



Tasmania Fire Service

State Fire Commission



Annual Report
2021-22

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Cover photo by Matt Davis

Statement of Compliance

Hon Felix Ellis MP

Minister for Police, Fire and Emergency Management

Dear Minister

In accordance with section 107(g) of the *Fire Service Act 1979*, I hereby submit for your information, and presentation to Parliament, the Annual Report of the State Fire Commission for the year ending 30 June 2022.

The Report has been prepared in accordance with the provisions of the *Fire Service Act 1979*.

A handwritten signature in black ink, appearing to read 'Allan Garcia', is positioned above a faint, light-colored rectangular stamp or watermark.

Allan Garcia

CHAIR, STATE FIRE COMMISSION

September 2022

State Fire Commission

The State Fire Commission is established under the *Fire Service Act 1979* (the Act), with the following powers:

- (a) Formulate the policy in respect of the administration and operation of the Fire Service;
- (b) Co-ordinate and direct the development of all fire services throughout the State;
- (c) Develop effective fire prevention and protection measures throughout the State;
- (d) Develop and promulgate a State Fire Protection Plan;
- (e) Standardise, as far as practicable, fire brigade equipment throughout the State;
- (f) Establish and maintain training facilities from brigades;
- (g) Conduct such investigations into fires as it considers necessary, and to prepare reports and recommendations to the Minister arising from those investigations;
- (h) Conduct such investigations into the use of fire as it considers necessary, to instruct the public in the wise use of fire, and to disseminate information regarding fire protection measures and other related matters;
- (i) Advise the Minister on such matters relating to the administration of this Act as may be referred to it by the Minister, and on matters that, in the opinion of the Commission should be brought to the attention of the Minister; and
- (j) Exercise such other functions vested in or imposed on it by this Act or such other functions relating to the preventing or extinguishing of fires as may be imposed on it by the Minister from time to time.

The Commission's primary purpose is to minimise the social, economic, and environmental impact of fire on the Tasmanian community. This is achieved through the implementation of strategies to develop community self-reliance to mitigate the impact of fires and prepare for fires, supported by a timely and effective response to emergencies.

As per the *Fire Service Act 1979*, the members of the Commission are appointed by the Governor and comprise:

- an Independent Chair nominated by the responsible Minister and approved by the Governor;
- the Chief Officer of the Tasmania Fire Service;
- a person nominated by the United Firefighters Union (Tasmanian Branch);
- a person nominated by the Tasmanian Retained Volunteer Firefighters Association;
- a person nominated by the Tasmanian Volunteer Fire Brigades Association;
- a person nominated by the Department responsible for the *Financial Management Act 2016*; and,
- two (2) persons nominated by the Local Government Association of Tasmania.

State Fire Commission Membership



Allan Garcia
Chair of the Commission

Allan was appointed as independent Chair of the Commission in November 2020. Prior to his appointment as Chair, Allan had been the inaugural Chief Executive Officer of Infrastructure Tasmania. Allan was also Chief Executive Officer of the Local Government Association and held senior management positions in Tasmania Development and Resources, Department of Premier and Cabinet and the Department of Construction. He also served as a Trustee on both the boards of Quadrant and Tasplan Superannuation.



Dermot Barry ESM
Chief Officer, Tasmania Fire Service

Dermot is a strong leader in the emergency management sector and has proven experience leading innovation and change in the government and private sectors. He brings more than 35 years of emergency management experience in operational and senior executive roles, most recently as Deputy Chief Officer of the South Australian State Emergency Service.

Before that, Dermot was Managing Director of Worldwide Public Safety at Microsoft in the USA; he practised as a Barrister/Solicitor at an Adelaide law firm and has over 20 years of experience as a professional firefighter with South Australian Metropolitan Fire Service. In 2013 he commenced an international scholarship to attend the US Fire Academy for a four-year Executive Fire Officer program graduating in 2017. In the 2020 Queens Birthday Honours he was awarded the Emergency Services Medal (ESM).



Brad Menzie

Brad was appointed as the Tasmanian Volunteer Fire Brigades Association (TVFBA) representative on the Commission in October 2021. Brad is dedicated to the volunteer cause and is current State Vice President of the TVFBA. Brad represents the TVFBA on a number of committees including the TFS Volunteer Grants Committee, TFS Clothing and PPE Committee and on the Council of Australian Volunteer Fire Associations. Brad is a volunteer at Cambridge Fire Brigade.



Bruce Corbett AFSM

Bruce has been the Tasmanian Retained Volunteer Firefighters Association (TRVFA) representative on the Commission since November 2006. He commenced with the Wynyard Fire Brigade in 1977 holding various positions including that of Brigade Chief for 26 years, just recently stepping down to Third Officer. He is a life Member of both TRVFA and the Wynyard Fire Brigade. Bruce is TRVFA representative and Company Secretary of the Council of Australian Volunteer Fire Associations and represents TRVFA on the Tasmania Volunteer Awards Framework Management Committee and the State Volunteer Consultative Committee. Bruce is President of the North West Branch of TRVFA.



Dana Faletic BEc, OLY

Dana Faletic was first appointed as the Department of Treasury and Finance representative in May 2018 and reappointed for a second term in 2021. Dana is currently a Specialist Agency Analyst in the Budget Management Branch of Treasury.



Graeme Brown AFSM

Graeme Brown was appointed as one of the two Local Government Association of Tasmania representatives in March 2019. Graeme is currently the Deputy Mayor of the Latrobe Council and was a member of the Latrobe Fire Brigade for over 43 years. Graeme served as the Brigade Chief of the Latrobe Fire Brigade from 1975 to 2015, and in 2002 received the Australian Fire Service Medal (AFSM).



Leigh Hills

Leigh Hills was appointed to the Commission in October 2019 as the representative of the United Firefighter Union (UFU) of Australia. Leigh is currently the Senior Industrial Officer and Vice President of the UFU – Tasmania Branch. Leigh has worked in the union movement across a variety of industries since 2005 and has been an active member of the Defence Force for the past 32 years within Army Reserves. Leigh received the Australian Active Service Medal for operational service in 1999.



Chris Hughes

Chris Hughes was appointed to the Commission in December 2019 as one of the two Local Government Association of Tasmania representatives. Chris is currently the Manager, Community Services for the Break O'Day Council. Chris is also a member of the North East Fire Management Area Committee (FMAC) for the North East Region. Chris' term expired on 17 June 2022.

Report from the Independent Chair

As the Chair of the State Fire Commission, it is my pleasure to present the Annual Report for 2021-22.

By the time this report is published, I will have been in the role for almost two years. In last year's report, my first, I undertook to ensure that the Tasmania Fire Service (TFS) remained viable and effective now and into the future.

Throughout the year the Commission was also kept apprised of the progress of important projects being run by the TFS, including TasGRN – a contemporary voice communications system run through a P25 digital radio network, and the False Alarm Reduction Strategy.

False alarms have a big impact on both TFS and the community, with the possibility of a delayed response to a real emergency if a vehicle is tied up attending a false alarm. It is therefore important that the TFS develop a comprehensive false alarm reduction strategy to mitigate this risk.

Unwanted false alarms also place an additional strain on TFS's volunteers, whose health and safety the Commission considers a top priority. Indeed, the Commission is the body with primary duty of care to ensure the health and safety of all who work for TFS, and members receive monthly updates on current Work Health and Safety matters. In 2021-22 these included briefings on the Department's new WHS reporting structure, improved notifiable incident reporting, and new arrangements for the Central Work Health and Safety Committee.

The Commission also receives monthly reporting on PFAS (Perfluoroalkyl and Polyfluoroalkyl Substances) management. This has included updates on testing and remediation

plans, as necessary, for the three main sites with potential exposure to the chemical; and voluntary blood testing of TFS staff and volunteers. It has been reassuring to receive advice that a small proportion of the tests undertaken have returned results that fall within the "general population" range, with the majority of tests undertaken to date returning results that are below the general population range.

As the coronavirus pandemic continues, the Commission has been kept informed of the Department's management of the issue, particularly post 15 December 2021, when the state borders "re-opened". A priority throughout the COVID-19 pandemic has been to keep our people safe, with the main strategies centred on staff being fully vaccinated, receiving booster shots, practicing physical distancing and appropriate hygiene, and staying home if sick. With the support of the Commission, the Chief Officer of the TFS invoked his powers under section 10 of the *Fire Service Act 1979* to mandate compulsory vaccinations to TFS staff and volunteers, unless exempted on a medical grounds or exceptional circumstances.

Volunteers make up a huge part of the TFS and our work could not be undertaken without them. In 2021-22 the Commission congratulated three

volunteer firefighters who received Australian Fire Service Medals, which recognises distinguished service by members of Australian fire services. In May, volunteers were recognised and celebrated during National Volunteer Week. The TFS held several media events during the week, and staff participated in a "Wear Orange Wednesday", a key day for the SES. In line with the special week, the emergency services conference was held, with around 300 volunteers in attendance.

Commission members keep up to speed with all things TFS not only through monthly meetings, but also through "touring" around the State, a great opportunity to inspect brigades, their buildings and equipment, and meet with the members and volunteers. In 2021-22 the Commission visited the Midlands including Brighton, Kempton, and Maydena; the north west including Smithton, Marrawah, Stanley, Devonport, Ulverstone, Sassafras and Forth, and Flinders Island, where the Commission expressed its commitment towards the consolidation of the island's brigades.

2021-22 saw plenty of similar activity approved by the Commission, with three Regional Support Brigades established in December, a preliminary determination made to establish a volunteer brigade at the Sorell

Emergency Services Hub in April and the progression of the investigation into a new site for the Devonport Fire Station noted in May.

There were also some changes to the Commission's membership, with Chief Officer Dermot Barry formally attending his first meeting in August and Tasmanian Volunteer Fire Brigades Association representative Brad Menzie joining in November. In June, we farewelled Local Government Association of Tasmania representative, Chris Hughes, upon the completion of her term. The Commission also welcomed Mandy Clarke, new Deputy Secretary of Business and Executive Services in Department of Police, Fire, and Emergency Services (DPFEM), who attended her first meeting as a guest in March.

At the same March meeting the Commission endorsed the State Fire Commission Corporate Plan for 2022-23 to 2025-26. The Corporate Plan outlines how the Commission and TFS will deliver on its purpose over the next four years, describes the key strategies to be delivered and how performance

will be measured. The Plan supports the Commission's obligation to ensure the sound financial management of the TFS, as well as the broad financial sustainability work that the Commission is now undertaking. This work will help ensure our organisation as a whole is able to function efficiently and in line with community needs and requirements.

On behalf of the State Fire Commission, I am pleased to present this Annual Report and look forward to the coming year.



Allan Garcia

CHAIR, STATE FIRE COMMISSION

Chief Officer's Report

The last twelve months have seen the TFS continue to deliver on our vision for the Tasmanian community ensuring they are safe from, and resilient to, the impact of fire and other emergencies.

We have achieved this through the selfless dedication of our 4,800 volunteers supported by our hard-working staff. We are also supported by the great people in our broader stakeholder groups including Tasmania Police, State Emergency Service, Parks and Wildlife, Sustainable Timber Tasmania, and the Bureau of Meteorology.

Throughout the year, the State Government, with the support of the TFS and State Fire Commission, have made significant investments in recruitment and retention and volunteer support to ensure we continue to maintain a capable volunteer workforce. This includes the highly successful volunteer grants program and our volunteer remote area team capacity.

The safety of all of our people remains as a key priority for the TFS. This year has seen the commencement of voluntary PFAS Blood Testing, the continued roll out of state-of-the-art Personal Protective Clothing (PPC) and funding for defibrillators to ensure this life saving equipment is readily available for the safety of our people and the broader community.

Sadly, we were reminded of the need for ongoing vigilance when it comes to safety with a tragic accident which resulted in the loss of the life of a helicopter pilot during our bushfire season. I am proud of the way the TFS community has rallied to support the family of the pilot and our own people.

The focus on “making yourself the priority” and “looking out for your colleagues” has led to an increase

in the number of our people seeking support, which is viewed as a positive. We know that early intervention is essential at times of stress and trauma, particularly given the nature of the work that we do. The Department's Wellbeing Support unit, which includes the Critical Incident Stress Management program, CISM, has been fully embraced.

In 2021-22, there were 735 contacts made by CISM peers following the attendance of a traumatic incident, with a number of staff also receiving psychological assistance. In addition, 175 people accessed services through Wellbeing Support. This represents a significant increase on previous years when services were provided by an external employee assistance program.

Within the Community Fire Safety division, the Fuel Reduction Program has continued to ensure burns are carried out in strategic locations across the State, with 231 burns completed across 321,000 hectares. The Red Hot Tips program continued to be hugely successful, with relationships between farmers, government agencies and industry further strengthened. A total of 212 properties have now registered as part of the program. We also completed the implementation of the new Australian Warnings System (AWS) for the hazards of bushfire, flood and storm ensuring a consistent approach is adopted across all of Australia.

The ‘Diversity in Recruitment Project’ commenced this year, with the aim of increasing gender diversity in our career firefighting ranks. This project

remains ongoing, and we are confident we will see the benefit of this during our next recruitment process.

Within the Training space, a new integrated learning management system, known as PETRA, was launched, giving members undertaking training an enhanced and integrated platform to manage, track, report, and record training activity. In the training space, our training division delivered training courses to 1,735 volunteers and staff.

Operationally we responded to 11,600 incidents across the State in support of the Tasmanian community. To support our operations, the construction of a new purpose-built State Control Centre and State Operations Centre was completed, allowing for the coordination of emergency management preparation, response and recovery phases associated with major statewide emergency events.

On behalf of the staff, I would like to thank the Chair of the SFC and its members for their guidance and governance over the last 12 months. I am privileged to work with our talented, expert and highly committed staff and look forward to continue doing so over the next 12 months.



Dermot Barry ESM
CHIEF OFFICER

SES Tasmania Director's Report

Tasmania's State Emergency Service (SES) is a statutory service within the DPFEM and is established under the provisions of the *Emergency Management Act 2006*.

SES continues to focus on sustaining our skilled and motivated volunteer workforce of 624 members to provide front line 24/7 emergency response to storm and flood, road crash rescue, search, and rescue, as well as performing incident management functions within the command and control structure under the principles of Australasian Inter-Service Incident Management System (AIIMS). In addition to performing operational response in our mandated areas of responsibility, we have continued to provide significant support functions in support of other Response Management Authorities including the response to the pandemic and support to Tasmania Police and Fire operations. SES volunteers operate from 36 SES Units in 31 locations throughout the State. SES staff provide support to our volunteer members from State Headquarters in Hobart and Regional Headquarters at Hobart, Youngtown (Launceston) and Burnie.

The Flood Policy Unit (FPU) continued to consolidate its important role with the coordination of policy and planning relating to flood management, mitigation, awareness, and community resilience. The FPU made significant progress in a three-year Tasmanian Flood Mapping Project to improve our understanding of flood risk at State, regional and local levels.

Additional funding was received for flood and storm community protection planning resources, which will rely on flood mapping project outputs to

enhance community preparedness and resilience in regard to the risk of flooding.

The SES also provided many broader emergency management functions involving planning, education and awareness and the coordination of various projects or programs that help build community resilience against natural disasters. The SES Emergency Management Unit (EMU) worked with multiple agencies and the not-for-profit sector across multiple hazards. In particular, the EMU new Regional Emergency Management Planning staff worked closely with regional and municipal emergency management authorities to provide emergency management planning and development.

All arms of the SES have provided considerable support to the ongoing COVID-19 response, including planning support at state and regional levels.

The SES and TFS continue to align in the interest of more efficient service delivery to Tasmania. This continues to bring a number of opportunities to work more closely together in areas of learning and development, policy alignment and legislative reform. SES strategic directions are aligned with those of the TFS. While the SES will retain its distinct already established and respected identity and values, the progressive alignment between TFS and SES will bring many benefits to both SES and TFS capabilities. This

will include the ongoing review and implementation of an improved and more sustainable SES funding model, which is being undertaken as part of the ongoing review of the *Fire Service Act 1979*.

Consistent with SES's mission "To deliver reliable and professional Rescue and Emergency Services while also supporting Tasmania's Emergency Management Arrangements", a concerted effort will continue to build a culture of excellence that embodies our SES values of professionalism, respect, commitment, and integrity, the values that underpin our culture and capability.



Leon Smith
A/DIRECTOR, SES TASMANIA

State Fire Management Council

The State Fire Management Council (SFMC) is an advisory group to the Minister for Police, Fire and Emergency Management and the State Fire Commission. Its membership is defined within section 15 of the *Fire Service Act 1979*.

The SFMC is guided by a Terms of Reference and Strategic Direction, both of which are available at www.sfmc.tas.gov.au/.

The SFMC Strategic Direction Framework focuses on:

- Research and Innovation; by supporting and promoting bushfire research and innovation.
- Policy; by providing evidence based public policy advice and information.
- Community Capacity and Awareness; by building community capacity and awareness to support bushfire resilient communities.
- Communication and Collaboration; through building and supporting public and private sector partnerships and collaboration.
- Vegetation Fire Management Planning; by enabling strategic, effective, and collaborative vegetation fire management planning in Tasmania.
- Governance; facilitating efficient and effective governance and resource management.

The SFMC Chair, Ian Sauer AFSM, was reappointed during the 2021-22 financial year.

The SFMC oversees and supports the ten Fire Management Area Committees (FMACs) within Tasmania. FMACs are made up of stakeholders who have direct responsibility for vegetation management in the Fire Management Area (FMA). FMA boundaries are based on risk and topography, and as far as practical, align to local government boundaries.

The primary role of a FMAC is to identify and assess community bushfire risk for the FMA. FMACs prepare localised Bushfire Risk Management Plans (BRMPs) which coordinate and influence the treatment of bushfire risk in the FMA. The BRMPs are an important tool to guide the work not only of local communities, but also of the Government Fuel Reduction Program.

The SFMC has strategic oversight of the Red Hot Tips program. Red Hot Tips educates, engages with, and supports landholders to actively manage their bushfire risk, encouraging collaborative vegetation fire management and ecological sustainability across the landscape.

Over the 2021-22 financial year, 74 farmers and private landholders registered for the program. There are now 212 participants in the program.

Over 2021-22 financial year these participants completed 120 planned burns covering over 2,500ha of privately managed land. Red Hot Tips Facilitators provide a 'one stop service' offering practical bushfire management advice, including:

- Practical advice on effective bushfire management planning, including obtaining appropriate permits, developing burn plans and property management plans.
- Opportunities for private and public landholders to work together to plan for and undertake vegetation fire management activities.
- Training and mentoring, including burn plan workshops and mentoring in planned burning.
- Assistance identifying resources required for planned burning; and
- Advice on alternative fuel reduction treatments and access to helpful resources.

Our Organisation

Our primary purpose is to minimise the social, economic, and environmental impact of fire and other emergencies on the Tasmanian community. This is achieved through the TFS and SES implementing strategies that develop community self-reliance to prevent and prepare for fires, floods, and storms, supported by effective response to emergencies.

TFS and SES are as diverse as the Tasmanian communities they protect. Our people are a mix of career, retained and volunteer members and support staff. TFS currently has 356 career firefighters, almost 4,800 volunteer personnel (of which more than 4,000 are volunteer firefighters) and 230 brigades. SES has 624 volunteers and 36 SES units. TFS and SES are not just major employers and service providers but combine as a community of its own, committed to achieving its strategic goals for a safe and resilient Tasmania. Our combined workforce provides a multifaceted service.

Community risk reduction planning, community education and all-hazard response are key service delivery areas.

TFS operational personnel are equipped and trained for structural firefighting, bush firefighting and fuel mitigation, vehicle and transportation incidents, road crash rescue, urban search and rescue, hazardous material and the effective deployment of resources and information through our dispatch/communications centre. Our Community Fire Safety personnel contribute directly to the resilience of the State through education and community engagement.

SES provides front line emergency response to storm or flood events, road crash rescue, search and rescue and other specialist support functions such as communications. SES also provides broader emergency management planning and support functions and the coordination of various projects that help build community resilience against natural disasters.

TFS and SES have a long and proud history of working together to support Tasmania and mainland communities in times of trouble. To further strengthen this working relationship, a new leader of the SES has been approved and will be the equivalent level of a Deputy Chief Officer. This position will have responsibility for not only the SES but for all emergency service volunteers.

TFS and SES form part of the DPFEM which also includes Tasmania Police and Forensic Science Services Tasmania. We are supported by a shared Corporate Services model which is administered by the Deputy Secretary through a Memorandum of Understanding (MoU). The MoU sets out the general terms and principles that governs the provision of corporate, human resource, financial support, and policy services to clients within DPFEM.

