



RFS

NSW Rural Fire Service

Annual Report 2023/24



Acknowledgement of Country

The RFS acknowledges the Traditional Owners of the lands and waters across NSW and Australia. We are privileged to work across all corners of this state, and we thank them for their expert care, over thousands of generations, of this beautiful Country.

We acknowledge the extreme hardships and exclusion experienced by Aboriginal and Torres Strait Islander peoples since the colonisation of Australia by European settlers.

We are committed to learning how to engage and connect with Aboriginal and Torres Strait Islander peoples in a respectful, caring and healing manner, and to work together in service to community and protection of lands.

We support young people and the future generations of Aboriginal and Torres Strait Islander peoples.

We pay our respects to all Elders, past and present, and recognise their connection to the Country of their ancestors.



Contents

Letter to the Minister	5
1 OVERVIEW	6
RFS Vision and Purpose	7
Commissioner's report	8
RFS overview	10
Management and governance	12
Legislation	12
NSW Government and Ministry	12
Governance committees	12
Other RFS committees	13
Principal officers	14
Directors	16
RFS Organisational Structure 2023/24	17
RFS Areas and Districts	17
2 STRATEGY	19
Our Plan 2019 -2024	20
Progress on our organisational priorities	21
Our focus for the year ahead	24
3 OPERATIONS AND PERFORMANCE	26
Fire season overview	27
Operations overview	27
Ongoing response to inquiries	28
Building for the future	28
Upgrading our capability	28
Technology improvements	29
Equipping our members	30
Research and development	30
4 MANAGEMENT AND ACCOUNTABILITY	31
Salaried and member volunteers	32
Executive remuneration	32
Membership applications	32
Engagement of consultants	33
Minister-approved travel	33
Legal changes	34
Risk management and insurance	34
Internal Audit and Risk Management Statement	35
Cyber security annual attestation statement for 2023/24	37

CONTENTS

Privacy statement	38
<i>Government Information (Public Access) Act 2009 (GIPA Act) statistics for 2023/24</i>	38
Annual Report costs	41
5 SUSTAINABILITY	42
Statement setting out WHS performance	43
Modern Slavery Act	45
Workforce diversity	45
6 FINANCIAL PERFORMANCE	48
Independent Auditor's Report of the New South Wales Rural Fire Service	50
Statement by the Commissioner	52
Statement of comprehensive income	53
Statement of financial position	54
Statement of changes in equity	55
Statement of cash flows	56
Notes to the financial statements	57
7 APPENDICES	94
Incidents 2023/24	95
Incidents - Four-year review	95
New and renovation builds	96
Vehicles, boats and aircraft	96
Hazard reduction	98
Bravery and service awards	104
8 GLOSSARY	108
9 INDEX	109

Letter to the Minister

Hon. Jihad Dib, MP
Minister for Customer Service and Digital Government
Minister for Emergency Services
Minister for Youth Justice
Parliament House
Sydney NSW 2000

Dear Minister

I am pleased to submit to you for presentation to the NSW Parliament the Annual Report of the Rural Fire Service (RFS) for the year ending 30 June 2024.

This Annual Report has been prepared in accordance with the *Government Sector Finance Act 2018*, the *Disability Inclusion Act 2014* and the *Government Information (Public Access) Act 2009*.

Yours sincerely


Rob Rogers AFSM
Commissioner



1

OVERVIEW

RFS Vision and Purpose

To provide a world standard of excellence in the provision of a volunteer-based community fire and emergency service.

To protect the community and our environment by minimising the impact of fire and other emergencies.

Values

- Mutual respect
- Adaptability and resourcefulness
- One team, many players, one purpose
- Integrity and trust
- Support, friendship, camaraderie
- Community and environment
- Knowledge and learning

Stakeholders

- Community
- Our members, their families and employers
- State and Federal Ministers and Members of Parliament
- Our emergency services and government partners across jurisdictions
- Peak bodies and organisations representing relevant community, industry, and interest groups

Commissioner's report

The state of NSW saw significant fire activity in the 2023/24 season and several days of Extreme and even Catastrophic fire danger. With a number of fires reaching Emergency Warning, crews were deployed from across the state to assist.

In the 2023/24 season, collectively, RFS members attended approximately 9,500 bush and grass fires that burnt through more than 507,000 hectares. Twenty-two Section 44 declarations were made during the season, with the first being declared for the Clarence Valley on 21 August 2023.

A further 1,500 structural fires, 93 storms and floods, over 2,000 motor vehicle fires and almost 3,000 incidents assisting other agencies (including 48 SES, 334 NSW Police, 1,885 NSW Ambulance and 645 others), saw RFS members attend a combined total of over 34,000 incidents.

As a result of the increased fire activity experienced in NSW at the end of 2023, the RFS sought interstate assistance through the AFAC National Resource Sharing Centre (NRSC). Firefighters from Tasmania, South Australia, Western Australia, the ACT and Victoria were deployed to the northern NSW areas of Glen Innes, Tenterfield and Clarence Valley.

Tragically during that time, the Service lost three firefighters in separate incidents. In October, Senior Deputy Captain John Holmes suffered a medical episode while working on a fire at Bean Creek. In November, Captain Leonardus (Leo) Jacobus Fransen died while fighting the Hudson fire near Walgett, and in December, Group Captain Dale Bowles died while attending an incident in Moama.

We also acknowledge the loss of Fire and Rescue NSW firefighter Michael Kidd, who was assisting the RFS at a house fire in Grose Vale. Michael was also a member of the RFS. On behalf of the RFS, I extend my most sincere condolences to the families, friends and colleagues of these four men.

With the last Section 44 declaration revoked on 3 January 2024 for the Narrabri, Moree Plains and Gwydir LGAs, the RFS continued to provide assistance to other jurisdictions experiencing fires, landslides, cyclone and storm events throughout the year.

Answering the call for support both across the globe and at home, by September 2023, the RFS had deployed 105 personnel to assist with Canadian wildfires in a range of roles including International Liaison Officer, firefighters and incident management specialists and leadership roles.

The RFS provided aircraft and personnel to the Northern Territory, Western Australia and Victoria to assist with bush fires and aircraft to Tasmania to assist with fire scanning.

RFS crews and a helicopter were dispatched to Queensland to support local operations following both Tropical Cyclone Jasper and Tropical Cyclone Kirrily.

When not committed operationally, the RFS and land managers undertook mitigation activities across the state. Between 1 July 2023 and 30 June 2024, fire agencies and land managers treated over 139,000 hectares of bush, protecting more than 129,000 properties directly on the urban and bush interface.

These burns reduce fuel loads, which reduce fire intensity in the event of a bush fire and lower the risk to people and properties.

During the 2023/2024 financial year, two significant infrastructure projects were completed.

The Aviation Centre of Excellence was completed within the Dubbo Training Academy precinct in September 2023 and officially opened in December 2023. The facility boasts four aviation simulator rooms, two training rooms and accommodation catering to 24 trainees. It will provide specialist fire-related aviation training to RFS members as well as interstate personnel through the National Aerial Firefighting Centre.

The Cudgegong Fire Control Centre and Community Education Centre were completed next to the Mudgee Regional Airport in late October 2023 and officially opened in June 2024.

The development provides a fit-for-purpose facility for the staff and volunteers of the Cudgegong District, accommodating day-to-day activities as well as emergency operations. The Community Education Centre provides a home for the RFS Heritage Brigade to display its historical fleet and other RFS memorabilia.

During the financial year, the RFS continued to work on a number of major projects to support our members, such as the Station Connectivity project, which provided free internet access to RFS brigade stations.

Another important project the Service successfully launched was the RFS Benevolent Fund. Created as a result of donations to the RFS from members of the public following the devastating 2019/20 fire season, the Benevolent Fund is a charity to help care for our people when they need it the most, especially the

families of firefighters killed on duty and those injured on the fireground.

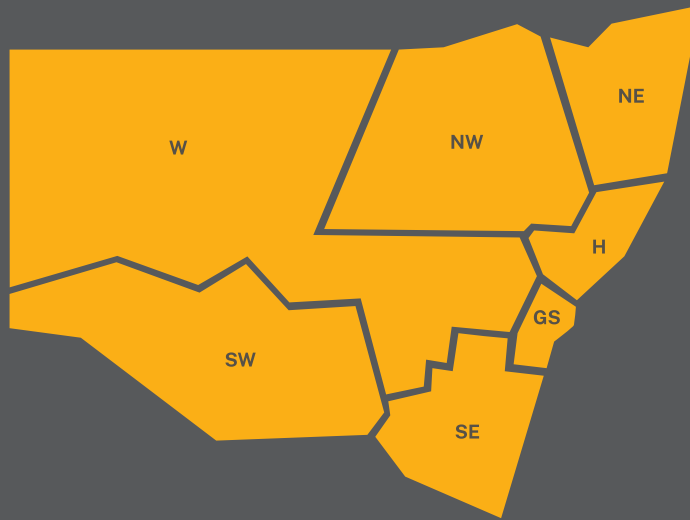
In November 2023, the RFS launched its first Reflect Reconciliation Action Plan (RAP), endorsed by Reconciliation Australia. Of the 21 action items in the plan, 13 are complete and the remaining eight are currently in progress reflecting their ongoing implementation.

Finally, I would like to thank Hon. Jihad Dib MP, Minister for Emergency Services, for his support of the RFS, and I'd like to thank our members – both staff and volunteers – for their efforts over the past year. We know the importance of a prepared community and RFS members play a vital role in engaging with residents and landowners and helping them prepare for the threat of fire.



Rob Rogers AFSM
Commissioner

RFS Overview



VOLUNTEERS
70,948



STAFF
1,447



APPROXIMATELY
65%
OF RFS STAFF ARE ALSO RFS VOLUNTEERS



BRIGADES
1,982









AREA
COMMANDS
7



RFS
DISTRICTS
43






TOTAL INCIDENTS WE ATTENDED

34,432

 <p>BUSH/GRASS FIRES</p> <p>9,596</p>	 <p>STRUCTURE FIRES</p> <p>1,543</p>	 <p>FLOODS AND STORMS</p> <p>93</p>
 <p>MOTOR VEHICLE FIRES</p> <p>2,232</p>	 <p>MOTOR VEHICLE ACCIDENTS</p> <p>5,631</p>	 <p>ASSIST OTHER AGENCIES</p> <p>2,963</p>

TOTAL OPERATIONAL VEHICLES, BOATS AND AIRCRAFT

6,261

 <p>FIREFIGHTING APPLIANCES</p> <p>4,015</p>	 <p>AIRCRAFT</p> <p>11</p>	 <p>MARINE CRAFT</p> <p>34</p>	 <p>BULK WATER CARRIERS</p> <p>41</p>	 <p>SUPPORT VEHICLES</p> <p>2,190</p>
--	--	--	--	---

For detailed statistical information on incidents and vehicles, see the appendices from page 95.

Management and governance

The NSW Rural Fire Service (RFS) is the lead combat agency for bush fires in NSW. For more than 120 years the Service has been a significant part of the history and landscape of NSW and an integral piece of rural communities. The RFS works closely with other agencies to respond to a range of emergencies including structure fires, motor vehicle accidents and storms that occur within the rural fire districts that make up more than 95 per cent of NSW.

The RFS is the largest volunteer fire service in the world, a diverse organisation of more than 70,000 volunteer members and 1,447 staff. Members are trained to the highest standards to ensure they can protect the community when responding to emergency situations. The Service aims to minimise the impact of fire and other emergencies not only through operational capability, but also by developing and implementing programs that focus on community education, fire prevention and risk management.

Legislation

The management and operational responsibilities of the RFS are set down in the *Rural Fires Act 1997* and can be summarised as follows:

- The provision of rural fire services for NSW, including:
 - Services for the prevention, mitigation and suppression of fires in rural districts
 - The protection of people from dangers to their safety and health, and property from destruction or damage arising from fires in rural fire districts
 - Protection of infrastructure and environmental, economic, cultural, agricultural and community assets from destruction or damage by fires in rural fire districts
- Issuing public warnings about bush fire threats
- The provision of advisory services relating to firefighting and other matters in which it has expertise
- Safety and welfare of all RFS volunteers
- Provision of effective training and resources to rural fire brigades
- Provision of emergency assistance to other emergency service organisations

The *Rural Fires Regulation 2022* also governs such matters as:

- The membership of rural fire brigades, and the constitutions of brigades
- The constitution, membership and procedure of Bush Fire Management Committees
- Fire prevention, including Bush Fire Danger Periods
- The issuing of various notices

NSW Government and Ministry

The RFS is part of the Emergency Services portfolio within the NSW Government. The Hon. Jihad Dib MP is the Minister for Customer Service and Digital Government, Minister for Emergency Services and Minister for Youth Justice.

Governance committees

Three bodies are empowered by legislation to assist in the operation of the RFS, namely the:

- Bush Fire Co-ordinating Committee
- Rural Fire Service Advisory Council
- Fire Services Joint Standing Committee

Bush Fire Co-ordinating Committee

The Bush Fire Co-ordinating Committee (BFCC) is established under Part 3, Division 2 of the *Rural Fires Act 1997*. The Committee is chaired by the RFS Commissioner and supported by the Service.

The BFCC is responsible for planning in relation to bush fire prevention and coordinated bush firefighting. It also advises the Commissioner on bush fire prevention, mitigation and coordinated bush fire suppression.

The BFCC constitutes Bush Fire Management Committees (BFMCs) for all rural fire districts and areas with significant risk of bush fire. It also approves Bush Fire Risk Management Plans, Fire Access and Fire Trail Plans and Plans of Operation prepared by the BFMCs.

The BFCC is supported by its Standing Advisory Sub-Committee, comprising key RFS operational personnel and BFCC stakeholder members.

Rural Fire Service Advisory Council

The Rural Fire Service Advisory Council (RFSAC) is established under the provisions of Part 6 of the *Rural Fires Act 1997*. The Council:

- Advises and reports to the Minister and the RFS Commissioner on any matters relating to the administration of rural fire services under the Act
- Advises the Commissioner on public education programs relating to rural fire matters and training of rural firefighters
- Advises the Commissioner on the issue of Service Standards

Fire Services Joint Standing Committee

The *Fire Services Joint Standing Committee Act 1998* provides for the establishment of the Fire Services Joint Standing Committee (FSJSC). The Committee, chaired alternately by the Commissioners of Fire and Rescue NSW (FRNSW) and the RFS, has regard for infrastructure planning, training, equipment design and community education programs.

The major functions of the Committee are to:

- Develop and submit to the Minister strategic plans for the delivery of comprehensive, balanced and coordinated urban and rural fire services at the interface of fire district boundaries and rural fire district boundaries
- Undertake periodic review of fire district and rural fire district boundaries and, if appropriate, to make recommendations to the Minister concerning those boundaries
- Develop and submit to the Minister implementation strategies to minimise duplication and maximise compatibility between the RFS and FRNSW

Other RFS committees

Audit and Risk Committee

The Audit and Risk Committee assists the RFS Commissioner by overseeing and monitoring the governance and accountability requirements of the RFS.

The Committee consists of three independent members and advises the Commissioner on a range of matters including:

- The effectiveness of the Service's internal audit function
- The Service's legislative compliance
- The financial statements and financial reporting of the Service
- Risk and control frameworks, and
- Business continuity and corruption prevention activities

Local Government Liaison Committee

The principal role of the Local Government Liaison Committee (LGLC) is to discuss and resolve significant issues of a strategic nature that are of mutual interest to local government and the RFS. The LGLC may also discuss, resolve and report on issues referred to it by the Minister.

RFS/Rural Fire Service Association Consultative Committees

The Consultative Committees are forums for the RFS to consult with and gain feedback from representatives of the Rural Fire Service Association, on behalf of the broader membership.

The committees are aligned with the four RFS Corporate Pillars. They are the:

- Vibrant and Sustainable Membership Consultative Committee
- Research, Innovation and Technology Consultative Committee
- Resilient Communities and Valued Partnerships Consultative Committee
- Service Delivery, Readiness and Agility Consultative Committee

The Young Members Group is a sub-group of the Vibrant and Sustainable Membership Consultative Committee.

Principal Officers

RFS Commissioner
Rob Rogers AFSM

Commissioner Rob Rogers joined the RFS in 1979 as a volunteer member of the Belrose Rural Fire Brigade. He was appointed Deputy Fire Control Officer for the Greater Taree District in 1995 and has held various executive roles since 2001, including responsibility for Regional Management, Community Safety and Operations. He was appointed Deputy Commissioner in 2011, holding that position until 1 May 2020, when he was appointed Commissioner.

Since his appointment, the Commissioner has announced Priority Projects to position the organisation for the future and give members the best equipment and technology for their roles to ensure they can effectively respond to incidents and return home safely.

Commissioner Rogers represents the RFS on national and state bodies including as Chair of the Australian Fire Danger Rating System Board, the National Aerial Firefighting Centre Strategic Committee, Bush Fire Co-ordinating Committee and Rural Fire Service Advisory Council and Co-chair of the Fire Services Joint Standing Committee.

He is a member of the State Emergency Management Committee, the NSW State Rescue Board, Emergency Services Board of Commissioners, the NSW Telecommunications Authority Advisory Board, the Higher Risk Weather Season Preparedness Summit Steering Committee (2023/24). He is also a member of the Australasian Fire and Emergency Service Authorities Council (AFAC) board and AFAC's Commissioners and Chief Officers Strategic Committee.

Commissioner Rogers was awarded the National Medal in 1995 and the Australian Fire Service Medal (AFSM) in 2004. In recognition of his operational leadership during the 2019/20 fire season, he was awarded the NSW Premier's Bushfire Emergency Citation and the National Emergency Medal.



Commissioner Rob Rogers AFSM

Deputy Commissioner,
Field Operations
Peter McKechnie AFSM

Deputy Commissioner Peter McKechnie initially joined the RFS in 1994 as a volunteer firefighter with the Narara Brigade on the Central Coast, securing employment as a staff member in 2002. With a passion for the development of operational capabilities, he progressed through the ranks and has been instrumental in the organisation's strategic management, leadership and operations.

He has held the roles of District Manager, Manager State Operations and Aviation, and Director Area Operations. After acting in the role of Executive Director Operations from September 2020, he was appointed Deputy Commissioner of Field Operations in March 2021.

Deputy Commissioner McKechnie has been a part of and led efforts to combat major fires and other emergencies within NSW, interstate and overseas. He has also represented the RFS in international programs throughout Singapore, Indonesia and the United States and led Australian deployments to the USA and Canada to assist local firefighting authorities.

His achievements over the years include the National Medal, the National Emergency Medal, Commissioner's Commendation, RFS Long Service Medal and a Graduate Diploma of Executive Leadership in Policing and Emergency Services. Deputy Commissioner McKechnie was awarded the Australia Fire Services Medal as part of the 2023 Australia Day Honours.

Deputy Commissioner,
Preparedness and Capability
Kyle Stewart APM

Deputy Commissioner Kyle Stewart joined the Service in April 2021 following a 36-year career with the NSW Police Force.

Deputy Commissioner Stewart has extensive experience in the emergency services sector having held several senior executive roles during his career, including Deputy State Emergency Operations Controller and an extended appointment as the acting Commissioner for the NSW State Emergency Services during 2019.

Deputy Commissioner Stewart holds tertiary qualifications in Law and a Practising Certificate as a Legal Practitioner in NSW. He is a graduate of the United States of America Federal Bureau of Investigations National Academy Program.

Deputy Commissioner Stewart was awarded the esteemed Australian Police Medal in 2008.

Executive Director,
People and Strategy
Trina Schmidt

Ms Trina Schmidt was appointed to the RFS in March 2019 and has extensive senior management experience in the public sector in NSW and Queensland, across a range of industries including transport and logistics, education, and emergency services.

Ms Schmidt's experience encompasses human resource management, employee relations, transformational change, strategic planning and risk management.

Ms Schmidt holds tertiary qualifications in applied psychology from Griffith University and a Master of Business Administration from the University of New England.

Executive Director,
Technology, Finance and Legal;
Chief Financial Officer
Stephen O'Malley

Mr Stephen O'Malley was appointed to the Service in November 2012 as the Chief Financial Officer, and in February 2018 as Executive Director, Finance and Executive Services. In May 2021, he was appointed to the role of Executive Director, Technology, Finance and Legal.

Prior to joining the Service, Mr O'Malley had extensive senior management experience in finance, technology and corporate services in both the NSW and South Australian public sectors, as the Chief Finance Officer of the Ambulance Service of NSW and Director Corporate Finance of the Legal Aid Commission of NSW.

Mr O'Malley's experience includes corporate strategy, financial management, information management, project management, change management and strategic planning and reporting.

Mr O'Malley holds tertiary qualifications in accounting from the University of South Australia, is a Fellow of CPA Australia and a Graduate of the Australian Institute of Company Directors.

** From June 2024, Mr O'Malley took leave in advance of his resignation from the RFS. Ms Debbie Andreatta acted in the position of Executive Director Technology, Finance and Legal.*

MANAGEMENT AND GOVERNANCE

Directors

As at 30 June 2024

OFFICE OF THE COMMISSIONER

Director Office of the Commissioner	Ms Renee Armstrong
-------------------------------------	--------------------

FIELD OPERATIONS

Director Area Operations Southern	Assistant Commissioner Kelly Quandt AFSM
-----------------------------------	--

Director Area Operations Northern	Assistant Commissioner Jayson McKellar AFSM
-----------------------------------	---

Director Operations Support	Assistant Commissioner Stuart Midgley AFSM
-----------------------------	--

Director State Operations	Assistant Commissioner Viki Campbell
---------------------------	--------------------------------------

PREPAREDNESS AND CAPABILITY

Director Logistics and Equipment	Mr Joshua Torrens
----------------------------------	-------------------

Director Build and Natural Environment	Assistant Commissioner Mathew Smith
--	-------------------------------------

Director Community Risk	Dr Simon Heemstra
-------------------------	-------------------

Director Training and Doctrine	Assistant Commissioner Paul Seager
--------------------------------	------------------------------------

PEOPLE AND STRATEGY

Director People and Culture	Ms Narelle Koteff
-----------------------------	-------------------

Director Strategy and Programs	Ms Rachel Saliba (in an acting capacity)
--------------------------------	--

Director Health and Safety	Ms Kate Jarvis (in an acting capacity)
----------------------------	--

Director Communications and Engagement	Mr Paul Scott
--	---------------

TECHNOLOGY, FINANCE AND LEGAL

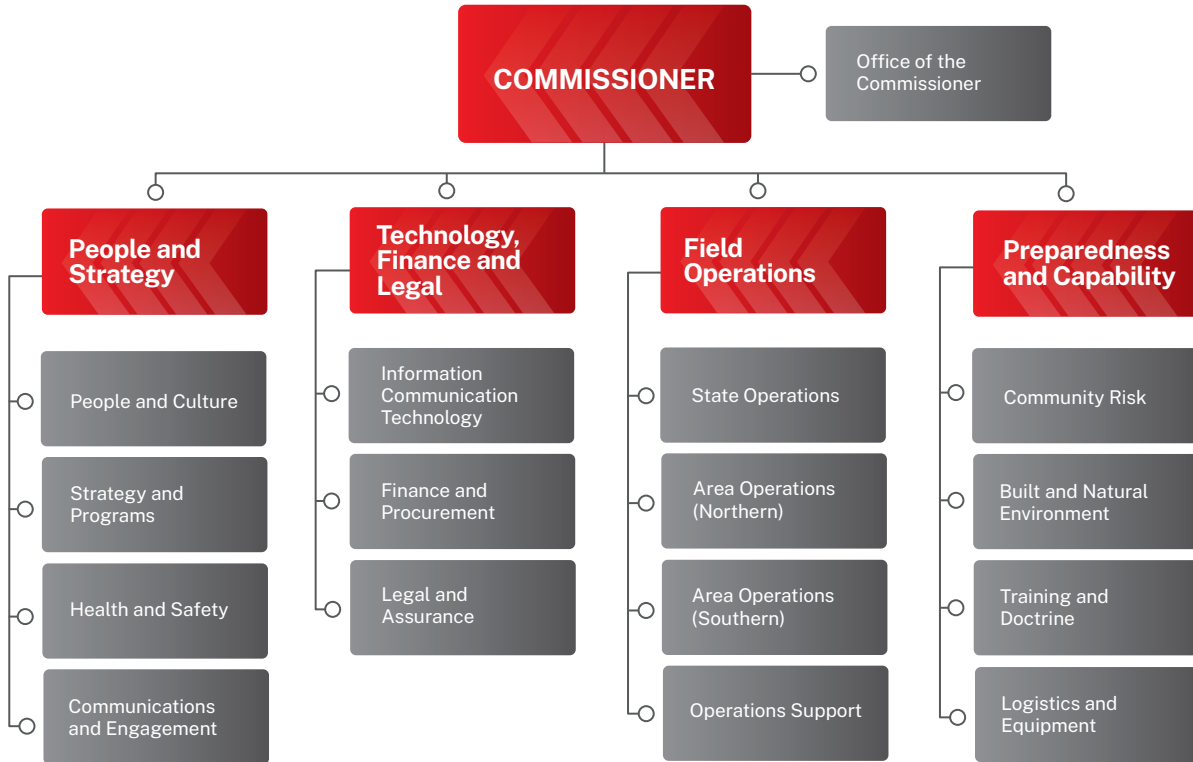
Director Legal and Assurance	Ms Debbie Andreatta
------------------------------	---------------------

Director Finance and Procurement	Mr Myles Foley
----------------------------------	----------------

Director Information and Communications Technology and Chief Information Officer	Mr Robert Flanagan
--	--------------------

RFS organisational structure 2023/24

As at 30 June 2024



RFS Areas and Districts

As at 30 June 2024

There are seven Area Commands across NSW that support the 43 Districts, 1982 Brigades and the NSW community they serve. The Areas assist with the coordination and effectiveness of mitigation crews and staff across their command. They also help Districts so they can make more localised decision making and enhance support to volunteers.

