

# PREPARED FOR ANYTHING TO PROTECT THE IRREPLACEABLE



PREVENTION +  
EDUCATION



FIRE



RESCUE



HAZMAT



PROTECT THE  
ENVIRONMENT



COUNTER  
TERRORISM



NATURAL DISASTER  
+ HUMANITARIAN  
RELIEF



MEDICAL  
RESPONSE





# 2019-20 ANNUAL REPORT

The Hon David Elliott MP  
Minister for Police and Emergency  
Services

52 Martin Place  
Sydney NSW 2000

Dear Minister,

In compliance with the terms of the Annual Reports (Departments) Act 1985, the Public Finance and Audit Act 1983 and Regulations under those Acts, I am pleased to submit the Fire and Rescue NSW (FRNSW) 2019-20 Annual Report for your presentation to the NSW Parliament.

Throughout the year, FRNSW continued its collaboration with other emergency services and partners to save life, property, and the environment from fires, emergencies, and natural disasters. FRNSW also engaged with the community to deliver a wide range of prevention and preparedness programs to create a safer environment and build resilience.

In addition, the report contains the FRNSW audited financial statements for the financial year ended 30 June 2020 and appendices as required by legislation.

Your sincerely

**Paul Baxter**  
Commissioner  
30 November 2020

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## AVAILABILITY AND COST OF THE ANNUAL REPORT

The FRNSW Annual report 2019-20 has been prepared in accordance with Premier's Memorandum 2013-09 - Production Costs of Annual Reports.

No external cost was incurred in the preparation and production of this annual report.

The report is available in the Publications List on the FRNSW website at [www.fire.nsw.gov.au](http://www.fire.nsw.gov.au)

# FROM THE COMMISSIONER



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## NSW BUSHFIRES

OVER  
**190,000**  
TRIPLE ZERO CALLS  
AND REQUESTS

**558**  
STRIKE TEAMS

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## NSW FLOODS

ON SUNDAY, 9  
FEBRUARY - OUR  
BUSIEST DAY  
ON RECORD, WE  
RESPONDED TO  
MORE THAN  
**5,000**  
INCIDENTS

From the unprecedented drought and bushfire season to severe storms and flooding, to the global COVID 19 pandemic, this past year has greatly challenged our ability to consistently and reliably deliver critical emergency services to the NSW community. Our people have however admirably risen to these challenges, and continued to deliver those services reliably and professionally.

Between July 2019 to February 2020, the NSW bushfires tragically claimed 26 lives, burnt more than 5.4 million hectares, and destroyed more than 2,400 homes. During this period, we received over 190,000 triple zero calls for assistance and deployed over 550 strike teams, while maintaining our normal response capability across the state.

In the early weeks of February, as our strike teams began to wrap up after the bushfire season, the NSW Northern Rivers district was hit with torrential wet weather resulting in dangerous flooding impacting residents, homes and businesses. February 9 was our busiest day on record, with more than 7,500 requests for assistance.

Following the activation of the Australian Government's Emergency Response Plan for COVID-19 in March, we deployed our disaster and humanitarian response capabilities to support a multi-agency operation on NSW's south coast during the quarantine and repatriation of the Ruby Princess crew. Our Quarantine Hotels Taskforce also supported the Government's mandatory 14-day quarantine of returning overseas travellers by assessing venue suitability

to implement modified evacuation procedures, helping to reduce the risk of exposure of COVID-19. We also established a dedicated COVID-19 Incident Management Team to oversee our response and provide our people direction and logistical support - ensuring their safety as frontline responders so we can continue to deliver uninterrupted emergency services to the people of NSW.

The outstanding efforts of our firefighters, as well as non-operational staff and volunteers, during these challenging events has highlighted our wide range of capabilities and our commitment to the NSW community. Despite the heavy workload responding to bushfires, floods and the impact of COVID-19, FRNSW completed more than 13,000 safety visits to homes, installed 7,691 new smoke alarms and replaced 3,063 batteries in existing alarms for at risk groups within the community. We are committed to growing our safety visits program in 2020-21, dependent upon COVID-19 risk management protocols.

I look forward to further building our capabilities under our Plus Plan - our blue print for positive organisational change and the driving force behind enabling and empowering our people - as we continue to adapt to meet the changing needs of the communities we serve.

**Paul Baxter**  
Commissioner



# BUSHFIRE EFFORTS SHOW OUR GREAT STRENGTHS

**The outstanding efforts of our firefighters, non-operational staff and volunteers during the unprecedented 2019-2020 NSW bushfire season highlighted our commitment to the NSW community.**

From July 2019 to February 2020 the NSW bushfires tragically claimed 26 lives, burnt more than 5.4 million hectares and destroyed more than 2400 homes.

Fire and Rescue NSW (FRNSW) contributed significant resources including 558 strike teams to support three State of Emergency responses to the bushfires, while maintaining our normal response capability across the state.

In a historic first, we successfully led the multi-agency staging of many strike teams from our Emergency Services Academy at Orchard Hills.

A number of our senior officers took up positions as Strike Team Leaders, Divisional Commanders, Safety Officers, Fire Control Centre Liaison Officers and Section 44 Deputy Incident Controllers, and worked in the Strategic Operations Centre and Bushfire Incident Coordination Centre.

And for the first time, a FRNSW officer was appointed as an Incident Controller as part of a Section 44 declaration.

Using leading Remote Pilot Aircraft System (RPAS) technology, we captured vital, real-time information regarding the location and spread of bushfires which was livestreamed for a timely and coordinated response.

We also used our RPAS technology to support Government agencies with large-scale recovery work.

Our Disaster Assistance Response Teams worked closely with NSW Health to establish the infrastructure for a 10-day field hospital at Batemans Bay, while our Hytrans bulk water tanker supported firefighting efforts in remote NSW communities.

In the northern NSW town of Rappville and Jenolan Caves in the west, our satellite communications provided essential services to isolated residents so they could contact their loved ones.

Through the proactive use of social media, we raised community awareness, shared incident notifications, promoted fire safety and prevention and supported the work of other agencies.

And for the first time ever, our After-Action Review included a thorough consultation with all business areas including non-operational units and Community Fire Unit volunteers, to ensure we continue to deliver high quality services to the NSW community.

Remarkably, we achieved all this during one of the busiest bushfire seasons while maintaining our normal response across the state. At its peak in November and December 2019 we had 65,000 community interactions including Triple Zero (000) calls and providing fire safety advice to members of the public.

During the bushfire season we received over 190,000 Triple Zero (000) calls.

This level of sustained effort was only possible with a focus on both the physical and mental wellbeing of our people. During the past 12 months, FRNSW prioritised mental health and wellbeing with the appointment of three new Wellbeing Officers and an additional Occupational Psychologist.

These additional resources help us build on existing work, including the Resilience At Work Mindcoach program, launched in June 2019. Early findings from this program showed a significant improvement in employee resilience post-training. This is critical to support our people to be prepared and to protect themselves in order to protect others.

We received many children's artworks, poems, and words of gratitude from around Australia and overseas, which recognised our efforts and reinforced our commitment to protect the irreplaceable.



**“FROM JULY 2019  
TO FEBRUARY 2020  
THE NSW BUSHFIRES  
TRAGICALLY  
CLAIMED 26 LIVES,  
BURNT MORE  
THAN 5.4 MILLION  
HECTARES AND  
DESTROYED MORE  
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**“IN NOVEMBER  
AND DECEMBER  
2019 WE HAD  
65,000 COMMUNITY  
INTERACTIONS  
INCLUDING TRIPLE  
ZERO (000) CALLS  
AND PROVIDING FIRE  
SAFETY ADVICE TO  
THE PUBLIC.”**





FRNSW FLOOD RESCUE  
SPECIALISTS



**“ON SUNDAY,  
9 FEBRUARY -  
OUR BUSIEST  
DAY ON RECORD.  
WE RESPONDED  
TO MORE  
THAN 5,000  
INCIDENTS.”**



# FROM EXTREME FIRES TO FLOODS

**When it rains it pours, and in February we witnessed an extreme weather event. The Northern Rivers floods off the back of a devastating and exhausting bushfire season highlighted the resilience and wide-ranging skills of our firefighters, while showcasing our unwavering commitment to protect the people of NSW.**

In the early weeks of February, the NSW Northern Rivers district was hit with torrential wet weather, which resulted in dangerous flooding that impacted residents, homes and businesses.

To assist with NSW State Emergency Service (NSW SES)'s response, we deployed three strike teams to provide flood rescue services and community evacuation assistance.

Starting in Bellingen near Coffs Harbour and working down the coast to Narooma, strike team Zulu provided in-water flood rescue assistance to NSW SES using specialised equipment.

Strike team Zulu investigated areas of concern for the local communities and assisted NSW SES with recovery operations and rapid damage assessment.

When Bellingen Hospital's only on-call doctor was stranded in her home and could not travel to attend her shift at the hospital, the team escorted the doctor safely, avoiding dangerous floodwaters and bridges at risk of collapse.

As major flooding continued over the next fortnight, we deployed two strike teams to Ballina and Gundagai.

Over the weekend of 8 and 9 February, we received more than 16,000 Triple Zero (000) calls, which culminated on Sunday 9 February - our busiest day on record.

We responded to more than 5,000 incidents in total that day, which doubled our busiest day during the bushfire season.

Between February and March we responded to 832 flood-related incidents in NSW.

With 20 land based flood rescue stations across NSW, we are ready, trained and experienced to conduct in-water flood rescues during heavy rainfall, as well as land-based rescues.

In addition our five in water rescue stations have the training and equipment to investigate water-based incidents, reach or throw items to conduct a rescue, while also possessing the equipment and training to safely enter the water or use an inflatable rescue platform.

Using our innovative 'eye in the sky' Remote Pilot Aircraft Systems, we can assess incidents that are not physically accessible, ascertain river levels and gather location data regarding people in distress. We share this information with agencies such as NSW SES to allocate resources and support to help save lives and protect property.

Our ability to respond to flood and storm emergencies is just one more part of our commitment to being prepared for anything to protect the irreplaceable.

**“ON THE WEEKEND OF 8 AND 9 FEBRUARY WE RECEIVED MORE THAN 16,000 TRIPLE ZERO (000) CALLS.”**



# PREPARED FOR A PANDEMIC

**Our response to the Novel Coronavirus (COVID-19) pandemic showcased our strength in logistical, operational and administrative preparedness, as we balanced our commitment to the NSW community with the safety and wellbeing of our staff and volunteers.**

Following the activation of the Australian Government's Emergency Response Plan for COVID-19 in March, Fire and Rescue NSW (FRNSW) established a Pandemic Planning Team and later an Incident Management Team to coordinate our COVID-19 response.

We activated our Strategic Operations Centre to manage our operational response, communicated with the State Emergency Operations Centre, Federal Crisis Coordination Centre, NSW Health and other emergency services. We also established working groups to consult with unions.

Importantly, we maintained our services to the community at all times while minimising potential risks to firefighters. We established clear processes to identify and report COVID-19 symptoms, infections and contacts, and supported staff who fell ill or were required to self-isolate.

We regularly communicated to staff regarding infection prevention and control, including the cleaning and disinfection of clothing, equipment, vehicles and workplaces.

In coordination with the NSW Government we established emergency supply arrangements for critical personal protective equipment and consumables.

Our Quarantine Hotels Taskforce supported the Government's mandatory 14-day quarantine of returning overseas travellers by assessing venue suitability to implement modified evacuation procedures. This helped reduce the risk of community exposure to COVID-19.

Using our disaster and humanitarian response capabilities, we supported an 18-day multi-agency operation at Port Kembla on the NSW South Coast by providing tents, water, electricity, lighting, hazardous materials services, and other essential services during the quarantine and repatriation of the Ruby Princess vessel crew.

We activated our business continuity plans and most administrative and operational support staff transitioned to working from home, which was successfully supported by our existing digital infrastructure.

We provided staff with mental health and wellbeing resources and support and protected staff vulnerable to the risks of COVID-19. We also kept staff informed through video, email, our FR360 communication app, our intranet, as well as a dedicated email address for staff inquiries.

While many face-to-face community safety activities were suspended, we used our extensive social media presence to promote COVID-19 safety, as well as winter-related fire safety and prevention.

Instead of our annual Fire Station Open Day, our virtual Open Week in May reached a staggering three million people.

As NSW transitions to recovery from COVID-19, we will conduct an After-Action Review, revise our emergency and business continuity plans, and plan the future of work to ensure we continue to be prepared for anything – even a pandemic.

**“WE MAINTAINED  
OUR SERVICES TO  
THE COMMUNITY  
AT ALL TIMES.”**

WE PROVIDED A BASE AND HAZMAT SERVICES  
FOR THE *RUBY PRINCESS* DECONTAMINATION

“INSTEAD OF OUR  
ANNUAL FIRE  
STATION OPEN  
DAY, OUR VIRTUAL  
OPEN WEEK IN  
MAY REACHED  
A STAGGERING  
THREE MILLION  
PEOPLE.”





# OUR PURPOSE

## WHAT WE DO?

Fire and Rescue New South Wales prevents fires, extinguishes fires and rescues those in need.

## WHY IS THAT IMPORTANT?

To save lives, property and protect the environment.

## WHY IS THAT IMPORTANT?

To reduce suffering and provide a safer world for us to live in.

## WHY IS THAT IMPORTANT?

Because all lives are precious.

## WHY IS THAT IMPORTANT?

You cannot replace the things that really matter to you, like your loved ones, your home, your memories.

**FIRE AND RESCUE  
NSW PURPOSE:  
TO PROTECT THE  
IRREPLACEABLE**

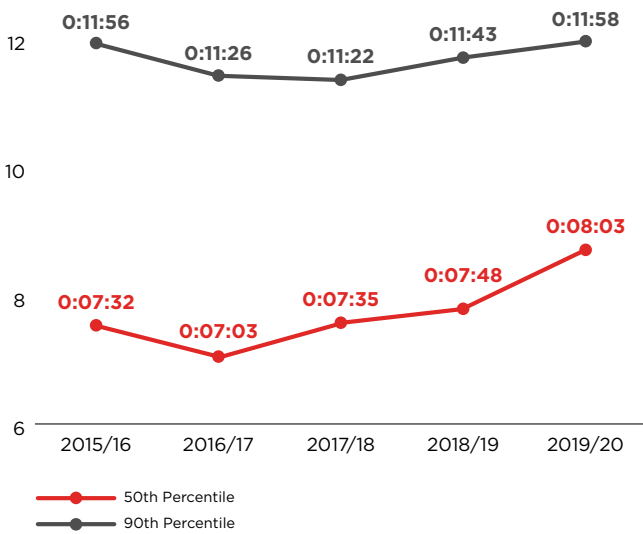




# OPERATIONAL PERFORMANCE

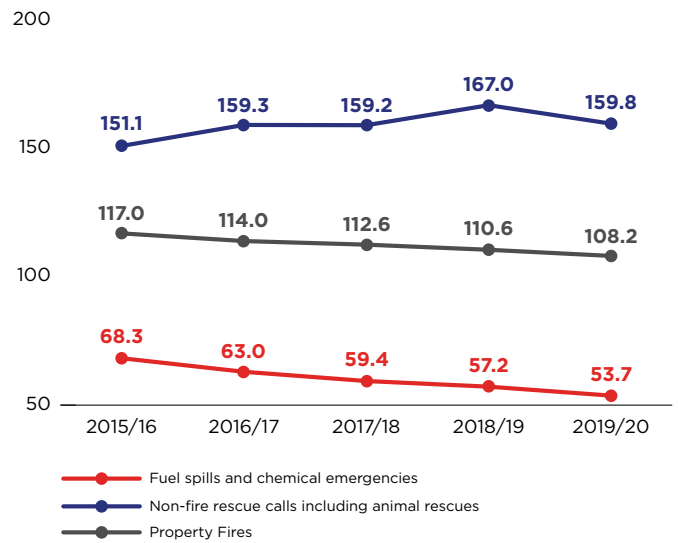
## RESPONSE TIMES TO STRUCTURE FIRES WITHIN FIRE DISTRICTS

**Response times** is an indicator of governments' objective to provide emergency services that are accessible and responsive. Shorter response times suggest that services are more accessible and responsive. FRNSW Permanent Crews responded to 90% of structure fires within 9 minutes and 56 seconds



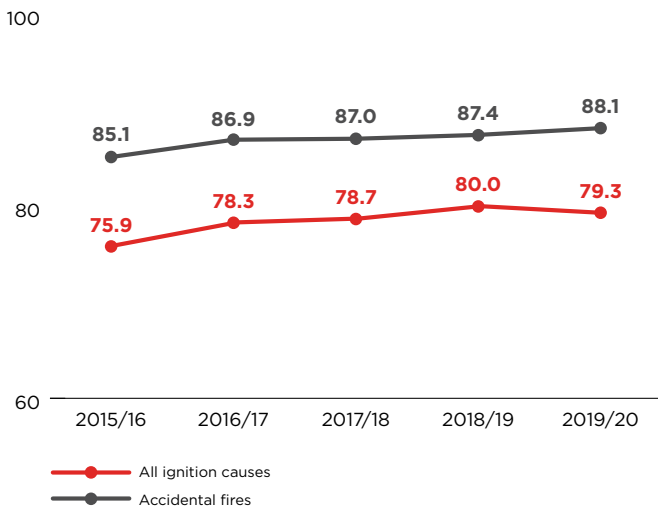
## INCIDENTS PER 100,000 POPULATION

**Accidental residential structure fires per 100 000 households** is an indicator of governments' objective to contribute to the community's management of risks through the promotion of risk reduction and mitigation activities. A low or decreasing incidence of accidental residential structural fire indicates greater community preparedness.



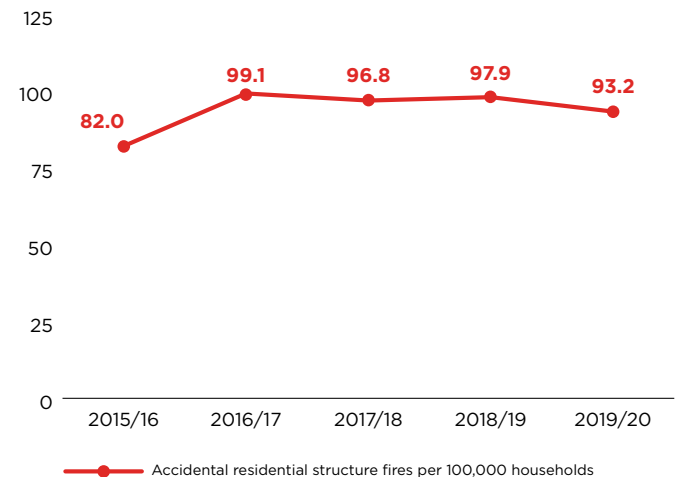
## CONFINEMENT TO ROOM OF ORIGIN

**Confinement to room/object of origin** is an indicator of governments' objective to contribute to the community's management of risks through the promotion of risk reduction and mitigation activities. A high or increasing proportion of structure fires confined to the object or room of origin is desirable. Confinement to room of origin in 88.1% of accidental fires restricted the average insurance claim to \$76,911 down from \$83,471 in 2018-19



## ACCIDENTAL RESIDENTIAL STRUCTURE FIRES PER 100,000 HOUSEHOLDS

**Incidents per 100,000 population** is an indicator of governments' objective to contribute to the community's management of risks through the promotion of risk reduction and mitigation activities. A lower or decreasing rate of incidents per 100,000 population is desirable.



# OUTCOMES AND OUTPUTS ACHIEVED

## FRNSW RESPONDED TO 129,553 EMERGENCY INCIDENTS

### PREVENTION + EDUCATION

**7,691**

new smoke alarms installed.

**3,534**

batteries in existing smoke alarms replaced.

More than

**13,000**

safety visits to homes.

### FIRE

**22,013**

fire-related emergency incident responses.

Over

**190,000**

Triple Zero calls received during the 2019-20 bushfire season.

### RESCUE

**12,991**

non-fire rescue incident responses.

**16,000**

Triple Zero calls on the weekend of February 8 and 9 alone, during the NSW floods.

### NATURAL DISASTER + HUMANITARIAN RELIEF

**7,350**

incident responses to storms, floods and natural disasters.



## HAZMAT



# 9,958

responses to incidents involving hazardous materials.



More than

# 66,000

pre-school and primary school children participated in PreEd and FireEd education programs.

More than

# 19,000

seniors participated in fire safety programs



## A FIRE BECOMES UNSURVIVABLE IN LESS THAN 3 MINUTES.



# 185

fire stations are trained and equipped to provide general land and road crash rescue response.

## MEDICAL RESPONSE



# 4,931

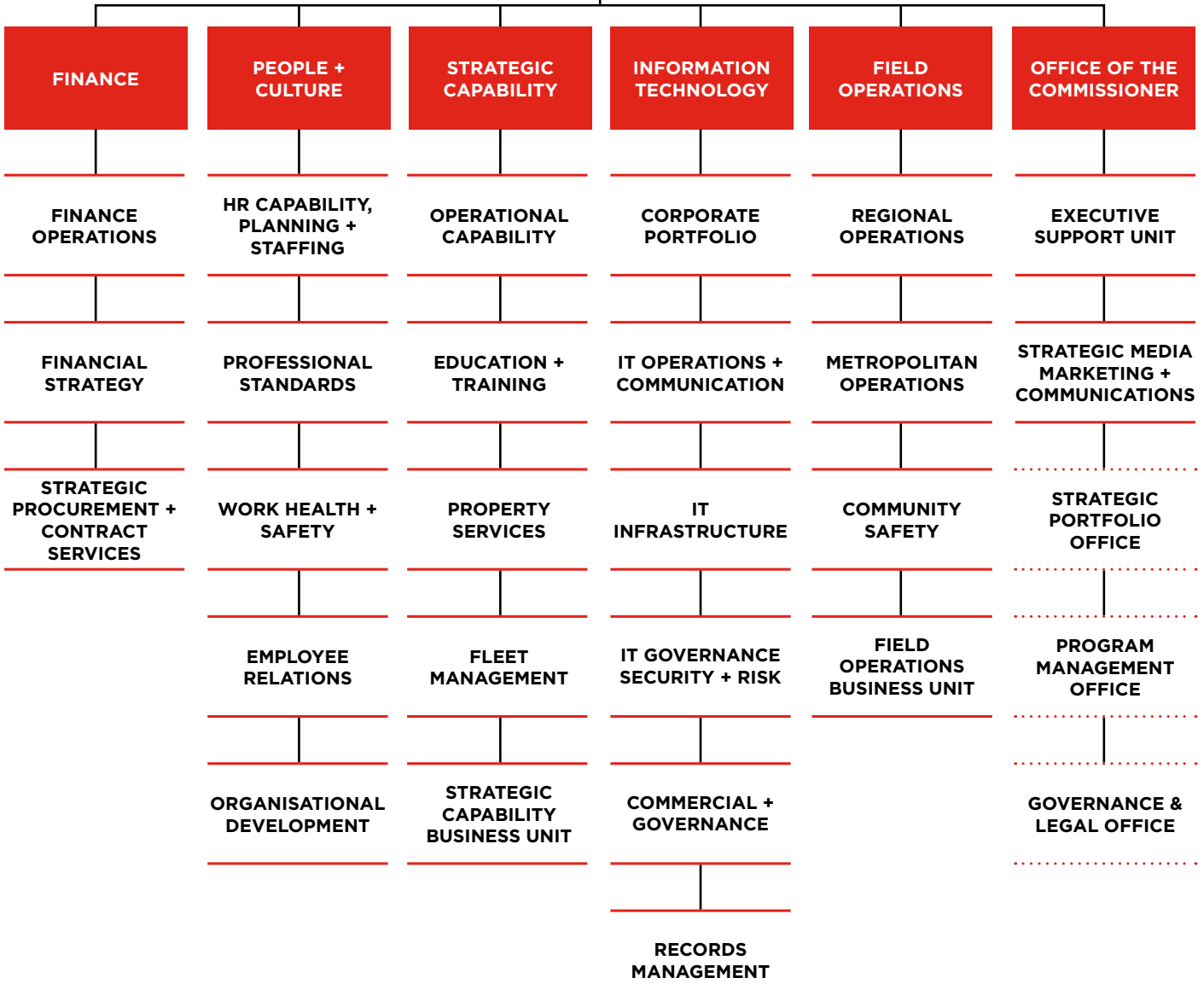
incidents providing assistance to NSW Ambulance.

# 2,439

incident responses by Community First Response stations.



# FRNSW



Commissioner

**PAUL BAXTER**

Executive Director Finance

**KAREN FOLDI**

BCom, DipHS, FCPA

Executive Director People and Culture

**MICHAEL BALDI**

MLLR, MBA, BA (Hons), Cert IV Assessment and Workplace Training

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**JIM HAMILTON**

AFSM, MMgt, GradCertMgt, GAIPM

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SHNC  
CompDataProc

Deputy Commissioner Field Operations

**JEREMY FEWTRELL**

MBA, BNatRes, GIFireE

Executive Director Office of the Commissioner

**ALISON CUNNINGHAM**

BA (Hons), FAIM

# PLUS PLAN CAPABILITIES

The Plus Plan is our blue print for positive organisational change and the driving force behind enabling and empowering our people.

