

EMERGENCY SERVICES FOUNDATION

Annual Report



2023
2024

Contents

- 3. Introduction
- 4. Chair Report
- 6. CEO Report
- 10. Committees and groups
- 12. Stories
- 16. Year in Review
- 18. Facts and Figures
- 20. Member Organisations
- 21. Supports
- 22. The Board
- 23. Financials

Introduction

Underpinning ESF’s commitment to the mental health and wellbeing of everyone involved in all forms of emergency management in Victoria is knowledge that suggests mentally healthy workplaces, which support people to flourish, bolster the ability of the sector to deal with the increasingly complex emergency management needs of our community.

What ESF offers Victoria’s emergency service organisations is unique. No other state has such a forum which brings together all key emergency service organisations to share experiences, collaborate on research and in developing initiatives that strive to address shared mental health challenges and prevent mental injury.

WorkSafe predicts the rate of mental injury claims will continue to rise and the emergency services sector is vastly over-represented. This comes at a cost to the fulfillment of lives but also at huge personal cost to families, financial cost to the Victorian community and emergency service organisations as employers. This presents a long-term challenge and ESF is central to effectively guiding the sector to consider a multifactorial approach to improve how to prevent such mental injury and protect wellbeing for the sustainability of the sector.

There is undoubtedly predictable risk of exposure to potentially traumatic events and inherent organisational stressors due to the physical nature of the work or job demands. These are elements of the job that cannot change, and their impact is exacerbated by the prevalence of self-stigma associated with mental health. There are however, many aspects of the job that can change including how work is designed, how leaders are developed to understand their role in mitigating psychosocial hazards and how individuals and families are educated to manage personal wellbeing.

In aspiring to improve the mental health and wellbeing landscape for the sector and its people, ESF focuses on what can change. In doing this work ESF recognises the responsibility of agencies as employers and works to complement and add value to their efforts as we strive to be ‘better together.’

By bringing people together to collaborate and build the evidence of what works, ESF is fostering innovation and good practice. A range of strategic partnerships are helping ESF to maximise the opportunity to improve mental health and wellbeing outcomes across the sector and encouraging a culture where mentally healthy workplaces are the norm.



Chair Report

It gives me great pleasure to provide my fourth report in my capacity as Chair of the Emergency Services Foundation, and to again acknowledge the great work of our sector, a sector that comprises some 139,000 volunteer and paid members who strive daily to get better community safety outcomes for those they serve.

Importantly it's also my opportunity to acknowledge the significant work being undertaken by ESF in its relentless pursuit to improve the mental health and wellbeing of our emergency workers and to find ways in which we can contribute further to protecting those who protect us.

We were delighted that the Governor of Victoria, Her Excellency Professor the Honourable Margaret Gardner AC, agreed to support ESF through her patronage. Our CEO Siusan MacKenzie and I met with Her Excellency to provide her with the history of our organisation and the journey that we have been on. Governor Gardner expressed her strong support for the work that we do and her support more broadly for our volunteer and paid emergency workers. I would like to thank outgoing Governor, the Honourable Linda Dessau AC CVO for her support and patronage of the Foundation from 2020-2023.

Our CEO Siusan MacKenzie, and her very small team of Naomi, Martine, Sarah, Ainsley and Jo continue to 'punch well above their weight' in delivering on the objectives of our organisation. It's important that I first acknowledge that and thank them for the effort and energy that they bring to

everything that they do. Without them the Foundation would grind to a halt, and I have absolutely no doubt that the sector would be far worse for that.

The voluntary efforts of so many others continue to contribute to our effectiveness, and I would like to take this opportunity to acknowledge them.

My fellow board members have again over this past year continued to dedicate their time and intellect to finding ways in which we can provide better governance and strategic direction for the organisation, and I want to acknowledge and thank them for their efforts. It is a constant battle for ESF to find funds and resources to allow us to be the best that we can be. We have in recent months been engaging with our stakeholders to identify ways in which we can provide better, more targeted support and services to them. In response to what we have heard we have begun a strategic review designed to ensure that our offerings are contemporary, targeted to need, and provided efficiently going forward. The results of this work will become evident in 2025.

Our Strategic Stakeholder Council,

comprising the CEO's /Chief Officer or their representatives of our 15 member agencies continued to meet throughout the year to provide the Foundation with guidance and direction relating to what they believe ESF could do, in partnership with their organisations, to provide the best mental health and wellbeing outcomes for their volunteer and paid staff. I want to sincerely thank them for continuing to work with us in what can only be described as an increasingly more volatile, uncertain, complex and ambiguous times for them as sector leaders.

Our Mental Health Advisory Group continues to ensure that the programs we are designing and providing and the research that we are undertaking is both contemporary and relevant, and importantly that it is clinically sound. Our Learning Network, comprising the Wellbeing Managers from our member agencies continues to provide their support and guidance over this past year. My thanks go out to all these groups for their ongoing assistance.



Dr. Shannon Hood continues to lead much of our program delivery. Shannon's knowledge, and sector experience and demeanour are key to the service delivery outcomes that we achieve, and I would like to thank him for his ongoing efforts over the past year.

Following the success of Tony's Trek 2023, another event was undertaken, with Tony's Trek – Side by Side 2024 heading to Mt Everest Base Camp to raise funds to support our programs and to raise further awareness of the impact that emergency work can have on the mental health and wellbeing of our people.

Side by Side Trek and Tony's Trek partnered in this initiative to take 26 emergency services family members on this arduous and iconic adventure. As difficult as the journey was, and as sick as some of our team got, we reminded ourselves that our short-term discomfort paled into insignificance when compared to the mental health journey that many of our colleagues find themselves on.

I would like to sincerely extend my appreciation to the founders of Side by Side Trek, Ian Hunt from Ambulance Victoria and Adam Broad from Fire Rescue Victoria for initiating the discussion with me about the concept for the 2024 event, their efforts and those

of all of us who participated have contributed further to the conduct and evaluation of ESF's Residential Wellbeing Pilot Program, more about which is discussed further in this report.

Finally, to the many individuals from Units, Brigades, agencies and the emergency services community more broadly who give so frequently and freely of your time to support us, thank you. The value of what you do for us over and above your other commitments to your agencies and community cannot be overstated, nor can our appreciation.

ESF has in recent months been considering its business model and the array of services it provides to the sector with the intent of ensuring that we remain contemporary and effective in delivery of our programs and research. We want to be sure that the services that we provide to the sector are relevant to its needs in an ever-changing environment. We are well on the way to completing a strategic review that has involved engagement and consultation with our fifteen partner agencies. We have also been approached by a number of organisations operating in the mental health and wellbeing space both at state and national levels where due to synergies there may be opportunities to collaborate, this

all augers well for our organisation and ultimately for the 139,000 volunteer and paid emergency workers in Victoria that we exist to support.