Headquarters State Operations
4 Murray Rose Avenue
Sydney Olympic Park
NSW 2127

Western Area Command
112A Airport Drive
Cowra NSW 2594

North Western Area Command
177 Country Road
Westdale NSW 2340

North Eastern Area Command
51 Moonee Street
Coffs Harbour NSW 2450

Hunter Area Command
1A George Booth Drive
Cameron Park NSW 2285

Greater Sydney Area Command
42 Lamb Street
Glendenning NSW 2142

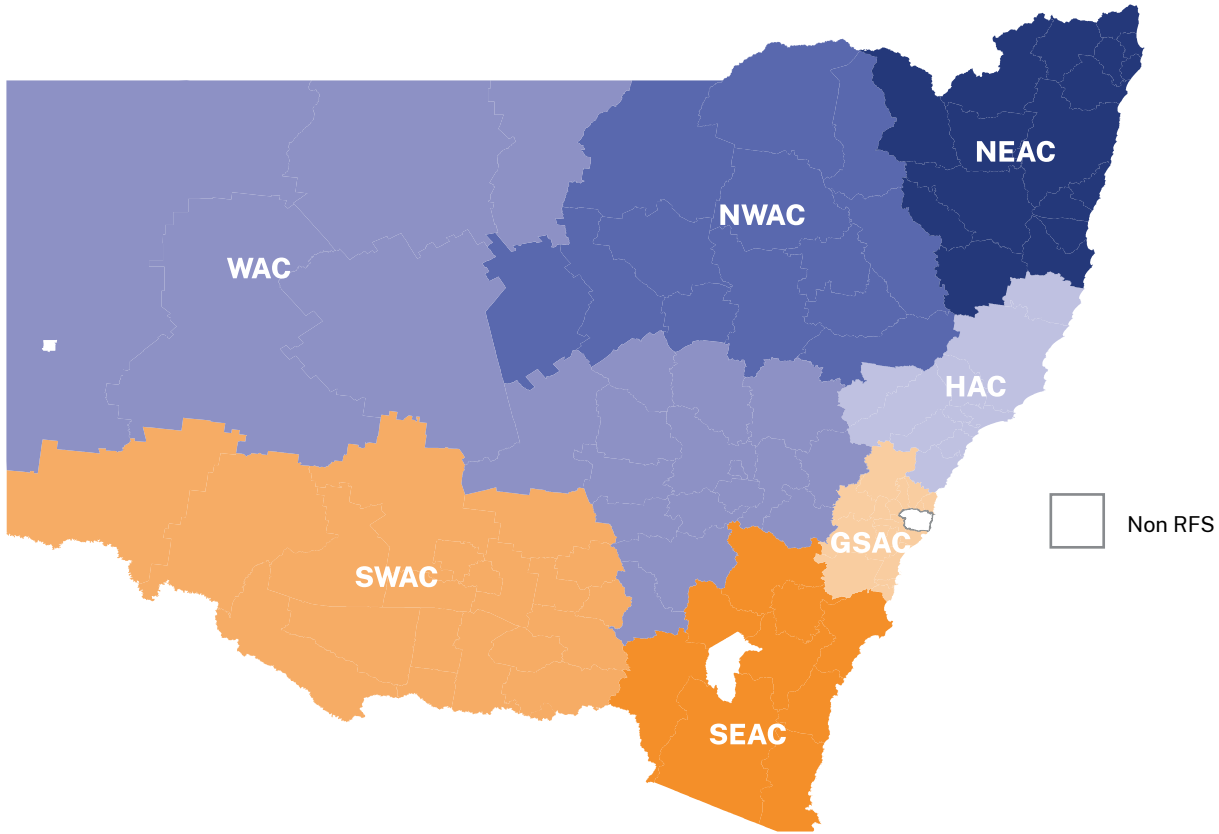
South Western Area Command
5/32 Fallon Street
Thurgoona NSW 2640

South Eastern Area Command
7 Kylie Crescent
Batemans Bay NSW 2536

MANAGEMENT AND GOVERNANCE

RFS Areas and Districts

As at 30 June 2024



AREA COMMAND	DISTRICTS
North Eastern (NEAC)	Northern Rivers Far North Coast Clarence Valley Northern Tablelands Coffs Coast New England
North Western (NWAC)	North West Namoi/Gwydir Liverpool Range Castlereagh Tamworth
Western (WAC)	Far West Orana Mid Lachlan Valley Canobolas Cudgegong South West Slopes Chifley Lithgow
Hunter (HAC)	Lower Hunter Hunter Valley Central Coast Mid Coast Lower North Coast

AREA COMMAND	DISTRICTS
South Eastern (SEAC)	Monaro Lake George Far South Coast Southern Tablelands Riverina Highlands Shoalhaven
South Western (SWAC)	Lower Western MIA Mid Murray Southern Border Bland Temora Riverina
Greater Sydney (GSAC)	Southern Highlands Cumberland/Macarthur Hawkesbury Illawarra/Sutherland Hornsby/Ku-ring-gai The Hills Northern Beaches Blue Mountains

2

STRATEGY







Our Plan 2019-2024

In 2019, the RFS worked with our members to define our five-year Strategic Direction aligned to our vision:

To provide a world standard of excellence in the provision of a volunteer-based community fire and emergency service.

Four strategic pillars guide our actions and outcomes for our members and the communities we serve:

1. Vibrant and Sustainable Membership
2. Resilient Communities and Valued Partnerships
3. Service Delivery and Agility
4. Research, Innovation and Technology

PILLAR	DESCRIPTION	STRATEGIES
 <p>Vibrant and Sustainable Membership</p>	Safe and inclusive workplace where members can be at their best	<ul style="list-style-type: none"> — Embed a culture of safe and inclusive practices for member health and wellbeing — Strengthen current and future leadership capability at all levels — Grow membership capability through deliberate attraction, engagement and development
 <p>Resilient Communities and Valued Partnerships</p>	Stronger communities better able to prepare, respond and recover	<ul style="list-style-type: none"> — Advance our understanding of at-risk communities and deliver effective public safety and environmental protection programs — Boost community capability and capacity to prepare for and be responsive to bush fire and other emergencies — Partner with other agencies and stakeholder to prepare for, prevent and recover from bush fire and other emergencies
 <p>Service Delivery and Agility</p>	Trusted and credible provision of public safety services	<ul style="list-style-type: none"> — Ensure a community-centred approach to service delivery — Embed a risk-based approach to resource planning and allocation — Shape standards and practices to be responsive to changes in the natural and built environment
 <p>Research, Innovation and Technology</p>	Better outcomes through applied research, innovation and technology	<ul style="list-style-type: none"> — Leverage research and member perspective for better ways of working — Lift our digital capacity through cohesive and future focused Information Communication Technology — Adopt a user-led approach to ensure fit for purpose business systems and processes

New Strategic Direction

Our current Strategic Direction concludes in 2024, and work has commenced on developing our new Strategic Direction. This will set out our five-year strategy, which guides our leadership decisions and enables us to plan and allocate resources towards achieving our vision and strategic objectives.

When complete, our new Strategic Direction will be cascaded down into Directorate and Divisional Operating Plans, influencing the work at a team and individual level to support us in achieving our future strategic priorities and delivering results.

Progress on our organisational priorities

To deliver on our current Strategic Direction, and in response to the 2020 NSW Bushfire Inquiry and Royal Commission, the RFS introduced a number of strategic priorities:

- Personal Protective Equipment – Head and Respiratory Protection
- Benevolent Fund
- Mental Health
- Workplace Conduct
- RFS ACTIV (Member availability and response system)
- CAD (integrated dispatch system)
- Mobile Data Terminals (MDTs)
- Mapping Software
- Australian Fire Danger Rating System
- Design of Fire Appliances and Next Generation Fleet
- Farm Fire Unit Integration
- Station Connectivity
- One RFS Member Website
- eMembership Portal
- Emergency Logistics Program
- Digital ID

Our priority projects were identified with our members and the community at the forefront, with a focus on keeping our members safe and well, enhancing emergency response and management of incidents and using technology to better optimise logistics and connect people. Updates on the active projects are provided below, with many of the priorities completed and reported on in previous years.

Many of these projects received valuable support from the NSW Rural Fire Service and Brigades Donations Fund, which allocated more than \$70 million to these initiatives. The Service is indebted to the community for their generous donations, which have helped us accelerate these important projects.

Benevolent Fund

Through money donated to the NSW Rural Fire Service and Brigades Donations Fund, \$10 million was allocated as a foundation grant to the RFS Benevolent Fund. The Benevolent Fund is a charity to help care for our members when they need it most, especially the families of members killed on duty and those injured on the fireground.

The Benevolent Fund was launched on 31 October 2023. Individuals wishing to donate or apply for assistance can do so via the public RFS Benevolent Fund website (www.rfsbenevolentfund.org.au).

The website provides a range of information about the Fund including details of the Board, guiding policies and frequently asked questions.

A separate entity from the RFS, a Board of seven independent Directors were appointed to oversee the scheme to ensure it remains sustainable into the future.

The Fund partnered with the Return and Earn scheme in late 2023. Running until April 2024 and raising almost \$100,000, all brigades and community members were encouraged to donate their bottles and cans. Although the formal campaign has finished, those who would like to donate can still do so.

Mental Health

The RFS has undertaken a significant body of work to boost its mental health services and resources, investing approximately \$17 million over five years. This includes employing allied health professionals (including psychologists) to support clinical and organisational services related to mental health.

The RFS Mental Health Strategy, launched in January 2023, provides an evidence-informed roadmap for action over the next five years. The strategy was developed in consultation with members to achieve our goal of a mentally healthy environment where our members can thrive.

Work has been broken down across three horizons to enable sustained growth towards our goal of a mentally healthy environment. During Horizon 1, progress has been achieved in a number of areas:

- Discovery Reports are nearing completion to inform development of a Psychosocial Risk Management Framework and a Suicide Awareness Prevention and Postvention Framework.
- A project to define and shape the role of the leader has commenced. This will help leaders in identifying, preventing and responding to psychosocial risks, as well as aiding members in recovery.
- Work has commenced on creating a suite of mental health training packages aimed at increasing member capability to identify, prevent and respond to psychosocial risks. A Discovery Report has been finalised which will inform the development of training packages.

A new Health and Injury Management Program was launched in February 2024. The Program has been developed to deliver improvements to health and injury management practices and improve members' experience while enabling a safe and durable return to work.

The focus in the first horizon is to strengthen existing mental health services for our members, improve our program of health and injury management and systematically identify psychosocial (mental health) risks facing members in order to establish fit-for-purpose preventative programs.

STRATEGY

Workplace Conduct

Our members told us that our current approach to workplace conduct was outdated and no longer fit-for-purpose. As such, we are working to improve the way we manage workplace conduct issues across the Service and have developed a framework that will promote a safe and inclusive workplace for all our members.

This framework provides processes and tools for raising, responding to, and resolving workplace complaints in a transparent, timely and fair manner.

Following a thorough consultation period, the new Workplace Complaints Resolution Framework includes a 24/7 third-party hotline, training and guidance materials, benchmark timeframes, and an expanded Peer Support Officer network.

During the last quarter of the 2023/24 financial year, training was delivered to leaders and personnel who will play a key role in ensuring the success of the Workplace Complaints Resolution Framework. This included specialist staff who will play a role in case management, and staff leaders. Training will be provided to volunteer leaders from July 2024 onwards.

The Framework is due for release in July 2024.

Mobile Data Terminals

Mobile Data Terminals (MDTs) are in-vehicle mounted touchscreens that provide two-way, real-time sharing of operational information between our members in the field and Incident Management Teams (IMTs) or the Operational Communications Centre (OCC).

The consolidation of incident information will enhance the safety of our members in the field by ensuring they have critical information readily available when it is needed, reducing radio traffic and improving overall communication efficiency during emergencies.

Not only does this save time for our frontline members, but the MDTs more broadly allow for simplified data collection and display within our vehicles, better pre-incident preparation and enhanced real-time decision-making.

During 2023/24 MDTs have been progressively rolled out across the RFS. Eleven Districts are now live and operational with seven at roll-out or planning stage. Statewide adoption of MDTs is due to be completed in the next two years.

Mapping Software

In June 2023 the RFS selected FireMapper as our preferred infield mapping solution. Already used by many brigades, FireMapper is a mobile app that allows members in the field to annotate directly on maps, share map annotations with others, and integrate with real-time incident information. It is a modern and fit-for-purpose solution that complements in-field situational awareness and enhances key operational decision-making processes.

During 2023/24 multiple enhancements to the FireMapper tool were released, further tailoring it to our operational environment and integrating it with many of our existing systems. These changes included creation of shared maps in FireMapper from incidents created in ICON and new base maps, feature layers and updated symbology, to provide greater consistency with other RFS systems and standards.

Australian Fire Danger Rating System

The RFS led the initiative to develop a new nationwide Australian Fire Danger Rating System. Using the latest science and community input, the new system provides more accurate and timely information to the community, firefighters and land managers. Importantly, the new fire danger rating system has the same four danger ratings across Australia, with an identical national call to action for each of the ratings. The rollout of the system was supported by an extensive community engagement and education campaign.

The rollout of nearly 600 new static signs was completed in the 2022/23 financial year, with 153 (of a proposed 240) electronic signs installed by the end of 2023/24.

Each of the electronic signs can be updated remotely and will no longer need our members to travel to those sites and manually update the ratings. This development will add to the accuracy of the information we give to the community and will free many RFS members from having to undertake this task.

Design of Fire Appliances and Next Generation Fleet

We are working to identify the needs of the RFS for our next generation of firefighting appliances, including their design, protection levels, and increasing appliance lifespan. A comprehensive research initiative was completed in conjunction with Monash University's Accident Research Centre to look at evidence-based safety improvements for our appliances, specifically in relation to roll-over and falling object protection.

Through a series of member workshops we have gathered requirements for our Category 1, 7 and 9 tanker designs, identifying key areas for improvement and established key capabilities that we require of our next generation of firefighting appliances.

The findings of the research from Monash University, together with these capability statements serve as the foundation for the design and development of our next generation of firefighting appliances. The project is a major undertaking, spanning several years and impacting across decades.

The project will enter a critical phase involving industry engagement for the development of componentry and prototypes with a focus of project completion by January 2027. Adherence to this timeline should see a seamless transition from prototypes to general production.

In 2023/24, the Service developed its Chassis Procurement Strategy to go to market to identify and secure contracts for chassis for Next Generation Fleet vehicles.

The Next Gen project has seen the purchase and delivery of several 'off the shelf' vehicle solutions for consideration under the program including a 4x4 Tatra pumper, a hook lift truck with deployable tank capabilities, as well as Cat 13 bulk water carriers. As these vehicles are used throughout the state, they will provide valuable insights into the current market offerings and maturity of innovation for consideration as part of the project.

Farm Fire Unit Integration

The RFS Farm Fire Unit (FFU) Operational Guide and Commitment Strategy was co-created with NSW Farmers and was launched in August 2022. This will strengthen the integration of Farm Fire Units with firefighting operations to promote the safe, efficient and cooperative involvement of private equipment to control fires. It will also give FFU operators the necessary information to help them make informed decisions and establish a consistent approach to cooperation and communication between FFU operators and RFS crews on the fireground.

In 2023/24, a trial commenced allowing private vehicles used for firefighting purposes to be driven unregistered if certain conditions are met. The trial will assist rural fire fighting efforts and provide an even greater integrated relationship between farmers and the RFS.

The trial ran until 31 March 2024 and analysis of the data obtained will help Transport for NSW work, in liaison with the Rural Fire Service and NSW Farmers, towards implementing a safe, permanent solution before the start of the next bush fire season.

Station Connectivity

This project aims to better connect brigades to the RFS through internet connectivity, member email addresses and Microsoft software. This has standardised our infrastructure and alleviated the need for brigades to meet costs for these services.

To ensure our brigades have access to high-speed internet, we have made available a Nighthawk M6 mobile router and Telstra internet plan for each brigade station within range of Telstra's mobile coverage.

As at 30 June 2024, almost 1,200 brigade stations have received a Nighthawk M6 mobile router. The Service is exploring other options to supply internet service to those outside Telstra's service area.

The RFS has completed a Microsoft 365 rollout, to provide every member their own RFS email and access to Microsoft Office 365 products, including Teams and Outlook, supporting easier communication between members and with the Service.

Digital ID

The RFS is exploring a new digital identity system, to enable our members to access a secure and efficient means of identifying themselves. This system will serve as an official RFS member ID, with the convenience of using a mobile app as a proof of identity. This will provide a simplified verification process for members with less administrative effort.

The RFS continues to await confirmation that the proposed cost and technology option offers the best solution to meet RFS needs.

Our focus for the year ahead

The RFS' focus for the year ahead will be on consolidating to complete our current strategic priorities and finalising our new priorities in line with our new Strategic Direction. In addition to those above, we have continued to progress the following key initiatives:

Aviation Management

We are making significant investments to build our aerial firefighting capabilities and ensure safety remains at the centre of our approach. This includes the implementation of the recommendations from recent reviews, particularly the Australian Transport Safety Bureau (ATSB) report following the tragic loss of the Large Air Tanker crew during the 2019/20 bush fire season.

Already possessing the largest aerial fleet of any fire agency in Australia, the RFS is focused on building the capability of our owned and contracted resources even further.

In December 2023, Commissioner Rob Rogers, joined by Minister for Emergency Services Jihad Dib, officially opened the new \$8.3 million RFS Aviation Centre of Excellence in Dubbo.

The new facility, located next to the RFS Training Academy and Dubbo Regional Airport, will play a crucial role in developing specialist aviation personnel.

In addition to training rooms, the Centre of Excellence is home to four aerial training simulators for personnel to hone their skills in a controlled helicopter, fixed-wing and winching environment.

The focus on our aerial capabilities will significantly enhance our capacity to protect lives and property during emergencies, providing invaluable support from the sky to complement the efforts of our ground-based members.

Aviation Night Capability

Over the past four years, the RFS has made significant advancements with our aviation night-time capability. The continuation of night-time aerial intelligence with our fleet of Bell 412 helicopters and high definition FLIR cameras has provided capability to detect, live stream and map fires at night. Additionally, an investment in aircraft and training has seen more internal capability to scan fires at day or night with the RFS fixed wing fleet.

Our night firebombing program continues to expand with the RFS owned Chinook helicopter being equipped with an internal tank over winter 2024, providing a large volume night capable helicopter for the upcoming fire season. The Chinook will again team with an RFS owned 412 helicopter and will work together to provide aerial supervision, intelligence, mapping and firebombing in a safe effective manner across NSW.

We have progressed our aviation night capability with the implementation of night-time search and rescue training and operations. Our aircraft are not only be able to support search and rescue operations during fire events but are also able to provide a capability to other emergency services, including the NSW SES during flood events and NSW Police to provide surge capacity for general search and rescue operations.

Athena 2.0

The RFS has been working on a new bush fire intelligence tool that incorporates AI and Machine Learning capabilities. Athena is designed to help us make more accurate predictions about fire behaviour, improve the speed and accuracy of our operational decision-making and provide us with a greater understanding of how to manage our aviation capabilities safely and effectively.

Athena Phase One was delivered between December 2021 and December 2022 to provide initial functionality to a select group of users. This functionality was used during the 2023/24 fire season to provide enhanced operational awareness and decision-making support.

Based on the success of this initial project and the recognised potential of the underlying technology, further funding was sought and approved as part of the Digital Restart Fund to re-engage the incumbent project team to deliver four additional capability outcomes:

- Enhanced Risk Modelling
- Dynamic Coverage Tool
- Aviation Safety Visualiser
- Risk Response Engine

Athena Phase Two commenced in April 2023, to build upon the foundations of Phase One by adding four new areas of functionality: enhanced risk modelling, a dynamic coverage tool, aviation safety visualiser and a risk response engine.

The new Athena system will deliver:

- Predictions of fire behaviour by implementing greater detail and leading to more informed operational response strategies
- The understanding of aviation safety conditions, leading to more informed aviation dispatch and reduced risk to aircraft operators
- Incident response strategy formulation through risk parameterisation and automation
- Incident response strategy formulation through greater support of incident controllers
- Resource allocation on extreme fire risk days, including more informed pre-emptive staging of resources
- The speed and accuracy of operational decision-making

These new additions will complement our current practices and predictive capabilities.



3

OPERATIONS AND PERFORMANCE

Operations and performance

Fire Season Overview 2023/24

Total bush and grass fires (NSW) incidents	9,596
Area Burnt	507,318 hectares
Total Fire Ban days	29
Section 44 declarations	22
Aircraft taskings (within NSW)	1,566
RFS-owned aircraft dispatch	409

Operations overview

Leading into the 2023/24 fire season, major fires in Canada saw a multi-agency response from Australia and New Zealand deploy over a three-month period between May and September 2023. The RFS deployed 105 personnel including the International Liaison Officer, firefighters and incident management specialists and leadership roles.

The RFS Large Air Tanker (LAT) 'Marie Bashir' departed for the west coast of America on 2 June 2023. The LAT deployed for just over three months assisting with 49 fires across California and Oregon, completing 99 drops and deploying 1,119,000 litres of retardant.

Leading into the 2023/24 fire season there was a shift towards drier and warmer conditions associated with an El Niño weather pattern, resulting in an 'above normal' risk of bush and grass fires throughout the majority of NSW. This was compounded by the prolific grass and vegetation growth in many areas across the state, following two years of record-breaking rain.

In preparation for the fire season ahead, a multi-agency State Operations exercise 'Exercise Alinta' was held on 7 and 8 August 2023. Participating agencies included Fire and Rescue NSW, NSW National Parks and Wildlife Service, Forestry Corporation of NSW, NSW Police Force, NSW Ambulance and many more.

The exercise objectives were to test RFS arrangements, capabilities and procedures, consistent with the State Bush Fire Plan in responding to significant fire activity within NSW. The exercise also allowed staff to test new operational systems and understand their application in decision making within the RFS State Operations Centre.

As forecast, the 2023/24 fire season saw major fire activity from the north of the state to the south.

More than 9,500 fires burnt through more than 507,000 hectares. Twenty-two Section 44 declarations were made during the season, with the first being declared for the Clarence Valley on 21 August 2023.

With the large amount of fire activity and protracted operations to contain them, RFS sought interstate assistance through the AFAC National Resource Sharing Centre (NRSC). Firefighters from Tasmania, South Australia, Western Australia, the ACT and Victoria were deployed to the northern NSW areas of Glen Innes, Tenterfield, and Clarence Valley in early November 2023.

Tragically, four firefighters lost their lives while protecting the community. This included:

- 14 October 2023 - Senior Deputy Captain John Holmes of Mallangenee Brigade died while fighting the Bean Creek fire at Kyogle.
- 16 November 2023 - Captain Leonardus (Leo) Fransen from Diamond Beach Brigade on the Mid North Coast was struck by a falling tree while fighting the Hudson fire in the northwest of the state.
- 12 December 2023 - Firefighter Michael Kidd was a member of the Londonderry Brigade and an on-call firefighter with Fire and Rescue NSW (FRNSW). He died while fighting a house fire in his FRNSW role.
- 12 December 2023 - Group Captain Dale Bowles of Womboota Brigade in the Mid Murray District suffered a medical episode while attending a motor vehicle accident.

With the last Section 44 declaration revoked on 3 January 2024 for the Narrabri, Moree Plains and Gwydir LGAs, the RFS provided assistance to other jurisdictions during 2023/24 to assist with fires, landslides, cyclone and storm events.

The RFS provided aircraft and personnel to the Northern Territory, Western Australia and Victoria to assist with bush fires and aircraft to Tasmania to assist with fire scanning. A helicopter was dispatched to Queensland following the flood emergency after Tropical Cyclone Jasper made landfall in December and crews deployed to southeast Queensland in support of storm operations after Tropical Cyclone Kirrily.

On 2 June 2024, the RFS Citation aircraft undertook a mission scanning over a landslide site in the mountainous Enga Region of Papua New Guinea, after receiving a request for search and rescue assistance through the National Emergency Management Agency (NEMA).

