yarra Ranges               | 61.6%                        | 15:15  | 7,702                              |
| Yarriambiack               | 29.8%                        | 24:16  | 396                                |
| Unincorporated Vic         | 53.2%                        | 25:27  | 130                                |
| Interstate LGAs            | 47.8%                        | 19:15  | 1,155                              |
| <b>Total AV</b>            | <b>74.3%</b>                 | <b>13:15</b>                                 | <b>318,115</b>                     |

Note: The "Total AV" result includes a small number of incidents for which we are unable to determine the LGA.

### Code 1 Response Times 2014/15 for UCLs with Populations > 7,500 Persons

| Urban Centre Locality Name           | % Responses<br><= 15 Minutes | Average<br>Response Times<br>Minutes:Seconds | Total Number of<br>First Responses |
|--------------------------------------|------------------------------|--|------------------------------------|
| Albury - Wodonga (Wodonga Part)      | 78.2%                        | 13:06  | 1,971                              |
| Bacchus Marsh                        | 69.1%                        | 14:21  | 806                                |
| Bairnsdale                           | 74.3%                        | 13:23  | 1,144                              |
| Ballarat                             | 81.9%                        | 12:01  | 5,611                              |
| Benalla                              | 69.7%                        | 14:47  | 637                                |
| Bendigo                              | 73.9%                        | 13:19  | 5,671                              |
| Castlemaine                          | 68.7%                        | 15:35  | 562                                |
| Colac                                | 77.1%                        | 13:47  | 525                                |
| Drouin                               | 47.5%                        | 19:25  | 623                                |
| Drysdale - Clifton Springs           | 61.9%                        | 15:07  | 565                                |
| Echuca - Moama (Echuca Part)         | 76.8%                        | 12:56  | 990                                |
| Geelong                              | 78.7%                        | 12:31  | 10,318                             |
| Gisborne                             | 67.9%                        | 13:34  | 408                                |
| Hamilton                             | 87.1%                        | 10:39  | 526                                |
| Healesville                          | 57.3%                        | 16:18  | 662                                |
| Horsham                              | 88.8%                        | 10:15  | 1,183                              |
| Lara                                 | 74.8%                        | 12:52  | 520                                |
| Leopold                              | 64.3%                        | 13:46  | 521                                |
| Melbourne                            | 81.0%                        | 12:01  | 211,372                            |
| Melton                               | 67.9%                        | 13:38  | 3,702                              |
| Mildura - Buronga (Mildura Part)     | 89.5%                        | 10:06  | 2,729                              |
| Moe - Newborough                     | 60.8%                        | 15:20  | 1,787                              |
| Morwell                              | 72.8%                        | 13:27  | 1,835                              |
| Ocean Grove - Barwon Heads           | 63.4%                        | 15:07  | 760                                |
| Pakenham                             | 78.8%                        | 12:20  | 2,359                              |
| Portland (Vic.)                      | 82.5%                        | 11:46  | 584                                |
| Sale                                 | 81.7%                        | 11:14  | 820                                |
| Shepparton - Mooroopna               | 83.3%                        | 11:56  | 3,346                              |
| Sunbury                              | 73.2%                        | 13:21  | 1,981                              |
| Swan Hill                            | 88.5%                        | 10:17  | 668                                |
| Torquay - Jan Juc                    | 59.7%                        | 15:10  | 635                                |
| Traralgon                            | 65.3%                        | 14:37  | 1,893                              |
| Wallan                               | 22.0%                        | 19:43  | 441                                |
| Wangaratta                           | 87.6%                        | 10:56  | 1,217                              |
| Warragul                             | 70.2%                        | 15:00  | 989                                |
| Warrnambool                          | 88.5%                        | 10:29  | 1,674                              |
| <b>Total UCLs &gt; 7,500 Persons</b> | <b>79.9%</b>                 | <b>12:13</b>                                 | <b>272,035</b>                     |



# Statistical Summary 2014-2015 Cont.

## Glossary

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

|                                      |   |
|--------------------------------------|---|
| <b>Incident:</b>                     | An event to which one or more ambulances are dispatched.  |
| <b>Emergency Incident:</b>           | An incident to which one or more ambulances are dispatched in response to a 000 call from a member of the public, or a medical request for transport requiring an emergency ambulance (due to patient acuity or transport timeframe).   |
| <b>Dispatch Codes:</b>               | <p><b>Code 1</b> incidents require urgent paramedic and hospital care, based on information available at time of call.</p> <p><b>Code 2</b> incidents are acute and time sensitive, but do not require a lights and sirens response.</p> <p><b>Code 3</b> incidents are not urgent but still require an ambulance response.</p>   |
| <b>Non-Emergency Incident:</b>       | Request for patient transport where patient has been medically assessed and the transport is medically authorised; covered by the NEPT regulations and often pre-booked.  |
| <b>Compensable:</b>                  | Not funded by the Department of Health & Human Services; patient or third party (e.g. hospital, Department of Veterans' Affairs, WorkSafe, Transport Accident Commission, Member Subscription Scheme) responsible for fee.  |
| <b>Community Service Obligation:</b> | Partially funded by Department of Health & Human Services - Pensioner or Health Care Card Holder exempt from fee.   |
| <b>Retrieval:</b>                    | <p>A retrieval is a coordinated inter-hospital transfer of a patient, who has a critical care or time critical healthcare need, which is unable to be met at the original health service. Retrieval services are provided by specialised clinical crews with advanced training in transport, retrieval and critical care medicine, operating within a structured system which ensures governance &amp; standards.</p> <p>Cases handled by Adult Retrieval Victoria include the provision of adult critical care and major trauma advice, coordination of critical care bed access and retrieval of critical care patients state-wide.</p> |
| <b>Referral Service:</b>             | The Referral Service provides additional triaging by a health professional of lower priority calls to 000; suitable calls are referred to other service providers as an alternative to an emergency ambulance dispatch. Referral options include locum general practitioners, nursing service, hospital response teams and non-emergency ambulance transport.   |

|                                       |   |
|---------------------------------------|---|
| <b>Response Time:</b>                 | <p>Response time measures the time from a triple zero (000) call being answered and registered by the Emergency Services Telecommunications Authority (ESTA), to the time the first AV resource arrives at the incident scene.</p> <p>From 1 July 2013 all response times are based on data sourced from the Computer Aided Dispatch (CAD) system.</p>  |
| <b>% &lt;=15mins</b>                  | <p>This is the percentage of Code 1 first responses arriving in 15 minutes or less. This is calculated by dividing the number of Code 1 first responses arriving in 15 minutes or less by the total number of Code 1 first arrivals.</p> <p>When AV respond to an incident, we sometimes dispatch multiple AV resources to that incident. "First response" refers to the first AV resource to arrive at the incident scene.</p> |
| <b>Average Response Time</b>          | <p>The average response time is the average response time for the area being reported, which is calculated by dividing the sum of the response times by the number of response times within the area being reported. The average response time is provided in minutes and seconds.</p>  |
| <b>Number of First Responses</b>      | <p>This is the total number of first arrivals within the reported time period.</p>  |
| <b>ULC (Urban Centres Localities)</b> | <p>These are geographical areas based on the Australian Bureau of Statistics Urban Centres and Localities (UCLs) boundaries and residential population.</p> <p>Ambulance Victoria reports performance for larger UCLs where population exceeds 7,500 persons.</p>   |
| <b>LGA (Local Government Area)</b>    | <p>Local government in Victoria comprises of 79 municipal districts. They are often referred to as local government areas (LGAs). The number of LGAs and their boundaries can change over time. LGAs are as defined by Local Government Victoria, which is part of the Department of Transport, Planning and Local Infrastructure.</p>  |
| <b>Interstate LGAs</b>                | <p>Incidents responded to by AV resources outside the Victorian LGA Boundaries</p>  |



# Statutory Compliance

## Freedom of Information

Ambulance Victoria received 1,671 requests under the *Freedom of Information Act 1982* during the year. Two requests were transferred from another agency. This total comprised of 1,631 personal requests and 40 non-personal requests.

Exemptions were applied to 385 requests. Partial access was granted for 365 requests while 20 requests were denied in full.

The most common reason for AV seeking to fully or partially exempt requested documents was the protection of personal privacy in relation to requests for information about persons other than the applicant.

153 requests were either withdrawn by the applicant or not proceeded with.

Most applications were received from lawyers/solicitors and members of the general public.

The majority of applications were for access to Patient Care Records by patients attended by AV, their legal or other representatives, or surviving next of kin.

AV collected \$33,301.80 in application fees and waived \$10,926.70

AV fulfilled its obligations to protect patient and staff privacy and/or confidentiality.

| <b>FOI Commissioner Reviews</b>                               | <b>2014-2015</b> |
|---|------------------|
| Requests received   | 10               |
| <b>Outcome of Reviews</b>                                     |                  |
| Original decision confirmed                                   | 0                |
| Original decision varied                                      | 1                |
| Original decision overturned                                  | 0                |
| Fresh decision made by AV                                     | 3                |
| Withdrawn   | 1                |
| Not yet finalised   | 5                |
| <b>VCAT Appeals</b>   |                  |
| Appeals lodged  | 2                |
| <b>Outcome of Appeal</b>                                      |                  |
| VCAT confirmed original decision                              | 0                |
| VCAT varied original decision                                 | 1                |
| VCAT overturned original decision                             | 0                |
| Withdrawn   | 1                |
| Settled prior to hearing                                      | 0                |
| Not yet finalised   | 0                |
| <b>Freedom of Information requests</b>                        |                  |
| <b>2014-2015</b>  |                  |
| Requests received during the year                             | 1,671            |
| Requests carried over from the previous year                  | 38               |
| Response not completed within the statutory period            | 11               |
| Requests transferred to another agency                        | 0                |
| Requests transferred from another agency                      | 2                |
| Requests withdrawn or not proceeded with by the applicant     | 153              |
| Access granted in full  | 1,009            |
| Access granted in part (exemptions claimed)                   | 365              |
| Access denied in full (exemptions claimed)                    | 20               |
| Requests where no relevant documents could be located         | 133              |
| Requests awaiting completion at the end of the financial year | 29               |

## **VIPP Contracts**

Under the *Victorian Industry Participation Policy (VIPPP) Act 2003*, AV is required to disclose whether it had any VIPPP contracts during the year. AV had three VIPPP contracts commence in 2014–2015. One contract is estimated at \$54 million over the life of the contract, the second is estimated at \$6.3 million over the life of the contract and the third at \$43 million (all excluding GST). Both contracts are for statewide services. One VIPPP contract ceased in 2014–2015. This was for metropolitan Melbourne.

## **National Competition Policy**

The Government of Victoria is a party to the intergovernmental Competition Principles Agreement, which is one of three agreements that collectively underpin National Competition Policy. The Victorian Government is committed to the ongoing implementation of the National Competition Policy in a considered and responsible manner. This means that public interest considerations should be taken into account explicitly in any Government decisions on the implementation of this policy. We adhere to this and AV complies, to the extent applicable, with the National Competition Policy.

## **Purchasing**

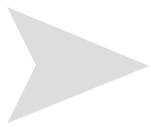
All tender processes conformed to Victorian Government Purchasing Board guidelines. Whole-of-government and government-endorsed supplier arrangements were utilised where appropriate for AV's requirements.

## **Building standards**

In November 1994, the Minister for Finance issued guidelines pursuant to Section 220 of the *Building Act 1993* to promote conformity in building standards for buildings owned by public authorities. AV maintains a high level of compliance with building standards and regulations. All works carried out during the year were conducted in accordance with the *Building Act*, Construction Code Compliance under the Victorian Code of Practice for Building and Construction Industry and relevant building regulations.

## **Protected Disclosure Act 2012**

Under the *Protected Disclosure Act 2012*, complaints about certain serious misconduct or corruption involving public health services in Victoria should be made directly to the Independent Broad-based Anti-corruption Commission (IBAC) in order to remain protected under the Act. Ambulance Victoria encourages individuals to make any disclosures which are protected disclosures within the meaning of the Act with IBAC.



# Statutory Compliance Cont.

## Consultancies

| Consultant Name                            | Purpose of Consultancy                     | Start date | End date | Total Approved Project Fee (excl GST) \$'000 | Expenditure 2014-2015 (excl GST) \$'000 | Future Expenditure (excl GST) \$'000 |
|--|--|------------|----------|--|---|--------------------------------------|
| Connor Consulting Group                    | AV Workplace Investigation                 | Jun-15     | Jun-15   | \$21   | \$21                                    | \$0                                  |
| Kanellos Consulting Pty Ltd                | Ergonomic Review and Report                | Jul-14     | Mar-15   | \$30   | \$19                                    | \$11                                 |
| Lightfoot Solutions Pty Ltd                | Stage 1 - Baseline Analysis and Workshop   | Mar-15     | Jun-15   | \$14   | \$14                                    | \$0                                  |
| Macpherson & Kelly Lawyers Pty Ltd         | Review of Investigation Process & Policies | Apr-15     | Jun-15   | \$58   | \$58                                    | \$0                                  |
| Mercer Consulting (Australia) Pty Ltd      | Job Evaluation Methodology & Reviews       | Ongoing    |          | \$19   | \$19                                    | \$0                                  |
| Novoture Pty Ltd                           | AV Cultural Review                         | Ongoing    |          | \$12   | \$12                                    | \$0                                  |
| Orgonomix (formerly JL Associates Pty Ltd) | VACU Workshops - Design & Facilitation     | Oct-14     | Mar-15   | \$45   | \$48                                    | \$0                                  |
| Peacemaker ADR Pty Ltd                     | EEO Services                               | Ongoing    |          | \$18   | \$18                                    | \$0                                  |
| The Allen Consulting Group                 | Motorcycle Paramedic Unit Review - Stage 2 | Jul-14     | Dec-14   | \$86   | \$86                                    | \$0                                  |
| <b>Total (excluding GST)</b>               |  |            |          | <b>\$303</b>                                 | <b>\$295</b>                            | <b>\$11</b>                          |

In 2014-2015 Ambulance Victoria engaged three Consultants where the total fees payable to the Consultants was less than \$10,000, with a total expenditure of \$18,898 excluding GST.

## MSS marketing expenditure

| Name of campaign  | Campaign Summary  | Start/End date              | Media Expenditure | Creative & campaign development expenditure | Research and evaluation expenditure | Print and Collateral Expenditure | Other campaign expenditure |
|---|---|-----------------------------|-------------------|---|-------------------------------------|----------------------------------|----------------------------|
| Membership Subscription Scheme – Testimonial Campaign 2014–2015 | Advertising of AV Membership Subscription Scheme to increase acquisition and reduce attrition. Campaign creative highlights low cost of Membership compared to potentially high cost of ambulance service fees using real patient testimonials. | 1 July 2014 to 30 June 2015 | \$2,287,000       | \$296,022                                   | \$117,500                           | \$2,500                          | \$20,687                   |

## Employment Opportunity

In 2014–2015 there were nine EEO complaints formally investigated. Of these nine complaints, five had elements of the investigations substantiated, most of which were for inappropriate behaviour that has not constituted bullying. This is the same overall number of complaints as received in 2013–2014.

AV remains committed to promoting a work environment that is free from bullying, harassment, discrimination, victimisation and vilification. As part of this commitment to promotion of awareness and effective resolution, AV has refreshed the EEO Contact Officer Program and continued to deliver EEO training to employees and managers. As an early intervention tool, AV conducts workplace health checks that measure workplace behaviours and culture that impact on operational performance. These are supported by Workplace Action Plans with clear recommendations and accountabilities.

## Code of Conduct

AV employees are subject to the Code of Conduct for Victorian Public Sector Employees (the Code). AV has established policies and processes that are consistent with the Code. The Workplace Conduct, the Workplace Respect policy and AV Code of Conduct contain the expected workplace behaviours specific to AV. The AV Code of Conduct is built on our Values, professional and ethical standards, and the additional obligations we are required to adhere to as a Victorian Government Agency, and as such our policies are updated on a regular basis.

## Diversity Action Plan and Aboriginal Employment Program

AV recognises and embraces the diversity of our workforce and the community we service and is committed to developing a Diversity Strategy and Diversity Action Plan for implementation in 2015–2016.

AV has also committed to the Aboriginal Employment Program (AEP). The AEP focuses on the development and implementation of the Aboriginal Paramedic Cadetship pathway and the Business Administration stream. The recruitment of a Project Coordinator, AEP, in 2015 is an AV commitment to building the AEP and developing strong and sustainable relationships with Aboriginal community groups and service providers throughout Victoria.



# Statutory Compliance Cont.

## Carers Recognition Act

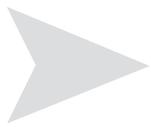
AV continues to take practical measures to comply with its obligations under the Carer Recognition Act (the Act). AV is ensuring our Flexible Employment Policy, Personal Leave Policy and Workplace Respect Policies comply with the statement of principles in the Act and will work to ensure the role of the carer is recognised within our organisation.

## Health and safety

|  | 2014-2015 | 2013-2014 | 2012-2013 | 2011-2012 |
|--|-----------|-----------|-----------|-----------|
| Number of workplace fatalities   | 0         | 0         | 0         | 0         |
| Lost Time Injury Frequency Rate <sup>1</sup>                               | 119.5     | 101.8     | 93.6      | 109.6     |
| Average number of standard claims per 100 FTE (full time equivalent) staff | 8.9       | 8.3       | 8.0       | 8.4       |
| Average cost per WorkCover standard claim <sup>2</sup>                     | \$41,017  | \$32,814  | \$31,301  | \$35,983  |
| Number of hazards/incident reports lodged <sup>3</sup>                     | 2918      | 3037      | 3102      | 3163      |
| Percentage of WorkCover standard claims with a RTW plan initiated          | 100%      | 100%      | 100%      | 100%      |
| Percentage of employees immunised against influenza (include ACOs)         | 54%       | 52%       | 53%       | 48%       |
| Percentage of Health & Safety Representatives (HSR) positions filled       | 93%       | 92%       | 90%       | 88%       |

### Notes:

1. The Lost Time Injury Frequency Rate has been updated to reflect current data. This captures any claims that have been lodged retrospectively with a full shift lost since the last annual report.
2. The average cost per Workcover claim has been updated to reflect current data. This captures average costs as they have matured since the last annual report.
3. This data has matured and captures any hazards/incidents lodged since the last annual report.



# Financial Overview 2014-2015

## Key Financial Results

|   | 2010-2011<br>\$m | 2011-2012<br>\$m | 2012-2013<br>\$m | 2013-2014<br>\$m | 2014-2015<br>\$m |
|---|------------------|------------------|------------------|------------------|------------------|
| <b>Net Result from Operations<sup>i</sup></b> | 1.598            | (2.524)          | 10.310           | 6.387            | <b>5.880</b>     |
| <b>Net Result<sup>ii</sup></b>                | (0.158)          | (3.351)          | 44.805           | 6.712            | <b>7.960</b>     |
| <b>Comprehensive Result<sup>iii</sup></b>     | 0.867            | (5.587)          | 44.374           | 24.050           | <b>7.946</b>     |

- i. The transactions arising from the organisation's activities excluding capital and depreciation.
- ii. The organisation's results including capital income, movements in financial instruments and depreciation.
- iii. Movement in the net worth of the entity, being total assets less total liabilities at the balance sheet date.

### Summary results 2014-2015

### Major Movements

**AV has reported a surplus** AV recorded a surplus in 2014-2015. Although consistent with prior years the results were affected by some large one-off items. AV's total revenue comprises operating and capital income. Capital grants were lower in 2014-2015 than 2013-2014 due to timing of one-off funding to deliver new services announced by government.

**Operating revenue is up 11 per cent** The implementation of the new Funding model on 1 July 2014 and growth in transport fees, Membership Scheme Fees and government grants has resulted in increased operating revenue by 11% compared with 2013-2014.

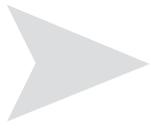
**Growth in activity has increased expenditure as well as revenue** Continued increase in the volume of transports and other activity meant that service delivery expenditure increased in 2014-2015. The results reflect changes in our mix of services due to expansion of the Referral Service and impacts from the change in the funding model.

**Finalised EB negotiations impacted employee costs** The largest one-off item affecting the operating position is AV's Enterprise Bargaining Agreement (EBA) negotiation, which was finalised in 2014-2015.

**Service fees received for Fixed Air services** AV received a specific contribution from TAC towards the cost of delivering the air services that provide essential and timely emergency support for patients involved in road trauma incidents. Separating fixed costs from variable costs is a fundamental component of AV's new funding model and will support maintaining this vital component of the State Trauma Network. The changes outlined show as movements in the mix of transport fees, grants and service fees.

**Fair Value adjustment in 2013-2014** In 2013-2014 a full revaluation of AV's assets was undertaken in accordance with the government's valuation cycle.

The values are maintained in 2014-2015 and no change to the fair value is included for 2014-2015.



# Financial Overview 2014-2015 Cont.

## Main Components of Expenditure

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**The majority of AV's expenditure continues to arise from major contracts and employee costs** Note 3 to the financial statements provides a detailed breakdown of AV's \$720.7 million expenditure. The mix between major categories was consistent with 2013-2014 and previous years and shows a high level of fixed cost.