As another year passes for ESF and a new one starts, I look forward with excitement to seeing where we can take the organisation to provide great mental health and wellbeing support services to our people in partnership with our agency members.

Tony Pearce
ESF Chair



CEO Report

It is with great pride that I reflect on the endeavours and challenges at ESF over the past year. ESF continued to gain respect and admiration for its ability to deliver quality programs and events that connect the sector and respond to shared challenges.

ESF exists to enhance mental health across the Victorian emergency management sector. We are a small, high performing, agile organisation that designs and commissions high-impact programs, facilitates research, undertakes advocacy and brings people and ideas together to improve the sector's mental health outcomes.

The highlight of the year was implementing the long-held vision for a Residential Wellbeing Program pilot aimed at preventing progression to serious mental injury for Victorian emergency service workers. I travelled to British Columbia (BC), Canada to better understand how our colleagues from BluePrint who led the BC First Responder Resiliency Program (BCFFRP) managed the administration and clinical risks of recruitment associated with such a program.

Our lead facilitator Dr Shannon Hood followed to undertake a train the trainer experience with a group of Vancouver police officers where he learned from Dr Duncan Shields founder of the program we have emulated. The partnership we have formed with BluePrint and the BCFFRP has been undeniably vital to our success, and I am pleased to say is delivering mutual benefit as ESF continuously improves and builds upon the Canadian template. Three of six pilot programs were delivered this year at a venue on the Mornington Peninsula. Our determination to recruit the best possible co-facilitators resulted in Sharon Craig and Richard Chambers becoming irrefutable advocates for the program and its potential to change lives for the better. Next year will see us complete the pilot with three more cohort groups and work with Phoenix Australia and Findex to comprehensively evaluate the impact and cost of the program with a view to establishing a sustainable delivery model.

Everything we do is evidence based. Throughout the year, we have focused on addressing issues and gaps in the sector's approach to mental health and wellbeing identified through our studies.

We once again worked with a project team of students from Worcester Polytech Institute (WPI) Massachusetts USA. This year they delved into the issue of vicarious trauma. We heard that there had not been adequate focus on the wellbeing of people in support roles and this project revealed the extent of roles across the sector at risk of vicarious trauma and made recommendations to mitigate the issue which the Learning Network (wellbeing managers from ESFs member agencies) members found valuable.



After Angela Harbinson, the founder and CEO of The Separation Guide, spoke at the Emergency Services Foundation (ESF) Mental Health Showcase in October 2023 about the workplace cost of separation, ESF worked with her to develop a survey to understand the effects of separation on people in the sector and the support they need.

This aligns with ESF's 2024 focus on emergency service families through evidence informed leading practice strategy designed to acknowledge the integral role families of emergency service workers have in our model of emergency management, improve their mental health literacy and strengthen the support available to them. A new Family Matters Advisory Group including partners of paid and volunteer workers was formed to guide this work and their lived experience has proved invaluable. A new resource developed this year was the Families Guide which is now being tailored by various agencies and referred to nationally.

With financial support from the East Gippsland Community Foundation ESF partnered with MacKillop Family Services to deliver a unique new Flourishing Families program in East Gippsland an area of the state which had been struck by repeated disasters. With local emergency service workers and volunteers affected both through their work and at a personal level the impact extended into families. The partnership enabled the delivery of a program which provided both children and adults a safe space to explore their feelings, improve mental health literacy and learn strategies for dealing with grief and loss. A feelings wheel was a particularly popular resource developed to support the program.

Mental Health in Focus was another new ESF initiative this year. This program was developed in recognition of the fact that there had been considerable turnover amongst senior leaders across the sector and a desire to build shared understanding of shared strategic mental health challenges. With support from the people at Steople, Rely, Your Call, WorkSafe and Maddocks a cohort of 35 senior leaders from 11 agencies were exposed to experts over six sessions to discuss topics such as psychosocial hazards, workplace incivility, and creating a speak up and listen up culture.

CEO Report cont.

This year saw ESF expand its International Women's Day (IWD) event with the introduction of new Diversity and Inclusion Awards. The Awards attracted 26 applications from 10 ESF member agencies that were judged by Victorian Equal Opportunity and Human Rights Commissioner Ro Allen, and Commissioner for Gender Equality in the Public Sector, Niki Vincent. Ro and Niki furthered their involvement by interviewing winners in each of the three categories gender inclusivity initiative, women's equality initiative and diversity and inclusion champion at the IWD event. This enabled the winners to explain their initiatives in a very engaging way and was well received by event participants.

ESF has hosted a scholarship program since its inception in 1987. This year for the first time ESF partnered with Rotary to support the program and two Fire Rescue Victoria (FRV) applicants were awarded funds to allow them to travel and study issues of interest

to the sector. Senior Station Officer Matt Nicholson travelled to Colorado to learn from experts about the impact of shiftwork and sleep disruption on physical and mental wellbeing and how to mitigate the impact. FRV Chaplain Jesse Winter chose to study moral injury. Throughout the year Peter Romanis Detective Act. Senior Sergeant from VicPol continued to share the findings of his 2023 study into compassion fatigue which included a segment on A Current Affair.

Measuring the impact of our work is so difficult because the sector's approach to mental health is multifactorial and no one intervention can be credited with driving change and results will only be seen over the long term. Nevertheless, we are focused on reporting because the cost of mental health claims is so high that helping just one person from embarking on the claim journey can make a significant difference to the individual, their family, the workplace and system.

This year we reported on a series of conversations we had with our member agencies to understand the value they place on our work. Feedback was very encouraging and included comments such as, 'ESF brings us together – it is the only time we get together with other agencies; ESF is a trusted advisor, free from organisational biases and constraints; We don't have time to do over the horizon thinking and ESF keeps mental health on our radar.'

I am immensely proud of our small team who share a dogged sense of purpose and commitment to delivering quality programs and events of value to the sector. They do with sound guidance from the Board, various committees and partners for which I am very grateful, and I look forward to expanding our impact further next year.

Siusan MacKenzie
CEO



Committees and groups

The following committees and groups provide advice to the Board.

Risk Committee

ESF’s Risk Committee proactively supports and advises the board and executive on risk management policy, practice, and exposure to risk. A risk framework is in place and appropriate.