Our Vision

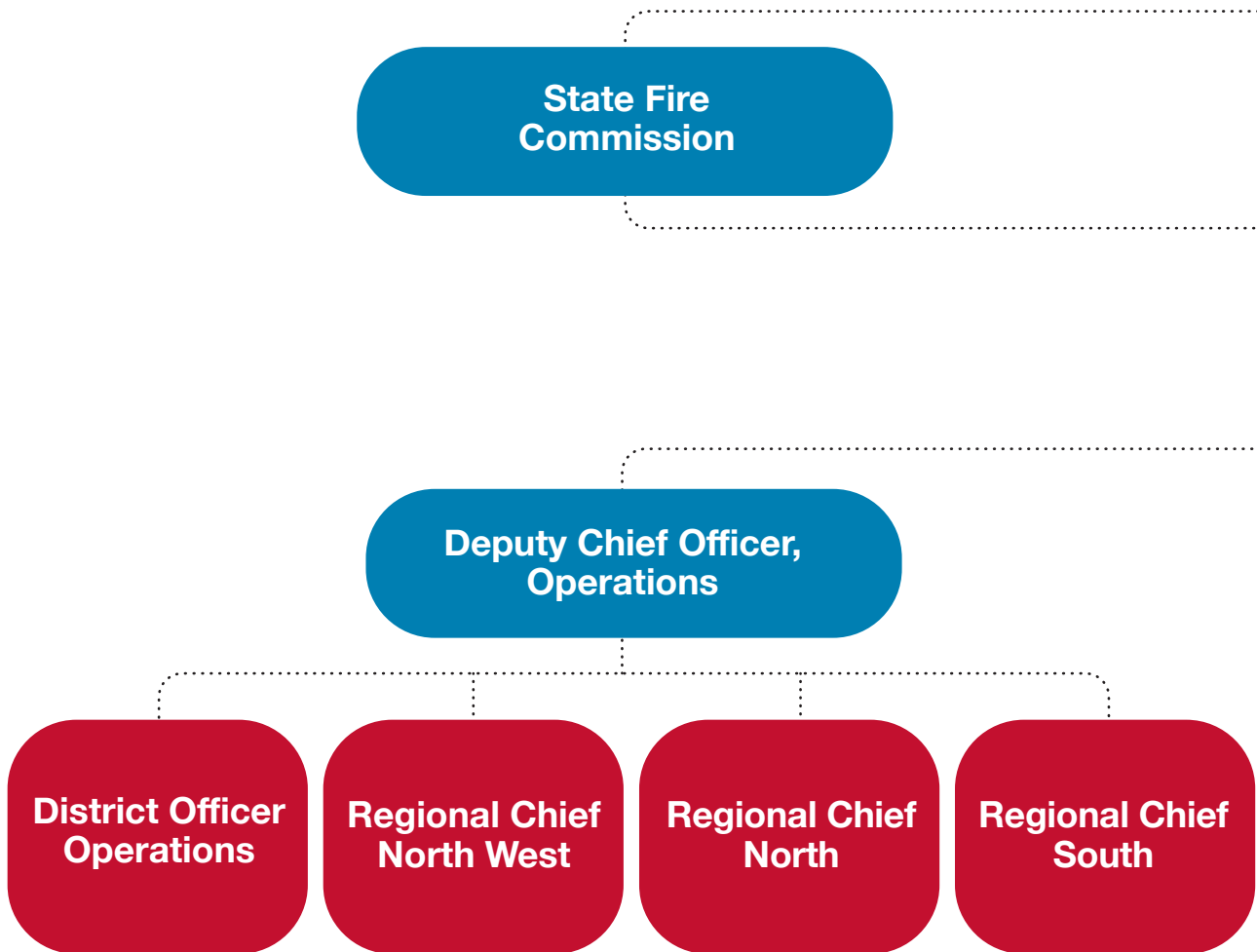
Our vision is a Tasmanian community safe from the impact of fire and other emergencies.

Our Role

Our role is to protect life, property, and the environment from the impact of fire and other emergencies by:

- Promoting fire safety across the community
- Providing an effective response to emergencies

Organisational Structure



Our Values

The services we provide are driven by the needs of the community. In order to meet those needs, and the needs of our people, we have adopted the following core values:

Service

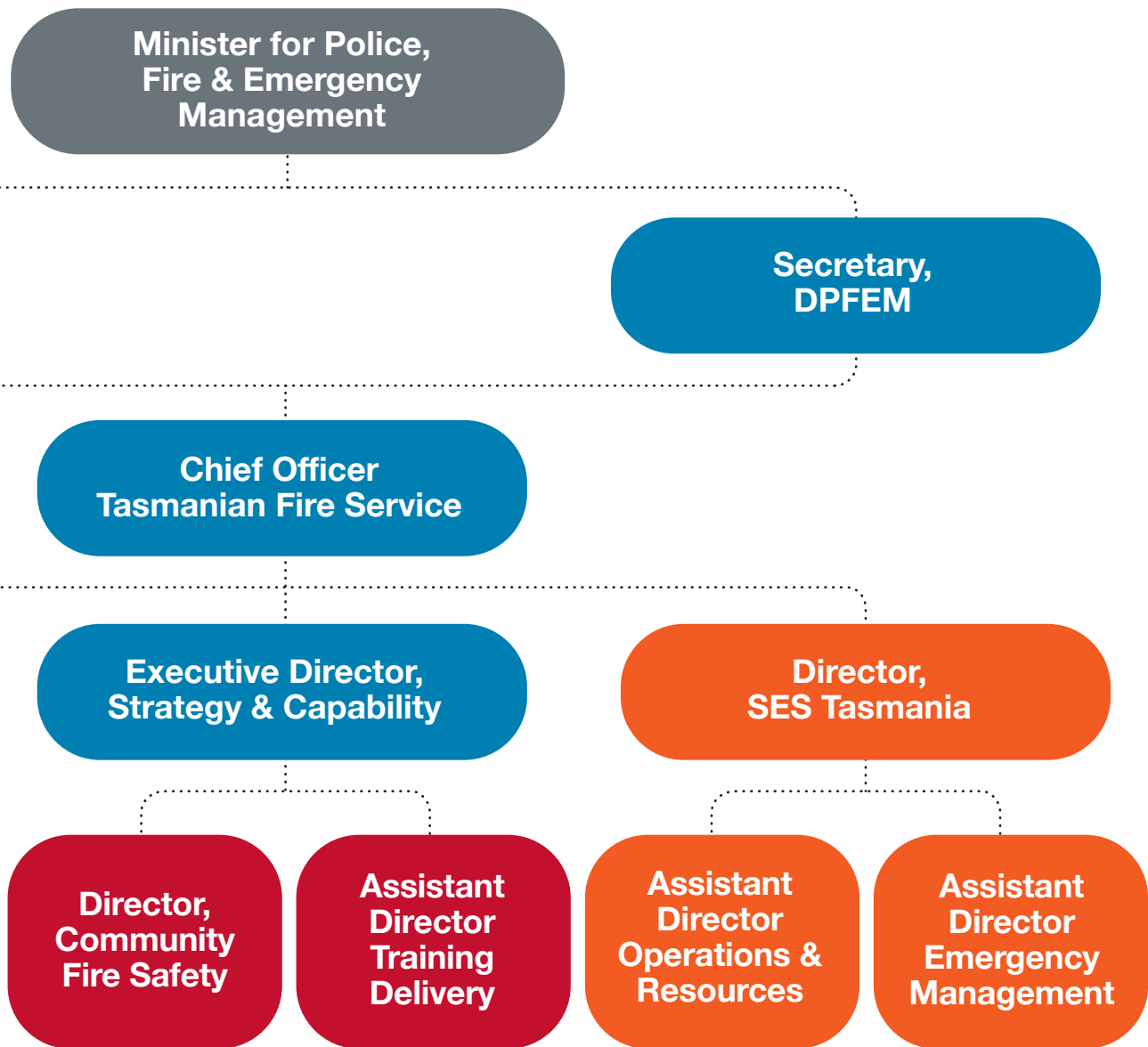
We value:

- Serving the Tasmanian community
- Being responsive to community needs
- Being progressive and delivering quality services

Professionalism

We value:

- Dedication and pride in our organisation
- Being skilled, efficient, committed, and innovative
- Using our collective capabilities to deliver an excellent service
- Being accountable for our actions



Integrity

We value:

- Being trustworthy and ethical
- Treating each other fairly and honestly
- Having the courage to do the right thing

Consideration

We value:

- Each other
- Working together to achieve our goals
- Treating each other with respect and understanding
- Being supportive, compassionate, and helping each other

2021-22 Highlights

TFS

-
- Commencement of a 'Diversity in Recruitment Project,' aimed at increasing gender diversity in the career firefighting ranks.
-
- Fuel Reduction Program completed 231 fuel reduction burns across nearly 31,000 hectares, in strategic locations to protect Tasmanian Communities.
-
- Red Hot Tips program continued to be a hugely successful, with relationships between farmers, government agencies and industry further strengthened. A total of 193 properties have now registered as part of the program.
-
- A new integrated learning management system, known as PETRA, was launched, giving members undertaking training an enhanced and integrated platform to manage, track, report, and record training activity.
-
- The implementation of the Australian Warnings System for the hazards of bushfire, flood and storm was completed.
-
- An interim TFS website addressing key useability and mobile friendly features was launched.
-
- The construction of a new purpose-built State Control Centre and State Operations Centre was completed, allowing for the coordination of emergency management preparation, response and recovery phases associated with major statewide emergency events.
-
- A PFAS Blood Testing Program for all personnel (career and volunteer, past and present) was initiated.

SES

-
- Supported interstate requests for emergency assistance in New South Wales and Queensland with Flood Intelligence, IMT and on ground operational roles.
-
- Contributed towards the distribution of RAT kits and other logistical support to Department of Health during the COVID-19 response.
-
- Strengthened a culture that embraces professionalism, respect, commitment, and integrity by undertaking information sessions on SES Values within staff and volunteer cohorts.

-
- Onboarded the new Community Flood Protection Planners, prioritised the establishment of three draft Community Flood Protection Plans.
-
- Significantly progressed the Tasmania Flood Mapping Project.
-
- Consolidated the roles and functions of the Regional Emergency Management Planners.
-
- Implemented rounds 1 and 2 of the Natural Disaster Risk Reduction Grant Program.
-
- Completed the detailed report on the 2019 SES Volunteer Survey.
-
- Commenced the 2021 Tasmanian State Risk Assessment.
-
- Reviewed and formatted the SES Business Continuity Plan.
-
- Redeveloped and issued the SES Honours and Awards Guidelines.
-
- Developed a regular process of BOM engagement and distribution of relevant BOM data both within and external to the SES.
-
- Streamlined workplace practices across the organisation and developed overarching doctrine and policies in regard to business undertakings and operational preparedness and response.

Joint TFS and SES activities

- Participation in TasGRN Project
-
- Change to a single TFS/SES Training and Education division and the development of a common learning management system.
-
- Aligned governance frameworks, with SES membership on Executive and Executive Leadership Team.
-
- Volunteer grants program, which provides grants for non-essential equipment, training, recruitment activities and station upgrades.
-
- Development of Sorell Emergency Services Hub.
-
- Finalisation of the State Operations Centre/State Control Centre.

Delivering our Strategic Directions

STRATEGIC DIRECTION 1

Support Community Resilience

This Direction focuses on:

- **Providing safer communities through increased resilience of at-risk communities, understanding risks, and providing tools and programs for risk mitigation.**
- **Community protection, planning, promotion, and implementation by enabling stakeholders to manage risk, providing appropriate emergency response from households, and effectively managing bushfire risk throughout Tasmania; and**
- **All-hazards emergency management planning to identify and mitigating risks.**

concentrate on enhancing the 'shared responsibility' for fire safety across TFS, broader Government agencies and the community sector.

The project saw staff working across the sector to educate on the impact of hoarding behaviour on fire safety, educate on accessing fire safety equipment through NDIS care packages, deliver training to the community sector around fire safety, and commence a research program relating to fire risk profiles.

The project trialled a residential hazard notification system, where both firefighters and community care providers could notify TFS about residential properties with significant fire safety hazards (such as a high fuel load due to accumulated possessions). Care providers were then offered support to mitigate these risks, and TFS brigades dispatched to fires at these addresses were notified of any hazards to firefighter safety.

Home Fire Safety campaign

In 2021-22, home fire safety messaging continued to be shared through social media, to an audience of more than 99,000 Facebook followers and 8,000 Instagram followers.

School Fire Education Program

The School Fire Education Program is a core community fire safety program of TFS. It is designed to improve the home fire safety of this identified risk group, and to produce generational change in fire safety behaviour in the community. The program is currently offered to all Tasmanian primary schools from Prep to Grade 6, providing age-appropriate activities about home fire safety. Classroom lessons and take-home learning

1.1

Safer Communities

The Community Fire Safety division of TFS works closely with communities, landowners, businesses, brigades, and at-risk groups to reduce risk and increase resilience to fires and other emergencies. Our strategy and programs focus on protecting and educating individuals and the broader community to both prevent incidents and reduce their impacts.

We deliver a wide range of services and tailored prevention and preparedness programs to create a safer environment and build resilience, particularly amongst 'at risk' communities. Our programs have been developed based on research and feedback, with a number of initiatives that have been recognised nationally as best practice.

Home Fire Risks Mitigation Project

Following the Home Fire Risks in the Community Project undertaken between February 2020 to June 2021, the TFS continued a further project over the 2021-22 financial year to

resources are provided by specially trained TFS career firefighters, based on consultation with educators.

TFS Kids www.tfskids.com.au/ is a companion website, aimed at reinforcing the curriculum delivered in the School Fire Education Program. This website is designed to provide free fire safety information and educational resources in a friendly and engaging online environment, accessible on computers and mobile devices. TFS Education www.tfseducation.com.au provides access to additional resources through an online ordering system for teachers, parents, and other community members.

In 2021-22 the School Fire Education program was delivered to 22,220 primary school students at 88 schools.

Juvenile Fire Lighter Intervention Program

The school-based program also aims to prevent the onset of fire-lighting among children by increasing their awareness of the dangers of fires and encouraging them to make safe choices about fire. This is reflected in reduced referrals to TFS's secondary arson prevention program for children, the Juvenile Fire Lighter Intervention Program (JFLIP).

This is a family-based program for primary school aged children who engage in unsafe fire-play. Ninety per cent of participating children do not re-offend. JFLIP is delivered by the same firefighters who deliver the School Fire Education program. The reach of the School Fire Education Program with the target demographic has been an effective primary prevention strategy and has contributed to a decline in referrals to JFLIP.

During 2021-22 school fire educators worked with four families who requested support through JFLIP for managing their children's fire lighting. TFS members also represented the agency at diversionary processes for young people who had admitted to fire-related offences, including three formal cautions and four community conferences.

Bushfire safety campaign

In December 2021, TFS launched its bushfire safety campaign – Bushfire, why risk it? The 2021-22 campaign continued on from the previous year's success and included a dedicated campaign-oriented website www.bushfire.tas.gov.au with direct access to an online 5 Minute Bushfire Plan as well as a range of simple tools and bushfire safety information.

Since the campaign commenced, over 15,000 people visited the campaign website, with over 2,500 of these developing and saving their 5 Minute Bushfire Plan.

A new Bushfire Safety Guide 2021 was developed to aid community understanding of bushfire risk and is available for download on the TFS website.

The campaign enabled TFS to:

- Emotionally engage the at-risk audience and increase ownership of bushfire risk.
- Clearly communicate the simple actions required to be bushfire ready.
- Encourage people to download and complete the 5 Minute Bushfire Plan; and
- Dispel inaccurate beliefs about bushfire risks and safety through a series of "beliefs" and "busted" scenarios.

The campaign was broadly advertised state-wide through local and metropolitan newspapers, radio, social media (Facebook, Instagram), and posters were placed in key high traffic areas, such as the windows of the City of Hobart building for which the TFS was grateful. In addition, posters, flyers, and bumper stickers were sent to volunteer stations for distribution in local communities.

Bushfire-Ready Neighbourhoods

As of June 2022, the Bushfire-Ready Neighbourhoods program (BRN) of TFS had been in full operation for eight years.

BRN is a community-based prevention and preparedness program for bushfire prone communities across Tasmania. The BRN is partway through an extended round four of the program, working with 17 core communities state-wide, as well as supporting dozens more.

Round four outputs during July 2021 – June 2022 include:

- A total of 1,911 people participated in BRN activities.
- 87 community development activities were conducted.
- The program has been working directly with communities (including volunteer brigades).

Delivery of round four has been impacted by COVID-19 due to some restrictions on physical distancing and requirements by the Department of Health, Tasmania.

The BRN program continues to work with a range of at-risk sectors including tourism, preventative health, community services, services for people over the age of 65 and people with disabilities.

As with rounds one to three of the program, there is a longitudinal evaluation of round four taking place, which will measure behavioural change. The program undertook a baseline survey of communities at

the beginning of the round (2020) and a representative sample of round four community members will be re-surveyed at the end of the round to measure the change in household behaviour over time.

The program also supports TFS brigades to develop their capacity for community engagement within their own communities.

Disaster Resilience Education Education Tasmania (DRET)

disasterresiliencetas.com.au/ is a web-based teacher delivery package that aims to educate students in the fundamentals of disaster resilience and encourage their participation in the development of safer Tasmanian communities. In five lessons students and educators explore local hazards and the occurrence of natural disasters of flood, storm, and bushfires in Tasmania. The five lessons of DRET link to the Australian Curriculum for students in grades five to eight in the learning areas of Humanities and Social Sciences, Geography, Science and Health; general capabilities of Literacy and Personal and Social Capability and cross curriculum priority of Sustainability. In 2021-22, the site had 7,733 page views, 955 student sessions and 2,122 teacher sessions.

1.2

Community Protection, Planning, Promotion, and Implementation

Management of bushfire related risk throughout Tasmania

The Bushfire Risk Unit (BRU) has a central role in coordinating the implementation of the Tasmanian Government funded Fuel Reduction Program (FRP) which represents a

contemporary approach to bushfire mitigation and community fire safety. This exemplifies an ongoing part of core business within TFS and provides key efficiencies across business areas engaged in bushfire risk mitigation.

The FRP aim is reducing bushfire risk to provide the most protection to Tasmanian communities on both private and public land as a “tenure-blind” approach.

The Program takes a strategic approach to bushfire risk reduction, and whilst planned burning remains the most cost-effective tool available for managing vegetation fuels loads, other bushfire risk treatments such as mechanical vegetation removal can and are employed.

TFS is one of three main organisations partnering in the delivery of the FRP in Tasmania, along with the Parks and Wildlife Service (PWS) and Sustainable Timber Tasmania (STT).

The Program has now entered its eighth year of operation. Since the program began, 1,206 strategic bushfire risk reduction activities have been completed state-wide, encompassing over 172,958 hectares, of which 24,384 hectares was conducted on private land (at 30 June 2022).

The utility of the FRP was demonstrated during the Sisters Beach fire in December 2021, which was halted on one front by the edge of a fuel reduction burn undertaken as part of the Program.

Community Protection Planning

Since 2010 TFS has been undertaking Community Protection Planning for bushfire throughout Tasmania. The objective of Community Protection Planning is to develop and implement plans to mitigate the impact of bushfire on Tasmanian communities.

The program focuses on three types of plans:

- Community Protection Plans for local communities.

- Bushfire Response Plans for emergency responders; and
- Mitigation Plans that address fuel management for at-risk communities and critical infrastructure.

A unique and noteworthy feature of the Community Protection Planning process is the engagement with relevant stakeholders in plan development, including local community representatives, local emergency management representatives, local government, and infrastructure managers.

Through gaining an informed and comprehensive knowledge of the community, bushfire protection strategies are developed that are entirely contextual for the community, and thereby providing the most effective protection and recovery outcomes.

Community Protection Planning is a core feature of the risk mitigation strategy identified by Fire Management Area Committees (FMAC) within Bushfire Risk Mitigation Plans. Community Protection Planning is therefore central to bushfire response operations, community preparedness, and community-level fuel management. Community Protection Plans are simple, local plans for community members and visitors to an area. These plans provide bushfire safety options, such as the location of nearby safer places and community specific advice. Seven Community Protection Plans were developed for Tasmania’s highest risk communities during 2021-22.

Bushfire Response Plans are comprehensive pre-incident plans that reflect TFS’s six operational priorities when bushfires are burning out of control.

These plans are utilised by incident managers and identify where vulnerable people may gather during bushfires, community infrastructure and other assets prioritised for protection, safe

access and egress routes, and water supplies for firefighting. These plans focus firefighters on the primacy of public safety and the protection of assets that will contribute to community recovery. Four additional Bushfire Response Plans were developed for Tasmania's highest risk communities during 2021-22.