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|   |  |
|---|--|
| \$588.1 million<br>82 per cent of total | Employee costs and major contracts (including non-emergency services, Air Ambulance services and computer aided ambulance dispatch services) |
|---|--|

---

|  |  |
|--|--|
| \$81.0 million<br>11 per cent of total | Supplies & indirect cost medical supplies, ambulances and property maintenance, rental and occupancy costs, membership promotion and office and technical expenses |
|--|--|

---

|                                       |  |
|---------------------------------------|--|
| \$51.6 million<br>7 per cent of total | Depreciation and amortisation, doubtful debts, audit and other charges |
|---------------------------------------|--|

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## Contacts

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**AV Banks with Westpac Institutional Bank** Westpac Institutional Bank, Level 7, 150 Collins Street, Melbourne Vic 3000

**Internal Auditor KPMG** KPMG 147 Collins Street Melbourne VIC 3000 Australia  
(Other audit service providers were also used for: independent assurance report for the membership scheme IT controls, occupational health and safety certification, communications audit, and other ad hoc reviews)

**External Auditor The Victorian Auditor-General** Victorian Auditor-General's Office, Level 24, 35 Collins Street, Melbourne Vic 3000

| <b>Summary Of Financial Results</b> | <b>2010-2011</b> | <b>2011-2012</b> | <b>2012-2013</b> | <b>2013-2014</b> | <b>2014-2015</b> |
|-------------------------------------|------------------|------------------|------------------|------------------|------------------|
|                                     | \$000            | \$000            | \$000            | \$000            | \$000            |
| Total Revenue                       | 571,174          | 603,608          | 664,655          | 663,923          | <b>728,661</b>   |
| Total Expenses                      | 571,332          | 606,959          | 619,849          | 657,211          | <b>720,700</b>   |
| Operating Surplus/(Deficit)         | (158)            | (3,350)          | 44,805           | 6,712            | <b>7,960</b>     |
| Retained Surplus/(Deficit)          | (6,776)          | (10,126)         | 34,679           | 37,852           | <b>45,812</b>    |
| Total Assets                        | 385,617          | 404,552          | 459,340          | 481,090          | <b>511,871</b>   |
| Total Liabilities                   | 224,946          | 218,723          | 229,136          | 226,836          | <b>249,671</b>   |
| Net Assets                          | 160,671          | 185,829          | 230,204          | 254,254          | <b>262,200</b>   |
| Total Equity                        | 160,671          | 185,829          | 230,204          | 254,254          | <b>262,200</b>   |

| <b>Financial Indicators</b>                          | <b>2010-2011</b> | <b>2011-2012</b> | <b>2012-2013</b> | <b>2013-2014</b> | <b>2014-2015</b> |
|--|------------------|------------------|------------------|------------------|------------------|
| Current Assets Ratio                                 | 0.62             | 0.69             | 0.82             | 0.73             | <b>0.68</b>      |
| Debtors Turnover (Days)                              | 63               | 62               | 65               | 54               | <b>71</b>        |
| Creditors Payable Turnover (Days)                    | 47               | 47               | 46               | 48               | <b>48</b>        |
| Bad & Doubtful Debt Provision/<br>YTD Billings Ratio | 0.09             | 0.09             | 0.10             | 0.09             | <b>0.11</b>      |
| Actual Cost Per Road Incident (\$)                   | \$ 648           | \$ 675           | \$ 670           | \$694            | <b>\$746</b>     |
| Liability Ratio                                      | 0.58             | 0.54             | 0.50             | 0.47             | <b>0.49</b>      |
| Asset Turnover Ratio                                 | 1.52             | 1.53             | 1.54             | 1.41             | <b>1.47</b>      |



**AMBULANCE VICTORIA  
FINANCIAL REPORT FOR THE YEAR ENDING  
30 JUNE 2015**



## AMBULANCE VICTORIA

### Administrator's, Chief Executive Officer's and Chief Financial Officer's Declaration

The attached financial statements for Ambulance Victoria have been prepared in accordance with Standing Directions 4.2 of the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2015 and the financial position of Ambulance Victoria at 30 June 2015.

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

We authorise the attached financial statements for issue on this day.



**Howard Ronaldson**  
Administrator

Melbourne  
6 August 2015



**Tony Walker**  
Acting Chief Executive Officer

Melbourne  
6 August 2015



**Rob Barr**  
Chief Financial Officer

Melbourne  
6 August 2015

## INDEPENDENT AUDITOR'S REPORT

### To the Administrator, Ambulance Victoria

#### *The Financial Report*

The accompanying financial report for the year ended 30 June 2015 of Ambulance Victoria which comprises the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement, notes comprising a statement of significant accounting policies and other explanatory information, and the Administrator's, Acting Chief Executive Officer's and Chief Financial Officer's Declaration has been audited.

#### *The Administrator's Responsibility for the Financial Report*

The Administrator of Ambulance Victoria is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, and the financial reporting requirements of the *Financial Management Act 1994* and for such internal control as the Administrator determines is necessary to enable the preparation and fair presentation of the financial report that is free from material misstatement, whether due to fraud or error.

#### *Auditor's Responsibility*

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit, which has been conducted in accordance with Australian Auditing Standards. Those standards require compliance with relevant ethical requirements relating to audit engagements and that the audit be planned and performed to obtain reasonable assurance about whether the financial report is free from material misstatement.

An audit involves performing procedures to obtain audit evidence about the amounts and disclosures in the financial report. The audit procedures selected depend on judgement, including the assessment of the risks of material misstatement of the financial report, whether due to fraud or error. In making those risk assessments, consideration is given to the internal control relevant to Ambulance Victoria's preparation and fair presentation of the financial report in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Ambulance Victoria's internal control. An audit also includes evaluating the appropriateness of the accounting policies used and the reasonableness of accounting estimates made by the Administrator, as well as evaluating the overall presentation of the financial report.

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

## Independent Auditor's Report (continued)

### *Independence*

The Auditor-General's independence is established by the *Constitution Act 1975*. The Auditor-General is not subject to direction by any person about the way in which his powers and responsibilities are to be exercised. In conducting the audit, the Auditor-General, his staff and delegates complied with all applicable independence requirements of the Australian accounting profession.

### *Opinion*

In my opinion, the financial report presents fairly, in all material respects, the financial position of Ambulance Victoria as at 30 June 2015 and its financial performance and its cash flows for the year then ended in accordance with applicable Australian Accounting Standards, and the financial reporting requirements of the *Financial Management Act 1994*.

MELBOURNE  
11 AUGUST 2015



John Doyle  
Auditor-General

Ambulance Victoria  
**COMPREHENSIVE OPERATING STATEMENT**  
For the Financial Year Ended 30 June 2015

|  | NOTE | 2015<br>\$'000   | 2014<br>\$'000   |
|--|------|------------------|------------------|
| <b>INCOME</b>  |      |                  |                  |
| Revenue from Operating Activities  | 2a   | 684,938          | 617,530          |
| Revenue from Non-Operating Activities  | 2a   | 4,400            | 4,814            |
| Other Income   | 2f   | 5,791            | 5,694            |
| <b>TOTAL INCOME</b>  |      | <b>695,129</b>   | <b>628,038</b>   |
| <b>EXPENSES</b>  |      |                  |                  |
| Employee Benefits  | 3    | (466,582)        | (406,990)        |
| Contract Payments and Services   | 3    | (121,573)        | (122,660)        |
| Supplies and Services  | 3    | (49,811)         | (44,758)         |
| Maintenance  | 3    | (18,696)         | (19,206)         |
| Bad and Doubtful Debts   | 3    | (17,989)         | (14,165)         |
| Other Operating Expenses   | 3    | (14,598)         | (13,872)         |
| <b>TOTAL EXPENSES</b>  |      | <b>(689,249)</b> | <b>(621,651)</b> |
| <b>NET RESULT FROM OPERATIONS</b>  |      | <b>5,880</b>     | <b>6,387</b>     |
| Capital Purpose Income   | 2a   | 27,502           | 28,224           |
| Available-for-Sale Revaluation Surplus Gain Realised                           | 2a   | 91               | -                |
| Net Gain/(Loss) on Disposal of Non-Financial Assets                            | 2g   | (1,751)          | (2,511)          |
| Assets Received Free of Charge   | 2h   | 2,412            | 3,316            |
| Reversal of Revaluation Decrement on Non-Current Assets                        | 3    | -                | 1,980            |
| Assets Provided Free of Charge   | 3    | (269)            | (1,158)          |
| Depreciation and Amortisation  | 3,4  | (25,905)         | (29,526)         |
|  |      | <b>2,080</b>     | <b>325</b>       |
| <b>NET RESULT FOR THE YEAR</b>   |      | <b>7,960</b>     | <b>6,712</b>     |
| <b>OTHER COMPREHENSIVE INCOME/(LOSS)</b>                                       |      |                  |                  |
| <b>Items that may be reclassified subsequent to net result</b>                 |      |                  |                  |
| Net Fair Value Gain on Non Financial Assets                                    | 16a  | -                | 20,789           |
| Adjustment to Accumulated Surplus/(Deficit) due to Change in Accounting Policy | 16d  | -                | (3,539)          |
| Changes to Financial Assets Available-For-Sale Revaluation Surplus             | 16b  | (14)             | 88               |
|  |      | <b>(14)</b>      | <b>17,338</b>    |
| <b>COMPREHENSIVE RESULT</b>  |      | <b>7,946</b>     | <b>24,050</b>    |

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

Ambulance Victoria  
**BALANCE SHEET**  
As at 30 June 2015

|   | NOTE | 2015<br>\$'000 | 2014<br>\$'000 |
|---|------|----------------|----------------|
| <b>CURRENT ASSETS</b>                                   |      |                |                |
| Cash and Cash Equivalents                               | 5    | 61,547         | 67,570         |
| Receivables   | 6    | 9,466          | 10,452         |
| Fees Receivable   | 7    | 41,591         | 21,222         |
| Investments and Other Financial Assets                  | 8    | 25,000         | 40,000         |
| Inventories   | 9    | 949            | 1,005          |
| Prepayments   |      | 3,442          | 2,112          |
| <b>TOTAL CURRENT ASSETS</b>                             |      | <b>141,995</b> | 142,361        |
| <b>NON-CURRENT ASSETS</b>                               |      |                |                |
| Receivables   | 6    | 48,774         | 31,611         |
| Investments and Other Financial Assets                  | 8    | -              | 1,423          |
| Property, Plant and Equipment                           | 10   | 317,006        | 301,622        |
| Intangible Assets                                       | 11   | 4,096          | 4,073          |
| <b>TOTAL NON-CURRENT ASSETS</b>                         |      | <b>369,876</b> | 338,729        |
| <b>TOTAL ASSETS</b>                                     |      | <b>511,871</b> | 481,090        |
| <b>CURRENT LIABILITIES</b>                              |      |                |                |
| Payables  | 12   | 31,040         | 30,561         |
| Provisions  | 13   | 139,038        | 130,602        |
| Prepaid Income  | 15   | 38,670         | 35,016         |
| <b>TOTAL CURRENT LIABILITIES</b>                        |      | <b>208,748</b> | 196,179        |
| <b>NON-CURRENT LIABILITIES</b>                          |      |                |                |
| Provisions  | 13   | 26,800         | 17,193         |
| Prepaid Income  | 15   | 14,123         | 13,464         |
| <b>TOTAL NON-CURRENT LIABILITIES</b>                    |      | <b>40,923</b>  | 30,657         |
| <b>TOTAL LIABILITIES</b>                                |      | <b>249,671</b> | 226,836        |
| <b>NET ASSETS</b>                                       |      | <b>262,200</b> | 254,254        |
| <b>EQUITY</b>   |      |                |                |
| Property, Plant and Equipment Revaluation Surplus       | 16a  | 27,943         | 27,943         |
| Financial Assets Available-for-Sale Revaluation Surplus | 16b  | -              | 14             |
| Contributed Capital                                     | 16c  | 188,445        | 188,445        |
| Accumulated Surplus                                     | 16d  | 45,812         | 37,852         |
| <b>TOTAL EQUITY</b>                                     |      | <b>262,200</b> | 254,254        |
| COMMITMENTS FOR EXPENDITURE                             | 19   |                |                |
| CONTINGENT LIABILITIES                                  | 20   |                |                |

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

**STATEMENT OF CHANGES IN EQUITY**

For the Financial Year Ended 30 June 2015

|   |      | Property, Plant<br>and Equipment<br>Revaluation<br>Surplus | Financial Asset<br>Available for<br>Sale<br>Revaluation<br>Surplus | Contributed<br>Capital | Accumulated<br>Surplus | Total Equity   |
|---|------|--|--|------------------------|------------------------|----------------|
|   | Note | \$'000   | \$'000   | \$'000                 | \$'000                 | \$'000         |
| <b>Balance at 30 June 2013</b>                |      | 7,154  | (74)   | 188,445                | 34,679                 | 230,204        |
| Adjustment due to Change in Accounting Policy | 16d  | -  | -  | -                      | (3,539)                | (3,539)        |
| <b>Restated Balance at 1 July 2013</b>        | 16   | 7,154  | (74)   | 188,445                | 31,140                 | 226,665        |
| Net result for the year                       | 16d  | -  | -  | -                      | 6,712                  | 6,712          |
| Other comprehensive income for the year       | 16a  | 20,789   | 88   | -                      | -                      | 20,877         |
| <b>Balance at 30 June 2014</b>                |      | <b>27,943</b>  | <b>14</b>  | <b>188,445</b>         | <b>37,852</b>          | <b>254,254</b> |
| Net result for the year                       | 16d  | -  | -  | -                      | 7,960                  | 7,960          |
| Other comprehensive loss for the year         | 16a  | -  | (14)   | -                      | -                      | (14)           |
| <b>Balance at 30 June 2015</b>                |      | <b>27,943</b>  | <b>-</b>   | <b>188,445</b>         | <b>45,812</b>          | <b>262,200</b> |

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

Ambulance Victoria

**CASH FLOW STATEMENT**

For the Financial Year Ended 30 June 2015

|  | NOTE | 2015<br>\$'000   | 2014<br>\$'000   |
|--|------|------------------|------------------|
| <b>CASH FLOWS FROM OPERATING ACTIVITIES</b>                        |      |                  |                  |
| Operating Grants from Government                                   |      | 419,208          | 388,317          |
| Transport Fees Received  |      | 119,491          | 143,925          |
| Membership Fees Received   |      | 71,592           | 63,978           |
| Service Fees Received <sup>1</sup>                                 |      | 20,069           | -                |
| Interest Received  |      | 3,551            | 5,177            |
| Donations and Bequests Received                                    |      | 1,137            | 907              |
| GST Received from ATO  |      | 20,881           | 20,713           |
| Other Receipts   |      | 5,646            | 12,745           |
| <b>Total Receipts</b>  |      | <b>661,575</b>   | <b>635,762</b>   |
| Employee Benefits Paid   |      | (451,267)        | (413,600)        |
| Payments for Supplies and Services                                 |      | (220,710)        | (221,336)        |
| <b>Total Payments</b>  |      | <b>(671,977)</b> | <b>(634,936)</b> |
| <b>Cash (Used In)/From Operations</b>                              |      | <b>(10,402)</b>  | <b>826</b>       |
| Capital Grants from Government                                     |      | 23,605           | 25,300           |
| <b>Net Cash Flow From/(Used In) Operating Activities</b>           | 17   | <b>13,203</b>    | <b>26,126</b>    |
| <b>CASH FLOWS FROM INVESTING ACTIVITIES</b>                        |      |                  |                  |
| Proceeds from Redemption of Investments                            |      | 16,514           | 16,000           |
| Purchase of Property, Plant and Equipment                          |      | (39,266)         | (44,681)         |
| Proceeds from Sale of Property, Plant and Equipment                |      | 3,526            | 4,345            |
| <b>Net Cash Flow From/(Used in) Investing Activities</b>           |      | <b>(19,226)</b>  | <b>(24,336)</b>  |
| <b>NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS HELD</b> |      | <b>(6,023)</b>   | <b>1,790</b>     |
| CASH AND CASH EQUIVALENTS AT BEGINNING OF FINANCIAL YEAR           |      | 67,570           | 65,780           |
| <b>CASH AND CASH EQUIVALENTS AT END OF FINANCIAL YEAR</b>          | 5    | <b>61,547</b>    | <b>67,570</b>    |

<sup>1</sup> Service Fees introduced in 2014-15 for the provision of air ambulance services.

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

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

**(a) Statement of Compliance**

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

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

Ambulance Victoria (AV) is a not-for-profit entity and therefore applies the paragraphs applicable to "not-for-profit" entities under the AASs.

The annual financial statements were authorised for issue by the Administrator of Ambulance Victoria (AV) on 6 August 2015.

**(b) Basis of Accounting Preparation and Measurement**

Accounting policies are selected and applied in a manner which ensures that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

The accounting policies set out below have been applied in preparing the financial statements for the year ended 30 June 2015, and the comparative information presented in these financial statements for the year ended 30 June 2014.

The going concern basis has been used to prepare the financial statements.

These financial statements are presented in Australian dollars, the functional and presentation currency of AV.

The financial statements, except for cash flow information, have been prepared using the accrual basis of accounting. Under the accrual basis, items are recognised as assets, liabilities, equity, income or expenses when they satisfy the definitions and recognition criteria for those items, that is they are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

The financial statements are prepared in accordance with the historical cost convention, except for:

- non-current physical assets, which subsequent to acquisition are measured at a revalued amount being their fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent impairment losses. Revaluations are made and reassessed with sufficient regularity to ensure that the carrying amounts do not materially differ from their fair values; and
- available-for-sale investments which are measured at fair value with movements reflected in equity until the asset is derecognised (ie. other comprehensive income - items that may be reclassified subsequent to net result).

Judgements, estimates and assumptions are made about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in the application of AASs that have significant effects on the financial statements and estimates relate to:

- the fair value of property, plant and equipment (refer to Note 10);
- superannuation expense (refer to Note 14); and
- assumptions for employee benefit provisions based on likely tenure of existing staff, patterns of leave claims, future salary movements and future discount rates (refer to Note 13).

Consistent with AASB 13 *Fair Value Measurement*, AV determines the policies and procedures for fair value measurements such as property, plant and equipment and financial instruments in accordance with the requirements of AASB 13 and the relevant FRDs.

All assets and liabilities for which fair value is measured or disclosed in the financial statements are categorised within the fair value hierarchy, described as follows, based on the lowest level input that is significant to the fair value measurement as a whole:

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

For the purpose of fair value disclosures, AV has determined classes of assets and liabilities on the basis of the nature, characteristics and risks of the asset or liability and the level of the fair value hierarchy as explained above.

In addition, AV determines whether transfers have occurred between levels in the hierarchy by re-assessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Valuer-General Victoria (VGV) is AV's independent valuation agency.

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(c) Reporting Entity**

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

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

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

**Objectives and Funding**

AV's overall objective is to improve the health of Victorians by delivering innovative, high-quality ambulance services.

AV is predominantly funded by accrual based grant funding for the provision of outputs, transport fees charged on a fee for service basis and subscriptions from the Ambulance Victoria Membership Scheme.

**(d) Scope & Presentation of Financial Statements**

**Comprehensive Operating Statement**

The Comprehensive Operating Statement includes the subtotal entitled 'Net Result from Operations' to enhance the understanding of the financial performance of AV. This subtotal reports the result excluding items such as capital grants, assets received or provided free of charge, depreciation, and items of an unusual nature and amount such as specific revenues and expenses. The exclusion of these items is made to enhance the matching of income and expenses so as to facilitate the comparability and consistency of results between years. The 'Net Result From Operations' is used by the management of AV, the Department of Health and Human Services (DHHS) and the Victorian Government to measure the ongoing result of AV in operating ambulance services.

Capital and specific items, which are excluded from this sub-total, comprise:

- . Capital purpose income, which comprises all tied grants, donations and bequests received for the purpose of acquiring non-current assets, such as capital works, plant and equipment or intangible assets. It also includes donations of plant and equipment. Consequently the recognition of revenue as capital purpose income is based on the intention of the provider of the revenue at the time the revenue is provided.
- . Specific income/expense, comprise of the following items, when material:
  - non-current asset revaluation increments/decrements; and
  - diminution/impairment of investments.
- . Impairment of financial and non-financial assets, which includes all impairment losses (and reversal of previous impairment losses), which have been recognised in accordance with Note 1 (h) and (i).
- . Depreciation and amortisation, as described in Note 1 (f).
- . Assets provided or received free of charge, as described in Note 1 (e).
- . Expenditure using capital purpose income, comprising expenditure which either falls below the asset capitalisation threshold, or doesn't meet asset recognition criteria and therefore does not result in the recognition of an asset, where funding for that expenditure is from capital purpose income.

**Balance Sheet**

Assets and liabilities are categorised either as current or non-current (non-current being those assets or liabilities expected to be recovered/settled more than 12 months after reporting period).

**Statement of Changes in Equity**

The statement of changes in equity presents reconciliations of non-owner and owner changes in equity from opening balance at the beginning of the reporting period to the closing balance at the end of the reporting period. It also shows separately changes due to amounts recognised in the comprehensive result and amounts recognised in other comprehensive income.

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(d) Scope & Presentation of Financial Statements (Continued)**

**Cash Flow Statement**

Cash flows are classified according to whether or not they arise from operating activities, investing activities, or financing activities. This classification is consistent with requirements of AASB 107 *Statement of Cash Flows*.

**Rounding of Amounts**

All amounts shown in the financial statements are expressed to the nearest \$1,000 unless otherwise stated.

