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Governance

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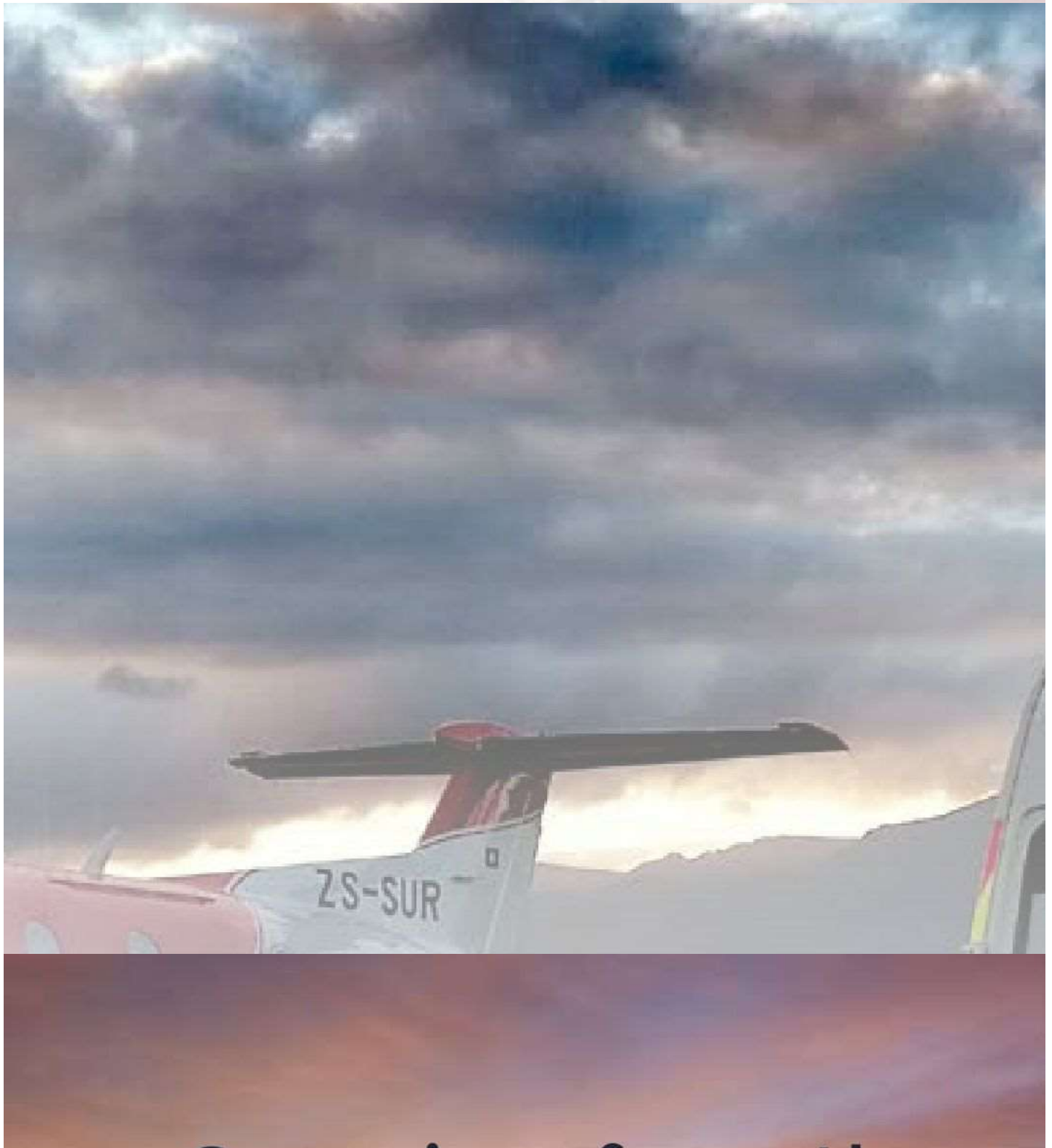
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Empowerment

In appreciation

Audited annual





Overview from the **BOARD OF TRUSTEE**



The Board continues to function in a very challenging environment. Organisations in this sector of Non-Profit and Non-Governmental organisations, the economy still not firing on all cylinders, many organisations have had to lay off staff and closed their doors. At the SA Red Cross Air Mercy, we are committed to render services that the South African public can be proud of. Our record speaks for itself and we shall continue to honour our commitment to the services we render improve the quality of life of those

As Trustees we are acutely aware that the people of this

We have however



Corporate **GOVERNANCE**



Prof. Lineo Tanga



Prof. Shepherd Mayatula



Mr. René de



Message from **OUR CEO**

The SA Red Cross Air Mercy Service (AMS) has encountered another year of significant challenges, but like many other South African organisations, especially in the non-profit sector these challenges have become part of our DNA. The AMS maintains the ability to be at the fore-front of aero-medicine through innovation, adaptability and resilience.