ESF’s risks are critically reviewed on a rolling schedule and have been assessed within the previous 12 months. The Committee assists the board and executive to identify, assess and apply controls to manage risk exposure spanning governance, operations, health and safety, reputation and stakeholder relationships, cyber security, and finance.

The Committee has met five times during 2023/24. Risk Committee members:

- **Deb Martindale**
(Board member, Committee Chair)
- **Ian Forsyth**
(Board member)
- **Ken Gray**
(Independent member)
- **Siusan MacKenzie**
(CEO)

Family Matters Advisory Group

I have been honoured to be a part of the first ESF Family Matters Advisory Group. I have been a partner to an injured ES member for over 10 years and have spent the majority of that feeling ignored and that what I was going through didn’t matter as much as my partner’s journey. I am so thankful that ESF sees this differently. I have loved meeting the other members and voicing my thoughts on what would have helped and will help my family.

Courtney Daly

Residential Wellbeing Program Pilot Governance Group

The Board Governance Group (BGG) for the Residential Wellbeing Program was established to oversee the RWP on behalf of the Board of ESF and to support the CEO as Project Lead and the Project Facilitators in achieving the objectives of the RWP.

The RWP BGG identified risks that might potentially arise within the RWP, developed a register of those risks and ensured appropriate mitigations were in place to manage those risks. This included reviewing insurance, developing and monitoring a data management plan, overseeing contractual arrangements and reviewing plans for evaluation of the RWP.

The RWP BGG been debriefed by the facilitator after each program. It is not the role of the RWP BGG to review learnings, and this will be reported in the evaluation. From the perspective of the RWP BGG, however, it is pleasing to note that the programs have proceeded as anticipated, and no risks have emerged that were not managed as intended. Importantly, when trauma release has occurred for a participant in a program, that participant has been well assisted by the facilitators to address the circumstances, and to continue in the program.

The Group met four times between January and June 2024 and includes:

- **Ken Gray** – Charities & Not-for-Profit Legal Advisor
(Independent Risk Committee member and Chair)
- **Paul Fitzgerald** – Acting Lead Psychologist, Psychological Services Fire Rescue Victoria
(Independent member)
- **Lisa Dell** – Associate Professor, Phoenix Australia Centre for Posttraumatic Mental Health (Independent member)
- **Siusan MacKenzie** – CEO Emergency Services Foundation

Mental Health Advisory Group

The Mental Health Advisory Group (MHAG) first met in September 2022 and continues to evolve and add value to ESF’s program of work. The Group met four times throughout 2023/24, each time with a filled agenda of meaningful items for discussion and contribution.

The key areas of focus throughout the year were:

Residential Wellbeing Program pilot program

MHAG has provided the CEO and RWP facilitators with guidance and input for a wide range of topics related to the program, including benefits of mixed cohort/agency group design, selection and screening processes to manage clinical risk, views on qualifications of facilitators of the program, outcome measures and evaluation methodology.

Families’ strategy

MHAG provided a strong voice to ESF relating to the design of programs to ensure face to face and across sector connection, the importance of lived experience voice in all program design, the need to maintain a broad definition of ‘family’ and importance of designing resources and providing findings that will be tangible and meaningful for agencies.

Mentoring

MHAG members provided mentoring and guidance to ESF scholarship participants which added tremendous value to their learning experience.

Connections

MHAG provided guidance and advisory for speakers and best practice case studies for sharing within ESF conferences and events.

General feedback and advisory

ESF CEO leveraged the MHAG to test ideas to ensure best practice and evidenced based thinking remains at the forefront of all ESF programs and areas of strategic focus.

Group members are:

- **Kate Connors** – Chief Mental Health Advisor, Elemental Coaching & Psychology
(Board member and Chair)
- **Lisa Dell** – Associate Professor, Phoenix Australia Centre for Posttraumatic Mental Health
(Independent member)
- **David Lawrence** – Professor of Mental Health in the School of Population Health at Curtin University (Independent member)
- **Erin Smith** – CEO, Dart Centre Asia Pacific
(Independent member)
- **Amanda Smillie** – Assistant Director, The Orange Door (Independent member)
- **Sophie Barrett** – Director, Allied Health and Learning and Development, The Royal Melbourne Hospital (Independent member)
- **David Younger** – Clinical & Consultant Psychologist, David Younger Psychology
(Independent member)

Stories

The following stories illustrate a compilation of experiences and names used are not those of actual of program participants.



Leading for Better Mental Health

The 2019-2020 bushfire season was unprecedented in intensity and devastation. Across the summer multiple fires burnt large areas of Victoria and all states of Australia, resulting in 34 fatalities and huge losses of land and wildlife. Whilst the response of emergency service agencies was incredible, the challenges that were presented went way beyond juggling resources and changing environmental conditions. The impact on emergency service

staff and volunteers – and their families – was, and still is, deeply felt. Many experienced burnout and high stress and for managers the challenge of looking after staff whilst their own wellbeing suffered was acutely felt.

‘Sally’ was one of those managers who still carried an emotional burden of the 2019-2020 response when predictions for another challenging fire season 2023 emerged. ‘Sally’ knew that she needed tools and techniques

to help her team and decided to do the Leading for Better Mental Health program. Not only did she more usefully understand wellbeing, trauma and psychological safety but she developed and implemented strategies to lead her team differently, resulting in reduced tension and stress. As ‘Sally’ said ...

“You can’t eliminate what nature throws at you but with a deeper understanding and the right tools, you can definitely help yourself and your team in a more supportive way. The program was brilliant for this.”

Residential Wellbeing Program Pilot

After 23 years in Victoria Police, ‘Juliet’ faced intense stress from attending fatal car accidents involving people she knew, domestic violence callouts, and receiving threats from the community. Despite these challenges, she felt little genuine support from management. When she tried to talk about her experiences, colleagues would often ‘one up’ her with their own war stories, or offer solutions, rather than genuinely listening. She also found herself unable to share her experiences at home, as she was concerned these would burden those she cared about. Over time, the trauma accumulated, leading to symptoms of PTSD, low mood and anxiety. ‘Juliet’ tried therapy but

found that the psychologists she worked with didn’t understand the reality of working in emergency services. Things started to turn around when ‘Juliet’ attended the Residential Wellbeing Program offered through the Emergency Services Foundation. For the first time, she felt truly heard by peers who understood the unique pressures of emergency services work. The program helped ‘Juliet’ process some of the emotions related to the experiences she had had on the job, leaving her feeling lighter and more energized. She also formed lasting connections with others in the program and strengthened her relationship with her husband, who gained insight into her experiences.

‘Juliet’ now has renewed energy for her role and a broader, more supportive network. She describes the program as life changing.



