St John Ambulance Australia Queensland Limited and its controlled entities

ABN 74 264 019 213

Financial report - 30 June 2026

ST JOHN AMBULANCE AUSTRALIA QUEENSLAND LIMITED AND ITS CONTROLLED ENTITIES
ABN 74 264 019 213

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ST JOHN AMBULANCE AUSTRALIA QUEENSLAND LIMITED AND ITS CONTROLLED ENTITIES

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Directors' report

The directors present their report, together with the consolidated financial statements, of St John Ambulance Australia Queensland Limited ("the parent entity") and its controlled entities for the year ended 30 June 2026.

Directors

The following persons were directors of the consolidated group during the whole of the financial year and up to the date of this report, unless otherwise stated:

Glen Morrison
Dr Angus McDonell BM (resigned 27.11.2025)
Raymond Thurlow
Michael Andrews
Brett Mildwaters (resigned 27.11.2025)
Thomas Lynch
Miriam Frances Kent

Short-term and long-term objectives and strategy

The five pillars of the strategic plan are:

1. Charity of choice;
2. Community support & partnerships;
3. Client solutions;
4. Our people & performance; and
5. Stewardship & sustainability

The company's short-term objectives under the current strategic plan, are to:

• Grow community services activities in both government funded and user pays activities, focused on improving community access through home support for the aging population, including social services, and patient transport;
• Improve profitability within the training and product sales business units through revenue growth and efficiencies; and
• Continue the growth and reach of unfunded and charitable programs such as the First Aid in Schools program.

The company's long-term objectives under the current strategic plan, are to:
• Build sufficient cash reserves to support growth objectives;
• Increase training revenue and profitability year on year through the attraction of greater student numbers and the introduction of new and modified courses;
• Maintain a low turnover of permanent staff and volunteers. Increase volunteer numbers. Increase vacancies filled by internal promotion;
• Achieve year on year growth in grant funding and grow user pays community service activities; and
• Build fundraising activities sufficient to sustain growth in charitable programs.

Principal activities

To carry out the consolidated entity's strategies and to achieve its short-term and long-term objectives, the consolidated entity engaged in the principal activities during the year of delivering RTO credential first aid training, sale of first aid products, social support services and first aid and event health services, to enhance the lives of the wider community.

Review of operations
The current year deficit is $574,508 (2025 surplus: $10,678)

The consolidated entity expects to continue to grow across all levels of operations and implement efficiencies to ensure that growth is sustainable.

Meeting of directors

The number of meetings of the consolidated entity's Board of Directors ('the Board') and of each Board committee held during the year ended 30 June 2026, and the number of meetings attended by each director were:

	Full Board		Finance and Risk Committee	
	Attended	Held	Attended	Held
Glen Morrison	9	10	9	10
Angus McDonell	2	4	-	-
Raymond Thurlow	10	10	-	-
Michael Andrews	9	10	10	10
Brett Mildwaters	3	4	3	4
Thomas Lynch	10	10	10	10
Miriam Frances Kent	7	10	-	-

Members guarantee

The consolidated entity is incorporated under the Corporations Act 2001 as a company limited by guarantee. In the event of winding up, the Constitution requires each member to contribute up to a maximum of $10 towards meeting any outstanding obligations of the consolidated entity. As at 30 June 2026, there were 327 members, resulting in a total potential liability of $3,270.

Matters subsequent to the end of the financial year

No matter or circumstance has arisen since the end of the financial year that has significantly affected, or may significantly affect the consolidated entity's operations, the results of those operations, or the consolidated entity's state of affairs in future financial years.

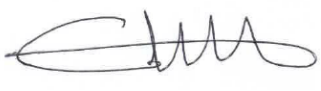
Indemnification of officers

The consolidated entity holds insurance policies that provide coverage for individual Directors and Officers, as well as the company, against liability arising from wrongful acts or breaches of duty committed by those individuals.

Indemnification of auditors

No indemnities have been provided, nor have any insurance premiums been paid, during or since the end of the financial year, for any person who is or has been an auditor of the consolidated entity.