Our operational focus is to continue on the improvement of quality service delivery and clinical governance. We have successfully introduced new technology on our rotor and fixed wing platforms in order to ensure that we provide



Dr. Philip

We have focused on the fundamentals of aviation medicine and made great strides in enhancing our induction programme to equip new staff for challenges associated in our unique and specialised aero-medical environment. This has been strengthened by a focus on special skills training with the American Heart Association and Specialist Trauma Skills.

Public Procurement Government are still to our organisation. sustainable high im developmental valu disappear.

We were able to work with the Western Cape Department of Health, Oudtshoorn Municipality and Oudtshoorn Flying Club to install new runway lights in this strategic airfield to support health initiatives and further strengthen referral systems for the community in the Karoo.

Our Rural Health Outreach Programme continues to make a significant impact on rural health backlogs in its “relentless pursuit to facilitate equitable access to healthcare to those rendered most vulnerable”. This is however not sustainable without the continued support of our partners. An excellent example is when the Al-ImDaad Foundation partnered with AMS and the KwaZulu-Natal Department of Health to bring Specialist Ophthalmologists from Turkey to assist with cataract surgeries in the Province. The team undertook 518 cataract surgeries at Dundee Hospital and 750 at

We cannot conclude the impact of the project on our country in the short term and our country in the long term on human lives and we cannot deny that the project also presented opportunities for flexibility and innovation of staff and our volunteers. AMS to take our services to the next system upgrades the

We are approaching the future is inspired by the fact that the difference in the quality of life with the support of the Trustees, our colleagues and partners in the non-profit

Role and SERVICES

OUR ROLE

Our focus is on creating effective, efficient and sustainable aero-medical and ground resources in support of health systems. Our role is:

1. To manage and act as the overall coordinator of the aero-medical, emergency rescue service and rural health outreach in the various provinces in terms of assessing the needs, planning, day to day operations, monitoring and feedback to Provincial and National Health Authorities.
2. To access the volunteer network (aero-medical) of the AMS to support the Provincial Departments of Health by supplementing the skills pool.

Saving South Africa (NSRI). Our stringers are focused around the developed taking the practices into account strong local knowledge operational safety to with the Department organisations has received rescue service in Africa

The Flying Doctor Outreach Service

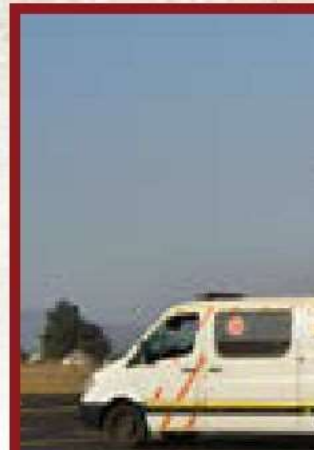
- Provides delivery



Our **FLEET**

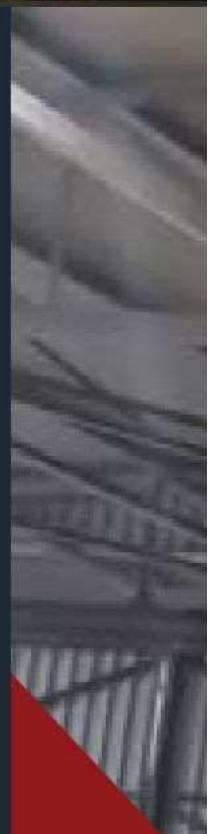
Services are provided via a fleet of helicopters and fixed wing aircraft. The AMS conducts aero-medical services in terms of the aviation regulatory framework. The AMS is licensed by the South African Civil Aviation Authority (SACAA) for air ambulance and charter operations.