Minor discrepancies in tables between totals and sum of components are due to rounding.

**Change in Accounting Policy**

**AASB 10 Consolidated Financial Statements**

AASB 10 provides a new approach to determine whether an entity has control over another entity, and therefore must present consolidated financial statements. The new approach requires the satisfaction of all three criteria for control to exist over an entity for financial reporting purposes:

- (a) the investor has power over the investee;
- (b) the investor has exposure, or rights to variable returns from its involvement with the investee; and
- (c) the investor has the ability to use its power over the investee to affect the amount of investor's returns.

AV Auxiliaries are self-managed groups operating under the auspices of AV, and are not separate entities in themselves. The transactions and bank balances of AV Auxiliaries are immaterial, however have been included with the results of AV. This is consistent with prior year.

Based on the new criteria prescribed in AASB 10, AV has reviewed the existing arrangements and concluded there is no change.

**(e) Income Recognition**

Income is recognised to the extent that it is probable that the economic benefits will flow to AV and the income can be reliably measured at fair value. Unearned income at reporting date is reported as income received in advance.

Amounts disclosed as revenue are, where applicable, net of returns, allowances and duties and taxes.

**Government Grants**

*In accordance with AASB 1004 Contributions*, government grants are recognised as income when AV gains control of the underlying assets irrespective of whether conditions are imposed on AV's use of the contributions.

Contributions are deferred as income in advance when AV has a present obligation to repay them and the present obligation can be reliably measured.

**Indirect Contributions from the Department of Health and Human Services (DHHS)**

Insurance contribution is recognised as revenue following advice from the DHHS.

Long Service Leave (LSL) revenue is recognised upon finalisation of movements in LSL liability in line with the arrangements set out in the DHHS Hospital Circular 05/2013.

**Transport Fees**

Revenue from ambulance services is recognised upon the provision of such a service.

**Membership Revenue**

Membership revenue is recognised on a time proportionate basis over the membership period.

**Donations and Other Bequests**

Donations and bequests are recognised as revenue, within "Other Income", when received. If donations are conditioned for a special purpose, they may be appropriated to a reserve.

**Interest Revenue**

Interest revenue is recognised on a time proportionate basis that takes into account the effective yield of the financial asset, which allocates interest over the relevant period.

**Sale of Investments**

The gain/loss on the sale of investments is recognised when the investment is realised.

**Fair Value of Assets and Services Received Free of Charge or for Nominal Consideration**

Resources received free of charge or for nominal consideration are recognised at their fair value when AV obtains control over them, irrespective of whether restrictions or conditions are imposed over the use of the contributions, unless received from another agency as a consequence of a restructuring of administrative arrangements. In the latter case, such transfer will be recognised at carrying value.

Contributions in the form of services are only recognised when a fair value can be reliably determined and the service would have been purchased if not received as a donation.

**Other Income**

Other income includes non-property rental, insurance recoveries, and attendance fees and is recognised when it is probable that the economic benefits will flow to AV.

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Expense Recognition**

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

**Employee Benefits**

Employee benefits include:

- wages and salaries;
- annual leave;
- accrued days off;
- sick leave taken;
- long service leave; and
- superannuation expenses which are reported differently depending upon whether employees are members of defined benefit or defined contribution plans.

Employee benefits are recognised as they are incurred.

**Superannuation**

**Defined Contribution Superannuation Plans**

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

**Defined Benefit Superannuation Plan**

The amount expensed to the Comprehensive Operating Statement in respect of the defined benefit superannuation plan represents the contributions made by AV to the superannuation plan in respect to the services of current AV staff during the reporting period. Superannuation contributions are made to the plan based on the relevant rules of the plan and are based upon actuarial advice.

Employees of AV are entitled to receive superannuation benefits and AV contributes to both the defined benefit and defined contribution plans. The defined benefit plan provides benefits based on years of service and final average salary, and is held by the Emergency Services Superannuation Fund (ESSS Defined Benefit Fund).

The names and details of the major employee superannuation funds and contributions made by AV are disclosed in Note 14.

**Depreciation**

All infrastructure assets, buildings, plant and equipment and other non-financial physical assets that have finite useful lives are depreciated. Depreciation begins when the asset is available for use, which is when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

Depreciation is generally calculated on a straight-line basis, at a rate that allocates the asset value, less any estimated residual value over its estimated useful life. Estimates of the remaining useful lives and depreciation method for all assets are reviewed at least annually, and adjustments made where appropriate. This depreciation charge is not funded by the DHHS.

Assets with a cost in excess of \$2,000 (2013-14: \$2,000) are capitalised and depreciation has been provided on depreciable assets so as to allocate their cost or valuation over their estimated useful lives.

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

|  | 2015                 | 2014          |
|--|----------------------|---------------|
| Buildings                                    | <b>6 to 63 years</b> | 6 to 63 years |
| <b>Building Components:</b>                  |                      |               |
| · Structure Shell Building Fabric            | <b>63 years</b>      | 63 years      |
| · Site Engineering Service and Central Plant | <b>27 years</b>      | 27 years      |
| · Fit Out                                    | <b>21 years</b>      | 21 years      |
| · Trunk Reticulated Building Systems         | <b>22 years</b>      | 22 years      |
| Leasehold Improvements                       | <b>1 to 50 years</b> | 1 to 50 years |
| Plant & Equipment                            | <b>1 to 13 years</b> | 1 to 13 years |
| Intangibles                                  | <b>2 to 4 years</b>  | 2 to 4 years  |
| Office Furniture & Equipment                 | <b>3 to 11 years</b> | 3 to 11 years |
| Motor Vehicles                               | <b>1 to 10 years</b> | 1 to 10 years |

As part of the Buildings valuation performed in 2013-14, building values were separated into components and each component assessed for its useful life which is represented above.

**Amortisation**

Amortisation is allocated to intangible assets with finite useful lives on a systematic (typically straight-line) basis over the asset's useful life. Amortisation begins when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management. The consumption of intangible non-produced assets with finite lives is classified as amortisation.

The amortisation period and the amortisation method for an intangible asset with a finite useful life is reviewed at least at the end of each annual reporting period. In addition, an assessment is made at each reporting date to determine whether there are indicators that the intangible asset concerned is impaired. If so, the asset concerned is tested as to whether its carrying value exceeds its recoverable amount.

Any excess of the carrying amount over the recoverable amount is recognised as an impairment loss.

Intangible assets with finite useful lives are amortised over a 2-4 year period (2013-14: 2-4 year period).

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(f) Expense Recognition (Continued)**

**Other Operating Expenses**

Other operating expenses generally represent the day-to-day running costs incurred in normal operations and include:

*Supplies and Services*

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

*Bad and doubtful debts*

Refer to Note 1(i).

**(g) Other Comprehensive Income**

Other comprehensive income measures the change in volume or value of assets or liabilities that do not result from transactions.

**Net gain/(loss) on non-financial assets**

Net gain/(loss) on non-financial assets and liabilities includes realised and unrealised gains and losses as follows:

*Revaluation gains/(losses) of non-financial physical assets*

Refer to Note 1(i).

*Disposal of non-financial assets*

Any gain or loss on the disposal of non-financial assets is recognised at the date of disposal and is the difference between the proceeds and the carrying value of the asset at that time.

*Net gain/(loss) on financial instruments*

Net gain/(loss) on financial instruments includes:

- . unrealised gains and losses from revaluations of financial instruments at fair value;
- . impairment and reversal of impairment for financial instruments at amortised cost (refer to Note 1 (i)); and
- . disposals of financial assets and derecognition of financial liabilities.

*Revaluations of financial instruments at fair value*

Refer to Note 1 (h).

**(h) Financial Instruments**

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

Where relevant, for note disclosure purposes, a distinction is made between those financial assets and financial liabilities that meet the definition of financial instruments in accordance with AASB 132 and those that do not.

The following refers to financial instruments unless otherwise stated.

**Categories of non-derivative financial instruments**

**Loans and Receivables**

Loans and Receivables are financial instrument assets with fixed and determinable payments that are not quoted on an active market. These assets are initially recognised at fair value plus any directly attributable transaction costs. Subsequent to initial measurement, loans and receivables are measured at amortised cost using the effective interest method, less any impairment. Cash flows relating to short-term receivables are not discounted if the effect of discounting is immaterial.

Loans and Receivables category includes cash and deposits (refer to Note 1(i)), term deposits with maturity greater than three months, trade receivables, and other receivables, but not statutory receivables.

**Available-for-Sale Financial Assets**

Available-for-sale financial instrument assets are those designated as available-for-sale or investments, and are not classified in any other category of financial instrument asset. Such assets are initially recognised at fair value. Subsequent to initial recognition, gains and losses arising from changes in fair value are recognised in 'Other Comprehensive Income' until the investment is disposed of or is determined to be impaired, at which time the cumulative gain or loss previously recognised in equity is included in net result for the period. Fair value is determined in the manner described in Note 1(b); Note 1(i) and Note 18.

**(i) Assets**

**Cash and Cash Equivalents**

Cash and cash equivalents comprise cash on hand and cash at bank, deposits at call and highly liquid investments with an original maturity of 3 months or less, which are held for the purpose of meeting short term cash commitments rather than investment purposes, which are readily convertible to known amounts of cash and are subject to insignificant risk of changes in value.

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Assets (Continued)**

**Receivables**

Receivables consist of:

- contractual receivables, which includes mainly debtors in relation to goods and services and accrued investment income; and
- statutory receivables, which includes predominantly amounts owing from the Victorian Government and GST input tax credits recoverable.

Receivables that are contractual are classified as financial instruments and categorised as Loans and Receivables. Statutory receivables are recognised and measured similarly to contractual receivables (except for impairment), but are not classified as financial instruments because they do not arise from a contract.

Fees Receivable and Receivables are carried at fair value and are due for settlement within 30 days from the date of recognition. Collectability of debts is reviewed on an ongoing basis, and debts which are known to be uncollectible are written off. A provision for doubtful debts is recognised when there is objective evidence that an impairment loss has occurred.

**Other Financial Assets**

Other financial assets are recognised and derecognised on trade date where purchase or sale of an investment is under a contract whose terms require delivery of the investment within the timeframe established by the market concerned, and are initially measured at fair value, net of transaction costs.

Investments are classified in the following categories:

- Receivables; and
- Available-for-sale financial assets.

AV classifies its other financial assets between current and non-current assets based on the purpose for which the assets were acquired. Management determines the classification of its other financial assets at initial recognition.

AV assesses at each balance sheet date whether a financial asset or group of financial assets is impaired. All financial assets are subject to annual review for impairment.

**Inventories**

Inventories include goods and other property held either for sale, consumption or distribution at no or nominal cost in the ordinary course of business operations. It excludes depreciable assets.

Inventories held for distribution are measured at cost, adjusted for any loss of service potential. All other inventories are measured at the lower of cost and current replacement cost.

The basis used in assessing loss of service potential for inventories held for distribution include current replacement cost and technical or functional obsolescence. Technical obsolescence occurs when an item still functions for some or all of the tasks it was originally acquired to do, but no longer matches existing technologies. Functional obsolescence occurs when an item no longer functions the way it did when it was first acquired.

Cost is determined principally by the weighted average cost method and includes expenditure incurred in acquiring the inventories and bringing them to their existing condition.

Inventories acquired at no cost or for nominal consideration are measured at current replacement cost at the date of acquisition.

**Property, Plant and Equipment**

All non-current physical assets are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. Assets transferred as part of a merger/machinery of government changes are transferred at their carrying amount. More details about the valuation techniques and inputs used in determining the fair value of non-financial physical assets are discussed in Note 10.

**Freehold and Crown Land** is measured at fair value with regard to the property's highest and best use after due consideration is made for any legal or constructive restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset. Theoretical opportunities that may be available in relation to the assets are not taken into account until it is virtually certain that any restrictions will no longer apply. Therefore, unless otherwise disclosed, the current use of these non-financial physical assets will be their highest and best uses.

**Land and Buildings** are recognised initially at cost and subsequently measured at fair value less accumulated depreciation and impairment.

**Plant, Equipment and Vehicles** are recognised initially at cost and subsequently measured at fair value less accumulated depreciation and impairment. Depreciated replacement cost is generally a reasonable proxy for fair value because of the short lives of the assets concerned.

**Leasehold Improvements** are capitalised as an asset at cost and depreciated over the shorter of the remaining term of the lease or the estimated useful life of the improvements.

## NOTES TO THE FINANCIAL STATEMENTS

For the Financial Year Ended 30 June 2015

### NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)

#### (i) Assets (Continued)

##### Revaluations of Land and Buildings

Land and Buildings are measured at fair value and are revalued in accordance with FRD 103F *Non-Current Physical Assets*. This revaluation process normally occurs at least every five years, based upon the asset's Government Purpose Classification, but may occur more frequently if fair value assessments indicate material changes in value. Independent valuers are used to conduct these scheduled revaluations and any interim revaluations are determined in accordance with the requirements of the FRDs. Revaluation increments or decrements arise from differences between an asset's carrying value and fair value.

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

Revaluation decrements are recognised in Other Comprehensive Income to the extent that a credit balance exists in the Property, Plant and Equipment Revaluation Surplus in respect of the same class of assets, and are debited directly to the Property, Plant and Equipment Revaluation Surplus.

Revaluation increases and revaluation decreases relating to individual assets within an asset class are offset against one another within that class but are not offset in respect of assets in different classes.

The Property, Plant and Equipment Revaluation Surplus is not transferred to accumulated funds on derecognition of the relevant asset.

In accordance with FRD 103F AV's non-current physical assets are assessed annually to determine whether revaluation of non-current physical assets was required.

A full valuation of AV's land and buildings was performed by the Valuer-General Victoria in 2013-14. Management's assessment at 30 June 2015 determined that another full revaluation was not required as the fair values had not materially moved since 2013-14.

##### Intangible Assets

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

Intangible assets are initially recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Costs incurred subsequent to initial acquisition are capitalised when it is expected that additional future economic benefits will flow to AV.

Expenditure on research activities is recognised as an expense in the period in which it is incurred. Where the recognition criteria in AASB 138 *Intangible Assets* are met, internally generated intangible assets are carried at cost less accumulated amortisation and impairment.

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

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

##### Prepayments

Prepayments represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term of extending beyond that period.

##### Disposal of Non-Financial Assets

Any gain or loss on the sale of non-financial assets is recognised in the Comprehensive Operating Statement (Refer to Note 1(g)).

##### Impairment of Non-Financial Assets

Intangible assets not yet available for use or with indefinite useful lives are tested annually for impairment and whenever there is an indication that the asset may be impaired.

All other non-financial assets are assessed annually for indications of impairment except for:

- inventories
- non-financial physical assets held for sale.

If there is an indication of impairment, the assets concerned are tested as to whether their carrying value exceeds their possible recoverable amount. Where an asset's carrying value exceeds its recoverable amount, the difference is written off as an expense except to the extent that the write-down can be debited to an asset revaluation surplus applicable to that same class of asset.

If there is an indication that there has been a reversal in the estimate of an asset's recoverable amount since the last impairment loss was recognised, the carrying amount shall be increased to its recoverable amount. This reversal of the impairment loss occurs only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised in prior years.

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(i) Assets (Continued)**

**Impairment of Non-Financial Assets (Continued)**

It is deemed that, in the event of the loss or destruction of an asset, the future economic benefits arising from the use of the asset will be replaced unless a specific decision to the contrary has been made. The recoverable amount for most assets is measured at the higher of depreciated replacement cost and fair value less costs to sell.

**Derecognition of Financial Assets**

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

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

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

**Impairment of Financial Assets**

At the end of each reporting period AV assesses whether there is objective evidence that a financial asset or group of financial assets is impaired. Objective evidence includes financial difficulties of the debtor, length of time overdue, and changes in debtor credit ratings. All financial instruments assets, except those measured at fair value through profit or loss, are subject to annual review for impairment.

Bad and doubtful debts for financial assets are assessed on a regular basis. Those bad debts considered as written off and allowance for doubtful receivables are expensed.

The amount of the allowance is the difference between the financial asset's carrying amount and the present value of estimated future cash flows, discounted at the effective interest rate.

Where the fair value of an investment in an equity instrument at balance date has reduced by 20 percent or more than its cost price or where its fair value has been less than its cost price for a period of 12 or more months, the financial asset is treated as impaired.

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

**Net Gain/(Loss) on Financial Instruments**

Net gain/(loss) on financial instruments include:

- impairment and reversal of impairment for financial instruments at amortised cost; and
- disposals of financial assets and derecognition of financial liabilities.

**Revaluations of Financial Instruments at Fair Value**

The revaluation gain/(loss) on financial instruments at fair value excludes dividends or interest earned on financial assets.

**(j) Liabilities**

**Payables**

Payables consist of:

- contractual payables consist predominantly of liabilities for goods and services provided to AV prior to the end of the financial year that are unpaid, and arise when AV becomes obliged to make future payments in respect of the purchase of those goods and services. The normal credit terms are usually Nett 30 days; and
- statutory payables, such as goods and services tax and fringe benefits tax payables.

Contractual payables are classified as financial instruments and initially recognised at fair value, and then subsequently carried at amortised cost. Statutory payables are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from a contract.

**Provisions**

Provisions are recognised when AV has a present obligation, the future sacrifice of economic benefits is probable, and the amount of the provision can be measured reliably.

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

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

**Employee Benefits**

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

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(j) Liabilities (Continued)**

**Provisions (Continued)**

**Wages and Salaries, Annual Leave, Sick Leave and Accrued Days Off**

Liabilities for wages and salaries, including non-monetary benefits, annual leave, accumulating sick leave and accrued days off which are expected to be settled wholly within 12 months of the reporting date are recognised in the provision for employee benefits in respect of employees' services up to the reporting date, and are classified as current liabilities because AV does not have an unconditional right to defer settlement of these liabilities.

Those liabilities that are not expected to be wholly settled within 12 months are recognised in the provision for employee benefits as current liabilities, but are measured at present value of the amounts expected to be paid when the liabilities are settled using the remuneration rate expected to apply at the time of settlement.

**Long Service Leave**

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

Unconditional LSL (representing 10 or more years of continuous service) is disclosed in the notes to the financial statements as a current liability even where AV does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at:

- . undiscounted value - if AV expects to wholly settle within 12 months; and
- . present value - if AV does not expect to wholly settle within 12 months.

Conditional LSL (representing less than 10 years of continuous service) is disclosed as a non-current liability, because there is an unconditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL is required to be measured at present value.

Any gain or loss following revaluation of the present value of the non-current LSL liability is recognised as a transaction.

**Termination Benefits**

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

AV recognises termination benefits when it is demonstrably committed to either terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

**On-Costs**

Employee benefit on-costs, such as workers' compensation and superannuation are recognised together with provision for employee benefits.

**Superannuation Liabilities**

AV does not recognise any unfunded defined benefit liability in respect of the superannuation plans because AV has no legal or constructive obligation to pay future benefits relating to its employees; its only obligation is to pay superannuation contributions as they fall due. The Department of Treasury and Finance recognises the State's defined benefits liabilities in its disclosure for administered items.

**Make Good Provisions**

Make good provisions are recognised when AV has contractual obligations to remove leasehold improvements from leased properties and restore the leased premises to their original condition at the end of the lease term. The related expenses of making good such properties are recognised when leasehold improvements are made.

**(k) Leases**

A lease is a right to use an asset for an agreed period of time in exchange for payment. Leases are classified at their inception as either operating or finance leases based on the economic substance of the agreement so as to reflect the risks and rewards incidental to ownership.

Leases of property, plant and equipment are classified as finance leases whenever the terms of the lease transfer substantially all the risks and rewards of ownership to the lessee. AV does not have any finance leases.

**Operating Leases**

**Entity as Lessor**

Rental income from operating leases is recognised on a straight-line basis over the term of the relevant lease.

All incentives for the agreement of a new or renewed operating lease are recognised as an integral part of the net consideration agreed for the use of the leased asset, irrespective of the incentive's nature or form or the timing of payments.

In the event that lease incentives are given to the lessee, the aggregate cost of incentives are recognised as a reduction of rental income over the lease term, on a straight-line basis unless another systematic basis is more appropriate of the time pattern over which the economic benefit of the leased asset is diminished.

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)**

**(k) Leases (Continued)**

**Entity as Lessee**

Operating lease payments, including any contingent rentals, are recognised as an expense on a straight line basis over the lease term, except where another systematic basis is more representative of the time pattern of the benefits derived from the use of the leased asset. The leased items are not recognised as AV assets.

**Lease Incentives**

All incentives for the agreement of a new or renewed operating lease are recognised as an integral part of the net consideration agreed for the use of the leased asset, irrespective of the incentive's nature or form or the timing of payments.

In the event that lease incentives are received by the lessee to enter into operating leases, such incentives are recognised as a liability. The aggregate benefits of incentives are recognised as a reduction of rental expense on a straight-line basis, except where another systematic basis is more representative of the time pattern in which economic benefits from the leased asset is diminished.

**Leasehold Improvements**

The cost of leasehold improvements are capitalised as an asset and depreciated over the remaining term of the lease or the estimated useful life of the improvements, whichever is the shorter.

**(l) Equity**

**Contributed Capital**

Consistent with Australian Accounting Interpretation 1038 *Contributions by Owners Made to Wholly-Owned Public Sector Entities* and FRD 119A *Contributions by Owners*, appropriations for additions to the net asset base have been designated as contributed capital. Other transfers that are in the nature of contributions to or distributions by owners that have been designated as contributed capital are also treated as contributed capital.