Mental Health Matters



‘Geoff’s’ volunteer role as a Lieutenant in charge of training for his local CFA Brigade compliments his paid work as a Sergeant with Victoria Police. Through both these agencies, ‘Geoff’ has attended numerous mental health and wellbeing courses and done many on-line modules. ‘Geoff’ organised for ESF to conduct Mental Health Matters on a training night at his rural CFA brigade and worked hard to get as many members as possible to come along with their partners. Everyone was surprised at the number of people who attended given the stigma associated with mental health amongst the older

members. With a sense of relief and gratitude ‘Geoff’ approached the ESF facilitator at the end of the evening and said the training was without doubt the best and most practical mental health training he has ever participated in. He shared a little of his own mental health journey with decades of experience as a paid and volunteer emergency services worker and said how thankful he was for the new and practical skills he had to help himself and his colleagues. .

Most of all, ‘Geoff’ was pleased to be in a room where for the first time it seemed really OK to talk about mental health.



Flourishing Families

‘Nicole’ brought her three children to participate in the kids’ program at Flourishing Families which ESF delivered in East Gippsland in partnership with McKillop Seasons. It seemed like a great way to keep them occupied for an afternoon during the school holidays but turned out to offer so much more. ‘Nicole’ had only recently joined her local SES unit but had many years of experience as a rural nurse including working in the emergency department. She expressed gratitude for the genuine care and concern expressed for her and

her children and their experience of recent local disasters. She commented on how her kids were continuing to use the feelings wheel which went straight on the fridge and has helped her kids on a daily basis to express how they feel when they don’t have the words to do so. She was also grateful for the practical skills she learnt to deal with trauma and grief that she could bring to her work as a nurse in her community and wished she had known this at the start of her career.

Year in Review

July 2023

- Emergency Management Conference
- Strategic discussion on measuring mental health data and impact with Stakeholder Council
- Residential Wellbeing Program (RWP) pilot project plan approved by Board
- Began conversations with member agencies about value and priorities
- Delivered Mental Health in Focus session for senior leaders on strengthening leadership and culture
- Appointed Martine Gilliot to lead Family Matters strategy



October 2023

- Hosted Mental Health Showcase
- RWP facilitator undertook train the trainer with Canadian partners
- Governor Margaret Gardner advised ESF of Patronage
- Webinar with WorkSafe – How to drive better prevention initiatives from data



August 2023

- First Leading for Better Mental Health fee for service program delivered to Biodiversity DEECA
- Well Beyond training at Ambulance Victoria
- Delivered Mental Health in Focus session for senior leaders on creating the desired future
- Webinar with Maddocks – Navigating psychosocial regulations
- Began work with Monash Consulting Group on Leading for Better Mental Health
- Communications Officer recruited

September 2023

- CEO visit to Canada to deepen understanding of RWP administration
- Rotary announced support for ESF Scholarships
- 2023 scholarship report from Peter Romanis on compassion fatigue delivered



November 2023

- Family Matters Strategy presented to Mental Health Advisory Group

December 2023

- Students from Worcester Poly Technic presented study report on vicarious trauma



January 2024

- Delivered Flourishing Families program with MacKillop in Gippsland
- Began working with McGarry House

April 2024

- Began RWP pilot
- Conversation with Richelle Hunt on the ABC Conversation Hour about RWP
- Launched study to understand how separation impacts the sector



February 2024

- Established RWP Board Governance Group
- Families Guide developed and distributed

March 2024

- Hosted International Women's Day event and inaugural Diversity and Inclusion Awards
- Tony's Trek Side by Side Everest Base Camp Event
- Event with WorkSafe – Improving mental health injury claims data
- Advised of support from Victorian Government through the Emergency Responder Mental Health Program

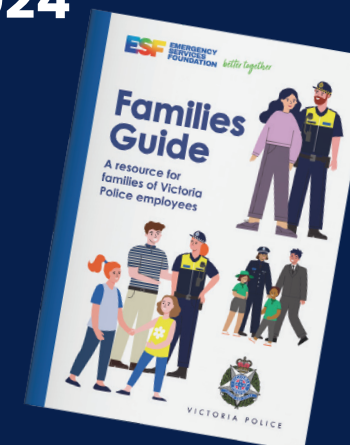


May 2024

- Second RWP Pilot
- Amazon first responder day
- Established Family Matters Advisory Group

June 2024

- Third RWP Pilot
- Families Guide adapted for Victoria Police



Facts and Figures

Learning Network

So great to be part of this Network and benefit from the 'heavy lifting' ESF does.

- 11 meetings
- 15 participating agencies
- 3 special events
- 10 knowledge digests

International Womens Day

174 participants 19 agencies 12 of which were ESF member agencies

It was fantastic to see women that have persevered through challenges and gone on to be very successful. It is important for me to see these role models and being able to be part of conversation with others doing things in their workplace encouraged me to strive to continue what I'm doing.

Mental Health Matters

492 participants

20 locations

6 agencies

It gave me the opportunity, time and space to think about mental health concepts that even though I may have already known, it's important to reflect on them. I have learnt more about what signs to watch out for if someone is struggling with a mental health issue, how to help them and to access wellbeing support.

Emergency Management Conference

492 participants

77 organisations including all ESF member agencies

Great to see such versatility in the program and that conversations in the EM sector are maturing beyond the 'lights and sirens' focus and that a more diverse range of organisations and people are increasingly involved. Both are really good things, and I was really pleased to see it at this conference.

Impact eNews

13 produced

19,500 total recipients



Social Media

133 subject posts

96,424 total reach



Mental Health Showcase

185 participants 24 organisations including all ESF member agencies

Congratulations on a wonderful event. It was fantastic to see so many agencies represented, and so much openness in the discussions. I think the balance of presentations, commentary, and interactive sessions hit the mark beautifully.

Member Organisations



Associate Member

Supporters

We cannot do this work alone. This year we were very grateful for strong support from a range of organisations including the following.

WorkSafe Victoria

Gallagher Bassett

Maddocks

Findex

Rotary

Tony's Trek Side by Side

**Victorian Government
Valuing Volunteers Program**

**Victorian Government
Emergency Responders
Health Program**

Hawthorn Football Club

Worcester Polytechnic

High Profile Events

Steople

Rely

Your Call

Phoenix Australia

EML

AFAC

The Board

Director	Meeting Attendance	Changes
T. Pearce	7/7 attended	Resigned as Stakeholder Council representative February 2024
I. Forsyth	7/7 attended	
P. Kidd	6/7 attended	
D. Martindale	5/7 attended	
D. Shiell	5/7 attended	
T. Walker	6/7 attended	
N. Sadler	7/7 attended	
R. Gregory	7/7 attended	
K. Connors	5/7 attended	
C. Greaves	7/7 attended	Stakeholder Council representative
J. Rigby	2/3 attended	Stakeholder Council representative as of January 2024



Tony Pearce

Patrick Kidd



Deb Martindale



Nicole Sadler



Rob Gregory



Tony Walker



Ian Forsyth



Kate Connors



Catherine Greaves



Debbie Shiell



Jenni Rigby

EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

Your directors present their report on the trustee company for the financial year ended 30 June 2024.