## PREVENTION + EDUCATION

We will engage closely with our communities to reduce their risk and increase their resilience to fire and emergencies.

## MEDICAL RESPONSE

We will work with New South Wales Ambulance as the lead agency to increase our capabilities in medical response.

## NATURAL DISASTER + HUMANITARIAN RELIEF

We will work closely with our partners to further develop our ability to deploy international and inter-state support to those in need.

## COUNTER TERRORISM

We will take a more proactive role as a supporting agency looking for opportunities to improve and increase our contribution both the prevention and response to terrorism events.

## FIRE

Fire is and will remain a cornerstone in our service delivery.

## RESCUE

We are the State's lead provider of rescue services, we will partner with agencies to ensure communities receive a seamless, professional service.

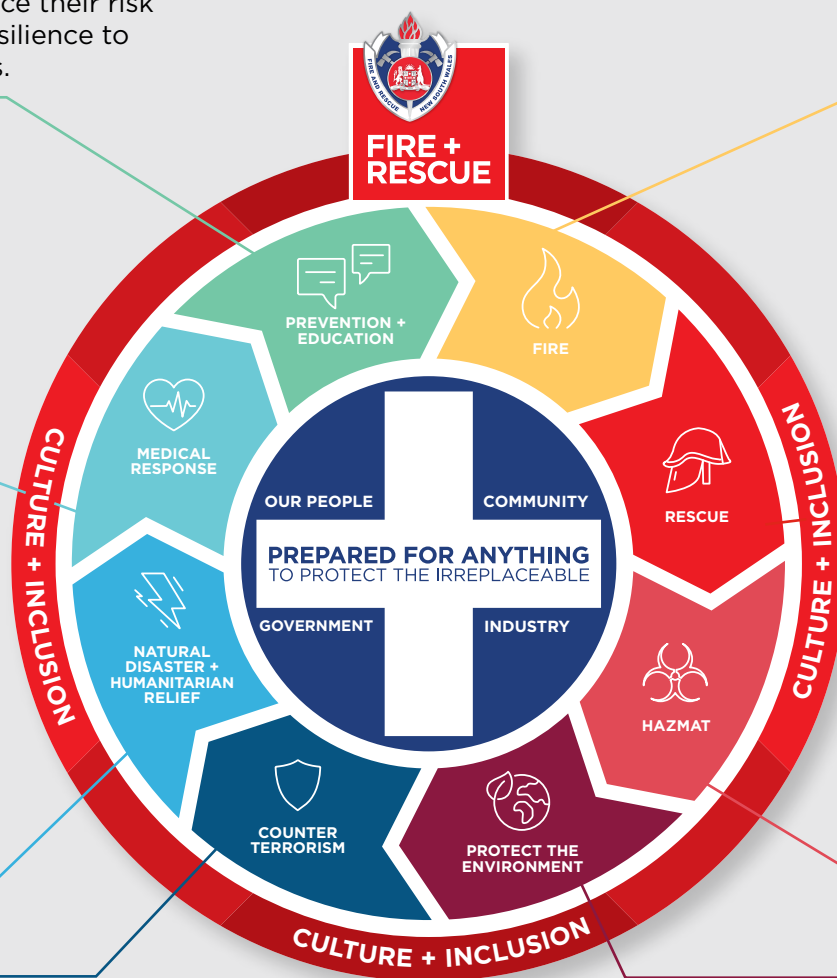
## HAZMAT

As the legislated combat agency for hazardous materials we will be prepared to manage all incidents of accidental or deliberate release that confront us.

## PROTECT THE ENVIRONMENT

We will increase our focus and commitment to better environmental outcomes as a consequence of fire and hazmat operations.

We will work closely with other agencies to improve our contribution to better management of environmental impacts as a result of accidental or deliberate incidents. We will put more effort into minimising our own impact on the environment



## CULTURE + INCLUSION

We have to evolve our culture, how we behave every day, especially towards each other.





# CULTURE + INCLUSION

## OUR ACHIEVEMENTS IN 2019-20

We are building a culture where everyone can contribute.

- We recognise that diversity drives service quality, innovation and future readiness.
- We have actively increased the number of female firefighters from 2 per cent to 10 per cent in the last five years.
- The Indigenous Fire and Rescue Employment Strategy (IFARES) program actively targets Aboriginal and Torres Strait Islander peoples and has resulted in the recruitment of more than 60 Indigenous Australian firefighters.
- Our leadership approach is based on values and strengths. We have implemented the Catalyst program to identify and develop future leaders.

We know technical expertise will only take us so far. We need to model the right culture, values and behaviours to deliver the best service to the community.

## INCLUSIVE LEADERSHIP

### *Strengths, engagement and performance*

FRNSW has continued to implement strategies to build a more inclusive culture that promotes understanding and open communication. The initiative stems from recognition that we must:

- Continue to focus on enhancing the positive aspects of our culture to achieve our strategic objectives
- Implement a performance and development framework focused on a strengths and engagement-based approach to support management and team cohesion
- Enhance manager and staff feedback conversations to develop employee trust and inspire personal and professional growth.

### **Catalyst program**

The Catalyst Leadership Development Program aligned to performance partnering is currently providing an opportunity for high potential individuals who have the capability to take on leadership roles. The program is building their capabilities and providing a variety of development opportunities through tailored development plans and coaching.





## Positive behaviours

One of the prerequisites for an inclusive workplace culture is for staff to feel safe at work and be free from bullying and harassment. Our Respect, Reflect, Reset – Stop Bullying Action Plan has led to an increase in staff-reported matters regarding bullying in the last year (see Appendix 17). This rise is the result of an increased willingness to report bullying behaviours as staff are confident that FRNSW will assess and review all matters reported.

We have also implemented a new standalone Sexual Harassment Prevention Policy. The policy clearly outlines the responsibilities of all persons employed or contracted by FRNSW and provides a set of procedures for responding to allegations and complaints of sexual harassment.

## INCLUSIVE CULTURE

### Celebration of diversity

To truly build an inclusive culture, we need an awareness, understanding and a celebration of our differences. FRNSW organised awareness-building events including:

- Harmony Day
- National Reconciliation Week
- Refugee Week
- NAIDOC Week
- International Women's Day



Presenters at International Women's Day March 2020

- Mardi Gras
- Diwali
- Lunar New Year.

### IFARES

The FRNSW IFARES program offers an opportunity for Aboriginal and Torres Strait Islander peoples to explore firefighting as a career. The strategy delivered in partnership with TAFE NSW leads to a Certificate IV in Fitness, an entry level qualification for a personal trainer. It also offers an insight into the role of a firefighter and can lead to further training and employment as a firefighter with FRNSW.

## OUR PLANS FOR 2020-21

FRNSW will continue to build a more inclusive culture at the frontline by promoting self-awareness, strong ethical values, and open discussion of desired behaviours. FRNSW will also continue to:

- Enhance inclusive leadership
- Celebrate diversity
- Conduct the Girls Fire and Emergency Services Camp to break down barriers for women and culturally and linguistically diverse (CALD) women and encourage them to pursue emergency service careers, subject to the impact of COVID-19
- Provide an opportunity for 40 candidates to take part in the IFARES program, and
- Undertake scoping work to replicate the IFARES program for individuals from cultural and linguistically diverse communities.

## REPRESENTATION OF EQUAL EMPLOYMENT OPPORTUNITY GROUPS IN FRNSW AS AT 30 JUNE 2020

EEO Target Group	All Staff (%)	Full-time Firefighting Staff (%)	Retained Firefighting Staff (%)	Senior Executive (%)	Admin & Trades Staff (%)
Women	12.61	8.55	10.22	23.08	56.60
Aboriginal people and Torres Strait Islanders	4.26	4.63	4.28	0.00	1.80
People whose first language was not English	3.03	2.28	1.49	11.54	18.00
People with a disability	0.95	0.93	0.42	0.00	4.60
People with a disability requiring work-related adjustment	0.23	0.34	0.00	0.00	1.00

## TRENDS IN THE REPRESENTATION OF EQUAL EMPLOYMENT OPPORTUNITY GROUPS IN FRNSW

EEO Target Group	2015-16 (%)	2016-17 (%)	2017-18 (%)	2018-19 (%)	2019-20 (%)
Women	9.58	10.17	10.56	11.40	12.61
Aboriginal people and Torres Strait Islanders	3	3.33	3.59	3.89	4.26
People whose first language was not English	2.37	2.44	2.74	2.89	3.03
People with a disability	0.78	0.71	0.76	0.99	0.95
People with a disability requiring work-related adjustment	0.19	0.19	0.19	0.25	0.23



# PREVENTION + EDUCATION

FRNSW works closely with the NSW community to reduce risk and increase resilience to fires and other emergencies. We want to protect our community and prevent incidents from happening. We deliver a wide range of prevention and preparedness programs to create a safer environment and build resilience, particularly through targeting identified at risk community groups.

## OUR ACHIEVEMENTS IN 2019-2020

We delivered:

- Over 13,000 home visits under the Safety Visits program, installed 7,691 new smoke alarms and replaced 3,534 batteries in existing alarms for at risk groups despite the impact of COVID 19
- Educational presentations to 34,059 pre-school children under the Pre ED fire safety program

- Presentations on the risks associated with fire and how to respond to 32,701 primary school children under the Fire ED program
- Real life scenarios to educate 23,923 young adults on the risks associated with driving a vehicle under the Rescue Ed program
- Educational programs to 19,425 older adults under the Senior ED program
- 2,194 community safety activities across NSW to people with disabilities who are at increased risk from fire due to reduced mobility and other factors
- 1,187 community safety activities across NSW to Indigenous Australians.

In addition, we have 4,786 Community Fire Unit volunteers in 505 locations, helping to defend over 16,000 homes with a total value over \$8 billion.





## STATE INFRASTRUCTURE

FRNSW directly contributed to the NSW Government's \$100 billion investment in major road and rail infrastructure projects including the:

- M4 East tunnel
- NorthConnex tunnel
- M4-M5 Link tunnels
- Rozelle Interchange tunnels
- Western Harbour tunnel
- M6 Motorway
- Gateway tunnel
- Proposed Coffs Harbour Bypass.

FRNSW was involved in the design of fire and life-saving systems providing emergency access and egress, fire detection and suppression systems, hydrant systems, ventilation systems, the Motorway Control Centre, and Operational Response Plans.

Contributions were also made to rail projects including the:

- Sydney Metro with a city and south west harbour tunnel
- Sydney West Metro
- Greater West Metro, which will travel from the City to Badgerys Creek Airport.

## FIRE RESEARCH

FRNSW's successful 'Smoke Alarms in the Home' research program led to the review and revision of the Australasian Fire and Emergency Services Authorities Council (AFAC) national position paper on Residential Smoke Alarms.

AFAC now recommends that interconnected smoke alarms should be installed in each bedroom, living space and hallway in:

- all domestic and residential accommodation and places where people sleep
- buildings used for short-term accommodation and generally not requiring the signing of a lease agreement (caravans, tiny homes, cabins in caravan parks, tourist parks, farm stays, holiday resorts, relevant boats, sea vessels and similar tourist accommodation)
- short-term rental accommodation (boarding homes, guest homes, hostels and bed and breakfast accommodation).

## PRIME AND SAFETY VISITS

We continued to enhance the Prevention Risk Identification to Manage Engagement tool, which helps FRNSW understand the risk profile and incident history of the community. We also improved the Safety Visits app which captures data in the field to demonstrate delivery of one of FRNSW key prevention and education programs.

## COMMUNITY FIRE UNITS



A fully equipped CFU trailer and volunteer

The Community Fire Unit Program (CFU) consists of teams of volunteer residents living in urban areas close to bushland who enhance the safety and resilience of their

local communities to bushfires. CFU volunteers undertake regular training and work alongside firefighters at hazard reductions.

During a bushfire, CFU volunteers protect their homes and ensure fires do not cross control lines. This allows firefighters to manage the more difficult and potentially dangerous aspects of a bushfire. CFU volunteers suppress spot fires that may occur after the fire front has passed, enabling firefighters to move more readily with the fire front and continue the firefighting effort.

## OPEN DAY 2020



Fire Stations showcased the work that they do with great enthusiasm

Due to COVID-19 restrictions, Open Day 2020 was unable to go ahead in its traditional format. To ensure that FRNSW continued to engage with the community on winter fire safety and provide vital prevention and education information, our Open Day was transformed into a virtual Open Week. Our fire stations engaged with the community on our social media platforms to provide station tours, meet the crew sessions, Community Risk Reduction messages, incident ride-alongs, youth education and specific messaging for at risk groups.

THE KNAFEH BROTHERS  
ASSISTING FRNSW TO  
PROMOTE SAFE COOKING  
PRACTICES







## AT-RISK GROUPS

### CHILDREN

Firefighters visited local schools to teach children about fire safety and develop their skills, knowledge and attitudes which could save their lives and families in an emergency.

### YOUNG PEOPLE

FRNSW delivered Rescue ED, a road safety education program that aims to reduce the number of young people killed or injured on NSW roads. Rescue ED features a car extrication demonstration, scenario discussions, and consequences and prevention strategies to prevent road crashes.

FRNSW also supported 'bstreetsmart', an annual event coordinated by Westmead Hospital's Trauma unit, that targets young people aged 15 to 18 years and features real-life, graphic examples of road crash scenarios. Over the three days of the event in September 2019 FRNSW crews presented to over 23,000 students.

### SENIORS AND OLDER ADULTS

Adults aged 65 years over account for nearly 50 per cent of preventable fire deaths. In addition to Safety Visits and the Senior ED program, FRNSW worked with the community care sector to disseminate fire safety messages.

### ABORIGINAL AND TORRES STRAIT ISLANDER COMMUNITIES

In addition to activity by local crews, FRNSW's Indigenous Command Liaison Coordinator worked with key community members to establish and strengthen stakeholder relationships and assist firefighters in engaging with Indigenous Australians.

### CULTURALLY AND LINGUISTICALLY DIVERSE COMMUNITIES (CALD)

FRNSW is committed to the NSW Principles of Multiculturalism and acknowledges the benefits that cultural, linguistic, and religious diversity brings to the community. FRNSW developed relationships with a wide range of Cultural and Linguistically Diverse (CALD) communities to actively engage them in fire safety activities and to increase the community's awareness of FRNSW's role. See Appendix 13 for further detail.

### PEOPLE WITH DISABILITIES

FRNSW together with Sydney University, won the Business Award Category at the Resilient Australia Awards for co-designing a Person-Centred Emergency Preparedness tool that enables community support providers to facilitate emergency preparedness in everyday conversations with clients in the community.

## OUR PLANS FOR 2020-21

- We have set a target of 60,000 Safety Visits subject to COVID-19 risk management protocols
- We will review the Triple Zero (000) Kids' Challenge and Fire ED programs to ensure they remain relevant
- We will progress CFUs towards evolving as Community Emergency Resilience Teams to assist the community in times of emergency. Between 2 and 5 CFUs will be grouped together with a dedicated Community Leader coordinating the administration and training activities of up to 60 volunteers.



# FIRE

The *Fire and Rescue NSW Act 1989* requires us to take all practical measures to prevent and extinguish fires, save lives, and protect property. We constantly review our firefighting procedures to account for changing building practices and firefighting in high rise buildings, together with the risks associated with cladding.

## OUR ACHIEVEMENTS IN 2019-20

- During the Black Summer of 2019-20 we supported NSW Rural Fire Service by deploying 558 strike teams, with an average of 17 firefighters and four fire trucks per strike team.

This was achieved while maintaining our normal response capability across the state

- In response to one of the state's longest droughts, we implemented practices and strategies when responding to incidents in rural and regional NSW to reduce the demand on limited water supplies. This ensured these communities remained safe while minimising the effect of our operations on water supplies
- FRNSW responded to 22,013 fire related emergency incidents.





## FIREFIGHTING FLEET

FRNSW started a replacement program for its fleet of aerial pumpers (AP) with new Compressed Air Foam (CAFS) aerial pumpers. The new trucks deliver fire retardant more efficiently, are more compact and have a greater reach than our current AP's. They also have an advanced stabilisation system and smaller operational footprint that provides greater flexibility in strategically positioning the trucks at incidents. The end of the boom has a rescue cage, incorporating an air supply system, a thermal imaging camera, and capacity for three firefighters.

One 45-metre ladder platform and two 24-metre APs were delivered in 2020, with an additional three ladder platforms and nine APs to be delivered in 2020-21.

## OUR PLANS FOR 2020-21

- We will review and update our structural firefighting policy and procedures to allow for specific initiatives for firefighting in high-rise buildings such as the risks associated with cladding
- Current State infrastructure projects are adding over 100 kilometres of tunnels to Sydney. While FRNSW has had the opportunity to contribute to fire safety expertise during the design and construction phase of the tunnels, we will review our policy and procedures on responding to tunnel incidents to further enhance firefighter and community safety.

## OUR CAPABILITIES IN ACTION

### FIREFIGHTING IN DROUGHT-AFFECTED NSW



*Narromine unit fire*

On 13 November 2019 crews from Narromine and Trangie were alerted to a house alight. The first arriving Narromine crew found 2 of a block of 3 units on fire, with the fire in the roof area rapidly expanding due to the high wind at the scene. A 12,500 litre bulk water tanker from Cobar, in the area due to bushfires proved invaluable in providing a more effective water supply, supporting the firefighting effort, and negating the need to seek additional support from Dubbo. The fire was quickly brought under control.

### FIREFIGHTING HIGH-RISE BUILDING FIRES USING AERIAL APPLIANCES



*High rise incident Waterloo*

On 27 November 2019 fire crews were alerted to a unit fire on the 13th floor of a high-rise building in Waterloo. On arrival crews could see smoke and flames coming out of the unit's windows and over the balcony. Crews quickly attacked the fire employing an aerial appliance while firefighters searched for two occupants trapped inside. Simultaneously, crews took hose lines and attack packs up internal fire stairs to the fire. NSWPF officers assisted FRNSW to evacuate 60 residents and the fire was successfully contained to the unit.

**FIRES ARE DEVELOPING MORE RAPIDLY, INCREASING THE RISK TO OUR COMMUNITY**





# RESCUE

We are first responders to a diverse range of rescue incidents including:

- General Land Rescue
- Road Crash Rescue
- Swift water rescue during floods
- Urban Search and Rescue (USAR) for structural collapses
- Vertical/cliff rescues (VR), and
- Small and large animal rescues.

Our 185 rescue stations are geographically located across NSW. We attended 12,990 non-fire rescue incidents in 2019-20.

## OUR ACHIEVEMENTS IN 2019-20

### GENERAL LAND RESCUE ACCREDITATION UPGRADES

In 2018, the State Rescue Board introduced changes in the training and accreditation criteria for NSW land-based rescue units. The new policy also saw a change in terminology from 'Primary and Secondary' rescue accreditation to General Land Rescue (GLR) and Road Crash Rescue (RCR) accreditation.

FRNSW has an ongoing project based on an analysis of local risk to train and equip RCR stations up to GLR standard. Despite the bushfire emergency and the COVID-19 pandemic, FRNSW upgraded Dubbo, Lithgow, and Broken Hill fire stations to GLR, increasing the number of GLR stations to 80 and resulting in an additional 54 GLR-accredited firefighters.





## WE HAVE THE KNOWLEDGE AND RESPONSE CAPABILITY TO UNDERTAKE RESCUES EFFICIENTLY AND EFFECTIVELY

### INDUSTRY AND REGULATORY PARTNER

Working with the National Transportation Commission, FRNSW provided input to the Australian Standard requiring Electric and Hydrogen powered vehicles to display an identification marker on the numberplate.

The new standard was approved by the Australian Transport and Infrastructure Council and implemented by Transport for NSW in 2019. As a result, firefighters will be able to identify Electric Vehicles more quickly (including Hybrid Vehicles) as part of their incident assessment and better mitigate associated risks.

Following significant consultation with FRNSW, the Australian New Car Assessment Program launched a new vehicle safety mobile app in 2020. The app allows rescue firefighters to scan a code located on the damaged vehicle and rapidly identify critical safety and hazard information specific to the vehicle. The app contributes to casualties at an incident receiving hospital care more quickly. The time between critical injury and hospital admission is a significant contributor to an injured person's successful long-term outcome.

We also partnered with the Centre for Road Safety to identify new equipment and extraction techniques, and with NSW Trains for rail-related rescue.

### OUR PLANS FOR 2020-21

- We will upgrade East Maitland, Lismore, Maclean and Port Macquarie fire stations to GLR status
- We will commission two new Technical Rescue Vehicles (TRVs) in Sydney and one in Wollongong and Newcastle and provide training for the vehicle crews TRVs are regularly used to provide advanced techniques and equipment at incidents such as partial structural collapse, vertical and trench rescue.

### OUR CAPABILITIES IN ACTION

#### ROAD CRASH RESCUE

On 5 June 2020, FRNSW crews from Parramatta and Wentworthville Fire Stations responded to a truck accident on the M4 Motorway at Auburn. A large, refrigerated truck had impacted the rear of a stationary truck at high

speed, causing severe damage and trapping the driver inside. Multiple teams worked simultaneously to remove the driver's side and rear of the cabin and provide sufficient space to gain access to the occupant's severely trapped legs. The injured driver was released using multiple rams working in concert, as well as large and small hydraulic spreaders and shears. The driver was removed from the vehicle using a spine board, carried to a nearby stretcher and transported to hospital.

#### LARGE ANIMAL RESCUE



Firefighters working to extract trapped truck driver

TRVs also help at complex and challenging incidents including large animal rescues. Recently the TRV from Liverpool was able to provide vital assistance to the crew from Narellan FireStation in their successful rescue of Evie the horse from a sink hole. FRNSW responded to over 1647 animal rescues in 2019-20.



Rescue of Evie the horse





# HAZMAT

Our expert hazardous materials (HAZMAT) response capabilities provide leadership and support through the following:

- Cooperating with NSW Police Force (NSWPF) in special operations where illegal substances have been manufactured
- Working with Transport for NSW in minimising the risks with transporting dangerous goods and responding to HAZMAT incidents on State waters
- Supporting the Australian Maritime Safety Authority during HAZMAT incidents onboard ships in Australian Economic Zone waters
- Advising Safe Work NSW and the NSW Environmental Protection Authority (EPA) on the safe handling and storage of hazardous materials
- Responding to residential and business gas leaks.

FRNSW responded to 16,405 HAZMAT incidents in 2019-20.

## OUR ACHIEVEMENTS IN 2019-20

### ENVIRONMENTAL AND COMMUNITY PROTECTION

In addition to the above ongoing initiatives we contributed to the:

- EPA through participation in the EPA review of the Marine Pollution Act 2012 (NSW)
- National Chemical, Biological and Radiological Steering Committee established by the Commonwealth Attorney-General's Department, including within the delegation to the International Chemical, Biological and Radiological Consequence Management Group
- NSW Chemical, Biological, Radiological and Nuclear Committee that reports to the State Emergency Management Committee.

FRNSW assisted the NSWPF in several special operations involving extremely hazardous and volatile environments including:

- clandestine drug laboratories
- a crime scene where illegal substances were manufactured.



## FIREFIGHTER PROTECTION

The safety of firefighters is our priority. We regularly review available equipment to identify hazardous materials to maximise firefighter safety and in 2019-20 we:

- introduced Biological Detection equipment to enhance our response to incidents
- introduced Asbestos detectors to provide accurate and timely advice to Incident Management Teams about the presence and potential dangers of this contamination
- purchased combination gas and particulate respirator filters to enhance respiratory protection for firefighters.

## OUR PLANS FOR 2020-21

- We will finalise a HAZMAT knowledge management system to simplify the way information is stored and retrieved with consideration to the changing way firefighters and stakeholders are accessing this information
- We will continue to liaise with NSW agencies and interstate fire services to ensure that the information HAZMAT staff require is informed by best practice
- With the introduction of better IT infrastructure on our HAZMAT appliances and in stations we will deliver enhanced decision support systems and applications to better facilitate improved knowledge management.

## OUR CAPABILITIES IN ACTION

### HAZMAT INCIDENT AT SOMERSBY



*Firefighters at Somersby incident*

In January 2020 as part of a multi-agency response to a HAZMAT incident at Somersby, FRNSW found a chemical reaction in products within a building, causing 10 occupants to evacuate. Of these, 4 were treated by paramedics and 2 were transported to hospital for further treatment.

A decontamination zone was established, and crews in chemical suits and breathing apparatus were able to enter the building to identify the product. Gas detectors were used to monitor the vapour cloud, and crews cooled the product to prevent any further issues and render the incident safe.

### RADIATION AT WESTERN SYDNEY STEEL MILL



*Photo with FF requested*

In May 2020, FRNSW responded to a radiation leak in a truck transporting nine pallets of steel ladle backfill each weighing 1200 kgs, into a steel milling facility. HAZMAT technicians and the Scientific Officer, wearing Self Contained Breathing Apparatus and protective clothing, determined the steel was emitting radiation readings twice that of the background radiation. FRNSW used forklifts to access the steel and also decontaminated the truck and load.

FRNSW and EPA conducted dual readings to ensure the radiation levels were deemed safe before the truck was handed over to the steel mill.