The AMS provides 24-hour advanced life support fixed wing and helicopter air ambulance services as well helicopter rescue services. These aircraft are fitted with custom designed intensive care medical interiors.



Patient isolation **TRANSPORT SYSTEM**

Air Ambulance service with specialised capabilities in transporting highly



capabilities in transporting highly infectious patients

With the evolving dynamics associated with increasing global movement of people, air ambulance transportation and Infection Control & Prevention, the AMS has embarked on a journey to incorporate the transport of certain patients using an isolation chamber. The introduction of this capability offers two-way protection from possible



 Innovative

INNOVATIVE NEONATAL CARE

The AMS strives to remain at the forefront of aero-medical to patients receive the best possible care. To this end we have Positive Airway Pressure (nCPAP) onto our rotor & fixed -win



nCPAP is the application of positive airway pressure to spontaneously breathing patients. nCPAP is a non-invasive ventilation therapy for neonates with respiratory distress. It is a first-line therapy associated with a lower risk of failure among this population.



An important component of nCPAP is to make sure the gas is continuously heated and humidified, as a neonate cannot maintain normal warming & humidification of the high-flow of inspired aeromedical oxygen, which is dehumidified and relatively cold. Dry & cold air poses a significant risk to the neonate's ability to thrive. To counter this patient safety risk, the AMS has acquired a humidifier for each platform to ensure



the AIMS has acquired a humidifier for each platform to ensure each neonate receives optimal in transit care, based on their individual nCPAP evaluation.

The flight paramedics spend a lot of time in the training



► Social relief for remote communities of Kwa

It has been a privilege to be part of the initiative driven by Cooperative Governance and Traditional Affairs (COGTA), KwaZulu-Natal Department of Health and other social partners to provide social relief aid to remote rural communities of KwaZulu-Natal severely affected by the Coronavirus. Several hundreds of food parcels and critical essentials have been delivered to the far reaches of the province. "Flying to Manguzi, situated close to the border of Mozambique, it takes under an hour to fly, travelling by road can take up to six hours to reach the community. This is a team effort; this is a great initiative, to provide assistance where it is most needed," said Chief Mkhulu. He played a critical role in the co-ordination and management of the initiative.





Empowerment & Development

“Education
weapon
change

We believe in contributing to the development of our nation through our employees, ensuring that we are developing skilled future generations. We have successfully implemented programmes that address various needs within the aero-medical field and offers programmes such as the Cadet Pilot Programme, the Paramedic Development Programme, training in the engineering field and other skills development initiatives.

The Cadet Pilot Development Programme was established to develop young pilots and in so doing boost the African Aviation Industry and to retain pilots within our country. Our commitment to transformation places special emphasis on providing young cadets with the opportunity to build their knowledge and experience with access to industry leading training and skilled staff. To date this programme has seen 20

candidates realise their dreams. This programme exists as a short field landing programme. On successful completion, candidates look forward to continuing as Captains or taking on various airlines.




► Empowerment & Development



External load operator training

External Load Operators (ELO) are crucial members of the helicopter rescue team. The ELO is trained to assist the pilot to identify and avoid hazards in flight,



communicate instructions and crucial information to the pilot, monitor the safety of rescuers and the

Other skills development initiatives include bursaries for our employees and intern & learnership programmes. We have continued our relationship with Technical and Vocational Education & Training (TVET) colleges to provide real-world experience to our interns in order to gain valuable work

experience to complete of our interns working Diploma as a Manager part of our learners



Viwe Ngcetsheza

A heartfelt thank you to AMS for affording me the opportunity to be an Intern at the organisation. I enjoy the culture in the organisation and feel part of a big family. All my colleagues are very helpful and willing to provide assistance whenever it is needed. This experience taught me more about customer service, teamwork and has provided me with a view into the working world. The internship allowed me to revise my future career path. Lessons learnt during this period will help me with my future career goals.

I am studying Business Administration Level3. My goal is to be able to function at a high level to be marketable for a fulltime job.

APPRECIATION

Thank you for your contribution to our healthcare system.

Our sincere appreciation to our sponsors for your continued support to deliver quality aero-medical care to the citizens of South Africa. Thank you to our committed volunteers – pilots, paramedics, doctors, nurses, and rescue crew. Thank you for your dedication and commitment to us contribute to the improvement in the quality of life of our patients. Thank you and your families for your selfless commitment to service.