**Property, Plant and Equipment Revaluation Surplus**

The Property, Plant and Equipment Revaluation Surplus is used to record increments and decrements on the revaluation of property, plant and equipment.

**Financial Assets Available-for-Sale Revaluation Surplus**

The Financial Assets Available-For-Sale Revaluation Surplus arises on the revaluation of available-for-sale financial assets. Where a revalued financial asset is sold that portion of the reserve which relates to that financial asset is effectively realised, and is recognised in the Comprehensive Operating Statement. Where a revalued financial asset is impaired that portion of the reserve which relates to that financial asset is recognised in the Comprehensive Operating Statement.

**(m) Commitments for Expenditure**

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are disclosed by way of a note (refer to Note 19) at their nominal value and are inclusive of GST payable. In addition, where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

**(n) Contingent Assets and Contingent Liabilities**

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

**(o) Goods and Services Tax (GST)**

Income, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the taxation authority. In this case it is recognised as part of the cost of acquisition of the asset or as part of the expense.

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

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO, are presented as operating cash flows.

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

**NOTES TO THE FINANCIAL STATEMENTS**

For the Financial Year Ended 30 June 2015

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****(p) New Accounting Standards and Interpretations**

Certain new Australian accounting standards and interpretations have been published that are not mandatory for the 30 June 2015 financial year. As at 30 June 2015, the following standards and interpretations had been issued but were not yet effective. They become effective for the first financial statements for the financial years commencing after the stated operative dates as detailed in the table below. AV has not and does not intend to adopt these standards early.

| Standard/Interpretation  | Summary  | Applicable for Annual Reporting Periods beginning on                      | Impact on AV's Financial Statements  |
|--|--|---|--|
| AASB 9 <i>Financial instruments</i>  | The key changes include the simplified requirements for the classification and measurement of financial assets, a new hedging accounting model and a revised impairment loss model to recognise impairment losses earlier, as opposed to the current approach that recognises impairment only when incurred.   | 1 January 2018  | The assessment has identified that the financial impact of available for sale (AFS) assets will now be reported through other comprehensive income (OCI) and no longer recycled to the net result.<br><br>While the preliminary assessment has not identified any material impact arising from AASB 9, it will continue to be monitored and assessed.  |
| AASB 15 <i>Revenue from Contracts with Customers</i>   | The core principle of AASB 15 requires an entity to recognise revenue when the entity satisfies a performance obligation by transferring a promised good or service to a customer.   | 1 January 2017<br>(Exposure Draft 263 – potential deferral to 1 Jan 2018) | The changes in revenue recognition requirements in AASB 15 may result in changes to the timing and amount of revenue recorded in the financial statements. The Standard will also require additional disclosures on service revenue and contract modifications.<br>A potential impact will be the upfront recognition of revenue from licenses that cover multiple reporting periods. Revenue that was deferred and amortised over a period may now need to be recognised immediately as a transitional adjustment against the opening accumulated surplus if there are no former performance obligations outstanding. |
| AASB 2014-4 <i>Amendments to Australian Accounting Standards – Clarification of Acceptable Methods of Depreciation and Amortisation</i><br>[AASB 116 & AASB 138] | Amends AASB 116 Property, Plant and Equipment and AASB 138 Intangible Assets to:<br>· establish the principle for the basis of depreciation and amortisation as being the expected pattern of consumption of the future economic benefits of an asset;<br>· prohibit the use of revenue-based methods to calculate the depreciation or amortisation of an asset, tangible or intangible, because revenue generally reflects the pattern of economic benefits that are generated from operating the business, rather than the consumption through the use of the asset. | 1 January 2016  | The assessment has indicated that there is no expected impact as the revenue-based method is not used for depreciation and amortisation.   |
| AASB 2014-9 <i>Amendments to Australian Accounting Standards – Equity Method in Separate Financial Statements</i><br>[AASB 1, 127 & 128]                         | Amends AASB 127 Separate Financial Statements to allow entities to use the equity method of accounting for investments in subsidiaries, joint ventures and associates in their separate financial statements.  | 1 January 2016  | The assessment indicates that there is no expected impact as AV has no subsidiaries, joint ventures and associates.  |

**NOTES TO THE FINANCIAL STATEMENTS**

For the Financial Year Ended 30 June 2015

**NOTE 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES (Continued)****(p) New Accounting Standards and Interpretations (Continued)**

| Standard/Interpretation   | Summary  | Applicable for Annual Reporting Periods beginning on | Impact on AV's Financial Statements   |
|---|--|--|---|
| AASB 2015-6 <i>Amendments to Australian Accounting Standards – Extending Related Party Disclosures to Not-for-Profit Public Sector Entities</i> [AASB 10, AASB 124 & AASB 1049] | The Amendments extend the scope of AASB 124 Related Party Disclosures to not-for-profit public sector entities. Guidance has been included to assist the application of the Standard by not-for-profit public sector entities. | 1 January 2016                                       | The amending standard will result in extended disclosures on AV's key management personnel (KMP), and the related party transactions. |

In addition to the new standards above, the AASB has issued a list of amending standards that are not effective for the 2014-15 reporting period (as listed below). In general, these amending standards include editorial and reference changes that are expected to have insignificant impacts on public sector reporting. The AASB Interpretations in the list below are also not effective for the 2014-15 reporting period and considered to have insignificant impact on public sector reporting:

- AASB 2010-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2010)*
- AASB 2013-9 *Amendments to Australian Accounting Standards – Conceptual Framework, Materiality and Financial Instruments*
- AASB 2014-3 *Amendments to Australian Accounting Standards – Accounting for Acquisitions of Interests in Joint Operations* [AASB 1 & AASB 11]
- AASB 2014-5 *Amendments to Australian Accounting Standards arising from AASB 15*
- AASB 2014-7 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2014)*
- AASB 2014-8 *Amendments to Australian Accounting Standards arising from AASB 9 (December 2014) – Application of AASB 9 (December 2009) and AASB 9 (December 2010)* [AASB 9 (2009 & 2010)]
- AASB 2015-2 *Amendments to Australian Accounting Standards – Disclosure Initiative: Amendments to AASB 101* [AASB 7, AASB 101, AASB 134 & AASB 1049]
- AASB 2015-3 *Amendments to Australian Accounting Standards arising from the Withdrawal of AASB 1031 Materiality*

**(q) Australian Accounting Standards Early Adoption**

As at 30 June 2015, the following standards and interpretations have been issued and AV has elected to apply them before their mandatory application date. They were not mandatory for the reporting period 30 June 2015. The impact of the early adoption resulted in reduced disclosures relating to quantitative information of "significant unobservable inputs" and the "sensitivity analysis" in Note 10.

- AASB 2015-7 *Fair Value Disclosures of Not-for-Profit Public Sector Entities*

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

|  | NOTE | 2015<br>\$'000 | 2014<br>\$'000 |
|--|------|----------------|----------------|
| <b>NOTE 2: INCOME</b>  |      |                |                |
| <b>NOTE 2a: REVENUE</b>  |      |                |                |
| <b>Revenue from Operating Activities</b>                                       |      |                |                |
| Government Grants  | 2b   | 418,497        | 388,499        |
| Indirect Contributions from the DHHS <sup>1</sup>                              | 2c   | 17,510         | 3,886          |
| Transport Fees   | 2d   | 161,583        | 154,941        |
| Membership Revenue   | 2e   | 67,279         | 62,434         |
| Service Fees   |      | 20,069         | 7,770          |
| <b>Total Revenue from Operating Activities</b>                                 |      | <b>684,938</b> | <b>617,530</b> |
| <b>Revenue from Non-Operating Activities</b>                                   |      |                |                |
| Interest   |      | 4,237          | 4,700          |
| Property Rental  |      | 164            | 114            |
| <b>Total Revenue from Non-Operating Activities</b>                             |      | <b>4,400</b>   | <b>4,814</b>   |
| <b>Other Income</b>  | 2f   | <b>5,791</b>   | <b>5,694</b>   |
| <b>Revenue from Capital Purpose Income</b>                                     |      |                |                |
| Government Grants  | 2b   | 23,605         | 25,300         |
| Indirect Contributions from the DHHS <sup>2</sup>                              | 2c   | 3,897          | 2,924          |
| <b>Total Revenue from Capital Purpose Income</b>                               |      | <b>27,502</b>  | <b>28,224</b>  |
| <b>Proceeds on Disposal of Non-Financial Assets</b>                            | 2g   | <b>3,526</b>   | <b>4,345</b>   |
| <b>Assets Received Free of Charge</b>  | 2h   | <b>2,412</b>   | <b>3,316</b>   |
| <b>Financial Assets Available for Sale Revaluation Surplus Gain Recognised</b> | 16b  | <b>91</b>      | <b>-</b>       |
| <b>TOTAL REVENUE<sup>3</sup></b>   |      | <b>728,661</b> | <b>663,923</b> |

<sup>1</sup> This amount includes one off LSL funding impact stemming from the finalisation of AEA-V and AMPA EBAs in 2014-15.

<sup>2</sup> The DHHS makes certain payments on behalf of AV. These amounts have been brought to account in determining the comprehensive operating result for the year by recording them as revenues and expenses.

<sup>3</sup> This note relates to revenues above the net result line only, and does not reconcile to comprehensive income.

**NOTE 2b: GOVERNMENT GRANTS**

AV received grants from the DHHS as payment for costs including providing transport for Pensioners and Health Care Card Holders under the government's concessions program. AV also received grants from the Department of Justice and Regulation in respect of AV's participation in "whole of government" communications projects.

**Operating Government Grants**

**DHHS Operating Grants**

|                                    |                |                |
|------------------------------------|----------------|----------------|
| Ordinary                           | 390,060        | 364,172        |
| WorkCover                          | 17,000         | 14,529         |
| <b>Total DHHS Operating Grants</b> | <b>407,060</b> | <b>378,701</b> |

**Non DHHS Operating Grants**

|                                      |        |       |
|--------------------------------------|--------|-------|
| Department of Justice and Regulation | 11,421 | 9,782 |
| Other                                | 16     | 16    |

**Total Non DHHS Operating Grants**

|  |               |              |
|--|---------------|--------------|
|  | <b>11,437</b> | <b>9,798</b> |
|--|---------------|--------------|

**TOTAL OPERATING GOVERNMENT GRANTS**

|  |                |                |
|--|----------------|----------------|
|  | <b>418,497</b> | <b>388,499</b> |
|--|----------------|----------------|

**Capital Government Grants**

**DHHS Capital Grants**

|                                  |               |               |
|----------------------------------|---------------|---------------|
| Land and Buildings               | -             | 5,443         |
| Motor Vehicles                   | -             | 17,822        |
| Minor Works <sup>1</sup>         | 22,743        | 747           |
| Other Capital                    | 862           | 1,288         |
| <b>Total DHHS Capital Grants</b> | <b>23,605</b> | <b>25,300</b> |

<sup>1</sup> Capital grants under Minor Works in 2014-15 are to be spent on land, buildings, motor vehicles and other capital at AV's discretion. Prior year capital grants were designated for specific capital items.

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 2: INCOME (Continued)**

**NOTE 2c: INDIRECT CONTRIBUTIONS FROM THE DHHS**

The DHHS makes certain payments on behalf of AV. These amounts have been brought to account (at fair value of the transfer at the acquisition date) in determining the operating result for the year by recording them as non-cash revenue and as either expenses or capitalised costs.

|   | 2015<br>\$'000       | 2014<br>\$'000      |
|---|----------------------|---------------------|
| <b>Operating Indirect Contributions by DHHS</b>             |                      |                     |
| Long Service Leave  | 17,163               | 3,568               |
| Insurance   | 347                  | 318                 |
| <b>Total Operating Indirect Contributions by DHHS</b>       | <u>17,510</u>        | <u>3,886</u>        |
| <b>Capital Purpose Indirect Contributions by DHHS</b>       |                      |                     |
| Pre-Construction Costs                                      | 3,897                | 2,924               |
| <b>Total Capital Purpose Indirect Contributions by DHHS</b> | <u>3,897</u>         | <u>2,924</u>        |
| <b>TOTAL INDIRECT CONTRIBUTIONS BY DHHS</b>                 | <u><u>21,407</u></u> | <u><u>6,810</u></u> |

**NOTE 2d: TRANSPORT FEES**

|   |                       |                       |
|---|-----------------------|-----------------------|
| Patient Transport                       | 72,578                | 67,646                |
| Inter-Hospital and Outpatient Transfers | 38,616                | 33,652                |
| Transport Accident Commission           | 21,036                | 22,689                |
| Department of Veteran Affairs           | 23,305                | 25,105                |
| WorkCover                               | 5,947                 | 5,721                 |
| Public Duty                             | 101                   | 128                   |
| <b>TOTAL TRANSPORT FEES</b>             | <u><u>161,583</u></u> | <u><u>154,941</u></u> |

**NOTE 2e: MEMBERSHIP REVENUE**

|                                 |                      |                      |
|---------------------------------|----------------------|----------------------|
| <b>Membership Revenue</b>       |                      |                      |
| Family                          | 42,104               | 43,977               |
| Single                          | 25,175               | 18,457               |
| <b>TOTAL MEMBERSHIP REVENUE</b> | <u><u>67,279</u></u> | <u><u>62,434</u></u> |

**NOTE 2f: OTHER INCOME**

|  |                     |                     |
|--|---------------------|---------------------|
| Attendance Fees  | 1,502               | 2,179               |
| Victorian Ambulance Clinical Information System (VACIS) Collaboration Recoveries | 1,570               | 1,785               |
| Donations and Bequests   | 1,137               | 907                 |
| Recoveries   | 922                 | 286                 |
| Other  | 660                 | 537                 |
| <b>TOTAL OTHER INCOME</b>  | <u><u>5,791</u></u> | <u><u>5,694</u></u> |

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

|   | 2015           | 2014           |
|---|----------------|----------------|
|   | \$'000         | \$'000         |
| <b>NOTE 2: INCOME (Continued)</b>                                   |                |                |
| <b>NOTE 2g: NET GAIN/(LOSS) ON DISPOSAL OF NON-FINANCIAL ASSETS</b> |                |                |
| <b>Proceeds from Disposal of Non-Current Assets</b>                 |                |                |
| Land  | 679            | 625            |
| Buildings   | 137            | 161            |
| Leasehold Improvements  | -              | -              |
| Plant and Equipment   | 1              | 1              |
| Office Furniture and Equipment                                      | -              | -              |
| Motor Vehicles  | 2,709          | 3,558          |
| Intangible Assets   | -              | -              |
| <b>Total Proceeds from Disposal of Non-Current Assets</b>           | <u>3,526</u>   | <u>4,345</u>   |
| <b>Less: Written Down Value of Non-Current Assets Disposed</b>      |                |                |
| Land  | 650            | 700            |
| Buildings   | 637            | 553            |
| Leasehold Improvements  | 24             | 262            |
| Plant and Equipment   | 82             | 164            |
| Office Furniture and Equipment                                      | 110            | 11             |
| Motor Vehicles  | 3,774          | 5,166          |
| Intangible Assets   | 1              | -              |
| <b>Total Written Down Value of Non-Current Assets Disposed</b>      | <u>5,277</u>   | <u>6,856</u>   |
| <b>Net Gain/(Loss) on Disposal of Non-Current Assets</b>            |                |                |
| Land  | 29             | (75)           |
| Buildings   | (500)          | (392)          |
| Leasehold Improvements  | (24)           | (262)          |
| Plant and Equipment   | (81)           | (163)          |
| Office Furniture and Equipment                                      | (110)          | (11)           |
| Motor Vehicles  | (1,065)        | (1,608)        |
| Intangible Assets   | (1)            | -              |
| <b>TOTAL NET GAIN/(LOSS) ON DISPOSAL OF NON-CURRENT ASSETS</b>      | <u>(1,751)</u> | <u>(2,511)</u> |
| <b>NOTE 2h: ASSETS RECEIVED FREE OF CHARGE</b>                      |                |                |
| <b>The Fair Value of Assets Received Free of Charge:</b>            |                |                |
| Land  | 110            | 3,316          |
| Buildings   | 2,302          | -              |
| <b>TOTAL ASSETS RECEIVED FREE OF CHARGE</b>                         | <u>2,412</u>   | <u>3,316</u>   |

**NOTES TO THE FINANCIAL STATEMENTS**

For the Financial Year Ended 30 June 2015

| NOTE 3 : EXPENSES   | Note | Operations     |         | Administration |         | Vehicle & Property<br>Maintenance |        | Other        |        | Total          |         |
|---|------|----------------|---------|----------------|---------|-----------------------------------|--------|--------------|--------|----------------|---------|
|   |      | 2015           | 2014    | 2015           | 2014    | 2015                              | 2014   | 2015         | 2014   | 2015           | 2014    |
|   |      | \$'000         | \$'000  | \$'000         | \$'000  | \$'000                            | \$'000 | \$'000       | \$'000 | \$'000         | \$'000  |
| <b>Employee Benefits</b>  |      |                |         |                |         |                                   |        |              |        |                |         |
| Salaries and Wages <sup>1</sup>   |      | <b>338,859</b> | 295,324 | <b>41,463</b>  | 45,484  | <b>5,741</b>                      | 5,918  | <b>1,526</b> | 874    | <b>387,589</b> | 347,600 |
| Superannuation  |      | <b>32,259</b>  | 28,617  | <b>3,406</b>   | 3,803   | <b>545</b>                        | 561    | <b>151</b>   | 88     | <b>36,360</b>  | 33,069  |
| WorkCover   |      | <b>14,267</b>  | 12,576  | <b>1,759</b>   | 1,673   | <b>238</b>                        | 244    | <b>76</b>    | 36     | <b>16,340</b>  | 14,529  |
| Long Service Leave <sup>1</sup>   |      | <b>22,932</b>  | 9,702   | <b>2,441</b>   | 1,271   | <b>461</b>                        | 258    | <b>15</b>    | 32     | <b>25,849</b>  | 11,263  |
| Fringe Benefits Tax   |      | -              | -       | <b>444</b>     | 529     | -                                 | -      | -            | -      | <b>444</b>     | 529     |
| <b>Total Employee Benefits</b>  |      | <b>408,317</b> | 346,219 | <b>49,513</b>  | 52,760  | <b>6,985</b>                      | 6,981  | <b>1,768</b> | 1,030  | <b>466,582</b> | 406,990 |
| <b>Contract Payments and Services</b>                                     |      |                |         |                |         |                                   |        |              |        |                |         |
| Non Emergency Services  |      | <b>38,041</b>  | 40,076  | -              | -       | -                                 | -      | -            | -      | <b>38,041</b>  | 40,076  |
| Air Ambulance Services  |      | <b>46,839</b>  | 46,723  | -              | -       | -                                 | -      | -            | -      | <b>46,839</b>  | 46,723  |
| Computer Aided Dispatch Services  |      | <b>31,238</b>  | 31,696  | -              | -       | <b>21</b>                         | -      | -            | -      | <b>31,259</b>  | 31,696  |
| Membership Services   |      | -              | -       | <b>5,434</b>   | 4,165   | -                                 | -      | -            | -      | <b>5,434</b>   | 4,165   |
| <b>Total Contract Payments and Services</b>                               |      | <b>116,118</b> | 118,495 | <b>5,434</b>   | 4,165   | <b>21</b>                         | -      | -            | -      | <b>121,573</b> | 122,660 |
| <b>Supplies and Services</b>  |      |                |         |                |         |                                   |        |              |        |                |         |
| Medical, Postage, Stationery, Computer<br>Services, Telephone, Promotions |      | <b>21,062</b>  | 18,519  | <b>25,377</b>  | 23,091  | <b>3,175</b>                      | 3,016  | <b>196</b>   | 132    | <b>49,811</b>  | 44,758  |
| <b>Total Supplies and Services</b>  |      | <b>21,062</b>  | 18,519  | <b>25,377</b>  | 23,091  | <b>3,175</b>                      | 3,016  | <b>196</b>   | 132    | <b>49,811</b>  | 44,758  |
| <b>Maintenance</b>  |      |                |         |                |         |                                   |        |              |        |                |         |
| Property and Other Maintenance  |      | <b>2,207</b>   | 1,878   | <b>5</b>       | 7       | <b>608</b>                        | 617    | -            | -      | <b>2,820</b>   | 2,502   |
| Vehicle and Equipment Maintenance   |      | <b>9,760</b>   | 10,745  | <b>390</b>     | 656     | <b>5,683</b>                      | 5,299  | <b>43</b>    | 4      | <b>15,876</b>  | 16,704  |
| <b>Total Maintenance</b>  |      | <b>11,967</b>  | 12,623  | <b>395</b>     | 663     | <b>6,291</b>                      | 5,916  | <b>43</b>    | 4      | <b>18,696</b>  | 19,206  |
| <b>Bad and Doubtful Debts</b>   |      | -              | -       | <b>17,989</b>  | 14,165  | -                                 | -      | -            | -      | <b>17,989</b>  | 14,165  |
| <b>Other Operating Expenses</b>   |      |                |         |                |         |                                   |        |              |        |                |         |
| Fees  |      |                |         |                |         |                                   |        |              |        |                |         |
| - Auditor-General   |      | -              | -       | <b>171</b>     | 199     | -                                 | -      | -            | -      | <b>171</b>     | 199     |
| - Consulting and Legal  |      | -              | -       | <b>1,181</b>   | 1,016   | -                                 | -      | <b>214</b>   | 338    | <b>1,396</b>   | 1,354   |
| - Internal Audit  |      | -              | -       | <b>404</b>     | 356     | -                                 | -      | -            | -      | <b>404</b>     | 356     |
| - Other Audit   |      | <b>6</b>       | 3       | <b>147</b>     | 47      | -                                 | 292    | -            | -      | <b>153</b>     | 342     |
| Occupancy   |      | <b>9,000</b>   | 8,870   | <b>357</b>     | 62      | <b>3,116</b>                      | 2,687  | <b>1</b>     | 2      | <b>12,473</b>  | 11,621  |
| <b>Total Other Operating Expenses</b>                                     |      | <b>9,006</b>   | 8,873   | <b>2,260</b>   | 1,680   | <b>3,116</b>                      | 2,979  | <b>215</b>   | 340    | <b>14,598</b>  | 13,872  |
| <b>Depreciation and Amortisation</b>                                      | 4    | <b>18,181</b>  | 21,831  | <b>1,533</b>   | 1,401   | <b>6,191</b>                      | 6,295  | -            | -      | <b>25,905</b>  | 29,526  |
| <b>Specific Expenses</b>  |      |                |         |                |         |                                   |        |              |        |                |         |
| Revaluation Decrement/(Increment) on<br>Non-Current Assets                |      | -              | -       | -              | (1,980) | -                                 | -      | -            | -      | -              | (1,980) |
| Written Down Value of Non-Current<br>Assets Disposed                      | 2g   | -              | -       | <b>5,277</b>   | 6,856   | -                                 | -      | -            | -      | <b>5,277</b>   | 6,856   |
| <b>Total Specific Expenses</b>  |      | -              | -       | <b>5,277</b>   | 4,876   | -                                 | -      | -            | -      | <b>5,277</b>   | 4,876   |
| <b>Assets Provided Free of Charge</b>                                     |      | -              | -       | <b>269</b>     | 1,158   | -                                 | -      | -            | -      | <b>269</b>     | 1,158   |
| <b>TOTAL EXPENSES</b>   |      | <b>584,651</b> | 526,560 | <b>108,047</b> | 103,958 | <b>25,779</b>                     | 25,187 | <b>2,222</b> | 1,506  | <b>720,700</b> | 657,211 |

<sup>1</sup> Includes a one off impact of the finalisation of AEA-V and AMPA EBA in 2014-15.