Mitigation Plans are local-level bushfire hazard management plans. They are designed to guide community-level fuel management to protect people and community assets.

These plans contribute to strategic fuel management objectives of the Whole of Government Fuel Reduction Program. Three additional Mitigation Plans were developed for Tasmania's at-risk communities and specific assets during 2021-22.

The Bushfire-Ready Schools program (BRS)

The Bushfire-Ready Schools Program uses bushfire science to categorise schools based on their survivability during a bushfire event and prescribe a tailored risk treatment strategy.

By undertaking a qualitative risk assessment for every school, the BRS program can provide schools with a comprehensive assessment report, a site-specific bushfire hazard mitigation strategy, building retrofit advice, and written guidance about bushfire emergency management planning. The BRS program is aligned with the Comprehensive School Safety Framework, and through it the Sendai Framework for Disaster Risk Reduction 2015-30.

During 2021-22, all Tasmanian schools, private and public, have now been categorised for their survivability during a bushfire and supplied with tailored bushfire risk treatment advice. With assistance from TFS, many of these risk mitigation strategies were

implemented at the schools, resulting in a much-improved bushfire safety outcome. All Tasmanian school communities can now mitigate their bushfire risk based on this advice, and TFS is providing continuing support to schools with their mitigation strategies and bushfire emergency plans.

TFS is currently working with the Department of Education in the comprehensive revision of Bushfire Emergency Plans.

Using the same procedures and processes, and prioritised by potential exposure to bushfire, this program has been extended to similar places of vulnerability and community value. All libraries in bushfire-prone areas were visited and reported on.

Workplaces and accommodation places in bushfire-prone areas are also being assisted to develop comprehensive bushfire emergency plans as part of their bushfire protection requirements arising from planning and building permit conditions.

Enabling workplaces to mitigate fire risk and respond safely

The ongoing provision of fire protection maintenance services continued through TasFire Equipment (TFE) during 2021-22 with a focus on at-risk industries and those located in remote and regional parts of the state.

The benefit of first attack fire protection equipment to enable fires to be extinguished in the early stages of development is evidenced through a survey of TFE clients that used fire protection equipment on fires. Of those surveyed during 2021-22, first attack firefighting equipment was completely effective in 94 per cent of cases and the fire brigade was not called in 84 per cent of these cases.

1.3

Emergency Management Planning – All Hazards Risk Management

TFS mitigation of fire risk in the built environment

The building boom in Tasmania continued throughout this reporting period, seeing high numbers of fire-safety related requests.

TFS staff have undertaken significant work in relation to multiple large projects underway in the State over the reporting period. Fire Engineering staff contributed significantly to several major building development projects and assisted in advice on the fire safety design features to ensure a high level of building occupant safety. An area of concentration for TFS has been distilleries and bond stores, noting their increase in popularity and potential for hazard. TFS has presented to a number of forums in relation to safety and regulation in this sector and will continue to monitor trends.

TFS initiated two projects during this reporting period, specifically focused on safety in the built environment.

The False Alarm Reduction Strategy project is focusing on reducing the number of false alarms seen across the State. Within Tasmania there are approximately 2,100 monitored building fire alarm systems, collectively averaging over 3,200 false alarms annually. TFS will respond to every alarm and false alarms not only have a financial cost but mean that crews may not be able to respond as quickly to an actual emergency. This is a multi-year project that is currently funded to the end of the 2022-23 financial year.

The Alarm Signalling Equipment project is overseeing an upgrade to alarm signalling equipment (ASE) across the state. Previous ASEs have relied on 3G technology, which is to cease in June 2024, and TFS initiated this project to gradually upgrade premises to new technology.

Mitigation of bushfire risk through policy and regulation

TFS contributes to bushfire mitigation at a strategic level through involvement in public policy development, as well as through its role in land use planning and bushfire building and development control.

Over the reporting period the implementation of state-wide bushfire-prone areas overlay via planning schemes occurred incrementally and has now been completed.

During 2021-22 bushfire hazard practitioners in Tasmania continued to be supported by TFS through the Chief Officer's Accreditation Scheme, the provision of technical advice and mentoring, and the review of development proposals and documentation.

TFS revoked the accreditation of two individual bushfire hazard practitioners following audits.

A state-wide audit of subdivisions in bushfire-prone areas has commenced during the financial year and is ongoing.

In addition, TFS collaborated with a range of industry and government stakeholders to support strategic-level bushfire mitigation initiatives and to improve the bushfire safety of government programs and other projects and infrastructure.

Assessing State-wide Bushfire Risk

Applying contemporary bushfire science and technology, and accounting for the spatial and temporal influence of mitigation activities, TFS undertakes a comprehensive assessment of the state's bushfire risk twice per annum.

The undertaking of a bushfire risk analysis is a key contributor to the understanding of the ongoing success of the State's Fuel Reduction Program.

TFS staff contributed to the ongoing development of a new, contemporary bushfire simulator being initiated at the national level. When fully delivered, this will provide an enhanced capability to understand potential fire risk.

Tasmanian Flood Community Planning Pilot Project

The completion of the Tasmanian Flood Community Planning Pilot Project informed the business case which supported the decision to allocate additional SES resources for flood community protection planning.

The SES Storm and Flood Ready program is responsible for the ongoing delivery of Community Flood Guides and Response plans.

Tasmanian Flood Mapping Project

Despite some impacts due to COVID travel and work restrictions with contractors during the previous reporting period, significant progress was made within SES regarding phase two of the Tasmania Flood Mapping Project (TFMP).

Phase two of the TFMP is on schedule for final delivery of the state-wide Tasmanian Strategic Flood Map by the end of 2022.

SES Regional Emergency Planners and Tasmanian State Risk Assessment 2021

The SES Regional Emergency Management Planners have been providing emergency management planning and development support to regional and municipal emergency management authorities. This has been a hugely successful initiative and the value added by these roles has been endorsed by the Regional Emergency Management Controllers. Ongoing funding for these positions is yet to be secured.

A project to complete the Tasmanian Disaster Risk Assessment (TASDRA) was undertaken in 2021 and early 2022, this work is now complete and the final Reports are available on the SES Website and WebEOC. This project was a huge success and was undertaken in partnership with the University of Tasmania, the core of the project were multiple scenario-based workshops that were attended by over 350 individuals from across Tasmania. The workshop attendees were drawn from across all levels of government representing multiple Agencies, Departments and Councils, there were also elements of the private sector in attendance.

The Project has also gained praise nationally from the Mitigation and Risk Sub-Committee of the Australia/New Zealand Emergency Management Committee and has been mentioned as part of Australia's submission to the Mid-Term Review of the Sendai Framework.

STRATEGIC DIRECTION 2

Providing Trusted Emergency Response

This Direction focuses on:

- A seamless all-hazards approach to the delivery of emergency services, through a mapped capability model, effective allocation and use of resources, informed future work plans and strategic asset management plan and identification of opportunities for improvement.
- Consolidation of lessons after action reviews, ensuring a highly flexible and adaptable learning organisation.
- Timely and accurate delivery of emergency information and intelligence to ensure the community is informed to respond in a matter to protect themselves, to decrease fatalities, and to ensure preparedness and response is informed with intelligence; and
- Being a socially and environmentally responsible organisation, improving capacity to measure and reduce impacts on the environment.

2.1

Adopt a seamless and all-hazards approach to the delivery of emergency services

The infrastructure build of the State Control Centre (SCC) and State Operations Centre (SOC) is nearing completion. As these facilities become operational to manage emergency events, work is being undertaken across the emergency management sector of government to ensure the necessary and appropriate plans and guidelines (doctrine) are developed including the interoperability arrangements for their use between agencies within DPFEM as well as across Government emergency management arrangements and activities.

A draft TFS Volunteer Strategy has been developed and is currently being refined for consultation with the broader volunteer constituency. It is envisaged that this Strategy will be finalised prior to the end of the 2022-23 financial year in consultation with the newly established Executive Director SES and Volunteers role.

2.2

Develop a continuous improvement model that supports a changing environment

Fire Alarm Replacement

With the Telstra 3G network due to be decommissioned by December 2024, a significant work program is underway to ensure that alarm signalling equipment across the State is replaced / upgraded prior to the network being switched off.

A targeted scheduled roll-out of 95 ASEs per month is required to meet the December 2024 end of 3G network cut-off. There are approximately 2,000 ASEs to be replaced in Tasmania, and in 2021-22, 157 ASEs were upgraded (by request or due to a fault).

Call for assistance number

The SES 132 500 call for assistance number has been integrated into FireComm and dispatch SES resources to all multi-hazard incidents is undertaken by FireComm. SES has been fully integrated into the Emergency Services Computer Aided Dispatch (ESCAD) System.

Community Fire Safety regulates fire systems in the built environment to ensure that fire systems are fit for purpose and compliant with the Building Code of Australia and the relevant Australian standards. 150 premises with fire systems are audited annually and reported on for compliance.

2.3

Deliver timely and accurate emergency information and intelligence

Multi-hazard intelligence team

The Tasmanian Government provided a \$900,000 commitment over three years to develop a permanent multi-hazard intelligence team of skilled staff to provide monitoring across all types of hazards. This includes geo-spatial data monitoring, satellite data review and predictive services to list a few to provide a unified approach to informing response and recovery decisions.

A project manager has now been appointed to further develop this capability within the Emergency Management Centre.

2.4

Be a socially and environmentally responsible organisation

Work is ongoing to implement firefighting chemical and equipment recycling programs in line with industry best practice and legislation.

Alternative solutions to emissions from live fire training is being developed, including the recent purchase of two virtual reality FLAIM Trainer systems.

TFS has transitioned to Class B firefighting foams that do not contain persistent fluorinated organic compounds (PFAS, or per- and polyfluoroalkyl substances) and now have in place a Foam Strategy. This plan outlines the need to manage identified sites based on the risks they present and specifies how the management of PFAS will be integrated into the Environment Protection Agency's ongoing regulation of activities at contaminated sites.

In October 2021, the TFS introduced a voluntary PFAS blood testing program for those who had used Aqueous Film-Forming Foams in the course of their duties, including current and former personnel (both career and volunteer) as well as staff from DPFEM's Engineering and Fleet Services.

STRATEGIC DIRECTION 3

A Collaborative Organisation

This Direction focuses on:

- **Integrating common operating systems, to ensure people undertake work efficiently, collaboratively, and seamlessly, and ensure that operational systems provide the capability to coordinate emergency services across all hazards.**
- **Building collaborative culture through values, behaviours, policies, and engagement that ensures effective and receptive collaboration with external stakeholders; and**
- **Participation in Whole of Government (WOG) reforms and participation across the emergency management industry to ensure TFS are a leader in contemporary emergency management and that national initiatives are utilised to add value to Tasmania.**

Work in 2022-23 will see functionality of the system increase and continued work to implement to SES members.

TFS-Website

A new TFS Website was launched in December 2021. This new site has a contemporary look, easier to navigate and is mobile and user-friendly. More work will be undertaken on the site over the next nine months making further improvements to the readability and accessibility of this site.

Brigade Connectivity Rollout

During the year TFS supported computer, network and WiFi connectivity was rolled out to priority Volunteer Brigades. In 2021-22, seven stations were provided with connectivity.

ESCAD Server Replacement

The ESCAD infrastructure was due to reach end of life in early 2021-22. Extensive planning was undertaken to support this critical infrastructure, and following a successful procurement process, the new infrastructure was installed in October 2021. This work was undertaken in partnership with Dell and Intuit and received the Dell Partner Project of the Year Award for Asia Pacific Japan.

3.1

Take opportunities to integrate common operating systems

Integrated Training Learning Management System

Training Services have facilitated the review and development of a new Career Development Pathway, which will be supported by the introduction of PETRA (the new Learning Management System). The Integrated Training Learning Management System (ITLMS) was introduced to members in June 2022. PETRA offers a variety of options to access information and services to help support all members and their training needs.

Once fully implemented PETRA will provide all TFS and SES members and employees with:

- increased accessibility to learning and development opportunities
- flexible attendance options, including online learning to complement face to face training
- simulated training scenarios and virtual classrooms
- ability for brigades to have increased visibility of capability, training and development needs
- online rostering facilities
- online learning library services
- increased training support and connectivity
- 24/7 accessibility to training on BYO devices.

3.2

Build a culture that delivers a collaborative approach

Training Reform

TFS continued to engage with partner agencies, conducting multi-agency incident management programs that attracted participants from PWS, STT, and SES. Around 40 personnel attended the training program.

3.3

Participate and inform Whole of Government reforms

TasGRN Project

The Tasmanian Government is committed to the provision of funding in support of TasGRN Project. TasGRN will provide contemporary voice communications system through a P25 digital radio network, enabling TFS direct communications with the emergency service organisations and land managers that we work with in multi-agency incidents.

The eight core user organisations of the TasGRN Project will transition onto one unified, digital, and interoperable radio network commencing in July 2023, which will represent the largest technological upgrade to multi-agency radio communications in Tasmania's history.

This project, with national and global radio standards, will result in modernised emergency services, government agency communications in Tasmania that are more reliable and a resilient network which will provide better services to Tasmanian community.

The TasGRN Project is currently transitioning from implementation phase into network design, development, and construction. The TasGRN Project team is working in collaboration with Telstra to finalise project planning phases and will commence implementation activities of the TasGRN radio network for TFS and SES facility installations and vehicle TasGRN radios in the 2022-23 financial year.

TFS and SES representatives are working within the TasGRN Project team to make key decisions alongside TFS-TasGRN Governance Group and ensure the final TasGRN solution will improve operational effectiveness across TFS and SES.

3.4

Participate across the emergency management industry to add value to Tasmania

The Public Information and Warnings Unit takes a state-wide strategic multi-hazards approach to public information and warnings in day-to-day operations, during incidents, operational readiness, stakeholder engagement, community education and systems.

TFS and SES continued the ongoing planning and implementation of the Australian Warning System (AWS) - a new national approach to public information and warnings for multi-hazards, including bushfire, flood, and storm.

The AWS has been designed based on feedback and research across the country and aims to deliver a more consistent approach to warnings, no matter where you are. It uses a nationally consistent set of icons and colours to show incidents on websites and social media, supported by calls to action.

In 2021, in line with national changes a restructure of public information and warnings continued to take shape for TFS and SES. This included the addition of a Coordinator Public Information and Warnings position. In June 2022, a fixed Stakeholder Engagement Officer commenced to support the implementation of the SES Flood Warning System. TFS implemented the AWS for bushfire in September 2021 and SES is implementing for flood in September 2022 and storm in 2023.

The TFS and SES Public Information and Warnings Unit has played a critical role in the development and

implementation of the new TasALERT website, the Tasmania Government's website for emergency warnings and public information. TasALERT will go live in September 2022.

Current Projects

National Projects

- Australian Warning System (AWS) Implementation
- Represent TFS and SES on the AFAC National Warnings Group
- National App scoping
- Emergency Alert
- Royal Commission into National Natural Disaster Arrangements

State-wide Projects

- SES Flood Warning System Project
- Coordination/facilitation of TFS and SES Public Information Coordination Group
- Develop and manage TFS and SES state-wide public information and warnings capability, including a state on call public information roster for multi-hazards
- AIIMS Public Information Officer training and development
- Fire Permits and Total Fire Ban communications
- TasALERT

SES administered round three of the Natural Disaster Risk Reduction Grants Program, providing \$949,873 towards 14 projects for eligible agencies/ organisations to address risks from natural disasters.

STRATEGIC DIRECTION 4

Valued and Capable People

This Direction focuses on:

- **An engaged, functionally proficient, and diverse workforce, who consistently deliver service to the organisation and demonstrate values through behaviours.**
- **A skilled, motivated, and capable workforce, embedded workplace safety, with a highly effective volunteer support structure.**
- **Professional career/volunteer pathways, with volunteers valued and utilised for their skills in training, command, and local knowledge, with career pathways ensuring capability matches service delivery; and**
- **All levels of the organisation participating in and contributing to corporate development and growth.**

People Focused Leadership

Performance Development (PD) continues to be actively promoted within the TFS, as an important tool for growing our people and management capability. Workshops continue to be delivered on the 'What, Why & How' of performance development along with reflective practice on application of the model. PD has been further supplemented by the introduction of two online learning modules: 'Performance Development Guidelines' and 'The Process of Managing Performance Issues.'

The Performance Development Framework (PDF) continues to be supported by other learning and development initiatives such as: DiSC® Thinking & Communication Preferences. The ongoing benefits of quality conversations in the workplace form the basis of psychological safety, connectedness, and overall wellbeing. Furthermore, they also provide an enabler towards the achievement of higher performance, talent identification and succession planning.

Work Health and Safety

During the reporting period the SFC have continued a focus on improving work health and safety (WHS) governance and systems to increase support to frontline workers.

The Department's flu vaccination program administered 1,628 flu shots to both staff and volunteers via on-site workplace clinics, selected pharmacies, and General Practitioners.

In June 2021, the TFS engaged the services of Envirolab Services Pty Ltd to undertake accredited testing for PFAS in bloods. To date 102 career and volunteer fire fighters have registered for the blood tests.

DPFEM continued to review and update plans and procedures relating to COVID-19 as advice from Public Health changes.

4.1

Develop and implement a Human Resources Capability Framework

TFS Volunteer Guidelines for Code of Conduct and Grievance Matters

Initial scoping and research was undertaken in 2020-21, for Volunteer Guidelines to support management of volunteer conduct and grievance matters within TFS. This work was put on hold during 2021-22 while the Department's workplace relations capability is re-built.

SES Code of Conduct and Values

SES continued to promote its code of conduct and SES Values with all members. Regular member surveys revealed good feedback on internal communications, levels of mutual respect, work health and safety culture and improvements in management and supervision.

4.2

Develop a 'People Plan'

During the reporting period DPFEM finalised its WHS Policy and redefined the role of the TFS WHS Committees to ensure membership and agendas reflect their key objectives. These committees continue to operate effectively with good engagement from the Health and Safety Representative network.

2021-22 saw the implementation of a new online WHS reporting system. With the implementation of the Folio WHS reporting system, reporting of incidents and hazards has improved. Supported by training packages, managers and supervisors were given Full User access to review, update and provide progress notes to resolving hazards reported in Folio. This has been a significant achievement for DPFEM and is contributing to improved reporting, tracking of corrective actions and identification of WHS risks.

During the reporting period DPFEM also commenced consultation to identify workplace hazards and work health safety risks and improve our approach to WHS risk management. A survey was distributed encouraging all TFS staff and volunteers to identify the potential hazards and risks in their workplace including psychosocial and health safety and wellbeing hazards. It is anticipated that this work will assist in developing a register of the SFC's top WHS risks, establishing mitigation plans and enabling regular assessment.

Workplace Diversity and Inclusion

Creating a workplace which is respectful and inclusive and free of harassment, bullying and prohibited conduct, is the responsibility of all employees, across the agency, including members, recruits, volunteers, contractors, and students.

DPFEM is committed to creating a workplace culture that values and embraces the contribution of employees from diverse backgrounds, experiences, knowledge, skills, and perspectives. During the reporting

period, significant work has been completed to contribute to this commitment and promote a respectful and inclusive workplace which is free from all forms of discrimination, bullying and prohibited conduct.

During this reporting period, the Department's Diversity and Inclusion Policy and supporting Guidelines were updated. The focus of the Policy and Guidelines is to inform our workforce on their responsibilities in creating a respectful and inclusive workplace free from all forms of discrimination, bullying and prohibited conduct. The Guidelines provide information to workers on the process they can undertake to report harassment, bullying or prohibited conduct in the workplace. Further, the Guidelines detail the process included in investigating, managing, and recording issues and complaints related to diversity and inclusion.

During this reporting period, the Department reached the final stages of developing an online learning module. This training introduces diversity and inclusion; workplace rights and responsibilities and provides insights and materials designed to develop cultural understandings of respectful behaviours and the role of individuals in organisation culture.

A focus for Diversity and Inclusion in 2022-23 will include the completion and roll out of the online learning module and progress against the Department's Our Watch action plan.

Wellbeing Services

The health and wellbeing of all employees is a key priority for TFS, as demonstrated in the finalisation of the DPFEM Mental Health & Wellbeing Strategy 2021 - 2026.

It consists of an overarching vision, a wellbeing model, a stigma reduction model, guiding principles and focus areas to support the wellbeing of our people.

We are focusing on leadership, reducing the stigma attached to seeking help, appropriate early intervention and ensuring the services we deliver are both reactive and preventive. Preventive services included Ready for Response (R4R) provision of Mental Health First Aid (MHFA) training, regular and scheduled-upon-request, information sessions and MyPulse.

The Ready for Response (R4R) program is a 12-week fitness and nutrition program which targets the wellbeing of emergency service workers and volunteers. There are two elements to the program; an online program and a face-to-face program.