Signed on behalf of the board of directors



Glen Morrison
Board Chair
Date: 4th November 2026



Thomas Lynch
Finance and Risk Committee Chair
Date: 4th November 2026

ST JOHN AMBULANCE AUSTRALIA QUEENSLAND LIMITED AND ITS CONTROLLED ENTITIES
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Consolidated statement of profit or loss and other comprehensive income
For the year ended 30 June 2026

	Note	2026 $	2025 $
Revenue			
Grant revenue	3	8,052,391	7,522,411
Revenue from contracts with customers	3	12,589,293	12,148,496
Other revenue	4	240,577	356,988
		20,882,261	20,027,895
Expenses			
Employee benefits expense	5a	12,579,752	11,251,529
First aid products and consumables		2,757,451	2,738,073
Depreciation and amortisation expense	5b	1,365,885	1,277,991
IT and communications expense		1,145,484	1,196,551
Members and subscriptions		317,050	464,510
Motor vehicle expenses		497,787	456,570
Community transport expense		522,249	262,713
Occupancy expense		428,076	392,941
Professional fees		118,888	129,910
Training costs		280,691	338,959
Marketing and advertising expense		327,592	432,500
Human resource and volunteer management		214,025	146,377
Office supplies		48,713	86,718
Direct event expense		152,152	94,533
Other expenses		700,974	747,342
		21,456,769	20,017,217
Current year surplus/(deficit)		(574,508)	10,678
Other comprehensive income for the year, net of tax		-	-
Total comprehensive income for the year		(574,508)	10,678

The above consolidated statement of profit or loss and other comprehensive income should be read in conjunction with the accompanying notes.

ST JOHN AMBULANCE AUSTRALIA QUEENSLAND LIMITED AND ITS CONTROLLED ENTITIES
ABN 74 264 019 213

Consolidated statement of financial position
For the year ended 30 June 2026

	Note	2026	2025
		$	$
Current Assets			
Cash and cash equivalents	6	1,700,109	2,358,736
Trade and other receivables	7	1,254,640	1,074,908
Inventories	8	1,122,974	853,686
Other current assets	9	461,346	323,986
Total current assets		4,539,069	4,611,316
Non-current assets			
Other financial assets	9	485,867	396,322
Intangible assets	10	55,759	41,241
Right-of-use assets	11	4,408,634	4,153,000
Property, plant and equipment	12	1,726,615	1,708,919
		6,676,875	6,299,482
Total assets		11,215,944	10,910,798
Liabilities			
Current liabilities			
Trade and other payables	13	1,816,205	1,250,245
Lease liabilities	11	991,215	797,667
Borrowings	14	38,967	38,967
Provisions	15	892,112	811,920
Contract liabilities	16	180,533	314,824
Total current liabilities		3,919,032	3,213,623
Non-current liabilities			
Lease liabilities	11	3,866,983	3,642,493
Borrowings	14	103,354	138,288
Provisions	15	232,642	224,399
Other liabilities		-	23,554
Total non-current liabilities		4,202,979	4,028,734
Total liabilities		8,122,011	7,242,357
Net assets		3,093,933	3,668,441
Equity			
Retained surpluses		3,093,933	3,668,441
Total equity		3,093,933	3,668,441

The above consolidated statement of financial position should be read in conjunction with the accompanying notes.

ST JOHN AMBULANCE AUSTRALIA QUEENSLAND LIMITED AND ITS CONTROLLED ENTITIES
ABN 74 264 019 213

Consolidated statement of changes in equity
For the year ended 30 June 2026

	Retained surpluses $	Total equity $
Balance at 1 July 2024	3,657,763	3,657,763
Surplus/(deficit) for the year attributable to members of the entity	10,678	10,678
Other comprehensive income for the year	-	-
Total comprehensive income for the year	10,678	10,678
Balance at 30 June 2025	3,668,441	3,668,441
Balance at 1 July 2025	3,668,441	3,668,441
Surplus/(deficit) for the year attributable to members of the entity	(574,508)	(574,508)
Other comprehensive income for the year	-	-
Total comprehensive income for the year	(574,508)	(574,508)
Balance at 30 June 2026	3,093,933	3,093,933

The above consolidated statement of changes in equity should be read in conjunction with the accompanying notes.