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

|  | 2015          | 2014          |
|--|---------------|---------------|
| <b>NOTE 4: DEPRECIATION AND AMORTISATION</b> | <b>\$'000</b> | <b>\$'000</b> |
| <b>Depreciation</b>                          |               |               |
| Buildings                                    | 4,325         | 4,498         |
| Plant and Equipment                          | 5,160         | 5,235         |
| Office Furniture and Equipment               | 170           | 190           |
| Motor Vehicles                               | 13,857        | 17,332        |
| <b>Total Depreciation</b>                    | <b>23,512</b> | <b>27,255</b> |
| <b>Amortisation</b>                          |               |               |
| Leasehold Improvements                       | 1,031         | 1,060         |
| Intangible Assets                            | 1,362         | 1,211         |
| <b>Total Amortisation</b>                    | <b>2,393</b>  | <b>2,271</b>  |
| <b>TOTAL DEPRECIATION AND AMORTISATION</b>   | <b>25,905</b> | <b>29,526</b> |

**NOTE 5: CASH AND CASH EQUIVALENTS**

For the purpose of the Cash Flow Statement, cash assets includes cash on hand and in banks, and short-term deposits which are readily convertible to cash on hand, and are subject to an insignificant risk of change in value.

|  |               |               |
|--|---------------|---------------|
| Cash on Hand                           | 81            | 78            |
| Cash at Bank                           | 10,966        | 14,992        |
| Term Deposits (<3 Months)              | 50,500        | 52,500        |
| <b>TOTAL CASH AND CASH EQUIVALENTS</b> | <b>61,547</b> | <b>67,570</b> |

**NOTE 6: RECEIVABLES**

|                                      |               |               |
|--------------------------------------|---------------|---------------|
| <b>Current</b>                       |               |               |
| <b>Contractual</b>                   |               |               |
| Accrued Revenue                      | 4,963         | 4,047         |
| Sundry Debtors                       | 1,772         | 3,903         |
|                                      | <b>6,735</b>  | <b>7,950</b>  |
| <b>Statutory</b>                     |               |               |
| GST Receivable                       | 2,731         | 2,502         |
| <b>Total Current Receivables</b>     | <b>9,466</b>  | <b>10,452</b> |
| <b>Non Current</b>                   |               |               |
| <b>Statutory</b>                     |               |               |
| DHHS - Long Service Leave            | 48,774        | 31,611        |
| <b>Total Non Current Receivables</b> | <b>48,774</b> | <b>31,611</b> |
| <b>TOTAL RECEIVABLES</b>             | <b>58,240</b> | <b>42,063</b> |

**(a) Ageing Analysis of Receivables**

Please refer to Note 18 for the ageing analysis of receivables.

**(b) Nature and Extent of Risk Arising From Receivables**

Please refer to Note 18 for the nature and extent of credit risk arising from receivables.

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

|   | 2015<br>\$'000 | 2014<br>\$'000 |
|---|----------------|----------------|
| <b>NOTE 7: FEES RECEIVABLE</b>            |                |                |
| <b>Current</b>                            |                |                |
| Patient Account*                          | 30,707         | 21,821         |
| Department of Veteran Affairs             | 13,951         | -              |
| Hospital Transfers                        | 7,802          | 8,268          |
| Transport Accident Commission             | 4,264          | 2,607          |
| WorkCover                                 | 1,943          | 1,516          |
| Public Duty                               | 12             | 31             |
| <b>Total Current Fees Receivable</b>      | <u>58,679</u>  | <u>34,243</u>  |
| <b>Less Provision for Doubtful Debts</b>  |                |                |
| Patient Account*                          | 13,544         | 8,920          |
| Department of Veteran Affairs             | 247            | -              |
| Hospital Transfers                        | 1,179          | 2,746          |
| Transport Accident Commission             | 1,453          | 842            |
| WorkCover                                 | 655            | 504            |
| Public Duty                               | 10             | 10             |
| <b>Total Provision for Doubtful Debts</b> | <u>17,088</u>  | <u>13,021</u>  |
| <b>TOTAL CURRENT NET FEES RECEIVABLE</b>  | <u>41,591</u>  | <u>21,222</u>  |

\*The 'Patient Account' category relates to fees receivable from patients who are not members of the Ambulance Victoria Membership Scheme and are not pensioners or health care card holders.

**(a) Movement in the Provision for Doubtful Debts**

|  |               |               |
|--|---------------|---------------|
| <b>Balance at Beginning of Year</b>            | 13,021        | 9,788         |
| Amounts written off during the year            | (14,087)      | (11,125)      |
| Amounts recovered during the year              | 165           | 193           |
| Increase in provision recognised in Net Result | 17,989        | 14,165        |
| <b>Balance at End of Year</b>                  | <u>17,088</u> | <u>13,021</u> |

**(b) Ageing Analysis of Fees Receivables**

Please Refer to Note 18 for the ageing analysis of Fees Receivable.

**(c) Nature and Extent of Risk Arising From Fees Receivables**

Please Refer to Note 18 for the nature and extent of credit risk arising from Fees Receivable.

**NOTE 8: INVESTMENTS AND OTHER FINANCIAL ASSETS**

|   |               |               |
|---|---------------|---------------|
| <b>Current</b>  |               |               |
| Term Deposits (> 3 months)                                      | 25,000        | 40,000        |
| <b>Total Current Investments and Other Financial Assets</b>     | <u>25,000</u> | <u>40,000</u> |
| <b>Non Current</b>  |               |               |
| Floating Rate Securities  | -             | 1,423         |
| <b>Total Non Current Investments and Other Financial Assets</b> | <u>-</u>      | <u>1,423</u>  |
| <b>TOTAL INVESTMENTS AND OTHER FINANCIAL ASSETS</b>             | <u>25,000</u> | <u>41,423</u> |

**(a) Ageing Analysis of Other Financial Assets**

Please refer to Note 18 for the ageing analysis of other financial assets.

**(b) Nature and Extent of Risk Arising From Other Financial Assets**

Please refer to Note 18 for the nature and extent of credit risk arising from other financial assets.

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

|   | 2015           | 2014           |
|---|----------------|----------------|
|   | \$'000         | \$'000         |
| <b>NOTE 9: INVENTORIES</b>                        |                |                |
| Medical Supplies Held for Distribution at Cost    | 684            | 685            |
| Motor Vehicle Parts at Cost                       | 210            | 240            |
| Stationery at Cost                                | 46             | 52             |
| Cleaning at Cost                                  | 10             | 28             |
| <b>TOTAL INVENTORIES</b>                          | <u>949</u>     | <u>1,005</u>   |
| <br>  |                |                |
| <b>NOTE 10: PROPERTY, PLANT AND EQUIPMENT</b>     |                |                |
| <b>Land</b>                                       |                |                |
| Land at Fair Value                                | 62,661         | 60,751         |
| Crown Land at Fair Value                          | 14,763         | 14,667         |
| <b>Total Land</b>                                 | <u>77,424</u>  | <u>75,418</u>  |
| <br>  |                |                |
| <b>Buildings</b>                                  |                |                |
| Buildings under Construction at Cost              | 7,758          | 10,544         |
| Buildings at Fair Value                           | 143,115        | 126,269        |
| Less Accumulated Depreciation                     | (4,303)        | (179)          |
| <b>Total Buildings</b>                            | <u>146,570</u> | <u>136,634</u> |
| <br>  |                |                |
| <b>Leasehold Improvements</b>                     |                |                |
| Leasehold Improvements under Construction at Cost | 130            | 98             |
| Leasehold Improvements at Fair Value              | 11,237         | 10,318         |
| Less Accumulated Depreciation                     | (5,243)        | (4,528)        |
| <b>Total Leasehold Improvements</b>               | <u>6,124</u>   | <u>5,888</u>   |
| <br>  |                |                |
| <b>Plant and Equipment</b>                        |                |                |
| Plant and Equipment under Construction at Cost    | 446            | 2,029          |
| Plant and Equipment at Fair Value                 | 69,460         | 67,805         |
| Less Accumulated Depreciation                     | (52,656)       | (52,562)       |
| <b>Total Plant and Equipment</b>                  | <u>17,250</u>  | <u>17,272</u>  |
| <br>  |                |                |
| <b>Office Furniture and Equipment</b>             |                |                |
| Office Furniture and Equipment at Fair Value      | 1,002          | 2,762          |
| Less Accumulated Depreciation                     | (726)          | (2,034)        |
| <b>Total Office Furniture and Equipment</b>       | <u>276</u>     | <u>728</u>     |
| <br>  |                |                |
| <b>Motor Vehicles</b>                             |                |                |
| Motor Vehicles under Construction at Cost         | 6,151          | 10,461         |
| Motor Vehicles at Fair Value                      | 107,884        | 101,072        |
| Less Accumulated Depreciation                     | (44,673)       | (45,851)       |
| <b>Total Motor Vehicles</b>                       | <u>69,362</u>  | <u>65,682</u>  |
| <br>  |                |                |
| <b>TOTAL PROPERTY, PLANT AND EQUIPMENT</b>        | <u>317,006</u> | <u>301,622</u> |

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 10: PROPERTY, PLANT AND EQUIPMENT (Continued)**

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

|   | Land          | Buildings      | Leasehold<br>Improvements | Plant and<br>Equipment | Office Furniture<br>and Equipment | Motor Vehicles | Total          |
|---|---------------|----------------|---------------------------|------------------------|-----------------------------------|----------------|----------------|
|   | \$'000        | \$'000         | \$'000                    | \$'000                 | \$'000                            | \$'000         | \$'000         |
| <b>Balance at 1 July 2013</b>             | 57,544        | 119,189        | 5,640                     | 23,419                 | 1,160                             | 63,207         | 270,159        |
| Additions                                 | 1,809         | 13,969         | 1,937                     | 1,652                  | 24                                | 24,973         | 44,364         |
| Disposals                                 | (700)         | (553)          | (264)                     | (2,561)                | (269)                             | (5,166)        | (9,513)        |
| Assets Transferred Free of Charge         | 2,686         | (528)          | -                         | -                      | -                                 | -              | 2,158          |
| Revaluation Increments/<br>(Decrements)   | 14,079        | 8,690          | -                         | -                      | -                                 | -              | 22,769         |
| Net transfers between classes             | -             | 365            | (365)                     | (3)                    | 3                                 | -              | -              |
| Depreciation and Amortisation<br>(Note 4) | -             | (4,498)        | (1,060)                   | (5,235)                | (190)                             | (17,332)       | (28,315)       |
| <b>Balance at 1 July 2014</b>             | <b>75,418</b> | <b>136,634</b> | <b>5,888</b>              | <b>17,272</b>          | <b>728</b>                        | <b>65,682</b>  | <b>301,622</b> |
| Additions                                 | 2,636         | 12,775         | 1,291                     | 5,010                  | -                                 | 21,311         | 43,023         |
| Disposals                                 | (650)         | (637)          | (24)                      | (82)                   | (110)                             | (3,774)        | (5,277)        |
| Assets Transferred Free of Charge         | 20            | 2,123          | -                         | -                      | -                                 | -              | 2,143          |
| Net transfers between classes             | -             | -              | -                         | 210                    | (172)                             | -              | 38             |
| Depreciation and Amortisation<br>(Note 4) | -             | (4,325)        | (1,031)                   | (5,160)                | (170)                             | (13,857)       | (24,543)       |
| <b>Balance at 30 June 2015</b>            | <b>77,424</b> | <b>146,570</b> | <b>6,124</b>              | <b>17,250</b>          | <b>276</b>                        | <b>69,362</b>  | <b>317,006</b> |

**Land and buildings carried at valuation**

An independent valuation of AV's land and buildings was performed by the Valuer-General Victoria to determine the fair value of land and buildings. The valuation conformed to Australian Valuation Standards and was determined by reference to the amounts for which assets could be exchanged between knowledgeable willing parties in an arm's length transaction. The valuation was based on independent assessments.

The effective date of the valuation is 30 June 2014.

An annual management assessment of AV's land and buildings was also undertaken in 2014-15, and no material movements in fair value were noted.

**Plant and Equipment, Office Furniture and Equipment and Motor Vehicles carried at fair value**

In accordance with FRD 103F, AV's non-current physical assets (excluding land and buildings) were subjected to a detailed managerial valuation during the year ended 30 June 2014.

An annual assessment of AV's Plant and Equipment, Office Furniture and Equipment and Motor Vehicles was undertaken in 2014-15, and no material movements in fair value were noted.

(c) Fair value measurement hierarchy for assets as at 30 June

|   | Carrying<br>Amount<br>\$'000 | Fair Value Measurement at end of<br>Reporting Period Using: |              |                |
|---|------------------------------|---|--------------|----------------|
|   |                              | Level 1   | Level 2      | Level 3        |
| <b>2015</b>   |                              |   |              |                |
| <b>Land at Fair Value</b>                                   |                              |   |              |                |
| Non-Specialised Land  | 624                          | -   | 624          | -              |
| Specialised Land  | 76,800                       | -   | -            | 76,800         |
| <b>Total Land at Fair Value</b>                             | <b>77,424</b>                | <b>-</b>  | <b>624</b>   | <b>76,800</b>  |
| <b>Buildings at Fair Value</b>                              |                              |   |              |                |
| Non-Specialised Buildings                                   | 662                          | -   | 662          | -              |
| Specialised Buildings                                       | 145,908                      | -   | -            | 145,908        |
| <b>Total Buildings at Fair Value</b>                        | <b>146,570</b>               | <b>-</b>  | <b>662</b>   | <b>145,908</b> |
| <b>Leasehold Improvements at Fair Value</b>                 |                              |   |              |                |
| Leasehold Improvements                                      | 6,124                        | -   | -            | 6,124          |
| <b>Total Leasehold Improvements at Fair Value</b>           | <b>6,124</b>                 | <b>-</b>  | <b>-</b>     | <b>6,124</b>   |
| <b>Plant &amp; Equipment at Fair Value</b>                  |                              |   |              |                |
| Plant & Equipment   | 17,250                       | -   | -            | 17,250         |
| <b>Total Plant &amp; Equipment at Fair Value</b>            | <b>17,250</b>                | <b>-</b>  | <b>-</b>     | <b>17,250</b>  |
| <b>Office Furniture &amp; Equipment at Fair Value</b>       |                              |   |              |                |
| Office Furniture & Equipment                                | 276                          | -   | -            | 276            |
| <b>Total Office Furniture &amp; Equipment at Fair Value</b> | <b>276</b>                   | <b>-</b>  | <b>-</b>     | <b>276</b>     |
| <b>Motor Vehicles at Fair Value</b>                         |                              |   |              |                |
| Motor Vehicles  | 69,362                       | -   | -            | 69,362         |
| <b>Total Motor Vehicles at Fair Value</b>                   | <b>69,362</b>                | <b>-</b>  | <b>-</b>     | <b>69,362</b>  |
|   | <b>317,006</b>               | <b>-</b>  | <b>1,286</b> | <b>315,720</b> |

**NOTES TO THE FINANCIAL STATEMENTS**

For the Financial Year Ended 30 June 2015

**NOTE 10: PROPERTY, PLANT AND EQUIPMENT (Continued)****(c) Fair value measurement hierarchy for assets as at 30 June (Continued)**

| 2014  | Carrying Amount<br>\$'000 | Fair Value Measurement at End of<br>the Financial Year Using: |              |                |
|---|---------------------------|---|--------------|----------------|
|   |                           | Level 1   | Level 2      | Level 3        |
| <b>Land at Fair Value</b>                                 |                           |   |              |                |
| Non-Specialised Land                                      | 830                       | -   | 830          | -              |
| Specialised Land  | 74,588                    | -   | -            | 74,588         |
| <b>Total Land at Fair Value</b>                           | <b>75,418</b>             | <b>-</b>  | <b>830</b>   | <b>74,588</b>  |
| <b>Buildings at Fair Value</b>                            |                           |   |              |                |
| Non-Specialised Buildings                                 | 815                       | -   | 815          | -              |
| Specialised Buildings                                     | 135,819                   | -   | -            | 135,819        |
| <b>Total Buildings at Fair Value</b>                      | <b>136,634</b>            | <b>-</b>  | <b>815</b>   | <b>135,819</b> |
| <b>Leasehold Improvements at Fair Value</b>               |                           |   |              |                |
| Leasehold Improvements                                    | 5,888                     | -   | -            | 5,888          |
| <b>Total Leasehold Improvements at Fair Value</b>         | <b>5,888</b>              | <b>-</b>  | <b>-</b>     | <b>5,888</b>   |
| <b>Plant and Equipment at Fair Value</b>                  |                           |   |              |                |
| Plant and Equipment                                       | 17,272                    | -   | -            | 17,272         |
| <b>Total Plant and Equipment at Fair Value</b>            | <b>17,272</b>             | <b>-</b>  | <b>-</b>     | <b>17,272</b>  |
| <b>Office Furniture and Equipment at Fair Value</b>       |                           |   |              |                |
| Office Furniture and Equipment                            | 728                       | -   | -            | 728            |
| <b>Total Office Furniture and Equipment at Fair Value</b> | <b>728</b>                | <b>-</b>  | <b>-</b>     | <b>728</b>     |
| <b>Motor Vehicles at Fair Value</b>                       |                           |   |              |                |
| Motor Vehicles  | 65,682                    | -   | -            | 65,682         |
| <b>Total Motor Vehicles at Fair Value</b>                 | <b>65,682</b>             | <b>-</b>  | <b>-</b>     | <b>65,682</b>  |
|   | <b>301,622</b>            | <b>-</b>  | <b>1,645</b> | <b>299,977</b> |

**Non-Specialised Land and Non-Specialised Buildings**

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

For non-specialised land and non-specialised buildings, an independent valuation was performed by independent valuers, Valuer-General Victoria, to determine the fair value using the market approach. Valuation of the assets was determined by analysing comparable sales and allowing for share, size, topography, location and other relevant factors specific to the asset being valued. An appropriate rate per square metre has been applied to the subject asset. The effective date of the valuation is 30 June 2014.

To the extent that non-specialised land and non-specialised buildings do not contain significant, unobservable adjustments, these assets are classified as Level 2 under the market approach.

**Specialised Land and Specialised Buildings**

The market approach is also used for specialised land although it is adjusted for the community service obligation (CSO) to reflect the specialised nature of the assets being valued were relevant. Specialised assets contain significant, unobservable adjustments, therefore these assets are classified as Level 3 under the market based direct comparison approach.

The CSO adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement, and takes into account the use of the asset that is physically possible, legally permissible and financially feasible. As adjustments of CSO are considered as significant unobservable inputs, specialised land would be classified as Level 3 assets.

For AV, the depreciated replacement cost method is used for the majority of specialised buildings, adjusting for the associated depreciation. As depreciation adjustments are considered as significant and unobservable inputs in nature, specialised buildings are classified as Level 3 for fair value measurements.

An independent valuation of AV's specialised land was performed by the Valuer-General Victoria. The valuation was performed using the market approach adjusted for CSO. The effective date of the valuation is 30 June 2014.