MyPulse, our award-winning program, which launched in 2019, continues to complement our existing reactive wellbeing strategies. It is an online health and wellbeing program that supports both the physical and mental health of our emergency services personnel and is an Australian first.

MyPulse offers a scalable range of services that is responsive to known risks associated with emergency first responder duties. The take-up has been excellent and the results extremely pleasing.

The extension of the MyPulse mental health screen, physical health screen and associated coaching sessions to volunteers (2021) and State Service Employees (2022) means these essential cohorts now receive exactly the same level of services as career emergency services personnel. This has been a very positive step and well received.

Edith Cowan University has been appointed to independently evaluate the effectiveness of the health and wellbeing program and associated services. The evaluation is being delivered incrementally over a three-year period with the final report expected in 2023.

The Critical Incident Stress Management (CISM) program, continues to provide exemplary services to all emergency service personnel involved in notified critical incidents.

In December 2020 DPFEF commissioned an Independent Review of the effectiveness of DPFEF's Health and Wellbeing and Workers Compensation Frameworks. The findings were handed down in a report now referred to as the Winter Review. A core emphasis of the report recommendations was the placement of our people at the centre of our approach to Workers Compensation. With that in mind the Injury Management and Advisory Service (IMAS) has now been integrated into the Wellbeing Support Directorate.

TFS and Wellbeing Support continue to engage with unions to gauge feedback to the services offered and improve upon service delivery where possible.

4.3

Development of a professional development pathway for volunteer and career staff

Training and Education provided ongoing training and support to our career and volunteer firefighters across the State despite the challenges associated with COVID-19 and

subsequent safety measures impacting face-to-face delivery, particularly in the first half of the financial year.

Training Delivery conducted train-the-trainer and piloted a new Brigade Management course for volunteers. The Brigade Management course is designed to support our volunteers in the general day-to-day running of volunteer Brigades and stations. It gives them the skills and knowledge needed to undertake the tasks, jobs and roles that ensure volunteer Brigades run smoothly from an administrative perspective and continue to support regional staff.

Training and Education have coordinated and delivered 433 volunteer courses across the State ranging from tactical response to leadership/management; approximately 2,515 volunteers attended our courses during this past financial year.

Our Trainee Firefighter Development Program continued over the 2021-22 period with Recruit Course 1/21 graduating in November 2021. 16 Recruit Firefighters graduated after completing an intense 15-week program; five were allocated to Southern Region, seven to North and four to the Northwest. This will further enhance our operational capacity across the State.

The past financial year has also seen our Leading Firefighter Development Programs (LFDP) continue for two cohorts. 18 candidates from around the State participated on the program with the final training block concluding in December 2021. Final assessments were conducted during the months of December 2021 and April 2022. This has also enhanced our management, leadership, and tactical operational capabilities across the State.

While our LFDP is continuing Training and Education are conducting a review into the content and delivery methodologies required for this program moving forward. The focus

in on career pathways, program resourcing, costing, time efficiencies as well as updating the assessment model to ensure we continue to meet TFS organisational and compliance needs.

Over the last twelve months the Senior Station Officer Development Program (SSODP), which included seventeen participants, has been completed practical assessments conducted. Thirteen staff were deemed competent and promoted to senior Station Officer. Training and education will be reviewing this important strategic command program prior to the next SSODP.

Training and Education acquired a shipping container and converted it into a training cell for the NW Region. The training cell is located at Strahan and is designed to service the west coast volunteer brigades, reducing the need to travel large distances to undertake some of our structural firefighting training activities.

The "old" fire training prop in the Northern Region was removed due to its age and the significant structural damage continuous fire training had caused to the training prop. This was subsequently replaced with new shipping containers designed to replicate a suburban housing structure, which includes movable walls, doors, windows and both a tiled and iron roof for working at height training.

The new External Training delivery business model was endorsed by the Chief Officer and implementation of the model has commenced. The appointment of a new Manager to lead the team and two vacant Training Officer positions (in the South) were filled. Successful liaison with the Australian Antarctic Division has resulted in a new Deed of Standing Offer for the ongoing provision of Expeditioner Training Services until 2025. External Training has also committed to continuing the delivery of our Bush Firefighting program for STT.

Training Services

Training Services have facilitated the review and development of a new Career Development Pathway. The Pathway has been developed to incorporate changes in the current delivery model for career development, changes in the Public Safety Training Package and changes made in the Firefighting Industrial Agreement 2019. A consultation brief was developed and has been through three rounds of consultation with Training and Education, the Career Operational Training Reference Group, and the management group within TFS.

2022-23 will see the Pathway receive final endorsement and commence implementation, ensuring firefighter development occurs in a staged and considered manner to enable members to have the right skills at the right time.

The implementation of the Pathway will also be supported by the introduction of PETRA (the new Learning Management System) to record training activities and operational capability requirements. PETRA will enable more efficient recording and reporting of training development and capability.

Volunteer Remote Area Team capability project

Annual funding of \$160,000, ongoing, was provided in 2021-22, to continue an existing commitment to develop, sustain and grow the Remote Area Teams capacity from suitable volunteer firefighters around the State.

The TFS has completed a review of the project and will undertake a fully operational review in the 2023-24 fire season.

SES Staff and Volunteer Development Pathways

The SES Volunteer Pathways is informed by capability requirements and are underpinned by the Public Safety national training package.

Due to changes in the national training package the Volunteer Pathway was reviewed in 2021 and is being implemented to better reflect operations and support capability requirements. Development priorities are:

- volunteer members in incident management functions
- subject matter experts in training delivery and evidence gathering
- leadership development, through existing TFS programs

Staff surveys were undertaken to capture qualifications and education background to assist in implementing development pathways. This process is yet to be finalised and will be enhanced by the introduction of the PETRA Learning Management System and the reporting functionality. Identification of staff to work in AIIMS incident management functional roles has been the staff development priority for this year.

Establishment of a Volunteer Strategy & Support Unit

The newly established Volunteer Strategy & Support Unit was launched during National Volunteer Week (NWW). The new Unit supports and sustains an effective volunteer workforce and has been designed with two streams:

- The Strategy stream – responsible for the identification, development, and implementation of a range of strategies and initiatives to further enhance volunteer sustainability including the unified TFS and SES Volunteer Sustainability Strategy, and key volunteer resources such as the Volunteer Handbook, Toolkits, and policies.
- The Support stream – responsible for providing at-elbow support and assistance to brigades, units, and communities with a core focus on recruitment, retention, and capacity/capability-building. The team will also play a key role in supporting community discussions around opportunities or barriers to volunteering in the local setting.

The Volunteer Strategy and Support Unit will work in partnership with regional and district staff to provide direct support to volunteers and brigades/units and increase the capability to support local or state-wide recruitment and retention activities. Both streams will also work closely with other personnel and business units across TFS, SES and DPFEM, as well as with the three associations that represent our volunteers.

4.4

Establish mechanisms to support proactive innovation

Your Ideas portal

The Your Ideas portal continues to be an important tool for all staff and volunteers to put forward innovative ideas to encourage thinking about how we can do things differently. All portal submissions are reviewed and considered by the Executive Leadership Team.

Volunteer Grants Program

TFS and SES continue to support the Tasmanian Government funded Volunteer Grant Programs, which enable volunteer brigades and units to apply for non-core equipment and training, enhanced recruitment, and engagement activities, as well as amenities and minor facility improvements. This enables volunteers to drive and shape their requirements, based on the needs of their brigade or unit. This financial year was the fourth and final year of the original funding for the Volunteer Grant Programs, which overall has seen 216 TFS volunteer brigades and 36 SES volunteer units benefit from almost \$2 million in grants. The injection of an additional \$2 million in funding will enable both grant programs to continue for a further four years from July 2022.

Review of Honours and Awards Guidelines

The TFS has been reviewing the framework that supports the presentation of the various awards of recognition, with the aim of revamping the process. At the close of the 2021-22 financial year, the process was close to completion, with recommendations being prepared for submission to the Chief Officer. As part of this work, preferred options for the visual representation and eligibility criteria of relevant Commonwealth and all TFS Honours and Awards were displayed to stakeholders at the fire and emergency services state conference in May 2022. The Guidelines will also include protocols for the wearing of honours, awards, and additional decorations; and the wearing of TFS uniform with decorations.

The framework, once finalised, will ensure equity, transparency, and accountability across all nomination processes.

STRATEGIC DIRECTION 5

An Efficient and Effective Organisation

This Direction focuses on:

- **Reviewing the emergency service legislation to complement emergency management with contemporary administration and governance.**
- **Reducing organisational risk, delivering organisational priorities with accountable and transparent reporting with a structure that is adaptable and responsive.**
- **A strategic approach to managing assets and development of a funding model and better management of finances; and**
- **Ensuring the organisation is legislatively compliant, measuring performance against KPIs with a communications framework that optimises information flow between internal and external stakeholders.**

5.1

Review Emergency Service legislation

TFS supports the review of the *Fire Service Act 1979* towards possible legislative reforms.

5.2

Adopt good structure and governance, corporate risk management and business disciplines that meet changing needs

Community Fire Safety continues to develop and maintain policies and procedures that comply with relevant legislation and support service delivery.

The TFS Executive implemented a significant internal change to improve the dissemination of information.

TFS and SES continue to work closely with DPFEM's Property and Procurement Services (PPS) to deliver on capital build programs across the state.

5.3

Develop an appropriate funding model to enable service delivery

Financial Sustainability Plan

A project team has been established, chaired by DPFEM Deputy Secretary Mandy Clarke, to develop a financial sustainability plan.

The development of this plan acknowledges that the TFS and SES have complex funding models, with the first step being the identification of the accurate cost to run these state-wide services. The plan is divided into key themes, which include workforce, fleet, infrastructure, and telecommunications. Additionally, reviewing fixed operating costs offers an opportunity to identify whether processes may be done more efficiently. A report is due for consideration by the Minister by October 2022.

New False Alarm Billing System

A new False Alarms Billing System was implemented in 2021-22. Some of the features of the new system include:

- An intuitive web front-end for District Officers and Regional Chiefs to easily monitor and manage DBA alarms for billing.
- Workflows to easily keep track of the current state of billing for each alarm.

- Premises history to view activation trends and identify faults and possible issues.
- An improved process to aid Finance with invoice generation.

5.4

Increase efficiencies through integration opportunities

Operational Training and DELTA have now been incorporated into one business unit, TFS Training and Education. The SES training delivery has also been incorporated into this business unit. This has created efficiencies across the agencies and has allowed for a more collaborative approach to training delivery.

TFS continues to provide support and input into the delivery of DPFEM's Business and Executive Services' (BES) business priorities in the areas of:

- Accommodation strategies
- Co-location
- Capital Build Program
- Appliance build and procurement
- Information management procedures
- ICT services catalogue
- Brigade connectivity
- Corporate reporting
- Diversity and inclusion
- Enterprise bargaining negotiation
- Project Conexus
- TasGRN
- ESCAD

5.5

Implement an effective communication framework

TFS is supported by DPFEM's Media and Communications Unit to ensure that relevant information is provided in a timely and accurate manner to both internal and external audiences. This is done through internal communication channels, media releases, responses to media queries, social media platforms and the TFS website.

Roll out of replacement laptop and desktop PCs

The roll-out of replacement laptop and desktop PC's is an ongoing program of work that is coordinated by Technology and Innovation of behalf of DPFEM. Over 200 computers were replaced in 2021-22.

Key Performance Indicators

FINANCIAL OVERVIEW

The Commission's net result improved from last year, with a net surplus of \$7.89M in 2021-22, mainly due to increases in the insurance fire levy and increases from the state government.

Total revenue was \$136.6M which was an increase on 2020-21 of \$14.5M, predominately due to higher than anticipated revenue for the Insurance Fire Levy which was \$8.3M above budget.

The fire service contribution from ratepayers increased by 5.5%, in line with the Corporate Plan, to \$50.8M following a freeze in the previous year at the request of the State Government due to Covid-19.

State and Australian Government contributions rose \$3.2M to \$20.9M, with a number of new commitments by the State Government of \$6.1M over two years.

The bushfire season saw an increase in Bushfire fighting contributions to \$13.4M, in line with an increase in expenditure, with the total cost of bushfire activities totalling \$13.4M in 2021-22.

Other revenue decreased slightly to \$1.9M, mainly due to the Transfer of Fuel Reduction revenue to contributions from State and Australian Governments.

Employee benefits for 2021-22 rose \$2.3M from 2020-21 to \$59.9M, relating to wage indexation, additional increases in firefighter salary bands, and additional provisions for annual and long service leave.

At year-end, the Commission had cash of \$25.2M, compared to \$14.4M for the same time last year, noting that some commitments will be carried over to 2022-23. The Commission had no overnight borrowings at 30 June 2022 and fixed term debt decreased to \$2.8M.

The Commission is responsible for funding the SFC Superannuation Scheme, which is now closed to new members. The position of the Scheme has decreased on 2020-21 with a net asset position of \$3.8M.

PHYSICAL RESOURCE MANAGEMENT

Property, plant and equipment increased from last financial year to \$143.7M due to property revaluations conducted in 2021-22; whilst capital work in progress increased slightly on 2020-21 by \$1.6 to \$4.9M, due to the timing of the fire appliance build program.

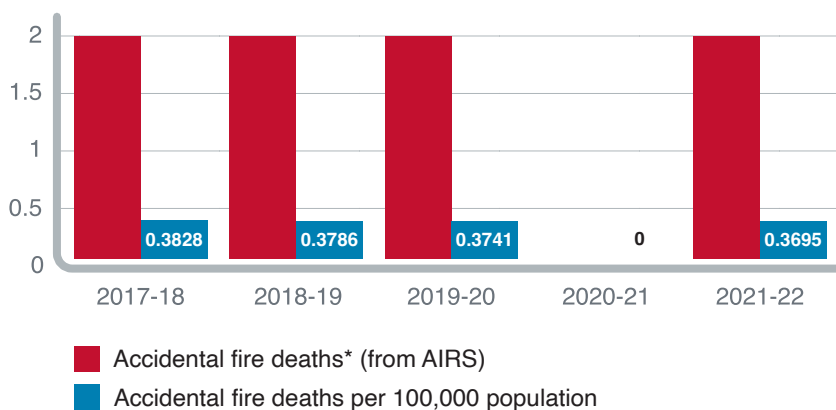
Fire Fatality Rate

TFS attended two fire fatalities in 2021-22 and recorded a rate of 0.37 fire fatalities per 100,000 people in the reporting year. A similar rate has been recorded for three of the past four years. It is difficult to provide a detailed analysis of these fatality figures, due to their low incidence and the comparatively small Tasmanian population.

Figure 1 (right) shows Tasmania's 'Accidental fire' fatality rates.

* *Accidental fire deaths excludes vehicle fire incidents.*

Figure 1: Fire Fatalities



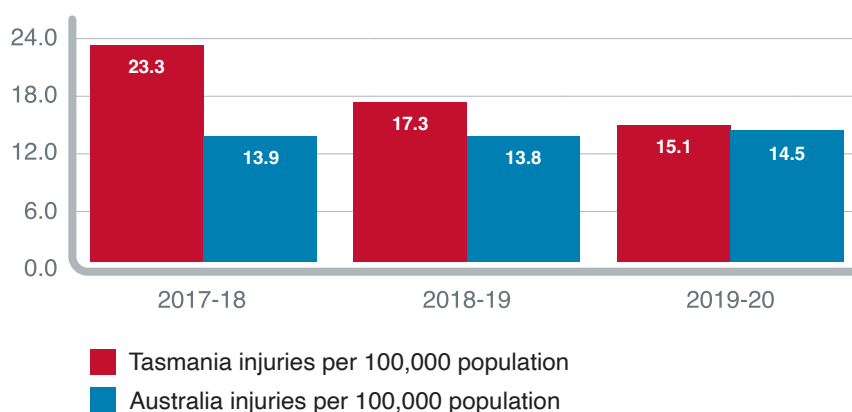
Source: TFS AIRS database, extracted 05 August 2022.

Fire Injury Rate

The fire injury rate is the number of people per 100,000 population who are hospitalized as a result of fire injuries (from smoke, fire, and flame).

Figure 2 (right) shows the most recent Tasmanian fire injury rates, compared against national rates. These figures are sourced from the Report on Government Services 2022 and derived from hospital separations data in the National Hospital Morbidity Database. Injury rates from years prior to 2017-18 are not shown, as they are not comparable due to a change in methodology. Again, due to the relatively small population base in Tasmania, these rates are variable over time.

Figure 2: Fire Injuries Resulting in Hospital Admissions



Source: The Productivity Commission's Report on Government Services 2022 Table 9A.5. The 2022 report includes data up to the 2019-20 financial year. Data for subsequent years have not yet been released.

Notes on RoGS data:

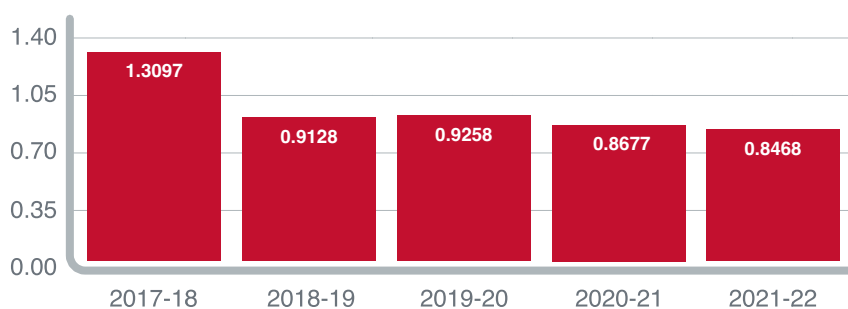
- The above excludes admitted patients transferred from another hospital, patients who died in hospital, and patients admitted for rehabilitation.
- Data is reported by state of usual residence of the admitted patient.

Structure Fire Rate

Preventable structure fires attended by TFS over the last five years have ranged from 294 in 2017-18 to 197 in 2021-22. The rates of preventable structure fires per 1,000 households have similarly reduced over this period. Again, this is not necessarily indicative of a downward trend.

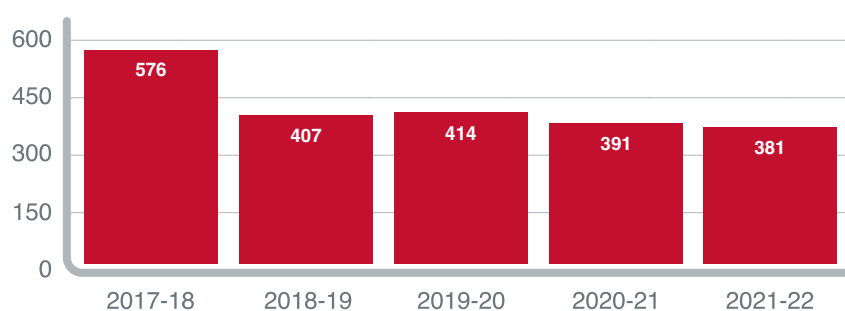
Total structure fires attended by TFS over the last five years have ranged from 576 in 2017-18 to 381 in 2021-22. Due to data quality limitations, this change should not necessarily be interpreted as a downward trend.

Figure 3: Number of preventable structure fires per 1,000 households



Source: TFS AIRS database, extracted 05 August 2022.

Figure 4: Total number of structure fires



Source: TFS AIRS database, extracted 05 August 2022.

