



NSW RURAL FIRE SERVICE



NSW RURAL FIRE SERVICE ANNUAL REPORT 2021/22



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Cover photo by Ethan Jones

Letter to the Minister

The Hon. Steph Cooke MP
Minister for Emergency Services and Resilience,
and Minister for Flood Recovery
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 NSW Rural Fire Service (NSW RFS) for the year ending 30 June 2022.

This Annual Report has been prepared in accordance with the *Annual Reports (Departments) Act 1985*, the *Annual Reports (Departments) Regulation 2015*, the *Disability Inclusion Act 2014*, the *Government Information (Public Access) Act 2009* and the *Public Interests Disclosures Act 1994*.

Yours sincerely



Rob Rogers AFSM

NSW RFS Commissioner

NSW 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, we will minimise 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

For a second consecutive year, a La Niña weather event brought heavy rainfall and widespread flooding – reducing the fire risk but bringing a challenging time for communities, the NSW RFS and other emergency services.

Across the year, NSW RFS members responded to more than 22,000 incidents.

The flooding experienced across NSW from February to April 2022 saw the NSW RFS provide significant support to flood affected communities, including the rescue of people affected by floodwater, sandbagging, door knocking and evacuations in support of the NSW SES.

NSW RFS aircraft completed 202 missions during the flood response, which included search and rescue helicopters successfully rescuing 79 people from floodwaters.

Our brigades were also instrumental in helping communities with the immediate clean-up, such as hosing out homes and businesses.

The NSW RFS State Operations Centre at Sydney Olympic Park housed the State Emergency Operations Centre for 45 days to coordinate flood response and recovery. The NSW RFS also provided extensive support, such as Incident Management Team personnel, to local operations and the NSW SES Headquarters in Wollongong.

The rainfall meant that just 107,749 hectares of NSW were burnt in 2021/22, with no fires reaching Emergency Warning level and no Section 44 declarations.

The wet conditions created prolific grass and crop growth in parts of NSW and presented the Service with significant obstacles in carrying out hazard reduction activities. These twin factors saw an increased risk of grass fires in Central and Western NSW, and while the increased rainfall meant the expected fires did not eventuate, the risk remains for future fire seasons.

NSW RFS members also had to navigate the ongoing COVID-19 pandemic across 2021/22. The Service's priority throughout the pandemic has been to ensure the agency continues to provide emergency response and support to the people of NSW, while also protecting the health and safety of our members.

The Service consulted with its members on the matter of mandatory vaccination, with 80 percent of brigades either supporting mandatory vaccination or being no worse off if it were introduced. To ensure continuity of operations, we worked with brigades to implement the requirement of mandatory vaccination, while ensuring communities were not left without a local emergency service. This included a number of exemptions granted to some brigades.

A focus for the NSW RFS across 2021/22 was the continued implementation and delivery of our priority projects. After announcing nine priority projects for the Service in May 2020, I expanded on this by announcing a further five priority projects in August 2021. These projects focus on the things that will make a real difference to our members and allow them to operate safely, connect effectively and better serve the community.

Most significantly, our priority projects to improve the head and respiratory protection available to NSW RFS members were rolled out during the year. Following a comprehensive review of existing head protection options, new BR9 helmets were made available to all members. More than 45,000 helmets have been issued to volunteers.

In response to member feedback, the Service initiated research into smoke exposure and the use of masks in order to identify suitable evidence-based respiratory equipment. Following a tender process, the NSW RFS procured improved breathing protection for all firefighting appliances across the state. As at 30 June 2022, more than 90 percent of respirator kits had been delivered to brigades.

A number of crucial priority projects in the digital space were delivered in the 2021/22 financial year, including the launch of the One NSW RFS member website to all members in August 2021 and a new electronic membership application system (known as eMembership) in October 2021.

One NSW RFS is a regularly-updated intranet site for our members, providing ease of access to all necessary information and resources. The eMembership platform has digitised the application and transfer process for new and existing NSW RFS members, providing a better user experience, more timely decision-making and greater transparency in the application process.

The delivery of some of these projects has only been possible due to the NSW RFS and Brigades Donations Fund, which allocated more than \$70 million to these initiatives following donations from members of the public in the wake of the 2019/20 fire season. We are deeply thankful for the generosity of the national and international community in supporting our firefighters. These projects will benefit our members for many years to come.

The NSW RFS also led the development of a new Australian Fire Danger Rating System ahead of its launch on 1 September 2022. The Service took a key leadership role in developing the science that drives the new system, and on road signage and supporting a national public awareness campaign. The end result will be a nationally-coordinated fire danger rating system that incorporates the latest scientific knowledge and social research, and provides clearer and consistent messaging on fire danger to the Australian public.

Outside of our priority projects, the Service has implemented a number of initiatives to help the development of staff within the NSW RFS. A pilot of the new Operational Officer 13-week program ran at the NSW RFS Training Academy in Dubbo from February to May 2022.

Operational Officers are employees deployed across the NSW RFS to gain experience in a wide range of activities in regional locations, as well as other specialised sections across the organisation.

At the end of the pilot program, 28 candidates successfully graduated and commenced positions all across the state, from Broken Hill to Forster, Moree and Deniliquin.

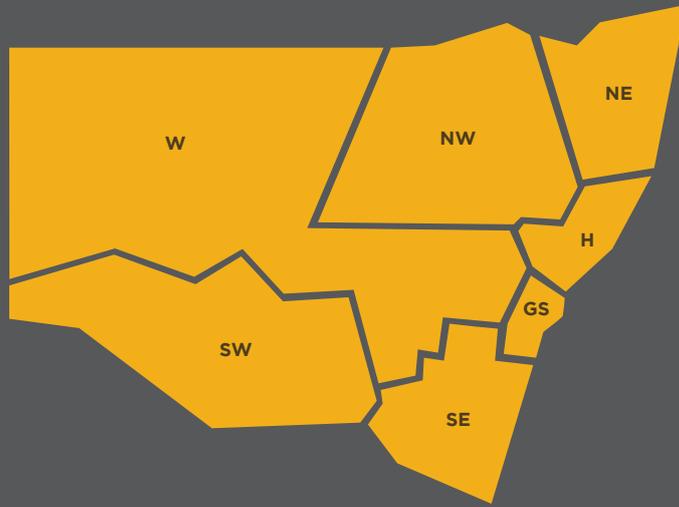
In June 2022, the Service also converted all existing mitigation crew roles from temporary to ongoing employment. This change acknowledges the excellent work our crews are doing in protecting and preparing communities across NSW and provides our staff with greater certainty of employment.

After another challenging year for our Service, with floods and the COVID-19 pandemic, I want to recognise their continued efforts to keep the people and communities of NSW safe. I thank all of our members – both volunteers and staff – for their valuable contribution to the Service.

Finally, I would like to thank the Hon. Steph Cooke MP, the Minister for Emergency Services and Resilience and the Minister for Flood Recovery, for her ongoing support of the Service and our members. I would also like to thank our former Minister, the Hon. David Elliott MP, for his support during his tenure as Minister.



Rob Rogers AFSM
Commissioner



VOLUNTEERS
72,855



STAFF
1,142



APPROXIMATELY
68%

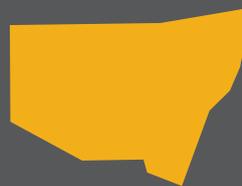
OF NSW RFS STAFF ARE ALSO NSW RFS VOLUNTEERS



BRIGADES
1,993



AREA
COMMANDS
7



NSW RFS
DISTRICTS
45

TOTAL INCIDENTS WE ATTENDED

22,196



BUSH/GRASS
FIRES

4,561



STRUCTURE FIRES

1,238



FLOODS

217



MOTOR VEHICLE
FIRES

1,616



MOTOR VEHICLE
ACCIDENTS

4,220



ASSIST OTHER
AGENCIES

2,401

TOTAL OPERATIONAL
VEHICLES, BOATS AND AIRCRAFT

6,282



FIREFIGHTING
APPLIANCES

4,000



RFS-OWNED
AIRCRAFT

10



MARINE CRAFT

32



BULK WATER
CARRIERS

47



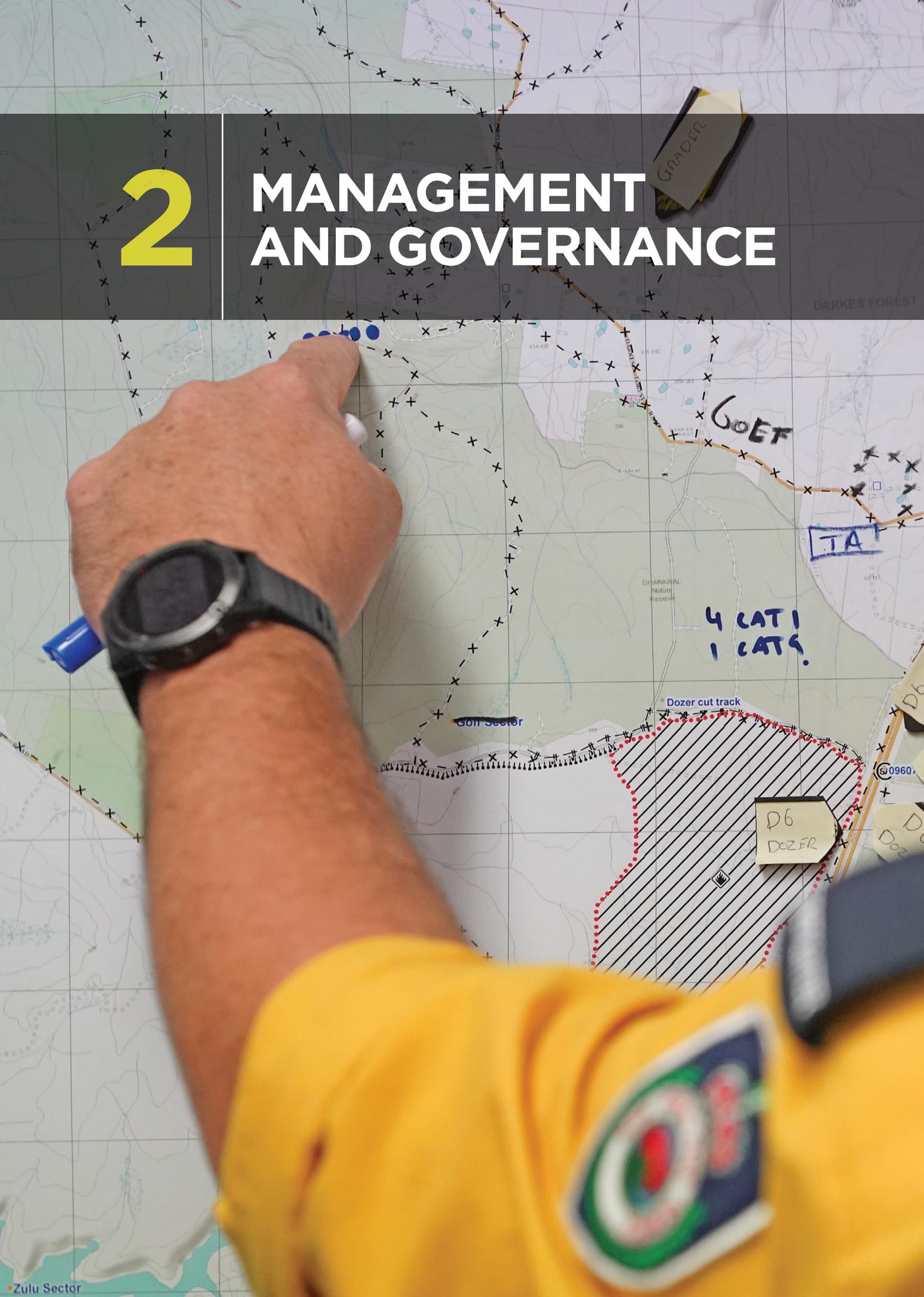
SUPPORT
VEHICLES

2,193

For detailed statistical information on incidents and vehicles, see appendices 1.1-1.3, pages 82-83.

2

MANAGEMENT AND GOVERNANCE



GRADER

DARKES FOREST

GoET

JA

4 CATS
1 CATS

Dozer cut track

Gon Sector

D6
DOZER

S0960

D6
Doz

Management and governance

The NSW Rural Fire Service (NSW 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 NSW 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 NSW RFS is the largest volunteer fire service in the world, a diverse organisation of more than 72,000 volunteer members and 1,142 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 NSW 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 NSW RFS volunteers
- Provision of effective training and resources to rural fire brigades
- Provision of emergency assistance to other emergency service organisations

On 13 May 2022, and following a period of public consultation, the *Rural Fires Regulation 2022* came into effect. The Regulation remade, with minor amendments, the *Rural Fires Regulation 2013*. The Regulation governs such matters as:

- Membership of rural fire brigades, and the constitutions of brigades
- 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

As a Department of the NSW Government, the NSW RFS is part of the Emergency Services portfolio within the Stronger Communities Cluster. The Hon. David Elliott, MP, Member for Baulkham Hills, served as the Minister for Police and Emergency Services until 21 December 2021. On 21 December 2021, the Hon Steph Cooke MP, Member for Cootamundra, was appointed as Minister for Emergency Services and Resilience. On 9 March 2022, Minister Cooke was appointed Minister for Flood Recovery.

NSW RFS Commissioner

The Commissioner is responsible for managing and controlling the activities of the Service and has other functions conferred or imposed on him by or under the *Rural Fires Act 1997*. It is the Commissioner who invokes section 44 of the *Rural Fires Act 1997* in order to declare a bush fire emergency.

NSW RFS Executive

The day-to-day management of the Service is carried out under the direction of the NSW RFS Executive.

The Executive consists of the Commissioner, Deputy Commissioners and the Service's Executive Directors and Directors. A profile of each of the Principal Officers can be seen on pages 18, 19 and 20.

Corporate Executive Group

The Corporate Executive Group (CEG) comprises the Commissioner, Deputy Commissioners, Executive Directors, relevant Directors of the Service and representatives of the NSW Rural Fire Service Association (RFSA), which is the representative association of the volunteers of the NSW RFS. The principal role of the CEG is to consider and provide advice to the Commissioner on strategic issues affecting the Service.

Governance committees

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

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

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 NSW 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.

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 NSW 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 Operations Coordination Plans, Bush Fire Risk Management Plans and Fire Access and Fire Trail Plans prepared by the BFMCs.

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

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 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 NSW RFS and Fire and Rescue NSW (FRNSW). The Committee, chaired alternatively by the Commissioners of FRNSW and NSW RFS, has particular regard for infrastructure planning, training, equipment design and community education programs.

Audit and Risk Committee

The Audit and Risk Committee also provides assistance to the NSW RFS Commissioner by overseeing and monitoring the governance and accountability requirements of the NSW RFS. The Committee consists of independent members and advises the Commissioner on a range of matters including:

- the effectiveness of the Service's internal audit function;
- 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 NSW RFS. The LGLC may also discuss, resolve and report on issues referred to it by the Minister.

NSW RFS/ Rural Fire Service Association Consultative Committees

The Consultative Committees are forums for the NSW RFS to consult with and gain feedback from representatives of the Rural Fire Service Association, on behalf of the broader membership. The committees were this year restructured to align with the four NSW RFS Corporate Pillars:

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

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

Matters affecting the Service

Service Standards and Policies

A total of 21 service standards and policies were approved by the Commissioner to be published in 2021/22, including five new documents.

Significant new or updated policies and service standards included:

- Policy P2.1.1 *Administrative Delegations v3.0*, and Service Standard 1.3.1 *Operational Delegations and Authorisations v3.7* – a comprehensive review of delegation levels was conducted to ensure that delegations were assigned appropriately to the decision being made, to simplify processes while retaining oversight and accountability.
- Service Standard 2.1.10 *Brigade Classification and Endorsements v1.0* – this new Service Standard provides a revised classification of brigades based on community need and supports the development of an operational capability methodology.
- Service Standard 2.1.5 *Child and Youth Participation in NSW RFS Activities v4.0* and Service Standard 1.1.9 *Working with Children Check v5.0* – together these service standards update and refresh the NSW RFS child-safe framework and clarify the requirements for members in relation to Working with Children Checks.
- Service Standard 2.1.15 *District and Area Volunteer Engagement v1.0* – this new Service Standard was developed to support new ways of engaging volunteers through the formation of District Senior Leadership Teams (SLTs) to provide strategic leadership and advice, replacing the former Senior Management Team (SMT) model.

The following additional policy documents were developed or updated during the reporting period:

- Policy P8.1.0 *Asset Management v1.0*
- Policy P4.1.3 *Procurement v2.3*
- Policy P4.1.5 *Corporate Credit Cards v2.2*
- Policy P5.1.2 *Acceptable Use of Information Communications and Technology (ICT) v2.2*
- Policy P7.1.2 *Public Complaints Management v2.1*
- Service Standard 2.1.6 *Volunteer Membership Applications v4.0*
- Service Standard 1.1.7 *Code of Conduct and Ethics v4.2*
- Service Standard 1.4.8 *Media v1.2*
- Service Standard 2.1.4 *Appointment of Field and Group Officers v3.1*
- Service Standard 5.1.5 *Personal Protective Equipment and Personal Protective Clothing v6.0*
- Service Standard 5.1.3 *Communication Systems v4.0*
- Service Standard 2.1.1 *Formation and Disbandment of Brigades and Groups of Brigades v2.2*
- Service Standard 1.2.1 *NSW RFS Ranking and Rank Insignia v4.2*
- Service Standard 7.1.9 *COVID-19 Vaccination v1.0*

Workforce diversity

Diversity and inclusion outcomes achieved in 2021/22 include:

- Temporary jobs were created through targeted Aboriginal and Torres Strait Islander Mitigation Crew roles in Bourke, Brewarrina, Macksville, Ulmarra, Moree, Tumut, Dubbo, Albury and Bega. Funding made available following recommendations from the NSW Bushfire Inquiry has enabled these 30 jobs to be made permanent and a further 16 ongoing mitigation Crew jobs specifically for Aboriginal and Torres Strait Islander peoples.
- Activity commenced on the development of a Reconciliation Action Plan (RAP) in partnership with Reconciliation Australia and a RAP Working Group comprised of volunteer and staff representatives.
- The People Matter Advisory Group was established to address matters identified through the annual People Matter Survey, with a specific focus on diversity, inclusion and engagement. The Advisory Group is working to develop an Inclusion Strategy, supported by refreshed Diversity Action Plan(s) that will improve the diverse representation of all people across the Service.
- Continuing participation in the annual Sydney Gay and Lesbian Mardi Gras at the Sydney Cricket Ground.