Audited Annual **FINANCIAL STATEMENTS**

THE SA RED CROSS AIR MERCY SERVICE TRUST
(Registration number T3404/94)
ANNUAL FINANCIAL STATEMENTS
FOR THE YEAR ENDED 29 FEBRUARY 2020

General Information

Country of incorporation and domicile	South Africa
Nature of business and principal activities	Service Trust
Trustees	RP de Wet RSS ka Mseni

The reports and statements set out below comprise the annual financial statements presented to the trustees:

Index	Page
Trustees' Responsibilities and Approval	22
Independent Auditor's Report	23 - 25
Trustees' Report	26

The SA Red Cross Air Mercy Service Trust
Annual Financial Statements for the year ended 29 February 2023

Trustees' Responsibilities AND APPROVAL

The trustees are required in terms of the Trust Deed to maintain adequate accounts for the content and integrity of the annual financial statements and related financial report. It is their responsibility to ensure that the annual financial statements fairly represent the financial position of the trust as at the end of the financial year and the results of its operations and cash flows in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities and the Financial Reporting Pronouncements as issued by the Financial Reporting Standards Council. Independent auditors are engaged to express an independent opinion on the annual financial statements.

The annual financial statements are prepared in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities and the Financial Reporting Pronouncements as issued by the Financial Reporting Standards Council and are based upon appropriate accounting policies and estimates supported by reasonable and prudent judgements and estimates.

The trustees acknowledge that they are ultimately responsible for the system of internal control established by the trust and place considerable importance on maintaining a sound system of internal control. To enable the trustees to meet these responsibilities, the board sets standards for the risk of error or loss in a cost effective manner. The standards include the pro-



Independent **AUDITOR'S REPORT**

To the trustees of The SA Red Cross Air Mercy Service Trust.

Qualified opinion

We have audited the annual financial statements of The SA Red Cross Air Mercy Service Trust, comprising pages 27 to 42, which comprise the statement of financial position as at 29 February 2020, the statement of profit or loss and other comprehensive income, statement of changes in equity, statement of cash flows for the year then ended, and notes to the annual financial statements, including accounting policies.

In our opinion, except for the possible effect of the matter described in the basis for qualified opinion section of our report, the annual financial statements present fairly, in all material respects, the financial position of The SA Red Cross Air Mercy Service Trust as at 29 February 2020, and its financial performance for the year then ended in accordance with International Financial Reporting Standards, the requirements of the Companies Act, 1970 (as amended) and the requirements of the Trust Deed.

Basis for qualified opinion

The SA Red Cross Air Mercy Service Trust
Annual Financial Statements for the year ended 29 February 2020



Independent **AUDITOR'S REPORT**

We conducted our audit in accordance with International Standards on Auditing (ISAs). The requirements of the ISAs under those standards are further described in the Auditor's Responsibilities for the Audit of Financial Statements section of our report. We are independent of the trust in accordance with the requirements of the Independent Regulatory Board for Auditors' Code of Professional Conduct (Revised January 2018), parts 1 and 3 of the Independent Regulatory Board for Auditors' Code of Professional Conduct for Registered Auditors (Revised November 2018) (together the IRBA Codes) and the requirements applicable to performing audits of financial statements in South Africa. We also comply with the ethical responsibilities, as applicable, in accordance with the IRBA Codes and the requirements applicable to performing audits in South Africa. The IRBA Codes are consistent with the corresponding sections of the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants.

corresponding sections of the International Ethics Standards Board for Accountants (IESBA) Code of Ethics for Professional Accountants and the International Ethics Standards Board for Accountants (including International Independence Standards) (IESBA Code) that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Emphasis of matter - impact of the outbreak of COVID-19 on the financial statements

In forming our opinion on the trust financial statements, which is not modified, we have considered the trustees' view on the impact of the COVID-19 as disclosed in notes 3 and 4 in the financial statements, and the impact of the COVID-19 on the going concern and events after reporting period in the notes.

Independent **AUDITOR'S REPORT**

Auditor's responsibilities for the audit of the Annual Financial Statement

Our objectives are to obtain reasonable assurance about whether the annual financial statements are free from material misstatement, whether due to fraud or error, and to issue an opinion. Reasonable assurance is a high level of assurance, but is not a guarantee. An audit in accordance with International Standards on Auditing will always detect a material misstatement if it exists. Misstatements can arise from fraud or error and are considered material if, in aggregate, they could reasonably be expected to influence the economic decisions of users of these annual financial statements.