When not committed operationally, the RFS and land managers undertook mitigation activities across the state. Between 1 July 2023 and 30 June 2024, fire agencies and land managers treated over 139,000 hectares of bush, protecting more than 129,000 properties directly on the urban and bush interface.

Ongoing response to inquiries

Coronial inquiry

- The NSW State Coroner’s Report on the findings and recommendations from the Inquests and Inquiries into the 2019/2020 NSW Bushfire Season was handed down on 27 March 2024.
- The Coroner made 28 recommendations, including in relation to aerial firefighting operations, training, technology, research into fleet safety and continuing collaboration between the RFS and the Bureau of Meteorology.
- As required, the RFS will report to the Attorney General at the end of September 2024 outlining actions to implement the recommendations.

Bush fire inquiry

The 2019/20 bush fire season was one of the most catastrophic on record, involving 11,774 fire incidents over eight months from July 2019 to February 2020.

In NSW, 26 people lost their lives, including four RFS volunteers and three RFS-contracted air crew members.

Overall, 2,476 homes were destroyed and 1,034 damaged, with 5,559 outbuildings and 284 facilities also destroyed. More than 2.7 million hectares of National Park land was impacted.

On 30 January 2020, then NSW Premier Gladys Berejiklian announced an inquiry into the 2019/20 bush fire season to make recommendations in relation to bush fire preparedness and response.

The Inquiry was led by Independent Planning Commission Chair and former NSW Chief Scientist and Engineer, Professor Mary O’Kane AC, and former Deputy Commissioner of the NSW Police Force Dave Owens APM. Its report was released on 24 August 2020, with the NSW Government accepting all recommendations.

The Inquiry made 76 recommendations and some of these included further sub-recommendations that require implementation of discrete actions or projects. Consequently, the Premier’s Department is reporting against a total of 148 recommendations and sub-recommendations.

As at the end of March 2024, the implementation progress for all 148 recommendations was:

- 135 recommendations completed (91.2 per cent)
- 13 recommendations in progress (8.8 per cent)

The majority of recommendations were directed to the RFS, which has accordingly made a heavy contribution to the whole-of-government Inquiry response.

Building for the future

During the 2023/24 financial year, two significant infrastructure projects were completed.

The Aviation Centre of Excellence was completed within the Dubbo Training Academy precinct in September 2023 and officially opened in December 2023. The facility boasts four aviation simulator rooms, two training rooms and accommodation catering to 24 trainees. It will provide specialist fire related aviation training to RFS members as well as interstate personnel through the National Aerial Firefighting Centre.

The Cudgegong Fire Control Centre and Community Education Centre were completed next to the Mudgee Regional Airport in late October 2023 and officially opened in June 2024.

The development provides a fit-for-purpose facility for the staff and volunteers of the Cudgegong District, comfortably accommodating day-to-day activities as well as emergency operations.

The Community Education Centre provides a home for the RFS Heritage Brigade to display its historical fleet and other RFS memorabilia.

In addition to the delivery of the two projects, work has continued across the other Fire Control Centre projects identified in response to the 2019/2020 Bushfire Inquiry:

- The Clarence Valley, Namoi Gwydir and Monaro projects have progressed through the design development and planning approval phases to be tender ready. These projects are forecast to commence construction in late 2024.
- Following many months of negotiations between RFS, Councils, landholders and other stakeholders, the Hawkesbury, Far South Coast and Riverina Highlands projects have secured land parcels. Environmental investigations, land surveys and design works are now progressing. These projects are forecast to have development consent and tender ready design documentation during the FY26.

Upgrading our capability

During the reporting year, the Service continued its comprehensive refurbishment and maintenance program to align older appliances in the RFS fleet to contemporary crew safety standards. Rural suppliers across the state were engaged to implement a range of safety enhancements by installing ring mains, radiant heat curtains, wheel spray kits, livery and emergency lighting.

In addition to the refurbishment and maintenance program, the Service continues to enhance operational capability, with the handover of over 230 appliances, which includes 143 new firefighting appliances, 92 second-hand or refurbished appliances and 27 support vehicles allocated to brigades across the state.

In addition to fleet, this financial year has seen the implementation of several key projects aimed at ensuring the RFS continues to be well-equipped to meet the evolving operational requirements:

- The initiation of the CABA Filling Station Project, which involves the installation and commissioning of new CABA filling stations in strategic locations to meet the demands of the evolving structural firefighting capability.
- The design and development of a retrofit solution for the overhead fill points in Category 1 and Category 9 appliances.
- The execution of contracts with vendors, following an open market tender process, to provide slip-on water solutions for existing mitigation Category 17 appliances and Radio-Controlled Compact Track Loaders, both of which positively contribute to mitigation's capabilities.

Aviation

The RFS owns and operates the largest government aerial firefighting fleet in Australia. Ahead of the 2023/24 fire season, the RFS bolstered its aviation capabilities with the addition of a Boeing CH-47 Chinook heavy helicopter. The RFS further increased its scanning, lead plane and transport capability through the addition of a King Air fixed wing aircraft through the season.

The RFS owns 11 aircraft including:

- one 737 Large Air Tanker (LAT)
- one heavy helicopter (Chinook)
- six medium helicopters with three based in regional NSW to enable the rapid deployment of aviation support to rural and regional areas of the state during bush fires and other emergencies
- three fixed wing lead planes

In addition, the RFS took delivery of two demilitarised Blackhawk helicopters from the Australian Defence Force. Once operational, these aircraft will provide additional firebombing capabilities to the RFS fleet.

During the 2023/24 fire season, the RFS LAT conducted 112 missions to 42 separate fires, delivering more than 1.5 million litres of fire suppressant, before travelling to California USA to support CAL FIRE with significant fire activity.

The Chinook completed 125 missions in the 2023/24 financial year, delivering 3.9 million litres of water in more than 880 bucket drops over 11 separate fires.

The RFS continued its medium Remotely Piloted Aerial System (RPAS) trial with Civil Aviation Safety Authority (CASA) approval for Beyond Visual Line of Sight between Bourke, Brewarrina and Cobar. The RPAS used can operate for up to four hours at ranges of 50 kilometres from the control station. They have infrared camera capabilities allowing them to spot heat signatures from fires caused by lightning strikes.

In partnership with Surf Life Saving NSW, the RFS is developing a small RPAS capability, which will commence in July 2024. The lightweight RPAS units will be able to provide livestreaming intelligence and some mapping capability.

Flood rescue

Following on from the Independent NSW Flood Inquiry, the RFS procured and delivered 4,000 vehicle-based flood kits to brigades across the state. The kits include two throw bags, two personal flotation devices, two helmets and one dry bag for storage.

In collaboration with agencies, particularly the NSW SES, the RFS also developed a number of training packages, including the online flood awareness package that has been completed by more than 2,500 members.

Additionally, 15 brigades started developing flood rescue capability, with approximately 115 members trained in land-based flood rescue.

The RFS also took the delivery of its first flood rescue vessels, with more to be delivered throughout 2024/25.

Technology improvements

In the 2023/24 financial year, the RFS has achieved notable advancements in technology, reflecting our continued commitment to enhancing operational capabilities and service delivery as we progress through the latter phase of our ICT Strategy.

Significant upgrades have been made to the Athena platform, including the introduction of aviation safety and risk response engine modules. These new features integrate weather data with fire predictions, providing critical insights into the risks associated with aviation operations on firegrounds.

They also consolidate information from various operational systems to present effective options for bush fire suppression, member availability and emergency logistics, ensuring our systems remain robust and fit for purpose.

The deployment of mobile data terminals across 13 districts has further enhanced real-time data access for our members, improving service delivery and operational outcomes. We have also secured funding for a major upgrade of our paging network, with 355 sites to be enhanced to ensure reliable messaging capabilities in areas lacking commercial carrier coverage or during infrastructure failures.

The introduction of the Vehicle as a Node (VaaN) solution, supported by secured funding, will provide 5,000 operational appliances with resilient connectivity.

This upgrade ensures continued operation of Mobile Data Terminals and Public Safety Network Radios even in remote locations or during emergencies, significantly improving situational awareness and safety.

OPERATIONS AND PERFORMANCE

The FireMapper project has been successfully implemented, providing real-time mapping capabilities to operational members and attending agencies. This advancement enhances situational awareness and accelerates information sharing with incident controllers and the community.

We have also launched the initial phase of our Risk Modelling Platform, strengthening our risk assessment capabilities. This assists Bush Fire Risk Management Committees (BFMC) to develop statewide fire behaviour modelling, identify the impact on assets of value on demand and supporting the development of bush fire risk management plans. It will continue to develop over the course of 2024/25.

The 2023/24 financial year had a strong focus on uplifting maturity and aligning with the NSW Cyber Security Policy requirements. We have completed a number of initiatives including the implementation of Multi-Factor Authentication (MFA) and a modern identity access management solution to bolster protection against evolving threats.

Looking ahead, we will commence the review and development of our next ICT Strategy for the 2024/25 financial year, continuing to guide and support technological advancements.

Equipping our members

Following the completion of an open market tender process, which saw the MSA Gallet F1XF selected, the RFS has begun the rollout of the new generation of structural helmets to members. The new helmet, which incorporates in-built communications and lighting, is being rolled out to all members with Structural Firefighter (SFF) qualifications.

'Push to talk' units, which are used to connect standard RFS radios with the communications unit in the helmets, are also being rolled out at the same time. The rollout of around 1,900 helmets and 1,200 'push to talk' units, expected to be completed by August 2024, has been made possible by funds from the NSW Rural Fire Service and Brigades Donations Fund.

This year also saw the initiation and ongoing works around the market engagement and development of a female firefighting boot. This project will hope to deliver a purpose-built firefighting boot that is designed to meet the unique characteristics of female boots, providing a tailored solution.

Uniform working group

In 2023/24, a uniform working group was established with a focus on future requirements following an organisation-wide survey on the current RFS uniform.

The general working group has been progressing the uniform requirements for the utility pants and operational shirt with prototypes being delivered and refined in conjunction with the female working group.

The new uniform will be focused on ensuring RFS members are appropriately protected and sufficiently comfortable while attending incidents.

Research and development

Research, Innovation and Technology is one of the four pillars of the RFS Strategic Direction 2019-2024, reflecting our commitment to research that informs new ways of operating and technology that supports better field-based capability and decision-making.

During 2023/24 the RFS continued to engage with Natural Hazards Research Australia (NHRA), contributing to the national natural hazard research agenda and supporting projects relevant to our strategic priorities including:

- Assessing the efficiency and effectiveness of aerial firefighting operations
- Capturing uncertainty in bush fire spread prediction
- Bush fire risk at the rural-urban interface
- Detecting fire plumes with mobile radar
- Awareness, education and communication for compound natural hazards

The RFS remains a partner in the NSW Bushfire and Natural Hazards Research Centre (BNHRC) as one of eight NSW Government end-user agencies. RFS is a lead agency on the following BNHRC research:

- Enhancing lightning ignition understanding for early detection strategies (Australian National University)
- Evaluating backburning and firebreak operations (University of Wollongong)
- Fire management on ridgelines (UNSW)
- Incorporating fire extent severity mapping into fuel accumulation curves (Western Sydney University)
- Understanding extreme fire/pyrocumulonimbus regimes (UNSW)
- Understanding future fire: fuels, habitat and fire regimes (University of Melbourne)
- Understanding present and future impacts of critical fire weather (UNSW)
- Comparing short-term and long-term smoke exposure (University of Wollongong)

4

MANAGEMENT AND ACCOUNTABILITY



Management and accountability

Salaried and volunteer members

	2024	2023	2022
Full-time equivalent (FTE) positions	1,292	1,216	1,105
Planned establishment positions	1,447	1,240*	1,142*
Volunteer members	70,948	70,829	72,855

* Numbers reported prior to 2024 reflect the headcount of staff at census, sourced from the Workforce Profile Report, rather than planned establishment positions.

Executive remuneration

SENIOR EXECUTIVES	2024		2023		2022	
	FEMALE	MALE	FEMALE	MALE	FEMALE	MALE
Band 4	0	0	0	0	0	0
Band 3	0	1	0	1	0	1
Band 2	1	3	1	3	1	4 [^]
Band 1	7	10*	7 [#]	10	6 [^]	14 [^]
TOTALS	8	14	8	14	7	19
	22		22		26	

* This figure indicates one PSSE Band 1 on leave without pay.

This figure indicates one PSSE Band 1 on leave pending retirement, at the time of reporting for the 2022/23 Annual Report.

[^] This figure indicates one PSSE Band 2 and one PSSE Band 1 on leave pending retirement, one PSSE Band 1 on leave and two PSSE Band 1 on secondment to another agency, at the time of reporting for the 2021/22 Annual Report.

BAND	2024 RANGE (\$)	Average Remuneration (\$)		
		2024	2023	2022
Band 4	509,251 – 588,250	-	-	-
Band 3	361,301 – 509,250	470,522	470,522	461,280
Band 2	287,201 – 361,300	338,208	328,974	321,666
Band 1	201,350 – 287,200	236,867	230,629	226,995

NOTE: 3.40% of RFS employee-related expenditure in 2024 was related to senior executives, compared with 4.15% in 2023 and 4.23% in 2022.

Membership applications

	2024	2023	2022
New member applications	6,269	4,286	4,859
(includes junior member applications)	462	(402)	(456)

Engagement of consultants

CONSULTANCIES EQUAL TO OR MORE THAN \$50,000	COST (\$)
INS Career Management Pty Ltd	\$98,000
CONSULTANCIES LESS THAN \$50,000	COST (\$)
Accounting general	Nil
Total consultancies	Nil

Minister-approved travel

DATE	OFFICER/S	TRIP DETAILS
5 - 16 May 2024	Aviation Manager, Chief Superintendent Christopher Ryder	Attend Coulson Aerial Firefighting Academy (CAFA) training program, USA.
20 April - 4 May 2024	Senior Aviation Officers Steve Hartgrove and Andrew Beville	Undertake California Department of Forestry and Fire Protection (CalFire) Aerial Supervision Academy training program, USA.
6 - 15 April 2024	Arson Intelligence Coordinator, Angus Bullough Regulatory Fire Investigation and Compliance Officer South Western, Jason Wall Fire Investigator, St Georges Basin Brigade, Captain Michelle Thornley	Attend International Association of Arson Investigators Training Conference & Expo, USA.
21 - 30 March 2024	Director Area Operations (Southern) Assistant Commissioner Kelly Quandt AFSM Area Commander South Western Chief Superintendent Kelwyn White Manager Bush Fire Risk Planning, Ms Melissa O'Halloran	Present at International Association of Fire Chiefs (IAFC) 2024 Wildland Urban Interface (WUI) Conference, USA.
24 - 31 October 2023	Aviation Rescue Crew Member, Mr Nigel Korff	Along with two CareFlight pilots, presented with the Barry Marsden Memorial Award from the Honourable Company of Air Pilots for rescuing 17 people from rooftops during Eugowra flood in November 2022. Presentation in London.
15 - 20 October 2023	Aviation Coordinator, Ms Michelle Jenkins.	Attend the European Aerial Fire Fighting Conference and Exhibition and visit firefighting agencies in Greece.

MANAGEMENT AND ACCOUNTABILITY

Legal changes

The *Public Interest Disclosures Act 2022* commenced on 1 October 2023, introducing significant changes to the RFS's requirements around responding to members' reports of serious wrongdoing, including the role of managers receiving reports from staff, protections for witnesses and those involved in investigations, and reporting obligations. The RFS has updated its relevant policy document (*SS 1.1.30 Public Interest Disclosures*) to reflect the new legislation and provided training to its managers and disclosure officers.

On 28 November 2023 amendments to the *Privacy and Personal Information Protection Act 1998* commenced, requiring the RFS to notify affected individuals as well as the Privacy Commissioner of any data breaches involving personal or health information likely to result in serious harm. The RFS has published a Data Breach Response Plan and updated its Privacy Management Plan.

Risk management and insurance

	2023/24	2022/23	2021/22	2020/21	2019/20
Workers compensation salaried staff	5,304,016	5,351,859	4,655,124	6,927,490	4,671,386
Workers compensation volunteers*	5,439,879	-	-	-	63,202,000
Motor Vehicle	4,825,017	3,883,339	3,901,630	3,238,536	1,678,900
Public Liability	3,295,617	2,261,843	1,570,476	1,286,740	2,606,000
Property	206,532	301,588	233,323	132,696	92,880
Other	49,214	48,226	50,12	49,198	36,380
TOTALS	19,120,275	11,846,856	10,410,676	11,634,659	72,287,546

*Funded by prior year funding surplus until 2023/24. The 2023/24 full year expenditure absorbed all of the Funding Surplus, which means the cash funding would be \$4.5 million short in 2024/25 should the full year costs being \$36.7 million. In 2023/24, \$9.1 million of retrospective interest income had been included as an expense offset to the fund.

Insurance coverage is provided by the NSW Treasury Managed Fund (TMF) for all areas except for workers' compensation coverage for volunteers. RFS volunteers are covered by the Bush Fire Fighters Compensation Fund administered by the WorkCover Authority.

Internal Audit and Risk Management Statement



Internal Audit and Risk Management Attestation Statement for the 2023-2024 Financial Year for the NSW Rural Fire Service

I, Rob Rogers AFSM, am of the opinion that the NSW Rural Fire Service has internal audit and risk management processes in operation that are compliant with the seven (7) Core Requirements set out in the *Internal Audit and Risk Management Policy for the General Government Sector*, specifically:

Risk Management Framework

1.1	The Accountable Authority shall accept ultimate responsibility and accountability for risk management in the agency.	Compliant
1.2	The Accountable Authority shall establish and maintain a risk management framework that is appropriate for the agency. The Accountable Authority shall ensure the framework is consistent with AS ISO 31000:2018.	Compliant

Internal Audit Function

2.1	The Accountable Authority shall establish and maintain an internal audit function that is appropriate for the agency and fit for purpose.	Compliant
2.2	The Accountable Authority shall ensure the internal audit function operates consistent with the International Standards for Professional Practice for Internal Auditing.	Compliant
2.3	The Accountable Authority shall ensure the agency has an Internal Audit Charter that is consistent with the content of the 'model charter'.	Compliant

Audit and Risk Committee

3.1	The Accountable Authority shall establish and maintain efficient and effective arrangements for independent Audit and Risk Committee oversight to provide advice and guidance to the Accountable Authority on the agency's governance processes, risk management and control frameworks, and its external accountability obligations.	Compliant
3.2	The Accountable Authority shall ensure the Audit and Risk Committee has a Charter that is consistent with the content of the 'model charter'.	Compliant

Membership

The independent chair and members of the Audit and Risk Committee are:

- Independent Chair, Ms Bronwyn Jones PSM GAICD, appointed to a three-year term commencing 2 October 2023, ending on 2 October 2026
- Independent Chair, Mr Garry Dinnie, appointed for a two-year term commencing 2 October 2021, ending on 1 October 2023

POSTAL ADDRESS

NSW Rural Fire Service
Locked Bag 17
GRANVILLE NSW 2142

STREET ADDRESS

NSW Rural Fire Service
4 Murray Rose Ave
SYDNEY OLYMPIC PARK NSW 2127

RFS.NSW.GOV.AU

T (02) 8741 5555
F (02) 8741 5550

MANAGEMENT AND ACCOUNTABILITY

- Independent Member, Ms Marcia Doheny, reappointed for a five-year term commencing 13 November 2021, ending 12 November 2026
- Independent Member, Mr Peter Scarlett, appointed for a three-year term commencing 17 March 2023, ending on 17 March 2026.



Rob Rogers AFSM
Commissioner
NSW Rural Fire Service
Date: 28/3/24
Ref: DOC24/114673



Lauren Smith
A/Chief Audit Executive
NSW Rural Fire Service
02 8741 4904
Date: 31/7/2024

Cyber security annual attestation statement for the 2023/24 Financial Year for NSW Rural Fire Service (RFS)

Annual Attestation Statement

Cyber Security Annual Attestation Statement for the 2022-2023 Financial Year for the NSW Rural Fire Service

I, Commissioner Rob Rogers, am of the opinion that the NSW Rural Fire Service has managed cyber security risks in a manner consistent with the Mandatory Requirements set out in the NSW Government Cyber Security Policy.

More Specifically:

- Cyber Security risks have been assessed
- Cyber Security Residual Risks that exceed our ICT Risk Appetite have been reported to Cyber Security NSW
- I have reviewed Mandatory requirements that have been assessed as not met or partially met by the assurance assessment

Governance is in place to manage cyber security maturity and initiatives of the NSW Rural Fire Service. Risks to the information and systems of the NSW Rural Fire Service have been assessed and are managed.

The NSW Rural Fire Service is doing the following to continually improve the management of cyber security governance and resilience:

- Investing in Cyber Security improvements via a Cyber Security Uplift program,
- Implementing risk treatments arising from audits and assessments,
- Reporting cyber security issues and improvements to our Audit & Risk Committee

This attestation covers the NSW Rural Fire Service.



Rob Rogers AFSM
Commissioner, NSW RFS

9/2/24

MANAGEMENT AND ACCOUNTABILITY

Privacy statement

The *Privacy and Personal Information Protection Act 1998* (PPIPA) establishes certain principles governing the manner and circumstances in which personal information may be collected and used. The *Health Records and Information Privacy Act 2002* (HRIPA) also stipulates the responsibilities of private organisations and public agencies in dealing with health information.

The RFS Service Standard 1.1.14 *Personal Information and Privacy* sets out the manner in which members of the RFS shall collect and use personal information in carrying out the functions of the RFS, so as to comply with the provisions of the PPIPA and HRIPA.

The RFS Privacy Management Plan also forms part of this Service Standard and articulates the responsibilities of the RFS under PPIPA and HRIPA.

There were no internal reviews of the RFS application of the PPIPA Act during 2023/24 and no mandatory data breach notifications made under Part 6A of the PPIPA Act.

Government Information (Public Access) Act 2009 (GIPA Act) statistics for 2023/24

Table A: Number of applications by type and applicant outcome

	ACCESS GRANTED IN FULL	ACCESS GRANTED IN PART	ACCESS REFUSED IN FULL	INFORMATION NOT HELD	INFORMATION ALREADY AVAILABLE	REFUSE TO DEAL WITH APPLICATION	REFUSE TO CONFIRM/DENY WHETHER INFORMATION IS HELD	APPLICATION WITHDRAWN
Media	3	0	0	2	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0
Private sector business	19	16	0	2	1	0	0	5
Not-for-profit organisations or community groups	0	0	0	0	0	0	0	0
Members of the public (application by legal representative)	10	7	0	1	1	1	0	0
Members of the public (other)	15	13	5	5	1	0	0	2

Table B: Number of applications by type and applicant outcome

	ACCESS GRANTED IN FULL	ACCESS GRANTED IN PART	ACCESS REFUSED IN FULL	INFORMATION NOT HELD	INFORMATION ALREADY AVAILABLE	REFUSE TO DEAL WITH APPLICATION	REFUSE TO CONFIRM/ DENY WHETHER INFORMATION IS HELD	APPLICATION WITHDRAWN
Personal information applications	1	1	0	0	0	0	0	0
Access applications (other than personal information applications)	12	5	0	5	1	0	0	6
Access applications that are partly personal information applications and partly other	34	30	3	5	2	1	0	1

Table C: Invalid applications

REASON FOR INVALIDITY	NUMBER OF APPLICATIONS
Application does not comply with formal requirements (section 41 of the Act)	6
Application is for excluded information of the agency (section 43 of the Act)	0
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	6
Invalid applications that subsequently became valid applications	0

Table D: Conclusive presumption of overriding public interest against disclosure (matters listed in Schedule 1 of the GIPA Act)

	NUMBER OF TIMES CONSIDERATION USED
Overriding secrecy laws	0
Cabinet information	0
Executive Council information	0
Contempt	0
Legal professional privilege	0
Excluded information	0

MANAGEMENT AND ACCOUNTABILITY

	NUMBER OF TIMES CONSIDERATION USED
Documents affecting law enforcement and public safety	0
Transport safety	0
Adoption	0
Care and protection of children	0
Ministerial code of conduct	0
Aboriginal and environmental heritage	0

Table E: Other public interest considerations against disclosure (matters listed in table to section 14 of the *GIPA Act*)

	NUMBER OF TIMES CONSIDERATION USED
Responsible and effective government	21
Law enforcement and security	1
Individual rights, judicial processes and natural justice	36
Business interests of agencies and other persons	12
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0

Table F: Timeliness

	NUMBER OF APPLICATIONS
Decided within the statutory timeframe (20 plus any extensions)	22
Decided after 35 days (by agreement with applicant)	48
Not decided within time (deemed refusal)	13
TOTAL	83

Table G: Number of applications reviewed under Part 5 of the Act (by type of review and outcome)

	DECISION VARIED	DECISION UPHELD	TOTAL
Internal review	1	0	1
OIC review	2	1	3
Internal review following recommendation under section 93 of the Act	0	0	0
Review by NCAT	0	0	0
TOTAL	3	1	4

Table H: Applications for review under Part 5 of the Act (by type of applicant)

	NUMBER OF APPLICATIONS FOR REVIEW
Applications by access applicants	8
Applications by persons to whom information the subject of the access application relates (see section 54 of the Act)	0

Table I: Applications transferred to other agencies under Division 2 of Part 4 of the Act (by type of transfer)

	NUMBER OF APPLICATIONS TRANSFERRED
Agency-initiated transfers	5
Applicant-initiated transfers	0

Statistics required by Clause 7 of the *Government Information (Public Access) Regulation 2018*

Total number of access applications received by the agency during the reporting year (including withdrawn application but not including invalid applications)	124
Total number of access applications received by the agency during the reporting year that the agency refused, either wholly or partly because the application was for the disclosure of information referred to in Schedule 1 to the Act.	0

Annual Report costs

The Communications Services team is responsible for the production of the Annual Report. The total external costs incurred in the production of this report were \$0.