Principal Activities

The Foundation focuses on improving the hazard of mental health and wellbeing amongst Victorian emergency management workers and volunteers. It does this by bringing the sector together to collaborate; driving research to build the evidence base; fostering innovation and good practice through translation of knowledge; and forming strategic partnerships to maximise the opportunity to improve mental health and wellbeing for people across the sector. In addition to long term activities such as the provision of scholarships, the annual Emergency Management Conference and events for volunteer leaders, ESF also Chairs a Learning Network to increase the understanding of the key issues that challenge the mental health and wellbeing of emergency management personnel.

Additionally, the Foundation also manages the Tynan-Eyre Memorial Fund which was established by the Emergency Services Foundation on 26 October, 1988 principally for managing funds from public donations and presenting scholarships to policemen and policewomen under 35 years of age. The monies administered on behalf of Tynan-Eyre Memorial Fund are included both in the current assets section of our Statement of Financial Position, and also recognised in Current Liabilities, as the monies are only held on trust for the Fund, and not held for the Emergency Services Foundation Trust itself.

Directors Information

Directors

The names of the directors in office at any time during, or since the end of, the year and the period that each director has been in office:

Directors Name	Date appointed
Antony Pearce	27-Nov-19
Catherine Greaves	30-Nov-22
Anthony Walker	27-Nov-19
Ian Forsyth	1-Oct-19
Patrick Kidd	1-Oct-19
Deb Martindale	1-Oct-19
Deborah Shiell	1-Oct-19
Nicole Sadler	22-Mar-21
Robert Gregory	28-Jul-22
Jenni Rigby	21-Feb-24
Kate Connors	28-Jul-22

Objectives

The Emergency Services Foundation (ESF) was created in 1987 after 14 volunteer firefighters lost their lives in Ash Wednesday. It was established to:

- Provide relief and assistance to any Victorian emergency service worker, volunteer and their family who suffer hardship in the line of duty
- To support research into issues aimed at improving relief and assistance and reducing hazards experienced by Victorian emergency service workers in their line of duty

Strategy for achieving the objectives

The Foundation is funded by the agencies it serves, grants and general fundraising activities. Previous scholarship holders, the ESF Alumni, assist the Emergency Services Foundation to encourage participation in, and learning from, the ESF Scholarship Scheme.

The Tynan-Eyre Memorial Fund is a recipient of donations made from time to time by the Tynan-Eyre Memorial Foundation Incorporated, but the Fund is not responsible for the fundraising activities or receipts raised by the Tynan-Eyre Memorial Foundation Incorporated.

Performance Measurement

The Foundation measures its performance by the number and quality of scholarship seekers, participation at its conferences and the value of funds raised.

Income Categories

The directors wish to advise the sources of income during the financial year came from the following broad categories:

Agency Membership	33%
Sponsorship	18%
Grants	28%
Donations	7%
Events	9%
Programs (fee for service)	4%
Other (interest, franking credit etc)	1%

Auditors' Independence Declaration

A copy of the auditor's independence declaration as required under section 60 of the Australian Charities and Not-for-profits Commission Act 2012 is attached to these financial statements.

Signed in accordance with a resolution of the Board of Directors

Antony Pearce
Chairman

Dated: 23 October 2024



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**AUDITORS' INDEPENDENCE DECLARATION
UNDER SECTION 60-40 OF THE AUSTRALIAN CHARITIES
AND NOT-FOR-PROFITS COMMISSION ACT 2012
TO THE BOARD OF TRUSTEES OF
EMERGENCY SERVICES FOUNDATION TRUST**

ABN 79 836 849 617

I declare that, to the best of my knowledge and belief, during the financial year to 30 June 2024 there have been:

- (i) no contraventions of the auditor independence requirements as set out in the Australian Charities and Not-for-profits Commission Act 2012 in relation to the audit; and
- (ii) no contraventions of any applicable code of professional conduct in relation to the audit.

CROWE AUDIT AUSTRALIA

Natasha House
Registered Company Auditor (ASIC RAN 520891)
107 West High Street
COFFS HARBOUR NSW 2450

Dated: 23 October 2024

Liability limited by a scheme approved under Professional Standards Legislation.

The title "Partner" conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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**EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617**

**STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2024**

	Note	2024 \$	2023 \$
Revenue	2	721,150	741,313
Interest revenue calculated using the effective interest method	2	97	147
Other income	3	58,254	23,168
TEMF scholarships		(30,000)	-
Better Together fundraiser expenses		(12,458)	(36,960)
Residential wellbeing expenses		(100,071)	-
WorkWell expenses		-	(34,889)
Consultants	4	(293,142)	(271,233)
Salary expenses and on costs		(326,160)	(318,270)
Administration expenses		(61,273)	(88,267)
Depreciation		(851)	(624)
Other expenses	4	(92,837)	(29,017)
Net fair value gain/(loss) on financial assets		18,226	11,946
Deficit before income tax expense		(119,065)	(2,686)
Income tax expense	1	-	-
Deficit after income tax expense		(119,065)	(2,686)
Other comprehensive income		-	-
Total comprehensive Income for the year		(119,065)	(2,686)

The accompanying notes form part of these financial statements.
Page 4

EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2024

	Note	2024 \$	2023 \$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	662,811	778,228
Trade and other receivables	6	179,309	172,704
Investments and other financial assets	7	1,001,910	943,805
TOTAL CURRENT ASSETS		1,844,030	1,894,737
NON CURRENT ASSETS			
Property, plant and equipment	8	340	737
TOTAL NON CURRENT ASSETS		340	737
TOTAL ASSETS		1,844,370	1,895,474
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	81,786	26,410
Contract liabilities	9	240,655	236,865
Employee benefits	12	32,253	36,187
Other liabilities	10	684,572	674,693
TOTAL CURRENT LIABILITIES		1,039,266	974,155
NON CURRENT LIABILITIES			
Employee benefits	12	18,389	15,539
TOTAL NON CURRENT LIABILITIES		18,389	15,539
TOTAL LIABILITIES		1,057,655	989,694
NET ASSETS		786,715	905,780
EQUITY			
Accumulated funds		786,715	905,780
TOTAL EQUITY		786,715	905,780