As part of an audit in accordance with International Standards on Auditing, we exercise professional judgment and maintain professional skepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the annual financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, because fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances.

The SA Red Cross Air Mercy Service Trust
Annual Financial Statements for the year ended 29 February 2020

 **Trustees'**
REPORT

REPORT

The trustees have pleasure in submitting their report on the annual financial statement of the SA Red Cross Air Mercy Service Trust for the year ended 29 February 2020.

1. Nature of business

The SA Red Cross Air Mercy Service Trust operates an air ambulance service, for the benefit of all ill and injured people. The SA Red Cross Air Mercy Service Trust also provides services directed at preservation of life and the alleviation of human suffering, throughout South Africa.

The operating results and state of affairs of the trust are fully set out in the attached financial statements and do not in our opinion require any further comment.

2. Trustees

The trustees in office at the date of this report are as follows:

Trustees	Nationality	Changes
RP de Wet	South African	
AG Marshall	South African	Resigned Thursday, 15 August 2019



Statement of Financial Position AS AT 29 FEBRUARY 2020

Figures in Rand	Notes	2020
Assets		
Non Current Assets		
Property, plant and equipment	2	240,380,909
Other financial assets	3	385,000
		240,765,909
Current Assets		
Inventories	4	6,234,678
Trade and other receivables	5	23,496,514
Other financial assets	3	1,103,916
Cash and cash equivalents	6	56,454,278
		87 289 386

Total Assets

37,200,000
359,439,705

The SA Red Cross Air Mercy Service Trust
Annual Financial Statements for the year ended 29 February



Statement of Profit or Loss OTHER COMPREHENSIVE

Figures in Rand	Notes	2020
Revenue	12	107,121,690
Other income		4,126,554
Finance costs	13	(5,872,496)
Other operating expenses		(127,864,726)
(Deficit) Surplus before investment income and profit on disposal of assets	14	(22,488,978)
Investment income	15	5,454,234
Surplus on disposal of assets		19,565
(Deficit) Surplus for the year		(17,015,179)
Other comprehensive income		-
Total comprehensive (deficit) surplus for the year		(17,015,179)



Statement of CASH FLOWS

Figures in Rand	Notes	2020
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CASH FLOWS FROM OPERATING ACTIVITIES

Cash generated from operations	17	11,180,908
Interest income		5,454,234
Finance costs		(5,872,496)
Net cash from operating activities		10,762,646

CASH FLOWS FROM INVESTING ACTIVITIES

Purchase of property, plant and equipment	2	(415,448)
Sale of property, plant and equipment	2	19,565
Increase (decrease) in other financial assets		(763,333)

The SA Red Cross Air Mercy Service Trust Annual Financial Statements for the year ended 29 February

Accounting POLICIES

1. Significant accounting policies

The annual financial statements have been prepared on a going concern basis in accordance with the International Financial Reporting Standard for Small and Medium-sized Entities (IFRS for SMEs) as issued by the Financial Reporting Standards Council. The annual financial statements have been prepared on the historical cost basis, and incorporate the principal accounting policies. The annual financial statements are presented in South African Rands.

These accounting policies are consistent with the previous period.

1.1 Significant judgements and sources of estimation uncertainty

The preparation of annual financial statements in conformity with the International Financial Reporting Standard for Small and Medium-sized Entities requires management, from time to time, to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets, liabilities, income and expenses. These estimates and associated assumptions are based on experience and other factors, and are believed to be reasonable under the circumstances. Actual results may differ from these estimates. Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to estimates are recognised in the period in which the estimates are revised and in any future periods affected.

Critical judgements in applying accounting policies



Accounting POLICIES

1.2 Property, plant and equipment (continued)

The useful lives of items of property, plant and equipment have been assessed

Item	Average useful life
Aircrafts	10 years
Hangar and communication equipment	8 years
Furniture and fixtures	10 years
Motor vehicles	5-8 years
Office equipment	5 years
Computer equipment	3 years
Medical equipment	8 years
Leasehold property	5-15 years

The residual value, depreciation method and useful life of each asset are reviewed at the end of each reporting period if there are indicators present that there has been a significant change in the estimate.