The report is accessible on the RFS website www.rfs.nsw.gov.au

Copies may be obtained by emailing: comms@rfs.nsw.gov.au

5

SUSTAINABILITY



Sustainability

Statement setting out WHS performance

The 2023/24 year saw substantial efforts to improve WHS performance. The Health and Safety unit, Health and Safety Representatives (HSRs) and Peer Support Officers (PSOs) focused on providing safety, mental health, injury management, health and wellbeing guidance, advice, training and response to our members.

While 2023/24 saw an upward trend of incidents and injuries (56% increase from the previous financial year), these injuries were largely due to increased operational activity in the bush fire season from October 2023 to April 2024. The transition to an easy to access online incident reporting tool has also contributed to this increase in incident reporting, and an increase in the reporting of exposure to traumatic incidents as part of the psychosocial risk management. Encouragingly, the majority of injuries (greater than 70%) required no more than first-aid treatment.

A focus on the ongoing monitoring, investigation and analysis of safety data and incidents continued to inform a systematic approach to WHS management and strategic initiatives. Reported injuries and registered workers compensation claims are detailed in the table 'Reported injuries and registered workers compensation claims' on page 44.

In addition to supporting increased operational activity throughout the year, the Health and Safety unit continued to deliver proactive health and safety programs and innovate through new strategic initiatives and actions. Some of the notable achievements included:

- Implementation of the Fitness Passport program, which is now available for all staff members
- Attendance at all levels of Operational Officer training to provide Health and Wellbeing education packages, and attendance at RFSA family days to offer health checks to volunteer members and provide education around health initiatives
- Development of an interagency collaboration with NSW Police Force, NSW Ambulance, Fire and Rescue NSW, Queensland Police Service, Australian Federal Police, Australian Defence Force and Royal Australian Air Force to provide strategic advice regarding preventative health strategies for RFS members
- Participation in a joint nationwide fire agencies working group to provide strategic advice on preventative health strategies for RFS members
- Participation in the RUSH research project chaired by University of Wollongong to investigate the effects of smoke inhalation in bush firefighters.

The RFS Mental Health Strategy (2023-2027) has continued to progress with four Strategic Objectives aligned to the goal of creating a mentally healthy environment where our members can thrive. The Strategy builds upon existing and highly valued mental health offerings across the RFS with several strategic actions commenced (Horizon 1 – 2023):

Refreshed Health and Injury Management program

Improvements to the administration of health and injury management have been implemented to enhance member experience when injured or ill, and align processes with industry standards and better practice. These include:

- A new ICT system to handle all RFS workers compensation claims
- Injury management policy and service standard updates
- Injury management information packs developed and uploaded to One RFS
- Training packages developed for managers, staff and volunteers to assist in improved Return To Work practices
- The development of Quality Assurance Frameworks and reporting structures for Injury Management practices
- The implementation of Area Health and Wellbeing panels to better assist Area staff with the Return To Work programs of injured workers.

The program is now live on One RFS with the relevant information and fact sheets accessible to all members. The operating model is fully functional, and the internal handbook has been developed and socialised with staff.

An ICT system has been developed to support the administration of health and injury management, streamline processes and improve accessibility and outcomes for members and is also now live.

The remainder of the Horizon 1 deliverables, including a quality assurance framework, wage reimbursement and premium allocation model and extensive training packages for staff and all members, are close to completion.

Enhancement of RFS Mental Health Services (MHS)

The following enhancements were made to the RFS Mental Health Services in 2023/24:

- Review and refresh of MHS Framework.
- The RFS continues to grow the Peer Support program with the graduation of 19 probationary Peer Support Officers (PSOs), bringing the total number of fully qualified PSOs to 55.
- Expansion of Mental Health First Aid internal delivery capability by training two additional MHS staff members as instructors.

SUSTAINABILITY

- Provision of High Adversity Resilience Training (HART) to staff in leadership roles.
- Continued rollout of Psychological First Aid training to members, enhancing their capacity to provide immediate psychological support and promote resilience in the aftermath of traumatic incidents.
- Provision of 1,500 Resilience First Aid training licences to staff and volunteers, promoting mental health resilience across the organisation.
- Conference presentations completed by RFS Psychologists included 2023 Aviation Conference and 2024 Australian Community Engagement and Fire Awareness Conference (ACEFA).
- Provision of consultation and subject matter expertise for the development of RFS training packages, specifically the inclusion of mental health education and skills appropriate to level of training.
- RFS Psychologists and PSOs attendance at events including Area-based Incident Management Exercises, to provide general mental health support, information and advice.

Reported injuries and registered workers compensation claims

INJURY TYPE	REPORTED INJURIES			WORKERS COMPENSATION CLAIMS	
	VOLUNTEER MEMBER	SALARIED MEMBER	NON RFS PERSONNEL	VOLUNTEER MEMBER	SALARIED MEMBER
Allergic reaction	7	16	1	1	5
Breathing difficulties	30	3	0	2	0
Burn – fire related	28	0	2	15	0
Burn – not fire related (e.g. scald)	14	2	0	0	0
Cancer (claims lodged)	29	1	0	64	0
Exposure only (no known illness)	127	79	1	3	0
Faint/dizziness/collapse	24	3	0	5	0
Fatality	3	0	0	2	0
Foreign body	22	18	0	3	2
Fracture	14	4	1	20	3
Head injury/concussion	18	2	0	8	1
Heart related	7	2	2	6	0
Heat/hydration issue	41	4	0	15	1
Major wound (e.g. internal damage)	2	0	0	0	0
Minor wound (e.g. cuts, bruising)	255	223	11	33	19
Muscle/tendon strain/dislocation	181	77	1	78	42
Nausea/vomiting/diarrhoea	9	2	0	3	0
Other/multiple injuries	5	3	0	12	8
Psychological	5	9	0	14	12
Smoke Inhalation	0	0	0	11	0
TOTAL	821	448	19	295	93
GRAND TOTAL		1288		388	

NOTE: There were no prosecutions under the Work Health and Safety Act 2011 in the reporting period

Modern Slavery Act

The RFS maintains its commitment to fighting modern slavery. We recognise the importance of ensuring our operations safeguard against modern slavery, under the *Modern Slavery Act 2018* (NSW).

As part of this commitment, the RFS is working to continually ensure ethical practices across our procurement and supply chain functions. Throughout the 2023/24 financial year, no goods or services procured by our agency have been knowingly produced using modern slavery.

The RFS continues to engage with the Anti-Slavery Commission through the Department of Communities and Justice (DCJ). A DCJ policy on modern anti-slavery is near to publication, with the RFS involved in the review process. The RFS intends to adopt the policy upon publication.

The RFS routinely refers to Anti-Slavery Commission guidance materials to assist in its procurement processes. It has embedded modern anti-slavery obligations into its tendering documentation and template contracts.

Modern slavery is a regular agenda item at Chief Procurement Officer forums and collaboration meetings, ensuring it is kept front of mind for all agencies and that information and best practice is discussed and circulated.

Workforce diversity

Diversity and inclusion outcomes achieved in 2023/24 include:

Indigenous Engagement and Initiatives

- In August 2023, Field Operations senior officers undertook a two-day Cultural burn immersion camp with Cultural burn practitioners on Ngiyampaa Country
- The RFS has four Aboriginal and Torres Strait Islander Mitigation Crews. In addition, the Service has a further 30 Aboriginal and Torres Strait Islander mitigation crew positions available
- The RFS launched its first Reconciliation Action Plan (RAP), endorsed by Reconciliation Australia, in November 2023. The launch was marked by an event that included a smoking ceremony, addresses from the Commissioner and members of the RAP working group, and a lunch made from traditional bush tucker ingredients
- Of 21 action items that have been due since launch, 13 are complete, and the remaining eight are currently in progress
- On-Country education activities have been conducted with the RAP working group in Dubbo for National Reconciliation Week and the People Matter Advisory Group (PMAG) in Tamworth
- The RFS supported the Koori Knockout in the Central Coast, engaging with an estimated 47,000 members of the community

- An Indigenous Mitigation Crew conference was self-organised and attended by members at the State Training Academy in Dubbo
- The RFS has contributed significantly to the NSW Government Communities and Justice Portfolio's spending targets with Aboriginal and Torres Strait Islander-owned businesses

Diversity and Inclusion Initiatives

The RFS has continued to consult on its forthcoming Inclusion Strategy, with a draft document circulated to the broader membership for their comment in February 2024. The purpose of this consultation was to confirm that proposed actions appropriately resonated with members.

It is anticipated feedback will be embedded and the Strategy will be finalised by the end of 2024.

The RFS participated in the 'Stepping into Disability' Internship program via the NSW Public Service Commission, in partnership with Australian Network on Disability.

In March 2024, the RFS once again participated in the Sydney Gay and Lesbian Mardi Gras parade, with a contingent of 80 staff and volunteers proudly marching. Several senior members of the Service's leadership team were in attendance to demonstrate their support.

Diversity and Inclusion fireside chats continue to be included in the program for all Operational Officer (OpO) inductions. Facilitated by a panel of subject matter experts and senior staff members, the topic is explored with OpO candidates in a way that empowers them to think and lead inclusively as they move into their new roles.

Women

- The RFS marked International Women's Day with a talk from behavioural scientist (and founder of Include Inc.) Dr Liz Wilson, who spoke to members about the *8 Inclusion Needs of All People*, and how to put this knowledge into practice.
- The RFS continues to report to the Champions of Change Coalition on its gender representation and initiatives to support women at the Service.
- A major focus currently being reported to the Coalition is the rollout of the Workplace Conduct Project, and how that is designed to tackle the behaviours that undermine inclusion.
- The Service is also a member of the Diversity and Inclusion collaboration group (DIG) through AFAC, which facilitates networking with fire and emergency management colleagues across Australia and New Zealand. In September 2023, the RFS hosted the DIG at its headquarters in Sydney Olympic Park, where Champions of Change founder and former Australian Sex Discrimination Commissioner Elizabeth Broderick AO dialled in to talk to the group about the worldwide state of women's equality.

SUSTAINABILITY

- The RFS has maintained its partnership with the Girls on Fire program, which aims to promote young women’s participation in firefighting and emergency management. In 2023/24, young female members were connected by their districts with the opportunity to attend Girls on Fire programs.
- The RFS continues to be a member of Women and Firefighting Australasia (WAFA).

Youth participation in the RFS

The RFS continued to engage with and develop its 1,331 junior members during 2023/24.

The Secondary School Cadet Program is one of the Service’s longest-running and most successful youth programs, giving participants an insight into fire safety and prevention while developing practical life skills and a general appreciation for community service and volunteerism.

During 2023/24, 41 Secondary School Cadet Programs were delivered at schools across the state.

An event to mark the 20-year anniversary of the program is scheduled for the 2024/25 financial year.

The State Young Members Group continues to operate as a forum for a selected group of volunteers aged 18-30 to discuss issues pertaining to youth participation in the RFS and collaborate on related projects.

The Group was instrumental in establishing the Young Member Leadership College, which was first delivered in August 2023 and again in April 2024.

The College, delivered across four days at the Australian Institute of Police Management in Manly, teaches participants skills in self-reflection, mental toughness and self-regulation, wellbeing, influencing others and having courageous conversations.

Applications to attend the College have been of extraordinarily high quality, and both iterations delivered to date have received overwhelmingly positive feedback.

Trends in the distribution of staff within workforce diversity groups

WORKFORCE DIVERSITY GROUP	BENCHMARK/TARGET	2024	2023	2022
Women	100	105	104	101
Aboriginal and Torres Strait Islander peoples	100	82	80	80
People whose first language spoken as a child was not English	100	108	111	115
People with a disability	100	96	96	98
People with a disability requiring work-related adjustment	100	111	N/A	N/A

NOTES

1. A Distribution Index score of 100 indicates that the distribution of members of the Workforce Diversity group across salary bands is equivalent to that of the rest of the workforce. A score less than 100 means that members of the Workforce Diversity group tend to be more concentrated at lower salary bands than is the case for other staff. The more pronounced this tendency is, the lower the score will be. In some cases, the index may be more than 100, indicating that members of the Workforce Diversity group tend to be more concentrated at higher salary bands than is the case for other staff.
2. The Distribution Index is not calculated when the number of employees in the Workforce Diversity group is less than 20 or when the number of other employees is less than 20.

Trends in the representation of staff within workforce diversity groups

WORKFORCE DIVERSITY GROUP	BENCHMARK/ TARGET	2024	2023	2022
Women	50%	35.2%	33.9%	34.3%
Aboriginal and Torres Strait Islander peoples	3.0%	5.7%	4.0%	4.3%
People whose first language spoken as a child was not English	23.2%	5.9%	5.0%	5.3%
People with a disability	5.6%	6.3%	5.9%	5.4%
People with a disability requiring work-related adjustment	N/A	1.6%	1.4%	1.6%

NOTES

1. The benchmark of 50% for representation of women across the sector is intended to reflect the gender composition of the NSW community.
2. The NSW Public Sector Aboriginal Employment Strategy 2019-2025 sets a success measure of 3% Aboriginal and Torres Strait Islander representation at all non-executive salary levels by 2025.
3. A benchmark from the Australian Bureau of Statistics (ABS) Census of Population and Housing has been included for people whose first language spoken as a child was not English. The ABS Census does not provide information about first language but does provide information about country of birth. The benchmark of 23.2% is the percentage of the NSW general population born in a country where English is not the predominant language.
4. In December 2017 the NSW government announced the target of doubling the representation of people with a disability in the NSW public sector from an estimated 2.7% to 5.6% by 2027. The benchmark for "people with a disability requiring work-related adjustment" was not updated.



6

FINANCIAL PERFORMANCE

Annual Financial Statements 2023/24

Independent Auditor's Report of the New South Wales Rural Fire Service	50
Statement by the Commissioner	52
Statement of comprehensive income	53
Statement of financial position	54
Statement of changes in equity	55
Statement of cash flows	56
Notes to the financial statements	57
1. Statement of Material Accounting Policy Information	57
2. Expenses Excluding Losses	59
3. Revenue	63
4. Gain / (Loss) on Disposal	67
5. Hedge accounting	67
6. Current Assets – Cash and Cash Equivalents	67
7. Current Assets – Receivables	68
8. Contracts Assets and Liabilities	69
9. Current Assets – Inventories	69
10. Property, Plant and Equipment	70
11. Leases	72
12. Intangible Assets	75
13. Fair value measurement of non-financial assets	76
14. Restricted Assets	77
15. Current Liabilities – Payables	77
16. Current / Non-Current Liabilities – Borrowings	77
17. Current / Non-Current Liabilities – Provisions	78
18. Current / Non-Current Liabilities – Other liabilities	80
19. Equity	80
20. Volunteer Services	80
21. Commitments	81
22. Contingent Assets and Contingent Liabilities	81
23. Budget Review	82
24. Reconciliation of Cash Flows from Operating Activities to Net Result 2023	84
25. Financial Instruments	85
26. Superannuation – Defined Benefit Plans	90
27. Related party disclosures	92
28. Events after the Reporting Period	93



INDEPENDENT AUDITOR'S REPORT

New South Wales Rural Fire Service

To Members of the New South Wales Parliament

Opinion

I have audited the accompanying financial statements of New South Wales Rural Fire Service (the Service), which comprise the Statement by the Commissioner, the Statement of Comprehensive Income for the year ended 30 June 2024, the Statement of Financial Position as at 30 June 2024, 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 Statement of Material Accounting Policy Information, and other explanatory information.

In my opinion, the financial statements:

- have been prepared in accordance with Australian Accounting Standards and the applicable financial reporting requirements of the *Government Sector Finance Act 2018* (GSF Act), the *Government Sector Finance Regulation 2024* (GSF Regulation) and the Treasurer's Directions
- presents fairly the Service's financial position, financial performance and cash flows.

My opinion should be read in conjunction with the rest of this report.

Basis for Opinion

I conducted my audit in accordance with Australian Auditing Standards. My responsibilities under the standards are described in the 'Auditor's Responsibilities for the Audit of the Financial Statements' section of my report.

I am independent of the Service in accordance with the requirements of the:

- Australian Auditing Standards
- Accounting Professional and Ethical Standards Board's APES 110 'Code of Ethics for Professional Accountants (including Independence Standards)' (APES 110).

Parliament promotes independence by ensuring the Auditor-General and the Audit Office of New South Wales are not compromised in their roles by:

- providing that only Parliament, and not the executive government, can remove an Auditor-General
- mandating the Auditor-General as auditor of public sector agencies
- precluding the Auditor-General from providing non-audit services.

I have fulfilled my other ethical responsibilities in accordance with APES 110.

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

Commissioner's Responsibilities for the Financial Statements

The Commissioner is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards, the GSF Act, GSF Regulation and Treasurer's Directions. The Commissioner's responsibility also includes such internal control as the Commissioner determines is necessary to enable the preparation and fair presentation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Commissioner is responsible for assessing the Service's ability to continue as a going concern, disclosing as applicable, matters related to going concern and using the going concern basis of accounting.

Auditor's Responsibilities for the Audit of the Financial Statements

My objectives are to:

- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

Reasonable assurance is a high level of assurance, but does not guarantee an audit conducted in accordance with Australian Auditing Standards will always detect material misstatements. Misstatements can arise from fraud or error. Misstatements are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions users take based on the financial statements.

A description of my responsibilities for the audit of the financial statements is located at the Auditing and Assurance Standards Board website at: www.auasb.gov.au/auditors_responsibilities/ar4.pdf. The description forms part of my auditor's report.

The scope of my audit does not include, nor provide assurance:

- that the Service carried out its activities effectively, efficiently and economically
- about the assumptions used in formulating the budget figures disclosed in the financial statements
- about the security and controls over the electronic publication of the audited financial statements on any website where they may be presented
- about any other information which may have been hyperlinked to/from the financial statements.



Susan Prichard
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

3 October 2024
SYDNEY



RFS



NSW RURAL FIRE SERVICE FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2024

Statement by the Commissioner

Pursuant to section 7.6(4) of the Government Sector Finance Act 2018 ('the Act'), I state that the accompanying financial statements:

(a) have been prepared in accordance with the Australian Accounting Standards and the applicable requirements of the Act, the Government Sector Finance Regulation 2018 and the Treasurer's directions, and

(b) present fairly NSW Rural Fire Service's financial position, financial performance and cash flows.

Rob Rogers AFSM
Commissioner

3 October 2024

POSTAL ADDRESS

NSW Rural Fire Service
Locked Bag 17
GRANVILLE NSW 2142

STREET ADDRESS

NSW Rural Fire Service
4 Murray Rose Ave
SYDNEY OLYMPIC PARK NSW 2127

RFS.NSW.GOV.AU

T (02) 8741 5555
F (02) 8741 5550



Statement of comprehensive income for the year ended 30 June 2024

	Notes	Actual 2024 \$'000	Budget 2024 \$'000	Actual 2023 \$'000
Expenses excluding losses				
Employee related expenses	2(a)	167,313	179,983	145,134
Operating expenses	2(b)	162,042	219,875	143,492
Depreciation and amortisation	2(c)	25,705	32,418	21,640
Grants and subsidies	2(d)	378,134	280,822	265,791
Finance costs	2(e)	935	999	1,036
Other expenses	2(f)	108,523	41,980	86,066
Total Expenses excluding losses		842,652	756,077	663,159
Revenue				
Sale of goods and services	3(b)	2,890	17,515	1,584
Sale of goods and services from contracts with customers	3(b)	13,477	-	19,347
Investment revenue	3(c)	12,111	872	11,186
Grants and contributions	3(d)	643,477	580,942	560,349
Acceptance by the Crown of employee benefits	3(e)	243	842	302
Other income	3(f)	45,291	15,233	35,301
Total Revenue		717,489	615,404	628,069
Operating Result		(125,163)	(140,673)	(35,090)
Gain / (loss) on disposal	4	2,089	-	1,048
Net Result		(123,074)	(140,673)	(34,042)
Other comprehensive income				
<i>Items that will not be reclassified to net result in subsequent periods</i>				
Fair value gain / (loss) on hedging instruments	5	(266)	-	195
Total other comprehensive income		(266)	-	195
TOTAL COMPREHENSIVE INCOME		(123,340)	(140,673)	(33,847)

The accompanying notes form part of these financial statements.

NSW RURAL FIRE SERVICE

Statement of financial position as at 30 June 2024

	Notes	Actual 2024 \$'000	Budget 2024 \$'000	Actual 2023 \$'000
ASSETS				
Current Assets				
Cash and cash equivalents	6, 14	182,370	175,884	260,881
Receivables	7	57,388	34,688	110,930
Inventories	9	67,854	58,191	58,191
Total Current Assets		307,612	268,763	430,002
Non-Current Assets				
Property, plant and equipment	10			
- Leasehold Improvements		10,574	10,335	12,657
- Plant and equipment		129,901	124,136	105,146
- Infrastructure systems		8,447	10,367	8,743
Total property, plant and equipment		148,922	144,838	126,546
Right-of-use assets	11	31,070	32,197	37,452
Intangible assets	12	18,526	17,042	12,206
Total Non-Current Assets		198,518	194,077	176,204
Total Assets		506,130	462,840	606,206
LIABILITIES				
Current Liabilities				
Contract Liabilities	8	7,705	14,471	14,471
Payables	15	45,916	15,625	15,623
Borrowings	16	5,679	6,010	5,436
Provisions	17	44,979	43,267	40,551
Total Current Liabilities		104,279	79,373	76,081
Non-Current Liabilities				
Borrowings	16	33,414	32,816	38,801
Provisions	17	3,577	3,124	3,124
Total Non-Current Liabilities		36,991	35,940	41,925
Total Liabilities		141,270	115,313	118,006
Net Assets		364,860	347,527	488,200
EQUITY				
Cash flow hedge reserve	5	11	277	277
Accumulated funds		364,849	347,250	487,923
Total Equity		364,860	347,527	488,200

The accompanying notes form part of these financial statements.

NSW RURAL FIRE SERVICE

Statement of changes in equity for the year ended 30 June 2024

	Notes	Cash Flow Hedge Reserve \$'000	Accumulated Funds \$'000	Total \$'000
Balance at 1 July 2023		277	487,923	488,200
Net result for the year		-	(123,074)	(123,074)
Other comprehensive income				
Fair value gain / (loss) on hedging instruments	5	(266)	-	(266)
Total comprehensive income		(266)	(123,074)	(123,340)
Balance at 30 June 2024		11	364,849	364,860
Balance at 1 July 2022		82	521,965	522,047
Net result for the year		-	(34,042)	(34,042)
Other comprehensive income				
Fair value gain / (loss) on hedging instruments	5	195	-	195
Total comprehensive income for the year		195	(34,042)	(33,847)
Balance at 30 June 2023		277	487,923	488,200

The accompanying notes form part of these financial statements.

NSW RURAL FIRE SERVICE

Statement of cash flows for the year ended 30 June 2024

	Notes	Actual 2024 \$'000	Budget 2024 \$'000	Actual 2023 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments				
Employee related		(161,587)	(176,422)	(144,341)
Grants and subsidies		(378,134)	(280,822)	(265,791)
Finance costs		(894)	(999)	(997)
Suppliers for goods and services		(318,854)	(312,587)	(256,049)
Total Payments		(859,469)	(770,830)	(667,178)
Receipts				
Sale of goods and services		16,367	65,548	20,931
Interest received		12,111	872	11,186
Grants and contributions		669,880	580,942	532,070
GST receipts		59,713	-	51,136
Other		75,404	94,174	33,201
Total Receipts		833,475	741,536	648,524
NET CASH FLOWS FROM OPERATING ACTIVITIES	24	(25,994)	(29,294)	(18,654)
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sale of plant and equipment		2,954	2,000	1,170
Purchase of plant and equipment		(50,326)	(41,525)	(43,189)
Other		-	(9,950)	-
NET CASH FLOWS FROM INVESTING ACTIVITIES		(47,372)	(49,475)	(42,019)
CASH FLOWS FROM FINANCING ACTIVITIES				
Payment of principal portion of lease liabilities		(5,145)	(6,227)	(4,914)
NET CASH FLOWS FROM FINANCING ACTIVITIES		(5,145)	(6,227)	(4,914)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS		(78,511)	(84,996)	(65,587)
Opening cash and cash equivalents		260,881	260,880	326,468
CLOSING CASH AND CASH EQUIVALENTS	6	182,370	175,884	260,881

The accompanying notes form part of these financial statements.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

1. Statement of Material Accounting Policy Information

(a) Reporting Entity

The NSW Rural Fire Service (the Service) is a NSW government entity and is controlled by the State of New South Wales, which is the ultimate parent. The Service is a “for purpose” also known as a “not-for-profit” entity (as profit is not its principal objective) and it has no cash generating units.