- Continuing participation in the 'Girls on Fire' initiative that introduces participants to the world of firefighting and emergency services and empowers girls and young women by teaching firefighting and emergency response skills.
- Continued membership of Women and Firefighting Australasia, which works to build confidence and empower women to achieve their full potential and be supported in their roles within our sector.

In 2022/23 the NSW RFS will continue to transition the current diversity planning framework to an overarching Inclusion Strategy and associated Action Plans.

The new framework will incorporate an updated multicultural plan in accordance with the Multicultural Policies and Services Program requirements.

Youth participation in the NSW RFS

The NSW RFS is committed to engaging and developing youth participation. The Secondary School Cadet Program is one of the Service's longest-running and most successful youth programs. Although disrupted by COVID-19, the Service has retained 1,610 junior members during 2021/22.

During 2021/22, 24 Secondary School Cadet Programs were delivered at schools across various Districts. While delivery of this program was impacted by the limitations of COVID-19, the Service continues to support these programs with the aim to grow participation across NSW over the coming year.

The NSW RFS Youth Awards did not go ahead during 2021/22 due to the challenges associated with youth member activity during the period. However, the Service is fully committed to continuing the tradition of recognising the achievements and contribution of our youth members.

The Service is collaborating closely with the NSW RFS Young Members Group to identify and implement youth development and leadership opportunities to engage with and retain youth members.

Industrial relations policies and practices

In the previous reporting period, the NSW RFS sought bargaining parameters in response to the Public Service Association's (PSA) 2017 application to the Industrial Relations Commission (IRC) to vary the *Crown Employees (Rural Fire Service) Award* (RFS Award). Approval was received from the NSW Public Sector Employee Relations for the bargaining parameters, which were based on cost and scenario modelling discussed between the NSW RFS and the PSA.

Following the approval, the NSW RFS consulted with staff on the principles agreed to by the parties. Throughout the process, the NSW RFS maintained the position that changes to employment conditions would only be implemented if supported by the majority of staff, and conducive to improved service delivery to volunteers and the community.

Consultation showed NSW RFS staff wanted to keep the current Award in some form, with staff indicating a preference to ensuring consistent and fair practices. On this basis, in the 2021/22 period, the NSW RFS refined a set of principle-based guidance materials to provide staff with more clarification and guidance on consistently applying the RFS Award.

Since developing the draft material, the PSA has lodged a dispute in the IRC about the interpretation of some clauses in our current Award. The dispute is set down for late 2022.

In light of these developments, efforts to finalise the Award draft guidance material were deferred, and consultation will be undertaken after the IRC matter is resolved. This will ensure the draft material distributed to NSW RFS staff for consultation reflects any decisions made by the IRC.

Statement setting out WHS performance

The new Health and Safety unit continued to grow in 2021/22 with a number of new roles on-boarded to focus on mental health services and support, injury management, and proactive health and wellbeing programs for our members.

The 2021/22 year saw substantial efforts and involvement from the Health and Safety unit and Health and Safety Representatives (HSRs) in supporting the increased operational activity and intra-state deployments due to the COVID-19 pandemic and flood events. While 2021/2022 saw a downward trend of incidents and injuries associated with firefighting, there was an increase in reporting of both COVID-19 (illness and exposure) and other injuries associated with flood activity. A renewed focus on the ongoing monitoring, investigation and analysis of safety data and incidents was commenced to inform a systematic approach to WHS management. Reported injuries and registered workers compensation claims are detailed in Appendix 2.6

A number of significant initiatives commenced in 2021/22. Some of the notable achievements included:

- Ongoing risk assessment and management of the COVID-19 pandemic with COVID-19 vaccinations mandated for staff in December 2021 and for volunteers in June 2022. This followed a detailed risk assessment and comprehensive consultation with our membership to ensure we can safely maintain our service to the community.

- The election of 53 new Health and Safety Representatives appointed across the state to support the membership of the NSW RFS on issues associated with the safety of our members.
- The design and development of the NSW RFS Mental Health Strategy and five year action plan was commenced which included a review of existing mental health initiatives, member focus groups and interviews, and consultation with a number of representative committees. This is due to be released and implementation commenced in the next financial year.
- The NSW RFS health and wellbeing program 'Your Health Matters' continued in this reporting period, with a number of targeted initiatives aimed at improving physical and psychological health of our members. These included:
 - Annual health challenge focused on improving individual physical and psychological health and creating new healthy habits, which saw the participation of 300 members;
 - Health checks conducted for members at key events to enable members to be better informed regarding their individual health risk and make improvements to their health; and
 - Quarterly health promotion circulated to all areas, districts and brigades aimed at improving awareness of key health and safety risks and practical strategies our members can implement.
- Improvements to the medical and fitness screening for Arduous Firefighters were implemented to further reduce risk of injury at entry and on the job. The screening process has been specifically designed to better identify individuals who are physiologically capable of tolerating the inherent demands of arduous firefighting, and improve safeguards for applicants undertaking fitness testing.
- Introduction and trialling of health screening for particular health conditions through the new electronic membership system (eMembership) to better support alignment of applicants to volunteer roles for which they are suitable and can undertake safely.
- Co-design and development of an enhanced Peer Support Program, which builds on the success of the existing critical incident support services provided to members in response to potentially traumatic incidents. The enhanced program will be finalised and implemented in the next financial year and recognises the importance of peer-to-peer support where members are facing psychosocial stressors whether they be work or personal.

Complaints management

Public Complaints

The NSW RFS public complaints management process is outlined in Policy P7.1.2 *Public Complaints Management*. This process is intended to enable the NSW RFS to respond to complaints made by members of the public in a timely and cost-effective way; boost public confidence in the Service's administrative process; and provide information that can be used to deliver quality improvements in service delivery, assist staff members and improve complaint handling.

The NSW RFS aims to resolve complaints at the first point of contact, assessing and prioritising complaints in accordance with the urgency and/or seriousness of the issues raised. If a matter concerns a direct risk to safety or security, the response will be immediate and escalated appropriately. The NSW RFS has adopted flexible approaches to service delivery and problem solving to enhance accessibility for complainants and/or their representatives. Each complaint is assessed on its merits and the complainant and/or their representative are involved in the process as far as possible.

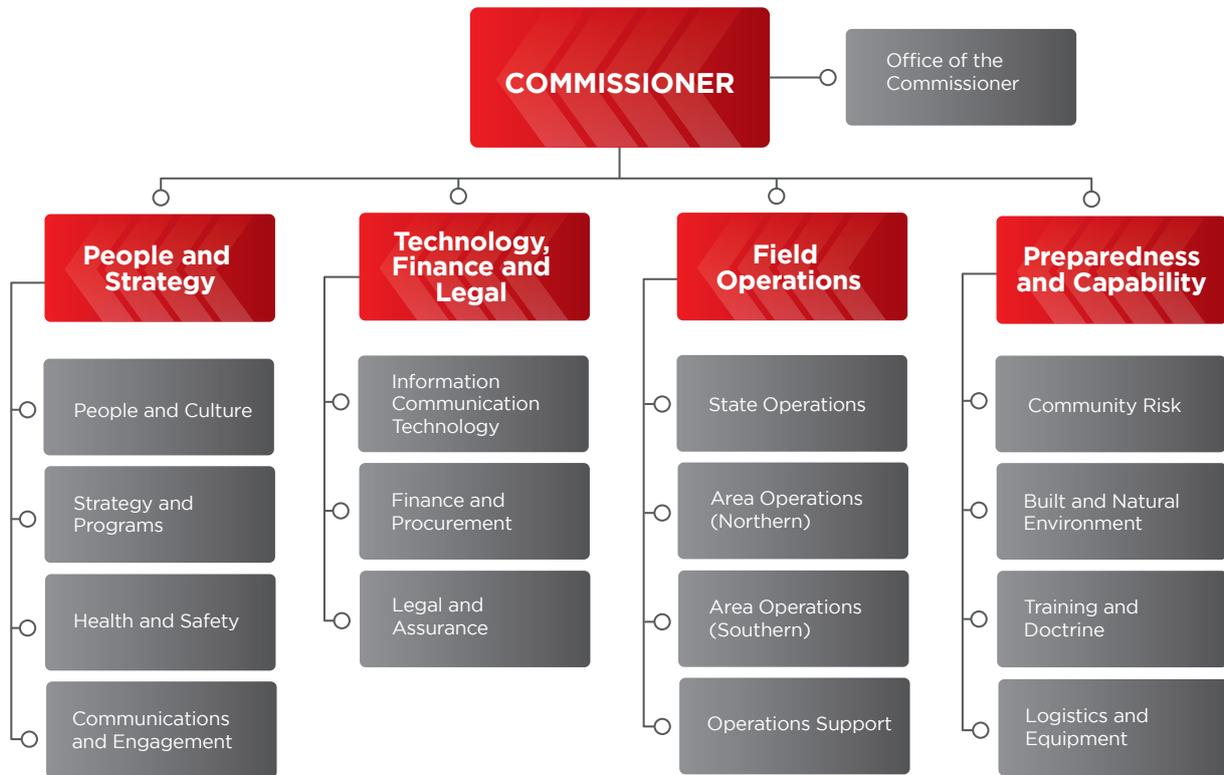
PUBLIC COMPLAINTS RECEIVED 2021/22

ORGANISATIONAL AREA	TOTAL
Area Greater Sydney	20
Area Hunter	15
Area South Eastern	11
Area Western	11
Area North Eastern	5
Area South Western	4
Area North West	1
Preparedness & Capability	2
Office of the Commissioner	1
TOTAL	70

NOTE: Figures captured are public complaints in accordance with NSW RFS Policy Public Complaints Management, reported to the Office of the Commissioner.

NSW RFS organisational structure 2021/22

As at 30 June 2022



NSW RFS Areas and Districts

as at 30 June 2022

During the previous reporting year, the NSW RFS established a new Area Management Model with enhanced management structures to better support our 45 Districts, volunteer firefighters and the NSW communities they serve.

The Area Management Model continues to work towards delivering benefits, including more localised decision-making, enhanced support to volunteers and increased effectiveness of Mitigation crews and staff. The model allows District staff to focus on volunteer and community engagement.

Headquarters

4 Murray Rose Avenue
Sydney Olympic Park
NSW 2127

Area Western

112A Airport Drive
Cowra
NSW 2594

Area North Western

Level 1
137 Marius Street
Tamworth
NSW 2340

Area North Eastern

51 Moonee Street
Coffs Harbour
NSW 2450

Area Hunter

1A George Booth Drive
Cameron Park
NSW 2285

Area Greater Sydney

42 Lamb Street
Glendenning
NSW 2142

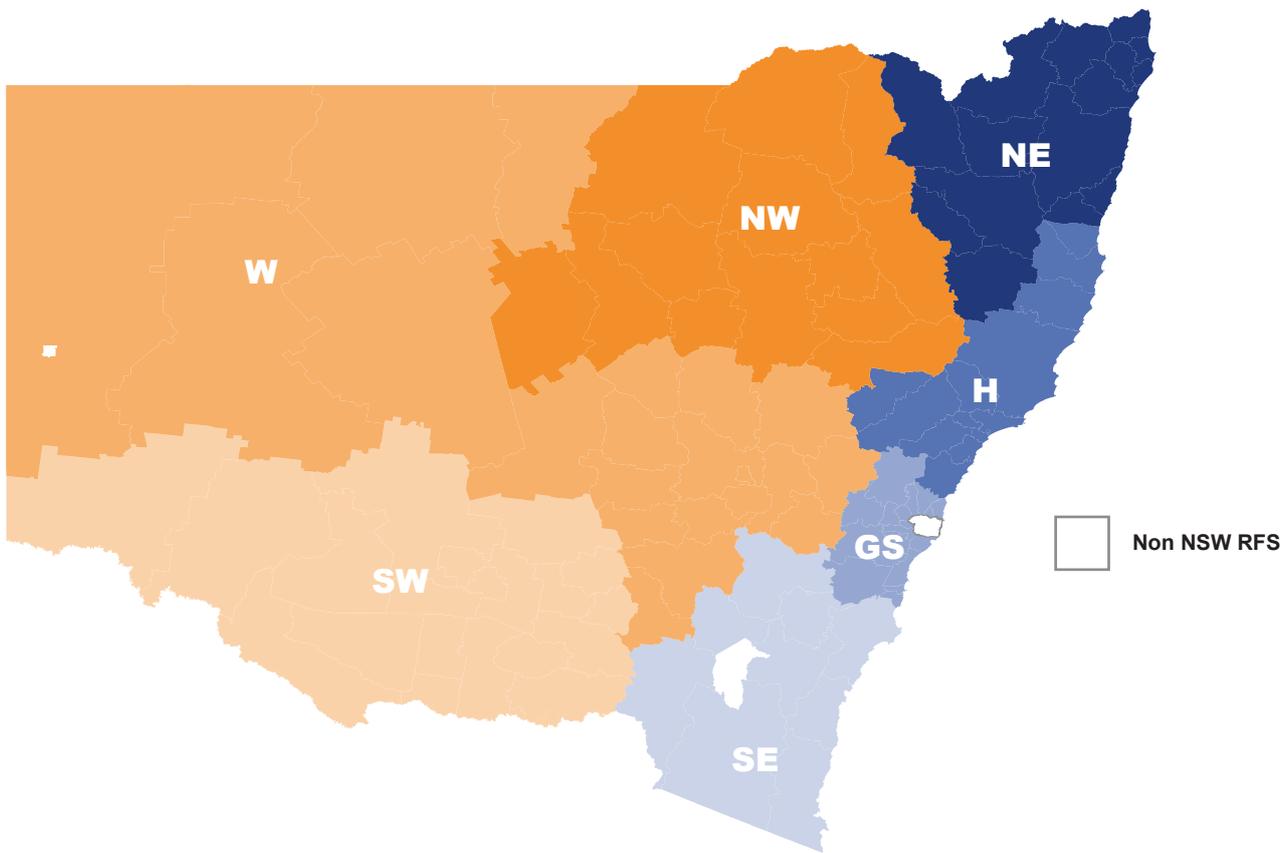
Area South Western

5/32 Fallon Street
Thurgoona
NSW 2640

Area South Eastern

7 Kylie Crescent
Batemans Bay
NSW 2536

Office hours at all locations: 0900hrs - 1700hrs, Monday to Friday



AREA NAME	DISTRICTS
North Eastern NE	Northern Rivers Far North Coast Clarence Valley Northern Tablelands Coffs Coast* New England
Hunter H	Lower Hunter Hunter Valley Central Coast Mid Coast Lower North Coast
Greater Sydney GS	Southern Highlands Illawarra Macarthur Cumberland Hawkesbury Sutherland Hornsby/Ku-ring-gai The Hills Northern Beaches Blue Mountains

*Previously Mid North Coast

AREA NAME	DISTRICTS
South Eastern SE	Monaro Lake George Far South Coast Southern Tablelands Riverina Highlands Shoalhaven
North Western NW	North West Namoi/Gwydir Liverpool Range Castlereagh Tamworth
Western W	Far West Orana Mid Lachlan Valley Canobolas Cudgegong South West Slopes Chifley Lithgow
South Western SW	Lower Western MIA Mid Murray Southern Border Bland Temora Riverina

Principal officers

NSW RFS Commissioner
Rob Rogers AFSM

Commissioner Rob Rogers joined the NSW 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 in the NSW RFS since 2001, including responsibility for Regional Management, Community Safety and Operations. In 2011 he was appointed Deputy Commissioner, 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, giving members the best equipment and technology for their roles and ensuring its people can effectively respond to incidents and return home safely.

Commissioner Rogers represents the NSW RFS on national and state bodies including as Chair of the Australian Fire Danger Ratings Board, Chair of the State Bush Fire Arson Taskforce, Chair of the Aviation Industry Reference Group and Aviation Advisory Committee, Co-chair of the Incident Management Road Safety Working Group and Co-chair of the Joint Operations Taskforce.

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

Principal officers

Deputy Commissioner, Field Operations

Peter McKechnie

Prior to taking up a salaried role with the NSW RFS, Deputy Commissioner Peter McKechnie was a volunteer firefighter with the Narara Brigade on the Central Coast. After being employed as a staff member, he moved through the ranks and held roles such as Director Area Operations, Manager State Operations and Aviation and District Manager.

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 NSW 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, Commissioner's Commendation, NSW RFS Long Service Medal and a Graduate Diploma of Executive Leadership in Policing and Emergency Services.

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 with the NSW Police Force. Deputy Commissioner Stewart's experience includes appointments to the positions of the 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 practicing certificate as a Legal Practitioner in the State of New South Wales. Deputy Commissioner Stewart is also a graduate of the United States of America Federal Bureau of Investigations National Academy Program.

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

Executive Director, People and Strategy

Trina Schmidt

Ms Trina Schmidt was appointed to the Service in March 2019.

Prior to joining the Service, Ms Schmidt had extensive senior management experience in the public sector in NSW and Queensland, largely in transport and logistics and most recently in education. Ms Schmidt's experience is in human resource management, employee relations, transformational change and 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. From May 2021 Mr O'Malley 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, including 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.

Directors at 30 June 2022

FIELD OPERATIONS	
Director Area Operations Southern	Assistant Commissioner Kelly Browne AFSM
Director Area Operations Northern	Chief Superintendent Jayson McKellar AFSM (in an acting capacity)
Director Operations Support	Assistant Commissioner Stuart Midgley AFSM
Director State Operations	Assistant Commissioner Ben Millington
PREPAREDNESS AND CAPABILITY	
Director Logistics and Equipment	Mr Joshua Torrens (in an acting capacity)
Director Build and Natural Environment	Assistant Commissioner Mathew Smith
Director Community Risk	Assistant Commissioner Heath Stimson (in an acting capacity)
Director Training and Doctrine	Assistant Commissioner Paul Seager
PEOPLE AND STRATEGY	
Director People and Culture	Ms Narelle Koteff
Director Strategy and Programs	Mr Anthony Bradstreet (in an acting capacity)
Director Health and Safety	Ms Lisa Chih
Director Communications and Engagement	Mr Anthony Clark
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 John Danson
OFFICE OF THE COMMISSIONER	
Director Office of the Commissioner	Ms Renee Armstrong



3

YEAR IN REVIEW

Year in review

FIRE SEASON OVERVIEW 2021/22

Total bush and grass fires (NSW) incidents	4,561
Area burnt	107,749 hectares
Total Fire Ban days	3
Section 44 declarations	0
Aircraft taskings (within NSW)	729
RFS-owned aircraft dispatch	228
People rescued by aircraft	79
Total deployments (interstate and international)	2 firefighters and support personnel

Fire season overview

Following a request from the Canadian Interagency Forest Fire Centre in July 2021, the NSW RFS coordinated the deployment of 55 Australians, including 22 NSW RFS members, to Canada to assist with battling wildfires. The members were deployed over four weeks to British Columbia and Ontario, and completed two weeks of hotel quarantine upon their return to Australia. The NSW RFS Large Air Tanker 'Marie Bashir' was also deployed to the USA, and assisted with the response to 40 separate fires, dropping 1.8 million litres of retardant during 166 taskings.

