

EMERGENCY SERVICES FOUNDATION ANNUAL REPORT

2024
2025

ESF
EMERGENCY
SERVICES
FOUNDATION



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Introduction



Established in 1987, Emergency Services Foundation (ESF) was created with a clear and enduring purpose: to protect and promote the wellbeing of everyone involved in Victoria's emergency services sector – paid staff, volunteers and their families.

Nearly four decades later, our mission broadly remains the same – to support the wellbeing of the emergency services community.

With our focus on inter-agency collaboration, we bring Victoria's emergency service sector together to share knowledge and wisdom, gather evidence, and collaborate on translating that evidence into leading practice initiatives. ESF creates safe spaces where workers and volunteers can develop and learn among peers who understand the unique context of their work.

We translate global research into practical action – designing programs shaped by the voices of workers, volunteers and families, and guided by the clinical expertise of our Mental Health Advisory Group. ESF's resources and programs are shaped with input from our member agencies, enabling

initiatives to be adapted to each organisation's unique context. In this way, we ensure that protecting mental health and wellbeing is recognised as a shared responsibility across the sector, driving long-term preventative work that complements agencies' frontline priorities and their own prevention activities.

This Annual Report reflects on 2024-25 as a year of immense growth and connection for ESF. It captures the progress of new 'life-changing' initiatives, the strength of our partnerships across the sector and the personal stories that continue to guide our direction. It reflects what has been achieved and a statement of continued intent, that the mental health and wellbeing of Victoria's emergency services will remain at the heart of everything ESF does.

Chair Report

I am pleased to present the Chair's report for the 2024–25 year. This year has been one of significant progress for ESF, marked by the commencement of a new strategic plan that will guide the organisation into its next phase.

Over the past year, ESF has continued to establish itself as a leading voice and trusted partner in promoting the mental health, wellbeing, and resilience of Victoria's emergency management sector. ESF's initiatives have expanded and have strengthened the sector's capacity to support its people and ensured that those who serve our community are not left to face their challenges alone.

With our new strategy in place, I have decided that the time is right for new leadership. After five rewarding years as Chair, I will be stepping down to make way for fresh perspectives and a new way of thinking. I firmly believe that renewal in leadership is healthy for any organisation. I intend remaining an ESF board member and I am excited to see how the organisation will evolve under the guidance of my successor.

It has been an extraordinary privilege to serve as Chair of ESF over the past five years. When I first took on the role, the organisation was still in its very early stages of revitalisation finding its place in the broader emergency management landscape. Today, we stand as a respected, collaborative organisation, recognised for our unwavering commitment to the wellbeing of Victoria's emergency services personnel and their families.

During my tenure, we have deepened our impact in supporting the mental health and resilience of those who serve our communities. Our programs have grown in scope and reach, from innovative volunteer support initiatives to mental health leadership programs and more recently the implementation of our Residential Wellbeing Pilot Program. We have also developed our lived experience and family support initiatives and our Well

Beyond – transition to retirement program. In addition, we continue to develop our research partnerships that give us new insights into wellbeing. Our achievements to date have only been possible because of the generosity of our supporters, investment by our stakeholder agencies, the energy of our volunteers, and the determination of our staff and Board.

The past five years have not been without their challenges. The Black Summer bushfires, followed closely by the global pandemic, reminded us of the immense demands placed upon our emergency services. In these times of crisis, ESF has sought to be agile and responsive, listening carefully to our agencies and those on the front line and adjusting our efforts to meet the needs that emerged. I am proud of the role that we played in standing beside our people during those unprecedented events.

A defining feature of our work is collaboration. We have continued to strengthen partnerships with Victoria's emergency management agencies and continue our work to forge meaningful relationships with government, industry, and the philanthropic sector. These partnerships will be critical to ESF going forward and key to amplifying our impact, ensuring that our initiatives are practical, evidence-based, and sustainable. No single organisation can meet the challenges alone, and I am grateful for the spirit of cooperation that has underpinned our work.

As I reflect on my time in this role, I am deeply grateful to my fellow Board members for their wisdom, dedication, and camaraderie. Their governance has been exemplary, ensuring that ESF is both accountable and ambitious in its pursuit of our mission. I also extend my heartfelt thanks to our

CEO, Siusan MacKenzie and staff, whose passion and professionalism have continued to drive our progress every single day.

To our donors, supporters, and partners, thank you. Your generosity has been critical in helping to sustain us and enabled us to dream big. Every dollar invested has contributed to the wellbeing of those who put themselves on the line for our communities, and it has been humbling to witness the difference this makes in people's lives.

Above all, I want to acknowledge the 139,000 volunteer and paid emergency service workers who comprise our sector – the urban, rural and forest firefighters, police, paramedics, SES volunteers, Triple Zero call takers, and so many others in non-traditional emergency management agencies including those in the non-government and

not for profit sectors. You are the reason we exist. Your courage, compassion, and selflessness inspire us all.

The search process for our new Chair is now underway, and as I prepare to hand the baton to my successor, I do so with confidence in ESF's future. The challenges ahead are real, but so too are the opportunities. With a strong strategy, a committed team, and a community of supporters who believe in our mission, I know ESF will continue to grow in strength and impact. I look forward to contributing as a Board member, as the next chapter unfolds.

Tony Pearce
Chair



CEO Report

This year has underscored both the strength and the vulnerability of those who serve our communities on the frontline. Our emergency services personnel—whether in fire, police, ambulance, rescue, call taking or recovery—face pressures few outside the sector can truly understand. The toll on mental health is real, and our work to ensure that no one working in Victoria's emergency management sector, nor their families, face those challenges alone has never been more urgent.