The NSW Rural Fire Service is a reporting entity and has no controlled entities.

These financial statements for the period ended 30 June 2024 have been authorised for issue by the Commissioner on 3 October 2024.

(b) Basis of Preparation

The Service’s financial statements are general purpose financial statements which have been prepared on an accruals basis and in accordance with:

- applicable Australian Accounting Standards (AAS) (which include Australian Accounting Interpretations);
- the requirements of the *Government Sector Finance Act 2018* (GSF Act) and
- Treasurer’s Directions issued under the GSF Act.

Property, plant and equipment and certain financial assets are measured using the fair value basis. Other financial statement items are prepared in accordance with the historical cost convention except where specified otherwise.

Judgements, key assumptions and estimations management have made are disclosed in the relevant notes to the financial statements.

The Service’s financial statements have been prepared on a going concern basis, which contemplates the continuity of normal operating activity and the realisation of assets and the settlement of liabilities in the normal course of business.

All amounts are rounded to the nearest one thousand dollars and are expressed in Australian currency, which is the Service’s presentation and functional currency.

(c) Statement of Compliance

The financial statements and notes comply with Australian Accounting Standards, which include Australian Accounting Interpretations.

(d) Accounting for the Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of GST, except that:

- the amount of GST incurred by the Service as a purchaser that is not recoverable from the Australian Taxation Office is recognised as part of an asset’s cost of acquisition or as part of an item of expense; and
- receivables and payables are stated with the amount of GST included.

Cash flows are included in the Statement of Cash Flows on a gross basis. However, the GST components of cash flows arising from investing and financing activities which is recoverable from, or payable to, the Australian Taxation Office are classified as operating cash flows.

(e) Foreign Currency Translation

Transactions in foreign currencies are recorded using the spot rate at the date the transaction first qualifies for recognition.

Monetary assets and liabilities denominated in foreign currencies are translated at the functional currency spot rates of exchange at the end of the reporting date.

Differences arising on settlement or translation of monetary items are recognised in net result except for exchange differences on transactions related to hedging of foreign currency risks. Refer to Note 5.

Non-monetary items that are measured in terms of historical cost in a foreign currency are translated using the exchange rates at the dates of the initial transactions. Non-monetary items measured at fair value in a foreign currency are translated using the exchange rates at the date when the fair value is determined. The gain or loss arising on translation of non-monetary items measured at fair value is treated in line with the recognition of the gain

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

or loss on the change in fair value of the item (i.e. translation differences on items whose fair value gain or loss is recognised in other comprehensive income or net results are also recognised in other comprehensive income or net results, respectively).

(f) Comparative Information

Except when an Australian Accounting Standard permits or requires otherwise, comparative information is presented in respect of the previous period for all amounts reported in the financial statements.

(g) Changes in accounting policies, including new or revised Australian Accounting Standards

(i) Effective for the first time in 2023-24

- *AASB 2021-2 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies and Definition of Accounting Estimates*
- *AASB 2021-5 Amendments to Australian Accounting Standards – Deferred Tax Assets and Liabilities arising from a Single Transaction*
- *AASB 2021-6 Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Accounting Standards*
- *AASB 2021-7b Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections [AASB 17 editorials]*
- *AASB 2022-1 Amendments to Australian Accounting Standards – Initial Application of AASB 17 and AASB 9 – Comparative Information*
- *AASB 2022-7 Editorial Corrections to Australian Accounting Standards and Repeal of Superseded and Redundant Standards*
- *AASB 2022-8 Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments*
- *AASB 2023-2 Amendments to Australian Accounting Standards – International Tax Reform – Pillar Two Model Rules*
- *AASB 2023-4 Amendments to Australian Accounting Standards – International Tax Reform – Pillar Two Model Rules: Tier 2 Disclosures*

(ii) Issued but not yet effective

NSW public sector entities are not permitted to early adopt new Australian Accounting Standards, unless Treasury determines otherwise.

The following new Australian Accounting Standards have not been applied and are not yet effective:

- *AASB 17 Insurance Contracts*
- *AASB 2014-10 Amendments to Australian Accounting Standards – Sale or Contribution of Assets between Investor and its Associate or Joint Venture*
- *AASB 2020-1 Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current*
- *AASB 2021-7c Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections*
- *AASB 2022-5 Amendments to Australian Accounting Standards – Lease Liability in a Sale and Leaseback*
- *AASB 2022-6 Amendments to Australian Accounting Standards – Non-current Liabilities with Covenants*
- *AASB 2022-9 Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector*
- *AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities*
- *AASB 2023-1 Amendments to Australian Accounting Standards – Supplier Finance Arrangements*
- *AASB 2023-3 Amendments to Australian Accounting Standards – Disclosure of Non-current Liabilities with Covenants: Tier 2*
- *AASB 2023-5 Amendments to Australian Accounting Standards – Lack of Exchangeability*

The initial application of these Standards will have no known material impact on the financial statements.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

2. Expenses Excluding Losses

	2024	2023
	\$'000	\$'000
(a) Employee related expenses		
Salaries and wages (including annual leave and parental leave)	137,153	120,704
Superannuation – defined benefit plans (Refer Note 26)	614	898
Superannuation – defined contribution plans	13,517	11,219
Long service leave	2,826	(256)
Workers' compensation insurance - staff	5,304	5,682
Workers' compensation insurance - staff (presumptive legislation)	-	-
Payroll tax	7,792	6,839
Fringe benefit tax	107	48
	167,313	145,134

The amount of employee related costs that have been capitalised, in particular property, plant and equipment or intangible asset accounts, and therefore excluded from the above is \$NIL (2023: \$NIL).

Recognition and Measurement

Workers' compensation insurance

With the exception of insurance coverage for volunteers, the Service's insurance activities are conducted through the NSW Treasury Managed Fund Scheme of self-insurance for Government agencies. The expense (premium) is determined by the Fund Manager based on past claims experience.

Insurance coverage for volunteers is provided through the Bush Fire Fighters Compensation Fund (BFFCF) managed by Insurance and Care NSW (iCare).

Presumptive Legislation

On 27 September 2018, the NSW Government announced amendments to the workers' compensation legislation to reverse the onus of proof for NSW firefighters who are diagnosed with one or more of twelve prescribed cancers and meet minimum qualifying service periods. Firefighters diagnosed post that date are entitled to the presumption.

The *Workers Compensation Legislation Amendment (Firefighters) Act 2018* (known as the 'presumptive legislation') was assented to on 28 November 2018 to give effect to the commitment.

Under the presumptive legislation both employed and volunteer firefighters will be entitled to a presumption that any of the twelve prescribed cancers diagnosed post 27 September 2018 is a work related injury where the firefighter has met the minimum qualifying service period detailed in the Act for that type of cancer.

Premiums for insurance under both the workers' compensation policy maintained through the TMF (for staff), and the BFFCF (for volunteers), have been adjusted to reflect the anticipated volume and value of claims from eligible firefighters.

In the case of the BFFCF, the fund is in a deficit position of \$5.440m (2022-23: surplus position \$29.544m). No premium is required to be paid in the current year however claims costs, administration costs and actuarial adjustments have impacted the surplus and resulted in the deficit. iCare engages external actuaries to determine the outstanding claims liabilities as at 30 June each year. Together with other liabilities and the asset position of the BFFCF, the funding position is updated. Changes to the fund surplus are recognised in the profit and loss statement in the current year.

iCare has instructed the actuaries that the financial statements for the BFFCF are intended to comply with Accounting Standard AASB 137 *Provisions, Contingent Liabilities and Contingent Assets* ("AASB 137") and therefore are not required to be prepared in accordance with Accounting Standard AASB 1023 *General Insurance Contracts*.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

AASB 137 requires the determination of a best estimate. The best estimate of the expenditure required to settle the present obligation is the amount that an entity would rationally pay to settle the obligation at the end of the reporting period, or to transfer it to a third party at that time. iCare have instructed the actuary to prepare a central estimate which is intended to represent the mean or average of the distribution of outcomes, and to adopt no risk margin in the recommended provision.

AASB 137 requires the amount of a provision to be the present value of the expenditures expected to be required to settle the obligation. The valuation allows for the time value of money through inflating and discounting future cash flows to calculate a present value of future obligations as at the valuation date. The inflation and discount rates used to calculate the present value of cash flows have been determined by iCare.

The actuary's advice with respect to outstanding claims liability has been prepared in accordance with the Institute of Actuaries of Australia's Professional Standard 302 Valuations of General Insurance Claims with the exception of the following:

- the economic assumptions adopted are those provided by iCare;
- premium liability estimates are not relevant due to the financing structure of the Funds – financed through appropriations from Parliament rather than premiums;
- the central estimate of future cash flows is included and no adjustment is made for risk margins; and
- the central estimates do not include any explicit allowance for future potential latent claims from currently unknown sources.

The BFFCF provides benefits that are payable for many years into the future, with some benefits being paid for the lifetime of injured claimants. The future cash flows in the valuation of outstanding claims liabilities are inflated to the expected date of payment, and then discounted back to the valuation date.

Also included is an estimate for claims handling expenses and tax recovery rates.

The surplus can only be used to fund future expenses and claims of the fund and cannot be refunded to contributors or used for any other purpose. Any money in the Fund can only be applied in accordance with the limitations set out in the *Workers Compensation (Bush Fire, Emergency and Rescue Services) Act 1987*. The RFS discloses any surplus/deficit fund balance as a current asset/liability as the intent is that any surplus or deficit position is corrected by adjustments to the premium paid in the following year.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
(b) Other operating expenses include the following:		
Advertising	2,507	2,521
Audit Fees – Internal	419	329
Auditor's remuneration		
- audit of financial statements	175	172
Buildings - all outgoings	3,215	3,408
Computer software	4,937	3,588
Consultants	98	-
Consumables	1,716	1,272
Contractors	7,712	7,088
Electricity	587	506
Equipment – Computer	21,028	21,387
Equipment – General	6,767	5,738
Lease outgoings and management fees	2,375	2,279
Fees for service	72,830	64,140
Legal Fees	1,365	1,174
Maintenance *	2,333	958
Other Expenses	8,546	8,167
Printing and stationery	2,310	2,090
Staff training	6,646	2,302
Telephony	4,523	5,356
Travel	5,109	3,859
Vehicle operation	6,844	7,158
	162,042	143,492
<i>*Reconciliation – Total maintenance expense</i>		
Maintenance expense – contracted labour and other (non-employee related), as above	2,333	958
Employee related maintenance expense included in Note 2(a)	-	-
Total maintenance expenses included in Note 2(a) + 2(b)	2,333	958

Recognition and Measurement

Maintenance expense

Day-to-day servicing costs or maintenance are charged as expenses as incurred, except where they relate to the replacement or an enhancement of a part or component of an asset, in which case the costs are capitalised and depreciated.

Lease expense

The Service recognises the lease payments associated with the following types of leases as an expense on a straight-line basis:

- Leases that meet the definition of short-term. i.e. where the lease term at commencement of the lease is 12 months or less. This excludes leases with a purchase option.
- Leases of assets that are valued at \$10,000 or under when new.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
(c) Depreciation and amortisation expense		
Depreciation		
Infrastructure systems	2,158	1,236
Plant and equipment	11,611	9,791
Leasehold Improvements	2,083	2,363
Right-of-use assets	5,436	5,571
	<u>21,288</u>	<u>18,961</u>
Amortisation		
Intangibles	4,417	2,679
	<u>25,705</u>	<u>21,640</u>

Refer to Note 10, 11 and 12 for recognition and measurement policies on depreciation and amortisation.

	2024 \$'000	2023 \$'000
(d) Grants and subsidies		
Fire mitigation works	17,998	18,186
Payments for Council costs associated with rural fire fighting activities and equipment	240,559	162,538
Other grants, subsidies and donations	1,194	1,591
	<u>259,751</u>	<u>182,315</u>
Overtime/Temporary staff	7,681	6,886
Aircraft hire	83,307	55,433
Fuel	543	351
Plant Machinery and equipment hire	956	1,828
Heavy plant	10,800	3,694
Meals and accommodation	4,069	4,734
Other natural disaster related expenses	11,027	10,550
Emergency fund – natural disasters	118,383	83,476
	<u>378,134</u>	<u>265,791</u>

Recognition and Measurement

Rural Fire Fighting Equipment

The ownership of all firefighting equipment purchased by the Rural Fire Fighting Fund is vested in the relevant local government council. The cost of such equipment is therefore expensed by the Service in the year of purchase.

The exception to this is firefighting equipment purchased for the State Mitigation Service which is recorded on the Service's asset register and equipment that is in the nature of inventory or property, plant and equipment as described in Notes 9 and 10.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

	2024 \$'000	2023 \$'000
(e) Finance Costs		
Interest expense from lease liabilities	894	997
Total Interest expense	894	997
Unwinding of discount and effect of changes in discount rate on provisions	41	39
	<u>935</u>	<u>1,036</u>
	2024 \$'000	2023 \$'000
(f) Other expenses		
Workers' compensation insurance – volunteers	-	-
Workers' compensation insurance – volunteers (presumptive legislation)	34,984	37,698
Public liability and other insurance	8,376	6,495
Impairment / (reversal) right-of-use assets	1,442	-
Aerial support	63,721	41,873
	<u>108,523</u>	<u>86,066</u>

Recognition and Measurement

Insurance

With the exception of insurance coverage for volunteers, the Service's insurance activities are conducted through the NSW Treasury Managed Fund (TMF) Scheme of self-insurance for Government agencies. The expense (premium) is determined by the Fund Manager based on past claims experience. Insurance coverage for volunteers is provided through the Bush Fire Fighters Compensation Fund managed by Insurance and Care NSW (iCare), with an annual premium paid where required.

Presumptive Legislation

Details of the presumptive legislation are explained in Note 2(a).

3. Revenue

Recognition and Measurement

Income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers* or AASB 1058 *Income of Not-for-Profit Entities*, dependent on whether there is a contract with a customer defined by AASB 15 *Revenue from Contracts with Customers*. Comments regarding the accounting policies for the recognition of income are discussed below.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

(a) Special Deposits Account Revenue

Funds received by the Service form part of the Rural Fire Fighting Fund which is a Special Deposits Account (SDA) pursuant to the *Rural Fires Act 1997*. In accordance with the GSF Act, SDA's do not form part of the Consolidated Fund. Hence the Service does not receive revenue which is in the nature of deemed appropriations.

The accounting policies which outline how revenue items are recognised and measured are contained in Note 3, and expenditure items are outlined in Note 2.

	2024 \$'000	2023 \$'000
(b) Sale of goods and services from contracts with customers / Sale of goods and services		
Sale of goods	2,890	1,584
Aviation – use of contract by other agencies	13,477	19,347
	<u>16,367</u>	<u>20,931</u>

Recognition and Measurement

Sale of goods

Revenue from sale of goods is recognised as the Service satisfies a performance obligation by transferring the promised goods. The Service provides firefighting materials to other jurisdictions and recovers the direct cost of this. The Service typically satisfies its performance obligations when the goods are supplied. The payments are typically due immediately following supply when the cost is known with certainty.

Revenue from these sales is recognised based on the price specified in the contract, and revenue is only recognised to the extent that it is highly probable that a significant reversal will not occur. No element of financing is deemed present as the sales are made with a short credit term. No volume discount or warranty is provided on the sale.

Aviation – use of contract by other agencies

This income is recognised in accordance with the requirements of AASB 15 *Revenue from Contracts with Customers*.

	2024 \$'000	2023 \$'000
(c) Investment revenue		
Interest income	12,111	11,186
	<u>12,111</u>	<u>11,186</u>

Recognition and Measurement

Interest income

Interest income is calculated by applying the effective interest rate to the gross carrying amount of a financial asset except for financial assets that subsequently become credit impaired. For financial assets that become credit impaired, the effective interest rate is applied to the amortised cost of the financial asset (i.e. after deducting the loss allowance for expected credit losses).

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

	2024	2023
	\$'000	\$'000
(d) Grants and contributions		
Grants to acquire/construct a recognisable non-financial asset to be controlled by the Service		
Department of Communities and Justice capital grants	-	-
Grants without sufficiently specific performance obligations		
Natural disaster relief contributions	88,737	57,382
Other Commonwealth and State Government grants	11,041	6,145
Department of Communities and Justice grants:		
Recurrent grant	520,784	448,924
Capital grant	22,915	47,898
	643,477	560,349

Recognition and Measurement

Income from grants to acquire/construct a recognisable non-financial asset to be controlled by the Service is recognised when the Service satisfies its obligations under the transfer. The Service satisfies the performance obligations under the transfer to construct assets over time as the non-financial assets are being constructed. The percentage of cost incurred is used to recognise income, because this most closely reflects the progress to completion as the Service manages credit risk in supply contracts by scheduling payments to reflect milestones achieved but at the same time does not wish to place a cash flow burden on suppliers.

Natural disaster relief contributions

Natural disaster relief contributions consist of reimbursements from the Crown Disaster Relief Account for expenses incurred in relation to declared natural disasters. Natural disaster relief contributions are recognised on an accrual basis.

Rural Fire Fighting Fund contributions

Income from grants without sufficiently specific performance obligations is recognised when the Service obtains control over the granted assets (e.g. cash).

From 1 July 2017, the NSW Government manages contributions to the Rural Fire Fighting Fund (the contributory funding scheme in the *Rural Fires Act 1997*) via grants from the Department of Communities and Justice. Relevant councils and insurers continue to contribute towards the costs of the NSW Rural Fire Service through contributions imposed by the amended *Rural Fires Act 1997* (for councils) or the *Emergency Services Levy Act 2017* (for insurers). Contributions are based upon a 'rural fire brigade funding target' which largely replicates the previous Rural Fire Fighting Fund calculation, and the contribution percentages are unchanged at 11.7% for Local Government and 73.7% for insurers. These contributions are now collected by Revenue NSW.

In accordance with the *Rural Fires Act 1997*, any unspent grants and contributions made towards estimated rural fire brigades expenditure are to remain within the Rural Fire Fighting Fund, and adjustments are made in future years to return the funds to contributors after allowing for commitments made for future expenditure. At the reporting date there is no reliable estimate to indicate a return of funds to contributors. The Service also received volunteer services. Refer to Note 20.

The Service receives its funding under grant funding received from Department of Communities and Justice which receives appropriations from the Consolidated Fund. Appropriations for each financial year are set out in the Appropriation Bill that is prepared and tabled for that year.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

- (e) Acceptance by the Crown in right of the State of New South Wales ("Crown") of employee benefits and other liabilities

The following liabilities and/or expenses have been assumed by the Crown:

	2024	2023
	\$'000	\$'000
Superannuation – defined benefit	243	302
	<u>243</u>	<u>302</u>
(f) Other income		
Sale of equipment	1,988	2,232
Natural disaster recoups (interstate and overseas deployments)	8,923	7,252
Presumptive Legislation BFFCF surplus	-	-
Workers' compensation receipts	1,024	319
Insurance claims proceeds	5,739	3,289
Development applications	644	646
Donations	23,779	18,003
Other	3,194	3,560
	<u>45,291</u>	<u>35,301</u>

Recognition and Measurement

Sale of equipment

In accordance with section 119(4)(b) of the *Rural Fires Act 1997*, distribution of proceeds from the sale by Councils of firefighting equipment is allocated between the Service and the Councils in the same proportion as each party's contribution to the purchase of the equipment. The prevailing practice is for the Service to meet the full cost of this equipment and the sale proceeds of this equipment is fully allocated to the Service as income to the NSW Rural Fire Fighting Fund. The Service's share of such proceeds totalled \$1.988m in 2023-24 (\$2.232m in 2022-23).

Presumptive legislation BFFCF surplus

Refer to disclosure in Note 2(a).

Donations

Donations are recognised either in accordance with AASB 15 *Revenue from Contracts with Customers* or AASB1058 *Income of not-for-profit entities* depending on the specific facts and circumstances of the donation. Volunteer services are excluded from donations (refer Note 20).

Insurance claims proceeds

Insurance claims include those relating to fire fighting vehicles, the majority of which are held by local councils and insured by the Service through the Treasury Managed Fund (TMF) and remediation costs refer Note 22. Insurance claims proceeds are recognised as income when the claim has been submitted and the TMF has indicated acceptance of the claim.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

4. Gain / (Loss) on Disposal

	2024 \$'000	2023 \$'000
Gain / (Loss) on disposal of plant and equipment		
Proceeds from disposal	2,954	1,170
Written down value of assets disposed	(865)	(122)
	<u>2,089</u>	<u>1,048</u>

5. Hedge accounting

During the year ended 30 June 2024, the Service had entered into an arrangement with TCorp to exchange US dollars at a future date in order to purchase or sell aviation equipment, ICT equipment and software.

The purpose of the hedge was to eliminate the foreign currency risk associated with the transaction and ensure that the Australian dollar price of the transaction is known from the date that the transaction is approved.

Recognition and Measurement

As the critical terms of the hedging instruments matched those of their corresponding hedged items, all hedging relationships were effective under AASB 9's effectiveness assessment requirements. Hedges of foreign exchange risk on firm commitments were accounted for as cash flow hedges. When the hedged forecast transaction resulted in the recognition of a non-financial asset, the gains and losses previously recognised in other comprehensive income and accumulated in equity were removed from equity and included in the initial measurement of the cost of the non-financial asset (basis adjustment).

At 30 June 2024 the Service had \$52.766m remaining open foreign currency hedge arrangements.

Cash flow hedge reserve

The cash flow hedge reserve represents the cumulative amount of gains and losses on open hedging instruments deemed effective in cash flow hedges. The cumulative deferred gain or loss on the hedging instrument is included directly in the initial cost or other carrying amount of the hedged non-financial items (basis adjustment).

Refer to Note 25 for details regarding credit risk, liquidity risk, market risk and foreign currency risk arising from financial instruments.

6. Current Assets – Cash and Cash Equivalents

	2024 \$'000	2023 \$'000
Cash at bank and on hand	182,370	260,881
	<u>182,370</u>	<u>260,881</u>

For the purpose of the Statement of Cash Flows, cash and cash equivalents include cash at bank, cash on hand, short-term deposits and bank overdraft.

Cash and cash equivalent assets recognised in the statement of financial position are reconciled at the end of financial year to the statement of cash flows as follows:

	2024 \$'000	2023 \$'000
Cash and cash equivalents (per statement of financial position)	182,370	260,881
Closing cash and cash equivalents (per statement of cash flows)	<u>182,370</u>	<u>260,881</u>

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

Refer to Note 25 for details regarding credit risk, liquidity risk, market risk and foreign currency risk arising from financial instruments and Note 14 regarding restrictions upon cash.

7. Current Assets – Receivables

	2024 \$'000	2023 \$'000
Sale of goods and services	16,394	13,798
Less: Allowance for expected credit losses*	(19)	(31)
Other receivables	21,319	82,949
GST receivable	7,648	4,651
Prepayments	12,046	9,563
	<u>57,388</u>	<u>110,930</u>
*Movement in allowance for expected credit losses		
Balance at the 1 July	31	2
Amounts written off during the year	-	-
Amounts recovered during the year	-	-
Increase/(decrease) in allowance recognised in net result	<u>(12)</u>	<u>29</u>
Balance at end of period	<u>19</u>	<u>31</u>

Details regarding credit risk, liquidity risk, market risk and foreign currency risk, including financial assets that are neither past due nor impaired, are disclosed in Note 25.

Recognition and Measurement

All 'regular way' purchases or sales of financial assets are recognised and de-recognised on a trade date basis. Regular way purchases or sales are purchases or sales of financial assets that require delivery of assets within the time frame established by regulation or convention in the marketplace.

Receivables are initially recognised at fair value plus any directly attributable transaction costs. Trade receivables that do not contain a significant financing component are measured at the transaction price.

Subsequent measurement

The Service holds receivables with the objective to collect the contractual cash flows and therefore measures them at amortised cost using the effective interest method, less any impairment. Changes are recognised in the net result for the year when impaired, de-recognised or through the amortisation process.

Impairment

The Service recognises an allowance for expected credit losses (ECLs) for all debt financial assets not held at fair value through profit or loss. ECLs are based on the difference between the contractual cash flows and the cash flows that the Service expects to receive, discounted at the original effective interest rate.

For trade receivables, the Service applies a simplified approach in calculating ECLs. The Service recognises a loss allowance based on lifetime ECLs at each reporting date. The Service has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable including climate related risks (if any are known).

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

8. Contract Assets and Liabilities

	2024 \$'000	2023 \$'000
Contract liabilities – current	7,705	14,471
	<u>7,705</u>	<u>14,471</u>

Recognition and Measurement

Contract liabilities relate to payments received for specifically agreed performance obligations where the work had not been completed at the end of the year.