Rainfall leading into the 2021/22 fire season was influenced by La Niña, resulting in above-average soil moisture. In addition, the abnormally wet conditions in parts of NSW created prolific grass and crop growth which increased risk in these areas.

A large focus of operational preparedness was in Central and Western NSW, where there was above normal potential for grass fires. However, the unusually wet conditions across much of 2021/22 gave rise to significant challenges in carrying out pre-season and post-season hazard reduction activities. The wet conditions persisted across the majority of the year, severely restricting opportunities for completing hazard reduction.

Despite these challenges, between 1 July 2021 and 30 June 2022, fire agencies and land managers treated over 45,500 hectares of bush, protecting more than 82,000 properties directly on the urban and bush interface.

While the expected risk of grass fires west of the divide did not eventuate due to the increased rainfall, most of the state was spared from significant fire activity, with only three Total Fire Ban days declared.

Nonetheless, firefighters from Lower Western District were busy fighting the 16 Mile Lethro Station Fire over the Christmas period which started on 20 December 2022. The fire burnt more than 22,240 hectares in Mallee scrub west of Mungo National

park in the Wentworth LGA. Additionally, the Bundure Station fire south of Cobar which started on 21 December 2021 burnt more than 9,700 hectares.

The NSW RFS also provided assistance to other jurisdictions during the season, deploying the NSW RFS Large Air Tanker 'Marie Bashir' on three occasions to Western Australia along with NSW RFS Citation aircraft to assist with intelligence and air attack roles.

Additionally, ahead of forecast catastrophic fire danger conditions in south-western parts of Western Australia, the NSW RFS coordinated the deployment of 36 incident management specialists from the NSW RFS, Fire Rescue NSW and National Parks and Wildlife Service to support firefighting operations.

Heavy rainfall and significant storm activity throughout the 2021/22 fire season period shifted the focus to supporting the NSW SES in responding to flooding and storm damage across NSW.

Flood response

Significant flooding throughout February to April 2022 inundated areas such as the Northern Rivers, Far North Coast, Mid North Coast, Central Coast, Greater Sydney, Queanbeyan, Illawarra and South Coast.

As a result, the NSW RFS provided significant support in regards to response, clean-up operations and recovery.

108 local NSW RFS brigades and 92 out-of-area Strike Teams assisted in the lead-up, during and as part of recovery operations in northern NSW. These brigades primarily assisted their local communities during the height of this emergency and remained active for several weeks to support clean up and recovery operations.

Additionally, 192 local NSW RFS brigades and 58 out-of-area Strike Teams were deployed to Western Sydney and the Central Coast to assist with taskings including (but not limited to) sandbagging, door knocking, evacuations, traffic management and flood rescue using fire appliances. NSW RFS boat brigades from The Hills, Cumberland and Central Coast Districts were also pre-deployed and active along the Hawkesbury River during this event, undertaking relocation and resupply operations in support of NSW SES and Resilience NSW.

In total, more than 6,200 NSW RFS firefighters and 595 Incident Management personnel were deployed across the state to support internal, NSW SES and Resilience NSW operations.

Six NSW RFS aircraft and 21 contract aircraft were dispatched by the NSW RFS State Air Desk during this emergency in response to 53 requests for assistance. The State Air Desk worked with liaison

officers from Australian Defence Force, NSW Ambulance, NSW Police, Surf Lifesaving NSW and NSW SES to ensure a coordinated approach to aviation support. NSW RFS aircraft alone completed 202 missions, which included search and rescue helicopters successfully rescuing 79 people from floodwaters and returning them to safety.

The Wollongbar Base Camp was established and operated by the NSW RFS between 4 March 2022 and 14 April 2022 for a total period of 41 days. The base camp accommodated on average 350 multi-agency personnel each night, with almost 10,300 beds occupied for the period.

The NSW RFS State Operations Centre housed the State Emergency Operations Centre for 45 days as part of the response and recovery operation. Additionally, the Operational Communications Centre facilitated several Emergency Alerts campaigns on behalf of the NSW SES during this event, primarily for the Hawkesbury Nepean and Georges Rivers and Tuggerah Lakes.

The Bush Fire Information Line (BFIL), staffed by NSW RFS members, was also activated to supplement the NSW SES hotline due to the large number of calls being received. Following training provided by the NSW SES, the BFIL operated over 22 days with 65 NSW RFS members assisting with call taking duties. Additionally, 39 members assisted with call-taking duties in the Public Information and Inquiry Centre.

Sadly, the wide-spread flooding personally affected almost 200 NSW RFS members, with the majority sustaining damage to their properties and businesses. Despite the losses, many of the members continued to support emergency response and clean-up efforts in their local communities.

Ongoing response to NSW Bushfire Inquiry

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

In NSW, 26 people lost their lives, including four NSW RFS volunteers and three NSW 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 NSW Police Force Dave Owens APM. Its report was released on 24 August 2020, with the NSW Government accepting all recommendations.

Resilience NSW has been tasked with coordinating and overseeing progress on the implementation of actions to address the recommendations in the Inquiry report.

The Inquiry made 76 recommendations, 37 of which included a further 109 sub-recommendations requiring implementation of discrete actions or projects.

At the end of the Q2 2022 reporting period, progress on implementing all 148 recommendations was:

- 74 recommendations completed (50 percent)
- 74 recommendations in progress (50 percent).

At this significant implementation milestone, the NSW RFS has made the major contribution to the whole of government Inquiry response.

In 2021/22, the NSW RFS Legal team also provided support to the coronial inquiries into the 2019/20 bush fire season, with Phase 1 of the Coroner's inquiries completed during 2019/20.

COVID-19 response

The goal of the NSW RFS throughout the COVID-19 pandemic has been ensuring the agency could continue to provide emergency response and support to the people of NSW, while also protecting the health and safety of its members.

A COVID-19 Critical Incident Crisis Team was established and met regularly to ensure appropriate policies were in place to allow for service delivery and to coordinate safety advice to members. Part of this meant conducting detailed COVID-19 risk assessments, whereby comprehensive consultation occurred with brigades about mandatory vaccination.

The consultation period ended in January 2022 with 1,375 brigade responses received as part of this process, noting 80 percent of brigades either supported mandatory vaccination or would be no worse off if it were introduced.

Taking into account all available information, and considering the Service's obligations to provide a safe workplace for our members, the NSW RFS determined it was necessary to implement mandatory vaccination requirement for members. A limited number of exemptions have been granted where appropriate to brigades to enable them to continue to respond to emergencies in their normal areas of operation.

Despite the challenges the pandemic created, NSW RFS members have continued to support the community and NSW Health throughout the public health response, particularly in western Sydney and western parts of the state.

NSW RFS volunteers and staff erected temporary accommodation in Wilcannia in August 2021 using the base camp cache to house emergency personnel from NSW Health and NSW Police following a significant COVID-19 outbreak in the region. Additionally, 61 members filled casual employee positions in Dubbo, Wilcannia, Bourke, Orange, Brewarrina and Broken Hill, providing direct support across Western NSW with patient transport, mobile and static swab testing.

Members also delivered 9,769 food and other essential packages - including hand sanitiser, disinfectant wipes and disposable masks - to vulnerable residents in outlying communities.

To support the safety of NSW RFS members and supporting agencies during the peak of the pandemic, the Service introduced mandatory Rapid Antigen Testing (RAT) at Sydney Olympic Park, Glendenning and the State Training Academy.

Additionally, RAT was conducted during significant operations (including hazard reduction burns, flood response operations and media events) and made available to brigades across the state on an 'opt in' basis. The NSW RFS engaged St John Ambulance NSW to support our members by providing training, clinical supervision and decision-making in the RAT process.

Engaging and informing the community

Despite the disruptions of the COVID-19 pandemic, the NSW RFS continued to deliver on a number of important public-facing priorities aimed at increasing community preparedness.

Get Ready Weekend - usually the largest activation of NSW RFS brigades outside of bush fire activity - was held as an online-only event in September 2021 due to COVID-19 restrictions. Brigades found innovative ways to hold COVID-safe events, from social media campaigns and online meetings to contactless deliveries and virtual tours of NSW RFS stations, appliances and equipment.

A new Prepare Act Survive campaign, 'Live Bush Fire Ready', was launched on television, radio, online and other media in October 2021. Research by Natural Hazards Research Australia was used to help develop the campaign, highlighting that a sense of community was an important motivator for people to get ready for fire. Despite a wet bush fire season, the campaign was effective in driving the level of planning and preparation in the community.

In May 2022, the NSW RFS hosted the Australian Community Engagement and Fire Awareness (ACEFA) Conference in Newcastle, the first time in four years the event was able to be held face-to-face. The Conference brought together more than 400 community engagement practitioners from emergency services, government and private sectors to share knowledge, experiences and best practice in engaging with communities.

The Service has also revised the way Bush Fire Risk Management Plans are developed in consultation with BFMCs and communities across the state. The methodology, developed by the NSW RFS and the NSW National Parks and Wildlife Service, incorporates new modelling for quantifying risk under different weather conditions. The process focuses on involving and engaging fire agencies, land managers, stakeholders and local communities to develop strategies that reduce the risk of adverse impacts of bush fires on communities and the assets they value.

A total of 32 of the 56 BFMCs commenced the consultation process on new Bush Fire Risk Management Plans in the 2021/22 financial year, with work to continue on the project in the coming years.

Developing future leaders

The Operational Officer program, commonly referred to as the OpO program, was created in 2014. The OpO program is a unique opportunity for NSW RFS employees to gain experience in a wide range of activities in District and Area roles, as well as other specialised sections across the organisation.

Traditionally, the OpO programs commenced with a two-week induction followed by several subsequent courses. As a result, some staff had to wait months until they gained the additional knowledge and/or qualifications needed for their roles.

In 2021, a review of the OpO program commenced focusing at the entry level - OpO Level 1. A framework has been developed that outlines capabilities, attributes and functional skills expected of job-ready Operational Officers from Level 1 to Level 3. The new OpO1 program incorporates all previous follow-on training along with meeting the set framework to provide job-ready staff, increase confidence in program outcomes and improve retention of staff through development and succession management.

A pilot of the new OpO1 13-week program ran at the NSW RFS Training Academy in Dubbo from February to May 2022. At the end of the program, 28 candidates successfully graduated and commenced positions all across the state, from Broken Hill in the west to Forster in the east, Moree in the north, to Deniliquin in the south.

Furthermore, as part of preparing our staff to meet the ever-increasing challenges of fire seasons and community expectations, in June 2022, mitigation crew roles were converted from temporary to ongoing. This change will provide acknowledgement of the valuable work being done by these staff members, improve continuity of service delivery to the community, remove unnecessary recruitment effort and provide greater certainty of employment for staff in these roles.

Further to these changes, over the 2022/23 financial year, the NSW RFS will be undertaking work to ensure future operational capability and capacity

across the Service. This will involve transitioning Mitigation, District Assistant, District Officer and District Coordinator roles to Operational Officer roles, to be incorporated within an integrated Operational Officer Program. To support this process, the curriculum associated with the other OpO level induction programs is already being reviewed and redesigned. Such changes include the re-design of OpO3 to be delivered in late 2022 and OpO2 to be delivered in early 2023.

Building for the future

In the 2021/22 financial year the Infrastructure team completed a number of projects and key milestones.

In March 2022, the new Area Western Command Facility at Cowra Airport (including Waugoola Brigade and Air Base) was officially completed and came online at a total cost of \$4.5m. This site will provide significant capability consolidation and alignment to the region.

Significant progress was also made on a number of projects including:

- The North Western Area Command and Tamworth FCC complex. This \$10.5m facility is due to be officially completed and operational in August 2022.
- The New England FCC in Armidale is also in the final phase of development and will be operational by late July 2022 with a total project cost of \$5m.
- The Aviation Centre of Excellence at the Training Academy in Dubbo has commenced construction and is forecast for completion in March 2023. This will provide simulator and air operation training with additional accommodation facilities available on site.
- The Cudgong District will be home of the NSW RFS Community Education Centre at the soon to be developed FCC. This project has reached the tender phase, with a contract to be awarded by September 2022 and completion expected in August 2023.

Within this financial year, the Minister for Emergency Services and Resilience and Minister for Flood Recovery Steph Cooke MP announced additional funding for six new FCCs identified as priority upgrades, at the following sites:

- Eurobodalla (Moruya FCC) - total funding \$15m
- Snowy Monaro (Cooma FCC) - total funding \$8.5m
- Snowy Valley (Tumut FCC and Aviation Hub with Forestry Corporation) - total funding \$12m
- Hawkesbury FCC - total funding \$8m
- Clarence Valley FCC - total funding \$8.5m
- Narrabri FCC - total funding \$8.5m

The NSW RFS has engaged the services of NSW Public Works to manage the delivery of these

projects, with the site selection process and concept planning now underway for all projects. The program has a forecast delivery timeframe of June 2024.

Upgrading our capability

During the reporting year, the Service undertook a comprehensive refurbishment and maintenance program to align older appliances in the NSW 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 and wheel spray kits, updated safety systems including livery and emergency lighting, to improved manual handling. In addition, the Service has begun a new program to develop the next generation of rural firefighting appliances, under the Commissioner's Priority Project, Next Generation Fleet. This will build on a legacy of leading edge appliance design to ensure our firefighters have the best equipment available.

In addition to the refurbishment and maintenance program, the Service continues to enhance operational capability, with 201 newly-constructed fire appliances and a further 90 second-hand or refurbished appliances allocated to brigades across the state.

The loss and devastation resulting from the 2019/20 fire season led to detailed reviews across fleet and equipment. The NSW RFS Engineering team engaged Occupational Hygienists to report on current research and knowledge of respiratory hazards faced during firefighting operations. Following this report, the NSW RFS has rolled out enhanced respiratory protection to most fire appliances across the state during the 2021/22 financial year. For more information on this project and other priority projects, see page 31 of this report.

The NSW RFS aviation fleet continued to be enhanced throughout 2021/22, including the development of night-time firefighting capability. In a first for NSW, a night-time firebombing trial was undertaken involving the agency-owned Bell 412 helicopter and a contracted Chinook helicopter specially brought out from the United States of America.

The second NSW RFS Cessna Citation became operational in July 2021 to assist with lead plane duties, passenger transport and intelligence gathering, while the Goodman Foundation donated a Bell 412 helicopter to the NSW RFS. This helicopter was reconfigured to meet the specific needs of the Service and came into service in November 2021.

Furthermore, with the expansion of search and rescue and remote area fighting programs, the NSW RFS also purchased an additional Bell 412 helicopter which arrived in late January 2022 and is being configured will become operational during the 2022/23 fire season. This brings the total to four NSW RFS Bell 412 helicopters.

While smaller Remotely-Piloted Aerial System (RPAS), commonly referred to as drones, are used by other agencies in NSW, the NSW RFS is the first to trial a medium-sized RPAS.

The medium RPAS provide greater capability for large scale emergencies as they can operate for up to eight hours and 125 kilometres beyond visual line of sight from the operating base. The trial, conducted in Mudgee and Harden, focused on fire activity imagery and mapping, broad area lightning detection, impact assessment, vegetation mapping of fuel density and pre-incident planning/risk assessments.

The trial has provided valuable insight into this capability, noting this was the first of type approval issued by the Civil Aviation Safety Authority (CASA) for long range medium RPAS in Australia, as well as the broadest and longest (120km radius over three months) Beyond Visual Line of Sight approval granted by CASA for any RPAS operation or trial in Australia to date.

Improving our infrastructure and technology

Over the course of 2021/22, the NSW RFS further implemented several major technological initiatives aimed at improving operational response. These initiatives were part of the NSW RFS priority projects and included ongoing enhancements to the member availability and response system, further rollout of Computer Aided Dispatch (CAD) and work towards the introduction of Mobile Data Terminals. For more detail on these projects, see the 'Our Priorities' section on pages 29-33.

Following the 2020/21 review of ICT capabilities, priorities and direction, the NSW RFS has continued to deliver against its ICT Strategy for all of NSW RFS.

The strategy sets out three primary objectives:

1. Enhance district, brigade and community experience
2. Simplify processes and technology
3. Amplify the value of information technology.

The strategy and roadmap is being used to guide technology decisions and has been progressively implemented through priority projects and broader investment in technology.

Other key projects underway that will be delivered during 2022/23 include:

- Development of the 'Athena' Bush Fire Intelligence product to provide the ability for fire managers to be better informed of the most critical information for making decisions on the management of an event;

- Development of the Emergency Logistics Solution to streamline the purchase to pay and logistics processes for incident management teams during major events; and
- Implementation of an Identity and Access Management solution that will ensure all staff who assist during fires, no matter from what agency, have access to the tools they require to perform their role.

Recognition for our members

NSW RFS members have again been recognised for their contribution to our Service and the safety of the NSW community this year.

We continue to honour those who participated throughout the 2019/20 bush fire season. These fires were declared a nationally significant emergency for the purpose of awarding the National Emergency Medal on 2 December 2020.

This year, more than 16,400 members were awarded the Medal to acknowledge their efforts during this event. The Medal is presented to individuals whose service is in the protection of lives and property, or in the service of interests that are not their own, or in direct response to the emergency.

The Governor-General of the Commonwealth of Australia, His Excellency General the Honourable David Hurley AC, DSC (Ret'd) took the opportunity to personally thank recipients, attending eight ceremonies to present the Medal to members from our ranks and partner agencies.

Fifteen NSW RFS members also were awarded the Australian Fire Service Medal for distinguished service on Australia Day and the Queen's Birthday in 2022. Another 400 members received the National Medal or Clasp and 1,886 members were awarded Long Service Medals and Clasps to recognise their diligent service.

For further details on awards, including the recipients of our Internal Service and Bravery Awards and the Australian Fire Service Medal, see appendix 2.8 on page 92.

Construction of a memorial garden honouring those NSW RFS members and contractors who died serving their community was finalised at the NSW RFS State Training Academy in Dubbo.