In 2024–25, we fine-tuned our strategy whilst continuing to expand our programs, strengthen partnerships, and advocate for systemic change. We have seen first-hand the impact of early intervention, peer support, and evidence-based programs in reducing stigma and building resilience. At the same time, we acknowledge that demand continues to grow, reminding us that investment in prevention and early intervention must remain a priority for the mental wellbeing of emergency management personnel.

A highlight of the year was releasing the independent evaluation of the Residential Wellbeing Program pilot which showed strong clinical, personal and agency benefit of participation in this innovative

early intervention. Likewise initial financial analysis showed a strong cost benefit of the program. The hard work now begins as we strive to source the required funding to embed the program as a core early intervention applied sector wide.

This sort of innovation was extended to implementation of the Family Matters Strategy. ESF's Family Matters Advisory Group (FMAG) comprising family members associated with workers from various agencies made a valuable contribution to the development phase of Supportal, an Australian first phone-based resource for families of our emergency management personnel. The need for this support was identified in research undertaken by ESF in the preceding years. Likewise, FMAG

helped us shape a tremendously successful expo for families held in conjunction with the AFL Emergency Services match at the MCG. Never before have families been brought together to connect, learn and be recognised and it was apparent how much they valued being involved and acknowledged in such a congenial way as part of the team. ESF will continue its focus on families in the year ahead.

In developing all of our initiatives I am so well supported by our Mental Health Advisory Group (MHAG) who are a group of eminent academics and clinicians who test my thinking and provide extraordinary guidance to ensure our work is clinically safe and sound.

The year in review diagram provides more detail about what has kept us busy.

This demonstrates the significant contribution ESF makes to the sector and its people. The priority now is to establish a sustainable funding source beyond member fees and grants.

I am proud of our team's unwavering dedication all driven by a shared purpose – our small staff, committed Board, volunteer advocates and advisory group members, clinicians, and supporters who together create much needed support for those who give so much of themselves in service of others. I also extend deep gratitude to our corporate partners including WorkSafe, the insurance agents Gallagher Bassett, EML, DXC, Blueprint (Canada), Maddocks Lawyers

and Findex who like us, are inspired by the daily resilience and commitment shown by our emergency workers in increasingly challenging times.

Looking ahead, we remain committed to driving innovation, amplifying the voices of lived experience, and building a culture where seeking help is seen as a sign of strength. Together with our partners and supporters, we will continue to stand beside those who stand ready for us in our moments of greatest need.

Susan MacKenzie
CEO



Committees and groups

Risk Committee

ESF's Risk Committee provides advice and support to the Board and executive, managing risks, risk management policy and good practice. Risk frameworks are in place and appropriate.

The Committee critically reviews ESF's risks and controls on a rolling schedule and all risks have been assessed and presented to the Board within the previous twelve months. Risks span governance, strategy, operations, health and safety, reputation and stakeholder relationships, cyber security, and finance. During this year, we have also established ESF's risk appetite statement to further inform governance and decision-making.

In addition to the standing business agenda, the Committee assists the CEO with policy, project specific advice, and supports development of relevant controls and procedures.

The Committee met five times during 2024/25.

Risk Committee membership to June 30, 2025:

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

At June 30, 2025, Ken Gray concluded in his role, and we thank him for his generous and diligent contributions to many aspects of ESF's service, and in particular to the Risk Committee.

Deb Martindale, Chair, Board Director ESF

Family Matters Advisory Group

The Family Matters Advisory Group (FMAG) met four times over the past 12 months, continuing to provide valuable lived experience insights to guide ESF's Family Matters strategy and in particular, the Family Matters Expo and Supportal.

FMAG identified opportunities to strengthen support through proactive resources for new volunteers and young people, and clearer guidance for families on accessing services like Responder Assist.

FMAG members consistently emphasised the importance of accessible, family-focused information and the need to close gaps in awareness of where to find support at critical times.

FMAG membership to June 30, 2025

- Russell Wise
- Melva Tyson
- Karra McLeod
- Courtney Daly
- Carly McKay
- Madeline Sands
- Olivia Cameron
- Stephanie Ferguson
- Caitlin Hill
- Tanya Overton (resigned)
- Justin Carol (resigned)

Martine Gilliot, chair, Family Matters Lead

"I feel incredibly privileged to have been part of ESF's Family Matters Advisory Group in 2024–25. This space has been especially meaningful as ESF developed the Supportal resource for families. Having the opportunity to share our perspectives and shape this resource from lived experience was both rewarding and important for all of us. I am deeply grateful for the work ESF does, not only in supporting emergency service workers and volunteers, but also in recognising and responding to the impact on families."

– Caitlin Hill, Member of FMAG



Mental Health Advisory Group (MHAG)

ESF's Mental Health Advisory Group (MHAG) continued to play a pivotal role in shaping sector-wide mental health initiatives, providing expert guidance, and supporting the development of evidence-based programs. The group met regularly throughout the year to advise on strategic projects, research initiatives, and sector engagement activities aligned with ESF's mission to improve mental health outcomes across emergency services. In addition, during the year MHAG updated its Terms of Reference to include a Learning Network representative, ensuring stronger alignment with sector-wide learning initiatives.

Key Achievements and Contributions

Lived Experience Program

MHAG provided clinical advice for the development of ESF's Lived Experience storytelling initiative. The program had produced stories from diverse emergency services personnel, now available on ESF's website. MHAG contributed to:

- Clinical governance and risk mitigation planning.
- Participant recruitment strategy and advice on role clarity for those sharing their stories.