**AS THE LEAD HAZMAT AGENCY OUR FOCUS REMAINS ON PROTECTING THE COMMUNITY AND THE ENVIRONMENT FROM THE IMPACT OF HAZARDOUS MATERIALS**





# PROTECT THE ENVIRONMENT

We protect the environment during our activities through the following initiatives:

- We implemented energy-reduction initiatives in response to the NSW Government Resource Efficiency Policy (GREP) at 24 high-energy consumption fire stations. FRNSW fitted LED lighting to 23 sites, while 18 sites received solar power (including 4 sites with solar battery storage)
- We worked with NSW Rural Fire Service (RFS), National Parks and Wildlife Service (NPWS) and other bodies to conduct hazard reduction activities, while ensuring the protection of key species
- In 2019-20 we planned, monitored, and scheduled 19 complex risk mitigation activities in highly populated bushland on the urban interface. This reduced the bushfire risk for 912 properties with an accumulated property value of over \$105 million
- We ensured all our foams are independently tested to ensure maximum environmental and firefighter safety
- We continued to assess the risks and impacts of legacy per- and poly-fluoroalkyl substances (PFAS) on the environment through the development of site remediation plans.

## OUR ACHIEVEMENTS IN 2019-20

### GOVERNMENT RESOURCE EFFICIENCY POLICY

The GREP was introduced to achieve resource efficiency, generate cost savings and support environmental protection. The GREP sets targets for NSW Government agencies to reduce energy and water use, harmful air emissions and waste.

In response to the GREP, FRNSW enhanced its culture of responsible energy management and environmental awareness.

### BUSHFIRE RISK HAZARD REDUCTION

Hazard reductions are potentially life-saving and critical work to reduce the fire threat during NSW's extreme bushfire conditions. FRNSW bushfire officers are subject matter experts, qualified and experienced with all aspects of prescribed burning. Hazard reduction burns are conducted in a manner to minimise smoke and the impact on native fauna. FRNSW conducted 60 broad-acre hazard reductions by prescribed burning and 298 pile burn hazard reductions in 2019-20.





## PFAS

FRNSW commenced a PFAS Environmental Investigation Program in 2016 to investigate and manage the potential presence and impacts of the substance in the vicinity of our sites. PFAS are a class of manufactured chemicals generally present in firefighting foam that is very effective in extinguishing liquid fuel fires.

FRNSW phased out its use of firefighting foam containing perfluorooctane sulfonate (PFOS), perfluorohexane sulfonate (PFHxS), and perfluorooctanoic acid (PFOA) from 2007.

FRNSW developed a risk assessment process that was reviewed and approved by the NSW Environment Protection Authority (EPA) to assess sites where firefighting foams containing PFAS have been stored and used. FRNSW is working closely with the EPA, local councils and the community to investigate these sites and minimise potential impacts and risks associated with PFAS to people and ecosystems.

## OUR PLANS FOR 2020-21

- We will continue to implement the Government Resource Efficiency Policy
- We will continue to work closely with land managers to mitigate bushfire risk, employing better data-driven practices such as the use of RPAS and specialist sensors to improve information captured for pre-burn environmental fuel load evaluation and post-burn analysis.

# WE ENSURE OUR OPERATIONS HAVE MINIMAL IMPACT ON THE ENVIRONMENT

## OUR CAPABILITIES IN ACTION

### HAZARD REDUCTION

Campbell Drive at Wahroonga in Sydney's north provided an example of a scenario our bushfire officers contended with in planning and carrying out a hazard reduction.

The treatment area was downslope from the main arterial road, featured many homes along the interface as well as a major hospital, public school, childcare facilities and playgrounds nearby. The fuel load was very high and the bushfire risk was rated as extreme. Several key fauna species were identified near the site including the Red-Crowned Toadlet (*Pseudophryne australis*), Powerful Owls (*Ninox strenua*), Bent-wing Bat (*Miniopterus schreibersii*) and Greyheaded Flying Fox (*Pteropus poliocephalus*). Additionally two Aboriginal heritage sites were identified within the proposed treatment area and were required to be fire excluded.

FRNSW used 15 fire trucks, 66 firefighters, specialist resources of aviation officers and a

bushfire officer to undertake the hazard reduction. Our collaborative approach to bushfire risk mitigation, working with RFS and NPWS ensured that crews were able to achieve the objectives established by the FRNSW prescribed burn plan.

### TRUCK AQUATIC RETRIEVAL



*Overhead view of the submerged truck and escaped fuel*

In September 2019, FRNSW responded to a truck that had rolled off a transport barge and into waters at Mackerel Beach. FRNSW RPAS provided an invaluable flow of information, resulting in increased safety and the success of the retrieval. The visuals provided by the RPAS assisted in reducing sediment disturbance and damage to the ecologically significant seagrass beds, preserving the marine ecosystem.





# COUNTER TERRORISM

We work closely with NSW Police Force (NSWPF) to provide specialist capabilities in Chemical, Biological, Radiological and Nuclear (CBRN) substances. We also work seamlessly with NSW Ambulance, NSW Rural Fire Service, the Australian Security and Intelligence Organisation and the Australian Defence Force on planning our response to the impact of acts of terrorism.

We also have qualified counter terrorism pioneer command-officers embedded in the NSWPF during counter terrorism operations.

Nearly all our capabilities are relevant and necessary in the event of a terrorist incident. These include:

- Management of Triple Zero (000) and automatic fire alarm system calls to incidents
- Incident management
- Firefighting
- Rescue
- Basic life support
- Mass casualty essential support
- Hazardous materials identification, monitoring and containment
- Decontamination
- Structural collapse risk assessment, search, and rescue
- Mobile command
- Provision of shelter to affected persons
- Establishment of a field hospital
- Rapid damage assessment.



## WE PROVIDE EXPERT ADVICE AND EMERGENCY RESPONSE TO MINIMISE THE IMPACT OF TERRORISM EVENTS

### OUR ACHIEVEMENTS IN 2019-20

We continued to review international best practice to ensure our skills and capabilities remain appropriate to address the evolving threat of terrorism, and to provide a completely integrated response.

The FRNSW Counter Terrorism Roadmap identified the need to undertake three study tours to engage with international research and scientific experts. During 2019, three officers interviewed experts in counter terrorism and gained a deeper understanding of the types of consequence management profiles we may encounter and how best to prepare our crews for potential future events. The findings are being collated into a report as part of the 2020-21 program of works.

### OUR PLANS FOR 2020-21

- We will apply the Pre-Incident Planning process to consider factors such as 'fire as a weapon', 'fire as a consequence of action' and 'HAZMAT as a weapon' to enhance counter terrorism intelligence, prevention and response operations
- We will take a more proactive role as a supporting agency looking for opportunities to improve and increase our contribution to both the prevention and response to terrorism events
- We will provide expert advice and support to NSWPF as the lead agency in our key areas of expertise, fire, HAZMAT and CBRN. We will explore and adopt improvements based on international best practice to address the evolving threat and ensure

a completely integrated approach

- We will continue delivering 'Exercise Tango Support' training to every firefighter.

### OUR CAPABILITIES IN ACTION

FRNSW participated in multi-agency training to improve its effectiveness in providing an appropriate and proportionate response to terrorism incidents.

'Exercise Supreme Truth' provided realistic scenario training for responding to a CBRN attack on a transport hub. A series of exercises and learning symposiums were conducted to test the interagency response. The exercises consisted of several scenarios and components including:

- Incident management training with the NSWPF Pioneer Commanders and other emergency service agencies
- A chemical release at a crowded space/transport facility
- A mass casualty event
- Provision of forensic services
- Response to a CBRN incident for first responders
- An unexploded, improvised, explosive device on a transport system.



Counter terrorism training exercise





# NATURAL DISASTER + HUMANITARIAN RELIEF

The Fire and Rescue NSW (FRNSW) specialist capability supports the NSW Government's partnership with the Australian Department of Foreign Affairs and Trade (DFAT) to respond to disasters and help mitigate loss to communities anywhere in the world within 48 hours.

FRNSW and other NSW Government agencies form a team of qualified urban search and rescue personnel, hazardous material technicians, engineers, canine search and rescue, ambulance specialists and paramedic doctors with the capability to assist with natural disaster related intelligence gathering, emergency relief and rescue operations, the re-establishment of critical infrastructure and recovery operations.

We are formally certified by the United Nations International Search and Rescue Advisory Group (INSARAG).

## OUR ACHIEVEMENTS IN 2019-20

During 2019-20 FRNSW continued to build resilience for partners in the Asia Pacific region by:

- Mentoring and coordinating training for the emergency services of Thailand to assist their progress towards an initial classification as an internationally deployable Disaster Assistance Response Team (DART) in 2021
- Mentoring Fire and Emergency New Zealand for their reclassification in 2020 to retain an internationally deployable DART capability
- Delivering a response coordination course in Sydney for Asia Pacific partners to develop their capabilities in receiving international assistance into their country should it be requested.





While in Australia, we:

- Set up a temporary health care facility in Batemans Bay during the 2019-20 bushfire crisis in support of NSW Health
- Assisted NSW Police in the investigation and management of the Ruby Princess incident
- Developed and implemented an innovative training program for our Humanitarian Relief response teams to tackle the increased risks of exploitation of women and children
- Responded 170 teams following the 2019-20 bushfires to provide timely and accurate Building Impact Assessments for 5,615 structures including 2,424 houses
- Responded to 7,350 storms, floods and other natural disasters including calls for assistance from other agencies.

## OUR PLANS FOR 2020-21

- We will continue our commitment to gender equality and inclusiveness in our humanitarian teams and will increase the representation of women in our deployments, and
- We will develop a roadmap for natural disaster and humanitarian relief to set the direction for the next five years in further developing the capability.

## OUR CAPABILITIES IN ACTION

### BATEMANS BAY FIELD HOSPITAL



Field hospital consisting of a triage area, resuscitation clinic, and two wards of 10 beds

The summer of 2019-20 presented many challenges to cope with the influx of displaced people during the bushfire crisis.

The FRNSW natural disaster and humanitarian team responded to a request by NSW Health to establish a field hospital at Batemans Bay on NSW's south coast.

Staffed by emergency health service providers, the field hospital was located next to the local evacuation centre and provided health care and hospital support to those temporarily housed at the centre.

Set up within 24 hours, the field hospital consisted of a series of tents in a medically designed configuration providing a triage area, resuscitation clinic and two wards of 10 beds for day patients.

The field hospital operated for 10 days and treated more than 40 patients. FRNSW provided 24-hour logistic support during this time.

### SOLOMON ISLANDS ASSISTANCE

FRNSW is the partner of the Royal Solomon Islands Police Force Fire and Rescue agency through the Pacific Islands Fire and Emergency Services Association twinning arrangements.

FRNSW Superintendent Adam Dewberry is the Pacific Island Liaison Officer for the Australasian Fire and Emergency Service Authorities Council and a natural disaster and humanitarian expert.

Following a request by the Solomon Islands Disaster Management Office, Superintendent Dewberry provided capacity building training for the Solomon Islands National Emergency Response Team from 8 to 19 September 2019 to support their efforts.

**WITH THE IMPACT OF NATURAL DISASTERS INCREASING, OUR FIREFIGHTERS ARE READY TO SUPPORT RECOVERY EFFORTS**





# MEDICAL RESPONSE

FRNSW contributes to the NSW community in our medical response role. All firefighters are trained in basic life support including advanced first aid, oxygen resuscitation and the use of automatic external defibrillators.

We also support NSW Ambulance (NSWA) in both clinical and non-clinical response through the following programs:

- Community First Responder (CFR) program: We provide timely medical assistance to patients in remote and rural communities under the clinical and operational control of NSWA.
- Our 13 CFR stations provide emergency medical response prior to the arrival of an ambulance in rural and remote areas where NSW has no immediate ambulance resource.
- Ambulance Assist program: We assist NSW crews with moving less mobile or difficult-to-access patients, as they are transported to medical care. This includes gaining emergency access for paramedics or police officers where there is concern for the welfare of an individual.



## WE PROVIDE CRITICAL MEDICAL RESPONSE AND ASSIST NSW AMBULANCE IN EMERGENCIES

### OUR ACHIEVEMENTS IN 2019-20

- We engaged expert clinical psychologists and NSW clinical training officers to develop and deliver an evidence and experience based training package to enhance firefighter skills in people scene-management (bystander) and mental health resilience
- We signed a Memorandum of Understanding with NSW to participate with other emergency services in the Public Access to Defibrillation (PAD) Program. The program responds the closest emergency service appliance

with an Automated External Defibrillator (AED) to provide life-saving cardiac care if it is closer than the nearest ambulance

- Community First Responder incidents increased by 19 per cent over 2019-20 to 2,439 responses.
- Ambulance Assist incidents also increased during 2019-20 by one per cent to 4,931 responses.

### OUR PLANS FOR 2020-21

NSWA proposed that FRNSW participate in the Public Access to Defibrillation (PAD) Program to improve survival rates for people who have an out of hospital cardiac arrest.

The PAD Program proposes that, in addition to the NSW responding to a person in a cardiac event, another emergency service including the NSW Volunteer Rescue Association or NSW State Emergency Service will respond if the anticipated NSW response is more than 10 minutes away. The ambulance paramedics will take responsibility for patient care once they arrive at the incident.

The program aims to use existing FRNSW vehicles already equipped with automatic external defibrillators as well as our firefighters who are all trained to administer CPR and defibrillation.





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# FINANCE AND ASSET MANAGEMENT

## Appendix 1 Payment of Accounts and Time Taken

FRNSW complied with the NSW Government *Faster Payment Terms Policy* during 2019-20.

Aged analysis at the end of each quarter

2019-20					
Quarter	Current (i.e. within due date) (\$)	Less than 30 days overdue (\$)	Between 30 and 60 days overdue (\$)	Between 61 and 90 days overdue (\$)	More than 91 days overdue (\$)
<b>All suppliers</b>					
September	6,500,006	84,160.07	53,405	136,754	46,045
December	1,423,472	282,760	36,467	24,256	11,682
March	3,806,281	4,843,634	107,717	30,252	52,472
June	6,470,515	0	10,559	0	16,410

Accounts due or paid within each quarter

2019-20				
Measure	September	December	March	June
<b>All suppliers</b>				
Number of accounts due for payment	25,701	29,274	31,691	23,083
Number of accounts paid on time	21,883	24,958	27,373	20,306
Actual percentage of accounts paid on time (based on number of accounts)	85%	85%	86%	88%
Amount of accounts due for payment	\$156,413,872	\$58,169,339	\$53,079,023	\$74,517,834
Amount of accounts paid on time	\$146,755,015	\$50,890,770	\$49,111,271	\$70,779,404
Actual percentage of accounts paid on time (based on \$)	93%	87%	92%	95%
Number of payments for interest on overdue accounts	-	-	-	-
Interest paid on overdue accounts	-	-	-	-

## Appendix 2 Executive Remuneration

Senior Executive Remuneration Band and Gender

Band	As at 30 June 2019		As at 30 June 2020	
	Female	Male	Female	Male
Band 3		1		1
Band 2	1	5	2	4
Band 1	4	15	4	15
Totals	5	21	6	20
	26		26	

Senior Executive Remuneration Band and Average Remuneration

Band	2018-19 Range (\$)	Average (\$)	2019-20 Range (\$)	Average (\$)
Band 3	337,101-475,150	462,275	345,551 - 487,050	473,832
Band 2	268,001-337,100	307,671	274,701 - 345,550	318,177
Band 1	187,900-268,000	223,969	192,600 - 274,700	229,574



### Appendix 3 Use of Consultants

#### Consultancies equal to or more than \$50,000:

Consultant	Category	Amount (\$) <sup>1</sup>	Nature of service
Arcadis Australia Pacific Limited	Environmental	272,191	Environmental site assessment
Bluetree Solutions Pty Ltd	Information Technology and Training	137,200	Business Planning and Consolidation System upgrade project and Executive Leadership Team workshops
Environmental Resources Management	Environmental and Management Services	190,527	Site investigations regarding presence of per- and poly-fluoroalkyl substances (PFAS) and advice on Class 2 Fire Sprinkler Research Project
Kazadi Pty Ltd	Management Services	112,697	FRNSW Savings Program
Nation Partners Pty Ltd	Environmental	277,067	Site investigations regarding presence of PFAS
NGS Global Pty Ltd	Training	122,320	Executive Leadership Capability & Team Development Program and Senior Leadership Team Workshops
PwC Consulting	Management Services	59,858	Design & delivery of activities for Align & Prioritise for Spotlight on Strengths
The Behavioural Architects	Management Services	102,638	Behavioural Research Project, developing Behavioural Interventions to prevent bullying
The Gallup Organization Pty Ltd	Management Services and Training	439,515	Workplace culture transforming and Strengths workshops and coaching series with managers
<b>Total</b>		<b>\$1,714,013</b>	

#### Consultancies less than \$50,000:

During the year twenty consultancies were engaged in the following categories:

Category	Amount (\$) <sup>1</sup>
Engineering	17,447
Environmental	46,147
Management Services	3,710
Training	37,228
<b>Total</b>	<b>\$104,532</b>

<sup>1</sup> Amount as at 30th June 2020 excludes GST

### Appendix 4 Funds Granted to Non-government Community Organisations

In 2019-20, FRNSW provided \$558,000 to the following organisations:

Organisation Name	Funding Purpose	Amount (\$) <sup>1</sup>
Bushfire and Natural Hazards Co-operative Research Centre (CRC) Ltd	Annual Partner Contribution for Bushfire and Hazards CRC Program	248,000
Museum of Fire	Annual fee for services rendered in the operation of Museum	310,000
<b>Total</b>		<b>\$558,000</b>

<sup>1</sup> Amount as at 30th June 2020 excludes GST

## Appendix 5 Major Capital Works

Project Description	Location	Start	Complete	Estimated Total Cost \$000	Estimated Expend to 30-6-20 \$000	Allocation 2020-21 \$000
<b>Fire and Rescue NSW</b>						
<b>Major Works</b>						
<b>New Works</b>						
Busby Land and New Station	Busby	2020	2023	6,900		2,000
Kingscliff Land and New Station	Kingscliff	2020	2022	4,700		1,410
NSW Bushfire Inquiry Funding Package	Various	2020	2021	5,970		5,970
Stay Safe and Keep Operational Programme	Various	2020	2021	28,243		28,243
Wentworth Falls Fire Station Renovation	Wentworth Falls	2020	2022	1,630		130
Total, New Works						37,753
<b>Works in Progress</b>						
Alexandria Fire Station Remediation and Renovation	Alexandria	2016	2022	7,500	755	2,245
Dungog Land and New Station	Dungog	2019	2022	2,116	416	100
Lease Acquisitions between \$250,000 and \$20 million	Various	n.a.	n.a.	n.a.	n.a.	824
Manly Fire Station Renovation and Restoration	Fairlight	2019	2021	2,900	200	2,700
Muswellbrook Land and New Station	Muswellbrook	2019	2022	3,053	503	250
Replacement of Fire Appliances	Various	2011	2024	210,437	141,507	17,930
Ryde Land and New Station	Ryde	2018	2022	8,300	1,042	2,208
Total, Works in Progress						26,257
<b>Total, Major Works</b>						<b>64,010</b>
<b>Total, Minor Works</b>						<b>23,259</b>
<b>Total, Fire and Rescue NSW</b>						<b>87,269</b>



# GOVERNANCE AND RISK MANAGEMENT

## Appendix 6: Government Information (Public Access)

### Review of Proactive Release Program

Section 7 of the *Government Information (Public Access) Act 2009* (the GIPA Act) authorises agencies to make any government information held by the agency publicly available unless there is an overriding public interest against disclosure of the information.

FRNSW has a strong focus on the immediate release of information concerning current significant incidents. Information is immediately released via a public social media feed which is updated by communications staff 24 hours a day, 7 days a week. This information can be 'followed' by media outlets or the public. Depending on the size and nature of the incident FRNSW may also conduct or participate in on-site press conferences. When this occurs FRNSW endeavours to provide a live stream of the press conference to the public through the FRNSW website.

In addition to current incident information, FRNSW regularly reviews formal and informal requests for information to determine whether there is sufficient public interest to publicly release any information already provided to an applicant through the FRNSW website or through the FRNSW Disclosure Log (published on the FRNSW website). In 2019-20, taking into account the amount of information already released on the FRNSW website and social media feeds, no further information was proactively released.

### Formal Applications Received

In 2019-20 there were 143 formal applications under the GIPA Act to FRNSW for access to information, an increase of 18 on the number of formal applications received in 2018-19 (125). This is an increase of 14.5%. FRNSW received 5 formal applications for access to personal information. No issues arose from FRNSW compliance with the Act.

Special Note: As of the 30 June 2020, there were 17 formal access applications which were yet to be determined in accordance with the GIPA Act.

**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	2	0	0	0	0	1
Members of Parliament	1	0	0	0	0	0	0	0
Private sector business	6	43	2	4	0	1	0	1
Not for profit organisations or community groups	0	0	0	0	0	0	0	0
Members of the public (application by legal representative)	2	36	0	11	1	2	0	1
Members of the public (other)	2	5	1	2	0	1	0	0

More than one decision can be made in respect of a particular application. If so, a recording will be made in relation to each decision

**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	2	2	0	1	0	0	0	0
Access applications (other than personal information applications)	10	79	7	17	0	4	0	3
Access applications that are partly personal information applications and partly other	0	0	0	0	1	0	0	0
Informal requests for FRNSW specific information	N/A	N/A	N/A	N/A	N/A	N/A	N/A	N/A

A personal information application is an access application for personal information (as defined in clause 4 to the Act) about the applicant (the applicant being an individual)

**Table C: Invalid applications**

Reason for invalidity	Number of applications
Application does not comply with formal requirements (section 41 of the Act)	2
Application is for excluded information of the agency (section 43 of the Act)	2
Application contravenes restraint order (section 110 of the Act)	0
Total number of invalid applications received	6
Invalid applications that subsequently became valid applications	25

These relate to applications that lacked sufficient detail to locate information sought

**Table D: Conclusive presumption of overriding public interest against disclosure: matters listed in Sch. 1 of the Act**

	Number of times consideration used*
Overriding secrecy laws	0
Cabinet information	2
Executive Council information	0
Contempt	0
Legal professional privilege	1
Excluded information	1
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 Act**

	Number of occasions when application not successful
Responsible and effective government	10
Law enforcement and security	4
Individual rights, judicial processes and natural justice	82
Business interests of agencies and other persons	2
Environment, culture, economy and general matters	0
Secrecy provisions	0
Exempt documents under interstate Freedom of Information legislation	0
Total	99



**Table F: Timeliness**

	Number of applications
Decided within the statutory timeframe (20 days plus any extensions)	114
Decided after 35 days (by agreement with applicant)	1
Not decided within time (deemed refusal)	0
Total	115

**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	0	0
Review by Information Commissioner*	1	0	1
Internal review following recommendation under section 93 of Act	1	0	1
Review by ADT	0	0	0
Total	2	0	2

The Information Commissioner does not have the authority to vary decisions but can make recommendations to the original decision-maker. The data in this case indicates that a recommendation to vary or uphold the original decision has been made. More than one decision can be made in respect of a particular access application. If so, a recording will be made in relation to each such decision.

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

	Number of applications for review
Applications by access applicants	1
Applications by persons to whom information the subject of access application relates (see section 54 of the Act)	0

**Table I: Applications transferred to other agencies**

	Number of applications
Agency initiated transfers	7
Applicant initiated transfers	0
Total	7

## Appendix 7 Public Interest Disclosures

The FRNSW Public Interest Disclosures Policy (PID) documents the manner in which we meet our obligations under the Public Interest Disclosures Act 1994. All employees must report suspected unlawful or corrupt conduct, serious maladministration, or serious and substantial waste of public money, with an assurance by FRNSW that they do so without fear of personal loss or harassment.

FRNSW actively promotes the reporting of serious wrongdoing through its PID policy, procedures and related information available on the corporate intranet and FRNSW website. In 2019-20, 33 PIDs were received.

During 2019-20, FRNSW met the NSW Ombudsman's reporting requirements via the online reporting tool.

Type of Review	Corrupt Conduct	Serious Maladministration	Serious Waste	Local Government Contravention	GIPA Contravention	Total
Number of Disclosures <sup>1</sup>	33	0	0	0	0	33
Number of Employees Making a Disclosure	9	0	0	0	0	9
Number of Disclosures Finalised	4	0	0	0	0	4

1. A significant number of PIDs were received towards the end of the reporting period and will be included in the 2020-21 report.

## Appendix 8 Privacy and Personal Information Protection

FRNSW respects the privacy of its employees and volunteers and of members of the public who use its services. As an emergency service FRNSW knows that protecting people's privacy is an important part of maintaining the community's trust so that it can help them in times of need.

During this reporting period FRNSW received one request for internal review under Section 53 of the *Privacy and Personal Information Protection Act 1998* (PPIPA). The due date for determination in this case is in the 2020-21 reporting period and the outcome will be reported in the next annual report.

## Appendix 9 Cyber Security Annual Attestation Statement

Unclassified



File ref. no: D20/63804

### Cyber Security Annual Attestation Statement for the 2019-2020 Financial Year for Fire and Rescue NSW

I, Paul Baxter, Commissioner, am of the opinion that Fire and Rescue NSW have managed cyber security risks in a manner consistent with the Mandatory Requirements set out in the NSW Government Cyber Security Policy.