The memorial garden features honour roll panels, a bronze statue of a firefighter leaning on a rakehoe and a bronze propeller blade replica from a C-130 Hercules aircraft. The garden also includes a large paved area for hosting memorial functions. The project will be completed in July 2022, with a commemoration event planned for August 2022.

In addition to this, a digital memorial wall was installed at NSW RFS Headquarters at Sydney Olympic Park, displaying the names of all members and contractors who died serving the community.

The annual NSW Emergency Service Volunteers Memorial Service held in Sydney was another opportunity to recognise our fallen members, with the 2021 edition held as an online-only event in keeping with COVID-19 restrictions and broadcast on the NSW RFS website.

4

STRATEGIC DIRECTION 2019-2024



Photo by Noah Lamrock

Our Plan 2019-2024

Our Plan provides a clear direction for the NSW RFS, enabling us to achieve our vision: “to provide a world standard of excellence in the provision of a volunteer-based community fire and emergency service”. Our Plan is based on four pillars:



Vibrant and Sustainable Membership

The first pillar is our membership. Our members are our greatest and most enduring strength, and they're the very heart of the NSW RFS.

Resilient Communities and Valued Partnerships

The second pillar speaks to why we exist, and that is for the community. The people of NSW are at the very forefront of what we do. We need to ensure that our communities are ready, so that together we can provide the highest levels of safety and protection in times of need.

Service Delivery Readiness and Agility

The third pillar is about making sure we continue to provide a world class standard of service. Our fire seasons are getting much longer and more intense, and we need to be ready and able to respond.

Research, Innovation and Technology

The fourth pillar is about ensuring we explore and act on new ways of working, to make a real and positive difference to the community and our members. We need to embrace research that informs new and better ways of doing things and technology that supports better field-based capability and decision-making.

Our Organisational Priorities

In 2021/22 the NSW RFS has worked on all 18 of our priority projects, comprising the nine original priority projects announced by Commissioner Rogers in May 2020 and a further nine announced in August 2021. These priorities are aligned with the four pillars of Our Plan: Strategic Directions 2019-2024 and focus on those things that will make a real difference to NSW RFS members – allowing them to operate safely and effectively, connect with each other and work together to best serve the community.

Many of these projects have only been possible due to the NSW RFS and Brigades Donations (DGR) Fund, which allocated more than \$70 million to these initiatives. The Service is indebted to the generosity of the community in making these important projects a reality for our Service.

Work on each of the priorities during the reporting period is outlined in this section. The priority projects for 2021/2022 include:

-  **Member availability and response system (RFS ACTIV)**
-  **Integrated dispatch system (CAD)**
-  **One NSW RFS member website (One NSW RFS)**
-  **Electronic membership application system (eMembership)**
-  **Personal Protective Equipment – head protection**
-  **Personal Protective Equipment – respiratory protection**
-  **Mobile Data Terminals (MDT)**
-  **Design of fire appliances**
-  **Farm fire unit integration**
-  **Benevolent Fund**
-  **Mental Health**
-  **Workplace Conduct**
-  **Australian Fire Danger Rating System**
-  **Emergency Logistics (Procurement/Logistics)**
-  **Next Generation Fleet**
-  **Digital ID for members**
-  **Station Connectivity**
-  **Mapping Software**



Member availability and response system (RFS ACTIV)

RFS ACTIV is a mobile phone application that supports the current paging system. It allows members to easily indicate their availability to attend an incident through availability templates, display their rank/role and qualifications and program critical notification settings. It also allows members to accept a call to an incident, view other responses to the event, send group discussion messages, assign crew to vehicles and track location.

The system went live in December 2020 and has since undergone several upgrades. RFS ACTIV has streamlined the response process allowing incidents to be attended in a more effective manner which supports the NSW RFS in its protection of the community and the environment by minimising the impact of fire and other emergencies.

The NSW RFS acknowledges the NSW RFS and Brigades Donations Fund, who financially contributed \$2m to this program using donated funds received during the 2019/20 fire season.

How will we know we've succeeded?

System operates consistently, and reliably, with a high proportion of NSW RFS members consistently recording their availabilities to demonstrate response preparedness.

Progress:

RFS ACTIV has transitioned into a standard business application. It is regularly updated to provide members with new functionality and an enhanced user experience. RFS ACTIV is considered a critical application for integration with other products aimed at supporting the work of firefighters.

Approximately 34,000 NSW RFS members have downloaded the RFS ACTIV application and are logging in consistently. Most brigades use the app to some extent.



Integrated dispatch system (CAD)

NSW is transitioning to a more integrated approach across agencies in emergency response, for a more seamless and transparent dispatch and reporting experience.

The NSW RFS is implementing a centralised dispatch system supported by a centralised operations control centre (OCC). It merges information historically stored across multiple platforms into a single system. It integrates with other fire agency systems and pushes data across our internal support systems.

How will we know we've succeeded?

The NSW RFS will be able to demonstrate success when a dispatch system providing seamless and automated interoperability between agencies, particularly with Fire and Rescue NSW, that consolidates multiple internal dispatch systems and provides broader system efficiencies is active in all NSW RFS districts.

Progress:

The computer aided dispatch system went live in February 2021. Currently, there are 26 districts using the system with an additional 16 districts expected to be on the system by Q1 2022/23. The remaining three districts will be on-boarded in 2023.



One NSW RFS member website

The One NSW RFS member website launched to all members in August 2021. The website provides a universally accessible platform for the NSW RFS to store and share information with its members. To facilitate ease of access the website filters information and resources relevant to a member's position in the organisation. One NSW RFS is the launch pad for key services and provides everything members need to know in a simple format which is mobile friendly.

How will we know we've succeeded?

One NSW RFS is accepted as the intranet site for the NSW RFS, is considered the source of truth for matters of interest to NSW RFS members and is accessed regularly by them.

Progress:

The One NSW RFS website has transitioned into a standard business application. It is regularly updated to provide members with contemporaneous information.



Electronic membership application system (eMembership)

The NSW RFS electronic membership application system launched in October 2021. eMembership provides a positive volunteer experience, streamlines the application process, allows for more timely decision making and gives better insights into applications for the brigade, district and Service.

How will we know we've succeeded?

A membership system that provides a positive volunteer experience, streamlines the application process, allows for more timely decision making, improves visibility and transparency of where applications are up to, and gives better insights into applications for brigades, districts and the Service.

Progress:

The successful delivery of the eMembership portal contributes to the NSW RFS attracting and maintaining a vibrant and sustainable volunteer workforce which is critical to protecting the lives, property and environments of our community. The eMembership process also supports applicants to identify volunteer roles for which they are best suited and interested in, helping to optimise new member engagement.



Personal Protective Equipment - head protection

The safety of our members is paramount, and member feedback indicated that it was time to reconsider the head protection provided by the NSW RFS for use during firefighting. The NSW RFS undertook a review of existing products to identify a market solution for appropriate firefighting head protection that is comfortable, member supported and compatible with existing protective equipment. After a review and consultation process, the BR9 helmet was identified as meeting the identified needs.

How will we know we've succeeded?

All active firefighters will have received their BR9 helmets and procurement processes in place for ongoing supply of helmets and accessories, such as rank decals.

Progress:

The rollout of new BR9 helmets commenced in March 2021. Distribution was impacted by a global shortage of the resin used in the manufacturing process. Delivery recommenced by the end of the reporting period with more than 95 percent of helmets distributed to brigades. Completion is anticipated in Q1 2022/23.

The NSW RFS would like to thank the NSW RFS and Brigades Donations Fund for their contribution of \$9m for the purchase of BR9 helmets and accessories.



Personal Protective Equipment - respiratory protection

In response to feedback from members, the NSW RFS initiated research into the respiratory hazards faced by NSW RFS members. An initial report received in March 2021 prompted further research into the impacts of mask use and smoke exposure on our firefighters across the various activities they perform.

The NSW RFS partnered with the University of Wollongong to undertake research into the impact of environmental heat on respirator use and the breathing resistance different masks induce. As a result of this research the NSW RFS were able to identify respiratory protection equipment that is evidence-based, appropriate for the activities performed by our firefighters and supported by research.

Through a tender process the NSW RFS have procured Dräger X-Plore 3500 half-face and Dräger X-Plore 5500 full-face respirators, both with ABEK P3 canisters, for all firefighting appliances across the state.

How will we know we've succeeded?

All brigades and Remote Area Firefighting Teams (RAFT) will have received delivery of their respirators, will understand when to use them, and there will be a standardised process for reordering.

Progress:

By the end of the reporting period more than 90 percent of respirator kits had been issued to brigades. Completion is anticipated in Q1 2022/23.

The NSW RFS acknowledges the NSW RFS and Brigades Donations Fund, who donated \$6m towards this project.



Mobile Data Terminals for firefighting vehicles

Mobile Data Terminals (MDTs) in firefighting vehicles are being implemented to support members in operational response. Members will be able to use a mounted MDT device to display the job they are attending, have access to road and routing information, update their availability/response status, and have ready access to other pertinent information. MDTs will communicate with NSW RFS systems such as RFS ACTIV and BIRS for more streamlined incident information management.

How will we know we've succeeded?

MDT that is accessible, easy to use, that provides live and dynamic information and reduces administrative burden on brigades.

Progress:

Systems integration is key to this project and considerable effort has occurred to ensure the requisite integrations have been clearly identified and defined. The project is progressing towards a Q3 2022/23 go live with delivery extending through to 2025.



Design of fire appliances

Given the unprecedented circumstances of the 2019/20 fire season, in particular the tragic loss of our members and the number of vehicles badly damaged, we need to ensure the design of our fire appliances is fit-for-purpose for the future. This includes focusing on cabin ability to withstand tree strikes and rollovers.

How will we know we've succeeded?

Fire appliance redesign that is evidence-based, fit-for-purpose, and member supported.

Progress:

The NSW RFS engaged Monash University Accident Research Centre to conduct a review of our appliances and how we can better protect our members in the event of falling objects and rollovers. Data was captured from various sources including reports of significant incidents involving appliances from the last five years, survey and member focus groups and inspection of vehicles involved in accidents.

The project is nearing completion with a final report due in late 2022, whereupon findings will be used to inform fleet production and will also feed into the Next Generation Fleet priority project.



Farm fire unit integration

Farmers are a critical part of the firefighting effort, and an important partner in managing and responding to the threat of fire across our landscape. We will work together to ensure farming communities are well prepared and will strengthen response communication with farm fire units to prioritise and protect important agricultural assets.

How will we know we've succeeded?

Strengthened farm fire unit integration with a good take-up of the Farm Fire Plan; shared understanding of response capabilities and priorities of farmers and farm fire units; shared in-field communication devices which better direct operational response efforts.

Progress:

Stakeholder workshops were conducted with farmers and members in 2020/21 and again in 2021/22 to help establish guidelines for how farm fire units and brigades can work together during emergencies. A draft Operational Guideline was subsequently developed for landholders and brigade members, along with a draft Farm Fire Unit flyer and Commitment Strategy. Work around farmer and equipment liability and protection is also underway as is liaison with Transport NSW to address registration of private firefighting appliances.

The NSW RFS is committed to ongoing engagement with the farming community and will continue to work closely together to ensure that both farmers and brigades are well prepared.



Benevolent Fund

To better support our members when they need it most, we will establish a fund to distribute money to injured or deceased firefighters and their families. This is a step towards our longer term vision to provide broader support for NSW RFS families suffering from financial hardship and distress.

How will we know we've succeeded?

A clear vision and operating model, including governance framework and eligibility criteria, with a Board appointed and financial support outcomes being delivered to eligible members and their families.

Progress:

The governance framework and operating model have been established. The NSW RFS continues to liaise with the Department of Premier and Cabinet in order to proceed with the establishment of the Benevolent Fund as a legal entity.



Mental Health

We are committed to providing the highest standard of support so members can cope with the effects of, and lessen the impact of, stressful and potentially traumatic experiences associated with their role.

To achieve this, we will implement a new Mental Health Strategy, Framework and Action Plan.

This project recognises the importance of looking after our own and others' mental health and builds upon the existing and highly valued mental health offerings across the Service.

How will we know we've succeeded?

Helping our members return to well by providing mental health services and support. Helping our members and their families stay well by developing their understanding of mental health and building resilience. Helping our people lead well by providing the skills, knowledge, and capability to support the mental health and wellbeing of our members. Helping our organisation be well and identify, understand and effectively address psychosocial risks to ensure a safe and mentally healthy workplace.

Progress:

The Mental Health Strategy and Action Plan underwent initial consultation and development through 2021/22, along with consultation for an enhanced Peer Support Program. Area-based psychologists were established to deliver psychological services to individual members and groups across the Service.



Workplace Conduct

Every person has a fundamental right to a physically and psychologically safe workplace, and we are committed to ensuring every NSW RFS member feels safe and respected at work.

We know our current approach is antiquated and no longer fit-for-purpose. With the help of our members, we have designed a more modern, simplified and effective framework for raising, managing, and resolving workplace complaints.

How will we know we've succeeded?

When the RFS has implemented a framework to resolve complaints that upholds promoting a safe and inclusive workplace with:

- > simplified processes
- > additional support and guidance
- > clarified roles and responsibilities
- > consistent and equitable outcomes

Progress:

The proposed Workplace Complaints Resolution Framework outlines processes, roles and responsibilities, guidance materials and procedural documentation for resolving workplace complaints.

The framework is built on four key principles – fairness, transparency, timeliness and best practice.

Almost 2,500 members (volunteers and staff) responded to a survey to help us understand what works and what doesn't with the current approach, their experience and ideas for improvement. With the help of an independent specialist, the Service examined good practice and conceptual models to guide the design of a new framework for managing workplace conduct.

The NSW RFS worked intensively with more than 10 volunteer and staff members with lived experience (raised, responded to and/or managed complaints) to propose a Workplace Complaints Resolution Framework that meets the needs of our members and reflects best practice principles.

The contribution made by all members through the survey, focus groups and interviews was invaluable in ensuring that the proposed framework is fit-for-purpose and accounts for the unique nature of the NSW RFS.



Australian Fire Danger Rating System

The way we determine and communicate Fire Danger Ratings is changing. Scientific advancement and increased knowledge of fire behaviour relative to the variety of fuel types in Australia needs to be considered, and clearer, nationally consistent messaging to affected communities on the fire danger faced and response required.

The Australian Fire Danger Rating System (AFDRS) project is a national initiative to develop a new fire danger rating system. It will improve public safety, better support strategic planning and long term risk mitigation and reduce the impact of bush fires. The NSW RFS is privileged to be taking a key leadership role in delivering the new system.

How will we know we've succeeded?

It is expected that the new AFDRS will result in the ability to more accurately and confidently predict and communicate fire behaviour across Australia. This will result in improved management outcomes, less lives lost, reduced economic loss, less property damage, a better informed public and reduced community recovery costs.

Progress:

The new national system will commence on 1 September 2022. The NSW RFS will deliver the national public awareness campaign and liaise with agencies across NSW on implementation.

We have identified and made changes to the digital systems to support the new approach, in collaboration with the Bureau of Meteorology. Solutions for existing road side signage have been developed, operating doctrine reviewed, and training established.



Emergency Logistics Program

By enhancing our emergency logistics systems and processes, we will ensure our firefighters and Incident Management Teams (IMT) are supported with an end-to-end, user-friendly procurement and logistics approach that enables us to get what we need where we need it. We will move away from a paper-based system to a digital one to save time and effort for our members and ensure a more efficient logistics process in times of emergency.

The program's objective is to improve the management of procurement and logistics, both for emergencies, as well as for business-as-usual.

How will we know we've succeeded?

We have clear visibility and easier utilisation of our inventory in real-time that is an intuitive and efficient system to support all procurement activities and payment of vendors.

Progress:

The program is progressing for implementation in time for the 2022/23 bush fire season. It includes replacement of the existing quote to contract system.



Next Generation Fleet

To identify the needs of the NSW RFS for our next generation of firefighting appliances, we will engage with all stakeholders including our members, industry, and the sector to inform the design of our future firefighting fleet.

How will we know we've succeeded?

We will have comprehensively engaged and have a sound understanding of what we need from our next generation fleet (two to five year timeframe), with prototypes developed within two years.

Progress:

The team to drive this exciting and innovative initiative were onboarded in 2022 and scope and plans for consultation developed, for implementation in 2022/23.



Digital ID

We will introduce a new digital identity system, where members can identify themselves as a NSW RFS member, and into the future use it to replace authority cards.

How will we know we've succeeded?

Members will have real time access to their Digital ID on their mobile device to prove membership and authority.

Progress:

The Service has been liaising with the Department of Customer Service (DCS) and there is an in-principle agreement to have the NSW RFS Digital ID hosted on the NSW Digital Identity Platform.



Station Connectivity

We will explore opportunities to further connect brigades to the organisation through the provision of internet Wi-Fi connectivity, member email addresses and Microsoft 365 suite of applications, ICT equipment and mobile telephony services for key roles.

How will we know we've succeeded?

Our brigade stations will have greater capability to access internet connectivity, digital services and connect with their peers and colleagues.

Progress:

A detailed discovery phase occurred to better understand the options available in the four solution streams. Solution option papers with recommended solutions, vendor proposals and financial modelling were developed and considered, with the Commissioner approving these in Q4 2021/22.

Implementation planning will progress across each of the four streams to ensure a planned and manageable rollout to districts, brigades and members.



Mapping Software

Quality in-field mapping helps us make better operational decisions and is critical for situational awareness, fire spread predictions and warnings.

A range of mapping products are already in use across the Service and this project is to understand the need and to develop a uniform and better integrated solution.

How will we know we've succeeded?

We have a clear and detailed understanding of how our members are using field mapping tools, so that we can make the best decisions around what the future of field mapping will look like.