Family Matters Strategy

MHAG provided advice on the Family Matters Strategy, including:

- Input into the Family Matters Portal (Supportal), offering tailored mental health resources for families.
- Endorsement of the Families Guide, adapted for volunteers and agency-specific use.
- Guidance on segmentation of portal content for children and young adults.

Domestic and Family Violence Network (DFVN)

MHAG advised on the design and implementation of the DFVN pilot, in partnership with Safe Steps. Key advice included:

- Recommendations on cohort structure, session format, and clinical support ratios.
- Risk management planning for online delivery and participant safety.
- Clarification of program purpose (education vs. support).

Return to Work Program (RWP) Evaluation

MHAG reviewed the evaluation findings from the review of RWP pilot programs. A huge thank you to Lisa Dell for her expertise and work on the review report. MHAG continues to endorse the work undertaken in this program and provide independent clinical advice as required.

Governance and Membership

MHAG membership to June 30, 2025

- Kate Connors (Board Member, Committee Chair)
- David Lawrence
- Erin Smith
- Lisa Dell
- Amanda Smillie
- Irina Tchernitskaia
- Mark Oostergo
- Karina Jorritsma
- Sophie Barrett
- David Younger

I would like to extend my thanks and acknowledge the contributions of David Younger and Sophie Barrett for their service to MHAG and ESF and wish them both well as they move on to other professional endeavors.

Three highly experienced psychologists joined MHAG as new members this year:

- Irina Tchernitskaia, Fire Rescue Victoria, bringing extensive experience in psychological services and emergency services wellbeing.
- Professor Karina Jorritsma, Future of Work Institute, Curtin University, bringing a wealth of knowledge as an applied organizational psychology researcher with a particular focus on employee wellbeing including being co-designer of The Thrive at Work initiative; and
- Mark Oostergo, CEO, Australian Psychological Services, a psychosocial risk specialist with a keen interest in workplace wellbeing and high performance.

My sincere thanks to all MHAG members for volunteering their time and expertise and I look forward to our ongoing collaborations together as we support ESF through the contribution of clinical expertise and advice.

Kate Connors

Chair – MHAG
Board Director – ESF

Stories

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

Stuart's Story: Lived Experience Program

From the time he was five years old, Stuart dreamed of being a firefighter. After 23 years in the job, the relentless hours and job pressures took their toll. Working up to 80 hours a week, running on little sleep, and withdrawing from his family, he eventually broke down at work and was admitted to hospital. What followed was a long journey with his mental health, as he struggled with the decision to put his hand up for help.

When Stuart was invited to participate in the ESF Lived Experience Program, he was determined to turn his challenges into something positive and hopeful. Supported through training with Lived Experience Australia, along with consistent interviews and guided conversations with clinical psychologist Sharon Craig, he felt safe to share his story.

For Stuart, the program was a way to highlight the importance of early intervention and to show that stigma around mental health is shifting.

By hearing directly from people in uniform - firefighters, paramedics, police and more - the program reinforces a powerful message: mental health challenges are not a personal failing, but a normal response to demanding work.

Since speaking out, Stuart has only received positive affirmation and has not experienced any stigma. In fact, colleagues have already approached Stuart for advice on how to support loved

ones experiencing PTSD - showing the ripple effect the program aims to create.

Although it took a big build-up before he admitted he needed help, Stuart now wishes he had done so earlier. Recovery was not easy or linear, but it began with that one decision.

Today, he is back at work and has reached the light at the end of the tunnel and feels proud that his story may help others get there sooner.



Fr Peter's Story: Volunteer Leaders

As a volunteer Chaplain with Victorian Council of Churches Emergency Ministry (VCCEM) and Victoria Police, Fr Peter Ray has always valued the importance of his role in providing psychological first aid and care – not only for those he encounters in times of crisis, but also for himself.

When he received the invitation to attend ESF's Volunteer Leaders Program, he saw it as an opportunity to pause, reflect and deepen his understanding of how to best support others in his role as a volunteer for emergency services. The workshops encouraged him to first consider self-evaluation and self-care as the foundation for caring for others.

Although his volunteer work does not involve leading staff in the traditional sense, Fr Peter quickly

recognised how relevant the learnings were to his role. The program reinforced the value of listening, engaging with others and building psychological safety – skills that underpin effective leadership in any setting. It widened his understanding of mental health and how best to support those around him, as well as himself.

As a Training Facilitator for VCC Emergencies Ministry, Fr Peter found the workshops particularly valuable in strengthening his knowledge of trauma and empathy. The insights gained have not only supported his personal growth but also enhanced his ability to support others in their most difficult moments.

For Fr Peter, the experience highlighted the importance of

continued learning and reflection as a volunteer leader. He says it is encouraging to know that ESF provides such meaningful opportunities to build resilience and strengthen mental health across the emergency services community and looks forward to building on his learnings in the future at other ESF events and initiatives.



Alex's Story: Leading for Better Mental Health Program

When Alex joined the Leading for Better Mental Health program, his goal was clear: he wanted practical tools to better support his team at Ambulance Victoria. Having already taken part in ESF's Residential Wellbeing Pilot Program, he knew the value of investing in his own growth and was confident this program would make a difference.

It did not disappoint. For Alex, one of the most powerful aspects was realising that the challenges faced by his team are shared across all emergency service organisations. "It was reassuring to know we're not alone," he reflects.

Two parts of the program had the greatest impact. The first was

understanding trauma and response. This was Alex's main reason for attending and he left feeling far more confident in supporting team members after potentially traumatic incidents. The program offered a clear, evidence-based framework while keeping care and compassion at the centre.