The accompanying notes form part of these financial statements.
Page 5

EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2024

	Retained Earnings \$	Total \$
Balance at 1 July 2022	908,466	908,466
Total comprehensive deficit	(2,686)	(2,686)
Balance at 30 June 2023	905,780	905,780
Total comprehensive deficit	(119,065)	(119,065)
Balance at 30 June 2024	786,715	786,715

The accompanying notes form part of these financial statements.
Page 6

EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		782,114	876,548
Interest, dividends and distributions received		58,351	23,315
Payments to suppliers and employees		(897,323)	(807,728)
Net cash (used in)/provided by operating activities	12 (b)	(56,858)	92,135
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for plant and equipment		(454)	(1,361)
Payments for investments		(58,105)	(35,482)
Net cash used in investing activities		(58,559)	(36,843)
Net (decrease)/increase in cash held		(115,417)	55,292
Cash at the beginning of the financial year		778,228	722,936
Cash at the end of the financial year	12 (a)	662,811	778,228

The accompanying notes form part of these financial statements.
Page 7

EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

Note 1: Basis of Preparation

Establishment

(i) The founders established a trust, known as Emergency Services Foundation on the 15 April, 1987, for public charitable purposes for the relief of poverty, sickness, injury, distress, misfortune, destitution or helplessness suffered by persons engaged in or acting under the auspices of the Victorian Police Force, the Country Fire Authority of Victoria, the Metropolitan Fire Brigades Board, the Victorian Emergency Services, the Port Emergency Services, the Ambulance Services and any other public emergency service, organisation or corporation now or here after established having a similar purpose or function and by the families of such persons, and for the provision of funding and other support to properly qualified persons engaged in relevant research and study under the auspices of the Foundation.

(ii) The Tynan-Eyre Memorial Fund was established by the Emergency Services Foundation on 26 October, 1988 principally for managing funds from public donations and presenting scholarships to policemen and policewomen under 35 years of age.

(iii) The Tynan-Eyre Memorial Fund is a recipient of donations made from time to time by the Tynan-Eyre Memorial Foundation Incorporated, but the Fund is not responsible for the fund raising activities or receipts raised by the Tynan-Eyre Memorial Foundation Incorporated.

(iv) Emergency Services Foundation holds assets on behalf of Tynan-Eyre Memorial Fund in a capacity as trustee of those assets. It is noted that the value listed as at 30 June 2024 was \$1,001,910.

The financial statement of the Foundation are separate financial statements and are not consolidated.

Basis of Preparation

In the director's opinion, the foundation is not a reporting entity because there are no users dependent on general purpose financial statements.

These are special purpose financial statements that have been prepared for the purposes of complying with the Australian Charities and Not-for-profits Commission Act 2012 and Victorian legislation (the Fundraising Appeals Act 1998 and associated regulations) and the trust deed requirements to prepare and distribute financial statements to the members of Emergency Services Foundation. The officers have determined that the accounting policies adopted are appropriate to meet the trust deed.

These financial statements have been prepared in accordance with the recognition and measurement requirements specified by the Australian Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') and the disclosure requirements of AASB 101 'Presentation of Financial Statements', AASB 107 'Statement of Cash Flows', AASB 108 'Accounting Policies, Changes in Accounting Estimates and Errors', AASB 1048 'Interpretation of Standards' and AASB 1054 'Australian Additional Disclosures', as appropriate for not-for-profit oriented entities.

Historical Cost Convention

The financial statements have been prepared under the historical cost convention.

Critical Accounting Estimates

The preparation of the financial statements requires the use of certain critical accounting estimates. It also requires management to exercise its judgement in the process of applying the foundation's accounting policies. The areas involving a higher degree of judgement or complexity, or areas where assumptions and estimates are significant to the financial statements, are disclosed in the relevant notes to these financials.

Accounting Policies

The material accounting policy information adopted in the preparation of the financial statements are set out within the relevant notes to these financials. These policies have been consistently applied to all the years presented, unless otherwise stated.

Page 8

Income Tax

The board consider that the foundation is exempt from income tax under Division 50-5 of the Income Tax Assessment Act of 1997.

Goods and Services Tax

Revenues, expenses and assets are recognised net of the amount of GST, except where the amount of GST incurred is not recoverable from the Australian Taxation Office. In these circumstances the GST is recognised as part of the cost of acquisition of the asset or as part of the item of the expense. Receivables and payables in the statement of financial position are shown inclusive of GST.

New or Amended Accounting Standards or Interpretations Adopted

The foundation has adopted all of the new or amended Accounting Standards and Interpretations issued by the Australian Accounting Standards Board ('AASB') that are mandatory for the current reporting period.

Any new or amended Accounting Standards or Interpretations that are not yet mandatory have not been early adopted.

Accounting Policies, Changes in Accounting Estimates and Errors

During the 2024 audit process an error was discovered in the treatment of TEMF funds held in trust. As a result of this amendment and in accordance with AASB 108 Accounting Policies, Changes in Accounting Estimates and Errors, the prior period accounts have been restated. What follows is the result of the restatement.

	Original 2023 \$	Effect of Restatement \$	Restated 2023 \$
--	------------------------	--------------------------------	------------------------

STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME

Other income	18,843	4,325	23,168
Net fair value gain/(loss) on financial assets	41,552	(29,606)	11,946
Deficit before income tax expense	22,595	(25,281)	(2,686)
Total comprehensive income for the year	22,595	(25,281)	(2,686)

	Original 2023 \$	Effect of Restatement \$	Restated 2023 \$
--	------------------------	--------------------------------	------------------------

STATEMENT OF FINANCIAL POSITION

CURRENT LIABILITIES

Other liabilities	-	674,693	674,693
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TOTAL CURRENT LIABILITIES	299,462	674,693	974,155
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TOTAL LIABILITIES	315,001	674,693	989,694
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NET ASSETS	1,580,473	(674,693)	905,780
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EQUITY

Accumulated funds	1,580,473	(674,693)	905,780
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TOTAL EQUITY	1,580,473	(674,693)	905,780
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	Original 2022 \$	Effect of Restatement \$	Restated 2022 \$
--	------------------------	--------------------------------	------------------------

STATEMENT OF FINANCIAL POSITION

CURRENT LIABILITIES

Other liabilities	-	649,412	649,412
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TOTAL CURRENT LIABILITIES	293,525	649,412	942,937
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TOTAL LIABILITIES	300,712	649,412	950,124
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NET ASSETS	1,557,878	(649,412)	908,466
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EQUITY

Accumulated funds	1,557,878	(649,412)	908,466
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TOTAL EQUITY	1,557,878	(649,412)	908,466
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NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
Note 2: Revenue			
Revenue from contracts with customers			
Better Together Luncheon		-	49,822
Agency Membership Contributions		236,865	233,135
Event income		32,700	-
Total revenue from contracts with customers		269,565	282,957
Other revenue			
Valuing Volunteers Program		-	90,000
Donations received		52,629	121,345
Other Income		66,656	100,101
Sponsorships		130,000	20,000
WorkSafe WorkWell		-	74,000
Motorola Grant		200,800	52,910
Other income		1,500	-
Total other revenue		451,585	458,356
Interest income		97	147
Total revenue		721,247	741,460

Rendering of Services

Revenue from a contract to provide services is recognised over time as the services are rendered based on either a fixed price or an hourly rate.