Progress:

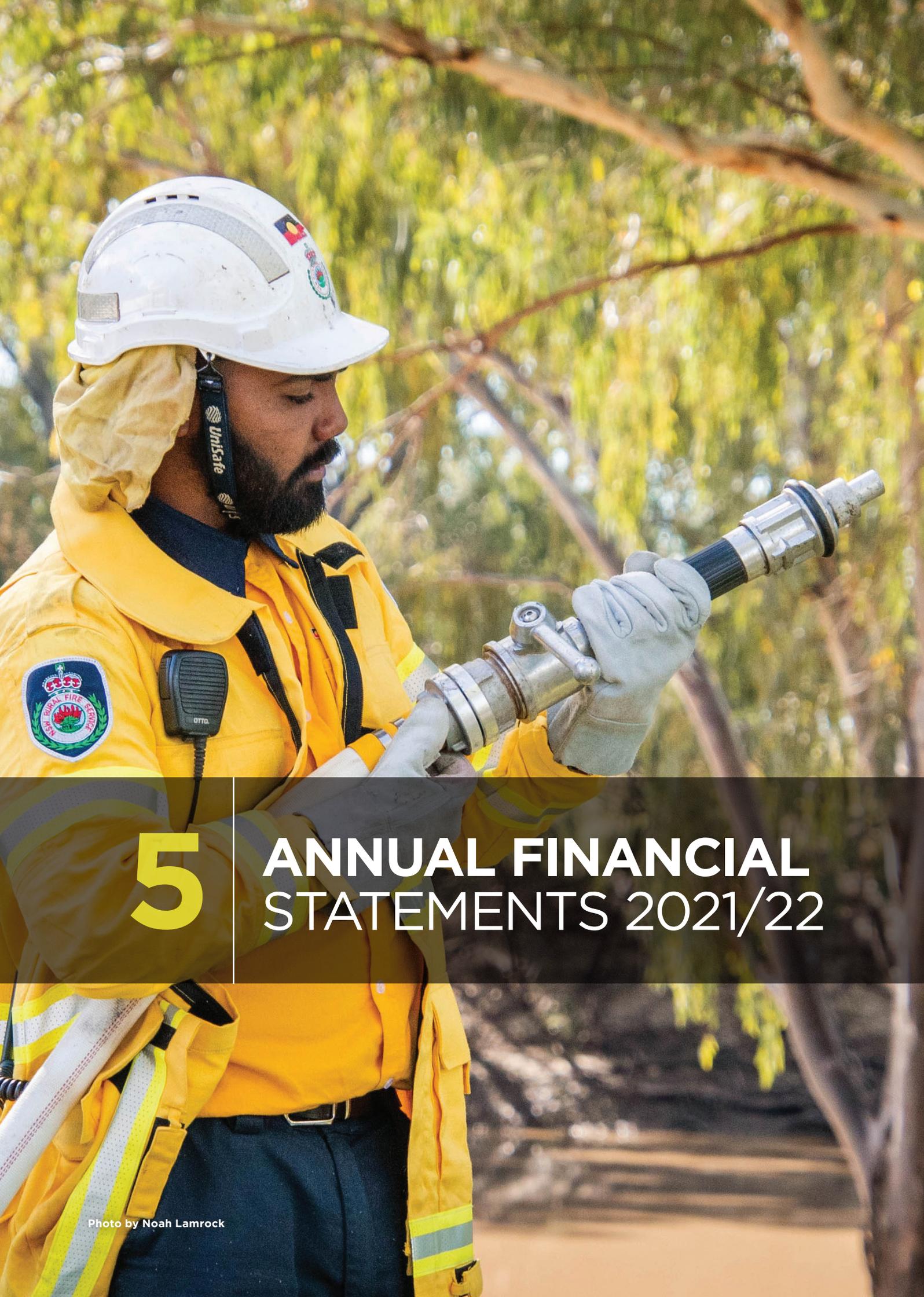
We have investigated what is needed to allow our members in the field to undertake field mapping and easily transmit this information to each other, incident management teams, State Operations and the community.

Member consultation was completed by June 2022 and the project will move to a solution design and implementation phase in 2022/23.

Outcomes

Our priority projects contribute towards the attainment of outcomes identified in Our Plan: Strategic Direction 2019-2024:

- ✓ Strong member engagement and sense of belonging
- ✓ Demonstrable commitment by all to a safe, respectful and inclusive workplace
- ✓ Depth of leadership talent and high confidence in leadership
- ✓ Membership capacity and capability aligned to Service needs
- ✓ Diverse membership reflective of the communities we serve
- ✓ Increasing levels of community resilience across key demographics and locations
- ✓ Increased collaboration and cooperation with the community and allied partners
- ✓ Strong corporate reputation and community confidence in service delivery
- ✓ Robust operational readiness and continuous improvement in operational performance
- ✓ Right number of resources, with the right capabilities, at the right times, at the right places
- ✓ Agile service delivery responsive to changing external influences
- ✓ Alignment of technologies to current and future services
- ✓ Technology enables better field-based capability and dynamic information and communication
- ✓ Technology enables more efficient and effective business practices
- ✓ Continuous improvement from applied research, science and business intelligence



5

ANNUAL FINANCIAL
STATEMENTS 2021/22

ANNUAL FINANCIAL STATEMENTS 2021/22

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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 the 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 2022, the Statement of Financial Position as at 30 June 2022, the Statement of Changes in Equity and the Statement of Cash Flows, for the year then ended, notes comprising a Summary of Significant Accounting Policies, 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 2018* (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).

I have fulfilled my other ethical responsibilities in accordance with 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 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 Regulations 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:

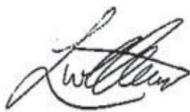
- obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error
- issue an Independent Auditor's Report including my opinion.

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.



Lawrissa Chan
Director, Financial Audit

Delegate of the Auditor-General for New South Wales

27 September 2022
SYDNEY



NSW RURAL FIRE SERVICE

**NSW RURAL FIRE SERVICE
FINANCIAL STATEMENTS FOR THE YEAR
ENDED 30 JUNE 2022**

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.

A handwritten signature in blue ink, appearing to read 'Rob Rogers'.

**Rob Rogers AFSM
Commissioner**

27 September 2022

Statement of comprehensive income for the year ended 30 June 2022

	Notes	Actual 2022 \$'000	Budget 2022 \$'000	Actual 2021 \$'000
Expenses excluding losses				
Employee related expenses	2(a)	131,938	149,333	127,477
Operating expenses	2(b)	96,824	189,079	79,411
Depreciation and amortisation	2(c)	20,684	26,872	21,659
Grants and subsidies	2(d)	210,483	253,142	193,425
Finance costs	2(e)	1,111	1,090	1,448
Other expenses	2(f)	40,966	36,933	48,193
Total Expenses excluding losses		502,006	656,449	471,613
Revenue				
Sale of goods and services	3(b)	1,624	6,999	5,280
Sale of goods and services from contracts with customers	3(b)	10,320	-	10,087
Investment revenue	3(c)	641	776	317
Grants and contributions	3(d)	529,975	539,162	584,242
Acceptance by the Crown of employee benefits	3(e)	486	774	520
Other income	3(f)	31,095	17,477	49,607
Total Revenue		574,141	565,188	650,053
Operating Result		72,135	(91,261)	178,440
Gain / (loss) on disposal	4	578	-	1,110
Net Result		72,713	(91,261)	179,550
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	82	-	4
Total other comprehensive income		82	-	4
TOTAL COMPREHENSIVE INCOME		72,795	(91,261)	179,554

The accompanying notes form part of these financial statements.

NSW RURAL FIRE SERVICE

Statement of financial position as at 30 June 2022

	Notes	Actual 2022 \$'000	Budget 2022 \$'000	Actual 2021 \$'000
ASSETS				
Current Assets				
Cash and cash equivalents	6,14	326,468	88,795	263,563
Receivables	7	117,484	30,085	106,145
Inventories	9	63,328	63,545	63,986
Total Current Assets		507,280	182,425	433,694
Non-Current Assets				
Property, plant and equipment	10			
- Leasehold Improvements		15,020	16,048	17,372
- Plant and equipment		80,888	73,751	71,509
- Infrastructure systems		5,437	6,451	6,532
Total property, plant and equipment		101,345	96,250	95,413
Right-of-use assets	11	42,608	42,373	50,205
Intangible assets	12	10,824	14,845	10,652
Total Non-Current Assets		154,777	153,468	156,270
Total Assets		662,057	335,893	589,964
LIABILITIES				
Current Liabilities				
Contract Liabilities	8	26,045	-	6,080
Payables	15	21,566	41,514	31,022
Borrowings	16	5,188	5,504	5,117
Provisions	17	40,316	48,263	42,908
Total Current Liabilities		93,115	95,281	85,127
Non-Current Liabilities				
Borrowings	16	43,963	41,809	52,549
Provisions	17	2,932	3,855	3,036
Total Non-Current Liabilities		46,895	45,664	55,585
Total Liabilities		140,010	140,945	140,712
Net Assets		522,047	194,948	449,252
EQUITY				
Cash flow hedge reserve	5	82	-	-
Accumulated funds		521,965	194,948	449,252
Total Equity		522,047	194,948	449,252

The accompanying notes form part of these financial statements.

NSW RURAL FIRE SERVICE

Statement of changes in equity for the year ended 30 June 2022

	Notes	Cash Flow Hedge Reserve \$'000	Accumulated Funds \$'000	Total \$'000
Balance at 1 July 2021		-	449,252	449,252
Net result for the year		-	72,713	72,713
Other comprehensive income				
Fair value gain / (loss) on hedging instruments	5	82	-	82
Total comprehensive income		82	72,713	72,795
Balance at 30 June 2022		82	521,965	522,047
Balance at 1 July 2020		(4)	269,702	269,698
Net result for the year		-	179,550	179,550
Other comprehensive income				
Fair value gain / (loss) on hedging instruments	5	4	-	4
Total comprehensive income		4	179,550	179,554
Balance at 30 June 2021		-	449,252	449,252

The accompanying notes form part of these financial statements.

Statement of cash flows for the year ended 30 June 2022

	Notes	Actual 2022 \$'000	Budget 2022 \$'000	Actual 2021 \$'000
CASH FLOWS FROM OPERATING ACTIVITIES				
Payments				
Employee related		(133,853)	(145,971)	(126,911)
Grants and subsidies		(210,483)	(253,142)	(193,425)
Finance costs		(1,073)	(1,090)	(1,410)
Suppliers for goods and services		(168,578)	(226,352)	(165,555)
Total Payments		(513,987)	(626,555)	(487,301)
Receipts				
Sale of goods and services		11,944	7,000	15,367
Interest received		640	776	317
Grants and contributions		522,374	539,162	602,073
GST receipts		41,326	-	34,284
Other		27,137	17,476	26,523
Total Receipts		603,421	564,414	678,564
NET CASH FLOWS FROM OPERATING ACTIVITIES	24	89,434	(62,141)	191,263
CASH FLOWS FROM INVESTING ACTIVITIES				
Proceeds from sale of plant and equipment		1,251	2,000	2,202
Purchase of plant and equipment		(22,307)	(20,587)	(23,369)
Other		-	(8,678)	-
NET CASH FLOWS FROM INVESTING ACTIVITIES		(21,056)	(27,265)	(21,167)
CASH FLOWS FROM FINANCING ACTIVITIES				
Payment of principal portion of lease liabilities		(5,473)	(5,815)	(5,199)
NET CASH FLOWS FROM FINANCING ACTIVITIES		(5,473)	(5,815)	(5,199)
NET INCREASE / (DECREASE) IN CASH AND CASH EQUIVALENTS				
Opening cash and cash equivalents		263,563	184,016	98,666
CLOSING CASH AND CASH EQUIVALENTS	6	326,468	88,795	263,563

The accompanying notes form part of these financial statements.

1. Summary of Significant Accounting Policies

(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 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 year ended 30 June 2022 have been authorised for issue by the Commissioner on 27 September 2022.

(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 has made are disclosed in the relevant notes to the financial statements.

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 or loss on the change in fair value of the item (ie 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).

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

(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 2021-22

The accounting policies applied in 2021-22 are consistent with those of the previous financial year.

Several other amendments and interpretations apply for the first time in FY2021-22, but do not have an impact on the financial statements of the Service.

(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 2020-1 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current*
- AASB 2020-3 *Amendments to Australian Accounting Standards – Annual Improvements 2018–2020 and Other Amendments*
- AASB 2020-6 *Amendments to Australian Accounting Standards – Classification of Liabilities as Current or Non-current – Deferral of Effective Date*
- 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 related to Assets and Liabilities arising from a Single Transaction*
- AASB 2021-6 *Amendments to Australian Accounting Standards – Disclosure of Accounting Policies: Tier 2 and Other Australian Accounting Standards*
- AASB 2021-7a *Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections.*
- AASB 2021-7b – *Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections*
- AASB 2021-7c – *Amendments to Australian Accounting Standards – Effective Date of Amendments to AASB 10 and AASB 128 and Editorial Corrections*

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 2022

2. Expenses Excluding Losses

	2022 \$'000	2021 \$'000
(a) Employee related expenses		
Salaries and wages (including annual leave)	112,592	105,720
Superannuation – defined benefit plans (Refer Note 26)	1,105	1,126
Superannuation – defined contribution plans	9,954	8,888
Long service leave	(2,078)	(566)
Workers' compensation insurance - staff	3,600	3,901
Workers' compensation insurance - staff (presumptive legislation)	1,055	3,026
Payroll tax	5,666	5,404
Fringe benefit tax	44	(22)
	<u>131,938</u>	<u>127,477</u>

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 (2021: \$NIL).

The negative long service leave balance is due to a \$3.444m gain (2020-21: \$0.617m) in the present value of long service leave liability, as a result of increasing bond rates this year. The long service leave expense would be \$1.366m without the adjustment to present value.

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 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 surplus position of \$67.242m (2021: \$66.559m). No premium was required to be paid in the current year however claims costs, administration costs and actuarial adjustments have impacted the level of the surplus. Changes to the fund surplus are recognised in the profit and loss statement in the current year.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

	2022 \$'000	2021 \$'000
(b) Other operating expenses include the following:		
Advertising	2,714	2,258
Audit Fees – Internal	301	145
Auditor's remuneration		
- audit of financial statements	159	162
Buildings - all outgoing	2,318	3,329
Computer software	2,271	294
Consultants	-	-
Consumables	1,246	2,999
Contractors	6,855	12,087
Electricity	562	325
Equipment – Computer	13,408	10,041
Equipment – General	2,619	2,886
Lease outgoing and management fees	1,551	1,584
Fees for service	35,283	24,202
Legal Fees	2,875	931
Maintenance *	680	907
Other Expenses	5,009	4,297
Printing and stationery	1,735	791
Staff training	2,020	858
Telephony	6,172	3,586
Travel	2,337	2,391
Vehicle operation	6,709	5,338
	96,824	79,411
<i>*Reconciliation – Total maintenance expense</i>		
Maintenance expense – contracted labour and other (non-employee related), as above	680	907
Employee related maintenance expense included in Note 2(a)	-	-
Total maintenance expenses included in Note 2(a) + 2(b)	680	907

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.

Variable lease payments are not included in the measurement of the lease liability (i.e. variable lease payments that do not depend on an index or a rate, initially measured using the index or rate as at the commencement date). These payments are recognised in the period in which the event or condition that triggers those payments occurs.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

	2022 \$'000	2021 \$'000
(c) Depreciation and amortisation expense		
Depreciation		
Infrastructure systems	1,373	2,016
Plant and equipment	9,014	8,371
Leasehold Improvements	2,351	1,866
Right-of-use assets	5,485	6,799
	<u>18,223</u>	<u>19,052</u>
Amortisation		
Intangibles	2,461	2,607
	<u>20,684</u>	<u>21,659</u>

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

	2022 \$'000	2021 \$'000
(d) Grants and subsidies		
Fire mitigation works	14,792	7,837
Payments for Council costs associated with rural fire fighting activities and equipment	150,529	143,202
Other grants, subsidies and donations	2,597	5,116
	<u>167,918</u>	<u>156,155</u>
Overtime/Temporary staff	5,150	6,824
Aircraft hire	20,988	7,299
Fuel	556	816
Plant Machinery and equipment hire	1,797	813
Heavy plant	1,586	6,143
Meals and accommodation	2,578	1,288
Other natural disaster related expenses	9,910	14,087
Emergency fund – natural disasters	42,565	37,270
	<u>210,483</u>	<u>193,425</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 2022

	2022 \$'000	2021 \$'000
(e) Finance Costs		
Interest expense from lease liabilities	1,073	1,410
Total Interest expense	1,073	1,410
Unwinding of discount and effect of changes in discount rate on provisions	38	38
	<u>1,111</u>	<u>1,448</u>

Recognition and Measurement

Finance costs consist of interest and other costs incurred in connection with lease liabilities. Interest expenses are recognised as expenses in the period in which they are incurred, in accordance with Treasury's Mandate to not-for-profit NSW General Government Sector entities.

	2022 \$'000	2021 \$'000
(f) Other expenses		
Workers' compensation insurance – volunteers	-	-
Workers' compensation insurance – volunteers (presumptive legislation)	-	-
Public liability and other insurance	5,756	4,707
Impairment / (reversal) right-of-use assets	(597)	2,949
Aerial support	35,807	40,537
	<u>40,966</u>	<u>48,193</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.

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 2022

(a) Special Deposit Account Revenue

Funds received by the Service form part of the Rural Fire Fighting Fund which is a Special Deposit 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.

	2022 \$'000	2021 \$'000
(b) Sale of goods and services from contracts with customers / Sale of goods and services		
Sale of goods	1,624	5,280
Aviation – use of contract by other agencies	10,320	10,087
	<u>11,944</u>	<u>15,367</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.

Rendering of services

Revenue from rendering of services is recognised when the Service satisfies the performance obligation by transferring the promised services. The Service provides firefighting services to other jurisdictions and recovers the direct cost of this. The Service typically satisfies its performance obligations when the service is provided. The payments are typically due immediately following supply.

The revenue is measured at the transaction price agreed under the contract. No element of financing is deemed present as payments are due when service is provided.

Aviation – use of contract by other agencies

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

	2022 \$'000	2021 \$'000
(c) Investment revenue		
Interest income	641	317
	<u>641</u>	<u>317</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 (ie after deducting the loss allowance for expected credit losses).

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

	2022	2021
	\$'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	-	10,587
Grants without sufficiently specific performance obligations		
Natural disaster relief contributions	18,928	26,255
Other Commonwealth and State Government grants	3,808	2,345
Department of Communities and Justice grants:		
Recurrent grant	484,478	534,011
Capital grant	22,761	11,044
	529,975	584,242

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 Services 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.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

- (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:

	2022 \$'000	2021 \$'000
Superannuation – defined benefit	486	520
	<u>486</u>	<u>520</u>
(f) Other income		
Sale of equipment	3,702	1,932
Natural disaster recoups (interstate and overseas deployments)	6,628	668
Presumptive Legislation BFFCF surplus	683	23,332
Workers’ compensation receipts	1,238	972
Insurance claims proceeds	1,887	3,538
Development applications	589	498
Donations	14,791	17,511
Other	1,577	1,156
	<u>31,095</u>	<u>49,607</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 Service’s share of such proceeds totalled \$3.702m in 2021-22 (\$1.932m in 2020-21).