The second was the importance of self-care. In the past, Alex admits he often neglected his own wellbeing during difficult times, but the program reinforced that he cannot be there for others if he isn't also taking care of himself.

Since completing the program, Alex has been more deliberate about connecting with his team and creating psychological safety

and more conscious of his own resilience and wellbeing. After a particularly stressful time at work, he recognised the signs of stress in himself and used strategies like journaling, meditation, and exercise – practices he had taken directly from the program.

Looking back, Alex says the program gave him simple, practical and powerful tools that have had an immediate impact on both him and his team environment.

"If you're looking to connect with and support your team, I can't recommend Leading for Better Mental Health highly enough. It's unlike anything else available."

Karra's Story: Supportal

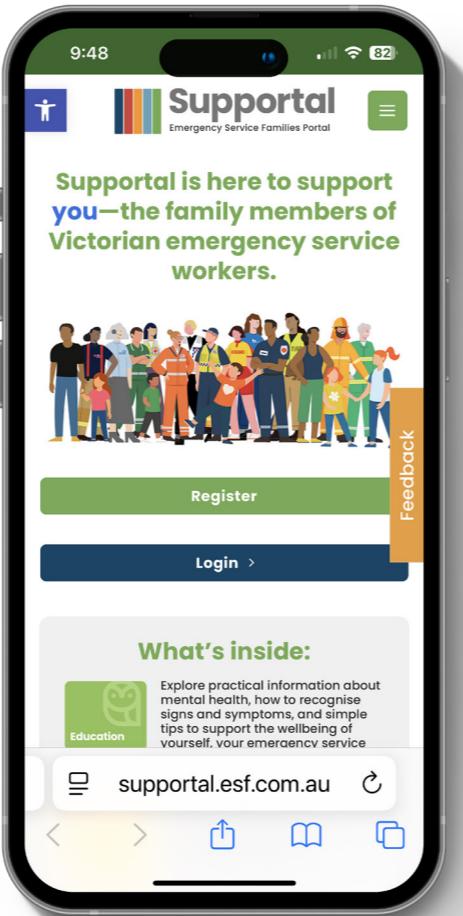
As the wife of a CFA Captain and daughter of a CFA member, Karra knows the unique challenges that come with supporting loved ones in emergency services. She was quick to register for Supportal, recognising the value of having mental wellbeing information and resources available at her fingertips.

What makes her connection to Supportal even more meaningful is that she also played a role in shaping it. As part of the Family Matters Advisory Group, Karra helped ensure the platform reflects the real needs of families like her own.

"It's not always easy to find information that's relevant and helpful for the emergency service worker in your life and your family, particularly during challenging times, Supportal changes that", Karra explains.

Her favourite features are the kids' library and the guided meditations – simple tools that bring calm and support into everyday life, while also recognising the far-reaching impact emergency service work can have on children too. She hopes every emergency services family will one day have Supportal saved to their phone, ready for when it's needed most.

For Karra, being part of the project has been a source of pride. Not only does she use Supportal in her own household, but she knows her contribution will benefit countless families across the sector to access trusted mental health resources and agency-specific information when they need it most.



Bridget's Story: International Women's Day

For Bridget Tahan, attending ESF's International Women's Day Forum is always a highlight and 2025 was no exception. As President of the Australasian Women in Emergencies Network (AWE), she was drawn to the Forum because its mission so strongly aligns with AWE's own: advancing gender equity, addressing systemic barriers, and amplifying the voices of women in emergency management.

The theme, Accelerate Action, set the tone for a day of inspiring and practical discussions. For Bridget, the most powerful aspect was the openness of the conversations. Women and men shared

personal and professional stories about gender and sexuality, bullying and harassment, the impacts of menopause in the workplace, and the ongoing pursuit of genuine diversity, equity, and inclusion.

"These stories brought the issues to life in a way that was both deeply relatable and motivating," Bridget reflects. The event reminded her that real progress is achieved not only through policy change, but also by creating space for vulnerability, authenticity, and lived experience.

She left the event energised, with a renewed commitment to continue supporting women

across the sector and within AWE. "The Forum has reinforced the importance of listening deeply and working together to drive meaningful change," she says.

Bridget encourages anyone working in emergency management to take part in an ESF IWD Forum. "They offer inspiration, solidarity, and practical insights that can energise your professional practice and personal resilience. Together, we can accelerate the action needed to create safe, inclusive, and equitable emergency services for all."

Cass's Story: Family Matters Expo

As a Victoria Police member, wife to a firefighter with FRV, and mum to three children – including a son who is also a police officer – Cass knows the unique challenges of emergency services life. Attending the Family Matters Expo at the MCG before the AFL Emergency Services match was a special opportunity for her family to connect with the wider emergency services community and feel acknowledged for their work.

"There was such a buzz," Cass says. "The chance to meet other emergency service families and to be at an event that understood the challenges we face at times

made us feel truly seen. We were spoiled and looked after with yummy food and ice cream, which made it even more special for the kids."

Cass's youngest child particularly enjoyed the show bag and visiting the various stalls. "It was a great way for him to learn about mental wellbeing in a fun and interactive way," she explains.

For Cass, the day wasn't just fun – it was meaningful. The expo offered helpful mental health resources for families, opportunities to connect with fellow emergency service workers, and moments that made her proud of the work her family does.

"It was a positive experience for all of us," she says.
"We felt appreciated by the community and the sector, and it was wonderful to share our world with our son in a way they could really engage with."