Risks to the information and systems of Fire and Rescue NSW have been assessed and are managed.

Governance is in place to manage the cyber-security maturity and initiatives for Fire and Rescue NSW.

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

An independent audit of FRNSW's ISMS was undertaken by BSi Australia and found to be adequate or being properly addressed in a timely manner.

An independent review/audit of the Agency's Cyber Security Program Maturity Assessment was undertaken by Ernst & Young and found to be adequately matured in comparison with their peers or being properly addressed in a timely manner.

A handwritten signature in blue ink, appearing to read 'PB', is positioned above the signature line.

Signed: \_\_\_\_\_ Date: 17/08/2020

Name: Paul Baxter

Position: Commissioner





**TAB A**

**Annual Audit and Risk Management Attestation Statement**

**Internal Audit and Risk Management Attestation for the 2019-2020 Financial Year for Fire and Rescue NSW**

I, Paul Baxter, Commissioner, am of the opinion that Fire and Rescue NSW has internal audit and risk management processes in operation that are compliant with the eight core requirements set out in the *Internal Audit and Risk Management Policy for the NSW Public Sector*, specifically:

Core Requirements	Compliant, non-compliant, or in transition
1.1 The agency head is ultimately responsible and accountable for risk management in the agency	Compliant
1.2 A risk management framework that is appropriate to the agency has been established and maintained and the framework is consistent with AS/NZS ISO 31000:2009	Compliant
2.1 An internal audit function has been established and maintained	Compliant
2.2 The operation of the internal audit function is consistent with the International Standards for the Professional Practice of Internal Auditing	Compliant
2.3 The agency has an Internal Audit Charter that is consistent with the content of the 'model charter'	Compliant
3.1 An independent Audit and Risk Committee with appropriate expertise has been established	Compliant
3.2 The Audit and Risk Committee is an advisory committee providing assistance to the agency head on the agency's governance processes, risk management and control frameworks, and its external accountability obligations	Compliant
3.3 The Audit and Risk Committee has a Charter that is consistent with the content of the 'model charter'	Compliant

The Chair and Members of the Audit and Risk Committee are:

- Independent Chair, Malcolm Clinch, (4 September 2014 to 5 September 2022)
- Independent Member, Brian Blood, (6 December 2016 to 5 December 2020)
- Independent Member, Jennifer Palmer (1 January 2019 – 1 January 2022)

These processes demonstrate that Fire and Rescue NSW has established and maintained frameworks, including systems, processes and procedures for appropriately managing audit and risk within the agency.

Paul Baxter  
Commissioner  
Fire and Rescue NSW

# HUMAN RESOURCES

## Appendix 11 Human Resources

Establishment	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Executive</b>					
Commissioner	1	1	1	1	1
Deputy Commissioner/Assistant Commissioner/Director	9	-	-		
Deputy Commissioner/Executive Director		6	4	6	6
Assistant Commissioner/Director		18	18	19	19
<b>Subtotal</b>	<b>10</b>	<b>25</b>	<b>23</b>	<b>26</b>	<b>26</b>
<b>Firefighting staff</b>					
<b>(Full-time)</b>					
Chief Superintendent	17	19	19	18	18
Superintendent	37	44	46	43	45
Inspector	108	88	85	89	94
Station Officer	666	641	635	623	617
Full-time Fire Officer	2,544	2,570	2,600	2596	2619
Operational Support Level 2	27	42	56	62	81
Operational Support Level 2A	89	68	54	40	29
Operational Support Level 3A	35	27	20	16	14
Operational Support Level 3			1	3	2
Operational Support Inspector	7	18	18	23	26
<b>Total Full-time</b>	<b>3,530</b>	<b>3,517</b>	<b>3,534</b>	<b>3,513</b>	<b>3,545</b>
<b>Part-time (Retained)</b>					
Captain	236	236	236	228	236
Deputy Captain	321	330	310	321	325
Retained Fire Officer	2,770	2,775	2,747	2725	2736
<b>Total Part-time (Retained)</b>	<b>3,327</b>	<b>3,341</b>	<b>3,293</b>	<b>3,274</b>	<b>3,297</b>
<b>Total Firefighting staff</b>	<b>6,857</b>	<b>6,858</b>	<b>6,827</b>	<b>6,787</b>	<b>6,842</b>
<b>Administrative &amp; trades staff (FTE)</b>					
Area/Zone Administration	51.00	50.00	52.40	49.00	48.00
Community Safety	43.00	46.00	48.00	40.00	41.80
Education and Training	29.00	30.00	25.40	22.40	22.40
Finance	38.00	31.00	30.80	31.60	39.60
Field Operations - Business Unit		4.00	4.00	16.00	16.00
Governance and Legal Office (GLO)	17.00	15.00	19.40	21.60	
Information Technology	51.00	51.00	64.80	66.85	70.85
Logistics Support	94.00	85.00	90.00	92.60	
Office of the Commissioner	24.00	11.00	14.00	16.00	44.60
Operational Capability	20.00	22.00	20.00	21.00	29.00
People and Culture	70.00	76.00	81.03	87.93	91.93
Program Management Office (PMO)	9.00	9.00	13.00	12.00	
Strategic Capability - Business Unit		2.00	2.00	4.00	13.00
Fleet Management					49.00
Property Services					15.00
<b>Total Administrative &amp; Trades staff</b>	<b>446</b>	<b>432.00</b>	<b>464.83</b>	<b>480.98</b>	<b>481.18</b>



## Appendix 12 Multicultural Policies and Services Program

FRNSW is committed to the multicultural principles set out in the Multicultural NSW Act 2000. FRNSW recognises the benefits that linguistic, religious and ancestral diversity brings to the community, and will continue developing and implementing initiatives to increase opportunities for all people to contribute to and access FRNSW services.

The strategies in FRNSW Multicultural Programs and Services Plan 2018-21 are based on the Plus Plan and our Success Model. FRNSW will continue to protect without prejudice, anyone, anywhere, anytime and is committed to continuing this promise to our people and the communities we protect.

Objectives of the FRNSW Multicultural Programs and Services Plan (MPSP) are:

- 1. Focus on prevention and increase the community's preparedness for and resilience to hazards, emergencies and disasters:**
  - increase community awareness about fire prevention
  - develop and implement prevention programs in communities
  - strengthen partnerships with local government, community groups, business and other emergency services, and
  - increase workforce involvement in prevention activities with culturally and linguistically diverse (CALD) communities.
- 2. Attract, recruit and develop a diverse, skilled and adaptable workforce:**
  - support FRNSW staff to implement community safety strategies with their local CALD communities, and
  - reflect the diversity of the communities that FRNSW serves.
- 3. Continue to improve service delivery and develop capabilities to meet community needs:**
  - identify opportunities to work with communities in new and better ways, and
  - enhance FRNSW governance practices and better manage risks.

### Our Achievements in 2019-20

#### Response to COVID-19

FRNSW has continued to work closely with community leaders, CALD service providers and key stakeholders who are our access points to communities to build resilience and implement prevention strategies within their households to counter an emergency incident. Our online tools and resources have been updated and enhanced including:

- Virtual Reality Fire Station Tour developed in partnership with Navitas English Learning Agency for Humanitarian Entrants first arriving from overseas
- FRNSW Online Languages Other Than English (LOTE) Module, developed in partnership with the Adult Migrant English Service (AMES), that is included in the TAFE NSW Certificate in Spoken and Written English (CSWE) (I) and CSWE (II) levels, for international students
- Assorted Home Fire Safety videos for online learning, showing the growth of fire in a house and in particular a kitchen, where 50 percent of fires start
- Online Fire Safety Fact Sheets, provided in several languages, and
- Online support for CALD agencies, using the FRNSW 15 person language team from a variety of demographics, offering virtual assistance in real time.

#### CALD Employee Network Group

The FRNSW MPSP provides a focus on respect and aims to ensure that FRNSW remains a safe and inclusive workplace. Recognition of our CALD employees creates a positive work environment that promotes equity and diversity in recognising that people from culturally diverse backgrounds bring different viewpoints, lived experiences and skillsets, that add value to our goals and outcomes.

The FRNSW Culturally and Linguistically Diverse Employee Network aims to support and advocate for CALD staff and identify areas of improvement including personal development, training and access to opportunities. This is an opportunity for CALD staff to network and engage together, identify any issues or areas of improvement and feel empowered in their points of difference.

## **Our Plans for 2020-21**

- We will continue to work closely with community leaders, CALD service providers and key stakeholders to enhance community safety
- Community safety materials will continue to be developed on various topics and in various formats, as required, as a resource to communities, external agencies and fire officers
- Information will be disseminated through the Safety Visits Program and a wide range of networks and outlets to reach communities as effectively as possible

We will work closely with the Commonwealth Department of Social Services regionally to continue to engage, implement and ensure a consistent open approach to informing CALD community groups about fire safety.

## **Appendix 13 Honours and Awards**

### **Australian Fire Service Medal**

For distinguished service as a member of an Australian Fire Service, was awarded to:

- Captain John Bevan
- Station Officer Dawn Maynard
- Chief Superintendent Brett Davies
- Station Officer Mark Dobson
- Station Officer Morgan Cook
- Captain Dennis Henry
- Retained Firefighter David Hitchcock

### **National Medals and Clasps**

The National Medal for 15 years of service was awarded to 203 fire officers, the 1st clasp for 25 years service was awarded to 116 fire officers, the 2nd clasp for 35 years service was awarded to 89 fire officers, the 3rd clasp for 45 years service was awarded to 11 fire officers and the 4th Clasp for 55 years of service was awarded to 2 fire officers.

### **FRNSW Commendations - Long Service and Good Conduct Medals and Clasps**

The Long Service and Good Conduct Medal for 10 years of service was awarded to 243 staff (fire officers, administrative, trades employees and community fire unit volunteers), the 1st clasp for 20 years service was awarded to 218 staff, the 2nd clasp for 30 years service was awarded to 116 staff, the 3rd clasp for 40 years service was awarded to 42 staff, and the 4th clasp for 50 years of service was awarded to 5 staff.



## Appendix 14 Work Health and Safety

### Our Achievements in 2019-20

Over the past 12 months, FRNSW has prioritised mental health and wellbeing with the appointment of three new Wellbeing Officers and an additional Occupational Psychologist. These extra resources will build on existing work, including the Resilience At Work Mindcoach program that was launched in June 2019. In December 2019 and again in May 2020, mindfulness challenges centred around this interactive online program with 635 FRNSW employees taking the opportunity to improve their resilience. Early findings show a significant improvement in employee resilience post-training.

Embedding mental health training programs into recruit and promotional programs continued throughout 2019-20. The Training Action Plan will further support this work, including the mapping of mental health knowledge and skills required at all ranks within FRNSW.

'Bystander Engagement and Firefighter Readiness Training' is being conducted to boost firefighters' confidence to manage situations where bystanders, family or community members require support at an incident.

The mandatory Health Check Program was introduced in February 2020. Health checks are now a legislative requirement under the Crown Employees (Fire and Rescue NSW Firefighting Staff Death and Disability) Award 2017, to help firefighters proactively manage their health. The program helps to identify conditions that pose an acute safety risk to firefighters, colleagues and members of the public.

### Number of Workers Compensation Claims, Lost Time and Claims Costs

Category	2015-16	2016-17	2017-18	2018-19	2019-20
Physical claims received	391	416	450	497	475
Psychological claims received	39	36	36	50	50
Total claims received	430	452	486	547	525
Number of claims with lost time	286	301	320	357	329
Claims closed	394	404	423	430	262
Open claims	36	48	63	117	263
Average amount paid per claim (\$)					
- Physical	13,023	16,257	15,021	12,881	1,410
- Psychological	108,869	94,437	82,133	32,202	5,728

### Prosecutions under the Work Health and Safety Act 2011

No prosecutions under this Act were taken against FRNSW in 2019.

### Our Plans for 2020-21

In 2020-21, FRNSW will introduce several key programs to further support the mental health of our workforce, including:

- Enhancement and integration of mental health and trauma support services into the front line
- Further embedding of mental health training into recruitment and promotional programs, and
- Development of an evidence-based training program for firefighters.

As the volume of health checks increase next year and beyond, FRNSW will link aggregated health check data to relevant health promotion programs, taking a holistic approach to injury/disease prevention.

## Appendix 15 Responding to Complaints

	2015-16	2016-17	2017-18	2018-19	2019-20
<b>Unprofessional Conduct</b>					
<b>Alleged Misconduct and Criminal Matters<sup>1</sup></b>	37	36	33	42	43
Sustained (either by investigation or court conviction)	21	23	22	37	29
Not Sustained	15	10	9	5	3
Direct Remedial Action - (A new category commencing 2019-20. The decision-maker determined to take direct remedial action, no formal finding of misconduct.)					7
Resignation - (A new category commencing 2019-20. The person subject to the allegations resigned arising from the process.)					4
<b>Disciplinary Outcomes</b>					
Termination	1	2	2	7	7
Allow to Resign	2	2	8	1	1
Demotion	2	2	1	3	3
Fine	0	1	0	0	0
Caution/Reprimand	7	9	6	12	3
Resignation following formal finding	0	0	0	4	7
<b>Medical Discharge</b>	1	1	0	2	0
<b>Remedial Outcomes</b>					
Formal Warning	4	3	4	5	7
Counselling	4	3	0	0	0
Performance Monitoring	0	0	0	0	0
Training and Development	0	0	0	1	1
Transfer	0	0	1	1	0
Performance Improvement plan	0	0	0	1	0
<b>Bullying and/or Harassment</b>					
<b>Bullying Investigations</b>	8	9	15	9	13
Sustained	4	4	10	8	10
Not sustained	4	5	5	1	0
Direct Remedial Action - (A new category commencing 2019-20. The decision-maker determined to take direct remedial action, no formal finding of misconduct.)					1
Resignation - (A new category commencing 2019-20. The person subject to the allegations resigned arising from the process.)					2
<b>Disciplinary Outcomes</b>					
Termination	0	0	1	3	5
Allow/Direct to Resign	0	0	3	1	0
Demotion	0	1	1	1	2
Caution/Reprimand	3	2	3	0	2
Fine	0	0	0	0	0
<b>Resignation arising from disciplinary action</b>	0	0	0	1	0
<b>Medical Discharge</b>	0	1	0	2	0
<b>Remedial Outcomes</b>					
Formal Warning	0	0	1	0	1
Counselling	1	0	0	0	0
Performance Monitoring	0	0	0	0	0
Training and Development	0	0	0	0	0
Transfer	0	0	1	0	0

<sup>1</sup> Table does not include matters still under investigation i.e. not yet finalised



## Appendix 16 Overseas Travel

During 2019-20, FRNSW personnel travelled to 17 overseas countries. FRNSW enhanced its reputation as a world class organisation and established closer links with international fire and emergency services through attending several international strategic exercises and training programs. These trips also gave FRNSW personnel opportunities to identify benchmarks with which to compare current best practices, and to identify potential practice improvements. Most trips were either fully or partially sponsored by national or international bodies.

Dates of Travel	Name of Officer(s)	Destination and Purpose	Cost to FRNSW	Cost to Other Organisations
17-18 July 2019	Commissioner Paul Baxter	<b>New Zealand:</b> To attend Australasian Fire and Emergency Services Authorities meeting in Christchurch	Nil	Australasian Fire and Emergency Services Authorities Council - \$781
24-26 July 2019	Chief Superintendent Paul Bailey Station Officer Brendan Hurley	<b>Fiji:</b> To attend the 2019 Pacific Island Fire and Emergency Services Association Annual General Meeting in Nadi	Nil	Department of Foreign Affairs and Trade - \$4,144
8-19 September 2019	Superintendent Adam Dewberry	<b>Solomon Islands:</b> To provide capacity building training to the National Emergency Response Team and fire advice to the Solomon Islands Police Development Program	Nil	Department of Foreign Affairs and Trade - \$6,835
16-23 September 2019	Chief Superintendent Michael Morris	<b>United Kingdom (UK):</b> To attend the National Fire Chiefs Council of the United Kingdom - International Best Practices in Community Risk Reduction Symposium in Birmingham	\$2,833	
5-13 October 2019	Chief Superintendent Paul Bailey Chief Superintendent David Lewis Superintendent Jeffrey Hogan	<b>Chile:</b> To attend the International Search and Rescue Advisory Group (INSARAG) Team Leaders Meeting	Nil	Department of Foreign Affairs and Trade \$18,680
7-10 October 2019	Director Fleet Ian Peisley	<b>New Zealand:</b> To inspect a unique technical support vehicle in Auckland	\$2,646	
17-20 October 2019	Assistant Commissioner Roger Mentha	<b>New Zealand:</b> To attend Fire and Emergency New Zealand's team preparation for external reclassification in Urban Search and Rescue in Wellington	Nil	Department of Foreign Affairs and Trade \$1,700
17-24 October 2019	Superintendent Paul Bailey Leading Firefighters: Richard Wilson Letitia Harris	<b>New Zealand:</b> To attend Fire and Emergency New Zealand's team preparation for external reclassification in Urban Search and Rescue in Auckland and Wellington	\$3,235	Department of Foreign Affairs and Trade \$4,920
19-24 October 2019	Chief Superintendent Darryl Dunbar	<b>China:</b> To attend the United Nations Office for the Coordination of Humanitarian Affairs INSARAG External	Nil	Department of Foreign Affairs and Trade \$6,135

Dates of Travel	Name of Officer(s)	Destination and Purpose	Cost to FRNSW	Cost to Other Organisations
		Reclassification and Classification in Beijing		
21 October - 3 November 2019	Station Officer Scott Thomas	<b>Malaysia, Singapore, Netherlands, Belgium, France:</b> To conduct a study tour of international counter terrorism best practice in Kuala Lumpur, Singapore, Vught, Brussels and Paris	\$10,302	
29 October to 9 November 2019	Station Officer Peter Murray	<b>United States:</b> To complete a counter terrorism study tour in Los Angeles, Fairfax County and New York	\$6,910	
23-29 November 2019	Chief Superintendent Darryl Dunbar Senior Firefighter John Stokes	<b>Indonesia:</b> To attend an INSARAG External Classification in Jakarta	Nil	Department of Foreign and Trade \$5,063
27 November 2019	Director Governance & Legal Catherine O'Mallon	<b>New Zealand:</b> To attend the Public Service Commission Executive Master of Public Administration course	\$682	
12-18 December 2019	Chief Superintendent David Lewis Superintendent Mark Reilly Superintendent Anthony Waller Inspector Belinda Hooker Station Officer Timothy Hassiotis Leading Firefighter Dirk Ziekenheiner	<b>Thailand:</b> To attend the Asia Pacific Earthquake Response Exercise in Chiang Mai	Nil	Department of Foreign Affairs and Trade \$16,354
4-8 February 2020	Commissioner Paul Baxter	<b>Switzerland:</b> To represent Asia-Pacific at the INSARAG Steering Group meeting in Geneva	Nil	Department of Foreign Affairs and Trade \$13,954
3-14 February 2020	Chief Superintendent David Lewis	<b>Switzerland and Oman:</b> To represent Asia-Pacific at the INSARAG Steering Group meeting in Geneva and Muscat	Nil	Department of Foreign Affairs and Trade \$10,200
12-20 February 2020	Deputy Commissioner Jeremy Fewtrell	<b>New Zealand:</b> To assist in an independent review and audit of firefighting operations following a fire at the New Zealand International Convention Centre SkyCity in Auckland	Nil	Australasian Fire and Emergency Service Authorities Council \$4,500
22 February-15 March 2020	Station Officer Daniel Pridham	<b>United Kingdom:</b> To conduct a study tour of counter terrorism in Merseyside, Manchester, Farnborough, Salisbury and London, UK	\$11,386	
10-12 March 2020	Chief Superintendent David Lewis Superintendent Warwick Kidd	<b>New Zealand:</b> To mentor Fire and Emergency New Zealand for their INSARAG External Reclassification in Wellington	Nil	Department of Foreign Affairs and Trade \$3,325

# OPERATIONAL PERFORMANCE

## Appendix 17 Type of Incident by Local Government Area

Local Government Area	Fire and Explosions	Non-fire rescue calls	Hazardous material incidents and hazardous conditions	Storm, floods, other natural and calls for assistance	Other service calls	Good intent calls	System initiated false alarms	Malicious false calls, alarms	Other calls	Total primary incidents
Albury	219	52	101	40	17	118	206	12	8	773
Armidale Dumaresq	257	35	61	14	11	87	224	8	9	706
Ballina	76	432	54	25	6	99	150	3	5	850
Balranald	8	4	2	6	0	0	4	0	0	24
Bathurst Regional	126	27	87	18	13	67	220	11	1	570
Bayside	275	218	417	124	94	350	1,363	27	27	2,895
Bega Valley	93	30	39	32	7	46	54	7	8	316
Bellingen	30	15	23	12	4	24	37	1	3	149
Berrigan	30	232	10	5	2	4	17	0	1	301
Blacktown	1,153	526	772	322	272	627	1,391	100	84	5,247
Bland	11	18	8	1	1	4	4	0	1	48
Blayney	17	7	8	4	1	4	12	0	1	54
Blue Mountains	293	182	294	168	78	333	341	8	80	1,777
Bogan	29	12	5	4	0	5	23	1	0	79
Bourke	97	2	3	4	0	5	13	2	0	126
Brewarrina	37	7	1	1	1	1	4	0	2	54
Broken Hill	84	15	43	32	8	62	52	5	1	302
Burwood	80	66	85	30	22	71	337	2	12	705
Byron	117	31	66	13	13	99	142	4	9	494
Cabonne	22	25	7	15	3	13	12	0	2	99
Camden	175	125	127	51	34	111	243	7	7	880
Campbelltown	692	337	291	144	108	381	721	29	62	2,765
Canada Bay	123	121	179	84	58	174	591	5	23	1,358
Canterbury-Bankstown	782	600	1,052	311	214	682	1,426	75	57	5,199
Carrathool	5	2	2	5	0	0	4	0	0	18
Cessnock	391	328	135	63	39	163	238	14	20	1,391
Clarence Valley	194	53	102	58	19	75	185	3	19	708
Cobar	25	9	4	1	0	11	14	0	0	64
Coffs Harbour	220	55	121	76	42	186	236	33	7	976
Coolamon	7	4	0	4	0	5	0	0	0	20
Coonamble	52	15	6	12	3	15	7	1	3	114
Cootamundra-Gundagai	40	22	29	18	4	22	37	1	0	173
Cowra	46	19	28	10	3	24	38	0	3	171
Cumberland	576	374	633	186	151	465	1,267	45	44	3,741
Dubbo Regional	319	38	89	39	7	122	203	18	2	837
Dungog	17	17	3	5	0	6	4	0	1	53
Edward River	29	3	20	5	2	11	13	4	0	87
Eurobodalla	173	61	77	27	11	96	90	2	16	553
Fairfield	400	295	448	172	126	312	705	18	27	2,503
Federation	37	26	14	9	0	13	22	1	3	125
Forbes	19	6	14	12	1	17	25	1	1	96
Georges River	191	221	292	117	76	245	666	31	38	1,877
Gilgandra	10	16	4	7	0	6	11	0	3	57



Local Government Area	Fire and Explosions	Non-fire rescue calls	Hazardous material incidents and hazardous conditions	Storm, floods, other natural and calls for assistance	Other service calls	Good intent calls	System initiated false alarms	Malicious false calls, alarms	Other calls	Total primary incidents
Glen Innes Severn	49	14	17	9	2	18	19	0	3	131
Goulburn Mulwaree	69	31	60	33	18	31	201	2	13	458
Greater Hume Shire	25	162	11	4	6	10	7	1	0	226
Griffith	134	22	46	11	10	48	94	1	4	370
Gunnedah	83	26	28	5	1	31	25	0	3	202
Gwydir	16	6	4	8	0	3	13	1	2	53
Hawkesbury	137	43	114	38	19	96	161	14	16	638
Hay	11	14	6	0	3	1	3	0	1	39
Hilltops	51	27	33	28	4	46	43	2	2	236
Hornsby	172	271	318	144	73	262	568	10	59	1,877
Hunters Hill	24	23	38	16	13	30	132	1	3	280
Indigo	0	2	0	12	0	0	0	0	0	14
Inner West	309	204	441	163	118	560	1,215	25	37	3,072
Inverell	61	18	19	8	1	58	18	1	0	184
Junee	22	11	8	2	1	7	43	0	1	95
Kempsey	355	32	49	39	10	100	98	22	6	711
Kiama	28	8	50	6	4	19	72	0	0	187
Ku-ring-gai	136	123	329	123	77	193	549	2	109	1,641
Kyogle	18	4	7	12	4	21	16	0	0	82
Lachlan	32	14	5	2	0	6	11	3	2	75
Lake Macquarie	771	261	421	287	104	439	498	33	50	2,864
Lane Cove	49	26	80	33	19	109	305	5	8	634
Leeton	42	11	17	8	4	12	35	0	1	130
Lismore	163	46	96	34	13	126	196	21	16	711
Lithgow	210	48	67	29	15	57	58	5	5	494
Liverpool	694	382	458	192	136	422	1,021	44	42	3,391
Liverpool Plains	21	13	18	6	1	23	11	0	2	95
Lockhart	6	5	3	3	0	1	1	0	0	19
Maitland	302	72	178	43	47	188	144	18	16	1,008
Mid-Coast	428	312	98	164	40	243	196	18	6	1,505
Mid-Western Regional	69	27	37	24	5	38	26	0	2	228
Moree Plains	417	16	25	26	4	35	57	19	4	603
Mosman	36	46	61	28	19	79	245	0	8	522
Murray River	21	4	8	11	1	8	25	0	2	80
Murrumbidgee	17	5	5	0	0	1	0	0	0	28
Muswellbrook	119	182	28	13	3	46	28	4	4	427
Nambucca	137	190	54	30	9	50	46	5	4	525
Narrabri	51	54	22	25	4	26	34	0	1	217
Narrandera	42	20	14	5	3	7	7	1	1	100
Narromine	42	18	15	13	0	11	9	1	3	112
Newcastle	557	294	487	227	102	467	1,305	55	35	3,529
North Sydney	77	100	128	87	54	250	1,283	17	19	2,015
Northern Beaches	367	390	611	270	150	569	1,487	21	94	3,959
Oberon	22	11	6	0	0	4	1	0	0	44
Orange	203	58	76	41	18	131	207	24	4	762
Parkes	54	25	31	22	3	22	34	4	1	196
Parramatta	386	352	612	207	132	488	2,365	36	55	4,633