Presumptive legislation BFFCF surplus

Refer to disclosure in Note 2(a).

Donations

Donations are recognised when cash is received and in accordance with the requirements of AASB1058 *Income of not-for-profit entities*. Volunteer services are excluded from donations (refer Note 20).

Insurance claims proceeds

Insurance claims were in relation to fire fighting vehicles the majority of which are held by local councils and insured by the Service through the Treasury Managed Fund (TMF).

4. Gain / (Loss) on Disposal

	2022 \$'000	2021 \$'000
Gain / (Loss) on disposal of plant and equipment		
Proceeds from disposal	1,251	2,202
Written down value of assets disposed	(673)	(1,092)
	<u>578</u>	<u>1,110</u>

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

5. Hedge accounting

During the year ended 30 June 2022, 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 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 2022 the Service had \$15.360m remaining open foreign currency hedge arrangements.

Cash flow hedge reserve

The cash flow hedge reserve represents the cumulative amount of gains and losses on 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

	2022 \$'000	2021 \$'000
Cash at bank and on hand	326,468	263,563
	<u>326,468</u>	<u>263,563</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:

	2022 \$'000	2021 \$'000
Cash and cash equivalents (per statement of financial position)	326,468	263,563
Closing cash and cash equivalents (per statement of cash flows)	<u>326,468</u>	<u>263,563</u>

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.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

7. Current Assets – Receivables

	2022 \$'000	2021 \$'000
Sale of goods and services	13,533	11,504
Less: Allowance for expected credit losses*	(2)	(46)
Other receivables	92,110	83,739
GST receivable	4,404	4,556
Prepayments	7,439	6,392
	<u>117,484</u>	<u>106,145</u>
*Movement in allowance for expected credit losses		
Balance at the 1 July	46	40
Amounts written off during the year	-	(14)
Amounts recovered during the year	(12)	-
Increase/(decrease) in allowance recognised in net result	(32)	20
Balance at 30 June	<u>2</u>	<u>46</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.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

8. Contract Assets and Liabilities

	2022 \$'000	2021 \$'000
Contract liabilities – current	26,045	6,080
	<u>26,045</u>	<u>6,080</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.

9. Current Assets – Inventories

	2022 \$'000	2021 \$'000
<i>Held for distribution</i>		
Fire fighting consumables	50,336	46,942
Personal protective and operational clothing	11,037	13,441
Mobile Radio Handsets	1,955	3,603
	<u>63,328</u>	<u>63,986</u>

The cost of inventories recognised as an expense during the year was \$24.495m (2020-21: \$27.298m).

The amount of write-downs of inventory recognised as an expense during the year was \$1.042m (2020-21: \$0.069m). The major reason for write-ups and write-downs is stocktake variances.

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 2022

10. Property, Plant and Equipment

	Leasehold Improvements \$'000	Plant and Equipment \$'000	Infrastructure Systems \$'000	Total \$'000
At 1 July 2020 – fair value				
Gross carrying amount	27,058	81,703	11,313	120,074
Accumulated depreciation and impairment	(6,428)	(19,713)	(4,183)	(30,324)
Net carrying amount	20,630	61,990	7,130	89,750
Year ended 30 June 2021				
Net carrying amount at start of year	20,630	61,990	7,130	89,750
Purchases	119	18,895	1,418	20,432
Disposals	(1,197)	(1,005)	-	(2,202)
Depreciation expense – asset owned	(1,866)	(8,371)	(2,016)	(12,253)
Reclassification	(314)	-	-	(314)
Net carrying amount at end of year	17,372	71,509	6,532	95,413
At 1 July 2021– fair value				
Gross carrying amount	23,786	95,973	12,654	132,413
Accumulated depreciation and impairment	(6,414)	(24,464)	(6,122)	(37,000)
Net carrying amount	17,372	71,509	6,532	95,413
Year ended 30 June 2022				
Net carrying amount at start of year	17,372	71,509	6,532	95,413
Purchases	-	19,053	290	19,343
Disposals	(1)	(660)	(12)	(673)
Depreciation expense – asset owned	(2,351)	(9,014)	(1,373)	(12,738)
Net carrying amount at end of year	15,020	80,888	5,437	101,345
At 30 June 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

Land and buildings consists predominantly of leasehold improvements. Plant and equipment consists predominantly of motor vehicles, aircraft, office equipment and plant. Infrastructure systems consists predominantly of information and communications technology equipment.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

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.

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.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

The Service does not revalue assets because the carrying value approximates fair value. The plant and equipment of the Service consists primarily of motor vehicles and ICT equipment, and as non-specialised assets with short useful lives they 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 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 \$93.282m 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 2022

Right-of-use assets under leases

The following table presents right-of use assets.

	Land and Buildings \$'000
Balance at 1 July 2021	50,205
Additions	4,441
De-recognition	(7,067)
Depreciation Expense	(5,485)
Impairment or reversal of impairment	514
Balance at 30 June 2022	<u>42,608</u>
	Land and Buildings \$'000
Balance at 1 July 2020	48,411
Additions	11,542
Depreciation Expense	(6,799)
Impairment	(2,949)
Balance at 30 June 2021	<u>50,205</u>

Lease Liabilities

The following table presents liabilities under leases.

	2022 \$'000	2021 \$'000
Balance at 1 July	57,665	51,327
Additions	4,929	11,541
De-recognition	(7,674)	-
Interest Expense	1,073	1,410
Payments	(6,842)	(6,613)
Balance at 30 June	<u>49,151</u>	<u>57,665</u>

The following amounts were recognised in the statement of comprehensive income for the year ending 30 June 2022 in respect of leases where the Service is the lessee:

	2022 \$'000	2021 \$'000
Depreciation expense of right-of-use asset	5,485	6,799
Interest expense on lease liabilities	1,073	1,410
Total Amount recognised in the statement of comprehensive income	<u>6,558</u>	<u>8,209</u>

The Service had total cash outflows for leases of \$6.415m in 2021-22 (\$6.201m in 2020-21).

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 2022

(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	Total \$'000
At 1 July 2020		
Cost (gross carrying amount)	12,493	12,493
Accumulated amortisation and impairment	(2,599)	(2,599)
Net carrying amount	<u>9,894</u>	<u>9,894</u>
Year ended 30 June 2021		
Net carrying amount at start of year	9,894	9,894
Additions (acquired separately)	3,365	3,365
Additions (internally developed)	-	-
Disposals	-	-
Amortisation (recognised in 'depreciation and amortisation')	(2,607)	(2,607)
Reclassifications	-	-
Net carrying amount at end of year	<u>10,652</u>	<u>10,652</u>
At 1 July 2021		
Cost (gross carrying amount)	15,640	15,640
Accumulated amortisation and impairment	(4,988)	(4,988)
Net carrying amount	<u>10,652</u>	<u>10,652</u>
Year ended 30 June 2022		
Net carrying amount at start of year	10,652	10,652
Additions (acquired separately)	-	-
Additions (internally developed)	2,633	2,633
Disposals	-	-
Amortisation (recognised in 'depreciation and amortisation')	(2,461)	(2,461)
Reclassification	-	-
Net carrying amount at end of the year	<u>10,824</u>	<u>10,824</u>
At 30 June 2022		
Cost (gross carrying amount)	17,803	17,803
Accumulated amortisation and impairment	(6,979)	(6,979)
Net carrying amount	<u>10,824</u>	<u>10,824</u>

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

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 prices in active markets for identical assets/liabilities that the Service can access at the measurement date.
- **Level 2** – inputs other than quoted 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 2022

14. Restricted Assets

	2022 \$'000	2021 \$'000
Cash held as part of the Rural Fire Fighting Fund	326,468	263,563
	<u>326,468</u>	<u>263,563</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

	2022 \$'000	2021 \$'000
Accrued salaries, wages and on-costs	2,362	1,542
Accrued payables	9,012	22,589
Creditors	10,192	6,891
	<u>21,566</u>	<u>31,022</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

	2022 \$'000	2021 \$'000
Lease liability – current (see Note 11)	5,188	5,117
Lease liability – non-current (see Note 11)	43,963	52,549
	<u>49,151</u>	<u>57,666</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 2022

Changes in Liabilities arising from finance activities

	Leases \$'000	Total liabilities from financing activities \$'000
Balance at 1 July 2020 (see Note 11)	51,327	51,327
New leases (see Note 11)	11,541	11,541
Other (interest expense & payments, see Note 11)	(5,203)	(5,203)
Balance at 30 June 2021	<u>57,665</u>	<u>57,665</u>
Balance at 1 July 2021 (see Note 11)	57,665	57,665
New leases (see Note 11)	2,275	2,275
Other (interest expense, de-recognition & payments, see Note 11)	(10,789)	(10,789)
Balance at 30 June 2022	<u>49,151</u>	<u>49,151</u>

17. Current / Non-Current Liabilities - Provisions

	2022 \$'000	2021 \$'000
Employee benefits and related on-costs		
Annual leave	14,830	13,369
Long service leave	26,629	30,828
Provisions for Fringe Benefits Tax	38	35
	<u>41,497</u>	<u>44,232</u>
Current annual leave obligation expected to be settled after 12 months	4,597	4,144
Current long service leave obligation expected to be settled after 12 months	2,288	2,653
	<u>6,885</u>	<u>6,797</u>
Non-current long service leave obligation	<u>1,206</u>	<u>1,349</u>
Other provisions		
Restoration costs - current	25	25
Restoration costs - non-current	1,726	1,687
Total provisions	<u>43,248</u>	<u>45,944</u>
Aggregate employee benefits and related on-costs		
Provisions - current	40,291	42,883
Provisions - non-current	1,206	1,349
Accrued salaries, wages and on-costs (Note 15)	2,362	1,542
	<u>43,859</u>	<u>45,774</u>

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

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	2022 \$'000	2021 \$'000
Carrying amount at 1 July	1,712	3,072
Additional provisions recognised	39	-
Amounts used	-	-
Unused amounts reversed	-	(1,360)
Unwinding / change in the discount rate	-	-
Carrying amount at 30 June	<u>1,751</u>	<u>1,712</u>

Recognition and Measurement

Employee benefits and related on-costs

Salaries and wages, annual 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% (2020-21: 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.

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 (ie 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 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.

Other provisions

Provisions are recognised when:

- The Service has a present legal or constructive obligation as a result of a past event;
- It is probable that an outflow of resources will be required to settle the obligation; and
- A reliable estimate can be made of the amount of the obligation.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

When the Service expects some or all of a provision to be reimbursed, for example, under an insurance contract, the reimbursement is recognised as a separate asset, but only when the reimbursement is virtually certain. The expense relating to a provision is presented net of any reimbursement in the Statement of Comprehensive Income.

Any provisions for restructuring are recognised only when an entity has a detailed formal plan and the Service has raised a valid expectation in those affected by the restructuring that it will carry out the restructuring by starting to implement the plan or announcing its main features to those affected.

The effect of the time value of money has been assessed as immaterial.

Restoration provisions

These provisions are calculated based upon historical dismantling costs with respect to leasehold improvements, the expected timing of outflows is at the end of the lease.

18. Current / Non-Current Liabilities – Other liabilities

The Service has not entered into any lease arrangements that contain a lease incentive.

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.

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:

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

	2022 \$'000	2021 \$'000
Not later than one year	1,607	1,236
Later than one year and not later than five years	-	-
Later than five years	-	-
Total (including GST)	1,607	1,236

Capital commitments include goods and services tax credits of \$0.146m in 2021-22 (\$0.112m in 2020-21) 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. 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).

Contingent assets

The Service has no contingent assets.

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 \$163.974m more favourable than budget. The major factors are:

	\$'000
Employee related expenses under budget by \$17.4m – this is partly explained by a \$6.9m of contractor expenditure that is reported under other operating expenses, also higher staff vacancy rates due to labour market conditions and the actuarial assessment that has revised the long service leave provision down by \$4.2m largely as a result of higher interest rates.	17,395
Other operating expenses are favourable to budget by \$92.3m - \$28.0m underspend in Fees and Services rendered and Other Expense largely reflecting a lag in project costs that will be carried forward. Asset maintenance, legal fees and higher computer software and subscription fees produced	92,255

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

a \$10.4m expenditure offset to the \$28.0m underspend. The classification difference between the annual financial statements and Treasury budget for Other Expenses (\$46.4m), Grants and Subsidies (\$36.6m) and Employee related expenses (-\$6.9m) account for the balance of the variance.

Depreciation and amortisation under budget by \$6.2m across all asset categories. Delays in completing assets was the main driver for this underspend. 6,188

Grants and subsidies under budget by \$42.7m – Key contributors to this underspend are: delayed completion of projects in Local Government areas (\$68.0m); fire mitigation (\$39.3m), which the Service will carry forward. Natural Disasters response services spend over budget by \$27.5m. However, the Service underspend \$9.4m against the budgeted expenditure on natural disaster combat operations. A classification difference between the annual financial statements and Treasury budget to Other operating expenses offsets the above favourable budget variance (\$36.6m). 42,659

Finance costs are broadly in line with Budget. (21)

Other expenses are over budget by \$4.0m – \$5.1m of insurance overspend due to insurance budget reclassified from Other Operating Expenses, partially offset by \$1.1m overspend in aircraft hiring and maintenance and \$0.6m unplanned impairment expense for Right-of-use lease assets. A \$46.4m classification difference between the annual financial statements and Treasury budget to Other operating expenses due to insurance premiums is partly offset by \$41.2m of lower workers compensation costs due to the surplus position of the Bush Fire Fighters Compensation Fund. (4,033)

Sale of goods and services over performed by \$4.9m – mainly due to higher than expected aviation services related income. 4,945

Investment revenue under budget by \$0.1m - resulting from lower interest rate despite higher than anticipated cash balances. (135)

Grants and contributions revenue inclusive of Cluster Grants is under budget by \$9.2m – predominantly due to lower Cluster Grant (\$29.7m) reflecting workers compensation reductions, partially offset by \$18.9m of unplanned Disaster Relief Account grants to reimburse the net cost of natural disaster combat operations and higher than budgeted other State Government grants (\$1.6m). (9,187)

Acceptance by the Crown Entity of employee benefits is under budget by \$0.3m – reflecting lower than budget defined benefit superannuation costs. (288)

Other Revenue is over budget by \$13.6m – predominantly due to \$13.1m donations received. 13,618

Gain on disposal is favourable to budget by \$0.6m – resulting from sale proceeds above expectation. 578

Variation from budgeted Net Result **163,974**

Assets and liabilities

The actual Net Assets exceeded budget by \$327.1m. The major factors are:

Cash and cash equivalents are higher than budget by \$237.7m – primarily due to a lower than budget expenditure and higher than budget revenue as described above. Expenditure to utilise cash will be made in the following financial year. \$'000 237,673

Receivables higher than budget by \$87.4m – predominantly due to the BFFCF surplus of \$66.6m and \$18.6m higher receivables for Disaster Relief Account natural disaster reimbursements. 87,399

Inventories is broadly in line with budget. (217)

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

Land and Buildings is \$1.0m lower than budget due to release of make good provision.	(1,028)
Property, plant and equipment is \$7.1m higher than budget – attributable to a combination of higher investment in this asset category, reduced asset disposal value and lower depreciation as a result of longer completion time required for the assets..	7,137
Infrastructure systems is \$1.0m lower than budget due to a combination of supply shortage and global logistic disruption.	(1,014)
Right-of-use lease assets are broadly in line with budget adjustments after de-recognised leases were offset by new additions.	235
Intangible assets are \$4.0m lower reflecting the service nature of ICT investments requiring less capital investment.	(4,021)
Borrowings is \$1.8m higher due to revised lease assumptions offsetting the impact from de-recognition of lease arrangements.	(1,838)
Payables were \$19.9m lower against budget due to the timing of receipts and payments.	19,948
Contract liabilities are \$26.0m higher than budget as there was no budget allowance for the arrangements involving receipts from external parties for delivery of agreed programs.	(26,045)
Provisions are \$8.9m lower– predominantly due to lower than budgeted employee related provision and make good provision.	8,870
Variation from budgeted Net Assets	327,099

Cash flows

The actual Closing Cash and Cash Equivalents exceeded budget by \$237.7m. The major factors are:

	\$'000
Difference in Opening cash position due to carried forward expenditure from 2020-21	79,547
Net cash flows from operating activities are favourable to budget by \$151.6m – resulting from delayed expenditure to be carried forward, higher revenue and reduced workers compensation costs.	151,575
Net cash flows from investing activities are favourable to budget by \$6.2m – resulting from delayed expenditure on plant and equipment due to supply chain disruptions.	6,209
Net cash flow from financing activities is broadly in line with budget.	342
Variation from budgeted Closing Cash and Cash Equivalents	237,673

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

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

	2022	2021
	\$'000	\$'000
Net cash from operating activities	89,434	191,263
Depreciation and amortisation expense	(20,684)	(21,659)
Decrease/(increase) in provisions	2,697	314
Increase/(decrease) in prepayments and other assets	11,257	6,928
Increase/(decrease) in asset impairment	597	(2,949)
Increase/(decrease) in inventory	(658)	442
Decrease/(increase) in creditors	(10,508)	4,101
Net gain/(loss) on sale of plant and equipment	578	1,110
Net result	72,713	179,550

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
			2022	2021
			\$'000	\$'000
Financial Assets				
Cash and cash equivalents				
	6	Amortised cost	326,468	263,563
Receivables ¹	7	Loans and receivables (at amortised cost)	105,641	95,197
	5	Fair value through other comprehensive income	82	-
Financial Liabilities				
Payables ²	5	Fair value through other comprehensive income	-	-
	15	Financial liabilities measured at amortised cost	19,204	35,560
Borrowings (Lease Liabilities)	16	Financial liabilities measured at amortised cost	49,151	57,666

Notes

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

2. Excludes statutory payables and unearned revenue (ie 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.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

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 were designated as hedging instruments in cash flow hedges in accordance with AASB 9 *Financial 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 \$0.082m (2020-21: \$NIL) in derivative financial assets and \$NIL (2020-21: \$NIL) in derivative financial liabilities.

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	
2022	Denominated in USD	0.7413	15,360	-	6,787	8,573	15,360
2021	Denominated in USD	-	-	-	-	-	-

(b) De-recognition of financial assets and financial liabilities

A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) is de-recognised when the contractual rights to the cash flows from the financial assets expire; or if the Service transfers its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party under a 'pass-through' arrangement; and either:

- The Service has transferred substantially all the risks and rewards of the asset; or
- The Service has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control.