Donations

Donations are recognised at the time the pledge is made.

Grants - AASB1058: Income of Not-for-Profit Entities

The foundation receives a number of funding streams that do not contain sufficiently specific performance obligations. Where there are no sufficiently specific performance obligations present, the foundation recognises revenue on receipt of funds in accordance with AASB1058: Income of Not-for-Profit Entities.

Volunteer services

The foundation has elected not to recognise volunteer services as either revenue or other form of contribution received. As such, any related consumption or capitalisation of such resources received is also not recognised.

Note 3: Other Income

Investment income	8,948	5,417
Distribution from TEMF	49,306	17,751
Total other income	58,254	23,168

Note 4: Expenses

The deficit before income tax expense has been determined after the following specific expenses:

Computer and Website Costs	1,153	1,118
Insurance	4,113	3,899
Office costs	2,275	3,705
Printing, Artwork and Stationery	5,113	4,399
Marketing Expenses	279	5,990
Consultants	293,142	271,233

Consultant expenses relate to the direct cost of consultants engaged to deliver program activities.

Other expenses	92,837	29,017
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Other expenses relate to various expense categories that have not been directly allocated to a specific activity. These include items such as catering, room hire, FBT, motor vehicle expenses, travel expenses.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
Note 5: Cash and Cash Equivalents			
Cash on hand		-	380
Cash at bank		662,811	777,848
		662,811	778,228
Note 6: Trade and other receivables			
CURRENT			
Accounts receivable		179,309	172,704
		179,309	172,704
Note 7: Investments and other financial assets			
Financial assets at fair value through profit or loss			
- Vanguard investments cash & balanced portfolio		1,001,910	943,805
		1,001,910	943,805

Investments and other financial assets, other than investments in associates, are initially measured at fair value. Transaction costs are included as part of the initial measurement, except for financial assets at fair value through profit or loss. Such assets are subsequently measured at either amortised cost or fair value depending on their classification. Classification is determined based on both the business model within which such assets are held and the contractual cash flow characteristics of the financial asset unless an accounting mismatch is being avoided.

Financial assets are derecognised when the rights to receive cash flows have expired or have been transferred and the foundation has transferred substantially all the risks and rewards of ownership. When there is no reasonable expectation of recovering part or all of a financial asset, it's carrying value is written off.

Financial assets at fair value through profit or loss

Financial assets not measured at amortised cost or at fair value through other comprehensive income are classified as financial assets at fair value through profit or loss. Typically, such financial assets will be either: (i) held for trading, where they are acquired for the purpose of selling in the short-term with an intention of making a profit, or a derivative; or (ii) designated as such upon initial recognition where permitted. Fair value movements are recognised in profit or loss.

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
Note 8: Plant and Equipment			
Plant and Equipment			
Plant and equipment - at cost		1,815	1,361
Less: Accumulated depreciation		(1,475)	(624)
		340	737
Total Plant and Equipment		340	737
(a) Movements in carrying amounts			
	Plant and Equipment \$	Total \$	
Balance at the beginning of the year	737	737	
Additions	454	454	
Disposals	-	-	
Depreciation expense	(851)	(851)	
Carrying amount at the end of the year	340	340	

Plant and equipment is stated at historical cost less accumulated depreciation and impairment. Historical cost includes expenditure that is directly attributable to the acquisition of the items.

Depreciation is calculated on a straight-line basis to write off the net cost of each item of property, plant and equipment (excluding land) over their expected useful lives as follows:

Class of Fixed Asset	Depreciation Rate
Plant and Equipment	10-33%

The residual values, useful lives and depreciation methods are reviewed, and adjusted if appropriate, at each reporting date.

An item of property, plant and equipment is derecognised upon disposal or when there is no future economic benefit to the foundation. Gains and losses between the carrying amount and the disposal proceeds are taken to profit or loss.

Note 9: Contract liabilities

Income received in advance	240,655	236,865
Total contract liabilities	240,655	236,865

Note 10: Other liabilities

TEMF funds held	684,572	674,693
Total other liabilities	684,572	674,693

The foundation holds funds on behalf of Tynan Eyre Memorial Fund. ESF invests the funds on behalf of the fund but has no control or ownership over the funds or the use of such.

Note 11: Trade and Other Payables

CURRENT		
Trade payables	69,440	4,738
Sundry payables and accrued expenses	12,346	21,672
	81,786	26,410

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2024

	Note	2024 \$	2023 \$
Note 12: Provision for Employee Benefits			
CURRENT			
Provision for employee benefits		32,253	36,187
		32,253	36,187
NON-CURRENT			
Provision for employee benefits		18,389	15,539
		18,389	15,539

Short-term employee benefits

Liabilities for wages and salaries, including non-monetary benefits, annual leave and long service leave expected to be settled wholly within 12 months of the reporting date are measured at the amounts expected to be paid when the liabilities are settled.

Other long-term employee benefits

The liability for annual leave and long service leave not expected to be settled within 12 months of the reporting date are measured at the present value of expected future payments to be made in respect of services provided by employees up to the reporting date using the projected unit credit method. Consideration is given to expected future wage and salary levels, experience of employee departures and periods of service. Expected future payments are discounted using market yields at the reporting date on corporate bonds with terms to maturity and currency that match, as closely as possible, the estimated future cash outflows.

Defined contribution superannuation expense

Contributions to defined contribution superannuation plans are expensed in the period in which they are incurred.

Key Judgement: Employee Benefits Provision

As discussed above, the liability for employee benefits expected to be settled more than 12 months from the reporting date are recognised and measured at the present value of the estimated future cash flows to be made in respect of all employees at the reporting date. In determining the present value of the liability, estimates of attrition rates and pay increases through promotion and inflation have been taken into account.