Local Government Area	Fire and Explosions	Non-fire rescue calls	Hazardous material incidents and hazardous conditions	Storm, floods, other natural and calls for assistance	Other service calls	Good intent calls	System initiated false alarms	Malicious false calls, alarms	Other calls	Total primary incidents
Penrith	687	349	379	186	121	448	874	57	61	3,162
Port Macquarie-Hastings	314	81	137	116	38	177	280	6	11	1,160
Port Stephens	190	71	88	66	76	76	157	10	6	740
Queanbeyan-Palerang	120	68	96	64	12	89	137	3	8	597
Randwick	223	81	260	101	83	348	1,127	16	24	2,263
Richmond Valley	137	181	37	32	9	62	64	5	5	532
Ryde	138	181	313	76	59	194	1,142	18	31	2,152
Shellharbour	205	70	137	41	20	132	156	17	9	787
Shoalhaven	351	58	158	63	51	209	376	11	8	1,285
Singleton	80	88	34	9	18	39	110	1	6	385
Snowy Monaro Regional	71	97	71	19	5	130	158	2	9	562
Snowy Valleys	67	24	24	22	5	21	41	2	8	214
Strathfield	102	96	113	25	18	102	418	5	10	889
Sutherland Shire	259	431	496	290	108	339	896	17	91	2,927
Sydney	742	228	422	173	206	1,174	9,917	81	99	13,042
Tamworth Regional	290	74	114	47	16	155	171	15	8	890
Temora	6	8	9	17	3	13	10	0	1	67
Tenterfield	53	10	12	8	3	19	16	1	1	123
The Hills Shire	174	184	216	79	56	161	738	2	17	1,627
Tweed	228	95	146	89	44	233	373	27	19	1,254
Unincorporated NSW	2	4	3	1	0	4	0	0	1	15
Upper Hunter Shire	47	27	13	8	7	23	39	2	4	170
Upper Lachlan Shire	12	20	6	5	1	5	12	0	0	61
Uralla	25	197	8	4	4	14	6	0	1	259
Wagga Wagga	408	52	116	35	20	174	227	18	14	1,064
Walcha	11	5	6	3	0	4	5	2	1	37
Walgett	61	6	5	24	1	14	13	0	0	124
Warren	5	5	2	7	0	2	2	0	1	24
Warrumbungle Shire	17	19	15	8	0	18	23	0	1	101
Waverley	116	59	159	40	47	244	561	9	9	1,244
Weddin	9	12	4	5	0	3	2	0	0	35
Wentworth	20	6	4	6	0	7	2	0	0	45
Willoughby	111	98	184	89	30	159	904	8	17	1,600
Wingecarribee	134	274	97	44	55	117	206	3	18	948
Wollondilly	149	126	95	40	31	73	52	2	14	582
Wollongong	800	323	487	191	135	521	856	42	34	3,389
Woollahra	60	38	133	40	45	159	620	9	31	1,135
Yass Valley	39	39	20	9	2	10	26	0	2	147
Other areas/areas not categorised	938	500	790	491	223	887	1,190	27	132	5,178
<b>Total</b>	<b>22,013</b>	<b>12,991</b>	<b>16,404</b>	<b>7,350</b>	<b>4,253</b>	<b>17,112</b>	<b>46,171</b>	<b>1,313</b>	<b>1,946</b>	<b>129,553</b>

Primary incidents: These data are sourced from FRNSW eAIRS System. Primary incidents are those where a station attends an incident and is responsible for reporting it, whereas total responses refer to the turnout of every station or unit to an incident. At least two units usually respond to an incident in Sydney, Newcastle and Wollongong, about twice as many responses as primary incidents are recorded. These data excluded strike team deployments and some senior officer responses to natural disaster events.

# FINANCIAL STATEMENTS

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## INDEPENDENT AUDITOR'S REPORT

### Fire and Rescue New South Wales

To Members of the New South Wales Parliament

#### Opinion

I have audited the accompanying financial statements of Fire and Rescue New South Wales (FRNSW), which comprise the Statement of Comprehensive Income for the year ended 30 June 2020, the Statement of Financial Position as at 30 June 2020, the Statement of Changes in Equity and the Statement of Cash Flows for the year then ended, notes comprising a Statement of Significant Accounting Policies and other explanatory information.

In my opinion, the financial statements:

- give a true and fair view of the financial position of FRNSW as at 30 June 2020, and of its financial performance and its cash flows for the year then ended in accordance with Australian Accounting Standards
- are in accordance with section 45E of the *Public Finance and Audit Act 1983* (PF&A Act) and the Public Finance and Audit Regulation 2015

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 FRNSW 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.

## Other Information

FRNSW's annual report for the year ended 30 June 2020 includes other information in addition to the financial statements and my Independent Auditor's Report thereon. The Commissioner of FRNSW is responsible for the other information. At the date of this Independent Auditor's Report, the other information I have received comprises the Statement of the Commissioner.

My opinion on the financial statements does not cover the other information. Accordingly, I do not express any form of assurance conclusion on the other information.

In connection with my audit of the financial statements, my responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or my knowledge obtained in the audit, or otherwise appears to be materially misstated.

If, based on the work I have performed, I conclude there is a material misstatement of the other information, I must report that fact.

I have nothing to report in this regard.

## The 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 and the PF&A Act, and for 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 FRNSW'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](http://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 FRNSW 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 Services

Delegate of the Auditor-General for New South Wales

14 October 2020  
SYDNEY



## Fire and Rescue NSW Statement by the Commissioner and Chief Financial Officer

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### FINANCIAL STATEMENTS FOR THE YEAR ENDED 30 JUNE 2020

Pursuant to section 45F(1B) of the *Public Finance and Audit Act 1983*, we, the Commissioner and the Chief Financial Officer of Fire and Rescue NSW, declare that in our opinion:

1. The accompanying financial statements exhibit a true and fair view of the financial position as at 30 June 2020 and financial performance of Fire and Rescue NSW for the year then ended.
2. The financial statements have been prepared in accordance with the provisions of the Public Finance and Audit Act 1983, the Public Finance and Audit Regulation 2015, and Treasurer's Directions.

Further, we are not aware of any circumstances which would render any particulars included in the financial statements to be misleading or inaccurate.



Paul Baxter  
Commissioner  
14 October 2020



Karen Foldi  
Chief Financial Officer  
14 October 2020

**Fire and Rescue NSW**  
**Statement of Comprehensive Income**  
For the year ended 30 June 2020

	Notes	Actual 2020 \$'000	Budget 2020 \$'000	Actual 2019 \$'000
<b>EXPENSES EXCLUDING LOSSES</b>				
Employee related expenses	2(a)	678,494	615,708	652,787
Operating expenses	2(b)	119,398	92,366	105,603
Depreciation and amortisation	2(c)	59,939	64,420	55,606
Finance costs	2(d)	2,888	1,762	-
<b>Total Expenses excluding losses</b>		<b>860,719</b>	<b>774,256</b>	<b>813,996</b>
<b>REVENUE</b>				
Sale of goods and services	3(a)	13,409	13,344	13,070
Investment revenue	3(b)	2,201	3,122	4,915
Retained taxes, fees and fines	3(c)	39,124	35,366	39,734
Grants and contributions	3(d)	706,125	699,612	724,092
Other income	3(e)	43,820	2,236	26,177
<b>Total Revenue</b>		<b>804,679</b>	<b>753,680</b>	<b>807,988</b>
<b>Operating result</b>		<b>(56,040)</b>	<b>(20,576)</b>	<b>(6,008)</b>
Gain/(loss) on disposal	4	(431)	-	(517)
Other gains/(losses)	5	(6)	-	(11)
<b>NET RESULT</b>		<b>(56,477)</b>	<b>(20,576)</b>	<b>(6,536)</b>
<b>Other comprehensive income</b>				
Items that will not be reclassified to net result in subsequent periods:				
Actuarial gain/(loss)	17	46,691	-	(82,445)
Net increase in asset revaluation reserve		-	-	147,365
<b>Total other comprehensive income</b>		<b>46,691</b>	<b>-</b>	<b>64,920</b>
<b>TOTAL COMPREHENSIVE INCOME</b>		<b>(9,786)</b>	<b>(20,576)</b>	<b>58,384</b>

*The accompanying notes form part of these financial statements.*

**Fire and Rescue NSW**  
**Statement of Financial Position**  
As at 30 June 2020

	Notes	Actual 2020 \$'000	Budget 2020 \$'000	Actual 2019 \$'000
<b>ASSETS</b>				
<b>Current assets</b>				
Cash and cash equivalents	8	178,238	211,670	250,575
Receivables	9	28,892	17,430	26,051
Inventories	10	3,012	2,020	2,049
Other financial assets		38	-	40
Non-current assets held for sale		800	263	-
<b>Total Current Assets</b>		<b>210,980</b>	<b>231,383</b>	<b>278,715</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	11			
- Land and buildings		659,399	722,859	679,855
- Plant and equipment		99,472	93,980	94,172
- Fire appliances		146,187	147,509	147,811
Total property, plant and equipment		905,058	964,348	921,838
Right-of-use assets	12	112,670	-	-
Intangible assets	13	24,883	28,572	29,339
<b>Total Non-Current Assets</b>		<b>1,042,611</b>	<b>992,920</b>	<b>951,177</b>
<b>Total Assets</b>		<b>1,253,591</b>	<b>1,224,303</b>	<b>1,229,892</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Payables	15	36,540	31,098	90,388
Lease Liabilities	16	1,752	3,163	-
Provisions	17	170,703	151,216	145,079
<b>Total Current Liabilities</b>		<b>208,995</b>	<b>185,477</b>	<b>235,467</b>
<b>Non-Current Liabilities</b>				
Lease Liabilities	16	111,875	46,294	-
Provisions	17	216,841	169,329	264,435
<b>Total Non-Current Liabilities</b>		<b>328,716</b>	<b>215,623</b>	<b>264,435</b>
<b>Total Liabilities</b>		<b>537,711</b>	<b>401,100</b>	<b>499,902</b>
<b>Net assets</b>		<b>715,880</b>	<b>823,203</b>	<b>729,990</b>
<b>EQUITY</b>				
Reserves		578,639	579,808	579,022
Accumulated funds		137,241	243,395	150,968
<b>Total Equity</b>		<b>715,880</b>	<b>823,203</b>	<b>729,990</b>

*The accompanying notes form part of these financial statements.*



**Fire and Rescue NSW**  
**Statement of Changes in Equity**  
For the year ended 30 June 2020

	Notes	Accumulated Funds \$'000	Asset Revaluation Surplus \$'000	Total Equity \$'000
<b>Balance at 1 July 2019</b>		150,968	579,022	729,990
Changes resulting from implementation of AASB 16	1(l)(i)	(4,324)	-	(4,324)
<b>Restated balance at 1 July 2019</b>		<b>146,644</b>	<b>579,022</b>	<b>725,666</b>
<b>Net result for the year</b>		<b>(56,477)</b>	<b>-</b>	<b>(56,477)</b>
<b>Other Comprehensive Income:</b>				
Actuarial gain	17	46,691	-	46,691
Transfer from asset revaluation reserve to accumulated funds		383	(383)	-
<b>Total Other Comprehensive Income</b>		<b>47,074</b>	<b>(383)</b>	<b>46,691</b>
<b>Total Comprehensive Income for the Year</b>		<b>(9,403)</b>	<b>(383)</b>	<b>(9,786)</b>
<b>Balance at 30 June 2020</b>		<b>137,241</b>	<b>578,639</b>	<b>715,880</b>
<b>Balance at 1 July 2018</b>		238,156	431,787	669,943
Changes resulting from implementation of AASB 9		1,663	-	1,663
<b>Restated balance at 1 July 2018</b>		<b>239,819</b>	<b>431,787</b>	<b>671,606</b>
<b>Net result for the year</b>		<b>(6,536)</b>	<b>-</b>	<b>(6,536)</b>
<b>Other Comprehensive Income</b>				
Actuarial loss	17	(82,445)	-	(82,445)
Net increase resulting from asset revaluation	11	-	147,365	147,365
Transfer from asset revaluation reserve to accumulated funds		130	(130)	-
<b>Total Other Comprehensive Income</b>		<b>(82,315)</b>	<b>147,235</b>	<b>64,920</b>
<b>Total Comprehensive Income for the Year</b>		<b>(88,851)</b>	<b>147,235</b>	<b>58,384</b>
<b>Balance at 30 June 2019</b>		<b>150,968</b>	<b>579,022</b>	<b>729,990</b>

*The accompanying notes form part of these financial statements.*

**Fire and Rescue NSW**  
**Statement of Cash Flows**  
For the year ended 30 June 2020

	Notes	Actual 2020 \$'000	Budget 2020 \$'000	Actual 2019 \$'000
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Payments</b>				
Employee related		(642,616)	(605,973)	(628,025)
Finance costs		(2,698)	(1,762)	-
Other		(174,120)	(92,046)	(64,123)
<b>Total Payments</b>		<b>(819,434)</b>	<b>(699,781)</b>	<b>(692,148)</b>
<b>Receipts</b>				
Sale of goods and services		16,767	13,024	15,786
Retained taxes, fees and fines		37,667	35,366	39,723
Interest received		2,305	3,122	4,726
Grants and contributions		703,852	699,612	724,268
Other		36,577	2,236	26,683
<b>Total Receipts</b>		<b>797,168</b>	<b>753,360</b>	<b>811,186</b>
<b>NET CASH FLOWS FROM OPERATING ACTIVITIES</b>	20	<b>(22,266)</b>	<b>53,579</b>	<b>119,038</b>
<b>CASH FLOWS FROM INVESTING ACTIVITIES</b>				
Proceeds from sale of property, plant and equipment		841	-	1,153
Purchases of property, plant and equipment		(46,040)	(46,522)	(77,852)
Purchases of intangible assets		(2,673)	(5,347)	(4,818)
<b>NET CASH FLOWS FROM INVESTING ACTIVITIES</b>		<b>(47,872)</b>	<b>(51,869)</b>	<b>(81,517)</b>
<b>CASH FLOWS FROM FINANCING ACTIVITIES</b>				
Proceeds from borrowings and advances		-	358	-
Payment of principal portion of lease liabilities		(2,199)	(3,296)	-
<b>NET CASH FLOWS FROM FINANCING ACTIVITIES</b>		<b>(2,199)</b>	<b>(2,938)</b>	<b>-</b>
<b>NET INCREASE/(DECREASE) IN CASH AND CASH EQUIVALENTS</b>		<b>(72,337)</b>	<b>(1,228)</b>	<b>37,521</b>
Opening cash and cash equivalents		250,575	212,899	213,054
<b>CLOSING CASH AND CASH EQUIVALENTS</b>	8	<b>178,238</b>	<b>211,671</b>	<b>250,575</b>

*The accompanying notes form part of these financial statements.*

## **1. Statement of Significant Accounting Policies**

### **(a) Reporting entity**

Fire and Rescue NSW (FRNSW) is a NSW government entity and is controlled by the State of New South Wales, which is the ultimate parent. The Entity is a not-for-profit entity (as profit is not its principal objective) and it has no cash generating units.

These financial statements for the year ended 30 June 2020 have been authorised for issue by the Commissioner of FRNSW on 14 October 2020.

### **(b) Basis of preparation**

The FRNSW financial statements are general purpose financial statements which have been prepared on an accrual basis and in accordance with:

- applicable Australian Accounting Standards which include Australian Accounting Interpretations;
- the requirements of the *Public Finance and Audit Act 1983 (the Act)* and *Public Finance and Audit Regulation 2015* and
- Treasurer's Directions issued under the Act.

Property, plant and equipment, and assets (or disposal groups) held for sale and certain financial assets and liabilities are measured at fair value. Other financial statement items are prepared in accordance with the historical cost convention.

Judgements, key assumptions and estimations that 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 entity's presentation and functional currency.

### **(c) Statement of compliance**

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

### **(d) Insurance**

FRNSW'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 Insurer based on past claims experience.

### **(e) Accounting for the Goods and Services Tax (GST)**

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

- (i) The amount of GST incurred by FRNSW as a purchaser that is not recoverable from the Australian Taxation Office (ATO) is recognised as part of an asset's cost of acquisition or as part of an item of expense and
- (ii) 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 are recoverable from, or payable to, the ATO are classified as operating cash flows.



## **1. Statement of Significant Accounting Policies (cont'd)**

### **(f) Income recognition**

Until 30 June 2019, income is recognised in accordance with AASB 111 *Construction Contracts*, AASB 118 *Revenue* and AASB 1004 *Contributions*. From 1 July 2019, 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*.

Income is measured at the fair value of the consideration or contribution received or receivable. Comments regarding the accounting policies for the recognition of income are provided below.

#### **(i) Grants and Contributions**

The annual funding was received from the Department of Justice (as principal agency for the Justice cluster) pursuant to the *Appropriation Act 2019*.

Until 30 June 2019, income from grants (other than contribution by owners) is recognised when FRNSW obtains control over the contribution. FRNSW was deemed to have assumed control when the grant is received or receivable.

From 1 July 2019, income from grants to acquire/construct a recognisable non-financial asset to be controlled by FRNSW is recognised when FRNSW satisfies its obligations under the transfer. FRNSW satisfies the performance obligation under the transfer over time as the non-financial assets are being constructed.

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

Receipt of volunteer services is recognised when and only when the fair value of those services can be reliably determined and the services would have been purchased if not donated. Volunteer services are measured at fair value.

FRNSW receives volunteer services from its Community Fire Units (CFU) who carry out pre-incident and event management services. The function does not provide front line firefighting services. Receipt of these services is not recognised because the services would not have been purchased if not donated.

#### **(ii) Unearned Revenue**

Revenue from grants with sufficiently specific performance obligations is recognised when FRNSW satisfies the performance obligations. The grants are recognised as revenue based on the grant amount specified in the funding agreement and are only recognised to the extent that it is highly probable that a significant reversal will not occur. The portion of funding received in advance pending the completion of performance obligations is accounted for as unearned revenue.

#### **(iii) Sale of Goods**

Until 30 June 2019, revenue from the sale of goods is recognised as revenue when FRNSW transfers the significant risks and rewards of ownership of the assets.

From 1 July 2019, revenue from the sale of goods is recognised as revenue when FRNSW satisfies a performance obligation by transferring the promised goods.

#### **(iv) Rendering of Services**

Until 30 June 2019, revenue from rendering of services is recognised when the service is provided or by reference to the stage of completion (based on labour hours incurred to date).

From 1 July 2019, revenue from rendering of services is recognised when FRNSW satisfies the performance obligation by transferring the promised services.

#### **(v) Investment Revenue**

Interest revenue is recognised using the effective interest method.

## **1. Statement of Significant Accounting Policies (cont'd)**

(v) Investment Revenue (cont'd)

Rental income arising from operating leases is accounted for on a straight-line basis over the lease terms.

**(g) Assets**

(i) Acquisitions 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.

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

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.

(ii) Capitalisation Thresholds

Property, plant and equipment and intangible assets costing \$3,000 and above individually (or forming part of a network costing \$3,000 and above) are capitalised.

(iii) Revaluation of Property, Plant and Equipment

Physical non-current assets are valued in accordance with the "Valuation of Physical Non-Current Assets at Fair Value" Policy and Guidelines Paper (TPP 14-01). 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. Refer Note 11 and Note 13 for further information regarding fair value.

FRNSW revalues its land and buildings at least every three years and specialised plant and infrastructure assets at least every five years, or with sufficient regularity to ensure that the carrying amount of each asset in the class does not differ materially from its fair value at reporting date. When changes in indicators/indices are greater than 20%, a formal revaluation using an external, professionally qualified valuer is required. An independent comprehensive revaluation of land and buildings as at 31 December 2018 was completed and the increase in fair values of land and buildings was reflected in the financial statements.

Non-specialised assets with short useful lives are measured at depreciated historical cost as an approximation of fair value. The entity has assessed that any difference between fair value and depreciated historical cost is unlikely to be material.

## **1. Statement of Significant Accounting Policies (cont'd)**

### **(g) Assets (cont'd)**

#### **(iii) Revaluation of Property, Plant and Equipment (cont'd)**

When revaluing non-current assets using the cost approach, the gross amount and the related accumulated depreciation are separately restated.

For other assets valued using other valuation techniques, any balances of accumulated depreciation at the revaluation date in respect of those assets are credited to the asset accounts to which they relate. The net asset accounts are then increased or decreased by the revaluation increments or decrements.

Revaluation increments are credited directly to the revaluation surplus, except that, to the extent that an increment reverses a revaluation decrement in respect of that class of asset previously recognised as an expense in the net result, the increment is recognised immediately as revenue in the net result.

Revaluation decrements are recognised immediately as expenses in the net result, except that, to the extent that a credit balance exists in the asset revaluation surplus in respect of the same class of assets, they are debited directly to the revaluation surplus.

As a not-for-profit entity, revaluation increments and decrements are offset against one another within a class of non-current assets, but not otherwise.

Where an asset that has previously been revalued is disposed of, any balance remaining in the asset revaluation surplus in respect of that asset is transferred to accumulated funds.

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

#### **(iv) Impairment of Property, Plant and Equipment**

As a not-for-profit entity with no cash generating units, impairment under AASB 136 *Impairment of Assets* is unlikely to arise. As property, plant and equipment is carried at fair value or an amount that approximates fair value, impairment can only arise in the rare circumstances such as where the costs of disposal are material. Specifically, impairment is unlikely for not-for-profit entities given that AASB 136 modifies the recoverable amount test for non-cash generating assets of not-for-profit entities to the higher of fair value less costs of disposal and depreciated replacement cost, where depreciated replacement cost is also fair value.

#### **(v) Depreciation of Property, Plant and Equipment**

Depreciation is provided for on a straight-line basis for all depreciable assets except for certain heritage assets so as to write off the depreciable amount of each asset as it is consumed over its useful life to FRNSW.

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

Land is not a depreciable asset. Certain heritage assets including original artworks and collections and heritage buildings may not have a limited useful life because appropriate curatorial and preservation policies are adopted. Such assets are not subject to depreciation. The decision not to recognise depreciation for these assets is reviewed annually.



## 1. Statement of Significant Accounting Policies (cont'd)

### (g) Assets (cont'd)

The useful lives of each class of depreciable assets have been determined as follows:

<b>Asset Class</b>	<b>Useful Life (Years)</b>
Buildings	40
Fire Appliances	15 - 30
Other Vehicles	2 - 15
General Equipment	5 - 20
Computer Hardware	3 - 5
Leasehold improvements are depreciated over the terms of the lease.	

#### (vi) Major Inspection Costs

When each major inspection is performed, the labour cost of performing major inspections for faults is recognised in the carrying amount of an asset as a replacement of a part, if the recognition criteria are satisfied.

#### (vii) 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.

#### (viii) Maintenance

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

#### (ix) Intangible Assets

Intangible assets comprise mainly of software costs. FRNSW recognises these assets only if it is probable that future economic benefits will flow to the entity 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. The useful lives of these assets are assessed to be finite.

All research costs are expensed. Development costs are only capitalised when certain criteria are met.

Intangible assets are subsequently measured at fair value only if there is an active market. As there is no active market for these FRNSW intangible assets, the assets are carried at cost less any accumulated amortisation and impairment losses.

Computer software is generally amortised using the straight-line method over a period of 3 years. In specific cases, it is amortised over a period exceeding 10 years depending on the nature and useful purpose of the computer software acquired.

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.

#### (x) Loans and Receivables

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market. These financial assets are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method, less an allowance for any impairment of receivables. Any changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process.

Short-term receivables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

## **1. Statement of Significant Accounting Policies (cont'd)**

### **(g) Assets (cont'd)**

#### **(xi) Inventories**

Inventories held for distribution are stated at cost, adjusted when applicable, for any loss of service potential. A loss of service potential is identified and measured based on the existence of a current replacement cost that is lower than the carrying amount. Inventories (other than those held for distribution) are stated at the lower of cost and net realisable value. Cost is calculated using the weighted average cost method (see Note 10).