Operational Performance Metrics

Performance Targets	2020-21		2021-22	
	Target	Actual	Target	Actual
Operational				
Number of preventable structure fires per 1,000 households	2.00	0.87	2.00	0.85
Number of false alarms (DBA)	3,000	3,110	3,000	2,777
Percentage of fires of undetermined cause	15%	19.8%	15%	21.8%
Percentage of fires in structures confined to room of origin	70.0%	70.1%	70.0%	66.1%
Financial				
Operating surplus/(deficit)	\$0.77m	\$6.06m	\$1.596m	\$7.89m
Return on assets	0.6%	4.2%	1.1%	4.7%
Return on equity	0.6%	5.2%	1.3%	5.7%
Debt to equity	2.2%	3.1%	2.4%	1.8%
Current ratio	96.8%	228.6%	56.6%	222.5%
Human Resources				
Average sick days per employee	<6	7.13	<6	9.12
Workers compensation claims	<50	39	<50	70

Statistics

Registered Burns
(No Permit Required)

2021-22

22,595

Total Area Burnt
by Bushfires

2021-22

4,300 ha

Fire Cause Determination

Figure 5: Types of Fires Attended – 2021-22

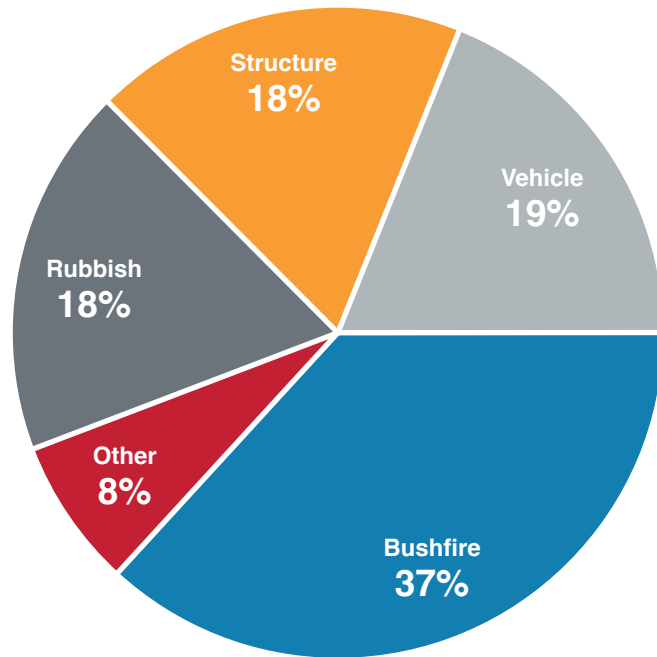
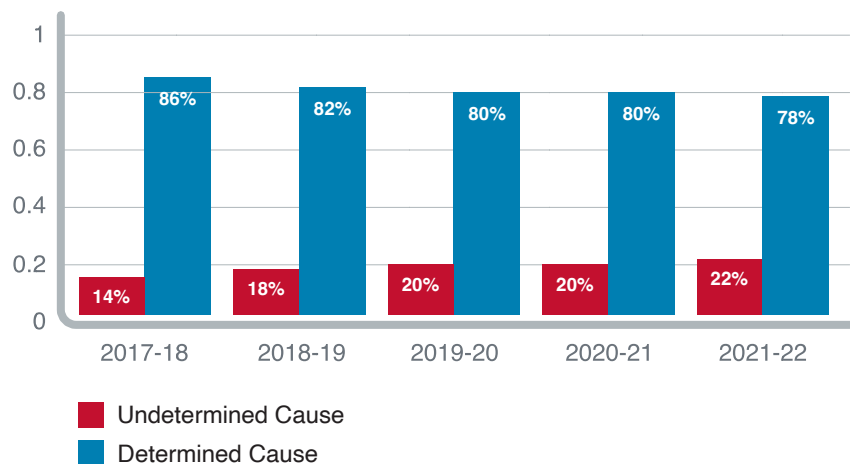
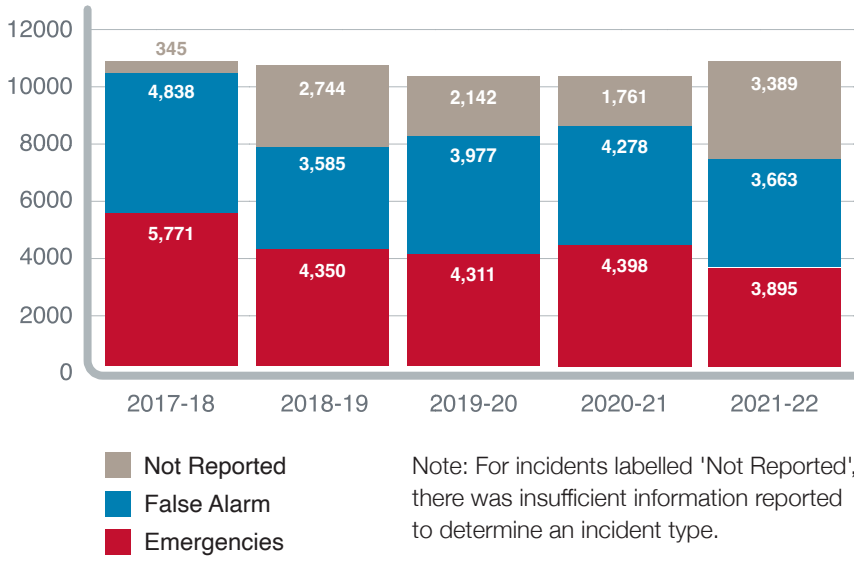


Figure 6: Causes of all fires 2017-18 to 2021-22



Number of Incidents for 2021-22

Figure 7: Number of Incidents Attended 2017-18 to 2021-22



Emergencies

3,895

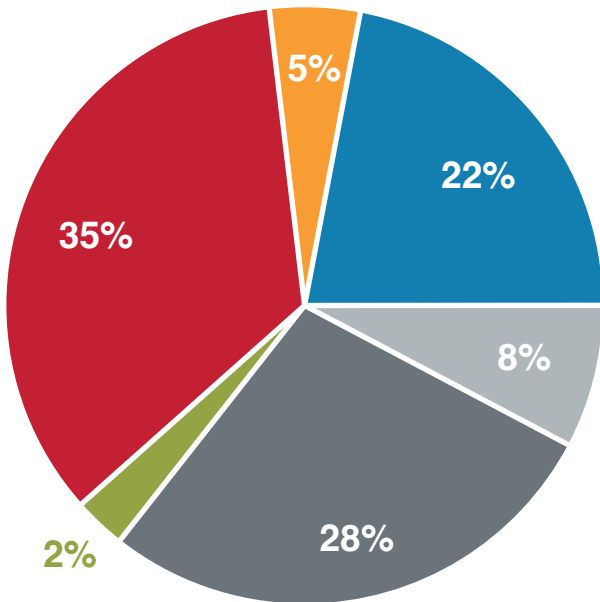
False Alarm

3,663

Not Reported

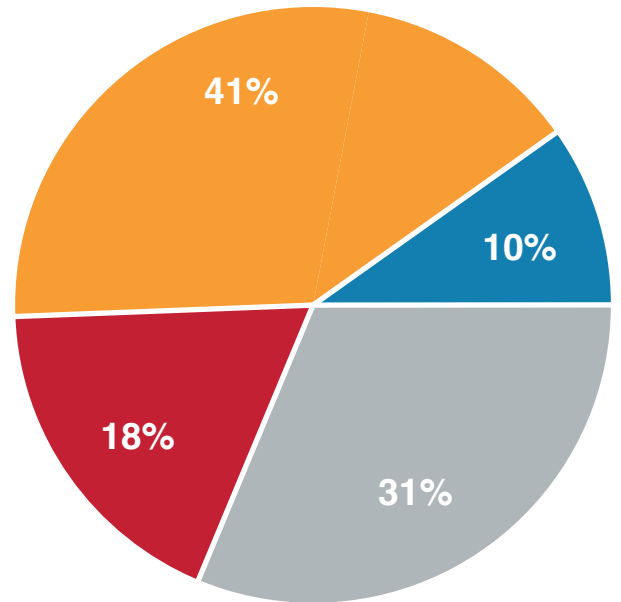
3,389

Figure 8: Causes of Fires Attended



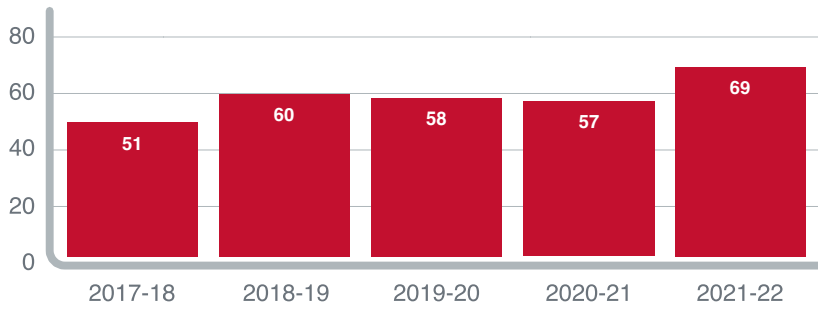
- Accidental - design fault
- Accidental - misuse
- Accidental - natural
- Deliberate
- Other
- Undetermined

Figure 9: Types of Incidents Attended 2021-22



- False Alarm - non malicious, 3,635 (31%)
- False Alarm - malicious, 55 (0%)
- Hazmat, 4 (0%)
- Fire and Explosions, 2,118 (18%)
- Other, 4,816 (41%)
- Rescue, 1,182 (10%)

Figure 10: Median call handling times (seconds) 2017-18 to 2021-22

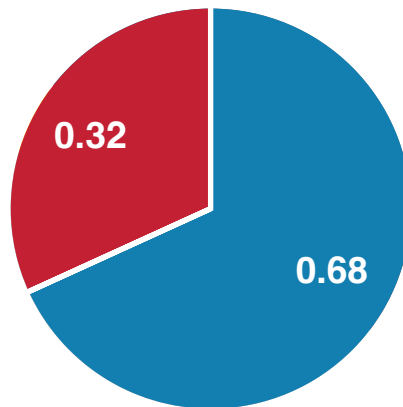


SES

The SES relies on a skilled and motivated volunteer workforce of 624 volunteers across 36 units to undertake 24/7 emergency response for a broad range of emergency situations.

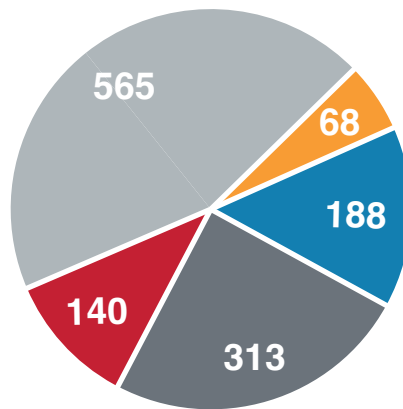
SES volunteers are spending increasing amounts of time supporting bushfire operations with activities like staging management support, rapid impact assessment, logistics, doorknocking, evacuations, and traffic management.

SES volunteers completed a total of 22,506 training hours in 2021-22.



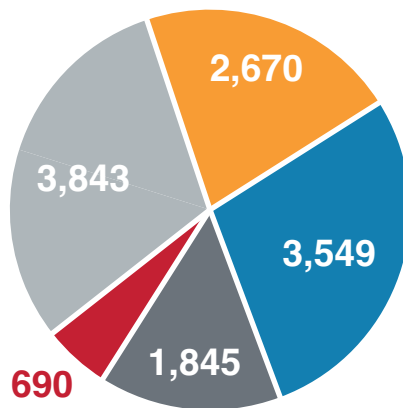
Total SES Volunteers - 624

- Male
- Female



Total number of SES Callouts - 1,274

- Storms and Severe Weather
- Road Crash Rescue
- Miscellaneous Operational Support
- Floods
- Search and Rescue



Total SES Contact Hours - 12,606

- Storms and Severe Weather
- Road Crash Rescue
- Miscellaneous Operational Support
- Floods
- Search and Rescue

Human Resource Statistics

TFS - Summary as at 30/6/22

Headcount of TFS Employees	524
FTE of TFS Employees	515.14

Award Classification by Gender	TFS	
	Male	Female
Senior Executive Service	2	0
Tasmanian Fire Fighting Industry Employees Award	338	35
Tasmanian State Service	77	72
TOTAL	417	107

Employment Authority	TFS
Permanent	512
Fixed Term	10
Contract	2
TOTAL*	524

Employee Turnover	TFS
Commencements	61
Separations	41

Employment Condition by Gender	TFS	
	Male	Female
Full Time	413	83
Part Time	4	24
TOTAL	417	107

Age Profile by Gender	TFS	
	Male	Female
15-19	0	0
20-24	2	5
25-29	25	12
30-34	41	12
35-39	62	23
40-44	61	17

Age Profile by Gender	TFS	
	Male	Female
40-44	61	17
45-49	62	16
50-54	72	15
55-59	64	4
60-64	24	3
65+	4	0
TOTAL	417	107

Salary Profile by Gender	TFS	
	Male	Female
Classification		
Senior Executive Service Level 4	1	0
Senior Executive Service Level 3	1	0
District Officer	22	0
Senior Station Officer	32	0
Station Officer or Equivalent	70	2
Leading Firefighter/Leading Communications Officer	49	5
Senior Firefighter	93	9
Firefighter/Communications Officer	68	19
Community Fire Safety Officer 3	1	0
Community Fire Safety Officer 2	2	0
Community Fire Safety Officer 1	1	0
Tasmanian State Service Band 9-10	3	1
Tasmanian State Service Band 7-8	11	5
Tasmanian State Service Band 4-6	33	34
Tasmanian State Service Band 1-3	30	32
TOTAL	417	107

SES - Summary as at 30/6/22

Headcount of SES Employees	32
FTE of SES Employees	30.44

Award Classification by Gender	SES	
	Male	Female
Senior Executive Service	0	0
Tasmanian State Service	17	15
TOTAL	17	15

Employment Authority	SES
Permanent	27
Fixed Term	5
Contract	0
TOTAL*	32

Employee Turnover	SES
Commencements	11
Separations	16

Employment Condition by Gender	SES	
	Male	Female
Full Time	17	10
Part Time	0	5
TOTAL	17	15

Age Profile by Gender	TFS	
	Male	Female
15-19	0	0
20-24	0	0
25-29	0	0
30-34	1	1
35-39	1	4
40-44	2	1
45-49	4	0
50-54	6	2
55-59	3	5
60-64	0	2
65+	0	0
TOTAL	17	15

Salary Profile by Gender	SES	
	Male	Female
Classification		
Tasmanian State Service Band 7-8	3	1
Tasmanian State Service Band 4-6	14	11
Tasmanian State Service Band 1-3	0	3
TOTAL	17	15

Compliance Report - Government Procurement

The State Fire Commission (the Commission) ensures procurement is undertaken in accordance with the mandatory requirements of the Treasurer's Instructions relating to procurement, including that Tasmanian businesses are given every opportunity to compete for agency business. It is DPFEM's policy to support Tasmanian businesses whenever they offer best value for money for the Government.

Summary of Participation by Local Business

The DPFEM's procurement policy is consistent with the Government's Buy Local Policy, which provides Tasmanian businesses with every opportunity to compete for agency business. The following table provides a summary of the level of participation of local businesses for contracts and procurement (including ongoing contracts, tenders and/or quotations with a value of \$50,000 or over (excluding (ex) GST).

Total number of contracts awarded (including consultancy)	6
Total number of contracts awarded (including consultancy) to Tasmanian businesses	4
Value of contracts awarded	\$983,903
Value of contracts awarded to Tasmanian businesses	\$747,725
Total number of tenders called and/or quotation processes run	6
Total number of bids and/or written quotations received	14
Total number of bids and/or written quotations received from Tasmanian businesses	11

**The values in this table do not include the value of options to extend nor GST*

Contract with a Value of \$50,000 or over (ex GST)

Contracts awarded (excluding consultancy) with a value of \$50,000 or over (ex GST) for the financial year 2021-22 are listed in the following table.

Contractor Name	Contractor Location	Contract Description	Contract Period	Total Value of Contract (ex GST)
Amare Safety Pty Ltd	Moonah, TAS	DPFEM Wildfire Goggles	14/10/2021 – 13/10/2028	\$127,440
Cash's Awards and Promotion Solution Pty Ltd	Frankstown, VIC	Manufacture and Supply of TFS Honours and Awards Medals	26/3/2022 – 25/3/2027	\$135,828
Envirolab	Chatswood, NSW	Per-Polyfluoroalkyl Blood Testing	1/12/2021 – 31/11/2022	\$208,000
Stewart and Heaton Clothing Company Pty Ltd	Fairfield, VIC	Road Crash Rescue, Urban Search and Rescue Garments	15/11/21 – 14/11/2028	\$103,257

Consultancy Contracts with a Value of \$50,000 or over (ex GST)

No Consultancies over \$50,000 were approved during 2021-22 as outlined in this instruction.

Treasurer's Instruction

The following table provides detailed information on a contract awarded as a result of a direct/limited submission sourcing process approved in accordance with the Treasurer's Instruction PP-2 for the financial year 2021-22.

Supplier Name	Contract Description	Reason for Approval	Total Value of Contract (ex GST)
St John Ambulance	G5 AED's and Associated Supplies	PP-2 2.18.2 Where the goods or services (including works) can be supplied only by a particular supplier and no reasonable alternative or substitute exists for the following reasons: <ul style="list-style-type: none">the requirement is for works of art;the protection of patents, copyrights, or other exclusive rights, or proprietary information; ordue to an absence of competition for technical reasons;	\$146,200
Rascal Engineering Service	Purchase of Rascal Centric Loading System	PP-2 2.18.2 Where the goods or services (including works) can be supplied only by a particular supplier and no reasonable alternative or substitute exists for the following reasons: <ul style="list-style-type: none">the requirement is for works of art;the protection of patents, copyrights, or other exclusive rights, or proprietary information; ordue to an absence of competition for technical reasons;	\$321,000

Contract Extensions 2021-22

There were no contract extensions approved in accordance with Treasurer's Instruction PP-6 for the financial year 2021-22.

Exemptions in Relation to Legal Services

There were no exemptions approved during 2021-22 in relation to procuring legal services under Treasurer's Instruction FC-17.

Procurement from Businesses that Provide Employment to Persons with Disabilities

Under the Treasurer's Instruction PP-2, agencies may directly procure from businesses that 'predominantly exist to provide the services of persons with a disability' without the need to undertake a full quotation or tender process. No contracts were awarded under these instructions in 2021-22.

Exemptions in Relation to Disaggregate Contracts

Under Treasurer's Instructions PF-2, a Head of Agency may approve an exemption from the requirement to disaggregate substantial contracts. No exemptions were approved during 2021-22 as outlined in this instruction.

Confidentiality of Government Contracts

Treasurer's Instruction C-1 provides for a Head of Agency to approve the inclusion of a confidentiality provision for contracts entered on or after 15 September 2012. No confidentiality provision for contracts were approved during 2021-22.

Financial Statements 2021-22

Statement of Certification

The accompanying Financial Statements of the State Fire Commission are in agreement with the relevant accounts and records and have been prepared in compliance with relevant Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016* and in compliance with the *Fire Service Act 1979*, to present fairly the financial transactions for the year ended 30 June 2022 and the financial position as at the end of the year.

At the date of signing, we are not aware of any circumstances which would render the particulars included in the Financial Statements misleading or inaccurate.



Allan Garcia
COMMISSION CHAIR



Dermot Barry
COMMISSION MEMBER

30 September 2022

Statement of Comprehensive Income for the year ended 30 June 2022

	Notes	2022 Budget \$'000	2022 Actual \$'000	2021 Actual \$'000
Income from continuing operations				
Fire service contribution	2.1	50,793	50,793	48,134
Insurance fire levy	2.1	25,000	33,375	29,201
Motor vehicle fire levy	2.1	9,600	9,945	9,256
Contributions from State and Australian Governments	2.2	14,999	20,972	17,702
Bushfire fighting contributions	2.3	...	13,372	8,721
Sales of goods and services	2.4	6,542	6,176	7,057
Interest	2.5	250	65	43
Other revenue	2.6	8,617	1,869	1,914
Total revenue from continuing operations		115,801	136,567	122,028
Net gain/(loss) on non-financial assets	3.1	...	69	490
Net gain/(loss) on financial instruments and statutory receivables/payables	3.2	...	(63)	112
Total income from continuing operations		...	6	602
Expenses from continuing operations				
Employee benefits	4.1	58,476	59,870	57,580
Depreciation	4.2	6,390	6,984	6,134
Supplies and consumables	4.3	23,203	16,512	19,154
Grants and subsidies	4.4	713	1,385	1,294
Bushfire fighting expenses	4.5	...	13,332	7,494
Finance costs	4.6	35	70	42
Services provided by DPFEM		13,030	13,045	9,988
Funding for State Emergency Service		2,888	2,888	2,823
Workers compensation	4.7	2,657	5,150	2,789
Other expenses	4.8	6,813	9,449	9,277
Total expenses from continuing operations		114,205	128,685	116,575
Net result from continuing operations		1,596	7,888	6,055
Net result		1,596	7,888	6,055
Other comprehensive income				
<i>Items that will not be reclassified subsequently to net result in subsequent periods</i>				
Actuarial gain/(loss) on SFC superannuation scheme	5.6	...	(1,103)	6,311
Changes in property, plant and equipment revaluation surplus	8.1	...	26,912	...
Total other comprehensive income		...	25,809	6,311
Comprehensive result		1,596	33,697	12,366

This Statement of Comprehensive Income should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 1.1 of the accompanying notes.