Year in Review

July 2024

- Emergency Management Conference, with the theme Disasters Have No Boundaries.
- Brunch at the Sofitel – gratitude for the Emergency Services hosted by Sofitel in partnership with ESF
- Presentation of Impacts of Family Breakdowns on the Emergency Services Sector Study undertaken for ESF by The Separation Guide



August 2024

- Annual Better Together Luncheon at the MCG with funds raised to support the Lived Experience program
- Partnered with Hawthorn Football Club to host ESF's Family Matters Expo in Yarra Park at the AFL Emergency Services match
- CEO participated in Griefline Courageous Conversation podcast
- Family Matters Partner workshop online
- Rotary announced their support of the ESF Scholarships for the second year
- 2024 Scholarship report received from Matt Nicholson FRV on the Impact of Sleep Disturbance on Emergency Service Personnel



September 2024

- ESF 2025 Scholarship applications opened
- The Mental Health Cup at Werribee – Western Region Umpires vs Firefighters Australian Rules fund raiser for the ESF's Domestic and Family Violence Support Network pilot
- Sleep Awareness Training at FRV with Matt Nicholson



October 2024

- Third annual Mental Health Showcase
- Conclusion of the Residential Wellbeing Program pilot, and commencement of evaluation



November 2024

- Participated in Veterans and Emergency Responders Expo in Ballarat
- 2024 Scholarship report received from Jesse Winter



December 2024

- ESF Scholarships were awarded to FRV members Mark Welch and Paul Fitzgerald to explore the issues of operational debriefs and servant leadership
- Worcester Polytech Institute Massachusetts student webinar to present a sector wide view of mental health programs
- ESF Strategic Plan 2025-2030 adopted by the ESF Board



January 2025

- Invited to present overview of ESF's work to Pacific Delegation



February 2025

- CEO conducted impact conversations with member agencies



March 2025

- International Women's Day event and announcement of Diversity and Inclusion Awards
- First Domestic and Family Violence Support Network session
- Began recruitment for Lived Experience stories program
- Webinar with Brandon Evans from Fire to Light who presented an international examination of mental health in the fire service, mental health within fire services
- Presentation at Frontline Conference hosted by Australian and New Zealand Mental Health Association



April 2025

- Partnered with Wounded Heroes for the 24 Hours of Heros Cross-Fit challenge
- Released the Recovery After Trauma Booklet for Volunteers developed in partnership with Phoenix Australia



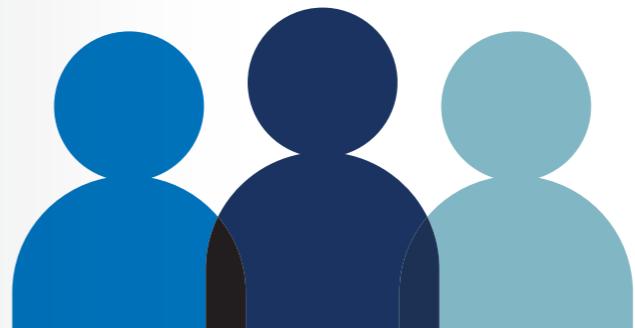
May 2025

- The first Volunteer Leaders program delivered in Mt Macedon
- ESF partnered with Amazon to deliver First Responder Day at its work sites in Ravenhall, Craigieburn and Dandenong showcasing the work of SES, CFA, FRV, AV and Victoria Police.
- Behind the Fireline webinar with peer support members and clinicians from Los Angeles County Fire Department examining mental health and wellbeing of firefighters associated with the 2025 Los Angles fires
- Lived Experience participants undertook training at Melbourne Welsh Church with Lived Experience Australia to learn how to safely share their stories
- Fifteen participants filmed their stories of post-traumatic growth as part of the Lived Experience Program.

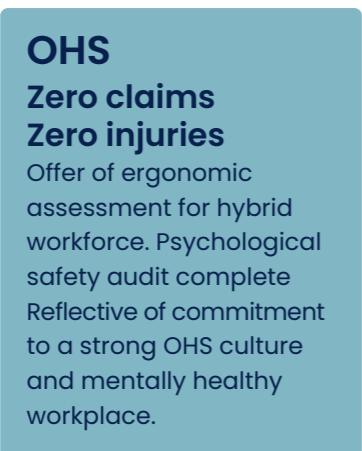


June

- Webinar with Dr. Niki Vincent, Commissioner for Gender Equality in the Public Sector, on gender equality in emergency services
- Psychological Safety Audit undertaken with the ESF team



Facts & Figures



Mental Health Matters

17 face to face workshops
(288 attendees in total across 4 agencies)



Mental Health Showcase

- The third Mental Health Showcase
- 147 participants with representatives from all ESF member agencies and 13 non-member organisations
- 100% of attendees said their objectives were achieved
- "Moral Injury – broadening the lens on mental injury," delivered by ESF Scholarship holder FRV's Jesse Winter, was identified as the most valuable session by 86% of participants



Webinars

A sector wide view of mental health programs across Victoria's emergency services (40 attendees)

'Behind the Fireline' webinar (71 attendees)

'Fire to Light' webinar (30 attendees)

'Stop Fixing Women': gender equality in emergency services webinar (78 attendees from across Victoria, NSW, South Australia, Queensland and New Zealand)

Social Media



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.