	2024 \$'000	2023 \$'000
Revenue recognised that was included in the contract liability balance at the beginning of the year	7,811	11,574
Transaction price allocated to the remaining performance obligations from contracts with customers	<u>7,705</u>	<u>14,471</u>

The Transaction price allocated to the remaining performance obligations relates predominantly to equipment that is being purchased and installed for use by Brigades. 100% is expected to be recognised as revenue in the 2024-25 financial year.

9. Current Assets – Inventories

	2024 \$'000	2023 \$'000
<i>Held for distribution</i>		
Fire fighting consumables	51,186	45,490
Personal protective and operational clothing	10,799	10,901
Mobile Radio Handsets	5,869	1,800
	<u>67,854</u>	<u>58,191</u>

The cost of inventories recognised as an expense during the year was \$27.943m (2022-23: \$27.834m).

The amount of write-downs of inventory recognised as an expense during the year was \$2.623m (2022-23: \$0.707m). The major reason for write-ups is stocktake variances and write-downs is from expiry of Covid related inventory.

No inventories are pledged as security for liabilities.

Recognition and Measurement

Inventories held for distribution are stated at cost, adjusted where applicable, for any loss of service potential. A loss of service potential is identified and measured based on any loss of operating capacity due to obsolescence. Cost is calculated using the weighted average cost method.

The cost of inventories acquired at no cost or for nominal consideration is the current replacement cost as at the date of acquisition. Current replacement cost is the cost the Service would incur to acquire the asset.

Inventories are classified as current assets as it is considered probable that the inventories held at year end will be distributed within the next twelve months.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

10. Property, Plant and Equipment

	Leasehold Improvements \$'000	Plant and Equipment \$'000	Infrastructure Systems \$'000	Total \$'000
At 1 July 2022 – fair value				
Gross carrying amount	23,756	112,232	10,125	146,113
Accumulated depreciation and impairment	(8,736)	(31,344)	(4,688)	(44,768)
Net carrying amount	15,020	80,888	5,437	101,345
Year ended 30 June 2023				
Net carrying amount at start of year	15,020	80,888	5,437	101,345
Purchases	-	34,171	4,542	38,713
Disposals	-	(122)	-	(122)
Depreciation expense – asset owned	(2,363)	(9,791)	(1,236)	(13,390)
Net carrying amount at end of year	12,657	105,146	8,743	126,546
At 1 July 2023 – fair value				
Gross carrying amount	23,756	144,415	13,968	182,139
Accumulated depreciation and impairment	(11,099)	(39,269)	(5,225)	(55,593)
Net carrying amount	12,657	105,146	8,743	126,546
Year ended 30 June 2024				
Net carrying amount at start of year	12,657	105,146	8,743	126,546
Purchases/ Reclassification	-	37,231	1,862	39,093
Disposals	-	(865)	-	(865)
Depreciation expense – asset owned	(2,083)	(11,611)	(2,158)	(15,852)
Net carrying amount at end of the year	10,574	129,901	8,447	148,922
At 30 June 2024 – fair value				
Gross carrying amount	23,756	176,076	15,789	215,621
Accumulated depreciation and impairment	(13,182)	(46,175)	(7,342)	(66,699)
Net carrying amount	10,574	129,901	8,447	148,922

Leasehold improvements consist predominantly of the fit-out of the Headquarters. Plant and equipment consists predominantly of motor vehicles, aircraft, office equipment and plant. Infrastructure systems consists predominantly of information and communications technology equipment.

Recognition and Measurement

Acquisition of property, plant and equipment

Property, plant and equipment are initially measured at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Cost is the amount of cash or cash equivalents paid or the fair value of the other consideration given to acquire the asset at the time of its acquisition or construction or, where applicable, the amount attributed to that asset when initially recognised in accordance with the requirements of other Australian Accounting Standards.

Fair value is the price that would be received to sell an asset in an orderly transaction between market participants at measurement date.

Where payment for an asset is deferred beyond normal credit terms, its cost is the cash price equivalent, i.e. the deferred payment amount is effectively discounted over the period of credit.

Assets acquired at no cost, or for nominal consideration, are initially recognised at their fair value at the date of acquisition.

Capitalisation thresholds

Plant and equipment and intangible assets costing \$5,000 and above individually (or forming a part of a network costing more than \$5,000) are capitalised.

Restoration costs

The present value of the expected cost for the restoration or cost of dismantling of an asset after its use is included in the cost of the respective asset if the recognition criteria for a provision are met.

Depreciation of property, plant and equipment

Depreciation is provided for on a straight-line basis for all depreciable assets so as to write off the depreciable amount of each asset as it is consumed over its useful life to the Service. There were no changes to useful lives compared with the prior year.

All material identifiable components of assets are depreciated separately over their useful lives.

In accordance with AASB 116, the table below illustrates the useful life of applicable asset categories.

<u>Asset Class</u>	<u>Useful Life</u>
Infrastructure systems	3 – 10 Years
Leasehold improvements	Period of the Lease
Plant and equipment	3 – 20 Years

Right-of-Use Assets acquired by lessees

AASB 16 *Leases* (AASB 16) requires a lessee to recognise a right-of-use asset for most leases. The Service has elected to present right-of-use assets separately in the Statement of Financial Position.

Further information on leases is contained at Note 11.

Revaluation of Property, Plant and Equipment

Physical non-current assets are valued in accordance with the Treasury Policy and Guidelines Paper 'Valuation of Physical Non-Current Assets at Fair Value' (TPP 21-09) and the Treasurer's Direction 'Valuation of Physical Non-Current Assets at Fair Value' (TD21-05). This policy adopts fair value in accordance with AASB 13 *Fair Value Measurement*, AASB 116 *Property, Plant and Equipment* and AASB 140 *Investment Property*.

Property, plant and equipment is measured at the highest and best use by market participants that is physically possible, legally permissible and financially feasible. The highest and best use must be available at a period that is not remote and take into account the characteristics of the asset being measured, including any socio-political restrictions imposed by Government. In most cases, after taking into account these considerations, the highest and best use is the existing use. In limited circumstances, the highest and best use may be a feasible alternative use, where there are no restrictions on use or where there is a feasible higher restricted alternative use.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

Fair value of property plant and equipment is based on a market participants' perspective, using valuation techniques (market approach, cost approach, income approach) that maximise relevant observable inputs and minimise unobservable inputs.

The Service does not revalue assets because the carrying value approximates fair value. The plant and equipment of the Service consists primarily of aircraft, motor vehicles and ICT equipment. Aircraft, motor vehicles and ICT equipment are non-specialised assets with short useful lives and are measured at depreciated historical cost, which for these assets approximates fair value.

The Service has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

The residual values, useful lives and methods of depreciation of property, plant and equipment are reviewed at the end of each financial year.

Impairment of property, plant and equipment

As a not-for-profit Service with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise. As plant and equipment is carried at fair value or an amount that approximates fair value, impairment can only arise in the rare circumstances where the costs of disposal are material.

The Service assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Service estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount.

As a not-for-profit Service, an impairment loss is recognised in the net result to the extent the impairment loss exceeds the amount in the revaluation surplus for the class of asset.

After an impairment loss has been recognised, it is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in net result and is treated as a revaluation increase. However, to the extent that an impairment loss on the same class of asset was previously recognised in net result, a reversal of that impairment loss is also recognised in net result.

11. Leases

(a) Service as a lessee

The Service leases various commercial properties including the Headquarters, the main warehouse at Glendenning and district offices and equipment storage locations. Lease contracts are typically made for fixed periods of 5 to 10 years, but may have extension options. Lease terms are negotiated with Property NSW or the lessor on an individual basis and contain a wide range of different terms and conditions. The lease agreements do not impose any covenants, but leased assets may not be used as security for borrowing purposes. The Service does not provide residual value guarantees in relation to leases.

Extension and termination options are included in a number of property leases. These terms are used to maximise operational flexibility in terms of managing contracts. The majority of extension and termination options held are exercisable only by the Service and not by the respective lessor. In determining the lease term, management considers all facts and circumstances that create an economic incentive to exercise an extension option, or not exercise a termination option. Extension options (or periods after termination options) are only included in the lease term if the lease is reasonably certain to be extended (or not terminated). Potential future cash outflows of \$52.351m have not been included in the lease liability because it is not reasonably certain that the leases will be extended (or not terminated). The assessment is reviewed if a significant event or a significant change in circumstances occurs which affects this assessment and that is within the control of the lessee. During the current financial year, there were no revisions to exercising extensions and termination options.

AASB 16 *Leases* (AASB 16) require a lessee to recognise a right-of-use and a corresponding lease liability for most leases.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

Right-of-use assets under leases

The following table presents right-of use assets.

	Land and Buildings \$'000
Balance at 1 July 2023	37,452
Additions	496
De-recognition	-
Depreciation Expense	(5,436)
Impairment or reversal of impairment	(1,442)
Balance at 30 June 2024	<u>31,070</u>

	Land and Buildings \$'000
Balance at 1 July 2022	42,608
Additions	415
Derecognition	-
Depreciation Expense	(5,571)
Impairment or reversal of impairment	-
Balance at 30 June 2023	<u>37,452</u>

Lease Liabilities

The following table presents liabilities under leases.

	2024 \$'000	2023 \$'000
Balance at 1 July	44,237	49,151
Additions	496	390
De-recognition	-	-
Interest Expense	894	997
Payments	(6,534)	(6,301)
Balance at 30 June 2024	<u>39,093</u>	<u>44,237</u>

The following amounts were recognised in the statement of comprehensive income for the year ending 30 June 2024 in respect of leases where the Service is the lessee:

	2024 \$'000	2023 \$'000
Depreciation expense of right-of-use asset	5,283	5,571
Interest expense on lease liabilities	894	997
Total Amount recognised in the statement of comprehensive income	<u>6,177</u>	<u>6,568</u>

The Service had total cash outflows for leases of \$6.534m in 2022-23 (\$6.301m in 2021-22).

Recognition and measurement under AASB 16

The Service assesses at contract inception whether a contract is, or contains, a lease. That is, if the contract conveys the right to control the use of an identified asset for a period of time in exchange for consideration.

The Service recognises lease liabilities to make lease payments and right-of-use assets representing the right to use the underlying assets, except for short-term leases and leases of low-value assets.

(i) Right-of-use assets

The Service recognises right-of-use assets at the commencement date of the lease (i.e. the date the underlying asset is available for use). Right-of-use assets are initially measured at the amount of initial measurement of the lease liability (refer ii below), adjusted by any lease payments made at or before the commencement date and lease incentives, any initial direct costs incurred, and estimated costs of dismantling and removing the asset or restoring the site.

Right-of-use assets are subsequently measured at cost. They are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, as follows:

- Land and buildings - 5 to 12 years

If ownership of the leased asset transfers to the Service at the end of the lease term or the cost reflects the exercise of a purchase option, depreciation is calculated using the estimated useful life of the asset.

The right-of-use assets are also subject to impairment. The Service assesses, at each reporting date, whether there is an indication that an asset may be impaired. If any indication exists, or when annual impairment testing for an asset is required, the Service estimates the asset's recoverable amount. When the carrying amount of an asset exceeds its recoverable amount, the asset is considered impaired and is written down to its recoverable amount. After an impairment loss has been recognised, it is reversed only if there has been a change in the assumptions used to determine the asset's recoverable amount. The reversal is limited so that the carrying amount of the asset does not exceed its recoverable amount, nor exceed the carrying amount that would have been determined, net of depreciation, had no impairment loss been recognised for the asset in prior years. Such reversal is recognised in the net result.

(ii) Lease liabilities

At the commencement date of the lease, the Service recognises lease liabilities measured at the present value of lease payments to be made over the lease term. Lease payments include:

- fixed payments (including in substance fixed payments) less any lease incentives receivable;
- variable lease payments that depend on an index or a rate;
- amounts expected to be paid under residual value guarantees;
- exercise price of a purchase options reasonably certain to be exercised by the Service; and
- payments of penalties for terminating the lease, if the lease term reflects the Service exercising the option to terminate.

Variable lease payments that do not depend on an index or a rate are recognised as expenses (unless they are incurred to produce inventories) in the period in which the event or condition that triggers the payment occurs.

The lease payments are discounted using the interest rate implicit in the lease. If that rate cannot be readily determined, which is generally the case for the Service's leases, the lessee's incremental borrowing rate is used, being the rate that the Service would have to pay to borrow the funds necessary to obtain an asset of similar value to the right-of-use asset in a similar economic environment with similar terms, security and conditions.

After the commencement date, the amount of lease liabilities is increased to reflect the accretion of interest and reduced for the lease payments made. In addition, the carrying amount of lease liabilities is remeasured if there is a modification, a change in the lease term, a change in the lease payments (e.g., changes to future payments resulting from a change in an index or rate used to determine such lease payments) or a change in the assessment of an option to purchase the underlying asset.

The Service's lease liabilities are included in borrowings.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

(iii) Short-term leases and leases of low-value assets

The Service applies the short-term lease recognition exemption to its short-term leases of machinery and equipment (i.e., those leases that have a lease term of 12 months or less from the commencement date and do not contain a purchase option). It also applies the lease of low-value assets recognition exemption to leases of office equipment that are considered to be low value. Lease payments on short-term leases and leases of low value assets are recognised as expense on a straight-line basis over the lease term.

12. Intangible Assets

	Software \$'000
At 1 July 2022	
Cost (gross carrying amount)	17,803
Accumulated amortisation and impairment	(6,979)
Net carrying amount	<u>10,824</u>
Year ended 30 June 2023	
Net carrying amount at start of year	10,824
Additions (acquired separately)	-
Additions (internally developed)	4,061
Disposals	-
Amortisation (recognised in 'depreciation and amortisation')	(2,679)
Net carrying amount at end of year	<u>12,206</u>
At 1 July 2023	
Cost (gross carrying amount)	21,864
Accumulated amortisation and impairment	(9,658)
Net carrying amount	<u>12,206</u>
Year ended 30 June 2024	
Net carrying amount at start of year	12,206
Additions (acquired separately)	-
Additions (internally developed)	10,738
Disposals	-
Amortisation (recognised in 'depreciation and amortisation')	(4,418)
Net carrying amount at end of the year	<u>18,526</u>
At 30 June 2024	
Cost (gross carrying amount)	32,602
Accumulated amortisation and impairment	(14,076)
Net carrying amount	<u>18,526</u>

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

Recognition and Measurement

The Service recognises intangible assets only if it is probable that future economic benefits will flow to the Service and the cost of the asset can be measured reliably. Intangible assets are measured initially at cost. Where an asset is acquired at no or nominal cost, the cost is its fair value as at the date of acquisition. Following initial recognition, intangible assets are subsequently measured at fair value only if there is an active market. If there is no active market for the Service's intangible assets, the assets are carried at cost less any accumulated amortisation and impairment losses.

All research costs are expensed. Development costs are only capitalised when the criteria set out in AASB 138 - *Intangible Assets* are met.

The useful lives of intangible assets are assessed as finite.

The Service's intangible assets are amortised using the straight-line method over their useful lives. The amortisation period and the amortisation method for an intangible asset with a finite useful life is reviewed at least at the end of each reporting period.

In accordance with AASB 138 – *Intangible Assets*, the table below illustrates the useful life of applicable asset categories. There were no changes in useful lives compared to the prior year.

<u>Asset Class</u>	<u>Useful Life</u>
Software	3 – 5 Years

Intangible assets are tested for impairment where an indicator of impairment exists. If the recoverable amount is less than its carrying amount the carrying amount is reduced to recoverable amount and the reduction is recognised as an impairment loss.

13. Fair value measurement of non-financial assets

Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date. The fair value measurement is based on the presumption that the transaction to sell the asset or transfer the liability takes place either in the principal market for the asset or liability or in the absence of a principal market, in the most advantageous market for the asset or liability.

A number of the Service's accounting policies and disclosures require the measurement of fair values, for both financial and non-financial assets and liabilities. When measuring fair value, the valuation technique used maximises the use of relevant observable inputs and minimises the use of unobservable inputs. Under AASB 13 *Fair Value Measurement*, the Service categorises, for disclosure purposes, the valuation techniques based on the inputs used in the valuation techniques as follows:

- **Level 1** – quoted unadjusted prices in active markets for identical assets/liabilities that the Service can access at the measurement date.
- **Level 2** – inputs other than quoted unadjusted prices included within Level 1 that are observable, either directly or indirectly.
- **Level 3** – inputs that are not based on observable market data (unobservable inputs).

The Service recognises transfers between levels of the fair value hierarchy at the end of the reporting period during which the change has occurred.

Physical non-current assets measured at depreciated historical cost, which for these assets approximates fair value, do not require fair value hierarchy disclosures under AASB 13 *Fair Value Measurement*. As the Service's property, plant and equipment are non-specialised short-lived assets they are valued at depreciated historical cost and not categorised against the fair value hierarchy.

Refer to Note 25 for further disclosures regarding fair value measurements of financial and non-financial assets.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

14. Restricted Assets

	2024 \$'000	2023 \$'000
Cash held as part of the Rural Fire Fighting Fund	182,370	260,881
	<u>182,370</u>	<u>260,881</u>

The Service holds funds that form the NSW Rural Fire Fighting Fund which is a Special Deposits Account established under section 102 of the *Rural Fires Act 1997*. Funds in the Rural Fire Fighting Fund can only be expended for the purposes defined in the Act.

15. Current Liabilities – Payables

	2024 \$'000	2023 \$'000
Accrued salaries, wages and on-costs	3,629	2,745
Accrued payables	33,660	10,388
Creditors	8,627	2,490
	<u>45,916</u>	<u>15,623</u>

Details regarding credit risk, liquidity risk and market risk, including a maturity analysis of the above payables, are disclosed in Note 25.

Recognition and Measurement

Payables represent liabilities for goods and services provided to the Service and other amounts. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

Payables are financial liabilities at amortised cost, initially measured at fair value, net of directly attributable transaction costs. These are subsequently measured at amortised cost using the effective interest method. Gains and losses are recognised in net result when the liabilities are de-recognised as well as through the amortisation process.

16. Current / Non-Current Liabilities – Borrowings

	2024 \$'000	2023 \$'000
Lease liability – current (see Note 11)	5,679	5,436
Lease liability – non-current (see Note 11)	33,414	38,801
	<u>39,093</u>	<u>44,237</u>

Details regarding liquidity risk, including a maturity analysis of the above liabilities are disclosed in Note 25.

From 1 July 2019, Lease liabilities are determined in accordance with AASB 16.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

Changes in Liabilities arising from financing activities

	Leases \$'000	Total liabilities from financing activities \$'000
Balance at 1 July 2022 (see Note 11)	49,151	49,151
New leases (see Note 11)	390	390
Other (interest expense, de-recognition & payments, see Note 11)	(5,304)	(5,304)
Balance at 30 June 2023	<u>44,237</u>	<u>44,237</u>
Balance at 1 July 2023 (see Note 11)	44,237	44,237
New leases (see Note 11)	496	496
Other (interest expense, de-recognition & payments, see Note 11)	(5,640)	(5,640)
Balance at 30 June 2024	<u>39,093</u>	<u>39,093</u>

17. Current / Non-Current Liabilities – Provisions

	2024 \$'000	2023 \$'000
Employee benefits and related on-costs		
Annual leave	17,547	15,532
Parental leave	673	-
Long service leave	29,199	26,373
Provisions for Fringe Benefits Tax	3	2
	<u>47,422</u>	<u>41,907</u>
Current annual leave obligation expected to be settled after 12 months	5,440	4,815
Current long service leave obligation expected to be settled after 12 months	1,772	1,359
	<u>7,212</u>	<u>6,174</u>
Non-current long service leave obligation	<u>1,772</u>	<u>1,359</u>
Aggregate employee benefits and related on-costs		
Provisions - current	44,976	40,548
Provisions - non-current	1,772	1,359
Accrued salaries, wages and on-costs (Note 15)	3,629	2,745
	<u>50,377</u>	<u>44,652</u>
Other provisions		
Restoration costs - current	3	3
Restoration costs - non-current	1,805	1,765
Total provisions	<u>48,556</u>	<u>43,675</u>

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

Movements in provisions (other than employee benefits)

Movements in each class of provision during the financial year, other than employee benefits are set out below:

Other provisions	2024 \$'000	2023 \$'000
Carrying amount at 1 July	1,768	1,751
Additional provisions recognised	40	39
Amounts used	-	(22)
Unused amounts reversed	-	-
Unwinding / change in the discount rate	-	-
Carrying amount at 30 June 2024	<u>1,808</u>	<u>1,768</u>

Recognition and Measurement

Employee benefits and related on-costs

Salaries and wages, annual leave, parental leave and sick leave

Salaries and wages (including non-monetary benefits) and paid sick leave that are due to be settled wholly within twelve months after the end of the period in which the employees render the service are recognised and measured at the undiscounted amount of the benefits.

Annual leave is not expected to be settled wholly before twelve months after the end of the annual reporting period in which the employees render the service. As such, it is required to be measured at present value in accordance with AASB 119 *Employee Benefits* (although short cut methods are permitted).

Actuarial advice obtained by Treasury has confirmed that the use of a nominal approach plus the annual leave on annual leave liability using 8.4% (2022-23: 8.4%) of the nominal value of annual leave can be used to approximate the present value of the annual leave liability. The Service has assessed the actuarial advice based on the Service's circumstances and has determined that the effect of discounting is immaterial to annual leave. All annual leave is classified as a current liability even where the Service does not expect to settle the liability within twelve months as the Service does not have an unconditional right to defer settlement.

Unused non-vesting sick leave does not give rise to a liability as it is not considered probable that sick leave taken in the future will be greater than the benefits accrued in the future.

The Industrial Relations Secretary issued Section 52(1) Determination No. 4 of 2022 under the Government Sector Employment Act 2013, changing conditions of employment relating to parental leave. This applied from 1 October 2022. In summary, the determination expands access to 14 weeks of paid parental leave by the employee, the employee's partner or the employee's legal surrogate, adoption of a child (or children) under 18 years of age or placement of a child (or children) under 18 years of age in permanent out-of-home care, to take the paid parental leave, where they have 40 weeks of continuous service (or will have by the time of the birth, adoption or placement), and there is the birth, adoption or placement of a child (or children) after 1 October 2022. The enhanced conditions mean that paid parental leave entitlements now accumulate for up to 24 months.

Long service leave and superannuation

Long service leave is measured at present value in accordance with AASB 119 *Employee Benefits*. This is based on an annual actuarial review conducted by Mercer and is considered to approximate present value.

The Service's liability for defined benefit superannuation is assumed by the Crown from 1 July 2014. The Service accounts for the liability as having been extinguished, resulting in the amount assumed being shown as part of the non-monetary revenue item described as 'Acceptance by the Crown of employee benefits'.

The superannuation expense for the financial year is determined by using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes (i.e. Basic Benefit and Aware Super) is calculated as a percentage of the employee's salary. For other superannuation schemes (ie State Superannuation Scheme and State

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

Authorities Superannuation Scheme), the expense is calculated as a multiple of the employee's superannuation contributions. Further information is provided in Note 26.

Consequential on-costs

Consequential costs to employment are recognised as liabilities and expenses where the employee benefits to which they relate have been recognised. This includes outstanding amounts of payroll tax, workers' compensation insurance premiums and fringe benefits tax.

18. Current / Non-Current Liabilities – Other liabilities

The Service did not receive any transfers to acquire or construct non-financial assets to be controlled by the Service where the obligations were unsatisfied at the end of the year.

19. Equity

Accumulated Funds

The category 'Accumulated Funds' include all current and prior period retained funds.

Reserves

Separate reserve accounts are recognised in the financial statements only if such accounts are required by specific legislation or Australian Accounting Standards.

20. Volunteer Services

The operations of the Service are dependent on the services provided by volunteer firefighters. Their contributions are essential to the provision of a comprehensive, efficient and effective emergency service throughout NSW.

In accordance with AASB 1058 - *Income of Not-for-Profit Entities* contributions of services will be recognised as revenue and expense when the fair value of those services can be reliably measured, and the services would have been purchased if not donated.

The contribution and cost of volunteer services has not been recognised in the financial statements as the services donated would not otherwise be purchased if they were not received. The Service does not currently purchase alternative services when volunteer numbers fluctuate.

The Service has entered into arrangements with the Department of Defence for access to certain Air Bases for the purpose of operating RFS aircraft. The RFS is not charged for these arrangements. These arrangements are not Defence Assistance to the Civil Community (DACC) arrangements. The arrangement does not fall within the scope of AASB 16 - *Leases* and is not recorded in the financial statements as a donation as it is not possible to reliably measure a comparable access arrangement.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

21. Commitments

(a) Capital Commitments

Aggregate capital expenditure for the acquisition of plant and equipment and infrastructure systems contracted for at balance date and not provided for:

	2024 \$'000	2023 \$'000
Not later than one year	1,053	2,948
Later than one year and not later than five years	-	-
Later than five years	-	-
Total (including GST)	<u>1,053</u>	<u>2,948</u>

Capital commitments include goods and services tax credits of \$0.028 in 2023-24 (\$0.268m in 2022-23) that are expected to be recovered from the Australian Taxation Office.