ST JOHN AMBULANCE AUSTRALIA QUEENSLAND LIMITED AND ITS CONTROLLED ENTITIES
ABN 74 264 019 213

Consolidated statement of cash flow
For the year ended 30 June 2026

	Note	2026 $	2025 $
Cash flow from operating activities			
Receipts in the course of operations		12,328,814	13,035,783
Receipts from grant funding		8,052,391	7,522,411
Payments in the course of operations		(19,386,867)	(18,345,736)
Interest received		62,214	82,485
Finance costs		(353,217)	(281,735)
Net cash from operating activities		703,335	2,013,208
Cash flow from investing activities			
Payments for property, plant and equipment		(357,015)	(300,177)
Payment for intangible assets		-	(23,050)
Payment for security deposit		(67,682)	10,521
		(424,697)	(312,706)
Cash flows from financing activities			
Repayment of borrowings		(58,488)	(58,075)
Lease payments		(878,777)	(844,420)
Net cash from financing activities		(937,265)	(902,495)
Net increase/(decrease) in cash and cash equivalents		(658,627)	798,007
Cash and cash equivalents at the beginning of the financial year		2,358,736	1,560,729
Cash and cash equivalents at the end of the financial year		1,700,109	2,358,736

The above consolidated statement of cash flow should be read in conjunction with the accompanying notes.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

Note 1: Basis of Preparation

The financial report covers the consolidated entity comprising St John Ambulance Australia Queensland Limited (the "parent entity" of the "company") and its controlled entity (the "consolidated entity"). St John Ambulance Australia Queensland Limited is a company limited by guarantee, incorporated and domiciled in Australia. The consolidated entity is a not-for-profit for the purpose of preparing the financial statements.

These general purpose financial statements have been prepared in accordance with Australian Charities and Not for Profits Commission Act 2012 and Australian Accounting Standards - Simplified Disclosures issued by the Australian Accounting Standards Board (AASB).

The financial statements, except for the cash flow information, have been prepared on an accruals basis and are based on historical costs, modified, where applicable, by the measurement at fair value of selected non-current assets, financial assets and financial liabilities.

Accounting policies that are material to the consolidated entity are disclosed throughout the notes to the financial statements together with associated transactions or balances. The accounting policies adopted are consistent with those of the previous financial year, unless otherwise stated.

New or amended Accounting Standards and Interpretations adopted

The consolidated entity 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.

Functional and Presentation Currency

The financial statements are presented in Australian dollars ($), which is the consolidated entity's functional currency. All amounts presented in the financial statements have been rounded to the nearest dollar.

Note 2: Significant Accounting Estimates and Judgements

Critical accounting judgements, estimates and assumptions

The preparation of the financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts in the financial statements. Management continually evaluates its judgements and estimates in relation to assets, liabilities, contingent liabilities, revenue and expenses. Management bases its judgements, estimates and assumptions on historical experience and on other various factors, including expectations of future events, management believes to be reasonable under the circumstances. The resulting accounting judgements and estimates will seldom equal the related actual results. The judgements, estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities (refer to the respective notes) within the next financial year are discussed below.

Note 2: Significant Accounting Estimates and Judgements (continued)

Critical accounting judgements, estimates and assumptions (continued)

a) Lease asset and lease liabilities

At the commencement date of the lease (other than leases of 12 months or less and leases of low value assets), the company recognises a lease asset representing its right to use the underlying asset and a lease liability representing its obligation to make lease payments. In order to measure a lease asset and corresponding lease liability, the company is required to make a determination of the lease term. This determination includes an assessment of whether the company is reasonably certain to exercise an option to extend the lease or to purchase the underlying asset, or not to exercise an option to terminate the lease. In making this judgement, the company considers all relevant facts and circumstances that create an economic incentive for the company to exercise, or not to exercise, the option, including any expected changes in facts and circumstance from the commencement date of the lease until the exercise date of the option.