AFAC

Amazon

Blueprint Dr Duncan Shields

EML

Findex

Gallagher Bassett

Hawthorn Football Club

Hoppers Crossing CFA

Maddocks

Phoenix Australia

Rotary

United Firefighters Union

Victorian Government – Emergency Responders Health Program

Victorian Government – Valuing Volunteers Program

WorkSafe Victoria

Worcester Polytechnic

Wounded Warriors

The Board

Director	Meeting Attendance	Changes
T. Pearce	5/7 attended	
I. Forsyth	6/7 attended	
P. Kidd	4/7 attended	Resigned effective 21 July 2025
D. Martindale	7/7 attended	
D. Shiell	2/3 attended	Resigned effective 23 October 2024
T. Walker	4/4 attended	Resigned effective 11 December 2024
N. Sadler	3/3 attended	Resigned effective 23 October 2024
R. Gregory	7/7 attended	
K. Connors	4/7 attended	
C. Greaves	5/7 attended	
J. Rigby	4/7 attended	
R. Pasquet	1/1 attended	Welcomed effective 19 May 2025
L. de Man	1/1 attended	Welcomed effective 19 May 2025
E. Scott	1/1 attended	Welcomed effective 19 May 2025



EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2025

Your directors present their report on the trustee company for the financial year ended 30 June 2025.

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	5-Sep-19	
Catherine Greaves	30-Nov-22	
Ian Forsyth	5-Sep-19	
Deb Martindale	5-Sep-19	
Robert Gregory	28-Jul-22	
Jenni Rigby	21-Feb-24	
Kate Connors	28-Jul-22	
Elissa Scott	19-May-25	
Rafael Pasquet	19-May-25	
Lex de Man	19-May-25	
Patrick Kidd	22-Jul-19	Resigned 21 July 2025
Anthony Walker	30-Nov-22	Resigned 11 December 2024
Deborah Shiell	5-Sep-19	Resigned 23 October 2024
Nicole Sadler	10-Aug-20	Resigned 23 October 2024

EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

DIRECTORS REPORT
FOR THE YEAR ENDED 30 JUNE 2025

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	28%
Sponsorship	1%
Grants	54%
Donations	3%
Events	8%
Programs (fee for service)	0%
Other (interest, franking credit etc)	6%

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: 11 December 2025



**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 2025 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)
Suite 203
92-98 Harbour Drive
COFFS HARBOUR NSW 2450

Dated: 11 December 2025

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 2025**

	Note	2025 \$	2024 \$
Revenue	2	811,349	721,150
Interest revenue calculated using the effective interest method	2	11,211	97
Other income	3	5,611	58,254
TEMF scholarships		-	(30,000)
Better Together fundraiser expenses		(13,678)	(12,458)
Residential wellbeing expenses		1,762	(100,071)
Consultants	4	(332,428)	(293,142)
Salary expenses and on costs		(466,056)	(326,160)
Administration expenses		(77,059)	(61,273)
Depreciation		(284)	(851)
Other expenses	4	(160,751)	(92,837)
Net fair value gain/(loss) on financial assets		29,042	18,226
Deficit before income tax expense		(191,281)	(119,065)
Income tax expense	1	-	-
Deficit after income tax expense		(191,281)	(119,065)
Other comprehensive income		-	-
Total comprehensive Income for the year		(191,281)	(119,065)

The accompanying notes form part of these financial statements.
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EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025

	Note	2025	2024
		\$	\$
ASSETS			
CURRENT ASSETS			
Cash and cash equivalents	5	448,918	662,811
Trade and other receivables	6	133,589	179,309
Investments and other financial assets	7	308,524	1,001,910
TOTAL CURRENT ASSETS		891,031	1,844,030
NON CURRENT ASSETS			
Property, plant and equipment	8	56	340
TOTAL NON CURRENT ASSETS		56	340
TOTAL ASSETS		891,087	1,844,370
LIABILITIES			
CURRENT LIABILITIES			
Trade and other payables	11	47,592	81,786
Contract liabilities	9	197,468	240,655
Employee benefits	12	27,000	32,253
Other liabilities	10	-	684,572
TOTAL CURRENT LIABILITIES		272,060	1,039,266
NON CURRENT LIABILITIES			
Employee benefits	12	23,593	18,389
TOTAL NON CURRENT LIABILITIES		23,593	18,389
TOTAL LIABILITIES		295,653	1,057,655
NET ASSETS		595,434	786,715
EQUITY			
Accumulated funds		595,434	786,715
TOTAL EQUITY		595,434	786,715

The accompanying notes form part of these financial statements.
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EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025

	Retained Earnings	Total
	\$	\$
Balance at 1 July 2023	905,780	905,780
Total comprehensive deficit	(119,065)	(119,065)
Balance at 30 June 2024	786,715	786,715
Total comprehensive deficit	(191,281)	(191,281)
Balance at 30 June 2025	595,434	595,434

The accompanying notes form part of these financial statements.
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EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025	2024
		\$	\$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from customers		925,575	782,114
Interest, dividends and distributions received		16,822	58,351
Payments to suppliers and employees		(1,165,104)	(897,323)
Net cash used in operating activities	12 (b)	(222,707)	(56,858)
CASH FLOWS FROM INVESTING ACTIVITIES			
Payments for plant and equipment		-	(454)
Proceeds from investments		8,814	-
Payments for investments		-	(58,105)
Net cash provided by/(used in) investing activities		8,814	(58,559)
Net decrease in cash held		(213,893)	(115,417)
Cash at the beginning of the financial year		662,811	778,228
Cash at the end of the financial year	12 (a)	448,918	662,811

The accompanying notes form part of these financial statements.
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EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

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 2025 was Nil. Funds were transferred out of Emergency Services Foundation in January 2025.

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.

EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

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.

EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025	2024
		\$	\$

Note 2: Revenue

Revenue from contracts with customers			
Agency Membership Contributions	240,655	236,865	
Event income	66,416	32,700	
Total revenue from contracts with customers	307,071	269,565	
Other revenue			
Donations received	24,567	52,629	
Other Income	3,111	66,656	
Sponsorships	10,000	130,000	
Motorola Grant	466,600	200,800	
Other income	-	1,500	
Total other revenue	504,278	451,585	
Interest income	11,211	97	
Total revenue	822,560	721,247	

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	5,611	8,948
Distribution from TEMF	-	49,306
Total other income	5,611	58,254

Note 4: Expenses

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

Computer and Website Costs	700	1,153
Insurance	4,293	4,113
Office costs	2,796	2,275
Printing, Artwork and Stationery	12,266	5,113
Marketing Expenses	9	279
Consultants	332,428	293,142

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

Other expenses	160,751	92,837
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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.

EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
Note 5: Cash and Cash Equivalents			
Cash at bank		448,918	662,811
		448,918	662,811
Note 6: Trade and other receivables			
CURRENT			
Accounts receivable		133,589	179,309
		133,589	179,309
Note 7: Investments and other financial assets			
Financial assets at fair value through profit or loss			
- Vanguard investments cash & balanced portfolio		308,524	1,001,910
		308,524	1,001,910

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, its 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.

EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025 \$	2024 \$
Note 8: Plant and Equipment			
Plant and Equipment			
Plant and equipment - at cost		1,815	1,815
Less: Accumulated depreciation		(1,759)	(1,475)
Total Plant and Equipment		56	340
(a) Movements in carrying amounts			
Plant and Equipment			
Balance at the beginning of the year		340	340
Additions		-	-
Disposals		-	-
Depreciation expense		(284)	(284)
Carrying amount at the end of the year		56	56

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	197,468	240,655
Total contract liabilities	197,468	240,655

Note 10: Other liabilities

TEMF funds held	-	684,572
Total other liabilities	-	684,572

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. Funds were transferred out of ESF in January 2025.

Note 11: Trade and Other Payables

CURRENT		
Trade payables	35,804	69,440
Sundry payables and accrued expenses	11,788	12,346
	47,592	81,786

EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025	2024
		\$	\$
Note 12: Provision for Employee Benefits			
CURRENT			
Provision for employee benefits		27,000	32,253
		27,000	32,253
NON-CURRENT			
Provision for employee benefits		23,593	18,389
		23,593	18,389

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	448,918	662,811
	448,918	662,811

(b) Reconciliation of cash flow from operations with surplus from activities after income tax expense:

Deficit for the year	(191,281)	(119,065)
Non cash flows in deficit		
Depreciation	284	851
Changes in Assets and Liabilities:		
(Increase)/decrease in trade and other receivables	45,720	(6,605)
(Increase)/decrease in unearned income	(43,187)	3,790
(Increase)/decrease in other liabilities		9,879
Increase/(decrease) in creditors and accruals	(34,194)	55,376
Increase/(decrease) in provisions	(49)	(1,084)
Cash flows (used in)/provided by operations	(222,707)	(56,858)

(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

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EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025

	Note	2025	2024
		\$	\$

Note 14: Capital Commitments

The Foundation had no commitments for expenditure as at 30 June 2025 and 30 June 2024.

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	7,950	7,500
Other allowable services	1,500	1,500
Other allowable services - Accounting services (Findex)	18,000	18,000
	27,450	27,000

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.

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EMERGENCY SERVICES FOUNDATION TRUST
ABN 79 836 849 617

DIRECTORS' DECLARATION
FOR THE YEAR ENDED 30 JUNE 2025

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 2025 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: 11 December 2025



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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 2025, 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 2025 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**

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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 2025, 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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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

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Other Information

- 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)
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Dated: 12 December 2025

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TYNAN-EYRE MEMORIAL FUND**FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****TYNAN-EYRE MEMORIAL FUND****STATEMENT OF PROFIT OR LOSS AND OTHER COMPREHENSIVE INCOME
FOR THE YEAR ENDED 30 JUNE 2025**

	Note	2025 \$	2024 \$
Revenue			
Other Income		<u>7,020</u>	<u>19,306</u>
Total Revenue		<u>7,020</u>	<u>19,306</u>
Expenses			
Total Expenses		<u>-</u>	<u>-</u>
Net fair value gain/(loss) on financial assets		<u>30,148</u>	<u>39,879</u>
Surplus before income tax expense		<u>37,168</u>	<u>59,185</u>
Income tax expense		<u>-</u>	<u>-</u>
Surplus after income tax expense for the year attributable to trustees		<u>37,168</u>	<u>59,185</u>
Other comprehensive income		<u>-</u>	<u>-</u>
Total comprehensive Income for the year attributed to trustees		<u>37,168</u>	<u>59,185</u>

The accompanying notes form part of these financial statements.
Page 1

TYNAN-EYRE MEMORIAL FUND

**STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2025**

	Note	2025	2024
		\$	\$
ASSETS			
CURRENT ASSETS			
Financial assets	3	-	684,572
TOTAL CURRENT ASSETS		<u>-</u>	<u>684,572</u>
TOTAL ASSETS		<u>-</u>	<u>684,572</u>
LIABILITIES			
TOTAL LIABILITIES		<u>-</u>	<u>-</u>
NET ASSETS		<u>-</u>	<u>684,572</u>
EQUITY			
Retained surplus		<u>-</u>	<u>684,572</u>
TOTAL EQUITY		<u>-</u>	<u>684,572</u>

The accompanying notes form part of these financial statements.
Page 2

TYNAN-EYRE MEMORIAL FUND

**STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 30 JUNE 2025**

	Retained Surplus \$	Total \$
Balance at 1 July 2023		
Total comprehensive income	674,693	674,693
Distribution to ESF	(49,306)	(49,306)
Balance at 30 June 2024	<u>684,572</u>	<u>684,572</u>
Total comprehensive income	37,168	37,168
Distribution to ESF	-	-
Transfer out on wind up	(721,740)	(721,740)
Balance at 30 June 2025	<u>-</u>	<u>-</u>

The accompanying notes form part of these financial statements.
Page 3

TYNAN-EYRE MEMORIAL FUND**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****Note 1: Establishment**

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

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.