When indicators are present that the useful lives and residual values of items of property, plant and equipment have changed since the most recent annual reporting date, they are reassessed prospectively as a change in accounting estimate.

The SA Red Cross Air Mercy Service Trust
Annual Financial Statements for the year ended 29 February 2020



Accounting POLICIES

1.4 Leases

A lease is classified as a finance lease if it transfers substantially all the risks and rewards of ownership to the lessee. All other leases are operating leases.

Finance leases - lessee

Finance leases are recognised as assets and liabilities in the statement of financial position at the fair value of the leased property or, if lower, the present value of the minimum lease payments. The corresponding liability to the lessor is included in the statement of financial position.

The discount rate used in calculating the present value of the minimum lease payments is the interest rate implicit in the lease. If this rate cannot be determined, the lessee's incremental borrowing rate is used.

The lease payments are apportioned between the finance charge and reduction of the liability. The finance charge is allocated to each period during the lease term so as to produce a constant periodic rate of interest on the remaining balance of the liability.

Operating leases - lessee

Operating lease payments are recognised as an expense on a straight-line basis over the lease term. The difference between the amounts recognised as an expense and the contractual payments is recognised as a finance charge or income.

Accounting POLICIES

1.7 Aircraft replacement reserve

This reserve has been created as the trustees would like to set aside reserves for the replacement of aircrafts during the next five years based on current market prices. The transfer of amounts to the aircraft replacement reserve will be limited to the available reserves in retained earnings.

1.8 Provisions and contingencies

A provision for future maintenance is recognised, since the trust has an obligation to replace aircrafts after a predetermined number of flying hours. The amount of the provision is determined by management based on past experience and current market prices. The provision is utilised against the current cost of the overhaul and the portion of the hours flown to date. The provision is recognised as an expense in the period in which the overhaul costs incurred.

A provision for major components is recognised on rotor wing aircrafts based on current market prices. This amount is determined by management based on past experience and current market prices. The provision is utilised against any rotor wing maintenance expenditure.

1.9 Employee benefits

Short-term employee benefits

The cost of short-term employee benefits, (those that are expected to be settled within 12 months after the end of the annual reporting period in which the service is rendered, such as sick leave benefits), is recognised as an expense in the period in which the service is rendered.

The SA Red Cross Air Mercy Service Trust
Annual Financial Statements for the year ended 29 February 2023

Accounting POLICIES

1.11 Revenue (continued)

When the outcome of the transaction involving the rendering of services cannot be reliably measured, revenue shall be recognised only to the extent of the expenses recognised that are recoverable.

Revenue is measured at the fair value of the consideration received or receivable, less any trade discounts, rebates, and value added tax.

Interest is recognised, in profit or loss, using the effective interest rate method.

Donations and dividends are recognised, in profit or loss, when the trust's right to receive them is established.

1.12 Borrowing costs

All other borrowing costs are recognised as an expense in the period in which they are incurred.

1.13 Foreign exchange

Foreign currency transactions

A foreign currency transaction is recorded, on initial recognition in Rands, by an amount equal to the fair value of the transaction.

Notes to the ANNUAL FINANCIAL STATEMENTS

Figures in Rand

2. PROPERTY, PLANT AND EQUIPMENT

	Cost
Leasehold improvements	30,034,824
Aircrafts	389,798,915
Furniture and fixtures	1,341,627
Motor vehicles	2,784,347
Office equipment	293,946
Computer equipment	901,220
Medical equipment	17,611,832
Hangar and communication equipment	4,956,956
Total	447,723,667

The SA Red Cross Air Mercy Service Trust
Annual Financial Statements for the year ended 29 February



Notes to the ANNUAL FINANCIAL STATEMENTS

RECONCILIATION OF PROPERTY, PLANT AND EQUIPMENT - 2020

	Opening balance
Leasehold improvements	10,268,208
Aircrafts	251,877,823
Furniture and fixtures	208,180
Motor vehicles	2,009,567
Office equipment	41,161
Computer equipment	192,869
Medical equipment	7,324,095
Hangar and Communication Equipment	1,536,448
	<hr/> 273,458,351 <hr/>



Notes to the ANNUAL FINANCIAL STATEMENTS

Figures in Rand

2020

3. OTHER FINANCIAL ASSETS

At fair value

Brimestone Investment Corporation Limited	385,000
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At amortised cost

Forward Exchange Contract	482,249
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Dip Free CC	121,667
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The loan is unsecured, interest free and is payable in equal 6 half-yearly instalments of R 60,833 over a period of 3 years.