Where the interest rate implicit in a lease cannot be readily determined, an incremental borrowing rate is estimated to discount future lease payments to measure the present value of the lease liability at the lease commencement date. Such a rate is based on what the entity estimates it would have to pay a third party to borrow the funds necessary to obtain an asset of a similar value to the right-of-use asset, with similar terms, security and economic environment.

b) Estimation of useful lives of assets

The entity determines the estimated useful lives and related depreciation and amortisation charges for its property, plant and equipment and finite life tangible assets. The useful lives could change significantly as a result of technical innovations or some other event. The depreciation and amortisation charge will increase where the useful lives are less than previously estimated lives, or technically obsolete or non-strategic asset that have been abandoned or sold will be written off or written down.

c) Employee benefits provision

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 3: Revenue from Contracts with Customers	2026	2025
	$	$
Grant revenue		
Government grants	8,000,573	7,475,411
Other grants	51,818	47,000
	8,052,391	7,522,411
Revenue from contracts with customers		
Training	4,633,757	4,463,337
Events	478,778	326,732
Product sales	6,202,930	6,252,641
Transport fees	869,161	689,786
Eye van	404,667	416,000
	12,589,293	12,148,496

Accounting Policy

Revenue from the provision of services

Revenue from the provision of services comprises income derived from training, event health services, and community transport. These services are delivered under contractual arrangements that contain enforceable and sufficiently specific performance obligations. Revenue is recognised at a point in time as each performance obligation is satisfied, based on either service hours performed or costs incurred, consistent with the nature of service delivery.

Revenue from the sale of goods

Revenue from the sale of goods comprises income from the sale of first aid products and related merchandise. Revenue is recognised at the point in time when control of the goods passes to the customer, which generally occurs upon delivery or point-of-sale.

Contract liabilities

Contract liabilities represent the consolidated entity's obligation to deliver services under contracts for which consideration has been received in advance. These include funds received in advance for training and event health services. Revenue is recognised as the related performance obligations are satisfied.

Grant revenue

Grants received under arrangements that contain enforceable and sufficiently specific performance obligations are initially recognised as a liability (unspent grant funds) and subsequently recognised as revenue as the consolidated entity satisfies the conditions of the grant agreement. Where no such obligations exist, grant revenue is recognised at fair value when control of the asset is obtained. There were no unspent grant funds recognised at year end.

Note 3: Revenue from Contracts with Customers (continued)

Details of income received from government	2026	2025
	$	$
Grant revenue received from each level government		
Commonwealth - recurrent	7,000,149	6,842,354
State government - recurrent	1,000,424	633,057
Other grants - non-recurrent	51,818	47,000
	8,052,391	7,522,411

The entity receives two types of government grants, Commonwealth and State Grants. All Commonwealth grants are received from the Department of Health, Disability and Ageing, while all State grants are received through the Department of Families, Seniors, Disability Services and Child Safety.

Note 4: Other Revenue and Other Income	2026	2025
	$	$
Other revenue		
Interest income	62,214	82,485
Donations, bequests and fundraising	133,025	140,958
Other revenue	45,338	133,545
	240,577	356,988
Revenue	20,882,261	20,027,895

Donations, bequests and fundraising

Cash donations and in-kind contributions are recognised as revenue when the consolidated entity obtains control of the asset. Revenue is measured at the fair value of the consideration received. Fundraising income, including events and raffles, is recognised when received or receivable.

Interest revenue

Interest income is recognised using the effective interest method, which allocates interest over the relevant period based on the effective interest rate applied to the carrying amount of the financial asset.

Other revenue

Other revenue is recognised when received or when the right to received payment is established.

Volunteer services

The consolidated entity has elected not to recognise volunteer services as revenue or other contributions received. Accordingly, related consumption or capitalisation of such resources is also not recognised.

Note 5: Expenses	2026	2025
	$	$
a. Employee benefits expense		
Salaries and wages	11,005,716	9,888,875
Superannuation	1,295,670	1,124,844
Leave expense	129,326	139,347
Workcover	149,040	98,463
	12,579,752	11,251,529
b. Depreciation and amortisation expense		
Right-of-use assets	661,966	607,195
Motor Vehicles	467,702	444,673
Buildings and equipment	224,006	178,264
Software	12,211	47,859
	1,365,885	1,277,991

Note 6: Cash and cash equivalents	2026	2025
	$	$
Cash at bank	1,700,109	2,358,736
	1,700,109	2,358,736

Note 7: Trade and other receivables	2026	2025
	$	$
Current		
Trade Receivables	1,262,000	1,084,938
Less: Allowance for expected credit losses	(7,360)	(10,030)
	1,254,640	1,074,908

Accounting policy

Receivables from contracts with customers represent the company's unconditional right to consideration arising from the transfer of goods or services to customers. Receivables are recognised at amortised cost, less any allowance for expected credit losses. Trade receivables are generally due for settlement within 30 days.