When the Service has transferred its rights to receive cash flows from an asset or has entered into a pass-through arrangement, it evaluates if, and to what extent, it has retained the risks and rewards of ownership. Where the Service has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset continues to be recognised to the extent of the Service's continuing involvement in the asset. In that case, the Service also recognises an associated liability. The transferred asset and the associated liability are measured on a basis that reflects the rights and obligations that the Service has retained.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

Continuing involvement that takes the form of a guarantee over the transferred asset is measured at the lower of the original carrying amount of the asset and the maximum amount of consideration that the Service could be required to pay.

A financial liability is de-recognised when the obligation specified in the contract is discharged or cancelled or expires. When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as the de-recognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised in the net result.

(c) 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.

(d) 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.

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 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.

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

The loss allowance for trade receivables as at 30 June 2022 and 30 June 2021 was determined as follows:

	30 June 2022					Total
	Current	<30 days	30-60 days	61-90 days	>91 days	
Expected credit loss rate (%)	-	-	-	-	3.9	
Estimated total gross carrying amount	1,345	11,848	286	3	51	13,533
Expected credit loss	-	-	-	-	(2)	(2)

	30 June 2021					Total
	Current	<30 days	30-60 days	61-90 days	>91 days	
Expected credit loss rate (%)	-	-	-	-	14.2	
Estimated total gross carrying amount	9,043	670	178	1,288	325	11,504
Expected credit loss	-	-	-	-	(46)	(46)

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 2022 and 30 June 2021. 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 still required and available 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.

A cheque cashing facility of \$0.01m with the Government's banker, Westpac Banking Corporation, a come and go facility of \$115.0m held with the NSW Treasury Corporation, to facilitate routine transactions. A credit card facility of \$17m is held with the Government's credit card provider Citibank.

During the current and prior years, there were no defaults on any loans payable. No assets have been pledged as collateral. The Service's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

The liabilities are recognised for amounts due to be paid in the future for goods or services received, whether or not invoiced. Amounts owing to suppliers (which are unsecured) are settled in accordance with the policy set out in NSW TC 11-12. For small business suppliers, where terms are not specified, payment is made not later than 30 days from date of receipt of a correctly rendered invoice. For other suppliers, if trade terms are not specified, payment is made no later than the end of the month following the month in which an invoice or a statement is received. For small business suppliers, where payment is not made within the specified time period, simple interest must be paid automatically unless an existing contract specifies otherwise. For payments to other suppliers, the Head of an authority (or a person appointed by the Head of an authority) may automatically pay the supplier simple interest. The rate of interest applied during the year was 8.07% (2020-21: 8.01%).

No interest was paid to suppliers in 2021-22 (\$NIL 2020-21).

NSW RURAL FIRE SERVICE

Notes to the financial statements for the year ended 30 June 2022

The table below summaries 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
2022								
Payables ²	Nil	19,204	-	-	19,204	19,204	-	-
Lease Liabilities		49,151	-	49,151	-	5,188	43,963	-
		<u>68,355</u>	<u>-</u>	<u>49,151</u>	<u>19,204</u>	<u>24,392</u>	<u>43,963</u>	<u>-</u>
2021								
Payables ²	Nil	29,480	-	-	29,480	29,480	-	-
Lease Liabilities		57,666	-	57,666	-	5,117	52,549	-
		<u>87,146</u>	<u>-</u>	<u>57,666</u>	<u>29,480</u>	<u>34,597</u>	<u>52,549</u>	<u>-</u>

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 2022

(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 2021. 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 \$'000	-1% Profit \$'000	Equity \$'000	1% Profit \$'000	Equity \$'000
2022					
<i>Financial assets</i>					
Cash and cash equivalents	326,468	(3,265)	(3,265)	3,265	3,265
Receivables	105,641	(1,056)	(1,056)	1,056	1,056
<i>Financial liabilities</i>					
Payables	19,204	192	192	(192)	(192)
Borrowings (Lease Liabilities)	49,151	492	492	(492)	(492)
2021					
<i>Financial assets</i>					
Cash and cash equivalents	263,563	(2,636)	(2,636)	2,636	2,636
Receivables	95,197	(952)	(952)	952	952
<i>Financial liabilities</i>					
Payables	29,480	295	295	(295)	(295)
Borrowings (Lease Liabilities)	57,666	577	577	(577)	(577)

(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 2022

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
2022	Denominated in US Dollars	15,360	-	1,704	-	(1,398)
2021	Denominated in US Dollars	-	-	-	-	-

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.

(e) 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 2022

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 life-time 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 7.5% of salaries to these members' accumulation accounts for the year ending 30 June 2022 (increasing to 8.0% 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 \$40.0m per annum for 1 July 2019 to 31 December 2021 and \$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 2021. 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 (ie 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 \$0.302m (2020-21: \$0.487m).

(v) Deficit or surplus of the Scheme

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

	30 June 2022		30 June 2021	
	\$'000	Asset Coverage	\$'000	Asset Coverage
Assets	2,376,600	N/A	2,620,500	NA
Past service liabilities	2,380,700	99.8%	2,445,600	107.2%
Vested benefits	2,391,700	99.4%	2,468,700	106.2%

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 2022

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

	2022	2021
Investment return	5.5% per annum	5.75% per annum
Salary inflation*	3.5% per annum	3.5% per annum
Increase in CPI	2.5% per annum	2.5% per annum

* 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 \$0.171m (2020-21: \$0.327m).

(vi) Participation in the Scheme

The Service has an estimated percentage representation of the Scheme at 30 June 2022 of 0.85% (2020-21: 0.82%).

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:

	2022 \$'000	2021 \$'000
Short-term employee benefits:		
Salaries	1,587	1,774
Other monetary allowances	-	-
Non-monetary benefits	46	34
Other long-term employee benefits	-	-
Post-employment benefits	118	124
Termination benefits	-	-
Total compensation	<u>1,751</u>	<u>1,932</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 2021-22: \$10.411m (2020-21 \$11.635m), NSW Government Telecommunications Authority for radio network fees 2021-22: \$28.024m (2020-21: \$20.816m) and Government Property NSW for leasehold rent and make good payments 2021-22: \$7.450m (2020-21: \$7.689m).

At 30 June 2022 a receivable was due from Department of Communities and Justice amounting to \$23.667m (2020-21: \$16.067m) 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 2022

June 2022, a receivable was due from iCare amounting to \$67.242m (2020-21: receivable \$66.559m) 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



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APPENDICES

APPENDICES

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APPENDIX 1 – OPERATIONS, PREPAREDNESS AND CAPABILITY

1.1 Incidents

INCIDENTS 2021/22

Bush, grass and forest fires attended by NSW RFS	4,561
Structural fires	1,238
Motor vehicle fires	1,616
Motor vehicle accidents	4,220
Investigation	3,640
Refuse fires	416
Spillages	745
Assist other agencies	2,401
Flood and storm	217
People rescued – general land/road/helicopter (bush fire and flood)	79
Other incidents	3,142
TOTAL	22,196

INCIDENTS: FOUR-YEAR VIEW

	2018/19	2019/20	2020/21	2021/22
Bush, grass and forest fires attended by NSW RFS	9,675	9,112	4,746	4,561
Structural fires	1,514	1,316	1,321	1,238
Motor vehicle fires	2,137	1,659	1,835	1,616
Motor vehicle accidents	5,496	4,239	4,836	4,220
Investigation	4,499	4,126	3,624	3,640
Controlled burns/pile burns (RFDs)	2,688	2,340	2,642	2,286
Refuse fires	659	592	497	416
Spillages	960	661	778	745
Assist other agencies	1,845	1,480	1,893	2,401
Flood and storm	144	128	148	217
Rescue	2	53	57	79
Other incidents	3,171	3,157	3,150	3,142
Totals	30,102	26,523	22,885	22,196

NOTES

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

1.2 New and renovation builds

NUMBER OF NEW AND RENOVATION BUILDS IN 2021/22

AREA	NEW		RENOVATION	
	FIRE CONTROL CENTRES	BRIGADE STATIONS	FIRE CONTROL CENTRES	BRIGADE STATIONS
Greater Sydney	0	1	2	15
Hunter	0	1	1	0
North Eastern	0	1	0	2
North Western	2	2	0	5
South Eastern	0	1	0	3
South Western	0	2	1	4
Western	0	1	5	1
TOTAL	2	9	9	30

1.3 Vehicles, boats and aircraft

TOTAL OPERATIONAL VEHICLES, BOATS AND AIRCRAFT 2021/22

VEHICLES	HUNTER	NORTH EASTERN	NORTH WESTERN	GREATER SYDNEY	SOUTH EASTERN	SOUTH WESTERN	WESTERN	TOTAL
Tankers	444	427	478	400	628	671	883	3,931
Pumpers	23	3	1	25	9	4	4	69
Personnel transport and Command vehicles	117	90	53	276	123	74	138	871
Bulk water carriers	9	2	3	10	5	14	4	47
All general purpose trailers and miscellaneous vehicles	129	86	176	211	124	201	263	1,190
Communications vehicles and dedicated communications trailers	3	1	7	8	4	3	4	30
Catering vehicles and dedicated catering trailers	22	12	8	25	12	15	8	102
Marine craft	8	-	-	18	4	2	-	32
Aircraft	-	-	-	-	-	-	-	10
TOTAL	755	621	726	973	909	984	1,304	6,282

NUMBER OF NEW, REALLOCATED AND REFURBISHED VEHICLES
DELIVERED TO BRIGADES IN 2021/22

VEHICLE CATEGORY	STYLE	NEW FIRE APPLIANCES	NEW GROUP OFFICER, COMMAND OR TRANSPORT VEHICLES	REFURBISHED APPLIANCES	REALLOCATED (SECOND HAND APPLIANCE PROGRAM)
Category 1 Tanker	Dual Cab	40	-	33	18
Category 1 Tanker	Grasslands	34	-	-	1
Category 6 Tanker	Grasslands	10	-	-	-
Category 7 Tanker	Grasslands Dual Cab	25	-	-	8
Category 7 Tanker	Grasslands Single Cab	21	-	-	3
Category 9	First Response Unit	39	-	-	21
Category 10	Urban Pumper	2	-	-	-
Category 12 and 16	Transport/ Group Officer/ Command	-	22	-	4
Category 13	Bulk Water Carrier	1	-	-	-
Category 17	Logistics	3	-	-	-
Category 20	Road Crash Rescue	-	-	-	-
Category 21	Road Crash Rescue Light	6	-	-	-
TOTAL		181	22	33	55

1.4 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	15,653	13,381	85.5%	187,698	\$95,491
Total programmed hazard reduction works	7,672	6,658	86.8%	82,766	\$36,417.0
Bush fire hazard complaints	1,381	884	64.0%	2,031	\$893.6
Private land hazard reduction certificates	409	384	93.9%	140	\$61.6
Development control assessments	5,731	5,023	87.6%	61,912	\$40,144.7
Community education programs	460	432	93.9%	40,849	\$17,973.6

NOTES

1. The 'Total programmed hazard reduction works' data set is derived from the records extracted from Guardian on 15 September 2022.
2. The 'Number of works planned' data set is comprised of activities with a planned date occurring during 2021/22.
3. The 'Number of works completed' data set comprises activities with a completion date occurring during 2021/22.
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 DA's comprise the DAs received in this reporting period and the carryovers.

HAZARD REDUCTION

1.5 Number of properties protected by hazard reduction works

COMPLETED HAZARD REDUCTION PROPERTIES PROTECTED BY AGENCY

Agency	Number of properties protected
Department of Planning and Environment (Crown Lands)	2,825
Forestry Corporation of NSW	294
Local Government Authority	34,338
NSW National Parks and Wildlife Service	25,552
Fire and Rescue NSW	1012
NSW Rural Fire Service	18,581
Other	164
State Total	82,766

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	-	-	-
Department of Planning and Environment (Crown Lands)	445.06	557.02	1,002.08
Forestry Corporation of NSW	3,269.46	15.01	3,284.47
Local Government Authority	372.00	1,302.79	1,674.79
NSW National Parks and Wildlife Service	28,161.98	2990.53	31,152.51
Private	2,594.51	44.40	2,638.91
Other	1,423.30	4,465.91	5,889.21
Total hazard reduction areas	36,266.31	9,375.66	45,641.97

HAZARD REDUCTION UNDERTAKEN BY THE NSW 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 369 hazard reduction works comprising approximately 5,212 hectares of hazard reduction work protecting a total number of 18,581 assets with a value of \$8.2 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	% of total
Department of Planning and Environment (Crown Lands)	83	6.31%
Local Government Authority	221	16.81%
NSW National Parks and Wildlife Service	215	16.35%
NSW Rural Fire Service	784	59.62%
Other	12	0.91%
Total	1,315	100%

HAZARD COMPLAINTS RECEIVED

Land tenure	Complaints received	% of total
Private Land	941	76.5%
Council Land	203	16.5%
State Government Land	81	6.6%
Commonwealth Land	1	0.1%
To Be Determined	4	0.3%
Total	1,230	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
1,150	25	2

PERMITS ISSUED UNDER *THE RURAL FIRES ACT 1997*

Permits issued by	Number issued	% of total
Fire and Rescue NSW	2,072	9.05%
NSW Rural Fire Service	20,819	90.95%
Total	22,891	100%

APPENDIX 2 – PEOPLE AND STRATEGY

2.1 Salaried and volunteer members

	2022	2021	2020
Full-time equivalent (FTE) positions*	1,105	1,059	965
Headcount at Census*	1,142	1,079	998
Volunteer members	72,855	75,354	76,319

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

2.2 Executive remuneration

Senior executives	2022		2021		2020	
	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	4 [^]	1	4 [*]	1	3
Band 1	6 [^]	14 [^]	6	12 [*]	5	10 [#]
Totals	7	19	7	17	6	14
	26		24		20	

[^] 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.

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

[#] This figure indicates one PSSE Band 1 on leave pending retirement at the time of reporting for the 2019/20 Annual Report.

Band	2022 Range (\$)	Average Remuneration (\$)		
		2022	2021	2020
Band 4	499,251 - 576,700	-	-	-
Band 3	354,201 - 499,250	461,280	450,012	403,905
Band 2	281,551 - 354,200	321,666	313,825	310,151
Band 1	197,400 - 281,550	226,995	222,588	227,952

NOTE: 4.23% of NSW RFS employee-related expenditure in 2022 was related to senior executives, compared with 3.76% in 2021, and 4.62% in 2020.

2.3 Membership applications

	2022	2021	2020
New member applications	4,859	4,375	8,494
(includes junior member applications)	(456)	(333)	(795)

2.4 Workforce diversity

TRENDS IN THE REPRESENTATION OF STAFF WITHIN WORKFORCE DIVERSITY GROUPS

Workforce Diversity Group	Benchmark/target	2022	2021	2020
Women	50%	34.3%	35%	35.7%
Aboriginal people and Torres Strait Islanders	3.3%	4.3%	4.3%	3.9%
People whose first language spoken as a child was not English	23.2%	5.3%	4.3%	4.9%
People with a disability	5.6%	5.4%	4.8%	5.0%
People with a disability requiring work-related adjustment	N/A	1.6%	2.0%	1.9%

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 2014-17 introduced an aspirational target of 1.8% by 2021 for each of the sector's salary bands. If the aspirational target of 1.8% is achieved in salary bands not currently at or above 1.8%, the cumulative representation of Aboriginal employees in the sector is expected to reach 3.3%.
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.

TRENDS IN THE DISTRIBUTION OF STAFF WITHIN WORKFORCE DIVERSITY GROUPS

Workforce Diversity Group	Benchmark/target	2022	2021	2020
Women	100	101	102	99
Aboriginal people and Torres Strait Islanders	100	80	79	84
People whose first language spoken as a child was not English	100	115	114	114
People with a disability	100	98	105	105
People with a disability requiring work-related adjustment	100	N/A	111	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.

2.5 Public Interest Disclosures (PID)

The table below provides the information that is mandatory for the NSW RFS to include in the Annual Report in accordance with the *Public Interest Disclosures Act 1994* and the *Public Interest Disclosures Regulation 2011*.

	Made by public officials performing their day to day functions	Under statutory or other legal obligation	All other PIDs
Number of public officials who made PIDs directly	0	0	0
Number of PIDs received	0	0	0
<i>Of PIDs received, number primarily about:</i>			
Corrupt conduct	0	0	0
Maladministration	0	0	0
Serious and substantial waste	0	0	0
Government information contravention	0	0	0
Local government pecuniary interest contravention	0	0	0

A disclosure is recorded as a Public Interest Disclosure (PID) in accordance with the requirements of the Public Interest Disclosure Act 2013 and NSW RFS Service Standard 1.1.30 Public Interest Disclosures, as follows:

- a. The disclosure is made by a person who is, or has been, a public official (including NSW RFS salaried staff and volunteer members)
- b. The disclosure is made to the NSW RFS Commissioner or Disclosure Coordinator/Officer, an investigating authority (e.g. ICAC or NSW Ombudsman), or in limited circumstances to a Member of Parliament or journalist.
- c. The disclosure must be about one of the four categories of serious wrongdoing:
 - i. Corrupt conduct,
 - ii. Maladministration,
 - iii. Serious and substantial waste of public money,
 - iv. Breach of Government Information (Public Access) Act 2009 (GIPA Act), or a breach of the GIPA Act; and
- d. The person making the disclosure must honestly believe on reasonable grounds that the information shows or tends to show wrongdoing.

The NSW RFS received seven reports during the 2021/22 financial year for determination as to whether they ought to be dealt with as PIDs. Where reports are not dealt with as PIDs, the NSW RFS recognises such reports may still raise important issues of concern and manages them in accordance with its complaints handling protocols.

Number of PIDs finalised

1

Additional information	Response
Does NSW RFS have an internal reporting policy?	Yes. NSW RFS Service Standard 1.1.30 <i>Public Interest Disclosures</i> revised and published 19 July 2019.
Has head of agency taken actions to meet staff awareness obligations?	Publication of Service Standard 1.1.30 on the public website and the internal One NSW RFS website. Public Interest Disclosures is a component of the training package for Code of Conduct and Ethics Training provided to staff and senior volunteers.