Statement of Financial Position as at 30 June 2022

	Notes	2022 Budget \$'000	2022 Actual \$'000	2021 Actual \$'000
Assets				
<i>Financial assets</i>				
Cash and deposits	9.1	11,178	25,212	14,425
Receivables	5.1	2,734	957	759
Other financial assets	5.2	3,677	4,407	4,566
<i>Non-financial assets</i>				
Inventories	5.3	1,905	3,082	3,322
Capital work in progress	5.4	3,379	4,981	3,314
Property, plant, and equipment	5.4	125,102	143,717	121,141
Right-of-use assets	5.5	...	630	820
SFC superannuation scheme net asset/(liability)	5.6	(994)	3,872	5,016
Total assets		146,981	186,858	153,363
Liabilities				
Payables	6.1	8,598	1,531	1,253
Lease liabilities	6.2	...	656	846
Employee benefits	6.3	14,324	19,361	19,823
Interest bearing liabilities	9.3, 10.1	3,830	2,830	3,830
Other liabilities	6.4	...	6,239	5,067
Total liabilities		26,752	30,617	30,819
Net assets		120,229	156,241	122,544
Equity				
Reserves	8.1	45,698	72,610	45,698
Accumulated funds		74,531	83,631	76,846
Total equity		120,229	156,241	122,544

This Statement of Financial Position should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 1.2 of the accompanying notes.

Statement of Cash Flows for the year ended 30 June 2022

	Notes	2022 Budget \$'000	2022 Actual \$'000	2021 Actual \$'000
Cash flows from operating activities				
<i>Cash inflows</i>				
Fire service contribution		50,793	50,793	48,428
Insurance fire levy		25,000	32,494	28,841
Motor vehicle fire levy		9,600	9,872	9,290
Contributions from State and Australian Governments		14,999	21,296	17,696
Bushfire fighting contributions		...	13,353	10,720
Sales of goods and services		6,542	6,114	6,956
Interest received		250	65	46
GST receipts		...	624	1,042
Other cash receipts		8,617	2,076	3,575
Total cash inflows		115,801	136,687	126,594
<i>Cash outflows</i>				
Employee benefits		(58,476)	(60,234)	(55,908)
Supplies and consumables		(23,363)	(15,894)	(19,618)
Grants and subsidies		(713)	(1,281)	(1,294)
Bushfire fighting expenses		...	(13,388)	(7,444)
Finance costs		(35)	(70)	(99)
GST payments		...	(438)	(1,096)
Services provided by DPFEM		(13,030)	(13,045)	(9,988)
Funding of State Emergency Service		(2,888)	(2,888)	(2,823)
Workers compensation		(2,657)	(4,244)	(3,971)
Other cash payments		(6,813)	(9,255)	(9,248)
Total cash outflows		(107,975)	(120,737)	(111,489)
Net cash from / (used by) operating activities	9.2	7,826	15,950	15,105
Cash flows from investing activities				
<i>Cash inflows</i>				
Proceeds from the disposal of non-financial assets		350	931	698
Total cash inflows		350	931	698
<i>Cash outflows</i>				
Payments for acquisition of non-financial assets		(9,292)	(4,848)	(8,824)
Total cash outflows		(9,292)	(4,848)	(8,824)
Net cash from / (used by) investing activities		(8,942)	(3,917)	(8,126)

Statement of Cash Flows for the year ended 30 June 2022 (continued)

	Notes	2022 Budget \$'000	2022 Actual \$'000	2021 Actual \$'000
Cash flows from financing activities				
<i>Cash outflows</i>				
Repayment of lease liabilities (excluding interest)		...	(246)	(233)
Repayment of borrowings		...	(1,000)	...
Total cash outflows		...	(1,246)	(233)
Net cash from / (used by) financing activities		...	(1,246)	(233)
Net increase / (decrease) in cash and cash equivalents		(1,116)	10,787	6,746
Cash and deposits at the beginning of the reporting period		12,294	14,425	7,679
Cash and deposits at the end of the reporting period	9.1	11,178	25,212	14,425

This Statement of Cash Flows should be read in conjunction with the accompanying notes.

Budget information refers to original estimates and has not been subject to audit.

Explanations of material variances between budget and actual outcomes are provided in Note 1.3 of the accompanying notes.

Statement of Changes in Equity for the year ended 30 June 2022

	Notes	Reserves \$'000	Accumulated funds \$'000	Total equity \$'000
Balance as at 1 July 2021		45,698	76,846	122,544
Net result		26,912	7,888	34,800
Other comprehensive income				
Actuarial gain/(loss) on SFC superannuation scheme	5.6	...	(1,103)	(1,103)
Balance as at 30 June 2022		72,610	83,631	156,241

	Notes	Reserves \$'000	Accumulated funds \$'000	Total equity \$'000
Balance as at 1 July 2020		45,698	64,480	110,178
Net result		...	6,055	6,055
Other comprehensive income				
Actuarial gain/(loss) on SFC superannuation scheme	5.6	...	6,311	6,311
Balance as at 30 June 2021		45,698	76,846	122,544

This Statement of Changes in Equity should be read in conjunction with the accompanying notes.

Notes to and forming part of the Financial Statements for the year ended 30 June 2022

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Note 1 - Explanations of Material Variances between Budget and Actual Outcomes

Budget information refers to original estimates as disclosed in the 2021-22 Budget Papers and is not subject to audit. Variances are considered material where the variance exceeds 10 per cent of budget estimate and \$300,000.

1.1 Statement of Comprehensive Income

	Notes	2022 Budget \$'000	2022 Actual \$'000	Variance \$'000	Variance %
Income from continuing operations					
Insurance fire levy	(a)	25,000	33,375	8,375	34
Contributions from State and Australian governments	(b)	14,999	20,972	5,973	40
Bushfire fighting contributions	(c)	...	13,372	13,372	100
Other revenue	(d)	8,617	1,859	(6,758)	(78)
Expenses from continuing operations					
Supplies and consumables	(e)	23,203	16,512	(6,691)	(29)
Grants and subsidies	(f)	713	1,385	672	94
Bushfire fighting expenses	(g)	...	13,332	13,332	100
Workers compensation	(h)	2,657	5,150	2,493	94
Other expenses	(i)	6,813	9,449	2,636	39
Other comprehensive income					
Actuarial gain/(loss) on SFC superannuation scheme	(j)	...	(1,103)	(1,103)	(100)
Changes in physical asset revaluation reserve	(k)	...	26,912	26,912	100

Notes to Statement of Comprehensive Income variances

- (a) The increase of \$8.4m in Insurance fire levy from the original budget is due to the continuing growth of market forces within the insurance industry.
- (b) Due to a reclassification change, the budget for Fuel Reduction Unit funding of \$7.0m is being shown under Other revenue whereas the actual has been moved to Contributions from State and Australian Governments.
- (c) Bushfire fighting contributions revenue relates to the reimbursement of bushfire expenditure which is not budgeted for due to its unpredictability.
- (d) The variance in Other revenue is due to a reclassification of the actuals for Fuel Reduction Unit funding being moved to Contributions from State and Australian Governments whereas the budget of \$7.0m is shown under Other revenue.
- (e) The budget for Supplies and consumables includes expenses for pensioner rebates, local government collection fees and general insurance that are shown under Other expenses, however actuals are shown under Other expenses.
- (f) The increase in Grants and subsidies is due to additional grants provided under the Emergency Alert Facility that were not included in the original budget.
- (g) Due to the unpredictability of Bushfire fighting expenses there is no budget allocated to these costs.
- (h) The variance relating to Workers compensation is due to additional premium and burner adjustments not included in the budget.
- (i) The increase in Other expenses is due to pensioner rebates, local government collection fees, and general insurance being included in Other expenses however the budget is shown under Supplies and consumables.
- (j) Due to the unpredictability of actuarial movements this item is not budgeted for.
- (k) In 2021-22 the Commission undertook a full revaluation of its land and buildings. The revaluation was conducted by the Office of the Valuer-General Tasmania. The result was an increase in the valuation of land of \$12.7m together with an increase in the valuation of buildings of \$14.2m.

1.2 Statement of Financial Position

Budget estimates for the 2021-22 Statement of Financial Position were compiled prior to the completion of the actual outcomes for 2021-22. As a result, the actual variance from the Original Budget estimate will be impacted by the difference between estimated and actual opening balances for 2021-22. The following variance analysis therefore includes major movements between the 30 June 2021 and 30 June 2022 actual balances.

	Notes	Budget \$'000	2022 Actual \$'000	2021 Actual \$'000	Budget Variance \$'000	Actual Variance \$'000
Assets						
Cash and deposits	(a)	11,178	25,212	14,425	14,034	10,787
Capital works in progress	(b)	3,379	4,981	3,314	1,602	1,667
Property, plant, and equipment	(c)	125,102	143,717	121,141	18,615	22,576
SFC superannuation scheme net liability / (asset)	(d)	(994)	3,872	5,016	4,866	(1,144)
Interest bearing liabilities	(e)	3,830	2,830	3,830	(1,000)	(1,000)
Other liabilities	(f)	...	6,239	5,067	6,239	1,172
Reserves	(g)	45,698	72,610	45,698	26,912	26,912

Notes to Statement of Financial Position variances

- (a) The increase in Cash and deposits is due predominantly due to additional State Government Contributions of \$5.2m and an increase in Insurance fire levy fees (\$4.2m) received in 2021-22.
- (b) Capital works in progress was higher than anticipated due to the timing of expenditure for the build of new fire appliances.
- (c) The increase in Property, plant and equipment is due to the full revaluation of land and buildings.
- (d) The variance in the SFC superannuation scheme net liability / (asset) is principally due to fund investment performance and changes in actuarial assumptions.
- (e) The decrease in Interest bearing liabilities is due to the principal repayment of a loan that was due.
- (f) The increase in Other liabilities is due to an increase in the workers compensation liability.
- (g) The increase in Reserves is due to the full revaluation of land and buildings.

1.3 Statement of Cash Flows

	Notes	2022 Budget \$'000	2022 Actual \$'000	Variance \$'000	Variance %
Cash flows from operating activities					
<i>Cash inflows</i>					
Insurance fire levy	(a)	25,000	32,494	7,494	30
Contributions from State and Australian Governments	(b)	14,999	21,296	6,297	42
Bushfire fighting contributions	(c)	...	13,353	13,353	100
GST receipts	(d)	...	624	624	100
Other cash receipts	(e)	8,617	2,076	(6,541)	(76)
<i>Cash outflows</i>					
Supplies and consumables	(f)	(23,363)	(15,894)	7,469	32
Grants and subsidies	(g)	(713)	(1,281)	(568)	(80)
Bushfire fighting expenses	(h)	...	(13,388)	(13,388)	(100)
GST payments	(i)	...	(438)	(438)	(100)
Workers compensation	(j)	(2,657)	(4,244)	(1,587)	(60)
Other cash payments	(k)	(6,813)	(9,255)	(2,442)	(36)
Cash flows from investing activities					
<i>Cash inflows</i>					
Proceeds from the disposal of non-financial assets	(l)	350	931	581	>100
<i>Cash outflows</i>					
Payments for acquisition of non-financial assets	(m)	(9,292)	(4,848)	4,444	48

Notes to Statement of Cash Flow variances

- (a) The increase of \$7.5m in Insurance fire levy from the original budget is due to the continuing growth of market forces within the insurance industry.
- (b) Due to a reclassification change, the budget for Fuel Reduction Unit funding of \$7.0m is being shown under Other cash receipts whereas the actual has been moved to Contributions from State and Australian Governments.
- (c) Bushfire fighting contributions revenue relate to the reimbursement of bushfire expenditure which is not budgeted for due to its unpredictability.
- (d) GST receipts and GST payments were not budgeted for in 2021-22.
- (e) The variance in Other cash receipts is due to a reclassification of the actuals for Fuel Reduction Unit funding being moved to Contributions from State and Australian Governments.
- (f) The decrease for Supplies and consumables is primarily due to a decrease in fuel reduction expenditure. In addition, the budget for Supplies and consumables included pensioner rebates, local government collection fees and general insurance. However, actual payments are included in Other cash payments.
- (g) The increase in Grants and subsidies is due to additional grants provided under the Emergency Alert Facility that were not included in the original budget.
- (h) Due to the unpredictability of bushfire fighting expenses no budget is allocated against Bushfire fighting expenses.
- (i) Refer to note (d).
- (j) The variance in Workers compensation is due to additional premium and burner adjustments not included in the budget.
- (k) The increase in Other cash payments is due to pensioner rebates, local government collection fees and general insurance being included in Other cash payments however the budget is shown under Supplies and consumables.
- (l) The Proceeds from the disposal of non-financial assets was higher than budget due to the timing of the disposal of fire appliances.
- (m) Payments for the acquisition of non-financial assets was lower than anticipated due to the timing of expenditure for the build of new fire appliances.

Note 2 - Revenue

Income is recognised in the Statement of Comprehensive Income when an increase in future economic benefits related to an increase in an asset or a decrease of a liability has arisen that can be measured reliably.

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.

The service delivery model employed by the State Fire Commission to meet its obligations under the *Fire Service Act 1979* is dependent on services provided by volunteers whose skills and dedicated services make an enormous contribution to the Tasmanian community. Volunteer contributions are essential to the provision of comprehensive, efficient, and effective achievement of the Commission's obligations under the Act. The Commission is committed to supporting its volunteers and invests resources into training, equipment, and building and maintaining volunteer membership.

From 1 July 2019 AASB1058 *Income of Not-for-Profit Entities*, contributions of services are recognised as revenue when the fair value of those services can be reliably measured, and the services would have been purchased if not donated.

Two necessary elements of reliable measurement of a service are the volume of services delivered and the unit rate value for those services. The Commission has assessed that it does not have the data or supporting data capture systems required to reliably measure the extensive services provided by volunteers and does not have accurate historic records of the various services and number of hours provided by volunteers due to the significant variability and fluctuations that can occur in attendance at call outs and contributions across fire seasons.

The contribution and cost of volunteer services therefore has not been recognised in the financial statements as services donated cannot be reliably measured.

2.1 Statutory revenue

a) Fire service contribution

Contributions are received from local councils through a fire service contribution raised on properties. A minimum contribution was initially implemented in 1991 to provide additional funds to re-equip volunteer brigades. The minimum contribution is \$42 for 2021-22 (\$41 for 2020-21).

c) Motor vehicle fire levy

The Commission receives income raised through a fire levy applied to all registered vehicles. This is collected by the Registrar of Motor Vehicles via the vehicle registration fee and forwarded to the Commission. The fire levy is \$19 per vehicle for 2021-22 (\$18 per vehicle for 2020-21).

b) Insurance fire levy

Contributions are received from insurance companies in respect of premium income on certain prescribed classes of insurance where the risks insured are situated in Tasmania. Contributions are received monthly with an approved lodgement return. The current insurance fire levy is 2% on marine cargo insurance, 14% on aviation hull insurance and 28% on other classes of insurance.

2.2 Contributions from State and Australian Governments

Under section 101 of the *Fire Service Act 1979* the Treasurer must pay out of monies appropriated by Parliament, such amounts as the Treasurer determines appropriate towards the operating costs of the Commission. The Australian Government pays the Commission an annual contribution towards the operating cost of brigades.

Funds provided to the Commission are detailed below:

	2022 \$'000	2021 \$'000
State Government contributions		
Department of Treasury and Finance	1,806	1,806
Department of Treasury and Finance – Bushfire Mitigation funding	790	790
DPFEM – additional funding support	4,000	4,000
DPFEM – Fuel Reduction Unit	7,625	7,000
DPFEM – Fuel Reduction teams	2,325	2,325
DPFEM – Fire and SES volunteer teams	600	...
DPFEM – Emergency Alert	414	...
DPFEM – Remote Area Teams (RATS)	160	160
DPFEM – Bushfire reduction activities	...	295
DPFEM – Australian Fire Danger Rating System	1,379	...
DPFEM – Red Hot Tips	625	...
DPFEM – Volunteer and equipment upgrades	250	...
DPFEM – Volunteer Brigade fire truck defibrillators	250	...
Other contributions	168	447
Total	20,392	16,823
Other State Government agencies		
Other State Government agencies - reimbursements	223	540
Total	223	540
Australian Government contributions		
National Partnership Program	351	339
Other contributions	6	...
Total	357	339
Total	20,972	17,702

2.3 Bushfire fighting contributions

	2022 \$'000	2021 \$'000
Australian government – aircraft hire	1,197	2,305
Finance-General - administered by the Department of Treasury and Finance	8,904	5,314
Department of Natural Resources and Environment Tasmania	3,104	718
Sustainable Timber Tasmania	167	384
Total	13,372	8,721

2.4 Sales of goods and services

Revenue from Sales of goods are recognised when the Commission satisfies a performance obligation by transferring the promised goods or services to the customer.

Goods	Nature of timing of satisfaction of Performance Obligation, including significant payment terms.	Revenue recognition policies
Revenue from the provision of goods includes fire safety equipment, alarm equipment, alarm network throughout the State.	The Commission typically satisfies the performance obligation when the goods have been provided.	The Commission recognises revenue associated with performance obligations using the output method.

Services	Nature of timing of satisfaction of Performance Obligation, including significant payment terms	Revenue recognition policies
Revenue from the provision of services includes the inspection and maintenance of fire safety equipment, training, and provision of other fire prevention services throughout the State.	The Commission typically satisfies the performance obligation when the services have been provided.	The Commission recognises revenue associated with performance obligations using the input method.

Sales of goods and services comprises:

	2022 \$'000	2021 \$'000
Goods		
Sale of alarm equipment 1.	...	565
Services		
Fire safety services	30	30
Alarm rental	1,300	1,251
Alarm network fee	1,358	1,298
Avoidable false alarms	152	107
Commercial training	290	626
Inspection fees - TasFire equipment	2,901	3,010
Inspection fees - Building safety	144	163
Community planning revenue	1	4
Other	...	3
Total	6,176	7,057

Note 1: Sale of alarm equipment and associated costs are now included under Business and Executive Services of the Department of Police, Fire and Emergency Management.

2.5 Interest

Interest on funds is recognised as it accrues using the effective interest rate method.

	2022 \$'000	2021 \$'000
Interest received	65	43
	65	43

2.6 Other revenue

Revenue from other sources is recognised when the goods or services which generate this revenue are provided.

	2022 \$'000	2021 \$'000
Reimbursement by Ambulance Tasmania ¹	...	327
Road crash rescue	108	237
Insurance claim recoveries	1,080	334
Reimbursement of interstate and overseas deployments	22	...
Reimbursements	345	432
Donations	6	35
Other	308	549
Total	1,869	1,914

Note 1: Contribution for shared facilities and reimbursement for costs incurred in upgrading and maintaining Ambulance Tasmania radio network and communication centre. The revenue and associated costs are now included under Business and Executive Services of the Department of Police, Fire and Emergency Management.

Note 3 - Net gains/(losses)

3.1 Net gain/(loss) on non-financial assets

Gains or losses from the sale of Non-financial assets are recognised when control of the assets has passed to the buyer.

Key Judgement

Impairment exists when the recoverable amount of an asset is less than its carrying amount. Recoverable amount is the higher of fair value less costs to sell and value in use.

Specialised non-financial assets are not used for the purpose of generating cash flows; therefore, their recoverable amount is expected to be materially the same as fair value, as determined under AASB 13 *Fair Value Measurement*.

All other non-financial assets are assessed to determine whether any impairment exists, with impairment losses recognised in Statement of Comprehensive Income.

Impairment losses recognised in prior periods are assessed at each reporting date for any indications that the loss has decreased or no longer exists. An impairment loss is reversed if there has been a change in the estimates used to determine the recoverable amount. An impairment loss is reversed only to the extent that the asset's carrying amount does not exceed the carrying amount that would have been determined, net of depreciation or amortisation, if no impairment loss had been recognised.

	2022 \$'000	2021 \$'000
Net gain/(loss) on disposal of physical assets	69	490
Total net gain/(loss) on non-financial assets	69	490

3.2 Net gain/(loss) on financial instruments and statutory receivables/payables

Financial assets are impaired under the expected credit loss approach required under

AASB 9 *Financial Instruments*. The expected credit loss is recognised for all debt instruments not held at fair value through profit or loss.

Key Judgement

An impairment loss using the expected credit loss method for all trade debtors uses a lifetime expected loss allowance. The expected loss rates are based upon historical observed loss rates that are adjusted to reflect forward looking macroeconomic factors.

	2022 \$'000	2021 \$'000
Impairment of receivables	(63)	112
Total net gain/(loss) on financial instruments	(63)	112

Note 4 - Expenses

Expenses are recognised in the Statement of Comprehensive Income when a decrease in future economic benefits related to a decrease in asset or an increase of a liability has arisen that can be measured reliably.

4.1 Employee benefits

Employee benefits include, where applicable, entitlements to wages and salaries, annual leave, sick leave, long service leave, superannuation, and any other post-employment benefits.

(a) Employee expenses

	2022 \$'000	2021 \$'000
Salaries, wages, and allowances	46,685	43,814
Annual leave	5,958	5,346
Long service leave	113	1,621
Superannuation	7,088	6,768
Other employee expenses	26	31
Total	59,870	57,580

Note 1: Refer to Note 5.6 for information on the State Fire Commission Superannuation Scheme.