Note 13: Cash Flow Information

(a) Reconciliation of cash		
Cash and cash equivalents	662,811	778,228
	662,811	778,228
(b) Reconciliation of cash flow from operations with surplus from activities after income tax expense:		
(Deficit)/Surplus for the year	(119,065)	(2,686)
Non cash flows in (deficit)/surplus		
Depreciation	851	624
Changes in Assets and Liabilities:		
(Increase)/decrease in trade and other receivables	(6,605)	54,627
(Increase)/decrease in unearned income	3,790	13,730
(Increase)/decrease in other liabilities	9,879	25,281
Increase/(decrease) in creditors and accruals	55,376	(13,197)
Increase/(decrease) in provisions	(1,084)	13,756
Cash flows (used in)/provided by operations	(56,858)	92,135

(c) The foundation has no credit stand-by or financing facilities in place

(d) There were no non-cash financing or investing activities during the period

Note	2024	2023
	\$	\$

Note 14: Capital Commitments

The Foundation had no commitments for expenditure as at 30 June 2024 and 30 June 2023

Note 15: Related Party Transactions

The related parties of the foundation are key management personnel including the board members, close family members of key management personnel and entities that are controlled or significantly influenced by those key management personnel or their close family members.

Transactions with Related Parties

Transactions between related parties are on normal commercial terms and conditions no more favourable than those available to other parties unless otherwise stated.

Receivable from and payable to related parties

There were no trade receivables from or trade payables to related parties at the current and previous reporting date.

Loans to/from related parties

There were no loans to or from related parties at the current and previous reporting date.

Note 16: Auditors Remuneration

During the financial year the following fees were paid or payable for services provided by Crowe Central North, the auditor of the company:

Audit of the financial statements	7,500	6,750
Other allowable services	1,500	1,500
Other allowable services - Accounting services (Findex)	18,000	18,800
	<u>27,000</u>	<u>27,050</u>

Note 17: Events After the End of the Reporting Period

No events have arisen since the end of the reporting period which significantly or may significantly affect the operations of the foundation, the results of those operations, or the state of affairs of the foundation in future financial years.

The board have determined that the foundation is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in note 1 to the financial statements.

In the opinion of the directors the attached financial report:

1. Presents a true and fair view of the financial position of Emergency Services Foundation Victoria as at 30 June 2024 and its performance for the year ended on that date.
2. At the date of this statement, there are reasonable grounds to believe that Emergency Services Foundation Victoria will be able to pay its debts as and when they fall due.

This statement is made in accordance with a resolution of the board of directors and is signed for and on behalf of the Board by:



Antony Pearce
Chairman

Dated: 23 October 2024



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INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
EMERGENCY SERVICES FOUNDATION TRUST

ABN 79 836 849 617

Opinion

We have audited the financial report of Emergency Services Foundation (the Foundation), which comprises the statement of financial position as at 30 June 2024, the statement of profit or loss and other comprehensive income, the statement of changes in equity and the statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies, and statement by members of the committee.

In our opinion, the accompanying financial report of the Foundation is in accordance with Victorian Legislation (the Fundraising Appeals Act 1998 and associated regulations) and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012, including:

- (a) giving a true and fair view of the Foundation's financial position as at 30 June 2024 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 1, and Division 60 of the Australian Charities and Not-for-profits Commission Regulation 2022.

Basis for Opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Financial Report section of our report. We are independent of the Foundation in accordance with the auditor independence requirements of the Australian Charities and Not-for-profits Commission Act 2012 and the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 Code of Ethics for Professional Accountants (including Independence Standards) (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of Matter – Basis of Accounting

We draw attention to Note 1 to the financial report, which describes the basis of accounting. The financial report has been prepared for fulfilling the director's financial reporting responsibilities under Division 60 of the Australian Charities and Not-for-profits Commission Act 2012. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

Liability limited by a scheme approved under Professional Standards Legislation.

The title 'Partner' conveys that the person is a senior member within their respective division, and is among the group of persons who hold an equity interest (shareholder) in its parent entity, Findex Group Limited. The only professional service offering which is conducted by a partnership is external audit, conducted via the Crowe Australasia external audit division and Unison SMSF Audit. All other professional services offered by Findex Group Limited are conducted by a privately owned organisation and/or its subsidiaries.

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INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
EMERGENCY SERVICES FOUNDATION TRUST

ABN 79 836 849 617

Other Information

The directors of the trustee company are responsible for the other information. The other information comprises the information included in the Foundation's annual report for the year ended 30 June 2024, but does not include the financial report and our auditor's report thereon.

Our opinion on the financial report does not cover the other information and accordingly we do not express any form of assurance conclusion thereon.

In connection with our audit of the financial report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial report or our knowledge obtained in the audit or otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Responsibilities of the Trustees for the Financial Report

The directors of the trustee company are responsible for the preparation of the financial report and have determined that the basis of preparation described in Note 1 to the financial report is appropriate to meet the needs of the members, Victorian Legislation (the Fundraising Appeals Act 1998 and associated regulations) and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012 and for such internal control as the directors determine is necessary to enable the preparation of the financial report that gives a true and fair view and is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the directors are responsible for assessing the ability of the Foundation to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the committee either intend to liquidate the Foundation or to cease operations, or have no realistic alternative but to do so.

Auditor's Responsibilities for the Audit of the Financial Report

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

As part of an audit in accordance with the Australian Auditing Standards, the auditor exercises professional judgement and maintains professional scepticism throughout the audit. The auditor also:

- Identifies and assesses the risks of material misstatement of the financial report, whether due to fraud or error, designs and performs audit procedures responsive to those risks, and obtains audit evidence that is sufficient and appropriate to provide a basis for the auditor's opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.

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**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
EMERGENCY SERVICES FOUNDATION TRUST**

ABN 79 836 849 617

- Obtains an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Entity's internal control.
- Evaluates the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.
- Concludes on the appropriateness of management's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity's ability to continue as a going concern. If the auditor concludes that a material uncertainty exists, the auditor is required to draw attention in the auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify the auditor's opinion. The auditor's conclusions are based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause the Entity to cease to continue as a going concern.
- Evaluates the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.
- The auditor communicates with those charged with governance regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that the auditor identifies during the audit.

CROWE AUDIT AUSTRALIA

Natasha House
Registered Company Auditor (ASIC RAN 520891)
107 West High Street
COFFS HARBOUR NSW 2450

Dated: 7 November 2024

Liability limited by a scheme approved under Professional Standards Legislation.

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