Note 2: Statement of Significant Accounting policies**Basis of Preparation**

This financial report is a special purpose financial report prepared in order to satisfy the requirements of the trust deed to prepare a financial report. The trustees have determined that the Fund is not a reporting entity.

The financial report has been prepared in accordance with the material accounting policy information disclosed below, which the directors of the trustee company have determined are appropriate to meet the needs of the members. Such accounting policies are consistent with the previous period unless stated otherwise.

The financial report of the Fund are separate financial statements and are not consolidated.

Reporting Basis and Conversions

The financial report has been prepared on an accrual basis and is based on historical costs and does not take into account changing money values or, except where stated, current valuations of non-current assets. Cost is based on the fair values of the consideration given in exchange for assets.

The accounting policies that have been adopted in the preparation of this report are as follows:

(a) Measurement of Financial Assets

Assets of the fund have been measured at the net market value after allowing for costs of realisation. Changes in the net market value of assets are brought to account in the operating statement in the periods in which they occur.

Net market values have been determined as follows:

- (i) shares in listed companies, government securities and other fixed interest securities by reference to the relevant market quotations at the reporting date
- (ii) units in managed funds by reference to the unit redemption price at the reporting date;

(b) Investment Income

Investment income is recognised on an accrual basis.

TYNAN-EYRE MEMORIAL FUND**NOTES TO THE FINANCIAL STATEMENTS
FOR THE YEAR ENDED 30 JUNE 2025****Note 3: Financial Assets****Managed Funds at Market Value**

- Vanguard investments Cash & Balanced portfolio

	Note	2025	2024
		\$	\$
Managed Funds at Market Value			
- Vanguard investments Cash & Balanced portfolio		-	684,572
		-	684,572

Note 4: Income Tax Expense

No income tax expense is provided as the fund is exempt from payment of income tax under section 23(g) of the Income Tax Assessment Act.

TYNAN-EYRE MEMORIAL FUND**STATEMENT BY TRUSTEES
FOR THE YEAR ENDED 30 JUNE 2025**

The directors of the trustee company have determined that the Fund is not a reporting entity and that this special purpose financial report should be prepared in accordance with the accounting policies outlined in Note 2 to the financial statements.

The trustees declare that:

1. The financial statements and notes set out on pages 1 to 5, present fairly the Fund's financial position as at 30 June 2025 and its performance for the year ended on that date in accordance with the accounting policies described in Note 2 to the financial statements;
2. In the directors' opinion, there are reasonable grounds to believe that the Fund will be able to pay its debts as and when they become due and payable.

This declaration is made in accordance with a resolution of the Board of Directors of the trustee company.



Antony Pearce
Chairman

Dated: 11 December 2025



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**INDEPENDENT AUDITORS' REPORT
TO THE TRUSTEES OF
TYNAN-EYRE MEMORIAL FUND****Opinion**

We have audited the financial report of Tynan-Eyre Memorial Fund (the Fund), which comprises the statement of financial position as at 30 June 2025, 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 Tynan-Eyre Memorial Fund is in accordance with the fund deed requirements, including:

- (a) giving a true and fair view of the Funds financial position as at 30 June 2025 and of its financial performance for the year then ended; and
- (b) complying with Australian Accounting Standards to the extent described in Note 2

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 Fund in accordance with 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 2 to the financial report, which describes the basis of accounting. The financial report has been prepared for fulfilling the trustees' financial reporting responsibilities under the fund deed. As a result, the financial report may not be suitable for another purpose. Our opinion is not modified in respect of this matter.

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**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
TYNAN-EYRE MEMORIAL FUND**

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 2 to the financial report is appropriate to meet the needs of the deed 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.
- 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.

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**INDEPENDENT AUDITORS' REPORT
TO THE MEMBERS OF
TYNAN-EYRE MEMORIAL FUND**

- 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.
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CROWE AUDIT AUSTRALIA

Natasha

Natasha House

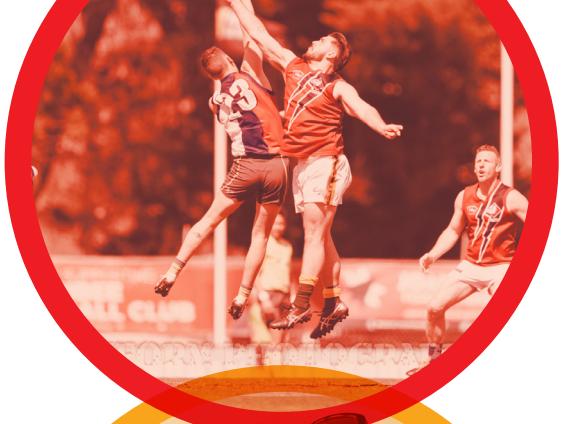
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Dated: 12 December 2025

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