(b) Remuneration of key management personnel

Key management personnel are those persons having authority and responsibility for planning, directing, and controlling the activities of the agency, directly or indirectly.

Remuneration during 2021-22 for key personnel is set by the *State Service Act 2000*. Remuneration and other terms of employment are specified in employment contracts. Remuneration includes salary, motor vehicle and other non-monetary benefits. Long term employee expenses include long service leave and superannuation obligations.

Longterm employee expenses include movements in long service leave entitlements, and superannuation obligations. Negative amounts represent net reductions in these obligations.

No termination benefits were paid in 2021-22 or 2020-21.

Acting Arrangements

When members of key management personnel are unable to fulfil their duties, consideration is given to appointing other members of senior staff to their position during their period of absence. Individuals are considered members of key management personnel when acting arrangements are for more than a period of one month.

The following were key management personnel of the Commission or the Executive Leadership Team (ELT) at any time during the 2021-22 financial year and unless otherwise indicated were key management personnel for the entire period:

Key management personnel

Allan Garcia	Chair of the Commission from 22 Nov 2020 and Member of the Commission from 16 Nov 2020
Christopher Arnol	Chief Officer and Member of the Commission from 21 Mar 2016 to 2 July 2021
Dermot Barry	Chief Officer and Member of the Commission from 2 August 2021
Bruce Byatt	Deputy Chief Officer from 20 August 2018
Bruce Corbett	Member of the Commission from 20 Nov 2006
Chris Hughes	Member of the Commission from 18 Dec 2018 to 18 June 2022
Dana Faletic	Member of the Commission from 21 May 2018
Graeme Brown	Member of the Commission from 6 March 2019
Leigh Hills	Member of the Commission from 8 October 2019
Brad Menzie	Member of the Commission from 25 October 2021

Acting key personnel

Bruce Byatt	Acting Chief Officer from 8 July 2021 to 6 August 2021
-------------	--

2022	Short-term benefits		Long-term benefits		Total \$'000
	Salary \$'000	Other benefits \$'000	Superannuation \$'000	Other benefits & long service leave \$'000	
Key management personnel					
<i>Commission Members</i>					
Allan Garcia	40	...	4	...	44
Bruce Corbett	7	...	1	...	8
Brad Menzie ¹	...	...	...	...	...
Chris Hughes	7	2	...	...	9
Dana Faletic ²	...	...	...	...	...
Graeme Brown	8	1	1	...	10
Leigh Hills	7	...	1	...	8
<i>Executive Leadership Team</i>					
Dermot Barry	247	11	24	7	289
Chris Arnol	3	17	6	(4)	22
Bruce Byatt	195	25	19	4	243
Acting key personnel					
Bruce Byatt	24	...	2	...	26
Total	538	56	58	7	659

Note 1: Brad Menzie is a member of the Commission in a volunteer capacity and does not receive remuneration.

Note 2: Remuneration for Dana Faletic is provided through normal salary as an employee of the Department of Treasury and Finance.

The following were key management personnel of the Commission or the Executive Leadership Team (ELT) at any time during the 2020-21 financial year and unless otherwise indicated were key management personnel for the entire period:

Key management personnel

Rodney Sweetnam	Chair of the Commission from 26 May 2017 to 21 Nov 2020 Member of the Commission from 5 Sep 2002 to 21 Nov 2020
Allan Garcia	Chair of the Commission from 22 Nov 2020
Christopher Arnol	Chief Officer and Member of the Commission from 21 Mar 2016 to 2 July 2021
Bruce Byatt	Deputy Chief Officer from 20 August 2018
Bruce Corbett	Member of the Commission from 20 Nov 2006
Chris Hughes	Member of the Commission from 18 Dec 2018
Lyndsay Suhr	Member of the Commission from 2 Sep 2007 until his passing on 13 July 2021
Dana Faletic	Member of the Commission from 21 May 2018
Graeme Brown	Member of the Commission from 6 March 2019
Leigh Hills	Member of the Commission from 8 October 2019

2021	Short-term benefits		Long-term benefits		Total \$'000
	Salary \$'000	Other benefits \$'000	Superannuation \$'000	Other benefits & long service leave \$'000	
Key management personnel					
<i>Commission Members</i>					
Rodney Sweetnam	15	...	1	...	16
Allan Garcia	22	...	2	...	24
Bruce Corbett	6	...	...	...	6
Chris Hughes	6	3	1	...	10
Lyndsay Suhr	6	...	1	...	7
Dana Faletic ¹	...	...	...	...	...
Graeme Brown	6	1	...	...	7
Leigh Hills	6	...	1	...	7
<i>Executive Leadership Team</i>					
Chris Arnol	254	24	24	8	310
Bruce Byatt	197	24	19	9	249
Total	518	52	49	17	636

Note 1: Remuneration for Dana Faletic is provided through normal salary as an employee of the Department of Treasury and Finance.

(c) Related party transactions

There are no significant related party transactions requiring disclosure.

The following were key management personnel of the Commission or the Executive Leadership Team (ELT) at any time during the 2020-21 financial year and unless otherwise indicated were key management personnel for the entire period:

Key management personnel

Rodney Sweetnam	Chair of the Commission from 26 May 2017 to 21 Nov 2020 Member of the Commission from 5 Sep 2002 to 21 Nov 2020
Allan Garcia	Chair of the Commission from 16 Nov 2020
Christopher Arnol	Chief Officer and Member of the Commission from 21 Mar 2016 to 2 July 2021
Bruce Byatt	Deputy Chief Officer from 20 August 2018
Bruce Corbett	Member of the Commission from 20 Nov 2006
Chris Hughes	Member of the Commission from 18 Dec 2018
Lyndsay Suhr	Member of the Commission from 2 Sep 2007 until his passing on 13 July 2021
Dana Faletic	Member of the Commission from 21 May 2018
Graeme Brown	Member of the Commission from 6 March 2019
Leigh Hills	Member of the Commission from 8 October 2019

2021	Short-term benefits		Long-term benefits		Total \$'000
	Salary \$'000	Other benefits \$'000	Superannuation \$'000	Other benefits & long service leave \$'000	
Key management personnel					
<i>Commission Members</i>					
Rodney Sweetnam	15	...	1	...	16
Allan Garcia	22	...	2	...	24
Bruce Corbett	6	...	...	...	6
Chris Hughes	6	3	1	...	10
Lyndsay Suhr	6	...	1	...	7
Dana Faletic ¹	...	...	...	...	...
Graeme Brown	6	1	...	...	7
Leigh Hills	6	...	1	...	7
<i>Executive Leadership Team</i>					
Chris Arnol	254	24	24	8	310
Bruce Byatt	197	24	19	9	249
Total	518	52	49	17	636

Note 1: Remuneration for Dana Faletic is provided through normal salary as an employee of the Department of Treasury and Finance.

(c) Related party transactions

There are no significant related party transactions requiring disclosure.

4.2 Depreciation

All applicable Non-financial assets having a limited useful life are systematically depreciated over their useful lives in a manner which reflects the consumption of their service potential. Land, being an asset with an unlimited useful life, is not depreciated.

Key estimate and judgement

Depreciation is provided for on a straight-line basis using rates which are reviewed annually.

(a) Depreciation

	2022 \$'000	2021 \$'000
Property, plant, and equipment	6,739	5,883
Right-of-use assets	244	251
Total	6,984	6,134

4.3 Supplies and consumables

	2022 \$'000	2021 \$'000
Audit fees – financial audit ¹	52	50
Audit fees – internal audit	1	32
Lease expenses ²	820	798
Consultants	413	367
Property services	1,831	1,812
Maintenance	1,347	1,228
Communications ³	657	2,783
Information technology ³	1,261	1,566
Travel and transport	2,897	2,628
Advertising and promotion	679	552
Professional fees	692	771
Cost of goods sold	497	867
Minor equipment	1,282	1,764
Protective clothing and uniforms	2,451	2,026
Administration costs (printing, publications, office supplies)	395	603
Operational training and personnel costs	845	823
Operational consumables	322	430
Other supplies and consumables	70	54
Total	16,512	19,154

Note 1: Audit fees paid or payable to the Tasmanian Audit Office for the audit of the Commission's financial statements were \$51,820 for 2021-22 (\$49,970 for 2020-21).

Note 2: Lease expense includes lease rentals for short term leases, lease of low value assets and variable lease payments. Refer to note 6.2 for breakdown of lease expenses and other lease disclosures.

Note 3: The decrease in Communication and Information technology costs is a result of some costs now being included under Business and Executive Services of the Department of Police, Fire and Emergency Management.

4.4 Grants and subsidies

Grant and subsidies expenditure is recognised to the extent that:

- the services required to be performed by the grantee have been performed; or
- the grant eligibility criteria have been satisfied.

A liability is recorded when the Commission has a binding agreement to make the grants but services have not been performed or criteria satisfied. Where grant monies are paid in advance of performance or eligibility, a prepayment is recognised.

	2022 \$'000	2021 \$'000
Emergency Alert Facility	642	138
Tasmanian Fire Research Fund	15	40
Fire management plan for Tasmanian Wilderness World Heritage Area	500	743
Critical Incident Stress Management	86	55
Contribution to Advanced Mobile Location (AML) technology	...	75
Contribution to Emergency Service Computer Aided Dispatch (ESCAD) system	136	136
Australasian Fire and Emergency Services Authorities Council (AFAC) Membership	...	90
Tasmania Fire Museum	5	...
Other grants and subsidies	1	17
Total	1,385	1,294

4.5 Bushfire fighting expenses

	2022 \$'000	2021 \$'000
Overtime	256	344
Superannuation	30	40
Aircraft expenses	12,333	6,914
Equipment hire	294	61
Consumables	229	56
Catering	60	33
Travel and accommodation	52	6
Meal allowances	5	1
Motor vehicle fuel	12	...
Property services	13	...
Printing and stationery	4	1
Protective clothing	3	1
Repairs and maintenance	1	3
Mapping support to operations	17	25
Minor equipment	3	1
Other	20	8
Total	13,332	7,494

Due to the unpredictability of bushfire fighting seasons, no budget is set for bushfire fighting expenses. The increase in expenses is due to additional aircraft resources deployed in 2021-22.

4.6 Finance costs

All finance costs are expensed as incurred using the effective interest method.

Finance costs include:

- interest on bank overdrafts and short term and long-term borrowings;
- unwinding of discounting of provisions;
- unwinding of discounting of provisions;
- amortisation of discounts or premiums related to borrowings;
- amortisation of ancillary costs incurred in connection with the arrangement of borrowings;
- lease charges

	2022 \$'000	2021 \$'000
Interest on interest bearing liabilities	51	24
Interest on lease liabilities	19	18
Total	70	42

4.7 Workers compensation

	2022 \$'000	2021 \$'000
Workers compensation provision	...	193
Workers compensation premium	2,922	2,145
Workers compensation prior years burner adjustments	2,227	451
Workers compensation insurance medical claims	1	...
Total	5,150	2,789

4.8 Other expenses

Other expenses are recognised when it is probable that the consumption of loss of future economic benefits resulting in a reduction in assets and/or an increase in liabilities has occurred and the consumption or loss of future economic benefits can be measured reliably.

	2022 \$'000	2021 \$'000
Payroll tax	3,286	3,221
Local Government collection fees	2,032	1,926
Pensioner rebates (municipal)	1,414	1,395
Pensioner rebates (transport)	678	641
Insurance	191	103
Reimbursement to NRE for Fuel Reduction Program	1,267	1,201
Other	581	790
Total	9,449	9,277

Note 5 - Assets

Assets are recognised in the Statement of Financial Position when it is probable that the future economic benefits will flow to the Commission and the asset has a cost or value that can be measured reliably.

5.1. Receivables

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

Receivables are held with the objective to collect the contractual cash flows and are subsequently measured at amortised cost using the effective interest method. Any subsequent changes are recognised in the net result for the year when impaired, derecognised or through the amortisation process. An allowance for expected credit losses is recognised for all debt financial assets not held at fair value through profit and loss. The expected credit loss is 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, a simplified approach in calculating expected credit losses is applied, with a loss allowance based on lifetime expected credit losses recognised at each reporting date. The Commission has established a provision matrix based on its historical credit loss experience for trade receivables, adjusted for forward-looking factors specific to the receivable.

	2022 \$'000	2021 \$'000
Trade receivables	1,066	856
Less: Expected credit loss	(109)	(97)
Total	957	759

Settled within 12 months	957	759
Total	957	759

Reconciliation of movement in expected credit loss of receivables	2022 \$'000	2021 \$'000
Carrying amount at 1 July	97	294
Amounts written off during the year	(52)	(85)
Increase/(decrease) in provision recognised in profit or loss	64	(112)
Carrying amount at 30 June	109	97

5.2 Other financial assets

Other financial assets are classified and measured at amortised cost. Impairment losses are recorded in the Statement of Comprehensive Income. Any gain or loss arising on derecognition is recognised directly in net results and presented in other gains / (losses).

	2022 \$'000	2021 \$'000
Accrued revenue	4,222	3,899
Prepayments	185	667
Total	4,407	4,566
Settled within 12 months	4,407	4,566
Total	4,407	4,566

5.3 Inventories

Inventories held for distribution are valued at cost adjusted, when applicable, for any loss of service potential. Inventories acquired for no cost or nominal consideration are valued at current replacement cost.

Inventories are Stock on hand valued at the lower of average cost and net realisable value. Consumable stores are expensed at the time of purchase.

	2022 \$'000	2021 \$'000
Uniform Store	1,273	1,434
Tas Fire Equipment Store	304	305
Communications Store	481	664
Engineering Store	1,002	897
Other	22	22
Total	3,082	3,322
Consumed within 12 months	3,082	3,322
Total	3,082	3,322

5.4 Property, plant, and equipment

Key estimates and judgement

Assets held for sale

In accordance with AASB 5 *Non-current Assets Held for Sale and Discontinued Operations*, Non-current assets are reclassified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. They are stated at the lower of carrying value and fair (net recoverable) value less disposal costs. Provision for Depreciation accounts are transferred to the related asset accounts and the assets are then revalued to their estimated net recoverable value with any resulting impairment gains or losses disclosed in the Income Statement. Non-current assets held for sale are transferred to Current assets and are not depreciated. Assets held for sale are sold in accordance with the Commission's policy in relation to the useful life of assets.

It is expected that assets held for sale will be sold within twelve months. Motor vehicles and fire appliances are disposed of at auction or other public sale. Assets held for sale at year end were not material.

Capital works in progress

Capital works in progress is valued at the cost of material, labour, and labour on costs for work to date. Capital works in progress excludes certain commitments for outstanding purchase orders and unperformed work under existing contracts (Note 7.1).

Asset revaluations

On revaluation, the accumulated depreciation accounts are transferred to the related asset accounts. The assets are then depreciated over their estimated remaining useful lives using their revalued amount as the base. When a class of assets is revalued upwards, that part of the revaluation increment that reverses previously expensed revaluation decrements for that class of assets is treated as revenue, and any excess is credited to the Asset revaluation reserve. When a class of assets is revalued downwards, that part of the revaluation decrement that reverses a credit balance in the Asset revaluation reserve relating to that class of assets is debited to the Reserve, and any excess decrement is expensed.

Land and buildings

Freehold land and buildings are recognised at fair value. Cost is considered to be the best measure of fair value for recently purchased or constructed property. In prior years the Commission used the ValuerGeneral's progressive property revaluations. However, from 30 June 2017, the Commission obtains independent valuations of its land and buildings at least every five years.

The Commission's land and buildings were revalued in full as at 31 December 2021 by the Office of the Valuer- General Tasmania. The revaluation was based on fair value in accordance with relevant accounting standards and Treasurer's Instructions. The resulting changes in asset values were taken to the Asset Revaluation Reserve.

Accumulated depreciation for buildings at the date of the full revaluation was reinstated against the gross carrying amount of the asset. This was a variation to the previous full revaluation conducted as at 30 June 2017 where the accumulated depreciation was eliminated against the gross carrying amount of the asset.

During 2020-21, it was identified that the State Fire Commission has buildings that are on land not owned by the Commission. These are predominantly volunteer fire stations which have been built on land not owned by the Commission. In 2021-22, these properties have continued to be classified as buildings under Property, plant, and equipment.

Fire appliances

Internal expenses incurred in the fabrication of Fire appliances and the construction of Radio and communications equipment are capitalised. Passenger vehicles are valued at cost.

Plant and equipment

Plant and equipment is valued at cost and is comprised of Firefighting equipment, Workshop and other equipment, Radio and communications equipment, Office furniture and equipment and Computer equipment.

Items of Plant and equipment with a purchase price of less than \$10,000 are expensed at the time of purchase. Items of Plant and equipment with a cost of \$10,000 or more are shown at cost less depreciation and are written off over their expected useful life to the Commission on a straight-line basis. Equipment is not depreciated until full operational status is attained. Expenditure incurred in relation to Plant and equipment subsequent to initial acquisitions is capitalised when it is probable that future economic benefits, in excess of the originally assessed performance of the assets will flow to the Commission in future years. Where these costs represent separate components, they are accounted for as separate assets and are separately depreciated over their useful lives.

Impaired assets

Assets are reviewed at balance date for impairment using a range of impairment indicators. Where an asset is deemed to be impaired, its recoverable amount is estimated. If materially lower than its carrying amount, the carrying amount is reduced to its recoverable amount. Any resulting impairment loss (or gain) is recognised in the Statement of Comprehensive Income in Supplies and consumables (or Other revenue) unless the asset has previously been revalued upwards, in which case it is recognised as a reversal up to the amount of the previous revaluation and any excess is recognised through profit or loss.

Assets at fair value

The Commission measures and recognises the following assets at fair value on a recurring basis:

- Land
- Buildings: Fire stations and other
- Buildings: Major urban offices and workshops

(i) Fair value hierarchy

AASB 13 *Fair Value Measurement* requires all assets and liabilities measured at fair value to be assigned to a level in the fair value hierarchy. Fair value measurements are categorised into Level 1, 2 or 3 based on the degree to which the inputs to the fair value measurements are observable and the significance of the inputs to the fair value measurement in its entirety, which are described as:

Level 1 - Unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at the measurement date;

Level 2 - Inputs, other than quoted prices included within Level 1, that are observable for the asset or liability, either directly or indirectly;

Level 3 - Unobservable inputs for the asset or liability.

The table below shows the assigned level for each asset held at fair value by the Commission. The table presents the Commission's assets measured and recognised at fair value. The fair values of the assets are determined using valuation techniques which maximise the use of observable data, where it is available, and minimise the use of entity specific estimates. If one or more of the significant inputs is not based on observable market data, the asset is included in level 3. This is the case for fire stations, which are of a specialist nature for which there is no active market for similar or identical assets. These assets are valued using a combination of observable and unobservable inputs.

	30 June 2022				30 June 2021			
	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000	Level 1 \$'000	Level 2 \$'000	Level 3 \$'000	Total \$'000
Land	...	37,927	...	37,927	...	25,183	...	25,183
Buildings	...	22,961	43,995	66,956	...	14,400	40,027	54,427
Total	...	60,888	43,995	104,883	...	39,583	40,027	79,610

There were no transfers between levels 1 and 2 during the year, nor between levels 2 and 3.

(ii) Valuation techniques and significant inputs used to derive fair values

The valuations of land and major urban offices and workshops were performed on 31 December 2021 on the basis of market value, taking into consideration sale prices for similar properties and/or potential market rent these properties could generate. Specialised and often remote buildings such as fire stations and radio sites were valued on the basis of replacement with a new asset having similar service potential because there is no active market for these assets. The average cost of construction was used to calculate the gross replacement value. The level of accumulated depreciation was determined based on the age of the asset and the useful life adopted by the Commission.