Prince Consulting Proprietary Limited	500,000
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The SA Red Cross Air Mercy Service Trust
Annual Financial Statements for the year ended 29 February

Notes to the ANNUAL FINANCIAL STATEMENTS

Figures in Rand	Notes	2020
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6. CASH AND CASH EQUIVALENTS

Cash and cash equivalents consist of:

Cash on hand	87,545
Bank balances	56,366,733
	56,454,278

7. AIRCRAFT REPLACEMENT RESERVE

Opening balance	181,981,940
Decrease in reserves	-
	181,981,940



Notes to the ANNUAL FINANCIAL STATEMENTS

Figures in Rand	Notes	2020
9. PROVISIONS		
Reconciliation of provisions - 2019		
	Opening balance	Additions
Provision for major components	20,493,833	2,423,038
Provision for engine overhaul	29,806,091	3,714,942
	50,299,924	6,137,980

There engine overhaul and major component are raised to offset expenses whi replace the aircraft engines.

The SA Red Cross Air Mercy Service Trust
Annual Financial Statements for the year ended 29 Februar



Notes to the ANNUAL FINANCIAL STATEMENTS

Figures in Rand	2020
13. FINANCE COSTS	
Bank overdraft	1,316
Late payment of tax	2
Instalment sales agreements	5,871,178
	5,872,496

14. (DEFICIT) SURPLUS BEFORE INVESTMENT INCOME AND PROFIT ON DISPOS

Operating surplus for the year is stated after accounting for the following:

Employee costs

Employee costs

35,476,344

Notes to the **ANNUAL FINANCIAL STATEMENTS**

Figures in Rand

2020

18. COMMITMENTS

Authorised capital expenditure

Operating leases – as lessee (expense)

Minimum lease payments due

- within one year

11,984

Operating lease payments represent rentals payable by the trust for certain of average term of five years. No contingent rent is payable.

19. FINANCIAL ASSETS BY CATEGORY

The accounting policies for financial instruments have been applied to the line

The SA Red Cross Air Mercy Service Trust

Annual Financial Statements for the year ended 29 February

Notes to the **ANNUAL FINANCIAL STATEMENTS**

20. FINANCIAL LIABILITIES BY CATEGORY

The accounting policies for financial instruments have been applied to the line

2020

	Financial assets at amortised cost
Other financial liabilities	55,105,124
Trade and other payables	3,808,408
	58,913,532

2019



Detailed INCOME STATEMENT

The supplementary information presented does not form part of the annual financial statements

REVENUE

Sale of goods	106,657,522
Donations received	464,168
	107,121,690

COST OF SALES

Opening stock	(4,852,335)
Purchases	(1,382,343)
Closing stock	6,234,678
	-

OTHER OPERATING INCOME

The SA Red Cross Air Mercy Service Trust
Annual Financial Statements for the year ended 29 February



Detailed INCOME STATEMENT

The supplementary information presented does not form part of the annual financial statements

Figures in Rand

2020

OTHER OPERATING EXPENSES

Advertising	(445,839)
Ambulance fees	(73,954)
Auditors remuneration	(157,670)
Bad debts	(1,000)
Bank charges	(85,229)
Cleaning	(126,964)
Computer expenses	(60,818)
Consumables	(801,953)
Delivery expenses	(41,859)
Depreciation	(33,492,890)
Employee costs	(35,476,344)
Fuel	(6,385,017)
General expenses	(122,463)
Hire	(911,069)
Insurance	(11,051,480)

Eye in the Skies

A banner with a dark, cloudy sky background. The text 'Eye in the Skies' is written in large, white, sans-serif font.





Changing lives.
Saving lives.

Contact Information

National Number: 086 11 MERCY (63729)

E-mail: info@ams.org.za

NPO reg No: 017-180 NPO

National Emergency Number: 086 11 AMS AMS (267 267)

Head Office: P.O Box 93, Cape Town International Airport, 7525

Trust Reg No: T3404/94

International Number: +27 21 935 6900

www.ams.org.za