#### **(xii) Impairment of Financial Assets**

All financial assets, except those at fair value through profit and loss, are subject to an annual review for impairment. Financial assets are considered to be impaired when there is objective evidence that, as a result of one or more events that occurred after the initial recognition of the financial asset, the estimated future cash flows have been affected.

For certain categories of financial assets, such as trade receivables, the entity first assesses whether impairment exists individually for financial assets that are individually significant, or collectively for financial assets that are not individually significant. Assets are assessed for impairment on a collective basis if they were assessed not to be impaired individually.

For financial assets carried at amortised cost, FRNSW 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 entity expects to receive, discounted at the original effective interest rate.

For trade receivables, FRNSW applies a simplified approach in calculating ECLs. FRNSW recognises a loss allowance based on lifetime ECLs at each reporting date. FRNSW has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable.

Any reversals of impairment losses are reversed through the net result for the year, where there is objective evidence. However, reversals of impairment losses on an investment in an equity instrument classified as 'available-for-sale' must be made through the revaluation surplus. Reversals of impairment losses of financial assets carried at amortised cost cannot result in a carrying amount that exceeds what the carrying amount would have been had there not been an impairment loss.

#### **(xiii) Derecognition of Financial Assets and Financial Liabilities**

A financial asset is derecognised when the contractual rights to the cash flows from the financial assets expire, or if the entity transfers the financial asset:

- where substantially all the risks and rewards have been transferred or
- where the entity has not transferred substantially all the risks and rewards, if the entity has not retained control.

Where the entity has neither transferred nor retained substantially all the risks and rewards or transferred control, the asset is recognised to the extent of the entity's continuing involvement in the asset.

A financial liability is derecognised when the obligation specified in the contract is discharged or cancelled or expires.

#### **(xiv) Other Assets**

Other assets are recognised on a historical cost basis.

#### **(xv) Non-current Assets Held for Sale**

Non-current assets held for sale are recognised at the lower of carrying amount and fair value less costs of disposal. These assets are not depreciated while they are classified as held for sale.

## **1. Statement of Significant Accounting Policies (cont'd)**

### **(h) Liabilities**

#### **(i) Payables**

These amounts represent liabilities for goods and services provided to FRNSW. Payables are recognised initially at fair value, usually based on the transaction cost or face value. Subsequent measurement is at amortised cost using the effective interest method. Short-term payables with no stated interest rate are measured at the original invoice amount where the effect of discounting is immaterial.

#### **(ii) Employee Benefits and Other Provisions**

##### **(1) Salaries and Wages, Annual Leave, Sick Leave and On-Costs**

Liabilities for salaries and wages (including non-monetary benefits), annual leave and paid sick leave that are expected to be settled within 12 months after the end of the period in which the employees render the service are recognised and measured at the undiscounted amounts of the benefits.

Annual leave that is not expected to be taken within twelve months is measured at present value in accordance with AASB 119 *Employee Benefits*. Market yield on government bonds closest to the term of the expected liabilities are used to discount long-term annual leave. The average rate used over the term of the liability was 0.5%.

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 entitlements accrued in the future.

The outstanding amounts of payroll tax, workers' compensation insurance premiums, superannuation and fringe benefits tax, which are consequential to employment, are recognised as liabilities and expenses where the employee entitlements to which they relate have been recognised.

##### **(2) Long Service Leave and Superannuation**

FRNSW's liabilities for long service leave (LSL) and defined benefit superannuation are assumed by the Crown Entity. FRNSW pays the Crown Entity (the Crown) an agreed annual amount for the growth in LSL entitlements. These payments discharge the FRNSW liability and the Crown has accepted responsibility for any annual or cumulative shortfall.

Although the liability for LSL is assumed by the Crown, LSL related consequential costs are the responsibility of FRNSW. In accordance with Treasury policy, the on-costs have been treated as a provision.

Long service leave is measured at present value in accordance with AASB 119 *Employee Benefits*. This is based on the application of certain factors (specified in Treasury Circular 18-13) to employees with five or more years of service, using current rates of pay. These factors were determined based on an actuarial review to approximate present value.

The superannuation expense for the financial year is determined by using the formulae specified in the Treasurer's Directions. The expense for certain superannuation schemes (i.e. Basic Benefit and First State Super) is calculated as a percentage of the employees' salary. For other superannuation schemes [i.e. State Superannuation Scheme (SSS), State Authorities Superannuation Scheme (SASS) and State Authorities Non-Contributory Superannuation Scheme (SANCS)], the expense is calculated as a multiple of the employees' superannuation contributions. FRNSW makes these payments to Pillar Administration and in so doing, discharges its liability for superannuation and at this point the Crown assumes the liability for defined benefit superannuation plans.



## **1. Statement of Significant Accounting Policies (cont'd)**

### **(h) Liabilities (cont'd)**

#### **(3) The NSW Fire Brigades Firefighting Staff Death and Disability Superannuation Fund**

The NSW Fire Brigades Firefighting Staff Death and Disability Superannuation Fund (“the Scheme”) is established to facilitate Death and Total and Permanent Incapacity (TPI) benefits to firefighting employees of Fire and Rescue NSW as provided under the Crown Employees (Fire and Rescue NSW Firefighting Staff Death and Disability) Award 2017.

The Award provides benefits to a firefighter in the event that he or she suffers an on duty or off duty injury which results in the death or total and permanent incapacity (TPI) or partial and permanent incapacity (PPI) of the firefighter. FRNSW (employer) and firefighters (employees) make contributions to the fund as required by the Award.

The fund administrator is Hannover Life Re of Australasia Ltd (Hannover) effective from 1 July 2016. The Trustee of the superannuation fund is Crown Employees (NSW Fire Brigade Firefighting Staff Death and Disability) Superannuation Fund. Benefits arising from claims associated with death or total and permanent incapacity are paid by the insurer.

Funds derived from employer contributions are used to pay benefits associated with partial and permanent incapacity and to provide a reserve to meet any deficiencies in the funds administered by Hannover.

The provision maintained by FRNSW for Death and Disability Benefits (Note 17) is valued each year in accordance with AASB 119 *Employee Benefits*. The following assumptions have been used:

- The discount rate (gross of tax) assumed was 1.5% (1.5% in 2019) per annum. This discount rate is appropriate for AASB 119 purposes.
- The salary increase rate is 2.5% (2.5% in 2019).
- The inflation rate for pensions is 2.5% (2.5% in 2019).
- Mortality rates from the 2018 valuation of SSS invalidity pensions.
- An allowance of 40.0% (40.0% in 2019) for reversionary commutation of pensions (% of eligible claimants) has been provided.
- An allowance of 28.0% (28.0% in 2019) for commuted lump sums as a % of lifetime pension (2012 Award).

Ultimately, the operation of the Scheme is financially underwritten by the Crown.

Actuarial gains and losses are recognised as other comprehensive income.

#### **(iii) Other provisions**

Other provisions exist when FRNSW 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.

If the effect of the time value of money is material, provisions are discounted at 0.5% (1.1% in 2019), which is a pre-tax rate that reflects the current market assessments of the time value of money and the risks specific to the liability.

## **1. Statement of Significant Accounting Policies (cont'd)**

### **(h) Liabilities (cont'd)**

#### **(iv) Fair value hierarchy**

A number of FRNSW 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 entity 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 entity 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).

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

Refer to Note 14 and Note 21 for further disclosures regarding fair value measurements of financial and non-financial assets.

### **(i) Equity and Reserves**

#### **(i) Revaluation surplus**

The revaluation surplus is used to record increments and decrements on the revaluation of non-current assets. This is in accordance with FRNSW policy on the revaluation of property, plant and equipment as discussed in Note 1(g)(iii).

#### **(ii) Accumulated funds**

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

### **(j) Budgeted Amounts**

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 are not reflected in the budgeted amounts. Major variances between the original budgeted amounts and the actual amounts disclosed in the primary financial statements are explained in Note 19.

The budgeted amounts for revenue presented in these financial statements cannot be fully aligned with those presented to Parliament on a line by line basis because NSW Treasury in their Budget Paper 3 classifies the cluster grant revenue separately from grants and contributions. However, the total budgeted amounts are the same.

### **(k) Comparative information**

Comparative information is disclosed in respect of the previous period for all amounts reported in the financial statements except when an Australian Accounting Standard permits or requires otherwise.

### **(l) Changes in accounting policy, including new or revised Australian Accounting Standards**

#### **(i) Effective for the first time in 2019-20**

The accounting policies applied in 2019-20 are consistent with those of the previous financial year except as a result of the new or revised Australian Accounting Standard that has been applied for the first time in 2019-20:

## **1. Statement of Significant Accounting Policies (cont'd)**

### **(I) Changes in accounting policy, including new or revised Australian Accounting Standards (cont'd)**

#### (i) Effective for the first time in 2019-20 (cont'd)

- *AASB 15 Revenue from Contracts with Customers*

This Standard applies to Not-for-Profit entities from 1 July 2019. AASB 15 replaces AASB 118 *Revenue*, AASB 111 *Construction Contracts* and Interpretations on recognising different revenue streams. This Standard provides a single framework for revenue recognition using a five-step model.

Revenue recognition is now based on when control of the goods or services are transferred to the customer. It may be accelerated or deferred, compared to existing pronouncements.

This Standard does not affect the way FRNSW currently recognises revenue from contracts with customers.

- *AASB 1058 Income of Not-for-Profit Entities*

This Standard applies to Not-for-Profit entities from 1 July 2019. It clarifies and simplifies the income recognition requirements that apply to not-for-profit (NFP) entities in conjunction with AASB 15 *Revenue from Contracts with Customers*. AASB 1058 replaces most of the existing requirements in AASB 1004 *Contributions*. The scope of AASB 1004 is now limited mainly to contributions by owners (including parliamentary appropriations that satisfy the definition of a contribution by owners), administrative arrangements and liabilities of government departments assumed by other entities.

The requirements of this Standard more closely reflect the economic reality of NFP entity transactions that are not contracts with customers. The timing of income recognition depends on whether such a transaction gives rise to a liability or other performance obligation (a promise to transfer a good or service), or a contribution by owners, related to an asset (such as cash or another asset) received by an entity.

This Standard applies when a NFP entity receives volunteer services or enters into other transactions where the consideration to acquire an asset is significantly less than the fair value of the asset principally to enable the entity to further its objectives.

This Standard does not affect the way FRNSW currently recognises income.

- *AASB 16 Leases*

AASB 16 requires the entity to account for all leases under a single on-balance sheet model similar to the accounting for finance leases under AASB 117. As the lessee, the entity recognises a lease liability and right-of-use asset at the inception of the lease. The lease liability is measured at the present value of the future lease payments, discounted using the interest rate implicit in the lease, or the lessee's incremental borrowing rate if the interest rate implicit in the lease cannot be readily determined. The corresponding right-of-use asset is measured at the value of the lease liability adjusted for lease payments before inception, lease incentives, initial direct costs and estimates of costs for dismantling and removing the asset or restoring the site on which it is located.

FRNSW has adopted the partial retrospective option in AASB 16, where the cumulative effect of initially applying AASB 16 is recognised on 1 July 2019 and the comparatives for the year ended 30 June 2019 are not restated.

In relation to leases that had previously been classified as 'operating leases' under AASB 117, a lease liability is recognised at 1 July 2019 at the present value of the remaining lease payments, discounted using FRNSW's incremental borrowing rate at the date of initial application. The weighted average incremental borrowing rate applied to the lease liabilities on 1 July 2019 was 1.80%.



## 1. Statement of Significant Accounting Policies (cont'd)

### (l) Changes in accounting policy, including new or revised Australian Accounting Standards (cont'd)

#### (i) Effective for the first time in 2019-20 (cont'd)

The corresponding right-of-use asset is initially recorded on transition at an amount equal to the lease liability, adjusted by the amount of any prepaid or accrued lease payments relating to that lease recognised in the statement of financial position as at 30 June 2019. The exception is right-of-use assets that are subject to accelerated depreciation. These assets are measured at their fair value at 1 July 2019.

For leases previously classified as finance leases FRNSW recognised the carrying amount of the lease asset and lease liability immediately before transition as the carrying amount of the right of use asset and the lease liability at the date of initial application. The measurement principles of AASB 16 are only applied after that date.

FRNSW elected to use the practical expedient exemption to expense lease payments for lease contracts that, at their commencement date, have a lease term of 12 months or less and do not contain a purchase option (short-term leases), and lease contracts for which the underlying asset is valued at \$10,000 or under when new (low-value assets).

In applying AASB 16 for the first time, FRNSW has used the following practical expedients permitted by the standard:

- not reassess whether a contract is, or contains, a lease at 1 July 2019, for those contracts previously assessed under AASB 117 and Interpretation 4.
- applying a single discount rate to a portfolio of leases with reasonably similar characteristics
- relying on its previous assessment on whether leases are onerous immediately before the date of initial application as an alternative to performing an impairment review
- not recognise a lease liability and right-of-use-asset for short-term leases that ends within 12 months of the date of initial application
- excluding the initial direct costs from the measurement of the right-of-use asset at the date of initial application
- using hindsight in determining the lease term where the contract contained options to extend or terminate the lease.

The effect of adopting AASB 16 as at 1 July 2019 impacted the statement of financial position as follows:

	\$'000
<b>Assets</b>	
Right-of-use assets (refer Note 12)	118,127
Make good assets reversal (refer Note 11)	(9,741)
<b>Total assets</b>	<u>108,386</u>
<b>Liabilities</b>	
Lease liabilities (refer Note 12)	115,777
Make good provision adjustments (refer Note 17)	(3,067)
<b>Total liabilities</b>	<u>112,710</u>
<b>Equity</b>	
Accumulated funds	<u>(4,324)</u>

**Fire and Rescue NSW**  
**Notes to the financial statements**  
**For the year ended 30 June 2020**

**1. Statement of Significant Accounting Policies (cont'd)**

**(I) Changes in accounting policy, including new or revised Australian Accounting Standards (cont'd)**

(i) Effective for the first time in 2019-20 (cont'd)

The lease liabilities as at 1 July 2019 can be reconciled to the operating lease commitments as of 30 June 2019, as follows\*:

	\$'000
<b>Operating lease commitments as at 30 June 2019 (GST included)</b>	<b>82,851</b>
(Less): GST included in operating lease commitments	(7,532)
Operating lease commitments as at 30 June (GST excluded)	75,319
Average incremental borrowing rate as at 1 July 2019	1.80%
(Less): commitments relating to short-term leases	(2)
Add/(less): contracts re-assessed as non-lease contracts	(674)
Add: Lease payments relating to renewal periods not included in operating lease commitments as at 30 June 2019	33,716
Add/(less): adjustments relating to changes in the index or rate affecting variable payments	7,418
<b>Lease liabilities as at 1 July 2019</b>	<b>115,777</b>

Several other amendments and interpretations apply for the first time in FY2019-20, but do not have an impact on the financial statements of FRNSW.

(ii) Issued but not yet effective

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

The standards that are not yet effective as at 30 June 2020 will not affect FRNSW's operations.

**2. Expenses excluding losses**

**(a) Employee Related Expenses**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries and wages (including Annual Leave)		
- Brigades	351,125	335,062
- Retained Firefighters	66,309	49,705
- Administrative & Technical Staff	59,169	54,776
Superannuation - Defined Benefit Plans	13,467	14,398
Superannuation - Defined Contribution Plans	36,034	33,158
Long service leave	20,544	19,930
Workers' Compensation Insurance (refer Note 15)	34,535	64,745
Payroll Tax and Fringe Benefits Tax	31,599	30,873
Overtime	31,939	21,041
Redundancy Payments	297	789
Meal Allowance	105	91
Death and Disability Scheme	29,273	22,712
Long Serve Leave Liability On-Costs not assumed by the Crown Entity	4,098	5,507
	<b>678,494</b>	<b>652,787</b>

**Fire and Rescue NSW**  
**Notes to the financial statements**  
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**2. Expenses excluding losses (cont'd)**

**(b) Other Operating Expenses**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Auditor's Remuneration		
Audit of the Financial Statements	246	241
Bad Debts Written Off	21	68
Operating Leases Rental Expenses	2,675	7,216
Maintenance *	30,062	27,131
Insurance	2,991	2,576
Rates, Utilities and Cleaning	5,964	6,610
Fire Appliances and Vehicle Running Costs	5,046	4,818
Stores and Minor Equipment	10,074	8,418
Uniforms/Protective Clothing	18,316	6,359
Communications	17,395	17,580
Travel and Subsistence	2,871	3,129
Computer Services	2,663	2,785
Printing and Stationery	681	1,022
Consultants	1,992	1,782
Other Contractors	5,548	4,964
Fees for Services	7,210	8,327
General Expenses	5,643	2,577
	<b>119,398</b>	<b>105,603</b>

*\* Reconciliation: Total maintenance*

Maintenance expense - contracted labour and other (non-employee related), as above	30,062	27,131
Maintenance related employee expense included in Note 2(a)	2,374	2,130
<b>Total maintenance expenses included in Note 2(a) + 2(b)</b>	<b>32,436</b>	<b>29,261</b>

**Lease expense (up to 30 June 2019)**

**Operating leases**

Up to 30 June 2019, operating lease payments are recognised as an operating expense in the Statement of Comprehensive Income on a straight-line basis over the lease term. An operating lease is a lease other than a finance lease.

**Lease expense (from 1 July 2019)**

From 1 July 2019, FRNSW 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 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.



**Fire and Rescue NSW**  
**Notes to the financial statements**  
For the year ended 30 June 2020

**2. Expenses excluding losses (cont'd)**

**(c) Depreciation and Amortisation**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Depreciation</b>		
<b>Buildings</b>		
Buildings	17,957	16,195
Right-of-use Assets	5,457	-
Leasehold Improvements	388	476
	<b>23,802</b>	<b>16,671</b>
<b>Plant and Equipment</b>		
Motor Vehicles	660	1,081
Computer Equipment	3,589	3,775
Plant and Equipment	8,658	8,322
	<b>12,907</b>	<b>13,178</b>
Fire Appliances	16,111	17,797
<b>Total Depreciation</b>	<b>52,820</b>	<b>47,646</b>
<b>Amortisation</b>		
Software	7,119	7,960
<b>Total Amortisation</b>	<b>7,119</b>	<b>7,960</b>
<b>Total Depreciation and Amortisation</b>	<b>59,939</b>	<b>55,606</b>

**(d) Finance costs**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Unwinding of discount and effect of changes in discount rate on provisions</b>		
Right-of-use lease liabilities	2,747	-
Right-of-use asset make good liabilities	141	-
	<b>2,888</b>	<b>-</b>

**3. Revenue**

**(a) Revenue from Contracts with Customers / Sale of Goods and Services**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Monitoring of Automatic Fire Alarms	10,811	10,393
Public Lectures	1,121	866
Charges for Removing Hazardous Materials	1,335	1,562
Other services	142	249
	<b>13,409</b>	<b>13,070</b>

**(b) Investment Revenue**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Interest revenue from financial assets not at fair value through profit or loss	2,201	4,915
	<b>2,201</b>	<b>4,915</b>

**Fire and Rescue NSW**  
**Notes to the financial statements**  
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**3. Revenue (cont'd)**

**(c) Retained Taxes, Fees and Fines**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Fines:		
Charges for False Alarms	35,459	36,461
Fees:		
Statutory Fire Safety Charges	3,665	3,273
	<b>39,124</b>	<b>39,734</b>

**(d) Grants and Contributions**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Cluster Grant from Department of Justice (refer Note 23)	698,097	718,649
Fire Service - Commonwealth Government	4,533	4,380
Other Grants and Contributions Received	3,495	1,063
	<b>706,125</b>	<b>724,092</b>

**(e) Other Revenue**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Australian Taxation Office Diesel Fuel Rebate	390	317
Workers Compensation Receipts	5,512	4,142
Claims for Natural Disasters *	28,808	1,453
Proceeds from Insurance Claims	1,486	899
Service Costs from other Government Departments	1,492	1,970
Salary Recoups from other Government Departments	1,003	551
Salary Packaged Recoup	184	180
Treasury Managed Fund (TMF) Hindsight Adjustment	2,533	14,266
Property Rentals:		
Leases	393	594
Sub-leases to Employees	327	369
Sundry Items	1,692	1,436
	<b>43,820</b>	<b>26,177</b>

\* In accordance with the Natural Disaster Relief and Recovery Arrangements by the Australian Government, FRNSW has submitted claims for reimbursements of extra-ordinary expenditure incurred in responding to Declared Natural Disaster events such as bushfires and floods.

**Fire and Rescue NSW**  
**Notes to the financial statements**  
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**4. Gain/(loss) on disposal of non-current assets**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Gain/(Loss) on Disposal of Assets Held for Sale:		
Proceeds from Disposal	-	575
Asset Disposal Expenses	-	(18)
Written Down Value of Assets Disposed	-	(262)
Net Gain/(Loss) on Disposal of Assets Held for Sale	<u>-</u>	<u>295</u>
Gain/(Loss) on Disposal of Land and Buildings:		
Proceeds from Disposal	520	-
Asset Disposal Expenses	(16)	-
Written Down Value of Assets Disposed	(282)	-
Net Gain/(Loss) on Disposal of Land and Buildings	<u>222</u>	<u>-</u>
Gain/(Loss) on Disposal of Fire Appliances:		
Proceeds from Disposal	146	178
Written Down Value of Assets Disposed	(585)	(521)
Net Gain/(Loss) on Disposal of Fire Appliances	<u>(439)</u>	<u>(343)</u>
Gain/(Loss) on Disposal of Plant and Equipment:		
Proceeds from Disposal	175	389
Written Down Value of Assets Disposed	(379)	(568)
Net Gain/(Loss) on Disposal of Plant and Equipment	<u>(204)</u>	<u>(179)</u>
Gain/(Loss) on Disposal of Intangible Assets		
Proceeds from Disposal	-	-
Asset Disposal Expenses	-	-
Written Down Value of Assets Disposed	(10)	(290)
Net Gain/(Loss) on Disposal of Intangible Assets	<u>(10)</u>	<u>(290)</u>
Gain/(Loss) on Disposal of Non-Current Assets	<u>(431)</u>	<u>(517)</u>

**5. Other gains/(losses)**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Impairment of receivables (refer Note 9)	(6)	(11)
Total Other Gains/(Losses)	<u>(6)</u>	<u>(11)</u>



**Fire and Rescue NSW**  
**Notes to the financial statements**  
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**6. Acceptance by the Crown Entity of employee benefits and other liabilities**

Fire and Rescue NSW's liabilities for long service leave are assumed by the Crown Entity. FRNSW pays the Crown Entity an agreed annual amount for the growth in long service leave entitlements. These payments discharge the FRNSW liability and the Crown Entity has accepted responsibility for any annual or cumulative shortfall.

The Crown Entity also assumes the superannuation liability for the FRNSW defined benefit superannuation schemes through the operation of a pooled fund. The schemes, managed by Pillar Administration, are the State Superannuation Scheme (SSS), State Authorities Superannuation Scheme (SASS) and State Authorities Non-Contributory Superannuation Scheme (SANCS).

Refer to note 1(h)(ii)(2) for details.

**7. Program groups of the agency**

From 2017-18 Treasury mandated that the disaggregated disclosures should be based on program groups instead of the previous service groups. Under this mandate, FRNSW's three service groups are amalgamated into only one program group - 'emergency services'. As a result of this change, FRNSW is not required to prepare a program group statement as the information is available in the financial statements.

**8. Current assets – cash and cash equivalents**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Cash on Hand	108	112
Cash at Bank*	148,130	220,463
Short-term Deposits	30,000	30,000
	<b>178,238</b>	<b>250,575</b>

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

Cash and cash equivalent assets recognised in the Statement of Financial Position are reconciled at the end of the financial year to the Statement of Cash Flows as follows:

Cash and cash equivalents (per Statement of Financial Position)	178,238	250,575
Closing cash and cash equivalents (per Statement of Cash Flows)	<b>178,238</b>	<b>250,575</b>

\* Refer to Note 21 for details regarding credit risk, liquidity risk and market risk arising from financial instruments.

**Fire and Rescue NSW**  
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**For the year ended 30 June 2020**

**9. Current assets – receivables**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Monitoring of Automatic Fire Alarms	1,008	1,928
False Alarms	6,862	5,800
Statutory Fire Safety Charges	1,766	1,371
Interest Accrued	125	229
Goods and Services Tax (GST)	4,095	7,987
Natural Disasters Claims	7,898	2,904
Sundry		
- Other Receivables	4,585	2,836
	<b>26,339</b>	<b>23,055</b>
Less: Allowance for expected credit losses*	(362)	(360)
Net receivables	<b>25,977</b>	<b>22,695</b>
Prepayments	2,915	3,356
	<b>28,892</b>	<b>26,051</b>

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Movements in the allowance for expected credit losses		
Balance at 1 July	<b>(360)</b>	<b>(358)</b>
Amounts recovered during the year	4	9
(Increase) in allowance recognised in profit or loss	(6)	(11)
Balance at 30 June	<b>(362)</b>	<b>(360)</b>

\* Details regarding credit risk, liquidity risk and market risk, including financial assets that are either past due or impaired, are disclosed in Note 21.