22. Contingent Assets and Contingent Liabilities

Contingent liabilities

The Service has been made aware via preliminary NSW Environment Protection Authority (EPA) soil and water sample tests of potentially elevated readings of perfluorooctane sulfonate (PFOS) and perfluorooctanoic acid (PFOA) at a number of its sites. The Service continues to work with the EPA and is insured for any remediation work that may be required. No remaining potential remediation site assessment has reached a stage where the actual or estimated costs of remediation are able to be reliably measured. Accordingly, the Service makes no provision this year.

At balance date the Service was a party to litigation that may result in the payment of minor amounts to settle legal claims. As the Service is insured through the Treasury Managed Fund in respect of the majority of legal claims, any residual amounts are considered to be immaterial. It is not practicable to quantify these amounts due to their nature. Contingent liabilities associated with the Local Government Superannuation Scheme are disclosed at Note 26(b)(v).

In December 2023 the Public Service Association commenced Supreme Court Action against the RFS claiming that the RFS failed to pay overtime to a range of employees. The RFS is defending the proceedings. This matter had not been adjudicated or a settlement finalised by the date of approval and signing of the financial statements. Accordingly, no provision has been included in the financial statements as at 30 June 2024.

Contingent assets

A private member's Bill, titled "*Rural Fires Amendment (Red Fleet) Bill 2023*" (Red Fleet Bill) was introduced to the NSW Parliament on 14 September 2023. That Bill expired but was again introduced on 14 March 2024.

The Red Fleet Bill proposes fire fighting equipment vesting in the Commissioner rather than the current arrangement of vesting in Council. This Bill has not passed into law.

A Parliamentary Public Accounts Committee has commenced an inquiry into the assets, premises and funding of the NSW Rural Fire Service. Submissions closed on 10 May 2024.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

23. Budget Review

The budgeted amounts are drawn from the original budgeted financial statements presented to Parliament in respect of the reporting period. Subsequent amendments to the original budget (e.g. adjustment for transfer of functions between entities as a result of Administrative Arrangements Orders) are not reflected in the budgeted amounts. Major variances between the original budgeted amounts and the actual amounts disclosed in the financial statements are explained below.

Net result

The actual Net Result was \$17.6m favourable to budget. The major factors are:

	\$'000
Employee related expenses under budget by \$12.7m – this is due to \$7.7m of contractor expenditure that is reported under other operating expenses and \$5.3m of budgeted fire mitigation expenditure reprofiled to 2024-25.	12,670
Other operating expenses are favourable to budget by \$57.8m - \$83.2m favourable due to the classification difference between the annual financial statements and the Treasury budget. Unfavourable variances are \$8.6m in ICT computer services expenditure, \$7.1m in Fees for Services relates to projects, \$5.6m training and related travel expenses, \$2.6m inventory adjustment primarily for expired Covid related products, \$1.9m in a broad range of operating expenses, \$1.6m in motor vehicle operation expenditure, \$1.5m in plant and equipment repair expense, \$1.0m relates to property related expenses, partially offset by \$4.5m in temporary employee expenses. The favourable classification difference comprises Grants & Subsidies (\$58.4 m) and Other Expenses (\$37.0m), partially offset by \$12.2m for Employee related expenses.	57,833
Depreciation and amortisation under budget by \$6.7 m across all asset categories. Delays in completing assets was the main driver for this underspend.	6,713
Grants and subsidies overspent by \$97.3 m - Natural Disaster response expenditure that is not a budgeted item of \$96.5m that is offset by reimbursement reported under income, \$6.9m combat agency disaster allocation expenditure in excess of budget, \$40.4m of communication network expenditure (which has offsetting budget in Other Operating Expenses), \$0.9m higher in external training expenses, partially offset by favourable variances for delayed completion of projects in Local Government areas (\$35.8) and fire mitigation works (\$11.7 m), which the Service has partially carried forward. The classification difference between the annual financial statements and Treasury budget to Other operating expenses is an unfavourable variance of \$58.4m.	(97,312)
Finance costs are broadly in line with budget.	64
Other expenses are over budget by \$66.5m - \$43.4m of insurance cost that has a budget of \$37.0m classified under Operating Expenses, \$21.7m higher aviation services costs and \$1.4m of property lease impairment due to market rent review.	(66,543)
Sale of goods and services are \$1.1m lower compared to budget partly due to lower than expected aviation services related income partially offset by improved in special project income (after \$8.3m budget reclassification with Other Revenue).	(1,148)
Investment revenue is \$11.2m over budget - resulting from a combination of high interest rate and higher than anticipated cash balances.	11,239
Grants and contributions revenue is by \$63.7m higher predominantly due to \$88.7m unplanned Disaster Relief Account grants to reimburse the net costs of natural disaster combat operations, \$6.1m higher in Grants funded projects, partially offset by \$31.2m classification difference with Other Revenue between the annual financial statement and the Treasury Budget.	63,656

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

	\$'000
Grants and contributions revenue inclusive of Cluster Grants is \$1.1m lower - reflects a change of the operation communication paging system strategy.	(1,121)
Acceptance by the Crown Entity of employee benefits is under budget by \$0.6m – reflecting lower than budgeted defined benefit superannuation costs.	(599)
Other Revenue. is \$30.0m over budget - \$22.9m donation recognised for project activities completed, \$8.9m unplanned deployment revenue, \$1.9m equipment disposal income, \$3.7m higher insurance claim proceeds, partially offset by \$8.3m budget classification difference with Sales Revenue between actual and Treasury Budget.	30,058
Gain on disposal is favourable to budget by \$2.1m - resulting from sales proceeds above expectation.	2,089
Variation from budgeted Net Result	17,599

Assets and liabilities

The actual Net Assets exceeded budget by \$17.3m. The major factors are:

	\$'000
Cash and cash equivalents are higher than budget by \$6.5m - primarily due to a lower than budget expenditure and higher than budget revenue as described above. Carried forward expenditure will utilise cash in the following financial years.	6,486
Receivables higher than budget by \$22.7m - predominately due to \$18.5m unplanned receivables for Disaster Relief Account reimbursements and \$4.5m m higher in other receivables.	22,700
Inventory is higher than budget primarily due to stock build in advance of the satellite communication equipment rollout, partially offsets by write-off of expired Covid inventory.	9,663
Leasehold Improvements are broadly in line with budget.	240
Plant and equipment is \$5.8m higher than budget -due to delays in asset completion that delays the depreciation charge.	5,765
Infrastructure systems are \$1.9m lower than budget - due to a combination of higher ICT equipment replacement and lower depreciation expenses.	(1,921)
Right-of-use lease assets is \$1.1m lower than budget mainly due to one-off impairment as a result of market rent review.	(1,127)
Intangible assets are \$1.5m higher than budget - due to a lower amortisation expenses.	1,484
Borrowings is broadly in line with budget.	(267)
Payables were \$30.3m higher against budget due to the timing of receipts and payments including related to satellite equipment.	(30,291)
Contract liabilities are \$6.8m lower than budget due to the timing of completion of donation grant programs.	6,766
Provisions \$2.2m higher than budget predominantly due to higher than budgeted employee related provision that includes actuarial adjustments.	(2,165)
Variation from budgeted Net Assets	17,333

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

Cash flows

The actual Closing Cash and Cash Equivalents exceeded budget by \$6.49m. The major factors are:

	\$'000
Net cash flows from operating activities are favourable to budget by \$3.3m – resulting from delayed operating expenditure to be carried forward and higher revenues. The opening cash budget position varied by \$0.001m.	3,301
Net cash flows from investing activities are favourable to budget by \$2.1m – resulting from delayed expenditure on plant and equipment due to supply chain delays, partially offset by improved disposal income.	2,103
Net cash flow from financing activities are \$1.1m favourable to budget due to the variance in actual lease accounting entries for lease liabilities compared with budget.	1,082
Variation from budgeted Closing Cash and Cash Equivalents	6,486

24. Reconciliation of Cash Flows from Operating Activities to Net Result

	2024	2023
	\$'000	\$'000
Net cash from operating activities	(25,993)	(18,654)
Depreciation and amortisation expense	(25,705)	(21,640)
Decrease/(increase) in provisions	(4,882)	(427)
Increase/(decrease) in prepayments and other assets	(53,276)	(6,749)
Increase/(decrease) in asset impairment	(1,442)	-
Increase/(decrease) in inventory	9,663	(5,138)
Decrease/(increase) in creditors	(23,528)	17,518
Net gain/(loss) on sale of plant and equipment	2,089	1,048
Net result	(123,074)	(34,042)

25. Financial Instruments

The Service's principal financial instruments are outlined below. These financial instruments arise directly from the Service's operations or are required to finance the Service's operations. The Service does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

The Service's main risks arising from financial instruments are outlined below, together with the Service's objectives, policies and processes for measuring and managing risk. Further quantitative disclosures are included throughout these financial statements.

The Commissioner has overall responsibility for the establishment and oversight of risk management and reviews and agrees policies for managing each of these risks. Risk management policies are established to identify and analyse the risks faced by the Service, to set risk limits and controls and to monitor risks. Compliance with policies is reviewed by the Service on a continuous basis.

(a) Financial instrument categories

Class	Note	Category	Carrying	Carrying
			Amount	Amount
			2024	2023
			\$'000	\$'000
Financial Assets				
Cash and cash equivalents				
	6	Amortised cost	182,370	260,881
Receivables ¹	7	Loans and receivables (at amortised cost)	37,694	96,716
	5	Fair value through other comprehensive income	11	277
Financial Liabilities				
Payables ²	5	Fair value through other comprehensive income	-	-
	15	Financial liabilities measured at amortised cost	42,287	12,878
Borrowings (Lease Liabilities)	16	Financial liabilities measured at amortised cost	39,093	44,237

Notes

¹ Excludes statutory receivables and prepayments (i.e. not within the scope of AASB 7)

² Excludes statutory payables and unearned revenue (i.e. not within the scope of AASB 7)

The Service determines the classification of its financial assets and liabilities after initial recognition and, when allowed and appropriate, re-evaluates this at each financial year end.

Derivatives

The Service only uses derivatives for hedging purposes and not as trading or speculative instruments.

Forward foreign exchange contracts are used to mitigate exchange rate exposure arising from firm commitments for the purchase of goods and services in foreign currency.

All forward foreign exchange contracts have been designated as hedging instruments in cash flow hedges in accordance with AASB 9 *Financial Instruments*. The gain or loss from remeasuring the hedging instruments at fair value is recognised in other comprehensive income and deferred in equity in the hedging reserve, to the extent that the hedge is effective. There was no hedge ineffectiveness in the current year.

Changes in the fair value of derivative instruments that are not designated in a hedge relationship are recognised immediately in profit or loss as part of gain / (loss) in fair value of financial instruments although the Service has not had any hedges with this designation.

The Service held \$0.011m (2022-23: \$0.277) in derivative financial assets and \$NIL (2022-23: \$NIL) in derivative financial liabilities.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

The following table indicates the periods in which the cash flow associated with cash flow hedges are expected to occur and the carrying amounts of the related hedging instruments.

		Weighted Average Exchange Rate	Contract Value \$'000	No later than 3 months \$'000	Expected Cash flow		Total \$'000
					Later than 3 months and no later than 12 months \$'000	Later than 12 months \$'000	
2024	Denominated in USD	0.6952	52,766	9,527	20,273	22,966	52,766
2023	Denominated in USD	0.7010	33,967	2,298	10,456	21,213	33,967

(b) Offsetting financial instruments

Financial assets and financial liabilities are offset and the net amount is reported in the Statement of Financial Position if there is a currently enforceable legal right to offset the recognised amounts and there is an intention to settle on a net basis, or to realise the assets and settle the liabilities simultaneously.

(c) Financial risks

(i) Credit risk

Credit risk arises when there is the possibility of the Service's debtors defaulting on their contractual obligations, resulting in a financial loss to the Service. The maximum exposure to credit risk is generally represented by the carrying amount of the financial assets (net of any allowance for credit losses or allowance for impairment).

Credit risk arises from the financial assets of the Service, including cash, receivables, and authority deposits. No collateral is held by the Service. The Service has not granted any financial guarantees.

The Service investigates debtors for default if they are in excess of 60 days past due. These items are then considered on a case-by-case basis taking into consideration the ageing, the counterparty, previous payment history and the nature of any dispute.

Cash and cash equivalents

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System. Interest is earned on the Service's daily bank balances at the NSW Treasury Corporation (TCorp) 11am unofficial cash rate, adjusted for a management fee to NSW Treasury.

Accounting policy for impairment of trade receivables and other financial assets

Receivables – trade receivables

Collectability of trade receivables is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand.

The Service applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade receivables (if applicable, contract assets and lease receivables).

To measure the expected credit losses, trade receivables (if applicable, contract assets and lease receivables) have been grouped based on shared credit risk characteristics and the days past due.

The expected loss rates are based on historical observed loss rates. The historical loss rates are adjusted to reflect current and forward-looking information on macroeconomic factors affecting the ability of the customers

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

to settle the receivables. The Service has identified the GDP and the unemployment rate to be the most relevant factors, and accordingly adjusts the historical loss rates based on expected changes in these factors.

Trade receivables (if applicable, contract assets and lease receivables) are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include, amongst others a failure to make contractual payments for a period of greater than twelve months past due.

The loss allowance for trade receivables as at 30 June 2024 and 30 June 2023 was determined as follows:

	Current	30 June 2024				Total
		<30 days	31-60 days	61-90 days	>91 days	
Expected credit loss rate (%)	-	-	-	-	7.4	
Estimated total gross carrying amount	11,582	306	4,248	1	257	16,394
Expected credit loss	-	-	-	-	(19)	(19)

	Current	30 June 2023				Total
		<30 days	31-60 days	61-90 days	>91 days	
Expected credit loss rate (%)	-	-	-	-	29.5	
Estimated total gross carrying amount	8,996	4,683	(10)	24	105	13,798
Expected credit loss	-	-	-	-	(31)	(31)

Notes: The analysis excludes statutory receivables and prepayments as these are not within the scope of AASB 7. Therefore, the 'total' will not reconcile to the sum of the receivables total in Note 7 and the contract assets total in Note 8.

The Service was not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors as at 30 June 2024 and 30 June 2023. Most of the Service's debtors have a AAA credit rating.

(ii) Liquidity risk

Liquidity risk is the risk that the Service will be unable to meet its payment obligations when they fall due. The Service continuously manages risk through monitoring future cash flows and maturities planning to ensure adequate holding of high-quality liquid assets. The objective is to maintain a balance between continuity of funding and flexibility through the use of overdrafts, loans and other advances.

The Service has a financing facility through NSW Treasury Corporation to facilitate cash flow until statutory contributions are received. During the year there were no borrowings. The Service has NSW Treasury approval to borrow a maximum of \$115.0m.

NSW RURAL FIRE SERVICE
Notes to the financial statements for the year ended 30 June 2024

The table below summarises the maturity profile of the Service's financial liabilities, together with the interest rate exposure
Maturity analysis and interest rate exposure of financial liabilities

	Weighted Average Effective Int. Rate	Interest Rate Exposure				Maturity Dates		
		Nominal Amount ¹ \$'000	Fixed Interest Rate \$'000	Variable Interest Rate \$'000	Non- Interest Bearing \$'000	<1 year \$'000	1-5 years \$'000	> 5 years \$'000
2024								
Payables ²	Nil	42,287	-	-	42,287	42,287	-	-
Lease Liabilities		39,093	-	39,093	-	5,679	33,414	-
		81,380	-	39,093	42,287	47,966	33,414	-
2023								
Payables ²	Nil	12,878	-	-	12,878	12,878	-	-
Lease Liabilities		44,237	-	44,237	-	5,436	38,801	-
		57,115	-	44,237	12,878	18,314	38,801	-

Notes:

- The amounts disclosed are the contractual undiscounted cash flows of each class of financial liabilities based on the earliest date on which the Service can be required to pay. The tables include both interest and principal cash flows and therefore will not reconcile to statement of financial position.
- The amounts disclosed here exclude statutory payables and unearned revenue.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

(iii) Market risk

Market risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market prices. Other than in relation to the purchase of aircraft (refer below and to Note 5), the Service has no exposure to foreign currency risk and does not enter into commodity contracts.

The effect on profit and equity due to a reasonably possible change in risk variable is outlined in the information below, for interest rate risk and other price risk. A reasonably possible change in risk variable has been determined after taking into account the economic environment in which the Service operates and the time frame for the assessment (i.e. until the end of the next annual reporting period). The sensitivity analysis is based on risk exposures in existence at the statement of financial position reporting date. The analysis is performed on the same basis as for 2023. The analysis assumes that all other variables remain constant.

Interest rate risk

Interest rate risk is the risk that the fair value or future cash flows of a financial instrument will fluctuate because of changes in market interest rates. Exposure to interest rate risk arises primarily through the Service's interest-bearing liabilities. The Service does not account for any fixed rate financial instruments at fair value through profit or loss or as at fair value through other comprehensive income. Therefore, for these financial instruments, a change in interest rates would not affect profit or loss or equity. A reasonably possible change of +/- 1% is used, consistent with current trends in interest rates. The basis will be reviewed annually and amended where there is a structural change in the level of interest rate volatility. The following table demonstrates the sensitivity to a reasonably possible change in interest rates.

	Carrying Amount	-1% Profit	-1% Equity	1% Profit	1% Equity
	\$'000	\$'000	\$'000	\$'000	\$'000
2024					
<i>Financial assets</i>					
Cash and cash equivalents	182,370	(1,824)	(1,824)	1,824	1,824
Receivables	37,694	(377)	(377)	377	377
<i>Financial liabilities</i>					
Payables	42,287	423	423	(423)	(423)
Borrowings (Lease Liabilities)	39,093	391	391	(391)	(391)
2023					
<i>Financial assets</i>					
Cash and cash equivalents	260,881	(2,609)	(2,609)	2,609	2,609
Receivables	96,716	(967)	(967)	967	967
<i>Financial liabilities</i>					
Payables	12,878	129	129	(129)	(129)
Borrowings (Lease Liabilities)	44,237	442	442	(442)	(442)

(iv) Foreign currency risk

The Service manages its foreign exchange risk by entering into forward exchange contracts in accordance with risk management policies. The foreign exchange risk related to the principal amount of overseas purchase commitments made, that are dominated in US dollars have been fully hedged using forward contracts that will mature on the same dates as the forecast purchase payments are due. These contracts are designated as cash flow hedges.

The Service's exposure to foreign exchange risk is set out in the table below, with all other variables being held constant. All underlying exposure and related hedges are taken into account. The impact on equity is via other comprehensive income and is due to changes in the fair value of forward exchange contracts designated as cash flow hedges.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

A sensitivity of 10% movement in the exchange rates has been selected for use in the sensitivity analysis at the reporting date, as this is considered reasonable, based on the current Australian dollar level and the historical volatility of the Australian dollar against other currencies.

Based on the value of the Australian dollar at the reporting date as compared with the currencies below, adverse or favourable movements in the foreign exchange rates would result in an increase or decrease in the Australian dollar fair value respectively.

		Contract value	10%		-10%	
			Net result	Equity	Net result	Equity
		\$'000	\$'000	\$'000	\$'000	\$'000
2024	Denominated in US Dollars	52,786	-	5,734	-	(4,902)
2023	Denominated in US Dollars	33,967	-	3,699	-	(3,149)

In management's opinion, the sensitivity analysis is unrepresentative of the inherent foreign exchange risk as the year end exposure does not reflect the exposure during the year.

(d) Fair value compared to carrying amount

Financial instruments are generally recognised at cost. The amortised cost of financial instruments recognised in the statement of financial position approximates the fair value because of the short-term nature of many of the financial instruments.

26. Superannuation – Defined Benefit Plans

(a) NSW Government Defined Benefit Superannuation Schemes

The Crown assumed responsibility for the closed NSW public sector superannuation schemes on 1 July 2014. The Service accounts for the liability as having been extinguished, resulting in the amount assumed being shown as part of the non-monetary revenue item described as 'Acceptance by the Crown of employee benefits'.

(b) The Local Government Superannuation Scheme

Fund Information

The Service has a number of employees who are members of the Local Government Superannuation Scheme Pool B (the Scheme) as a result of the transfer of local government employees to the Service.

The Scheme consists of three Divisions. Division B and Division C comprise of both a defined benefit component and a defined contribution component, whilst Division D is a defined benefit scheme. All divisions are closed to new members, except for members of eligible entities who can transfer their entitlements into the Scheme.

The Scheme is deemed to be a "multi-employer defined benefit plan" for the purpose of AASB 119 as:

- Assets are not segregated within the sub-group according to the employees of each sponsoring employer;
- The contribution rates have been the same for all sponsoring employers. That is, contribution rates have not varied for each sponsoring employer according to the experience relating to the employees of that sponsoring employer;
- Benefits for employees of all sponsoring employers are determined according to the same formulae and without regard to the sponsoring employer; and
- The same actuarial assumptions are currently used in respect of the employees of each sponsoring employer.

Given the factors set out above, each sponsoring employer is exposed to the actuarial risk associated with current and former employees of other sponsoring employers and hence shares in the associated gains and losses (to the extent that they are not borne by members). As such, there is insufficient reliable information to allow each sponsoring employer to account for its proportionate share of the defined benefit obligation, sub-group assets and costs associated with the sub-group in the same way as it would for a single employer sponsored defined benefit plan.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

As a result, the Service accounts for the Scheme as a defined contribution plan.

(i) Funding arrangements

Pooled employers are required to pay standard employer contributions and additional lump sum contributions to the Scheme.

The future service employer contributions were determined using the new entrant rate method under which a contribution rate sufficient to fund the total benefits over the working lifetime of a typical new entrant is calculated. The current standard employer contribution rates, which applied to both 2021-22 and 2020-21, are:

- Division B - 1.9 times member contributions for non 180 point members and nil for 180 point members*;
- Division C - 2.5% salaries; and
- Division D - 1.64 times member contributions.

* For 180 Point Members, employers are required to contribute 8.5% of salaries to these members' accumulation accounts for the year ending 30 June 2024 (increasing to 9.0% in line with the increase in the Superannuation Guarantee), which are paid in addition to members' defined benefits.

The past service contribution for each Pooled Employer is a share of the total past service contributions of \$20m per annum for 1 January 2022 to 31 December 2024, apportioned according to each employer's share of the accrued liabilities as at 30 June 2023. These past service contributions are used to maintain the adequacy of the funding position for the accrued liabilities. The adequacy of contributions is assessed at each triennial actuarial investigation and monitored annually between triennials.

(ii) Liability for other entities obligations

Each sponsoring employer is exposed to the actuarial risks associated with current and former employees of other sponsoring employers and hence shares the associated gains and losses.

However, there is no relief under the Scheme's trust deed for employers to walk away from their obligations. Under limited circumstances an employer may withdraw from the plan (i.e. when there are no active members and on full payment of outstanding additional contributions). There is no provision for allocation of any surplus which may be present at the date of withdrawal of the entity.

(iii) Allocation of deficit or surplus

There are no specific provisions under the Scheme's trust deed dealing with a deficit or surplus on wind up of the Scheme.

There is no provision for allocation of any surplus which may be present at the date of withdrawal of an employer.

(iv) Expected contributions

The expected standard employer contributions for the next financial year are \$0.150m (2022-23: \$0.243m).

(v) Deficit or surplus of the Scheme

The estimated employer reserves financial position for the pooled employers is:

	30 June 2024		30 June 2023	
	\$'000	Asset Coverage	\$'000	Asset Coverage
Assets	2,237,500	N/A	2,290,900	NA
Past service liabilities	2,141,900	104.5%	2,236,100	102.4%
Vested benefits	2,159,800	103.6%	2,253,600	101.7%

Note: employer reserves only. Excludes member accounts and reserves in both assets and liabilities.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

The key economic long-term assumptions used to calculate the present value of accrued benefits are:

	2024	2023
Investment return	6.0% per annum	6.0% per annum
Salary inflation*	3.5% per annum	3.5% per annum
Increase in CPI	3.5% for FY23/24 2.5% per annum thereafter	6.0% for FY22/23 2.5% per annum thereafter

* Plus promotional increases

The contribution requirements may vary from the current rates if the overall sub-group experience is not in line with the actuarial assumptions in determining the funding program; however, any adjustment to the funding program would be the same for all sponsoring employers in the pooled employers group.

The Service has a contingent liability with respect to the deficit in the Scheme which it needs to continue to pay in future periods, and it is currently estimated at \$0.079 (2022-23: \$0.172m).

(vi) Participation in the Scheme

The Service has an estimated percentage representation of the Scheme at 30 June 2024 of 0.79% (2022-23: 0.86%).