**NOTES TO THE FINANCIAL STATEMENTS**

For the Financial Year Ended 30 June 2015

**NOTE 10: PROPERTY, PLANT AND EQUIPMENT (Continued)****(c) Fair value measurement hierarchy for assets as at 30 June (Continued)****Motor Vehicles**

AV acquires new vehicles and at times disposes of them before completion of their economic life. The process of acquisition, use and disposal in the market is managed by AV who set relevant depreciation rates during use to reflect the consumption of the vehicles. As a result, the fair value of vehicles does not differ materially from the carrying value (depreciated cost).

**Plant and Equipment and Office Furniture and Equipment**

Plant and equipment and Office Furniture and Equipment is held at carrying value (depreciated cost). When these assets are specialised in use, such that it is rarely sold other than as part of a going concern, the depreciated replacement cost is used to estimate the fair value. Unless there is market evidence that current replacement costs are significantly different from the original acquisition cost, it is considered unlikely that depreciated replacement cost will be materially different from the existing carrying value.

There were no changes in valuation techniques throughout the year to 30 June 2015.

For all assets measured at fair value, the current use is considered the highest and best use.

**(d) Reconciliation of Level 3 Fair Value**

|  | Land<br>\$'000 | Buildings<br>\$'000 | Leasehold<br>Improvements<br>\$'000 | Plant and<br>Equipment<br>\$'000 | Office Furniture<br>and Equipment<br>\$'000 | Motor Vehicles<br>\$'000 |
|--|----------------|---------------------|-------------------------------------|----------------------------------|---|--------------------------|
| <b>Balance at 1 July 2013</b>                  | <b>56,714</b>  | <b>118,374</b>      | <b>5,640</b>                        | <b>23,419</b>                    | <b>1,160</b>                                | <b>63,207</b>            |
| Purchases/(Sales)                              | 3,795          | 12,888              | 1,673                               | (909)                            | (245)                                       | 19,807                   |
| Reclassification                               | -              | 365                 | (365)                               | (3)                              | 3   | -                        |
| Gains or Losses Recognised in Net Result       |                |                     |                                     |                                  |   |                          |
| - Depreciation                                 | -              | (4,498)             | (1,060)                             | (5,235)                          | (190)                                       | (17,332)                 |
| <b>Subtotal</b>                                | <b>-</b>       | <b>(4,498)</b>      | <b>(1,060)</b>                      | <b>(5,235)</b>                   | <b>(190)</b>                                | <b>(17,332)</b>          |
| Items recognised in Other Comprehensive Income |                |                     |                                     |                                  |   |                          |
| - Revaluation                                  | 14,079         | 8,690               | -                                   | -                                | -   | -                        |
| <b>Subtotal</b>                                | <b>14,079</b>  | <b>8,690</b>        | <b>-</b>                            | <b>-</b>                         | <b>-</b>                                    | <b>-</b>                 |
| <b>Balance at 30 June 2014</b>                 | <b>74,588</b>  | <b>135,819</b>      | <b>5,888</b>                        | <b>17,272</b>                    | <b>728</b>                                  | <b>65,682</b>            |
| <b>Balance at 1 July 2014</b>                  | <b>74,588</b>  | <b>135,819</b>      | <b>5,888</b>                        | <b>17,272</b>                    | <b>728</b>                                  | <b>65,682</b>            |
| Purchases/(Sales)                              | 2,212          | 14,412              | 1,267                               | 4,928                            | (110)                                       | 17,537                   |
| Reclassification                               | -              | -                   | -                                   | 210                              | (172)                                       | -                        |
| Gains or Losses Recognised in Net Result       |                |                     |                                     |                                  |   |                          |
| - Depreciation                                 | -              | (4,325)             | (1,031)                             | (5,160)                          | (170)                                       | (13,857)                 |
| <b>Subtotal</b>                                | <b>-</b>       | <b>(4,325)</b>      | <b>(1,031)</b>                      | <b>(5,160)</b>                   | <b>(170)</b>                                | <b>(13,857)</b>          |
| <b>Balance at 30 June 2015</b>                 | <b>76,800</b>  | <b>145,908</b>      | <b>6,124</b>                        | <b>17,250</b>                    | <b>276</b>                                  | <b>69,362</b>            |

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 10: PROPERTY, PLANT AND EQUIPMENT (Continued)**

**Description of Significant Unobservable Inputs to Level 3 Valuations**

|   | Valuation Technique          | Significant Unobservable Inputs                                       |
|---|------------------------------|---|
| Specialised Land at Fair Value                      | Market approach              | Community Service Obligation (CSO) adjustment                         |
| Specialised Buildings at Fair Value                 | Depreciated replacement cost | Direct cost per square metre<br>Useful life of specialised buildings  |
| Leasehold Improvement at Fair Value                 | Depreciated replacement cost | Direct cost per square metre<br>Useful life of leasehold improvements |
| Plant and Equipment (P&E) at Fair Value             | Depreciated replacement cost | Cost per unit<br>Useful life of P&E                                   |
| Office Furniture and Equipment (OF&F) At Fair Value | Depreciated replacement cost | Cost per unit<br>Useful life of OF&F                                  |
| Motor Vehicles at Fair Value                        | Depreciated replacement cost | Cost per unit<br>Useful life of vehicles                              |
| Assets under construction at Fair Value             | Depreciated replacement cost | Cost per unit   |

|  | NOTE | 2015<br>\$'000 | 2014<br>\$'000 |
|--|------|----------------|----------------|
| <b>NOTE 11: INTANGIBLE ASSETS</b>        |      |                |                |
| Software & Development Costs Capitalised |      | 22,650         | 21,744         |
| Less Accumulated Amortisation            |      | (18,554)       | (17,671)       |
| <b>TOTAL INTANGIBLE ASSETS</b>           |      | <u>4,096</u>   | <u>4,073</u>   |

Reconciliation of the carrying amounts of intangible assets at the beginning and end of the previous and current financial year:

|                                |    | Total<br>\$'000 |
|--------------------------------|----|-----------------|
| <b>Balance at 1 July 2013</b>  |    | 3,978           |
| Additions                      |    | 1,306           |
| Amortisation                   | 4  | (1,211)         |
| <b>Balance at 1 July 2014</b>  |    | <u>4,073</u>    |
| Additions                      |    | 1,424           |
| Disposals                      | 2g | (1)             |
| Net Transfers between classes  |    | (38)            |
| Amortisation                   | 4  | (1,362)         |
| <b>Balance at 30 June 2015</b> |    | <u>4,096</u>    |

**NOTE 12: PAYABLES**

**Current**

**Contractual**

|                       |  |               |               |
|-----------------------|--|---------------|---------------|
| Trade Creditors       |  | 11,679        | 11,477        |
| Accrued Expenses      |  | 18,468        | 18,903        |
| Other Creditors       |  | 893           | 181           |
| <b>TOTAL PAYABLES</b> |  | <u>31,040</u> | <u>30,561</u> |

**(a) Maturity Analysis of Payables**

Please refer to Note 18 for the maturity analysis of Payables.

**(b) Nature and Extent of Risk Arising From Payables**

Please refer to Note 18 for the nature and extent of risks arising from Payables.

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

|   | 2015<br>\$'000 | 2014<br>\$'000 |
|---|----------------|----------------|
| <b>NOTE 13: PROVISIONS</b>  |                |                |
| <b>Current Provisions</b>   |                |                |
| <i>Employee Benefits</i>  |                |                |
| Long Service Leave  |                |                |
| Unconditional and expected to be wholly settled within 12 months (Undiscounted) | 5,639          | 5,898          |
| Unconditional and expected to be wholly settled after 12 months (Discounted)    | 71,586         | 62,040         |
| Annual Leave  |                |                |
| Unconditional and expected to be wholly settled within 12 months (Undiscounted) | 25,662         | 23,909         |
| Accrued Days Off  |                |                |
| Unconditional and expected to be wholly settled within 12 months (Undiscounted) | 9,947          | 8,731          |
| Others  |                |                |
| Unconditional and expected to be wholly settled within 12 months (Undiscounted) | 7,954          | 13,752         |
|   | <u>120,788</u> | <u>114,330</u> |
| <i>Provisions Related to Employee Benefit On-Costs</i>                          |                |                |
| Unconditional and expected to be wholly settled within 12 months (Undiscounted) | 6,686          | 6,251          |
| Unconditional and expected to be wholly settled after 12 months (Discounted)    | 11,563         | 10,021         |
|   | <u>18,249</u>  | <u>16,272</u>  |
| <b>Total Current Provisions</b>   | <u>139,038</u> | <u>130,602</u> |
| <b>Non-Current Provisions</b>   |                |                |
| Employee benefits - Long Service Leave (Present value)                          | 20,429         | 12,736         |
| Provisions related to employee benefit on-costs (Present value)                 | 3,299          | 2,057          |
| Make Good Provision   | 3,072          | 2,400          |
| <b>Total Non-Current Provisions</b>   | <u>26,800</u>  | <u>17,193</u>  |
| <b>TOTAL PROVISIONS</b>   | <u>165,838</u> | <u>147,795</u> |
| <b>(a) Employee Benefits and Related On-costs</b>                               |                |                |
| <b>Current Employee Benefits</b>  |                |                |
| Unconditional LSL entitlements <sup>1</sup>                                     | 77,226         | 67,938         |
| Annual leave entitlements   | 25,662         | 23,909         |
| Accrued salaries and wages  | 7,361          | 13,089         |
| Accrued days off  | 9,947          | 8,731          |
| Accrued time-bank   | 594            | 663            |
| <b>Non-Current Employee Benefits</b>  |                |                |
| Conditional LSL entitlements (Discounted) <sup>1</sup>                          | 20,429         | 12,736         |
| <b>Total Employee Benefits</b>  | <u>141,218</u> | <u>127,066</u> |
| <b>On-Costs</b>   |                |                |
| Current On-Costs  | 18,249         | 16,272         |
| Non-Current On-Costs  | 3,299          | 2,057          |
| <b>Total On-Costs</b>   | <u>21,548</u>  | <u>18,329</u>  |
| <b>Total Employee Benefits and Related On-Costs</b>                             | <u>162,766</u> | <u>145,395</u> |
| <b>(b) Movements in Provisions:</b>   |                |                |
| <b>Movements in Long Service Leave (including On-costs):</b>                    |                |                |
| Balance at Beginning of Year  | 93,705         | 88,310         |
| Provision made during the year  | 25,849         | 11,263         |
| Settlement made during the year   | (6,125)        | (5,868)        |
| <b>Balance at End of Year</b>   | <u>113,430</u> | <u>93,705</u>  |
| <b>Movements in Make Good Provision:</b>  |                |                |
| Balance at Beginning of Year  | 2,400          | 2,512          |
| Additional provisions recognised  | 798            | 121            |
| Reductions arising from payments/other sacrifices of future economic benefits   | (125)          | (233)          |
| <b>Balance at End of Year</b>   | <u>3,072</u>   | <u>2,400</u>   |

<sup>1</sup> Includes a one off impact of the finalisation of the AEA-V and AMPA EBAs and adjustment to service year probability factors in 2014-15.

**NOTES TO THE FINANCIAL STATEMENTS**

For the Financial Year Ended 30 June 2015

**NOTE 14: SUPERANNUATION**

Employees of AV are entitled to receive superannuation benefits and AV contributes to both defined benefit and defined contribution plans. The defined benefit plans provide benefits based on years of service and final average salary.

AV does not recognise any defined benefit liability in respect of the plans because AV has no legal or constructive obligation to pay future benefits relating to its employees; its only obligation is to pay superannuation contributions as they fall due. The Department of Treasury and Finance discloses the State's defined benefits liabilities in its disclosure for administered items.

However superannuation contributions paid or payable for the reporting period are included as part of employee benefits in the Comprehensive Operating Statement of AV. The name and details of the major employee superannuation funds and contributions made by AV are as follows:

| Fund                                   | Contributions Paid for<br>the Year |                | Contributions Outstanding<br>at Year End |                |
|--|------------------------------------|----------------|--|----------------|
|  | 2015<br>\$'000                     | 2014<br>\$'000 | 2015<br>\$'000                           | 2014<br>\$'000 |
| <b>Defined Benefit Plans:</b>          |                                    |                |  |                |
| Emergency Services Superannuation Fund | 30,864                             | 27,839         | 294                                      | 426            |
| <b>Defined Contribution Plans:</b>     |                                    |                |  |                |
| Emergency Services Superannuation Fund | 3,866                              | 3,662          | 41                                       | 41             |
| Other                                  | 1,288                              | 1,095          | 7  | 7              |
| <b>Total</b>                           | <b>36,018</b>                      | <b>32,596</b>  | <b>342</b>                               | <b>474</b>     |

|                                | 2015<br>\$'000 | 2014<br>\$'000 |
|--------------------------------|----------------|----------------|
| <b>NOTE 15: PREPAID INCOME</b> |                |                |

**Current**

|                                     |               |               |
|-------------------------------------|---------------|---------------|
| Prepaid Membership Revenue          | 38,670        | 35,016        |
| <b>Total Current Prepaid Income</b> | <b>38,670</b> | <b>35,016</b> |

**Non-Current**

|   |               |               |
|---|---------------|---------------|
| Prepaid Membership Revenue              | 14,123        | 13,464        |
| <b>Total Non-Current Prepaid Income</b> | <b>14,123</b> | <b>13,464</b> |
| <b>TOTAL PREPAID INCOME</b>             | <b>52,793</b> | <b>48,480</b> |

**NOTE 16: EQUITY****(a) Property, Plant and Equipment Revaluation Surplus\***

|   |               |               |
|---|---------------|---------------|
| <b>Balance at Beginning of Reporting Year</b> | <b>27,943</b> | 7,154         |
| Revaluation Increments                        |               |               |
| - Land  | -             | 14,079        |
| - Buildings                                   | -             | 8,690         |
| - Leasehold Improvements                      | -             | -             |
| Transferred from Operating Statement          |               |               |
| - Reversal of Revaluation Decrements          | -             | (1,980)       |
| <b>Balance at the End of Reporting Year</b>   | <b>27,943</b> | <b>27,943</b> |

**(b) Financial Assets Available-for-Sale Revaluation Surplus\*\***

|   |           |           |
|---|-----------|-----------|
| <b>Balance at Beginning of Reporting Year</b> | <b>14</b> | (74)      |
| Valuation Gain/(Loss) Recognised in Equity    | 77        | 88        |
| Transferred to Operating Statement on:        |           |           |
| - Maturity of Financial Assets                | (91)      | -         |
| - Impairment of Financial Assets              | -         | -         |
| <b>Balance at the End of Reporting Year</b>   | <b>-</b>  | <b>14</b> |

\* The Property, Plant and Equipment Revaluation Surplus arises on the revaluation of property, plant and equipment.

\*\* The Financial Assets Available-for-Sale Revaluation Surplus arises on the revaluation of available for sale financial assets. Where a revalued financial asset is sold, that portion of the reserve which relates to the financial asset, and is effectively realised, is recognised in the comprehensive operating statement. Where a revalued financial asset is impaired, that portion of the reserve which relates to the financial asset is recognised in the comprehensive operating statement.

**(c) Contributed Capital**

|   |                |                |
|---|----------------|----------------|
| <b>Balance at Beginning of Reporting Year</b> | <b>188,445</b> | 188,445        |
| <b>Balance at the End of Reporting Year</b>   | <b>188,445</b> | <b>188,445</b> |

**NOTES TO THE FINANCIAL STATEMENTS**

For the Financial Year Ended 30 June 2015

|  | 2015            | 2014    |
|--|-----------------|---------|
|  | \$'000          | \$'000  |
| <b>NOTE 16: EQUITY (Continued)</b>   |                 |         |
| <b>(d) Accumulated Surpluses</b>   |                 |         |
| <b>Balance at Beginning of Reporting Year</b>  | <b>37,852</b>   | 34,679  |
| Change in Accounting Policy - Fixed Asset Capitalisation Threshold   | -               | (3,539) |
| <b>Restated Balance at Beginning of Reporting Year</b>   | <b>37,852</b>   | 31,140  |
| Net Result for the Year  | <b>7,960</b>    | 6,712   |
| <b>Balance at the End of Reporting Year</b>  | <b>45,812</b>   | 37,852  |
|  |                 |         |
| <b>NOTE 17: RECONCILIATION OF NET RESULT FOR THE YEAR TO NET CASH INFLOW/(OUTFLOW) FROM OPERATING ACTIVITIES</b> |                 |         |
| <b>Net Result For The Year</b>   | <b>7,960</b>    | 6,712   |
| <b>Non Cash Movements</b>  |                 |         |
| Depreciation and Amortisation  | <b>25,905</b>   | 29,526  |
| Indirect Capital Contributions   | <b>(3,897)</b>  | (2,924) |
| Revaluation Decrement on Non-Current Assets  | -               | (1,980) |
| Increase in Prior Year (Change in Accounting Policy)   | -               | (3,539) |
| Assets Received Free of Charge   | <b>(2,412)</b>  | (3,316) |
| Assets Provided Free of Charge   | <b>269</b>      | 1,158   |
| <b>Movements Included in Investing and Financing Activities</b>  |                 |         |
| Net Loss from Sale of Property, Plant and Equipment  | <b>1,751</b>    | 2,511   |
| <b>Movements in Assets and Liabilities</b>   |                 |         |
| Change in Operating Assets and Liabilities   |                 |         |
| (Decrease)/Increase in Provision for Make Good   | <b>673</b>      | (112)   |
| (Decrease)/Increase in Provision for Doubtful Debts  | <b>4,067</b>    | 3,233   |
| (Increase)/Decrease in Receivables   | <b>(16,177)</b> | (8,614) |
| (Increase)/Decrease in Fees Receivable   | <b>(24,436)</b> | 122     |
| (Increase)/Decrease in Inventories   | <b>56</b>       | 338     |
| (Increase)/Decrease in Prepayments   | <b>(1,330)</b>  | 607     |
| (Decrease)/Increase in Payables  | <b>(909)</b>    | 1,699   |
| (Decrease)/Increase in Employee Benefits   | <b>17,370</b>   | (840)   |
| (Decrease)/Increase in Prepaid Income  | <b>4,313</b>    | 1,545   |
| <b>NET CASH FLOW FROM/(USED IN) OPERATING ACTIVITIES</b>   | <b>13,203</b>   | 26,126  |

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 18: FINANCIAL INSTRUMENTS**

**(a) Financial Risk Management Objectives and Policies**

AV's principal financial instruments comprise:

- . cash assets
- . term deposits
- . receivables (excluding statutory receivables) and
- . payables (excluding statutory payables).

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement and the basis on which income and expenses are recognised, with respect to each class of financial asset and financial liability are disclosed in Note 1(h) to the financial statements.

AV's main financial risks include credit risk, liquidity risk and interest rate risk. AV manages these financial risks in accordance with its financial risk management policy.

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

The main purpose in holding financial instruments is to prudentially manage AV's financial risks within government policy parameters.

**Categorisation of Financial Instruments**

|  | <b>Contractual<br/>Financial<br/>Assets - Loans<br/>&amp; Receivables</b> | <b>Contractual<br/>Financial<br/>Assets -<br/>Available for<br/>Sale</b> | <b>Contractual<br/>Financial<br/>Liabilities at<br/>Amortised<br/>Cost</b> | <b>Total</b>   |
|--|---|--|--|----------------|
|  | <b>\$'000</b>   | <b>\$'000</b>  | <b>\$'000</b>  | <b>\$'000</b>  |
| <b>2015</b>  |   |  |  |                |
| <b>Contractual Financial Assets</b>                |   |  |  |                |
| Cash and Cash Equivalents                          | 61,547  | -  | -  | 61,547         |
| Loans and Receivables                              |   |  |  |                |
| Fees Receivable                                    | 41,591  | -  | -  | 41,591         |
| Other Receivables                                  | 6,735   | -  | -  | 6,735          |
| Term Deposits (>3 months)                          | 25,000  | -  | -  | 25,000         |
| <b>Total Financial Assets <sup>(i)</sup></b>       | <b>134,873</b>  | <b>-</b>   | <b>-</b>   | <b>134,872</b> |
| <b>Financial Liabilities</b>                       |   |  |  |                |
| Payables   | -   | -  | 31,040   | 31,040         |
| <b>Total Financial Liabilities <sup>(ii)</sup></b> | <b>-</b>  | <b>-</b>   | <b>31,040</b>  | <b>31,040</b>  |
| <b>2014</b>  |   |  |  |                |
| <b>Contractual Financial Assets</b>                |   |  |  |                |
| Cash and Cash Equivalents                          | 67,570  | -  | -  | 67,570         |
| Loans and Receivables                              |   |  |  |                |
| Fees Receivable                                    | 21,222  | -  | -  | 21,222         |
| Other Receivables                                  | 7,950   | -  | -  | 7,950          |
| Term Deposits (>3 months)                          | 40,000  | -  | -  | 40,000         |
| Available for Sale                                 |   |  |  |                |
| Floating Rate Securities                           | -   | 1,423  | -  | 1,423          |
| <b>Total Financial Assets <sup>(i)</sup></b>       | <b>136,742</b>  | <b>1,423</b>   | <b>-</b>   | <b>138,165</b> |
| <b>Financial Liabilities</b>                       |   |  |  |                |
| Payables   | -   | -  | 30,561   | 30,561         |
| <b>Total Financial Liabilities <sup>(ii)</sup></b> | <b>-</b>  | <b>-</b>   | <b>30,561</b>  | <b>30,561</b>  |

(i) The total amount of financial assets disclosed excludes statutory receivables.