Note 8: Inventories	2026	2025
	$	$
Current		
At cost		
Finished goods	1,122,974	853,686

Note 9: Other assets	2026	2025
	$	$
Current		
Prepayments	245,552	232,386
Accrued Income	172,698	56,661
Portable long service leave recovery	26,425	27,050
Other current assets	16,671	7,889
	461,346	323,986
Non-current		
Rental guarantee (term deposit)	392,039	324,357
Portable long service leave recovery	93,828	71,965
	485,867	396,322

Note 10: Intangible assets	2026	2025
	$	$
Reconciliation of the carrying amounts of intangible assets at the beginning and end of the current financial year:		
Software at cost		
Opening balance	41,241	64,938
Additions	26,400	23,050
Amortisation	(11,882)	(46,747)
Closing balance	55,759	41,241

Accounting Policy

Software

Software is initially recognised at cost. Software has an estimated useful life of between two and a half and five years. It is assessed annually for impairment.

Note 11: Right-of-use assets and lease liabilities	2026	2025
	$	$
(a) Right-of-use assets		
Land and buildings	5,499,708	4,939,002
Accumulated depreciation - buildings	(1,788,840)	(1,238,415)
	3,710,868	3,700,587
Motor vehicles	1,448,431	1,567,379
Accumulated depreciation - vehicles	(750,665)	(1,114,966)
	697,766	452,413
Total carrying amount of right-of-use assets	4,408,634	4,153,000

Note 11: Right-of-use assets and lease liabilities (continued)

Accounting policy

The right-of-use asset is measured at cost.

Right-of-use assets are depreciated on a straight-line basis over the unexpired period of the lease or the estimated useful life of the asset, whichever is the shorter. Where the consolidated entity expects to obtain ownership of the leased asset at the end of the lease term, the depreciation is over its estimated useful life.

The consolidated entity has elected not to recognise a right-of-use asset and corresponding lease liability for short-term leases with terms of 12 months or less and leases of low-value assets.

(b) Reconciliations

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

	2026 $	2025 $
Land and buildings		
Opening carrying amount	3,700,587	3,019,094
Additions	672,247	1,288,688
Depreciation	(661,966)	(607,195)
Closing carrying amount	3,710,868	3,700,587
Motor Vehicles		
Opening carrying amount	452,413	404,931
Additions	605,225	343,080
Depreciation	(359,872)	(295,598)
Closing carrying amount	697,766	452,413
Current		
Land and buildings liability	590,440	463,736
Motor vehicles liability	400,775	333,931
	991,215	797,667
Non-current		
Land and buildings liability	3,584,821	3,519,472
Motor vehicles liability	282,162	123,021
	3,866,983	3,642,493
Total carrying amount of lease liabilities	4,858,198	4,440,160

Note 11: Right-of-use assets and lease liabilities (continued)

	2026	2025
	$	$
(c) Future lease payments		
- Not later than 1 year	1,311,589	1,036,244
- Later than 1 year and not later than 5 years	4,024,222	2,693,629
- Later than 5 years	1,805,719	1,729,005
Total future lease payments at the reporting date	7,141,530	5,458,878

The lease of land and buildings is for an average term of 5.5 years, with an average effective interest rate of 7.09% per annum. The final lease ends on 31 August 2033.

The lease of motor vehicles is for an average term of 2.8 years, with an average effective interest rate of 6.96% per annum. The final lease ends on 29 January 2030.

Note 12: Property, plant and equipment	2026	2025
	$	$
Land and buildings		
Land and buildings cost	536,417	536,000
Accumulated depreciation - buildings	(149,206)	(131,019)
	387,211	404,981
Leasehold Improvements		
Leasehold Improvements	1,016,074	893,540
Accumulated depreciation - leasehold improvements	(745,250)	(681,384)
	270,824	212,156
Plant and equipment		
Plant and equipment	2,518,420	2,314,536
Accumulated depreciation - plant and equipment	(1,449,840)	(1,222,754)
	1,068,580	1,091,782
Total property, plant and equipment	1,726,615	1,708,919

Accounting policy

Property, plant and equipment is measured at cost, less accumulated depreciation and any accumulated impairment losses.