27. Related party disclosures

The Service's key management personnel comprise the holders of five positions being that of the Commissioner and four key direct reports, at the date of this report being two Executive Directors and two Deputy Commissioners with compensation as follows:

	2024	2023
	\$'000	\$'000
Short-term employee benefits:		
Salaries	1,621	1,616
Other monetary allowances	-	-
Non-monetary benefits	39	44
Other long-term employee benefits	-	-
Post-employment benefits	150	126
Termination benefits	-	-
Total compensation	<u>1,810</u>	<u>1,786</u>

During the year, the Service did not enter into transactions with key management personnel, their close family members or controlled or jointly controlled entities of key management personnel.

During the year, the Service entered into transactions with entities that are controlled or jointly controlled by the Service's ultimate parent, being the NSW Government.

Significant income transactions included grants and contributions from the NSW Department of Communities and Justice representing the NSW Government statutory contribution to the Rural Fire Fighting Fund required by the *Rural Fires Act 1997*.

Significant expenditure transactions included payments to the NSW Self Insurance Corporation for insurance premiums, including presumptive legislation premiums 2023-24: \$13.680m (2022-23: \$12.177m), NSW Government Telecommunications Authority for radio network fees 2023-24: \$37.610m (2022-23: \$34.831m) and Government Property NSW for leasehold rent and make good payments 2023-24: \$6.575m (2022-23: \$6.340m).

At 30 June 2024 a receivable was due from Department of Communities and Justice amounting to \$18.544m (2022-23: \$48.032m) for expenses recoverable under the Natural Disaster Relief and Recovery Arrangements. Additionally, at 30

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2024

June 2024, a payable was due to iCare amounting to \$5.440m (2022-23: receivable \$29.544m) relating to workers' compensation contributions for volunteers.

28. Events after the Reporting Period

There are no events which occurred after the reporting period which affect the financial statements.

End of audited financial statements



7

APPENDICES

Incidents 2023/24

	2023/24
Bush, grass and forest fires attended by the RFS	9,596
Structural fires	1,543
Motor vehicle fires	2,232
Motor vehicle accidents	5,631
Investigation	3,331
Refuse fires	573
Spillages	868
Assist other agencies	2,963
Flood and storm	93
People rescued – general land/road/helicopter (bush fire and flood)	10
Other incidents	3,412
TOTALS	34,432

NOTES

1. The figure of total bush and grass fires refers to the incidents in which the RFS responded.
2. Controlled burns/pile burns and rescues are not included in the total incidents figure.

Incidents – four-year overview

	2020/21	2021/22	2022/23	2023/24
Bush, grass and forest fires attended by the RFS	4,746	4,561	6,220	9,596
Structural fires	1,321	1,238	1,344	1,543
Motor vehicle fires	1,835	1,616	1,881	2,232
Motor vehicle accidents	4,836	4,220	5,106	5,631
Investigation	3,624	3,640	3,600	3,331
Controlled burns/pile burns (RFDs)	2,642	2,286	3,006	3,662
Refuse fires	497	416	485	573
Spillages	778	745	769	868
Assist other agencies	1,893	2,401	2,680	2,963
Flood and storm	148	217	135	93
People rescued – general land/road/helicopter (bush fire and flood)	57	79	113	10
Other incidents	3,150	3,142	2,753	3,412
TOTALS	22,885	22,196	24,973	34,432

NOTES

1. The figure of total bush and grass fires refers to the incidents in which the RFS responded.
2. Controlled burns/pile burns and rescues are not included in the total incidents figure.

APPENDICES

New and renovation builds

Number of new and renovation builds in 2023/24

AREA	NEW		RENOVATION	
	FIRE CONTROL CENTRES	BRIGADE STATIONS	FIRE CONTROL CENTRES	BRIGADE STATIONS
Greater Sydney	0	5	5	47
Hunter	0	6	7	57
North Eastern	0	5	3	33
North Western	0	4	3	40
South Eastern	0	4	3	53
South Western	0	11	3	20
Western	1	10	3	55
TOTAL	1	45	27	305

Vehicles, boats and aircraft

Total operational vehicles, boats and aircraft 2023/24

VEHICLES	HUNTER	NORTH EASTERN	NORTH WESTERN	GREATER SYDNEY	SOUTH EASTERN	SOUTH WESTERN	WESTERN	TOTAL
Tankers	436	413	490	399	603	666	881	3,888
Pumpers	26	1	1	26	10	4	5	73
Personnel transport and Command vehicles	120	96	56	284	123	74	137	890
Bulk water carriers	7	1	3	10	4	11	5	41
All general purpose trailers and miscellaneous vehicles	122	79	172	221	126	150	302	1,172
Communications vehicles and dedicated communications trailers	5	1	7	8	4	3	4	32
Catering vehicles and dedicated catering trailers	20	12	7	23	11	15	8	96
Marine craft	8	-	-	18	4	2	3	35
Aircraft	-	-	-	-	-	-	-	-
TOTAL	744	603	736	989	885	925	1,345	6,227

Number of new, reallocated and refurbished vehicles delivered to brigades in 2023/24

VEHICLE CATEGORY	STYLE	NEW FIRE APPLIANCE	NEW GROUP OFFICER, COMMAND OR TRANSPORT VEHICLES	REFURBISHED APPLIANCES	REALLOCATED (SECOND HAND APPLIANCE PROGRAM)
Category 1 Tanker	Dual Cab	29	-	68	14
Category 1 Tanker	Grasslands	28	-	-	2
Category 6 Tanker	Grasslands	7	-	-	-
Category 7 Tanker	Grasslands Dual Cab	32	-	1	3
Category 7 Tanker	Grasslands Single Cab	36	-	-	3
Category 9	First Response Unit	5	-	-	1
Category 10	Urban Pumper	6	-	-	-
Category 12 and 16	Transport/Group Officer/Command	-	16	-	-
Category 13	Bulk Water Carrier	-	-	-	-
Category 17	Logistics	-	11	-	-
Category 20	Road Crash Rescue	-	-	-	-
Category 21	Road Crash Rescue Light	-	-	-	-
TOTAL		143	27	69	23

APPENDICES

Hazard reduction

Completed hazard reduction areas summary by tenure and method

LAND TENURE	AREAS COMPLETED BY BURN ACTIVITIES (HECTARES)	AREAS COMPLETED BY MECHANICAL ACTIVITIES (HECTARES)	TOTAL (HECTARES)
Commonwealth	2,616.19	-	2,616.19
Department of Planning, Housing and Infrastructure (Crown Lands)	6,360.54	1,641.22	8,001.76
Forestry Corporation of NSW	16,107.89	23.55	16,131.44
Local Government Authority	701.19	9,486.53	10,187.72
NSW National Parks and Wildlife Service	89,703.13	1,374.38	91,077.51
Private	8,449.58	517.23	8,966.81
Other	2,148.65	796.96	2,945.61
TOTAL	126,087.17	13,839.87	139,927.04

Completed hazard reduction properties protected by agency

AGENCY	# PROPERTIES PROTECTED
Department of Planning, Housing & Infrastructure - (Crown Lands)	27,480
Forestry Corporation of NSW	394
Local Government Authority	53,158
NSW National Parks and Wildlife Service	24,282
Fire and Rescue NSW	2,046
NSW Rural Fire Service	17,086
Other	1,992
STATE TOTAL	126,438

NOTE: The number of properties protected figure of 126,438 is combined with the Bush Fire Community Protection Properties protected figures of Bush fire Hazard Complaints 3,076 and private land hazard reduction certificates 197 to provide a total properties protected of 129,711. 2023/24 Annual Report Appendices (as at 5 August 2024)

Hazard reduction undertaken by the RFS

While not a land management agency, members of the Service contribute significantly to hazard reduction activities in support of land management agencies and private property owners. During the reporting year, the Rural Fire Service undertook 838 hazard reduction works comprising approximately 23,726 hectares of hazard reduction work protecting a total number of 17,086 assets with a value of \$7.5 billion (based on median insurance house and contents value in Sydney 2004 - McAnaney K. J. 2005).

Hazard reduction certificates issued

(Streamlined environmental approval of hazard reduction - pursuant to section 100 F and G)

CERTIFICATE ISSUING AGENCY	NUMBER ISSUED	% TOTAL
Department of Planning, Housing & Infrastructure - (Crown Lands)	123	7.03%
Local Government Authority	171	9.77%
NSW National Parks and Wildlife Service	-	-
NSW Rural Fire Service	1,446	82.63%
Other	10	0.57%
TOTAL	1,750	100%

* This report is based on the Workforce Profile Report submitted to the Public Service Commission.

Hazard complaints received

LAND TENURE	COMPLAINTS RECEIVED	% OF TOTAL
Private Land	1,239	54.34%
Council Land	617	27.06%
State Government Land	345	15.13%
Commonwealth Land	1	0.04%
To be determined	78	3.42%
TOTAL	2,280	100%

Inspections, formal notices and enforcement works

Number of hazard complaints inspections undertaken	Number of formal notices issued under Section 66 of the Act	Enforcement works undertaken under Section 70 of the Act
3,254	58	-

Permits issued under *The Rural Fires Act 1997*

AGENCY	ISSUED	% OF TOTAL
FIRE & RESCUE NSW	1,759	8.08%
NSW RURAL FIRE SERVICE	20,009	91.92%
TOTAL	21,768	100%

APPENDICES

Bush fire community protection: properties protected report

LOCATION	NUMBER OF WORKS PLANNED	NUMBER OF WORKS COMPLETED	PROPORTION OF WORKS COMPLETED VS PLANNED %	NUMBER OF PROPERTIES COVERED BY COMPLETED WORKS	VALUE OF PROPERTIES COVERED BY COMPLETED WORKS \$M
Total bush fire protection works	15,944	13,587	85.2%	218,453	\$108,532
Total programmed hazard reduction works	6,077	4,875	80.2%	126,438	\$55,632.70
Bush fire hazard complaints	2,638	2,230	84.5%	3,076	\$1,353.40
Private land hazard reduction certificates	412	390	94.7%	197	\$86.7
Development control assessments	5,144	4,802	93.4%	59,031	\$38,386.00
Community education programs	1,673	1,290	77.1%	29,711	\$13,072.80

Notes:

1. The 'Total programmed hazard reduction works' data set is derived from the records extracted from Guardian on 5 August 2024.
2. The 'Number of works planned' data set is comprised of activities with a planned date occurring during 2023/24.
3. The 'Number of works completed' data set comprises activities with a completion date occurring during 2023/24.
4. The 'Value of properties covered by completed works' uses a standard property value of \$440,000 per property, which was sourced from a published paper (McAneney K.J. 2005).
5. The planned works for hazard complaints comprise the complaints received in this reporting period and the carryovers.
6. The planned works for Development Applications (DAs) comprise the DAs received in this reporting period and the carryovers.

Awards

Bravery and Service Awards (Internal)

AWARD	AMOUNT AWARDED
Commissioner's Award for Valour	0
Commissioner's Commendation for Bravery (Individual)	6
Commissioner's Unit Citation for Bravery	1
Commissioner's Commendation for Service (Individual)	8
Commissioner's Unit Citation for Service	15
Commissioner's Certificate of Commendation (Individual)	14
Commissioner's Certificate of Commendation (Unit)	8
TOTAL	52

Commissioner's Commendation for Bravery (Individual)

Firefighter Shane Attwood
Mid Coast, Area Hunter

Captain Damian Chester
Mid Coast, Area Hunter

Firefighter Rachel Fox
Mid Coast, Area Hunter

Group Captain John McDonald
Castlereagh, Area North Western

Firefighter Mackenzie Scott
Chifley Lithgow, Area Western

Captain Mark Waters
Mid Coast, Area Hunter

Commissioner's Unit Citation for Bravery

Crew 91 Alberta Canada
International Deployment, Field Operations

Commissioner's Commendation for Service (Individual)

Group Captain Bruce Blackburn
Mid Coast, Area Hunter

Mrs Wendy Buckett
Procurement, Technology, Finance and Legal

Superintendent Keith Mackay
Operations Support, Field Operations

Assistant Commissioner Stuart Midgley AFSM
Operations Support, Field Operations

Captain Neville O'Malley
Northern Rivers, Area North Eastern

Deputy Captain Stephen Tonitto
Mid Coast, Area Hunter

Superintendent Steve Walker
Lower Western, Area South Western

Superintendent Tony Whitehorn
Mid Murray, Area South Western

Commissioner's Unit Citation for Service

2019/2020 Section 44 Incident Controllers
Statewide

Bathurst, Raglan and Eglington Brigades and Chifley Lithgow District staff
Area Western

CAD Project team
Field Operations; Technology, Finance and Legal

Central Coast and Lower Hunter Crews: Cameron Park, Killingworth, Mulbring and East Maitland Brigades, Central Coast Communications and Central Coast District Office
Area Hunter

District rollout of Microsoft 365
Central Coast, Area Hunter

Emergency Logistics Solution Project
Technology, Finance Legal; Preparedness and Capability; Field Operations

Liverpool Range Group 4 Brigades and District staff
Area North Western

Logistics Team
Logistics and Equipment, Preparedness and Capability

Mid Coast Strike Team
Mid Coast, Area Hunter

Moama Brigade 1 Bravo
Mid Murray, Area South Western

Mudgee Heritage Group
Cudgegong, Area Western

RFS Coronial Team
Technology, Finance and Legal; Field Operations; Preparedness and Capability

Tarlo Catering Unit
Southern Tablelands, Area South Eastern

The Hills District Chainsaw Team
Area Greater Sydney

Womboota Brigade
Mid Murray Zone, Area South Western

APPENDICES

Commissioner’s Certificate of Commendation (Individual)

- Captain Gavin Adams
Hornsby/Ku-ring-gai, Area Greater Sydney
- Crew Leader Kristie Baxter
Communications and Engagement, People and Strategy
- Captain David Betts
Far West, Area Western
- Group Captain David Caswell
Far West, Area Western
- Ceremonial Sergeant Major Jason Donkin
State Ceremonial Unit, Office of the Commissioner
- Firefighter Robert Hardie
Hornsby/Ku-ring-gai, Area Greater Sydney
- Captain Ashley Hodgetts
Cudgegong, Area Western
- Firefighter Catherine James
Communications and Engagement, People and Strategy
- Operational Officer Gerard James
Mid Murray, Area South Western
- Operational Officer Dave Ormsby
Lower North Coast, Area North Eastern
- Operational Officer Trent Wagstaff
Mid Coast, Area Hunter
- Ms Eliza Ham
- Mr Warwick Ham
- Ms Julie Langlands

Long Service Awards (Internal)

LONG SERVICE MEDAL/CLASP	MEMBERS
10-year Long Service Medal	2,051
20-year Long Service Clasp	886
30-year Long Service Clasp	623
40-year Long Service Clasp	666
50-year Long Service Clasp	547
60-year Long Service Clasp	281
70-year Long Service Clasp	67
TOTAL	5,121

Commissioner’s Certificate of Commendation (Unit)

- Area Command North Western and nominated Districts
Liverpool Range, Castlereagh, Tamworth and Area North Western
- Bean Creek Fire
*Mallanganee, Bonalbo, Old Bonalbo and Woodenbong Brigades
Northern Rivers, Area North Eastern*
- Brewarrina and Twin Rivers Brigades
Far West, Area Western
- Chifley Lithgow District - Brigades and staff
Area Western
- Mid Murray District - Brigades and staff
Area South Western
- ‘Operation Sunshine’ – Llandilo Brigade
Cumberland/Macarthur, Area Greater Sydney
- South West Slopes Zone - Brigades and staff
Area Western
- Tuncurry Brigade
Mid Coast, Area Hunter

National Medal/Clasp

Awarded for 15 years diligent service with Clasps awarded for each subsequent 10-year period of service.

NATIONAL MEDAL/CLASP	MEMBERS
Medals	296
Clasps	421
TOTAL	717

Australian Fire Service Medal (Australian Honours System)

Awarded for distinguished service by a member of an Australian fire service. Recipients of the AFSM are announced twice a year, on Australia Day and the King's Birthday.

AUSTRALIAN FIRE SERVICE MEDAL	MEMBERS
Australia Day	8
King's Birthday	8
Total	16

Members Awarded the Australian Fire Service Medal – Australia Day

Deputy Captain / President Roberta Colbran
Hawkesbury District

Group Captain Barry Myers
Central Coast District

Group Captain (Retired) Keith Driver
Coffs Coast District

Group Captain Michael Gilder
Liverpool Range District

Group Captain Barry Richard
Chifley Lithgow District

Group Officer George Nicholson
Cudgegong District

Group Captain John Page
Clarence Valley District

Superintendent Paul Jones
Lake George District

Members Awarded the Australian Fire Service Medal – King's Birthday

Group Captain (Retired) Lorraine Bruce
Mid Coast District

Captain Fiona Stalgis
Blue Mountains District

Firefighter Sue Talbert
The Hills District

Group Captain (Retired) Clifford Last
Coffs Coast District

Captain Charles Schusser
Shoalhaven District

Group Captain Peter Johnstone
Canobolas District

Group Captain Richard Scilley
Namoi Gwydir District

Senior Deputy Captain Walter Murray
Clarence Valley District

Glossary

ACRONYM	MEANING
ABS	Australian Bureau of Statistics
ACEFA	Australian Community Engagement and Fire Awareness Conference
AFAC	Australasian Fire and Emergency Service Authorities Council
AFDRS	Australian Fire Danger Rating System
AFSM	Australian Fire Service Medal
AO	Officer of the Order of Australia
APM	Australian Police Medal
ATSB	Australian Transport Safety Bureau
BNHRC	NSW Bushfire and Natural Hazards Research Centre
BFCC	Bush Fire Co-ordinating Committee
BFMC	Bush Fire Management Committee
CABA	Compressed Air Breathing Apparatus
CAD	Computer Aided Dispatch
CALFIRE	California Department of Forestry and Fire Protection
CASA	Civil Aviation Authority
CPA	Certified Practising Accountant
CSIRO	Commonwealth Scientific and Industrial Research Organisation
DA	Development Application
DAST	Development Assessment Screening Tool
DCJ	Department of Communities and Justice
DIG	Diversity and Inclusion collaboration group
FAFT	Fire Access and Fire Trail
FCC	Fire Control Centre
FFU	Farm Fire Unit
FRNSW	Fire and Rescue NSW
FSJSC	Fire Services Joint Standing Committee
GIPA	Government Information (Public Access)
GSAC	Greater Sydney Area Command
GST	Goods and Services Tax
HART	High Adversity Resilience Training
HQ	Headquarters
HRIPA	<i>Health Records and Information Privacy Act 2002</i>
HSR	Health and Safety Representative
HAC	Hunter Area Command
ICT	Information and Communications Technology
IMX	Incident Management Exercises
IMT	Incident Management Team

ACRONYM	MEANING
LAT	Large Air Tanker
LGA	Local Government Area
LGLC	Local Government Liaison Committee
MDT	Mobile Data Terminal
MFA	Multi-Factor Authentication
MHFA	Mental Health First Aid
MHS	Mental Health Services
MIA	Murrumbidgee Irrigation Area
MP	Member of Parliament
NCAT	NSW Civil and Administrative Tribunal
NEAC	North Eastern Area Command
NEMA	National Emergency Management Agency
NIFC	National Interagency Fire Centre
NRSC	National Resource Sharing Centre
NWAC	North Western Area Command
NHRA	Natural Hazards Research Australia
OCC	Operational Communication Centre
OpO	Operational Officer Program
PBP	Planning for Bush Fire Protection
PID	Public Interest Disclosures
PMAG	People Matter Advisory Group
PPIPA	<i>Privacy and Personal Information Protection Act 1998</i>
PSO	Peer Support Officers
PSSE	Public Service Senior Executive
RAP	Reconciliation Action Plan
RFD	Rural Fire District
RFS	Rural Fire Service
RFS ACTIV	RFS member availability and response system app
RFSA	NSW Rural Fire Service Association
RFSAC	Rural Fire Service Advisory Council
RPAS	Remotely-piloted Aerial System
RUSH	Research for Understanding Smoke Hazards
SES	State Emergency Service
SWAC	South Western Area Command
TMF	Treasury Managed Fund
WAC	Western Area Command
WAFA	Women and Firefighting Australasia
WHS	Workplace Health and Safety

Index

Aboriginal and Torres Strait Islander	2, 45-47	Ethical standards	50
Access – NSW RFS office locations	17	Executive	14-15, 32, 39, 47, 50, 92
Accounting policies	58, 63-64, 76	Executive remuneration	32
Annual Report – costs	41	Farm Fire Unit Integration	21, 23
Appendices	94-103	Financial position statements	54
Areas, RFS	18	Fire control centres	96
Assistant Commissioners	16	Fire season overview	27
Athena	25, 29	Fire Services Joint Standing Committee	12-14
Audit and Risk Committee	13	Governance committees	12-13
Auditor’s report	50-51	<i>Government Information (Public Access) Act 2009</i>	5, 38-41
Australasian Fire and Emergency Services Council (AFAC)	8, 14, 27, 45	Hazard reduction	98-100
Australian Fire Danger Rating System	14, 21-22	Hazard reduction statistics	99-100
Australian Fire Service Medal (AFSM)	14-16, 33, 101, 103	Headquarters	17, 45, 70, 72
Aviation	9, 15, 24-25, 28-29, 33, 44, 64, 67, 82	Health and Safety	16-17, 43-44
Awards	100-103	Incidents	8, 11, 14, 21-22, 27-28, 30, 43-44, 95
Benevolent Fund	9, 21	Indigenous (<i>see also Aboriginal</i>)	45
Brigades, total number	10	Information Communications and Technology (ICT)	29-30, 43, 67, 72, 82, 83
Budget	82-84	Infrastructure	9, 12-13, 23, 28-29, 54, 62, 70-71, 81, 83, 98-99
Bush Fire Co-ordinating Committee	12-13	Injuries	43-44
Cash flow statements	56	Inspections, formal notices and enforcement works	99
Changes in equity statements	55	Insurance	34, 58-60, 63, 66, 80, 82-83, 92, 98
Charter (<i>see Mission</i>)		Integrated Dispatch System (CAD)	21, 101
Chief Financial Officer	15	Jihad Dib MP, the Hon	5, 9, 12
Commissioner	14	Large Air Tanker (LAT)	27, 29
Commissioner’s Report	8-9	Legislation	12, 34, 40, 59, 63, 66, 80, 92
Committees	12-13	Management and governance	12-13
Comprehensive income statements	53	Mapping software	21-22
Consultants	33, 61	Mardi Gras	45
Corporate Plan (<i>see Our Plan</i>)	20-25	McKechnie, Peter	15
Cyber security	30, 37	Membership applications	32
Declarations	8, 27	Member Availability and Response System (RFS ACTIV)	21
Deployments	15, 66	Member website (One RFS)	21, 43
Deputy Commissioners	15	Mental health	21, 43-44
Digital ID	21, 23	Minister	5, 7, 9, 12-13, 24, 33
Directors	16	Mission (<i>see Vision and purpose</i>)	7, 20
Districts, RFS	17-18	Mitigation crews	17, 45
Diversity	45-47	Mobile Data Terminals	21-22, 29
Donations	9, 21, 30, 62, 66		
Emergency Logistics Program	21		

Index

<i>Modern Slavery Act</i>	45	Schmidt, Trina	15
Next Generation Fleet	21, 23	Section 44	8, 27, 101
NSW Bushfire Inquiry	21	Stakeholders	7, 28
Objectives (<i>see Aims and objectives</i>)		Station Connectivity	9, 21, 23
Offices	17, 72	Stewart, Kyle	15
O'Malley, Stephen	15, 101	Strategic Direction	20-24, 30
Organisational structure	17	Structure (<i>see Organisational Structure</i>)	
Our Plan	20-23	Training	9, 12-13, 16-17, 21-22, 24, 28-29, 33-34, 43-44, 45, 61, 82
Permits issued	99	Training Academy	9, 24, 28, 45
Personal Protective Equipment (PPE)	21	Travel, Minister-approved	33
Principal Officers	14-15	Values	7, 72, 76
Priority Projects	14, 21	Vehicles	11, 22-23, 28, 34, 66, 70, 72, 96-97
Privacy Statement	38	Vision and Purpose	7
Properties protected	98, 100	Volunteers, statistics	10
Properties protected by agency	98	Work Health and Safety	44
Public Interest Disclosures (PID)	34	Workers compensation	34, 43-44, 59-60, 63, 66, 80, 93
Research and development	30	Workforce Diversity	45-47
Risk management and insurance	34	Workplace Conduct	21-22, 45
Rogers, Rob (<i>see Commissioner</i>)	5, 8-9, 14, 24	Young Members Group	13, 46
Rural Fire Service Advisory Council (RFSAC)	13	Youth participation in RFS	46
<i>Rural Fires Act 1997</i>	12-13, 64-66, 77, 92, 99		



Photo by Anthony Clark



RFS

Postal address

NSW Rural Fire Service
Locked Bag 17
GRANVILLE NSW 2142

State address

NSW Rural Fire Service
4 Murray Rose Avenue,
Sydney Olympic Park NSW 2127

T 02 8741 5555

F 02 8741 5550

rfs.nsw.gov.au

Social media

 [@NSWRFS](https://twitter.com/NSWRFS)

 facebook.com/nswrfs

 [@NSWRFS](https://www.instagram.com/NSWRFS)