(ii) The total amount of financial liabilities disclosed excludes statutory payables (i.e. Taxes payable).

**NOTES TO THE FINANCIAL STATEMENTS**

For the Financial Year Ended 30 June 2015

**NOTE 18: FINANCIAL INSTRUMENTS (Continued)****(a) Financial Risk Management Objectives and Policies (continued)****Net Holding Gain/(Loss) on Financial Instruments by Category**

|  | Net holding<br>gain/(loss) | Total interest<br>income /<br>(expense) | Fee income /<br>(expense) | Impairment<br>loss | Total           |
|--|----------------------------|---|---------------------------|--------------------|-----------------|
|  | \$'000                     | \$'000                                  | \$'000                    | \$'000             | \$'000          |
| <b>2015</b>                                    |                            |   |                           |                    |                 |
| <b>Financial Assets</b>                        |                            |   |                           |                    |                 |
| Cash and Cash Equivalents                      |                            | 4,237                                   |                           |                    | 4,237           |
| Loans and Receivables                          |                            | (17,989)                                |                           |                    | (17,989)        |
| Available for Sale                             | (14)                       |   |                           |                    | (14)            |
| <b>Total Financial Assets</b> <sup>(iii)</sup> | <b>(14)</b>                | <b>(13,752)</b>                         | -                         | -                  | <b>(13,766)</b> |
| <b>Financial Liabilities</b>                   |                            |   |                           |                    |                 |
| Payables                                       | -                          | -                                       | -                         | -                  | -               |
| <b>Total Financial Liabilities</b>             | -                          | -                                       | -                         | -                  | -               |
| <b>2014</b>                                    |                            |   |                           |                    |                 |
| <b>Financial Assets</b>                        |                            |   |                           |                    |                 |
| Cash and Cash Equivalents                      |                            | 4,700                                   |                           |                    | 4,700           |
| Loans and Receivables                          |                            | (14,165)                                |                           |                    | (14,165)        |
| Available for Sale                             | 88                         |   |                           |                    | 88              |
| <b>Total Financial Assets</b> <sup>(iii)</sup> | <b>88</b>                  | <b>(9,465)</b>                          | -                         | -                  | <b>(9,377)</b>  |
| <b>Financial Liabilities</b>                   |                            |   |                           |                    |                 |
| Payables                                       | -                          | -                                       | -                         | -                  | -               |
| <b>Total Financial Liabilities</b>             | -                          | -                                       | -                         | -                  | -               |

(iii) For cash and cash equivalents, loans and receivables and available-for-sale financial assets, the net gain or loss is calculated by taking the interest revenue, the movement in the fair value of the asset and minus any impairment recognised in the net result.

**NOTES TO THE FINANCIAL STATEMENTS**

For the Financial Year Ended 30 June 2015

**NOTE 18: FINANCIAL INSTRUMENTS (Continued)****(b) Credit Risk**

Credit risk arises from the contractual financial assets of AV, which comprise cash and deposits, non-statutory receivables and available for sale contractual financial assets. AV's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to AV. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with AV's contractual financial assets largely relates to individuals who have received ambulance transport, which is dispersed across a large number of individual debtors. AV manages the credit risk through ongoing debt recovery action and the review of the collectability of receivables by debtor recovery measures and/or payment by instalments.

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

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

Except as otherwise detailed in the following table, the carrying amount of contractual financial assets recorded in the financial statements, net of any allowances for losses, represents AV's maximum exposure to credit risk.

**Credit Quality of Contractual Financial Assets that are Neither Past Due Nor Impaired**

|                                  | Financial institutions<br>(AA- to A-<br>credit rating) | Government agencies<br>(AAA credit<br>rating) | Other        | Total          |
|----------------------------------|--|---|--------------|----------------|
|                                  | \$'000   | \$'000  | \$'000       | \$'000         |
| <b>2015</b>                      |  |   |              |                |
| <b>Financial Assets</b>          |  |   |              |                |
| Cash and Cash Equivalents        | 61,547   | -   | -            | 61,547         |
| Loans and Receivables            |  |   |              |                |
| Fees Receivable                  | -  | -   | -            | -              |
| Other Receivables <sup>(i)</sup> | -  | -   | 1,088        | 1,088          |
| Term Deposits (>3 months)        | 25,000   | -   | -            | 25,000         |
| <b>Total Financial Assets</b>    | <b>86,547</b>  | <b>-</b>                                      | <b>1,087</b> | <b>87,635</b>  |
| <b>2014</b>                      |  |   |              |                |
| <b>Financial Assets</b>          |  |   |              |                |
| Cash and Cash Equivalents        | 67,570   | -   | -            | 67,570         |
| Loans and Receivables            |  |   |              |                |
| Fees Receivable                  | -  | -   | -            | -              |
| Other Receivables                | -  | -   | 3,340        | 3,340          |
| Term Deposits (>3 months)        | 40,000   | -   | -            | 40,000         |
| <b>Total Financial Assets</b>    | <b>107,570</b>   | <b>-</b>                                      | <b>3,340</b> | <b>110,910</b> |

(i) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable).

**NOTES TO THE FINANCIAL STATEMENTS**

For the Financial Year Ended 30 June 2015

**NOTE 18: FINANCIAL INSTRUMENTS (Continued)****(b) Credit Risk (continued)****Ageing Analysis of Financial Assets as at 30 June**

|                               | Carrying<br>Amount | Not Past Due<br>and Not<br>Impaired | Past Due But Not Impaired |                  |                       | Impaired<br>Financial<br>Assets |
|-------------------------------|--------------------|-------------------------------------|---------------------------|------------------|-----------------------|---------------------------------|
|                               |                    |                                     | Less than 1<br>month      | 1 to 3<br>months | 3 months to<br>1 year |                                 |
|                               | \$'000             | \$'000                              | \$'000                    | \$'000           | \$'000                | \$'000                          |
| <b>2015</b>                   |                    |                                     |                           |                  |                       |                                 |
| <b>Financial Assets</b>       |                    |                                     |                           |                  |                       |                                 |
| Cash and Cash Equivalents     | 61,547             | 61,547                              | -                         | -                | -                     | -                               |
| Loans and Receivables         |                    |                                     |                           |                  |                       |                                 |
| Fees Receivable               | 41,591             | -                                   | -                         | -                | -                     | 41,591                          |
| Other Receivables             | 6,735              | 1,088                               | -                         | -                | -                     | 5,647                           |
| Term Deposits (>3 months)     | 25,000             | 25,000                              | -                         | -                | -                     | -                               |
| Available for Sale            |                    |                                     |                           |                  |                       |                                 |
| Floating Rate Securities      | -                  | -                                   | -                         | -                | -                     | -                               |
| <b>Total Financial Assets</b> | <b>134,873</b>     | <b>87,635</b>                       | -                         | -                | -                     | <b>47,238</b>                   |
| <b>2014</b>                   |                    |                                     |                           |                  |                       |                                 |
| <b>Financial Assets</b>       |                    |                                     |                           |                  |                       |                                 |
| Cash and Cash Equivalents     | 67,570             | 67,570                              | -                         | -                | -                     | -                               |
| Loans and Receivables         |                    |                                     |                           |                  |                       |                                 |
| Fees Receivable               | 21,222             | -                                   | -                         | -                | -                     | 21,222                          |
| Other Receivables             | 7,950              | 3,340                               | -                         | -                | -                     | 4,610                           |
| Term Deposits (>3 months)     | 40,000             | 40,000                              | -                         | -                | -                     | -                               |
| Available for Sale            |                    |                                     |                           |                  |                       |                                 |
| Floating Rate Securities      | 1,423              | -                                   | -                         | -                | -                     | 1,423                           |
| <b>Total Financial Assets</b> | <b>138,165</b>     | <b>110,910</b>                      | -                         | -                | -                     | <b>27,255</b>                   |

Ageing analysis of financial assets excludes all types of statutory financial assets (i.e. GST input tax credit).

**Contractual Financial Assets that are Either Past Due or Impaired**

There are no material financial assets which are individually determined to be impaired. Currently AV does not hold any collateral as security nor credit enhancements relating to any of its financial assets.

There are no financial assets that have had their terms renegotiated so as to prevent them from being past due or impaired, and they are stated at the carrying amounts as indicated. The ageing analysis table above discloses the ageing only of contractual financial assets that are past due but not impaired.

**NOTES TO THE FINANCIAL STATEMENTS**

For the Financial Year Ended 30 June 2015

**NOTE 18: FINANCIAL INSTRUMENTS (Continued)****(c) Liquidity Risk**

Liquidity risk is the risk that AV would be unable to meet its financial obligations as and when they fall due. AV operates under the Government's fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution.

AV's maximum exposure to liquidity risk is the carrying amounts of financial liabilities as disclosed in the face of the balance sheet. AV manages its liquidity risk by limiting short term investments to low risk, highly liquid investments such as cash and term deposits.

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

**Maturity Analysis of Financial Liabilities as at 30 June**

|                                    | Carrying<br>Amount<br>\$'000 | Nominal<br>Amount<br>\$'000 | Less than 1<br>month<br>\$'000 | Maturity Dates             |                                 |                        |
|------------------------------------|------------------------------|-----------------------------|--------------------------------|----------------------------|---------------------------------|------------------------|
|                                    |                              |                             |                                | 1 to 3<br>months<br>\$'000 | 3 months to<br>1 year<br>\$'000 | 1 to 5 Years<br>\$'000 |
| <b>2015</b>                        |                              |                             |                                |                            |                                 |                        |
| <b>Financial Liabilities</b>       |                              |                             |                                |                            |                                 |                        |
| Payables                           |                              |                             |                                |                            |                                 |                        |
| Trade Creditors                    | 11,679                       | 11,679                      | 11,679                         | -                          | -                               | -                      |
| Accrued Expenses                   | 18,468                       | 18,468                      | 18,468                         | -                          | -                               | -                      |
| Other Creditors                    | 893                          | 893                         | 893                            | -                          | -                               | -                      |
| <b>Total Financial Liabilities</b> | <b>31,041</b>                | <b>31,041</b>               | <b>31,041</b>                  | -                          | -                               | -                      |
| <b>2014</b>                        |                              |                             |                                |                            |                                 |                        |
| <b>Financial Liabilities</b>       |                              |                             |                                |                            |                                 |                        |
| Payables                           |                              |                             |                                |                            |                                 |                        |
| Trade Creditors                    | 11,477                       | 11,477                      | 11,477                         | -                          | -                               | -                      |
| Accrued Expenses                   | 18,903                       | 18,903                      | 18,903                         | -                          | -                               | -                      |
| Other Creditors                    | 181                          | 181                         | 181                            | -                          | -                               | -                      |
| <b>Total Financial Liabilities</b> | <b>30,561</b>                | <b>30,561</b>               | <b>30,561</b>                  | -                          | -                               | -                      |

Ageing analysis of financial liabilities excludes all statutory financial liabilities (i.e. GST input tax payable).

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 18: FINANCIAL INSTRUMENTS (Continued)**

**(d) Market Risk**

AV's exposures to market risk are primarily through interest rate risk with only insignificant exposure to foreign currency and other price risks. Objectives, policies and processes used to manage each of these risks are disclosed below.

**Currency Risk**

AV is exposed to insignificant foreign currency risk through its payables relating to contractual services denominated in foreign currency. AV manages its exposure to foreign exchange risk by negotiating a fixed exchange rate with suppliers on a quarterly or annual basis.

**Interest Rate Risk**

Exposure to interest rate risk might arise primarily through AV's cash and term deposits. For financial liabilities, AV mainly undertakes financial liabilities with relatively even maturity profiles.

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

AV manages its cash flow risk by mainly undertaking fixed rate financial instruments with relatively even maturity profiles, with only insignificant amounts of financial instruments at floating rate. Management has concluded for cash at bank, can be left at floating rate without necessarily exposing AV to significant risk. Management monitors interest rates on a monthly basis.

**Other Price Risk**

Exposure to price risk arises from price movements from AV's floating securities, which AV are intending to hold to maturity. Price risk is managed by reviewing the prices of these investments on a regular basis. Should the price risk be considered significant, management will determine the appropriate course of action.

**Interest Rate Exposure of Financial Assets and Liabilities as at 30 June**

|                              | Weighted<br>Average<br>Effective<br>Interest<br>Rates<br>(%) | Carrying<br>Amount<br>\$'000 | Interest Rate Exposure              |  |                                      |
|------------------------------|--|------------------------------|-------------------------------------|--|--------------------------------------|
|                              |  |                              | Fixed<br>Interest<br>Rate<br>\$'000 | Variable<br>Interest<br>Rate<br>\$'000 | Non<br>Interest<br>Bearing<br>\$'000 |
| <b>2015</b>                  |  |                              |                                     |  |                                      |
| <b>Financial Assets</b>      |  |                              |                                     |  |                                      |
| Cash and Cash Equivalents    |  |                              |                                     |  |                                      |
| Cash on Hand                 |  | 81                           | -                                   | -                                      | 81                                   |
| Cash at Bank                 | 2.00   | 10,966                       | -                                   | 10,966                                 | -                                    |
| Term Deposits (<3 Months)    | 3.87   | 50,500                       | 50,500                              | -                                      | -                                    |
| Loans and Receivables        |  |                              |                                     |  |                                      |
| Receivables                  |  | 48,326                       | -                                   | -                                      | 48,326                               |
| Term Deposits (>3 Months)    | 2.97   | 25,000                       | -                                   | 25,000                                 | -                                    |
|                              |  | <u>134,872</u>               | <u>50,500</u>                       | <u>35,966</u>                          | <u>48,406</u>                        |
| <b>Financial Liabilities</b> |  |                              |                                     |  |                                      |
| Payables                     |  | 31,040                       | -                                   | -                                      | 31,040                               |
|                              |  | <u>31,040</u>                | <u>-</u>                            | <u>-</u>                               | <u>31,040</u>                        |
| <b>2014</b>                  |  |                              |                                     |  |                                      |
| <b>Financial Assets</b>      |  |                              |                                     |  |                                      |
| Cash and Cash Equivalents    |  |                              |                                     |  |                                      |
| Cash on Hand                 |  | 78                           | -                                   | -                                      | 78                                   |
| Cash at Bank                 | 2.50   | 14,992                       | -                                   | 14,992                                 | -                                    |
| Term Deposits (<3 Months)    | 3.21   | 52,500                       | 52,500                              | -                                      | -                                    |
| Loans and Receivables        |  |                              |                                     |  |                                      |
| Receivables                  |  | 29,172                       | -                                   | -                                      | 29,172                               |
| Term Deposits (>3 Months)    | 3.68   | 40,000                       | -                                   | 40,000                                 | -                                    |
| Available for Sale           | 3.68   | 1,423                        | -                                   | 1,423                                  | -                                    |
|                              |  | <u>138,165</u>               | <u>52,500</u>                       | <u>56,415</u>                          | <u>29,250</u>                        |
| <b>Financial Liabilities</b> |  |                              |                                     |  |                                      |
| Payables                     |  | 30,561                       | -                                   | -                                      | 30,561                               |
|                              |  | <u>30,561</u>                | <u>-</u>                            | <u>-</u>                               | <u>30,561</u>                        |

The carrying amount excludes all statutory financial assets and liabilities (i.e. GST input tax credit and GST payable).

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 18: FINANCIAL INSTRUMENTS (Continued)**

**(d) Market Risk (Continued)**

**Sensitivity Disclosure Analysis**

Taking into account past performance, future expectations, economic forecasts and management's knowledge and experience of the financial markets, AV believes the following movements are 'reasonably possible' over the next 12 months (base rates are sourced from Westpac and the ANZ).

- A parallel shift of +1% and -1% in market interest rates (AUD) from year end rates of 2.00% (2013-14: 2.50%).

The following table discloses the impact on net operating result and equity for each category of financial instrument held by AV at year end as presented to key management personnel, if changes in the relevant risk occur.

|                              | Carrying<br>Amount<br>\$'000 | Interest Rate Risk      |                  |                         |                  |
|------------------------------|------------------------------|-------------------------|------------------|-------------------------|------------------|
|                              |                              | -1%<br>Profit<br>\$'000 | Equity<br>\$'000 | +1%<br>Profit<br>\$'000 | Equity<br>\$'000 |
| <b>2015</b>                  |                              |                         |                  |                         |                  |
| <b>Financial Assets</b>      |                              |                         |                  |                         |                  |
| Cash and Cash Equivalents    |                              |                         |                  |                         |                  |
| Cash on Hand                 | 81                           | -                       | -                | -                       | -                |
| Cash at Bank                 | 10,966                       | (110)                   | (110)            | 110                     | 110              |
| Term Deposits (<3 Months)    | 50,500                       | (328)                   | (328)            | 328                     | 328              |
| Loans and Receivables        |                              |                         |                  |                         |                  |
| Receivables                  | 48,326                       | -                       | -                | -                       | -                |
| Term Deposits (>3 Months)    | 25,000                       | (167)                   | (167)            | 167                     | 167              |
| <b>Financial Liabilities</b> |                              |                         |                  |                         |                  |
| Payables                     | 31,040                       | -                       | -                | -                       | -                |
|                              |                              | <u>(604)</u>            | <u>(604)</u>     | <u>604</u>              | <u>604</u>       |
| <b>2014</b>                  |                              |                         |                  |                         |                  |
| <b>Financial Assets</b>      |                              |                         |                  |                         |                  |
| Cash and Cash Equivalents    |                              |                         |                  |                         |                  |
| Cash on Hand                 | 78                           | -                       | -                | -                       | -                |
| Cash at Bank                 | 14,992                       | (150)                   | (150)            | 150                     | 150              |
| Term Deposits (<3 Months)    | 52,500                       | (475)                   | (475)            | 475                     | 475              |
| Loans and Receivables        |                              |                         |                  |                         |                  |
| Receivables                  | 29,172                       | -                       | -                | -                       | -                |
| Term Deposits (>3 Months)    | 40,000                       | (217)                   | (217)            | 217                     | 217              |
| Available for Sale           | 1,423                        | (14)                    | (14)             | 14                      | 14               |
| <b>Financial Liabilities</b> |                              |                         |                  |                         |                  |
| Payables                     | 30,561                       | -                       | -                | -                       | -                |
|                              |                              | <u>(856)</u>            | <u>(856)</u>     | <u>856</u>              | <u>856</u>       |

The carrying amount excludes all statutory financial assets and liabilities (i.e. GST input tax credit, GST payable and DHHS receivable).

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 18: FINANCIAL INSTRUMENTS (Continued)**

**(e) Fair Value**

The fair values and net fair values of financial instrument assets and liabilities are determined as follows:

- Level 1 - the fair value of financial instrument with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices;
- Level 2 - the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and
- Level 3 - the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

AV considers that the carrying amount of financial instrument assets and liabilities recorded in the financial statements to be a fair approximation of their fair values, because of the short-term nature of the financial instruments and the expectation that they will be paid in full.

The following table shows that the fair values of the contractual financial assets and liabilities are the same as the carrying amounts.

**Comparison Between Carrying Amount and Fair Value**

|                                    | Carrying<br>Amount<br>2015<br>\$'000 | Fair Value<br>2015<br>\$'000 | Carrying<br>Amount<br>2014<br>\$'000 | Fair Value<br>2014<br>\$'000 |
|------------------------------------|--------------------------------------|------------------------------|--------------------------------------|------------------------------|
| <b>Financial Assets</b>            |                                      |                              |                                      |                              |
| Cash and Cash Equivalents          | 61,547                               | 61,547                       | 67,570                               | 67,570                       |
| Loans and Receivables              | 73,326                               | 73,326                       | 69,172                               | 69,172                       |
| Available for Sale                 | -                                    | -                            | 1,423                                | 1,423                        |
| <b>Total Financial Assets</b>      | <b>134,872</b>                       | <b>134,872</b>               | <b>138,166</b>                       | <b>138,166</b>               |
| <b>Financial Liabilities</b>       |                                      |                              |                                      |                              |
| Payables                           | 31,040                               | 31,040                       | 30,561                               | 30,561                       |
| <b>Total Financial Liabilities</b> | <b>31,040</b>                        | <b>31,040</b>                | <b>30,561</b>                        | <b>30,561</b>                |

The carrying amount excludes all types of statutory financial assets and liabilities (i.e. GST input tax credit, GST payable and DHHS receivable).

**Financial Assets Measured at Fair Value as at 30 June:**

|                                      | Carrying<br>Amount<br>\$'000 | Fair Value Measurement at End of the Financial<br>Year Using: |                   |                   |
|--------------------------------------|------------------------------|---|-------------------|-------------------|
|                                      |                              | Level 1<br>\$'000   | Level 2<br>\$'000 | Level 3<br>\$'000 |
| <b>2015</b>                          |                              |   |                   |                   |
| <b>Financial Assets</b>              |                              |   |                   |                   |
| Investments & Other Financial Assets |                              |   |                   |                   |
| Loans and Receivables                |                              |   |                   |                   |
| Term Deposits (>3 Months)            | 25,000                       | 25,000  | -                 | -                 |
| Available for Sale                   |                              |   |                   |                   |
| Floating Rate Securities             | -                            | -   | -                 | -                 |
| <b>Total Financial Assets</b>        | <b>25,000</b>                | <b>25,000</b>   | <b>-</b>          | <b>-</b>          |
| <b>2014</b>                          |                              |   |                   |                   |
| <b>Financial Assets</b>              |                              |   |                   |                   |
| Investments & Other Financial Assets |                              |   |                   |                   |
| Loans and Receivables                |                              |   |                   |                   |
| Term Deposits (>3 Months)            | 40,000                       | 40,000  | -                 | -                 |
| Available for Sale                   |                              |   |                   |                   |
| Floating Rate Securities             | 1,423                        | 1,423   | -                 | -                 |
| <b>Total Financial Assets</b>        | <b>41,423</b>                | <b>41,423</b>   | <b>-</b>          | <b>-</b>          |

There have been no transfers between levels during the period.