Depreciation

Land is not depreciated. All other property, plant and equipment are depreciated over their estimated useful lives. Leasehold improvements are depreciated over the shorter of either the unexpired period of the lease or the estimated useful lives of the improvements.

Note 12: Property, plant and equipment (continued)

Class of fixed asset	Depreciation rates
Buildings at cost	2.5% - 5%
Leasehold improvements at cost	2.5% - 37.5%
Plant and equipment at cost	7.5% - 50%

(a) Reconciliations

Reconciliation of the carrying amounts of property, plant and equipment at the beginning and end of the current financial year:

	2026	2025
	$	$
Land and buildings		
Opening carrying amount	404,981	423,139
Additions	417	-
Depreciation	(18,187)	(18,158)
Closing carrying amount	387,211	404,981
Leasehold Improvements		
Opening carrying amount	212,157	222,244
Additions	122,534	44,558
Depreciation	(63,867)	(54,645)
Closing carrying amount	270,824	212,157
Plant and equipment		
Opening carrying amount	1,091,781	1,028,912
Additions	203,884	255,619
Depreciation	(227,085)	(192,750)
Closing carrying amount	1,068,580	1,091,781
	1,726,615	1,708,919

Note 13: Trade and other payables	2026	2025
	$	$
Trade creditors	641,722	593,396
Trade creditors - St John associated entities	496,396	56,678
Sundry creditors and accruals	678,087	600,171
	1,816,205	1,250,245

Note 14: Borrowings	2026	2025
	$	$
Current		
Secured liabilities		
QRIDA loan	38,967	38,967
Non-current		
Secured liabilities		
QRIDA loan	103,354	138,288
	142,321	177,255

(a) Terms and conditions of borrowings - Loan QRIDA

On 20 April 2020 the company entered into a loan agreement with the Queensland Rural and Industry Development Authority (QRIDA), to obtain a loan of up to $250,000 for financial assistance under the COVID-19 Jobs Support Loan scheme. The facility is at a fixed interest rate of 2.5% over the remaining loan term. The term of the loan is 10 years from the date of drawdown. The loan is secured by a general security agreement over all existing and future assets and undertakings of the company.

(b) Terms and conditions of borrowings - ANZ overdraft

On 5 November 2019 the company entered into an agreement with ANZ bank to obtain an overdraft facility with a limit of $200,000 and commercial card facility with a limit of $48,000. The overdraft facility was not drawn down at 30 June 2026. Both facilities are secured by a general security deed over all existing and future assets and undertakings of the company.

Note 15: Provisions	2026	2025
	$	$
Current		
Annual leave provision	527,704	490,531
Long service leave provision	364,408	321,389
	892,112	811,920
Non-current		
Long service leave provision	232,642	224,399

Note 16: Contract liabilities	2026	2025
	$	$
Unearned Income	180,533	314,824

Note 17: Cashflow information	**2026**	**2025**
	$	**$**
Reconciliation of cash flow from operating activities with net current year surplus		
Net current year surplus/(deficit)	(574,508)	10,678
Cash flows excluded from current year surplus/(deficit)		
Non-cash flows in current year surplus/(deficit):		
Depreciation and amortisation expense	1,365,885	1,277,991
Changes in assets and liabilities:		
(Increase)/decrease in trade and other receivables	(179,732)	(49,810)
(Increase)/decrease in other assets	(159,223)	440,232
(Increase)/decrease in inventories	(269,288)	6,774
(Decrease)/increase in accounts payable and other payables	565,959	35,356
(Decrease)/increase in contract liabilities	(134,291)	140,346
(Decrease)/increase in employee provisions	88,533	151,641
Net cash from operating activities	703,335	2,013,208

Note 18: Contingent liabilities

At 30 June 2026, St John Ambulance Australia Queensland Limited has no contingent liabilities (2025: nil).

Note 19: Related party transactions

Key Management Personnel

The aggregate compensation made to key management personnel of the company is set out below:

	2026	**2025**
	$	**$**
Aggregate compensation	1,423,063	1,377,076

Parent entity

St John Ambulance Australia Queensland Limited is the parent entity.

Interests in subsidiaries are set out in note 22.

NOTES TO THE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2026

Note 20: Parent Entity Information

Set out below is the supplementary information about the parent entity.