**10. Current assets – inventories**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Held for distribution	3,012	2,049
	<b>3,012</b>	<b>2,049</b>

The mechanical workshop inventories, which are finished goods, have been included in the Statement of Financial Position at cost, adjusted when applicable, for any loss of service potential. These inventories are not for resale but for use as replacement parts in the Fire Appliances Service Centre, the value is expected to be realised in the normal course of operations.

**Fire and Rescue NSW**  
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**11. Non-current assets – property, plant and equipment**

	Land and Buildings \$'000	Plant and Equipment \$'000	Fire Appliances \$'000	Total \$'000
<b>At 1 July 2019 - fair value</b>				
Gross carrying amount	1,063,778	236,021	347,901	1,647,700
Accumulated depreciation and impairment	(383,923)	(141,849)	(200,090)	(725,862)
<b>Net carrying amount</b>	<b>679,855</b>	<b>94,172</b>	<b>147,811</b>	<b>921,838</b>
<b>At 30 June 2020 - fair value</b>				
Gross carrying amount	1,060,378	251,969	357,896	1,670,243
Accumulated depreciation and impairment	(400,979)	(152,497)	(211,709)	(765,185)
<b>Net carrying amount</b>	<b>659,399</b>	<b>99,472</b>	<b>146,187</b>	<b>905,058</b>

**Reconciliation**

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the current reporting period is set out below:

	Land and Buildings \$'000	Plant and Equipment \$'000	Fire Appliances \$'000	Total \$'000
<b>Year ended 30 June 2020</b>				
Net Carrying Amount at Start of Year	679,855	94,172	147,811	921,838
2019/20 additions:				
Expenditure Capitalised	6,223	10,658	1,211	18,092
Work in Progress	8,327	7,695	14,626	30,648
Reclassifications of Prior Year's Work in Progress	(106)	(201)	307	-
Make Good Obligation Assets Reversal*	(9,741)	-	-	(9,741)
Disposals	(705)	(2,204)	(5,475)	(8,384)
Net Written-down Value Transferred to Assets Held for Sale	(800)	-	-	(800)
Depreciation Expense	(18,345)	(12,907)	(16,111)	(47,363)
Transfer/ Reclassifications	-	434	(396)	38
Reclassifications to Inventory	-	-	(676)	(676)
Depreciation Written Back on Disposals	423	1,825	4,890	7,138
Leasehold Right-of-Use Assets Incentive Reversal	(5,732)	-	-	(5,732)
<b>Net Carrying Amount at End of Year**</b>	<b>659,399</b>	<b>99,472</b>	<b>146,187</b>	<b>905,058</b>

\* From 1 July 2019, the make good obligation costs are included in right-of-use assets in terms of AASB 16 *Leases*. The previous year's carrying value has been reversed.

\*\* Further details regarding the fair value measurement of property, plant and equipment are disclosed in Note 14.

**Fire and Rescue NSW**  
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**11. Non-current assets – property, plant and equipment (cont'd)**

	Land and Buildings \$'000	Plant and Equipment \$'000	Fire Appliances \$'000	Total \$'000
<b>At 1 July 2018 - fair value</b>				
Gross carrying amount	812,315	205,487	329,398	1,347,200
Accumulated depreciation	(281,119)	(138,633)	(185,778)	(605,530)
<b>Net carrying amount</b>	<b>531,196</b>	<b>66,854</b>	<b>143,620</b>	<b>741,670</b>
<b>At 30 June 2019 - fair value</b>				
Gross carrying amount	1,063,778	236,021	347,901	1,647,700
Accumulated depreciation	(383,923)	(141,849)	(200,090)	(725,862)
<b>Net carrying amount</b>	<b>679,855</b>	<b>94,172</b>	<b>147,811</b>	<b>921,838</b>

**Reconciliation**

A reconciliation of the carrying amount of each class of property, plant and equipment at the beginning and end of the previous reporting period is set out below:

	Land and Buildings \$'000	Plant and Equipment \$'000	Fire Appliances \$'000	Total \$'000
<b>Year ended 30 June 2019</b>				
Net Carrying Amount at Start of Year	531,196	66,854	143,620	741,670
2018/19 additions:				
Expenditure Capitalised	4,825	7,328	1,335	13,488
Work in Progress	7,861	33,736	21,115	62,712
Make Good Obligation Assets*	5,616	-	-	5,616
Disposals	-	(10,531)	(4,006)	(14,537)
Depreciation Expense	(16,671)	(13,178)	(17,797)	(47,646)
Net Revaluation Increment	147,365	-	-	147,365
Reclassifications from Inventory	-	-	59	59
Depreciation Written Back on Disposals	-	9,963	3,485	13,448
Leasehold Right-of-Use Assets Incentive	(337)	-	-	(337)
<b>Net Carrying Amount at End of Year**</b>	<b>679,855</b>	<b>94,172</b>	<b>147,811</b>	<b>921,838</b>

\* The additional make good obligation costs have arisen as a result of the new administration building at Orchard Hills.

\*\* Further details regarding the fair value measurement of property, plant and equipment are disclosed in Note 14.

**12. Leases**

FRNSW leases various properties, equipment and motor vehicles. Lease contracts are typically made for fixed periods of 1 to 15 years, but may have extension options. Lease terms are negotiated 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. FRNSW does not provide residual value guarantees in relation to leases.

Extension and termination options are included in a number of property and equipment 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 FRNSW 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). 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 FRNSW.

FRNSW has elected to recognise payments for short-term leases and low value leases as expenses on a straight-line basis, instead of recognising a right-of-use asset and lease liability. Short-term leases are leases with a lease term of 12 months or less. Low value assets are assets with a fair value of \$10,000 or less when new.



**Fire and Rescue NSW**  
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**12. Leases (cont'd)**

**(a) Right-of-use assets under leases**

The following table presents right-of-use assets that are included in the carrying amounts of property, plant and equipment.

	<b>Land and Buildings</b>
	<b>\$'000</b>
<b>Balance at 1 July 2019</b>	118,127
Depreciation expense	(5,457)
<b>Balance at 30 June 2020</b>	<b>112,670</b>

**(b) Right-of-use liabilities under leases**

The following table presents both current and non-current liabilities under leases

	<b>Total</b>
	<b>\$'000</b>
<b>Balance at 1 July 2019</b>	(115,777)
Interest expenses	(2,747)
Payments	4,897
<b>Balance at 30 June 2020</b>	<b>(113,627)</b>

**(c) Right-of-use expenses under leases**

The following amounts were recognised in the statement of comprehensive income for the year ending 30 June 2020:

Depreciation expense of right-of-use assets	5,457
Interest expense on lease liabilities	2,747
Expense relating to short-term leases	2,675
<b>Total amount recognised in the statement of comprehensive income</b>	<b>10,879</b>

FRNSW had total cash outflows for leases of \$4.90m in FY2019-20.

**(d) Future minimum lease payments under non-cancellable leases as at 30 June 2019 are as follows:**

	<b>Operating lease</b>
	<b>\$'000</b>
Within one year	6,233
Later than one year and not later than five years	21,733
Later than five years	54,885
Total (including GST)	82,851
Less: GST recoverable from the Australian Taxation Office	(7,532)
<b>Total (excluding GST)</b>	<b>75,319</b>

From 1 July 2019, FRNSW has recognised all future lease payments under non-cancellable leases as right-of-use assets and right-of-use liabilities on the balance sheet upon implementation of AASB 16 Leases.

**Recognition and measurement (under AASB 16 from 1 July 2019)**

FRNSW 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. FRNSW 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.

## **12. Leases (cont'd)**

### **Right-of-use assets**

FRNSW 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 Lease liability 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 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 1 to 30 years

If ownership of the leased asset transfers to FRNSW 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 entity 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 entity 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.

### **Lease liabilities**

At the commencement date of the lease, FRNSW 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 purchase options reasonably certain to be exercised by FRNSW; and
- payments of penalties for terminating the lease, if the lease term reflects FRNSW 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 FRNSW's leases, FRNSW's incremental borrowing rate is used, being the rate that FRNSW 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.

FRNSW's lease liabilities are included in borrowings.

### **Short-term leases and leases of low-value assets**

FRNSW 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

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**12. Leases (cont'd)**

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.

**Leases that have significantly below-market terms and conditions principally to enable the entity to further its objectives**

Right-of-use assets under leases at significantly below-market terms and conditions that are entered into principally to enable FRNSW to further its objectives, are measured at cost. These right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets, subject to impairment. They are not subject to revaluation.

**Recognition and measurement (under AASB 117 until 30 June 2019)**

The determination of whether an arrangement is (or contains) a lease is based on the substance of the arrangement at the inception of the lease. The arrangement is, or contains, a lease if fulfilment of the arrangement is dependent on the use of a specific asset or assets and the arrangement conveys a right to use the asset (or assets), even if that asset (or those assets) is not explicitly specified in an arrangement.

Until 30 June 2019, a lease was classified at the inception date as a finance lease or an operating lease. A lease that transferred substantially all the risks and rewards incidental to ownership to FRNSW was classified as a finance lease.

An operating lease was a lease other than a finance lease. Operating lease payments were recognised as an operating expense in the statement of comprehensive income on a straight-line basis over the lease term.

**13. Non-current assets – intangible assets**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Cost (gross carrying amount)	75,746	74,581
Accumulated amortisation and impairment	(50,863)	(45,242)
<b>Net Carrying Amount</b>	<b>24,883</b>	<b>29,339</b>

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Net Carrying Amount at Start of Year	29,339	32,771
Additions:		
Externally acquired	1,693	1,753
Internally developed	-	-
Work in Progress	1,016	3,065
Disposals	(1,544)	(8,668)
Amortisation Expense	(7,119)	(7,960)
Amortisation Written Back on Disposals	1,498	8,378
<b>Net Carrying Amount at End of Year</b>	<b>24,883</b>	<b>29,339</b>

**14. Fair value measurement of non-financial assets**

FRNSW measures and recognises land, buildings and fire appliances at fair value on a recurring basis in accordance with AASB 13 *Fair Value Measurements*. Fair value measurement of non-financial assets is based on the highest and best use of the asset, using valuation techniques that maximises relevant observable inputs and minimises unobservable inputs.

**Fire and Rescue NSW**  
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**14. Fair value measurement of non-financial assets (cont'd)**

**(a) Fair value hierarchy**

Fair value measurements recognised in the statement of financial position are categorised into the following levels:

<b>2020</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>	<b>Total Fair Value \$'000</b>
<b>Land, Buildings and Fire Appliances (Note 11)</b>				
Land and Buildings	-	312,973	346,426	659,399
Fire Appliances	-	2,399	143,788	146,187
	-	<b>315,372</b>	<b>490,214</b>	<b>805,586</b>

<b>2019</b>	<b>Level 1 \$'000</b>	<b>Level 2 \$'000</b>	<b>Level 3 \$'000</b>	<b>Total Fair Value \$'000</b>
<b>Land, Buildings and Fire Appliances (Note 11)</b>				
Land and Buildings	-	312,615	367,240	679,855
Fire Appliances	-	1,494	146,317	147,811
	-	<b>314,109</b>	<b>513,557</b>	<b>827,666</b>

**(b) Valuation Techniques, Inputs and Processes**

**Recurring fair value measurements**

**Land and buildings**

Fair value of land and buildings is measured having regard to the highest and best use of the assets. Where current market buying prices can be observed, the property is valued having regard to the direct comparison method of valuation, with reference to current market transactions of comparable properties in the surrounding locality. Vacant land and residential properties are valued using this market approach, with level 2 input used.

FRNSW's property portfolio consists predominantly of fire stations and related leasehold improvements which are considered to be specialised assets and therefore current market buying prices cannot be observed. These assets are valued using the cost approach (depreciated replacement cost), using level 3 inputs.

Land and buildings are revalued every three years. A full valuation as at 31 December 2018 was completed by FRNSW using an independent valuer.

**Fire Appliances**

Fire Appliances consist of specialised fire-fighting plant and equipment and non-specialised services vehicles, quad bikes, etc. Specialised fire appliances have no observable current market buying prices. The valuation technique applied to value these assets is the cost methodology (depreciated replacement cost) using level 3 input. In applying this methodology, depreciated replacement cost is calculated as the current replacement cost less accumulated depreciation to reflect the already consumed future economic benefits of the asset. Adjustments are then made for any differences between the practical capacity and/or useful life of the modern equivalent asset and that of the existing asset.

Non-specialised fire appliances are valued using level 2 input as observable current market buying prices are available for these assets.

Fire appliances are revalued every five years. A full valuation as at 31 December 2015 was completed by FRNSW using an independent valuer.



**Fire and Rescue NSW**  
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**14. Fair value measurement of non-financial assets (cont'd)**

Fire appliances are emergency services vehicles and FRNSW undertakes regular maintenance of these vehicles. Their fair values are therefore not materially different from their carrying values

**Non-recurring fair value measurements**

FRNSW does not have non-recurring fair value measurements of assets and liabilities.

**(c) Reconciliation of recurring Level 3 fair value measurements**

	Land and Buildings \$'000	Fire Appliances \$'000	Total Recurring Level 3 Fair Value \$'000
<b>2020</b>			
<b>Fair value as at 1 July 2019</b>	367,240	146,317	513,557
Additions	13,613	14,325	27,938
Reclassification/transfer	(106)	264	158
Disposals	(1,892)	(5,441)	(7,333)
Depreciation expense	(18,345)	(15,876)	(34,221)
Make good obligation assets reversal	(9,642)	-	(9,642)
Depreciation written back on disposal	1,290	4,875	6,165
Adjustments	-	(676)	(676)
Leasehold incentive reversal	(5,732)	-	(5,732)
<b>Fair value as at 30 June 2020</b>	<b>346,426</b>	<b>143,788</b>	<b>490,214</b>

	Land and Buildings \$'000	Fire Appliances \$'000	Total Recurring Level 3 Fair Value \$'000
<b>2019</b>			
<b>Fair value as at 1 July 2018</b>	291,692	140,871	432,563
Additions	11,844	22,247	34,091
Reclassification/transfer	(182)	1,369	1,187
Disposals	-	(3,105)	(3,105)
Depreciation expense	(16,671)	(17,797)	(34,468)
Leasehold restoration	5,617	-	5,617
Depreciation written back on disposal	-	2,673	2,673
Net revaluation increment	75,277	-	75,277
Adjustments	-	59	59
Leasehold incentive	(337)	-	(337)
<b>Fair value as at 30 June 2019</b>	<b>367,240</b>	<b>146,317</b>	<b>513,557</b>

**Fire and Rescue NSW**  
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**15. Current / non-current liabilities – payables**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current Payables</b>		
Accrued Salaries, Wages and On-Costs	17,144	14,573
Creditors	15,368	20,078
Unearned Revenue (refer Note 1(f)(ii))	962	499
Accruals*	3,066	55,238
	<b>36,540</b>	<b>90,388</b>

\* In 2019, additional insurance costs of \$46.0m for the presumptive legislation were received at year-end and paid in the succeeding year.

Details regarding credit risk, liquidity risk and market risk, including a maturity analysis of the above payables, are disclosed in Note 21.

**16. Current / non-current lease liabilities**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current lease liabilities</b>		
Lease Liabilities (refer Note 12)	1,752	-
	<b>1,752</b>	<b>-</b>
<b>Non-current lease liabilities</b>		
Lease Liabilities (refer Note 12)	111,875	-
	<b>111,875</b>	<b>-</b>

**17. Current / non-current liabilities – provisions**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Employee Benefits and Related On-Costs</b>		
Annual Leave	85,880	74,774
Long Service Leave On-Costs not assumed by the Crown	39,648	35,549
Death & Disability Prospective Benefits	251,441	279,952
Death & Disability Retrospective Benefits	3,667	3,768
Fringe Benefits Tax	416	321
	<b>381,052</b>	<b>394,364</b>
<b>Other Provisions</b>		
Restoration costs	6,492	9,418
Lease incentives	-	5,732
	<b>6,492</b>	<b>15,150</b>
<b>Total Provisions</b>	<b>387,544</b>	<b>409,514</b>
<b>Aggregate Employee Benefits and Related On-Costs</b>		
Provisions - Current	170,703	144,624
Provisions - Non-Current	210,349	249,740
Accrued Salaries, Wages and On-Costs (refer Note 15)	17,144	14,573
	<b>398,196</b>	<b>408,937</b>
Current provisions not expected to be settled within the next 12 months		
Annual Leave	42,945	35,844
Long Service Leave On-Costs	3,171	2,844
	<b>46,116</b>	<b>38,688</b>

**Fire and Rescue NSW**  
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**17. Current / non-current liabilities – provisions (cont'd)**

**Current provisions**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Recreation Leave	85,880	74,774
Long Service Leave Oncosts	39,648	35,549
Death & Disability Benefits	44,759	33,980
Others	416	776
	<b>170,703</b>	<b>145,079</b>

**Non-current provisions**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Death & Disability Benefits	210,349	249,740
Asset Restoration*	6,492	9,368
Lease Incentive	-	5,327
	<b>216,841</b>	<b>264,435</b>

\* Restoration provision is an obligation under existing lease agreements for the make good of leased property assets requiring the dismantling, removal and / or restoration of property, plant and equipment. The provision is valued at fair value. The expected cash outflows are:

- not later than one year - \$0.00m
- later than one year - \$6.49m

**Movement in provisions (other than employee benefits)**

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

	<b>Restoration</b>
	<b>Costs</b>
	<b>\$'000</b>
<b>2020</b>	
Carrying amount at the beginning of the financial year	9,418
Adjustment resulting from AASB 16	(3,067)
Unwinding of discount during 2019-20	141
Carrying amount at the end of financial year	<b>6,492</b>

**Characteristics of FRNSW Death & Disability Scheme Prospective Benefits**

**Nature of benefits provided**

Firefighters receive lump sum payments for Partial and Permanent Incapacity (PPI). They receive lump sum payments and pensions for Death or Total and Permanent Incapacity (TPI).

All payments are dependent on:

- Age
- Salary
- On duty or off duty injury

Pensions are increased in line with the Consumer Price Index.

**Fire and Rescue NSW**  
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**17. Current / non-current liabilities – provisions (cont'd)**

**Regulatory framework**

The Crown Employees (Fire and Rescue NSW Firefighting Staff Death and Disability) Award 2017. The Award is updated every three years.

**Other entity's responsibilities for the governance of the plan**

The Crown Employees (NSW Fire Brigade Firefighting Staff Death and Disability) Superannuation fund along with Hannover are responsible for managing death and TPI claims. Fire and Rescue NSW is responsible for managing the PPI claims.

**Death & Disability Plan Risks**

**Increase in the number of claims** - The risk that the fund receives more claims than expected either due to longer delays in reporting than expected, increased incidents or greater awareness of entitlement to benefits.

**Salary growth** - The risk that wages or salaries (on which future benefit amounts will be based) will rise more rapidly than assumed, increasing defined benefit amounts and thereby requiring additional contributions by FRNSW.

**Pension increase** - The risk that pension increases will rise more rapidly than assumed, increasing defined benefit amounts and thereby requiring additional contributions by FRNSW.

**Death & Disability Scheme Amendments, Curtailments or Settlements**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Death &amp; Disability Benefits Position</b>		
Defined benefit obligation	256,301	284,693
Net assets	(4,860)	(4,741)
Deficit	<b>251,441</b>	<b>279,952</b>

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Movement in Net Liabilities</b>		
Net liability in Statement of Financial Position at beginning of year	279,952	184,077
Expense recognised in Statement of Comprehensive Income	29,632	23,202
Employer contributions	(11,470)	(8,980)
Amount recognised in Statement of Comprehensive Income	(46,673)	81,653
Net liability in Statement of Financial Position at end of the year	<b>251,441</b>	<b>279,952</b>

**Reconciliation of movement in the fair value of plan assets:**

Fair value of plan assets at beginning of year	4,741	6,612
Employer contributions	11,470	8,980
Participant contributions	3,621	3,494
Benefit payments	(14,528)	(12,006)
Operating costs	(895)	(855)
Interest income	69	180
Actual return on plan assets less interest income	382	(1,664)
Assets at year end	<b>4,860</b>	<b>4,741</b>



**Fire and Rescue NSW**  
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**17. Current / non-current liabilities – provisions (cont'd)**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Reconciliation of movement in the Defined Benefit Obligation (DBO):</b>		
Total defined benefit obligations at beginning of year	284,692	190,689
Employer service cost	25,031	17,778
Interest expense	4,370	5,457
Participant contributions	3,621	3,494
Operating costs	(895)	(855)
Benefit payments	(14,528)	(12,006)
Past service cost (saving from change in benefit design)	300	146
Actuarial (gain)/loss on liability due to changes in assumptions	(10,397)	43,957
Actuarial (gain)/loss on liability due to changes in experience	(35,894)	36,032
Total defined benefit obligations at year end	<b>256,300</b>	<b>284,692</b>

**The amounts recognised in the Statement of Comprehensive Income Prospective**

Employer service cost	25,031	17,778
Net interest cost	4,301	5,277
Past service cost (saving from change in benefit design)	300	146
Total included in employer benefits expense	<b>29,632</b>	<b>23,201</b>

**Remeasurement in Other Comprehensive Income**

Actual return on assets less interest income	381	(1,664)
Actuarial gain/(loss) on liability	46,292	(79,988)
Total included in other comprehensive income	<b>46,673</b>	<b>(81,652)</b>

**Reconciliation of Interest Cost**

Defined benefit obligation at end of prior year (net discount rate)	284,693	190,689
Material movements in defined benefit obligation	13,229	8,412
Weighted for timing	6,614	4,206
Average benefit obligations	291,308	194,895
Discount rate	1.5%	2.8%
Calculated interest cost	<b>4,370</b>	<b>5,457</b>

**Reconciliation of Expected Return on Assets**

Fair value of assets at beginning of year	4,741	6,612
Employer contributions	11,470	8,980
Weighted for timing	5,735	4,490
Participant contributions	3,621	3,494
Weighted for timing	1,811	1,747
Benefit payments	(14,528)	(12,006)
Weighted for timing	(7,264)	(6,003)
Operating costs	(895)	(855)
Weighted for timing	(448)	(427)
Average expected assets	4,575	6,419
Assumed rate of return	1.5%	2.8%
Calculated interest income	<b>69</b>	<b>180</b>

**Fire and Rescue NSW**  
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**17. Current / non-current liabilities – provisions (cont'd)**

**Sensitivity Analysis**

The defined benefit obligation for prospective benefits is presented on the following scenarios:

		New Rate	Defined Benefit Obligation \$'000	Change in Obligation \$'000	Percentage change in obligation
Discount rate	1% increase	2.5%	222,326	(33,974)	-13.3%
	1% decrease	0.5%	299,509	43,209	16.9%
CPI inflation and salary Increase	1% increase	3.5%	298,812	42,512	16.6%
	1% decrease	1.5%	222,201	(34,099)	-13.3%
Future expected claims	10% increase		261,940	5,640	2.2%
	10% decrease		250,660	(5,640)	-2.2%

There have been no changes from the previous period in the methods and assumptions used in preparing the sensitivity analysis.

**Asset and liability matching strategies**

The FRNSW Death & Disability Scheme has no matching strategies.

**Funding arrangements and funding policy**

The FRNSW Death & Disability Scheme is financially underwritten by the Crown (refer Note 1(h)(ii)(3)).

**Expected contributions for the next reporting period**

The fund will receive approximately \$3.6 million in member contributions each year under the 2015, 2017 and 2020 Award. Employer contributions are made to meet the cost of the benefits as they fall due (refer Note 1(h)(ii)(3)).

**Maturity profile of defined benefit obligation (DBO)**

The weighted average term of the defined benefit obligation is 15 years.

	2020 \$'000	2019 \$'000
<b>Death &amp; Disability Retrospective Benefits Position</b>		
Defined benefit obligation	3,666	3,768
Deficit	<b>3,666</b>	<b>3,768</b>

	2020 \$'000	2019 \$'000
<b>Movement in Net Liabilities</b>		
Net liability in Statement of Financial Position at beginning of year	3,768	3,030
Expense recognised in Statement of Comprehensive Income	55	83
Employer contributions	(139)	(137)
Amount recognised in Statement of Comprehensive Income	(18)	792
Net liability in Statement of Financial Position at end of the year	<b>3,666</b>	<b>3,768</b>

**Reconciliation of movement in the fair value of plan assets:**

	2020 \$'000	2019 \$'000
Employer contributions	139	137
Benefit payments	(139)	(137)
Expected assets at year end	-	-

\* The benefit payments are paid by employer contributions in the year.