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

|   | 2015           | 2014           |
|---|----------------|----------------|
|   | \$'000         | \$'000         |
| <b>NOTE 19: COMMITMENTS FOR EXPENDITURE</b>                                     |                |                |
| <b>(a) Commitments</b>  |                |                |
| <b>Capital Expenditure Commitments</b>  |                |                |
| <i>Payable:</i>   |                |                |
| Land and Buildings  | 452            | 5,609          |
| Motor Vehicle Replacement   | 448            | 155            |
| Equipment and Technology Purchases  | 303            | -              |
| <b>Total Capital Expenditure Commitments</b>                                    | <u>1,203</u>   | <u>5,764</u>   |
| <b>Other Expenditure Commitments</b>  |                |                |
| <i>Payable:</i>   |                |                |
| Transport Services  | 301,799        | 333,185        |
| Membership Services   | 54,777         | 59,301         |
| Metro Mobile Radio/Mobile Data Network  | 13,051         | 13,007         |
| RAVNet Services   | 2,362          | 3,436          |
| Biomedical Services   | 1,744          | 3,139          |
| Other Services  | 336            | 361            |
| <b>Total Other Expenditure Commitments</b>                                      | <u>374,069</u> | <u>412,429</u> |
| <b>Operating Lease Commitments</b>  |                |                |
| Commitments in relation to leases contracted for at the reporting date:         |                |                |
| Operating Leases  | 59,897         | 66,132         |
| <b>Total Operating Lease Commitments</b>  | <u>59,897</u>  | <u>66,132</u>  |
| <b>Total Commitments for Expenditure (inclusive of GST)</b>                     | <u>435,168</u> | <u>484,325</u> |
| All amounts shown in the commitments note are nominal amounts inclusive of GST. |                |                |
| <b>(b) Commitments Payable</b>  |                |                |
| <b>Capital Expenditure Commitments</b>  |                |                |
| Not Later than One Year   | 1,203          | 5,764          |
| <b>Total</b>  | <u>1,203</u>   | <u>5,764</u>   |
| <b>Other Expenditure Commitments</b>  |                |                |
| Not Later than One Year   | 63,461         | 48,417         |
| Later than One Year and Not Later than 5 Years                                  | 176,418        | 204,755        |
| Later than 5 Years  | 134,189        | 159,257        |
| <b>Total</b>  | <u>374,068</u> | <u>412,429</u> |
| <b>Operating Leases Commitments</b>   |                |                |
| <i>Non-Cancellable</i>  |                |                |
| Not Later than One Year   | 8,785          | 8,471          |
| Later than One Year and Not Later than 5 Years                                  | 23,384         | 24,938         |
| Later than 5 Years  | 27,728         | 32,723         |
| <b>Total</b>  | <u>59,897</u>  | <u>66,132</u>  |
| <b>Total Commitments for Expenditure (inclusive of GST)</b>                     | 435,168        | 484,324        |
| Less GST Recoverable from the Australian Taxation Office                        | (39,561)       | (44,029)       |
| <b>Total Commitments for Expenditure (exclusive of GST)</b>                     | <u>395,607</u> | <u>440,295</u> |

During the 2014-15 financial year, the total paid and/or payable on rental expense relating to operating leases was \$7.282m (2013-14: \$7.322m).

AV is not party to any finance lease arrangements.

**NOTE 20: CONTINGENT LIABILITIES**

There were no contingent liabilities as at 30 June 2015 (30 June 2014: Nil).

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 21a: RESPONSIBLE PERSONS DISCLOSURES**

In accordance with the Ministerial Directions issued by the Minister for Finance under the *Financial Management Act 1994*, the following disclosures are made regarding responsible persons for the reporting period.

|   | Period                              |
|---|-------------------------------------|
| <b>Responsible Minister</b>   |                                     |
| The Honourable David Davis, MLC, Minister for Health                            | 1 July 2014 to 3 December 2014      |
| The Hon Jill Hennessy MLA, Minister for Ambulance Services, Minister for Health | 4 December 2014 to 30 June 2015     |
| <b>Administrator</b>  |                                     |
| Mr Howard Ronaldson   | 12 December 2014 to 30 June 2015    |
| <b>Governing Board</b>  |                                     |
| Ms Linda Sorrell (Chair)  | 1 July 2014 to 12 December 2014     |
| Ms Claire Higgins   | 1 July 2014 to 12 December 2014     |
| Prof George Braitberg   | 1 July 2014 to 12 December 2014     |
| Mr Charles Gillies  | 1 July 2014 to 12 December 2014     |
| Ms Heather McLennan   | 1 July 2014 to 12 December 2014     |
| Ms Deborah Spring   | 1 July 2014 to 12 December 2014     |
| Ms Jo-Anne Cavill   | 1 July 2014 to 12 December 2014     |
| Mr David Ryan   | 1 July 2014 to 12 December 2014     |
| Mr Anthony Graham   | 1 October 2014 to 12 December 2014  |
| <b>Delegate</b>   |                                     |
| Mr Gary Thomas  | 1 July 2014 to 12 December 2014     |
| <b>Accountable Officer</b>  |                                     |
| Mr Greg Sassella  | 1 July 2014 to 28 November 2014     |
| Mr Andrew Way (Interim CEO)   | 2 December 2014 to 23 December 2014 |
| Assoc Prof Tony Walker ASM (Acting CEO)   | 23 December 2014 to 30 June 2015    |

**Remuneration of Responsible Persons**

The number of Responsible Persons are shown below in their relevant income bands:

| Income Band  | 2015<br>No.            | 2014<br>No.            |
|--|------------------------|------------------------|
| \$0-\$9,999  | 3                      | 2                      |
| \$10,000-\$19,999  | 7                      | -                      |
| \$20,000-\$29,999  | 2                      | 5                      |
| \$30,000-\$39,999  | -                      | 3                      |
| \$60,000-\$69,999  | -                      | 1                      |
| \$180,000-\$189,999  | 1                      | -                      |
| \$400,000-\$409,999  | -                      | 1                      |
| \$730,000-\$739,999  | 1                      | -                      |
| <b>Total Numbers</b>   | <b>14</b>              | <b>12</b>              |
|  | <b>2015<br/>\$'000</b> | <b>2014<br/>\$'000</b> |
| <b>Total remuneration received or due and receivable by Responsible Persons from Ambulance Victoria amounted to:</b> | <b>1,086</b>           | <b>694</b>             |

Total remuneration includes bonus payments, long service leave payments, redundancy payments and retirement benefits. This has been impacted by the departure of a responsible person during 2014-15, due to the inclusion of residual leave entitlements.

Amounts relating to Responsible Ministers are reported in the financial statements of the Department of Premier and Cabinet.

**Other Transactions of Responsible Persons and their Related Parties**

*Health Purchasing Victoria*

Ms Linda Sorrell, Chair, is also a Director of Health Purchasing Victoria, which provides purchasing services to AV on normal terms and conditions.

Total Payable and Payments to Health Purchasing Victoria up to December 2014: - -

*Alfred Health*

Mr Andrew Way, is also the Chief Executive Officer for Alfred Health and was seconded to AV as Interim CEO. Alfred Health provides medical services to AV on normal terms and conditions.

Total Payable and Payments to Alfred Health for December 2014 were: **55** 103  
Total Receivable and Receipts from Alfred Health for ambulance services for December 2014 were: **509** 1,218

**NOTES TO THE FINANCIAL STATEMENTS**

For the Financial Year Ended 30 June 2015

|  | 2015   | 2014   |
|--|--------|--------|
|  | \$'000 | \$'000 |

**NOTE 21a: RESPONSIBLE PERSONS DISCLOSURES (Continued)***State Emergency Services and Country Fire Authority*

Ms Claire Higgins, Director, is also the Chair of the Country Fire Authority, and a Director of the State Emergency Services, which provides services to AV on normal terms and conditions.

State Emergency Services provides training services to AV.

|  |   |   |
|--|---|---|
| Total Payable and Payments to State Emergency Services up to December 2014 were: | - | 3 |
|--|---|---|

Country Fire Authority provides emergency medical responder services, training services and rental property to AV.

|  |     |     |
|--|-----|-----|
| Total Payable and Payments to the Country Fire Authority up to December 2014 were: | 246 | 651 |
|--|-----|-----|

|  |   |    |
|--|---|----|
| Total Receivable and Receipts from the Country Fire Authority for ambulance services up to December 2014 were: | - | 41 |
|--|---|----|

*Monash Health*

Charles Gillies, Director, is also a Director of Monash Health, which provides medical services to AV on normal terms and conditions.

|   |   |   |
|---|---|---|
| Total Payable and Payments to Monash Health up to December 2014 were: | 2 | 6 |
|---|---|---|

|   |       |    |
|---|-------|----|
| Total Receivable and Receipts from Monash Health for ambulance services up to December 2014 were: | 1,217 | 48 |
|---|-------|----|

*Melbourne Health and the University of Melbourne*

Professor George Braitberg from May 2014 is also the Director of Emergency Medicine at Melbourne Health and Professor of Emergency Medicine at The University of Melbourne, both of which provide services to AV on normal terms and conditions.

Melbourne Health provides medical services to AV on normal terms and conditions.

|  |    |    |
|--|----|----|
| Total Payable and Payments to Melbourne Health up to December 2014 were: | 12 | 10 |
|--|----|----|

|  |    |     |
|--|----|-----|
| Total Receivable and Receipts from Melbourne Health for ambulance services up to December 2014 were: | 76 | 189 |
|--|----|-----|

The University of Melbourne provides education and training services to AV on normal terms and conditions.

|   |   |    |
|---|---|----|
| Total Payable and Payments to the University of Melbourne up to December 2014 were: | - | 29 |
|---|---|----|

*Alexandra District Hospital*

Mrs Jo-Anne Cavill, Director, was also the acting Chief Executive Officer of Alexandra District Hospital, which purchases services from AV on normal terms and conditions.

Alexandra District Hospital provides rental property to AV on normal terms and conditions.

|   |   |   |
|---|---|---|
| Total Payable and Payments to Alexandra District Hospital up to December 2014 were: | 1 | 5 |
|---|---|---|

|   |    |     |
|---|----|-----|
| Total Receivable and Receipts from Alexandra District Hospital for ambulance services up to December 2014 were: | 22 | 113 |
|---|----|-----|

*Stawell Regional Health*

Mr Gary Thomas, Delegate, is also the independent chair of Stawell Regional Health's Audit & Risk Committee, which purchases services from AV on normal terms and conditions.

|   |    |     |
|---|----|-----|
| Total Receivable and Receipts from Stawell Regional Health for ambulance services up to December 2014 were: | 67 | 127 |
|---|----|-----|

*Colac Area Health*

Mr Anthony Graham, Director, is also a Board Executive member of Colac Area Health, which purchases services from AV on normal terms and conditions.

|   |     |     |
|---|-----|-----|
| Total Receivable and Receipts from Colac Area Health for ambulance services up to December 2014 were: | 115 | 187 |
|---|-----|-----|

**NOTE 21b: EXECUTIVE OFFICER DISCLOSURES****Executive Officers' Remuneration**

The number of Executive Officers, other than Ministers and Accountable Officers, and their total remuneration during the reporting period is shown in the first column in the table below in their relevant income bands. The base remuneration of Executive Officers is shown in the second column. Base remuneration is exclusive of bonus payments, long service leave payments, redundancy payments and retirement benefits.

Several factors affected total remuneration payable to executives over the year. Ambulance Victoria has undergone a structural reform during the 2014-15 year including resignation of all Board Members. Four executives also departed during the year which has impacted on total remuneration figures due to the inclusion of residual leave entitlements and contract termination payments.

A number of executives also received bonus payments relating to their performance in 2013-14 financial year paid during the year and these bonus payments are in accordance with the terms and conditions of individual employment contracts and both GSERP and DHHS policy and guidelines, and are linked to the Executives' performance as assessed in their Performance and Development Plan.

Ambulance Victoria  
**NOTES TO THE FINANCIAL STATEMENTS**  
For the Financial Year Ended 30 June 2015

**NOTE 21b: EXECUTIVE OFFICER DISCLOSURES (Continued)**

|  | Total Remuneration  |                     | Base Remuneration   |                     |
|--|---------------------|---------------------|---------------------|---------------------|
|  | 2015<br>No.         | 2014<br>No.         | 2015<br>No.         | 2014<br>No.         |
| \$0 - \$9,999                                | -                   | -                   | -                   | 1                   |
| \$10,000 - \$19,999                          | 2                   | -                   | 2                   | -                   |
| \$40,000 - \$49,999                          | 1                   | -                   | 1                   | -                   |
| \$50,000 - \$59,999                          | 2                   | -                   | 2                   | -                   |
| \$80,000 - \$89,999                          | -                   | 1                   | -                   | -                   |
| \$110,000 - \$119,999                        | -                   | -                   | 1                   | -                   |
| \$120,000 - \$129,999                        | 1                   | -                   | 1                   | -                   |
| \$130,000 - \$139,999                        | 1                   | -                   | -                   | 1                   |
| \$140,000 - \$149,999                        | -                   | 1                   | -                   | -                   |
| \$160,000 - \$169,999                        | -                   | -                   | 1                   | -                   |
| \$170,000 - \$179,999                        | -                   | -                   | 1                   | -                   |
| \$180,000 - \$189,999                        | 2                   | -                   | -                   | -                   |
| \$190,000 - \$199,999                        | -                   | -                   | -                   | 1                   |
| \$200,000 - \$209,999                        | -                   | -                   | 1                   | 3                   |
| \$210,000 - \$219,999                        | -                   | -                   | 1                   | 1                   |
| \$220,000 - \$229,999                        | 2                   | -                   | -                   | -                   |
| \$230,000 - \$239,999                        | -                   | 2                   | -                   | 1                   |
| \$240,000 - \$249,999                        | -                   | 2                   | 1                   | -                   |
| \$260,000 - \$269,999                        | -                   | 1                   | 1                   | -                   |
| \$270,000 - \$279,999                        | 1                   | -                   | -                   | -                   |
| \$280,000 - \$289,999                        | -                   | 1                   | -                   | -                   |
| \$330,000 - \$339,999                        | 1                   | -                   | -                   | -                   |
| <b>Total</b>                                 | <b>13</b>           | <b>8</b>            | <b>13</b>           | <b>8</b>            |
| <b>Total Annualised Employee Equivalent*</b> | <b>6.98</b>         | <b>6.79</b>         | <b>6.98</b>         | <b>6.79</b>         |
| <b>Total Remuneration</b>                    | <b>\$ 1,871,000</b> | <b>\$ 1,741,000</b> | <b>\$ 1,687,000</b> | <b>\$ 1,416,000</b> |

\* Annualised employee equivalent is based on paid working hours of 38 ordinary hours per week over the 52 weeks of a reporting period.

|   | 2015<br>\$'000 | 2014<br>\$'000 |
|---|----------------|----------------|
| <b>NOTE 22: REMUNERATION OF EXTERNAL AUDITORS</b> |                |                |

|   |            |            |
|---|------------|------------|
| <b>Victorian Auditor-General's Office</b> |            |            |
| Audit or review of financial statements   | <u>171</u> | <u>199</u> |

|  | 2015<br>\$'000 | 2014<br>\$'000 |
|--|----------------|----------------|
| <b>NOTE 23: EX GRATIA PAYMENTS<sup>(i)</sup></b> |                |                |

|  |          |           |
|--|----------|-----------|
| <b>AV has made the following ex gratia payments:</b> |          |           |
| Forgiveness or waiver of debt <sup>(ii)</sup>        | <u>-</u> | <u>12</u> |
|  | <u>-</u> | <u>12</u> |

*Notes*

(i) Includes ex-gratia expenses greater than or equal to \$5,000 or those considered material in nature.

(ii) Forgiveness of transport fees debt to individual due to excessive financial hardship and have been recognised in the Comprehensive Operating Statement under 'Bad & Doubtful Debts'

**NOTE 24: SEGMENT REPORTING**

AV operates only in one geographic and industry segment being the provision of ambulance services in Victoria.

**NOTE 25: SUBSEQUENT EVENTS**

There have been no subsequent events from 30 June 2015, to the date of these financial statements.



# Disclosure Index

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

| Legislation                            | Requirement  | Page Reference |
|--|--|----------------|
| <b>Report of Operations</b>            |  |                |
| <b>Charter and purpose</b>             |  |                |
| FRD 22F                                | Manner of establishment and the relevant Ministers   | 29             |
| FRD 22F                                | Purpose, functions, powers and duties  | 29             |
| FRD 22F                                | Initiatives and key achievements   | 13-20          |
| FRD 22F                                | Nature and range of services provided  | 29             |
| <b>Management and structure</b>        |  |                |
| FRD 22F                                | Organisational structure   | 32             |
| <b>Financial and other information</b> |  |                |
| FRD 10                                 | Disclosure index   | 102-103        |
| FRD 11A                                | Disclosure of ex gratia expenses   | 101            |
| FRD 12A                                | Disclosure of major contracts  | na             |
| FRD 21B                                | Responsible person and executive officer disclosures   | 99-101         |
| FRD 22F                                | Application and operation of <i>Protected Disclosure 2012</i>  | 49             |
| FRD 22F                                | Application and operation of <i>Carers Recognition Act 2012</i>  | 52             |
| FRD 22F                                | Application and operation of <i>Freedom of Information Act 1982</i>                                      | 48             |
| FRD 22F                                | Compliance with building and maintenance provisions of <i>Building Act 1993</i>                          | 49             |
| FRD 22F                                | Details of consultancies over \$10,000   | 50             |
| FRD 22F                                | Details of consultancies under \$10,000  | 50             |
| FRD 22F                                | Employment and conduct principles  | 51             |
| FRD 22F                                | Major changes or factors affecting performance   | 13-20          |
| FRD 22F                                | Occupational health and safety   | 52             |
| FRD 22F                                | Operational and budgetary objectives and performance against objectives                                  | 34-38          |
| FRD 24C                                | Reporting of office-based environmental impacts  | 25             |
| FRD 22F                                | Significant changes in financial position during the year  | 53-54          |
| FRD 22F                                | Statement on National Competition Policy   | 49             |
| FRD 22F                                | Subsequent events  | 101            |
| FRD 22F                                | Summary of the financial results for the year  | 55             |
| FRD 22F                                | Workforce Data Disclosures including a statement on the application of employment and conduct principles | 21,51          |

| <b>Legislation</b> | <b>Requirement</b>  | <b>Page Reference</b> |
|--------------------|---|-----------------------|
| FRD 25B            | Victorian Industry Participation Policy disclosures           | 49                    |
| FRD 29A            | Workforce Data disclosures                                    | 21                    |
| SD 4.2(g)          | Specific information requirements                             | na                    |
| SD 4.2(j)          | Sign-off requirements   | 10                    |
| SD 3.4.13          | Attestation on data integrity                                 | 12                    |
| SD 4.5.5.1         | Ministerial Standing Direction 4.5.5.1 compliance attestation | 11                    |
| SD 4.5.5           | Risk management compliance attestation                        | 11                    |

## **Financial Statements**

### **Financial statements required under Part 7 of the FMA**

|           |                                   |    |
|-----------|-----------------------------------|----|
| SD 4.2(a) | Statement of changes in equity    | 62 |
| SD 4.2(b) | Comprehensive operating statement | 60 |
| SD 4.2(b) | Balance sheet                     | 61 |
| SD 4.2(b) | Cash flow statement               | 63 |

### **Other requirements under Standing Directions 4.2**

|           |  |    |
|-----------|--|----|
| SD 4.2(a) | Compliance with Australian accounting standards and other authoritative pronouncements | 64 |
| SD 4.2(c) | Accountable officer's declaration  | 57 |
| SD 4.2(c) | Compliance with Ministerial Directions   | 64 |
| SD 4.2(d) | Rounding of amounts  | 66 |

## **Legislation**

|   |    |
|---|----|
| <i>Freedom of Information Act 1982</i>                  | 48 |
| <i>Protected Disclosure Act 2001</i>                    | 49 |
| <i>Carers Recognition Act 2012</i>                      | 52 |
| <i>Victorian Industry Participation Policy Act 2003</i> | 49 |
| <i>Building Act 1993</i>                                | 49 |
| <i>Financial Management Act 1994</i>                    | 64 |





## **Ambulance Victoria**

Registered Office and Headquarters  
375 Manningham Road, Doncaster, Victoria 3108

Postal Address  
PO Box 2000, Doncaster, Victoria 3108

Website            [www.ambulance.vic.gov.au](http://www.ambulance.vic.gov.au)  
Administration    03 9840 3500  
Membership        1800 64 84 84