	Parent	
	2026	2025
Statement of profit or loss and other comprehensive income	$	$
Profit/(loss) after income tax	469,943	1,288,667
Total comprehensive income	469,943	1,288,667
Statement of financial position		
Total current assets	4,539,069	4,611,316
Total assets	10,643,400	9,244,976
Total current liabilities	3,822,257	3,672,383
Total liabilities	7,549,467	6,620,986
Equity		
Retained profits	3,093,933	2,623,990

Contingent liabilities

The parent did not have any contingent liabilities as at 30 June 2026 and 30 June 2025.

Material accounting policy information

The accounting policies of the parent entity are consistent with those of the consolidated entity, as disclosed in note 1.

Note 21: Remuneration of auditors	2026	2025
	$	$
Audit of the financial statements		
Audit services	51,000	49,000
Non-assurance services		
Lease management accounting services	5,000	7,000

Note 22: Interest in subsidiaries

The consolidated financial statements incorporate the assets, liabilities and results of the following subsidiaries in accordance with the accounting policy described in note 1:

		Ownership Interest	
Name	**Principal place of business / Country of incorporation**	**2026**	**2025**
St John Holdings Limited	Australia	100%	100%

Note 23: Events after the reporting period

No matter or circumstance has arisen since 30 June 2026 that has significantly affected, or may significantly affect the company's operations, the results of those operations, or the company's state of affairs in future financial years.

ST JOHN AMBULANCE AUSTRALIA QUEENSLAND LIMITED AND ITS CONTROLLED ENTITIES
ABN 74 264 019 213

DIRECTORS' DECLARATION

In accordance with a resolution of the directors of St John Ambulance Australia Queensland Limited and its controlled entities, the directors of the company declare that:

1. The financial statements and notes, as set out on pages 6 to 21, are in accordance with the Australian Charities and Not-for-profits Commission Act 2012 and

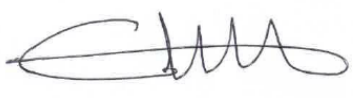
a) comply with Australian Accounting Standards - Simplified Disclosures; and

b) give a true and fair view of the financial position of the company as at 30 June 2026 and of its performance for the year ended on that date.

2. In the directors' opinion, there are reasonable grounds to believe that the company will be able to pay its debts as and when they become due and payable.

Signed in accordance with subsection 60.15(2) of the Australian Charities and Not-for-profits Commission Regulation 2022.

On behalf of the directors



Glen Morrison
Board Chair
Date: 4th November 2026



Thomas Lynch
Finance and Risk Committee Chair
Date: 4th November 2026

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INDEPENDENT AUDITOR'S REPORT

To the members of St John Ambulance Australia Queensland Limited

Report on the Audit of the Financial Report

Opinion

We have audited the financial report of St John Ambulance Australia Queensland Limited (the company) and its subsidiaries (the Group), which comprises the consolidated statement of financial position as at 30 June 2026, the consolidated statement of profit or loss and other comprehensive income, the consolidated statement of changes in equity and the consolidated statement of cash flows for the year then ended, and notes to the financial report, including material accounting policy information, and the directors' declaration.

In our opinion the accompanying financial report of St John Ambulance Australia Queensland Limited, is in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

(i) Giving a true and fair view of the Group's financial position as at 30 June 2026 and of its financial performance for the year then ended; and

(ii) Complying with Australian Accounting Standards – Simplified Disclosures and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 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 Group in accordance with the auditor independence requirements of the *Australian Charities and Not-for-profits Commission Act 2012* (ACNC Act) 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.

Responsibilities of directors for the Financial Report

The directors of the company are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards – Simplified Disclosures and the ACNC Act, and for such internal control as the company determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

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In preparing the financial report, the directors are responsible for assessing the Group's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the company either intends to liquidate the registered entity or to cease operations, or has no realistic alternative but to do so.

The directors of the company are responsible for overseeing the Group's financial reporting process.

Auditor's responsibilities for the audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes 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 on the basis of this financial report.

A further description of our responsibilities for the audit of the financial report is located at the Auditing and Assurance Standards Board website (http://www.auasb.gov.au/Home.aspx) at: https://www.auasb.gov.au/media/apzlwn0y/ar3_2024.pdf

This description forms part of our auditor's report.

BDO Audit Pty Ltd

BDO

A J Whyte
Director

Brisbane, 4 November 2026

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