2.6 Reported injuries and registered workers compensation claims

Injury type	Reported Injuries			Workers compensation claims	
	Volunteer member	Salaried member	Non NSW RFS personnel	Volunteer member	Salaried member
Allergic reaction	13	12	0	1	1
Breathing difficulties	3	2	1	1	0
Burn - fire related	8	1	0	2	1
Burn - not fire related (e.g. scald)	6	2	0	0	1
Cancer (claims lodged)	8	0	0	23	1
Exposure only (no known illness)	81	4	0	1	0
Faint/dizziness/collapse	11	2	0	4	1
Foreign body	13	6	0	7	3
Fracture	7	1	0	5	1
Head injury/concussion	3	0	1	0	0
Heart related	6	3	1	3	1
Heat/hydration issue	13	2	1	3	0
Minor wound (e.g. cuts, grazes, bruising)	148	68	2	14	15
Muscle/tendon strain/dislocation	89	63	0	29	26
Nausea/vomiting/diarrhoea	5	3	0	1	1
Other/multiple injuries	71	34	7	25	12
Psychological	5	9	0	13	13
TOTAL	490	212	13	132	77
GRAND TOTAL	715			209	

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

2.7 Natural Hazards Research Australia (NHRA)

On 30 June 2021, the Bushfire and Natural Hazards Cooperative Research Centre (BNHCRC) transitioned to a new research body, Natural Hazards Research Australia (NHRA) providing opportunity for renewal of the national natural hazard research agenda.

Under the new funding arrangements, Resilience NSW makes a contribution to the NHRA on behalf of our jurisdiction and the NSW RFS no longer funds the NHRA directly.

Through the establishment year of the NHRA, the NSW RFS has continued contributing to, and participating in, the national research agenda including the development of new research priorities with national impact and the completion of projects commenced under the former BNHCRC.

In addition, NSW RFS is collaborating with Resilience NSW and other relevant agencies to implement the Bushfire and Natural Hazards Research and Technology Program, and Bushfire Response R&D Mission, both arising from the 2019/20 NSW Bushfire Inquiry recommendation to establish NSW as a major world centre of bush fire research, technology development and commercialisation.

Significant research activities during the reporting year included a partnership with Monash University to develop an improved understanding of firefighter protection in frontline vehicles, as well as with the University of Wollongong for research to support improvements in respiratory protection for firefighters.

NSW RFS also continues to collaborate with the Minderoo Foundation, the Smart Sensing Network and the NSW Natural Hazards Research & Development Program Committee to explore opportunities for remote sensing technologies in bush fire management.

2.8 Awards

BRAVERY AND SERVICE AWARDS (INTERNAL)

	Totals
Commissioner's Award for Valour	0
Commissioner's Commendation for Bravery	1
Commissioner's Unit Citation for Bravery	0
Commissioner's Commendation for Service (Individual)	1
Commissioner's Certificate of Commendation (Individual)	5
Commissioner's Unit Citation for Service	6
Commissioner's Certificate of Commendation (Unit)	6
Totals	19

MEMBERS AWARDED COMMISSIONER'S COMMENDATION FOR BRAVERY

Firefighter Lee Byrne - Baan Baa Brigade, Namoi Gwydir, Area North Western

COMMISSIONER'S COMMENDATION FOR SERVICE (INDIVIDUAL)

State Protocol Officer John Sullivan - State Ceremonial Unit, NSW RFS Headquarters

COMMISSIONER'S CERTIFICATE OF COMMENDATION (INDIVIDUAL)

Deputy Captain Perce Denton - Llandilo Brigade, Cumberland, Area Greater Sydney

Firefighter John Downes - Jamberoo Brigade, Illawarra, Area Greater Sydney

Mr Paul Fowler - Events and Awards, NSW RFS Headquarters

Firefighter Martin Kalina - Glenellen Brigade, Southern Border, Area South Western

Firefighter Derek Kolster - Wilton Brigade, Southern Highlands, Area Greater Sydney

COMMISSIONER'S UNIT CITATION FOR SERVICE

Hornsby Strike Team - Hornsby / Ku-ring-gai, Area Greater Sydney

Loftus 1 Bravo - Sutherland, Area Greater Sydney

Mt Ramornie 9 - Clarence Valley, Area North Eastern

Mungindi Brigade - Namoi Gwydir, Area North Western

State Ceremonial Unit - Office of the Commissioner

Sutherland Strike Teams Alpha and Bravo - Sutherland, Area Greater Sydney

COMMISSIONER'S CERTIFICATE OF COMMENDATION (UNIT)

Baan Baa Brigade - Namoi Gwydir, Area North Western

Bourke Headquarters - Far West, Area Western

Gosford Catering Unit - Central Coast, Area Hunter

Moree Brigade - Namoi Gwydir, Area North Western

Strike Team E18-201 - Northern Beaches, Area Greater Sydney

Wampralea Brigade - Far West, Area Western

LONG SERVICE AWARDS (INTERNAL)

Awarded for ten years of Long Service with Clasps awarded for each subsequent ten year period of service.

Long Service Medal/Clasps	Members
10-year Long Service Medal	798
20-year Long Service Clasp	475
30-year Long Service Clasp	287
40-year Long Service Clasp	188
50-year Long Service Clasp	95
60-year Long Service Clasp	38
70-year Long Service Clasp	5
Totals	1,886

NATIONAL MEDALS/CLASPS

The National Medal recognises long and diligent service by members of recognised organisations that help the community during times of crisis. It is Australia's most awarded civilian medal.

National Medal / Clasp	Members
Medals	207
Clasps	193
Totals	400

AUSTRALIAN FIRE SERVICE MEDALS (AUSTRALIAN HONOURS SYSTEM)

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

Australian Fire Service Medals	Members
Australia Day	7
Queen's Birthday	8
Totals	15

MEMBERS AWARDED AUSTRALIAN FIRE SERVICE MEDAL - AUSTRALIA DAY

Firefighter David Bosworth - Minore Brigade, Orana

Group Captain Donald (Stuart) Farleigh - Mandalong Brigade, Central Coast

Deputy Captain Jane Hollier - Field Operations and Oakville Brigade, Hawkesbury

Group Captain Jennifer Lawther - Callala Beach Brigade, Shoalhaven

Captain Brian McKenzie - Lower North Coast Support Brigade, Lower North Coast

Group Officer Jonathon McKenzie - Tallimba Brigade, Bland Temora

Group Captain Christopher Petrikas - Tennyson Brigade, Hawkesbury

MEMBERS AWARDED AUSTRALIAN FIRE SERVICE MEDAL - QUEEN'S BIRTHDAY

Deputy Group Captain Louis Cassar - Medowie Brigade, Lower Hunter

Group Captain Scott Croweller - Headquarters Brigade, Northern Beaches

Group Officer Krystal Hinds - Gunning-Fish River Brigade, Southern Tablelands

Captain John Reed - Craigie Brigade, Monaro

Group Captain John Smith - Coleambally Brigade, MIA

Deputy Group Captain Brett Turner - Varroville/Georges River Brigade, Macarthur

Group Captain Frederick Turner - Glennies Creek/Singleton FCC, Hunter Valley

Senior Deputy Captain Barry Whalan - Eulomogo Brigade, Orana

APPENDIX 3 – TECHNOLOGY, FINANCE AND LEGAL

3.1 Risk management and insurance

Total deposit premiums (excluding GST) paid	2021/22 \$	2020/21 \$	2019/20 \$	2018/19 \$
Workers compensation – salaried staff	4,655,124	6,927,490	4,671,386	13,767,204
Workers compensation – volunteers	0	0	63,202,000	96,859,504
Motor vehicle	3,901,631	3,238,536	1,678,900	1,780,180
Public liability	1,570,476	1,286,740	2,606,000	2,769,560
Property	233,323	132,696	92,880	103,980
Other	50,124	49,198	36,380	37,890
Totals	10,410,678	11,634,660	72,287,546	115,318,318

NOTES

- Insurance coverage is provided by the NSW Treasury Managed Fund for all areas except for workers compensation coverage for volunteers. NSW RFS volunteers are covered by the Bush Firefighters Compensation Fund (BFFCF) administered by iCare.
- In September 2018, the NSW government introduced amendments to workers compensation legislation to reverse the onus of proof for NSW firefighters who are diagnosed with one of 12 prescribed cancers and meet the applicable minimum qualifying service periods. This resulted in a significant increases in workers compensation for both staff and volunteers in 2018/19 and 2019/20 as reflected in the table above.
- In the case of the BFFCF, the fund was in a surplus position of \$66.5m as at 30 June 2021 and \$67.2m as at 30 June 2022. No premium was required to be paid in either the 2020/21 or 2021/22 years, hence no expense has been reported.

3.2 Payment performance

AGED ANALYSIS AT THE END OF EACH QUARTER 2021/22

Quarter	Current (i.e. within due date) \$'000	Less than 30 days overdue \$'000	Between 30 and 60 days overdue \$'000	Between 61 and 90 days overdue \$'000	More than 90 days overdue \$'000
All suppliers					
September	898	1,054	104	44	21
December	5,310	2,701	573	271	(58)
March	2,660	1,570	33	(155)	258
June	8,009	1,161	783	30	179
Small business suppliers					
September	1	35	2	0	1
December	9	29	4	0	0
March	0	99	1	0	0
June	12	224	0	0	0

ACCOUNTS DUE OR PAID WITHIN EACH QUARTER 2021/22

Measure	Sept 2021	Dec 2021	March 2022	June 2022
All suppliers				
Number of accounts due for payment	7,916	8,407	7,453	8,856
Number of accounts paid on time	6,885	7,244	6,360	7,831
Actual percentage of accounts paid on time (based on number of accounts)	87%	86%	85%	88%
Dollar amount of accounts due for payment \$'000	99,492	79,788	118,397	115,437
Dollar amount of accounts paid on time \$'000	68,090	52,863	91,150	89,835
Actual percentage of accounts paid on time (based on \$)	68%	66%	77%	78%
Number of payments for interest on overdue accounts	0	0	0	0
Interest paid on overdue accounts	0	0	0	0
Small business suppliers				
Number of accounts due for payment to small business	349	375	330	359
Number of accounts due to small businesses paid on time	312	338	285	332
Actual percentage of small business accounts paid on time (based on number of accounts)	89%	90%	86%	93%
Dollar amount of accounts due for payment to small businesses \$'000	1,789	1,413	3,913	2,569
Dollar amount of accounts due to small businesses paid on time \$'000	1,691	1,144	2,121	2,424
Actual percentage of small business accounts paid on time (based on \$)	95%	81%	54%	94%
Number of payments to small business for interest on overdue accounts	0	0	0	0
Interest paid on overdue accounts	0	0	0	0

3.3 Engagement of consultants

Consultancies equal to or more than \$50,000	Cost (\$)
	Nil
Consultancies equal to or more than \$50,000	Cost (\$)
Accounting general	Nil
Total consultancies	Nil

3.4 Funds granted to non-government organisations

	Program area	2017/18	2018/19	2019/20	2020/21	2021/22	Nature and purpose
Nature Conservation Council of NSW	Operations	\$139,699	\$146,745	\$154,646	\$145,845	\$158,952	Annual funding to allow the Council to meet its responsibilities under the <i>Rural Fires Act 1997</i> .
Total		\$139,699	\$146,745	\$154,646	\$145,845	\$158,952	

3.5 Cyber security annual attestation statement for the 2021/22 Financial Year for NSW Rural Fire Service (NSW RFS)

Annual Attestation Statement

Cyber Security Annual Attestation Statement for the 2021-2022 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.

Governance is in place to manage the 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.

There exists a current cyber incident response plan for the NSW Rural Fire Service which has been tested during the reporting period.

The NSW Rural Fire Service has an Information Security Management System (ISMS) in place. The NSW Rural Fire Service is doing the following to continually improve the management of cyber security governance and resilience:

- Undertaking annual NSW Government Cyber Security Policy maturity assessments,
- Undertaking annual internal and external penetration tests,
- Implementing risk treatments arising from the 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

8/9/2022

3.6 Internal Audit and Risk Management Statement



NSW RURAL FIRE SERVICE

Internal Audit and Risk Management Attestation Statement for the 2021–2022 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:

1. 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
2. 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
3. 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

3.6 Internal Audit and Risk Management Statement Continued...

Membership

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

- Independent Chair, Mr Garry Dinnie, reappointed for a two-year term, commencing 2 October 2021, ending on 1 October 2023
- Independent Member, Mr David Roden, reappointed for a three-year term commencing 25 February 2020, ending 24 February 2023
- Independent Member, Ms Marcia Doheny, reappointed for a five-year term commencing 13 November 2021, ending 12 November 2026



Rob Rogers AFSM

Commissioner

NSW Rural Fire Service

Date: 12/9/22

Ref: DOC22/68628



Debbie Andreatta

Chief Audit Executive

NSW Rural Fire Service

Date: 8 September 2022

02 8741 5582

3.7 Government Information (Public Access) Act 2009 (GIPA Act) statistics for 2021/22

TABLE A: NUMBER OF APPLICATIONS BY TYPE OF APPLICANT AND 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	1	0	0	1	0	0	0	0
Members of Parliament	0	0	0	0	0	0	0	0
Private sector business	18	24	3	0	0	0	0	2
Not-for-profit organisations or community groups	1	0	1	1	0	0	0	0
Members of the public (application by legal representative)	3	4	2	0	0	0	0	2
Members of the public (Other)	13	11	2	4	1	0	0	1

TABLE B: NUMBER OF APPLICATIONS BY TYPE OF APPLICATION AND 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	0	0	0	0	0	0	0	0
Access applications (other than personal information applications)	30	33	6	5	1	0	0	3
Access applications that are partly personal information applications and partly other	6	6	2	1	0	0	0	2

TABLE C: INVALID APPLICATIONS

Reason for invalidity	Number of applications
Application does not comply with formal requirements (section 41 of the <i>Act</i>)	1
Application is for excluded information of the agency (section 43 of the <i>Act</i>)	0
Application contravenes restraint order (section 110 of the <i>Act</i>)	0
Total number of invalid applications received	1
Invalid applications that subsequently became valid applications	0

TABLE D: CONCLUSIVE PRESUMPTION OF OVERRIDING PUBLIC INTEREST AGAINST DISCLOSURE: MATTERS LISTED IN SCHEDULE 1 TO THE *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	4
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 ACT

	Number of occasions when application not successful
Responsible and effective government	45
Law enforcement and security	1
Individual rights, judicial processes and natural justice	44
Business interests of agencies and other persons	1
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 days plus any extensions)	58
Decided after 35 days (by agreement with applicant)	6
Not decided within time (deemed refusal)	0
Total	64

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	0	3	3
Review by Information Commissioner	0	0	0
Internal review following recommendation under Section 93 of the Act	0	0	0
Review by NSW Civil and Administrative Tribunal (NCAT)	0	0	0
Total	0	3	3

TABLE H: APPLICATIONS FOR REVIEW UNDER PART 5 OF THE ACT (BY TYPE OF APPLICANT)

	Number of applications for review
Applications by access applicants	2
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	4
Applicant-initiated transfers	3

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 applications but not including invalid applications)	78
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.	1

In December 2021 a review was undertaken of the information proactively released by the NSW RFS under the *GIPA Act*. The existing program was examined, including consideration of the categories of information already proactively released, as well as other types of information held by the Service. While the conclusion was drawn that there was not currently any additional types of government information suitable for proactive release, it was noted that the Guardian program will provide further means of proactively releasing information to the public.

3.8 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 NSW RFS Service Standard 1.1.14 *Personal Information and Privacy* sets out the manner in which members of the NSW RFS shall collect and use personal information in carrying out the functions of the NSW RFS, so as to comply with the provisions of the PPIPA and HRIPA. The NSW RFS Privacy Management Plan also forms part of this Service Standard and articulates the responsibilities of the NSW RFS under PPIPA and HRIPA.

There were no reviews of the NSW RFS application of the PPIPA Act during 2021/22.

3.9 Minister-approved travel

Date	Country	Officer/s	Trip details
20 to 25 June 2022	Germany	Deputy Commissioner Kyle Stewart APM Joshua Torrens, Director Logistics and Equipment Cohen Sanders, Manager Engineering Design Troy Dowley, Rural Fire Service Association representative	Attended INTERSCHUTZ Conference and trade show to inspect emerging technologies and firefighting appliance development to inform the Next Generation Fleet Design Priority Project.

3.10 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 NSW RFS website www.rfs.nsw.gov.au

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

Glossary

Acronym	Meaning	Acronym	Meaning
ABS	Australian Bureau of Statistics	ICON	Incident Control On Line
ACEFA	Australian Community Engagement and Fire Awareness Conference	ICT	Information and Communications Technology
AFDRS	Australian Fire Danger Rating System	IMT	Incident Management Team
AFSM	Australian Fire Service Medal	IRC	Industrial Relations Commission
APM	Australian Police Medal	LGA	Local Government Area
BFCC	Bush Fire Co-ordinating Committee	LGLC	Local Government Liaison Committee
BFFCF	Bush Firefighters Compensation Fund	MDT	Mobile Data Terminal
BFIL	Bush Fire Information Line	MIA	Murrumbidgee Irrigation Area
BFMC	Bush Fire Management Committee	MP	Member of Parliament
BIRS	Brigade Incident Reporting System	NHRA	Natural Hazards Research Australia
BNHCRC	Bushfire and Natural Hazards Cooperative Research Centre	NSW RFS	NSW Rural Fire Service
CAD	Computer Aided Dispatch	NSW SES	NSW State Emergency Service
CASA	Civil Aviation Safety Authority	OAM	Medal of the Order of Australia
CEG	Corporate Executive Group	OpO Program	Operational Officer Program
DCS	Department of Customer Service	PID	Public Interest Disclosures
FCC	Fire Control Centre	PPIPA	<i>Privacy and Personal Information Protection Act 1998</i>
FRNSW	Fire and Rescue NSW	PSA	Public Service Association (of NSW)
FSJSC	Fire Services Joint Standing Committee	PSSE	Public Service Senior Executive
GIPA	Government Information (Public Access)	RAT	Rapid Antigen Testing
GSF	Government Sector Finance	RAFT	Remote Area Firefighting Teams
GST	Goods and Services Tax	RFD	Rural Fire District
HRIPA	<i>Health Records and Information Privacy Act 2002</i>	RFSA	NSW Rural Fire Service Association
HSR	Health and Safety Representative	RFSAC	Rural Fire Service Advisory Council
ICAC	Independent Commission Against Corruption	RPAS	Remotely-piloted Aerial System
iCare	Insurance and Care NSW	Section 44	Section 44 of the <i>Rural Fires Act 1997</i> (declaration of major fire emergency)
		WHS	Workplace Health and Safety

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