**Fire and Rescue NSW**  
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**17. Current / non-current liabilities – provisions (cont'd)**

	2020	2019
	\$'000	\$'000
<b>Reconciliation of movement in the Defined Retrospective Benefit Obligation (DBO)</b>		
Total defined benefit obligations at beginning of year	3,768	3,030
Interest expense	55	83
Benefit payments	(139)	(137)
Actuarial loss on liabilities	(18)	792
Total defined benefit obligations at year end	<u>3,666</u>	<u>3,768</u>

**Amount recognised in Other Comprehensive Income**

Actuarial gain on assets	-	-
Actuarial gain / (loss) on liability	18	(792)
Actuarial gain / (loss) recognised in OCI	<u>18</u>	<u>(792)</u>

**Reconciliation of Interest Cost**

Defined benefit obligation at end of prior year (net discount rate)	3,768	3,029
Material movements in defined benefit obligation	(139)	(137)
Weighted for timing	(70)	(68)
Average benefit obligations	<u>3,699</u>	<u>2,961</u>
Discount rate	1.5%	2.8%
Calculated interest cost	<u>55</u>	<u>83</u>

**Reconciliation of Expected Return on Assets**

Employer contributions	139	137
Weighted for timing	70	68
Benefit payments	(139)	(137)
Weighted for timing	(70)	(68)
Assumed rate of return	1.5%	2.8%

**Fire and Rescue NSW**  
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**17. Current / non-current liabilities – provisions (cont'd)**

**Sensitivity Analysis**

The defined benefit obligation for retrospective benefits is presented on the following scenarios:

		<b>New Rate</b>	<b>Defined Benefit Obligation \$'000</b>	<b>Change in Obligation \$'000</b>	<b>Percentage change in obligation</b>
Discount rate	1% increase	2.5%	3,203	(464)	-12.7%
	1% decrease	0.5%	4,244	577	15.7%
CPI inflation and salary Increase	1% increase	3.5%	4,232	565	15.4%
	1% decrease	1.5%	3,203	(464)	-12.7%

There have been no changes from the previous period in the methods and assumptions used in preparing the sensitivity analysis.

**Asset and liability matching strategies**

The FRNSW Death & Disability Scheme has no matching strategies.

**Funding arrangements and funding policy**

The FRNSW Death & Disability Scheme is financially underwritten by the Crown (refer Note 1(h)(ii)(3)).

**Expected contributions for the next reporting period**

Employer contributions are made to meet the cost of the benefits as they fall due (refer Note 1 (h)(ii)(3)).

**Maturity Profile of defined benefit obligation (DBO)**

The weighted average term of the defined benefit obligation is 15 years.



**Fire and Rescue NSW**  
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**18. Commitments for expenditure**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Capital Commitments</b>		
Aggregate capital expenditure for the acquisition of non-current assets contracted for at balance date and not provided for:		
Not later than one year		
Land and Buildings	1,702	3,800
Plant and Equipment	1,741	5,421
Fire Appliances	4,280	7,332
Software Development	1,631	406
Total (including GST)	<u>9,354</u>	<u>16,959</u>
Input Tax Credits included above that are expected to be recoverable from the Australian Taxation Office.	<u>850</u>	<u>1,542</u>

**19. Budget review**

**Net Result**

The net result of a deficit of \$56.48m is \$35.90m above budget mainly due to high level of overtime and sick leave, unbudgeted Personal Protective Clothing replacement program and additional provision for Death & Disability Benefits of firefighters.

**Assets and Liabilities**

Current assets are \$20.40m (8.82%) below budget because of lower than expected cash and cash equivalents balances. This is a direct result of the losses incurred this financial year.

Non-current assets are \$49.69m (5.00%) above budget resulting from the first-time implementation of AASB 16 *Leases* where \$112.67m right-of-use assets are brought on to the balance sheet for the first time on 1 July 2019. This amount is higher than the initial budget assessment. This is partially offset by a lag in capital project expenditure relating to land and buildings.

Total current and non-current liabilities are \$136.61m (34.06%) above budget primarily resulting from an increase in the Death and Disability benefits provision of \$61.02m since the budget was prepared and the first time implementation of AASB 16 *Leases* of \$64.17m.

**Cash Flows from Operating Activities**

Total cash payments are \$119.7m (17.1%) above budget due to payments to suppliers being \$82.1m higher than expected resulting from the whole of government initiative to significantly reduce the payment terms to suppliers. In addition, the extreme bush fire season and natural disasters during the year resulted in higher cash outflow of employees' expenses by \$37m.

Total receipts are \$43.8m (5.81%) above budget resulting from the reimbursement from Resilience NSW relating to the bush fire and natural disaster expenses and other revenue sources being higher than budgeted.

**Cash Flows from Investing Activities**

Cash outflows from investing activities are \$4.0m (7.7%) below budget mainly due to lower purchases of intangible assets.

**Cash Flows from Financing Activities**

Cash flows from Financing Activities are \$0.74m below budget.

**Fire and Rescue NSW**  
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**19. Budget review (cont'd)**

The budgeted amounts for revenue presented in these financial statements cannot be aligned with those presented to Parliament on a line by line basis because NSW Treasury in their Budget Paper 3 classifies the cluster grant revenue separately from grants and contributions.

**20. Reconciliation of cash flows from operating activities to net result**

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Net cash flows from operating activities	(22,266)	119,038
Depreciation and amortisation	(59,939)	(55,606)
Finance costs	(190)	-
Net increase in provisions	13,316	(105,981)
Increase in receivables and prepayments	2,841	7,638
(Decrease) / increase in inventories	287	29
(Decrease) / increase in other assets	(2)	8
(Increase) / decrease in creditors	53,846	(51,945)
Superannuation actuarial (gain) / loss	(46,691)	82,445
Radio equipment donated by NSW Telco Authority	2,736	-
Net gain on sale of assets	(415)	(499)
First-time implementation of AASB 9	-	(1,663)
Net result	<b>(56,477)</b>	<b>(6,536)</b>

**21. Financial instruments**

Fire and Rescue NSW's principal financial instruments are outlined below. These financial instruments arise directly from FRNSW operations or are required to finance its operations. FRNSW does not enter into or trade financial instruments, including derivative financial instruments, for speculative purposes.

FRNSW's main risks relating to these financial instruments are outlined below. Further quantitative and qualitative disclosures are included throughout these financial statements.

Financial risks have been identified and evaluated and management responsibility has been assigned to ensure that these risks are managed appropriately. Internal control frameworks are reviewed to ensure they are effective and that FRNSW management has in place relevant policies and procedures suitable for the control environment. Reviews for compliance with policies and procedures are performed through a risk based internal audit plan and other management reviews.

**Fire and Rescue NSW**  
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**21. Financial instruments (cont'd)**

**(a) Financial instrument categories**

<b>Financial assets</b>	<b>Note</b>	<b>Category</b>	<b>Carrying amount</b>	<b>Carrying amount</b>
			<b>2020</b>	<b>2019</b>
			<b>\$'000</b>	<b>\$'000</b>
<b>Class:</b>				
Cash and cash equivalents	8	Amortised cost	178,238	250,575
Receivables <sup>1</sup>	9	Loans and receivables (measured at amortised cost)	12,926	7,062
Other financial assets			38	40
<b>Financial liabilities</b>	<b>Note</b>	<b>Category</b>	<b>Carrying amount</b>	<b>Carrying amount</b>
			<b>2020</b>	<b>2019</b>
			<b>\$'000</b>	<b>\$'000</b>
<b>Class:</b>				
Payables <sup>2</sup>	15	Financial liabilities (measured at amortised cost)	33,406	87,723

<sup>1</sup> Excludes statutory receivables and prepayments (i.e. not within scope of AASB 7).

<sup>2</sup> Excludes statutory payables and unearned revenue (i.e. not within scope of AASB 7).

**(b) Credit risk**

Credit risk arises when there is the possibility of FRNSW debtors defaulting on their contractual obligations, resulting in a financial loss to FRNSW. 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 FRNSW, including cash, receivables, and authority deposits. No collateral is held by FRNSW. FRNSW has not granted any financial guarantees. Authority deposits held with NSW TCorp are guaranteed by the State.

FRNSW considers a financial asset in default when contractual payments are 90 days past due. However, in certain cases, FRNSW may also consider a financial asset to be in default when internal or external information indicates that it is unlikely to receive the outstanding contractual amounts in full before taking into account any credit enhancements held by FRNSW.

*Cash*

Cash comprises cash on hand and bank balances within the NSW Treasury Banking System. Interest is earned on daily bank balances at the monthly average TCorp 11 am unofficial cash rate, adjusted for a management fee to NSW Treasury. During 2019/20 the average interest earned was 0.66% (2019: 1.48%).

**Fire and Rescue NSW**  
**Notes to the financial statements**  
**For the year ended 30 June 2020**

**21. Financial instruments (cont'd)**

**(b) Credit risk (cont'd)**

*Receivables - trade debtors*

All trade debtors are recognised as amounts receivable at balance date. Collectability of trade debtors is reviewed on an ongoing basis. Procedures as established in the Treasurer's Directions are followed to recover outstanding amounts, including letters of demand.

FRNSW applies the AASB 9 simplified approach to measuring expected credit losses which uses a lifetime expected loss allowance for all trade debtors.

To measure the expected credit losses, trade 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.

Trade debtors 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 90 days past due.

The loss allowance for trade debtors as at 30 June 2020 and 1 July 2019 was determined as follows:

<b>Trade Debtors</b>	<b>Current \$'000</b>	<b>&lt;31 days \$'000</b>	<b>31-60 days \$'000</b>	<b>61-90 days \$'000</b>	<b>&gt;91 days \$'000</b>	<b>Total \$'000</b>
<b>30 June 2020</b>						
Expected credit loss rate	0.20%	0.27%	0.83%	1.38%	2.34%	
Estimated total gross carrying amount at default	6,734	399	1,310	1,381	1,618	11,442
Expected credit loss	13	1	11	19	38	82
<b>1 July 2019</b>						
Expected credit loss rate	0.20%	0.27%	0.83%	1.38%	2.34%	
Estimated total gross carrying amount at default	6,949	907	760	(47)	2,329	10,898
Expected credit loss	14	2	6	-	54	76

FRNSW is not materially exposed to concentrations of credit risk to a single trade debtor or group of debtors. Based on past experience, debtors that are not past due 2020: \$2.1m (2019: \$1.50m) and less than 3 months past due 2020: \$0.1m (2019: \$0.95m) are not considered impaired. Together these represent 85.38% (2019: 83.75%) of the total trade debtors.

The only financial assets that have past due or impaired amounts are 'sales of goods and services' in the 'receivables' category of the statement of financial position.



**Fire and Rescue NSW**  
**Notes to the financial statements**  
**For the year ended 30 June 2020**

**21. Financial instruments (cont'd)**

**(b) Credit risk (cont'd)**

*Receivables - trade debtors (cont'd)*

Trade Debtors	Total <sup>1,2</sup> \$'000	Past due but not impaired <sup>1,2</sup> \$'000	Considered impaired <sup>1,2</sup> \$'000
<b>2020</b>			
< 3 months overdue	151	150	1
3 months - 6 months overdue	9	9	-
> 6 months overdue	201	196	5
<b>2019</b>			
< 3 months overdue	950	946	4
3 months - 6 months overdue	172	168	4
>6 months overdue	303	296	7

Notes:

- Each column in the table reports 'gross receivables'.
- The ageing analysis excludes statutory receivables, as these are not within the scope of AASB 7 and excludes receivables that are not past due and not impaired. Therefore, the 'total' will not reconcile to the receivables total recognised in the statement of financial position.

**(c) Liquidity risk**

Liquidity risk is the risk that FRNSW will be unable to meet its payment obligations relating to financial liabilities when they fall due. FRNSW 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.

During the current and prior years, there were no defaults on any loans payable. No assets have been pledged as collateral. FRNSW'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 TC11/12. 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 Minister may automatically pay the supplier simple interest. The rate of interest applied during the year was 9.08% (2019 – 9.95%). Note: This interest rate is calculated as an average for the financial year as required by section 22 of Taxation Administration Act 1996. TC11/12 – Payment of Accounts became effective from 14 July 2011.

The table below summarises the maturity profile of FRNSW's financial liabilities, together with the interest rate exposure.

**Fire and Rescue NSW**  
**Notes to the financial statements**  
For the year ended 30 June 2020

**21. Financial instruments (cont'd)**

(c) Liquidity risk (cont'd)

**Maturity analysis and interest rate exposure of financial liabilities**

	\$'000		\$'000		
	Interest Rate Exposure		Maturity Dates		
	Nominal Amount	Non-interest bearing	< 1 year	1 -5 years	> 5 years
<b>2020</b>					
<i>Payables</i>	33,406	33,406	33,406	-	
	33,406	33,406	33,406	-	-
<b>2019</b>					
<i>Payables</i>	87,723	87,723	87,723	-	-
	87,723	87,723	87,723	-	-

(d) 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. FRNSW has no exposures 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 FRNSW 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 reporting date. The analysis is performed on the same basis for 2019. The analysis assumes that all other variables remain constant.

*Interest rate risk*

FRNSW exposure to interest rate risk is set out below.

	\$'000				
	Carrying Amount	-1%		+1%	
		Profit	Equity	Profit	Equity
<b>2020</b>					
<i>Financial assets:</i>					
Cash and cash equivalents	178,238	(1,782)	(1,782)	1,782	1,782
<b>2019</b>					
<i>Financial assets:</i>					
Cash and cash equivalents	250,575	(2,506)	(2,506)	2,506	2,506

## 22. Contingent assets and contingent liabilities

### (a) Per- and Poly-fluoroalkyl substances (PFAS)

Fire and Rescue NSW has undertaken site assessments at its training centres located in Armidale, Albion Park, Deniliquin, Alexandria and Greenacre. The assessment results confirmed the presence of perfluorooctane sulfonate (PFOS), perfluorooctanoic acid (PFOA) and Perfluorohexane Sulfonic Acid (PFHxS) chemicals. FRNSW has submitted Action Plans to the NSW Environment Protection Authority (EPA) for Armidale, Albion Park, Deniliquin, Alexandria and Greenacre. Other sites identified are being reviewed for presence of PFAS.

Owned properties are valued taking into account the cost of remediation plans. Leased properties will be remediated in accordance with these plans and subsequent reimbursement of the costs will be sought from the insurer. The final remediation costs of the impacted properties owned by FRNSW remain uncertain.

### (b) Presumptive Legislation

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

The Act amends the *Workers Compensation Act 1987 (NSW)* and the *Workers Compensation (Bush Fire, Emergency and Rescue Services) Act 1987 (NSW)*. The amendments have the objective of inserting presumptive rights to workers compensation for eligible fire fighters in respect of certain cancers.

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. The effect of the provisions also inserted the presumption that the cancer is contracted in the course of firefighting activities such as training or instruction. The overall impact of the legislation and associated costs to FRNSW remain uncertain.

### (c) Impact of Novel Coronavirus 2019 (COVID-19)

COVID-19 has created uncertainty in all sectors of the State's economy. Indexation reviews of the Property Plant and Equipment were conducted at the end of the financial year. At the time of completing the financial statements for 30 June 2020 management is unable to measure reliably the financial impact, if any, as a result of COVID-19 on these values.

Fire and Rescue NSW receives its funding under appropriations from the Department of Justice. Appropriations for each financial year are set out in the Appropriation Bill that is prepared and tabled for that year. Due to COVID-19, the State Budget and related 2020-21 Appropriation Bill has been delayed until November/December 2020. However, pursuant to section 4.10 of the Government Sector Finance Act, the Treasurer has authorised Ministers to spend specified amounts from Consolidated Fund. This authorisation is current from 1 July 2020 until the release of the 2020-21 Budget or Appropriation Bill.

## 23. Related party disclosure

Key management personnel are considered to be any person(s) having authority and responsibility for planning, directing and controlling the activities of FRNSW, directly or indirectly, including any director (whether executive or otherwise).

Key management personnel compensation for the year:

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
Salaries	2,445	2,583
Non-monetary benefits	28	72
Termination benefits	410	-
Total remuneration	<u>2,883</u>	<u>2,655</u>

During the year, FRNSW had no transactions with key management personnel, their close family members and controlled or jointly controlled entities thereof.

**Fire and Rescue NSW**  
**Notes to the financial statements**  
**For the year ended 30 June 2020**

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**23. Related party disclosure (cont'd)**

During the year, FRNSW entered into transactions with other entities that are controlled, jointly controlled or significantly influenced by NSW Government. These transactions in aggregate are a significant portion of FRNSW's rendering of services.

These transactions include:

- Grants received from the principal cluster agency;
- Services provided to related agencies;
- Long service leave and defined benefit superannuation assumed by the Crown;
- Appropriations (and subsequent adjustments to appropriations);
- Transactions relating to the Treasury Banking System;
- Employer contributions paid to Defined Benefit Superannuation funds;
- Receipts from the provision of personnel and related services; and
- Payments into the Treasury Managed Fund for workers' compensation insurance and other insurances.

**24. Appropriations – summary of compliance**

The following disclosure reflects relevant amounts as included in the Statement of Cash Flows:

Movement of Section 4.7 GSF Act – deemed appropriations:

	<b>2020</b>	<b>2019</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Opening balance</b>	-	-
Adjustment for appropriations deemed on commencement of section 4.7	250,575	-
<b>Adjusted opening balance</b>	<b>250,575</b>	-
Add: additions of deemed appropriations	797,168	774,818
Less: expenditure charged against deemed appropriations	(868,147)	(774,818)
<b>Closing balance</b>	<b>179,596</b>	-

**25. After balance date events**

Fire and Rescue NSW has no after balance date events that affect materially on the financial statements.

**End of audited financial statements**



## ACCESS DETAILS

<p><b>HEADQUARTERS</b>            1 Amarina Avenue            GREENACRE NSW 2190            Locked Bag 12 GREENACRE NSW 2190            Telephone (02) 9265 2999            Fax (02) 9265 2988            Business hours 9:00am - 5:00pm</p>	<p><b>Community Fire Units</b>            110-114 Wigram Street            HARRIS PARK NSW 2150            PO Box H4 HARRIS PARK NSW 2150            Telephone (02) 9895 4640            Fax (02) 9895 4688            Email: <a href="mailto:cfu@fire.nsw.gov.au">cfu@fire.nsw.gov.au</a>            Business hours 8:00am - 4:00pm</p>
<p><b>COMMUNITY SAFETY DIRECTORATE</b>            1 Amarina Avenue            GREENACRE NSW 2190            Locked bag 12 GREENACRE NSW 2190            Telephone (02) 9742 7400            Fax (02) 9742 7486            Business hours 8:30am - 4:30pm</p>	<p><b>FRNSW Emergency Services Academy</b>            1-5 Distribution Drive            ORCHARD HILLS NSW 2748            PO Box 159 ST CLAIR NSW 2759            Telephone (02) 9318 4399            Fax (02) 9318 4384            Business hours 7:30am - 4:30pm Monday to Thursday</p>

### METROPOLITAN OPERATIONAL AREAS

*The operational areas of FRNSW operate 24 hours a day, 7 days a week.*

<p><b>Area Command Metropolitan East</b>  <b>Zone Office Metropolitan East 1</b>  <b>- Sydney East</b>            Level 2 - 213 Castlereagh Street            SYDNEY NSW 2000            PO Box 20937 WORLD SQUARE NSW 2002            Telephone (02) 9265 2700            Fax (02) 9166 6300            Business hours 8.30am - 4.30pm</p>	<p><b>Area Command Metropolitan North</b>  <b>Zone Office Metropolitan North 1</b>  <b>- Hunter Coast</b>            40 Young Road            LAMBTON NSW 2299            Telephone (02) 4979 3700            Fax (02) 9166 6303            Business hours 8:00am - 4:00pm</p>
<p><b>Zone Office Metropolitan East 2</b>  <b>- Sydney North</b>            Corner Shirley Road and Sinclair Street            CROWS NEST NSW 2065            Telephone (02) 8588 9300            Fax (02) 9166 6301            Business hours 8.30am - 4.30pm</p>	<p><b>Zone Office Metropolitan North 2</b>  <b>- Central Coast</b>            155 Woy Woy Road            KARIONG NSW 2250            Telephone (02) 4337 9700            Fax (02) 8823 1890            Business hours 8.30am - 4.00pm</p>
<p><b>Zone Office Metropolitan East 3</b>  <b>- Sydney Mid-West</b>            Ashfield Fire Station, 16 Victoria Street            ASHFIELD NSW 2131            PO Box 224 ASHFIELD NSW 2131            Telephone (02) 9561 7700            Fax (02) 9166 6302            Business hours 8:30am - 4:30pm</p>	<p><b>Zone Office Metropolitan North 3</b>  <b>- Lower Hunter</b>            2 Mustang Drive            RUTHERFORD NSW 2320            Telephone (02) 4015 4000            Fax (02) 9166 6304            Business hours 8:30am - 4:00pm</p>
<p><b>Area Command Metropolitan West</b>  <b>Zone Office Metropolitan West 1</b>  <b>- Blacktown, Penrith and The Hills</b>            42 Huntingwood Drive            HUNTINGWOOD NSW 2148            Telephone (02) 9561 7600            Fax (02) 9166 6308            Business hours 8:30am - 4:30pm</p>	<p><b>Area Command Metropolitan South</b>  <b>Zone Office Metropolitan South 1</b>  <b>- Illawarra</b>            1, 32 Denison Street            WOLLONGONG NSW 2500            PO BOX W3 West Wollongong NSW 2500            Telephone (02) 4224 2000            Email: <a href="mailto:MS1admin@fire.nsw.gov.au">MS1admin@fire.nsw.gov.au</a>            Business hours 8:30am - 4:00pm</p>
<p><b>Zone Office Metropolitan West 2</b>  <b>- Parramatta</b>            110-114 Wigram Street            HARRIS PARK NSW 2150            PO Box H4 HARRIS PARK NSW 2150            Telephone (02) 9895 4600            Fax (02) 9166 6309            Business hours 9:00am - 4:30pm</p>	<p><b>Zone Office Metropolitan South 2</b>  <b>- Georges River</b>            Rear of Kogarah Fire Station            Cnr Kensington and Gray Streets            KOGARAH NSW 2217            PO Box 1035 KOGARAH NSW 1485            Telephone (02) 9561 7900            Fax (02) 9166 6306            Email: <a href="mailto:MS2admin@fire.nsw.gov.au">MS2admin@fire.nsw.gov.au</a>            Business hours 8:30am - 4:00pm</p>

**Zone Office Metropolitan West 3  
- Blue Mountains, Lithgow and Hawkesbury**

17 Parke Street  
KATOOMBA NSW 2780  
Telephone (02) 4784 8300  
Fax (02) 9166 6310  
Business hours 9:00am - 4:30pm

**Zone Office Metropolitan South 3  
- Sydney South-West**

9 Swettenham Road  
ST ANDREWS NSW 2566  
PO Box 5447 MINTO DC 2566 NSW  
Telephone (02) 9335 6900  
Fax (02) 9166 6307  
Email: MS3admin@fire.nsw.gov.au  
Business hours 8:30am - 4:30pm

**REGIONAL OPERATIONAL AREAS**

*The operational areas of FRNSW operate 24 hours a day, 7 days a week.*

**Area Command Regional North**

**Region North Area Office**

60 Tamarind Drive  
BALLINA NSW 2478  
Phone: (02) 6690 6100  
Fax: (02) 9166 8389  
Business hours: 8.00am - 4.00pm

**Area Command Regional South**

**Region South Area Office**

2/56 Bayldon Road  
QUEANBEYAN NSW 2620  
Telephone (02) 6229 6700  
Fax (02) 9493 1917  
Business hours: 9:00am - 5:00pm

**Zone Office Regional North 1  
- Mid-North Coast**

5 Central Road  
PORT MACQUARIE NSW 2444  
PO Box 5686 PORT MACQUARIE NSW 2444  
Telephone (02) 5547 8900  
Fax (02) 9166 6311  
Business hours 8:30am - 4:30pm

**Zone Office Regional South 1  
- Monaro**

Village Centre Shop FO2B,  
1 Perry Street  
BATEMANS BAY NSW 2536  
Telephone (02) 4478 4900  
Fax (02) 4472 3038  
Business hours 8.30am - 4:00pm

**Zone Office Regional North 2  
- Northern Rivers**

60 Tamarind Drive  
BALLINA NSW 2478  
Telephone (02) 5646 2100  
Fax (02) 9166 6312  
Business hours 9:00am - 4:30pm

**Zone Office Regional South 2  
- Southern Highlands**

1/159 Auburn Street  
GOULBURN NSW 2580  
Telephone (02) 4824 7200  
Fax (02) 4822 9397  
Business Hours 8:30am - 4:00pm

**Zone Office Regional North 3  
- New England**

13 The Ringers Road  
HILLVUE NSW 2340  
Telephone (02) 5732 8400  
Fax (02) 9166 6313  
Business hours 9:00am - 4:00pm

**Zone Office Regional South 3  
- Murray**

Ground Floor 45 Johnston Street  
WAGGA WAGGA NSW 2650  
Telephone (02) 6921 5322  
Fax (02) 6921 1197  
Business hours 8.30am - 4:00pm

**Area Command Regional West**

**Region West Area Office and  
Zone Office Region West 1**

**-Western Slopes**

15 Whylandra Street  
DUBBO NSW 2830  
Telephone (02) 5853 2300  
Fax (02) 9166 6317  
Business hours 9:00am - 5:00pm

**Zone Office Region West 2**

**-Upper Hunter and Central West**

2/114 Piper Street  
BATHURST NSW 2795  
Telephone (02) 6339 8500  
Fax (02) 9166 6318  
Business hours 8:30am - 4:30pm

**Zone Office Region West 3**

**-Riverina**

65 Kurrajong Avenue  
LEETON NSW 2705  
Telephone (02) 6929 5700  
Fax (02) 9166 6319  
Business hours 8.30am - 4:30pm

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