Measurement of fair value

Asset	Fair value 30 June 2022 \$'000	Fair value 30 June 2021 \$'000	Fair value hierarchy	Valuation technique and key inputs	Significant unobservable inputs	Relationship of unobservable inputs to fair value
Land	37,927	25,183	Level 2	Comparable sales - market	n/a	n/a
Buildings – Fire stations and other	43,995	40,027	Level 3	Depreciated replacement cost	Construction cost useful life 33 to 100 years	Increase in construction cost or useful life leads to higher fair value
Buildings – Major urban offices and workshops	22,961	14,400	Level 2	Comparable sales - market	n/a	n/a

(a) Carrying amount

	2022 \$'000	2021 \$'000
Land		
At fair value	37,927	25,183
Total	37,927	25,183
Buildings		
At fair value	150,549	60,161
Less: Accumulated depreciation	(83,593)	(5,734)
Written down value	66,956	54,427
Motor vehicles		
At cost	8,109	8,101
Less: Accumulated depreciation	(5,652)	(5,568)
Written down value	2,457	2,533
Fire appliances		
At cost	82,286	82,415
Less: Accumulated depreciation	(48,795)	(46,688)
Written down value	33,491	35,727
Plant and Equipment		
At cost	30,459	29,932
Less: Accumulated depreciation	(27,574)	(26,661)
Written down value	2,885	3,271
Total Property, plant, and equipment		
Total gross value	309,330	205,792
Less: Accumulated depreciation	(165,613)	(84,651)
Total Written Down Value	143,717	121,141
Capital works in progress		
Balance at the beginning of the year	3,314	3,379
Additions	3,877	7,594
Transfers to inventory	(55)	(41)
Transfers to Property, plant, and equipment	(2,155)	(7,618)
Balance at the end of the year	4,981	3,314

(b) Reconciliation of movements

Reconciliations of the carrying amounts of each class of Property, plant and equipment at the beginning and end of the current and previous financial year are set out below. Carrying value means the net amount after deducting Accumulated depreciation and Accumulated impairment losses.

2022	Land	Building	Motor vehicles	Fire appliances	Plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July	25,183	54,427	2,533	35,727	3,271	121,141
Additions	...	...	478	...	527	1,005
Additions through transfers from CWIP	...	578	...	1,575	...	2,153
Disposals	...	...	(130)	(627)	...	(756)
Revaluation increments / (decrements)	12,744	14,168	...	...	...	26,912
Depreciation	...	(2,218)	(424)	(3,184)	(914)	(6,739)
Carrying value at 30 June	37,927	66,956	2,457	33,491	2,885	143,717

2021	Land	Building	Motor vehicles	Fire appliances	Plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
Carrying value at 1 July	25,183	55,825	2,305	31,480	3,931	118,724
Additions	...	...	774	158	322	1,254
Additions through transfers from CWIP	...	52	...	7,518	...	7,570
Disposals	...	...	(119)	(405)	...	(524)
Revaluation increments / (decrements)	...	...	...	...	...	...
Depreciation	...	(1,450)	(427)	(3,024)	(982)	(5,883)
Carrying value at 30 June	25,183	54,427	2,533	35,727	3,271	121,141

5.5 Right-of-use assets

AASB 16 requires the Commission to recognise a Right-of-use asset, where it has control of the underlying asset over the lease term. A Right-of-use asset is measured at the present value of initial Lease liability, 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.

The Commission has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases for which the underlying asset is of low-value. An asset is considered low-value when it is expected to cost less than \$10,000.

Right-of-use assets are depreciated over the shorter of the asset's useful life and the term of the lease. Where the Commission obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the Commission will exercise a purchase option, the Commission depreciates the right-of-use asset over its useful life.

2022	Buildings	Plant, equipment & vehicles	Total
	\$'000	\$'000	\$'000
Carrying value at 1 July	563	257	820
Additions	...	46	46
Disposals/derecognition	...	...	...
Depreciation	(155)	(89)	(244)
Other movements	8	...	8
Carrying value at 30 June	416	214	630

2021	Buildings	Plant, equipment & vehicles	Total
	\$'000	\$'000	\$'000
Carrying value at 1 July	728	191	919
Additions	...	146	146
Disposals/derecognition	...	...	...
Depreciation	(171)	(80)	(251)
Other movements	6	...	6
Carrying value at 30 June	563	257	820

5.6 Superannuation

State Fire Commission Superannuation Scheme

Regulatory Framework

The State Fire Commission Superannuation Scheme (SFCSS) forms part of the Retirement Benefits Fund (RBF) and operates under the *Public Sector Superannuation Reform Act 2016*. The rules of the scheme are set out in the State Fire Commission Superannuation Scheme Trust Deed.

The Commission is responsible for funding the defined benefits component of the Scheme.

The Commission's net obligation in relation to the Scheme is recorded in the SFC superannuation fund net liability if it is a liability or in the SFC superannuation fund net asset if it is an asset, and net movement in the obligation is recorded in the Statement of Comprehensive Income. Actuarial gains and losses in relation to this fund are recognised in Other Comprehensive Income in the year they are incurred. The Commission also makes employer superannuation contributions based as a minimum on the Commonwealth's Superannuation Guarantee rate for State Award employees. These employees may elect to have their contributions forwarded to any complying superannuation scheme.

Although RBF is not subject to the Superannuation Industry (Supervision) (SIS) legislation, the Tasmanian government has undertaken (in a Heads of Government Agreement) to operate the scheme in accordance with the principles of the legislation. As an exempt public sector superannuation Scheme (as defined in the SIS legislation), RBF is not subject to any minimum funding requirements. RBF is a complying superannuation fund within the provisions of the *Income Tax Assessment Act 1997*, and the fund's taxable income is taxed at a concessional rate of 15%.

The Superannuation Commission has fiduciary responsibility for and oversees the administration of the Scheme. The day-to-day running of SFCSS is managed by the Office of the Superannuation Commission within the Tasmanian Department of Treasury and Finance.

Scheme risks

The Commission is exposed to a number of risks from its requirement to fund the Scheme. The more significant financial risks relating to the defined benefits are:

Investment risk - the risk that investment returns will be lower than assumed, requiring the Commission to increase contributions to offset this shortfall.

Salary growth risk - the risk that wages or salaries (on which future benefit amounts will be based) rise more rapidly than assumed, increasing defined benefit amounts and the employer contributions required to fund them.

Legislative risk - the risk that legislative changes could be made which increase the cost of providing the defined benefits.

General plan information

The Scheme was closed to new members on 30 June 2005. At 30 June 2022 it had 78 members (82 at 30 June 2021). Members of the Scheme are entitled to receive lump sum benefits on resignation, retirement, death, or invalidity. An actuarial investigation into the scheme was most recently performed on 19 July 2022 (as at 30 June 2022) by Dr David Knox FIA of Mercer Consulting (Australia) Pty Ltd.

The financial objectives adopted in this actuarial investigation were:

- in the short term, to maintain the value of the scheme assets at 105% of the greater of actuarial value of accrued benefits and vested benefits; and
- to the extent possible, avoid significant fluctuations in the required employer contribution rate.

The actuary recommended that the Commission contributes to the scheme at the following rates:

- 11% of salaries until 30 June 2022; followed by
- 5% of salaries thereafter; plus
- any deemed member contributions, including allowance for 15% contribution tax.

The funding method used to make the contribution recommendation was the attained age normal method. Under this method, contributions are set with the aim of providing benefits in respect of future service for existing members, adjusted for any excess or shortfall of assets over liabilities in respect of service prior to the investigation date. The recommended contributions may be adjusted in the short-term to ensure that the Scheme's financing objectives are met.

There were no significant events during the year: i.e., no plan amendments, curtailments, or settlements.

A curtailment is an event that significantly reduces the expected years of future service of present employees or reduces the accrual of defined benefits for a significant number of employees, for some, or all, of their future services. A curtailment will occur when there is a significant reduction in the number of employees covered by the plan or where the plan is amended resulting in a reduction of benefits associated with the future service of current employees. Events causing a curtailment may include the termination or suspension of a plan.

A settlement occurs when an entity sponsoring a superannuation plan enters into an irrevocable transaction that eliminates all further legal or constructive obligation for all or a significant part of the benefits provided under the plan. Examples include the purchase of non-participating annuities for members or the payment of a lump sum payment to, or on behalf of, members in exchange for their right to receive benefits specified under the plan.

The Commission is not aware of any assets and liability strategies adopted by the Scheme.

Significant actuarial assumptions

The following actuarial assumptions were used to calculate the value of assets and liabilities of the Scheme.

	2022	2021
Assumptions to determine defined benefits cost		
Discount rate (active members)	1.3% pa	0.9% pa
Expected salary increase rate	3.0%	3.0%
Assumptions to determine closing defined benefits obligation		
Discount rate	3.7% pa	1.3% pa
Expected salary increase rate	3.5%	3.0%

Year end results

Disclosure in Statement of Financial Position	2022 \$'000	2021 \$'000
Present value of defined benefit obligation	35,034	37,571
Fair value of Scheme assets	(38,906)	(42,587)
Net liability / (asset) recognised in Statement of Financial Position	(3,872)	(5,016)

Disclosure in Statement of Comprehensive Income	2022 \$'000	2021 \$'000
<i>Service costs</i>		
Current service cost	970	1,131
Past service cost	...	...
Curtailment or settlement (gains) / losses	...	...
	970	1,131
<i>Net Interest</i>		
Interest expense	447	308
Interest income	(515)	(309)
	(68)	(1)
Net (income) / expense recognised	902	1,130

Disclosure in Other Comprehensive Income / Changes in Equity	2022 \$'000	2021 \$'000
<i>Re-measurement of the defined benefit liability/asset</i>		
Actuarial (gains) / losses		
Actuarial (gains) / losses on the defined benefit obligation		
Actuarial (gains) / losses due to changes in financial assumptions	(4,016)	(957)
Actuarial (gains) / losses due to changes in experience	2,248	739
<i>Actuarial (gains) / losses due to changes in demographic assumptions</i>		
Less Actuarial (gains) / losses on fair value of Scheme assets less Interest income	2,870	(6,093)
Total Actuarial (gains) / losses	1,103	(6,311)
Total disclosures in Other Comprehensive Income / Changes in Equity	1,103	(6,311)

Movement in Recognised Liability / (Asset)	2022 \$'000	2021 \$'000
Superannuation liability / (asset) at beginning of year	(5,016)	994
Add defined benefit cost recognised in operating statement	902	1,130
Estimated defined benefit cost (re-measurements) in Other comprehensive income	1,102	(6,311)
Less Employer contributions	(860)	(829)
Superannuation liability / (asset) at year-end	(3,872)	(5,016)

Reconciliation of the fair value of Scheme assets	2022 \$'000	2021 \$'000
Fair value of Scheme assets at start of year	42,587	36,581
Interest income	515	309
Actuarial returns on Scheme assets less interest income	(2,870)	6,093
Employer contributions	860	829
Member contributions	386	346
Benefits paid	(2,442)	(1,447)
Taxes, premiums, and expenses paid	(130)	(124)
Fair value of Scheme assets at end of year	38,906	42,587

Reconciliation of the present value of the defined benefit obligation	2022 \$'000	2021 \$'000
Present value of defined benefit obligation at start of year	37,571	37,575
Current service cost	970	1,131
Interest expense	447	308
Member contributions	386	346
Actuarial (gains) / losses due to changes in financial assumptions	(4,016)	(957)
Actuarial (gains) / losses arising from liability experience	2,248	739
Benefits paid	(2,442)	(1,447)
Tax, premiums, and expenses paid	(130)	(124)
Present value of defined benefit obligation at end of year	35,034	37,571

	Quoted prices in active markets for Total identical assets	Significant observable inputs	Unobservable inputs	
Fair value of Scheme assets as at 30 June 2022¹	\$'000	(Level 1)	(Level 2)	(Level 3)
Asset category				
Cash deposits	...	...	...	...
Australian equities	6,770	...	6,770	...
International equities	8,209	...	8,209	...
Infrastructure	5,019	...	1,284	3,735
Diversified fixed interest	8,676	...	8,676	...
Property	7,275	...	661	6,614
Derivatives	2,957	...	2,957	...
Total	38,906	...	28,557	10,349

	Quoted prices in active markets for		Significant observable inputs	Unobservable inputs
	Total	identical assets		
Fair value of Scheme assets as at 30 June 2021 ¹				
	\$'000	(Level 1)	(Level 2)	(Level 3)
Asset category				
Cash deposits	...	...	...	...
Australian equities	6,729	...	6,729	...
International equities	8,517	...	8,517	...
Infrastructure	5,536	...	1,405	4,131
Diversified fixed interest	10,605	...	10,605	...
Property	8,049	...	596	7,453
Derivatives	3,151	...	3,151	...
Total	42,587	...	31,003	11,584

Note1: Estimated based on estimated Scheme assets at 30 June 2022 and asset allocation of the RBF Scheme as at 30 June 2021.

The fair value of fund assets does not include any amounts relating to:

- any of the Commission's own financial instruments
- any property occupied by, or other assets used by the Commission.

Expected contributions and maturity profile

Based on the assumptions used in this report and the recommendations from the 2022 actuarial investigation, the expected contributions to the scheme and the maturity profile of the defined benefit obligation are detailed below.

	2023 \$'000
Expected employer contributions to defined benefits scheme	777

Expected benefit payments for the financial year ending on	\$'000
30 June 2023	4,133
30 June 2024	4,120
30 June 2025	4,703
30 June 2026	3,189
30 June 2027	3,586
Following five years	17,129

The weighted average duration of the defined benefit obligation is 6.2 years.

Sensitivity analysis

The table below shows how the defined benefit obligation would have been impacted by changes in the discount rate and salary indexation rate as at 30 June 2022, while retaining all other assumptions.

	Base case	Discount rate sensitivity		Salary increase rate sensitivity	
		Scenario A	Scenario B	Scenario C	Scenario D
Discount rate	3.70% pa	2.70% pa	4.70% pa	3.70% pa	3.70% pa
Salary increase rate	3.50% pa	3.50% pa	3.50% pa	2.50% pa	4.50% pa
Defined benefit obligation ¹ (\$'000)	35,034	36,962	33,395	33,376	36,942

Note 1: Includes defined benefit contributions tax provision.

Note 6 - Liabilities

Liabilities are recognised in the Statement of Financial Position when it is probable that an outflow of resources embodying economic benefits will result from the settlement of a present obligation and the amount at which the settlement will take place can be measured reliably.

6.1 Payables

Payables, including goods received and services incurred but not yet invoiced, are recognised at amortised cost, which due to the short settlement period, equates to face value, when the Commission becomes obliged to make future payments as a result of a purchase of assets or services.

	2022 \$'000	2021 \$'000
Creditors	968	1,037
Accrued expenses	375	232
GST payable/(receivable)	188	(16)
Total	1,531	1,253
Settled within 12 months	1,531	1,253
Total	1,531	1,253

6.2 Lease liabilities

A Lease liability is measured at the present value of the lease payments that are not paid at that date. The discount rate used to calculate the present value of the lease liability is the rate implicit in the lease. Where the implicit rate is not known and cannot be determined the Tascorp indicative lending rate including the relevant administration margin is used.

The Commission has elected not to recognise right-of-use assets and lease liabilities arising from short-term leases and leases for which the underlying asset is of low-value. An asset is considered low-value when it is expected to cost less than \$10,000.

The Commission has entered into the following leasing arrangements:

Class of Rightofuse asset	Details of leasing arrangements
Plant and equipment	These leases are for the lease of equipment to build firefighting appliances and apparatus. All leases are over a five-year term with fixed lease payments.
Buildings	These are for the lease of warehouses in Cambridge. One lease is over five years with variable annual increases and the other is three years with yearly CPI increases.
Land	The Commission owns Fire Station Buildings which are on land that is leased. The majority of these leases have no formal agreement, and are provided at no, or minimal cost. These blocks of land are owned by Councils, Government Departments, private land owners and community groups which place restrictions on what the land can be used for. Due to these restrictions, there is no active market and the land leases cannot be reliably measured. These have not been recorded as a right-of-use asset.

	2022 \$'000	2021 \$'000
Current		
Lease liabilities	258	237
Non-current		
Lease liabilities	398	609
Total	656	846

The following amounts are recognised in the Statement of Comprehensive Income:

	2022 \$'000	2021 \$'000
Interest on lease liabilities included in note 3.9	19	18
Lease expenses included in notes 4.3, 4.5		
Short term leases for bushfire fighting	294	61
Lease of low-value assets	52	197
Variable lease payments	...	...
Income from sub-leasing right-of-use assets	...	...
Net expenses from leasing activities	365	276

Maturity analysis of lease liabilities

	2022 \$'000	2021 \$'000
One year or less	258	237
One to five years	398	609
More than five years	...	...
Total	656	846

The lease liability in the maturity analysis is presented using undiscounted contractual amounts before deducting finance charges.

6.3 Employee benefit Liabilities

Key estimate and judgement

Liabilities for wages and salaries and annual leave are recognised when an employee becomes entitled to receive a benefit. Those liabilities expected to be realised within 12 months are measured as the amount expected to be paid. Other employee entitlements are measured as the present value of the benefit at 30 June, where the impact of discounting is material, and at the amount expected to be paid if discounting is not material.

A liability for long service leave is recognised and is measured as the present value of expected future payments to be made in respect of services provided by employees up to the reporting date.

	2022 \$'000	2021 \$'000
Accrued salaries	1,370	1,218
Annual leave	6,029	5,828
Accumulated leave scheme	258	157
Long service leave	10,685	11,559
Payroll tax ¹	1,019	1,061
Total	19,361	19,823
Expected to settle wholly within 12 months	17,447	18,095
Expected to settle wholly after 12 months	1,914	1,728
Total	19,361	19,823

Note 1: Provisions for Payroll tax relate to the provisions for Long service leave and Annual leave.

6.4 Other Liabilities

	2022 \$'000	2021 \$'000
Revenue received in advance		
Volunteer Brigade grants	557	291
Other liabilities		
Workers compensation	5,333	4,398
Employee benefit liabilities-on costs	349	378
Total	6,239	5,067
Settled within 12 months	1,104	1,539
Settled in more than 12 months	5,135	3,528
Total	6,239	5,067

Note 7 - Commitments and contingencies

7.1 Schedule of commitments

Commitments represent those contractual arrangements entered by the Commission that are not reflected in the Statement of Financial Position.

Leases are recognised as Right-of-use Assets and Lease liabilities in the Statement of Financial Position, excluding short term leases and leases for which the underlying asset is of low value. These are recognised as an expense in the Statement of Comprehensive Income.

	2022 \$'000	2021 \$'000
By type		
Capital Commitments		
Property, plant, and equipment	2,565	2,774
Total capital commitments	2,565	2,774
Other Commitments		
Operating	870	702
Total lease commitments	870	702
Capital Commitments		
One year or less	774	1,147
From one to five years	1,791	1,627
More than five years	...	...
Total capital commitments	2,565	2,774
Operating Lease Commitments		
One year or less	604	365
From one to five years	266	337
More than five years	...	...
Total operating lease commitments	870	702
Total	3,435	3,476

7.2 Contingent assets and liabilities

There are no material contingent liabilities known to the Commission.

Note 8 - Reserves

8.1 Reserves

2022	Land & Buildings \$'000	Total \$'000
Asset revaluation reserve		
Balance at the beginning of financial year	45,698	45,698
Revaluation increment/(decrement)	26,912	26,912
Balance at end of financial year	72,610	72,610

2021	Land & Buildings \$'000	Total \$'000
Asset revaluation reserve		
Balance at the beginning of financial year	45,698	45,698
Revaluation increment/(decrement)	...	...
Balance at end of financial year	45,698	45,698

(a) Nature and purpose of reserves

Asset Revaluation Reserve

The Asset Revaluation Reserve is used to record increments and decrements on the revaluation of non-financial assets.

Note 9 - Cash flow reconciliation

Cash means notes, coins, any deposits held at call with a bank or financial institution, as well as funds held in Specific Purpose Accounts, being short term of three months or less and highly liquid. Deposits are recognised at amortised cost, being their face value.

9.1 Cash and deposits

For the purposes of the Statement of Cash Flows, cash includes cash on hand and at bank. Cash at the end of the financial year shown in the Statement of Cash Flows is reconciled to the related items in the Statement of Financial Position as follows:

	2022 \$'000	2021 \$'000
Cash at bank	25,206	14,419
Cash on hand	6	6
Total cash and deposits	25,212	14,425

9.2 Reconciliation of Net result to Net cash from Operating Activities

	2022 \$'000	2021 \$'000
Net result	7,888	6,055
Depreciation	6,984	6,134
SFCSS defined benefits fund movements in employee related expenses	42	301
(Profit) / Loss on disposal of assets	(69)	(490)
Bad and doubtful debts	52	85
Expected credit losses	11	(197)
Decrease (increase) in receivables	12	4,104
Decrease (increase) in inventories	240	(517)
Decrease (increase) in accrued revenue	(680)	(453)
Decrease (increase) in prepayments	482	(416)
Increase (decrease) in payables and accrued expenses	278	171
Increase (decrease) in employee benefits	(462)	1,450
Increase (decrease) in other liabilities	1,172	(1,122)
Net cash from (used by) operating activities	15,950	15,105

9.3 Reconciliation of Liabilities arising from financing activities

Liabilities arising from financing activities are liabilities for which cash flows were, or future cash flows will be, classified in the Statement of Cash Flows as cash flows from financing activities.

2022	Borrowings \$'000	Lease liabilities \$'000
Balance as at 1 July 2021	3,830	846
Acquisitions / New leases	...	46
Other movements	(1,000)	8
Changes from financing cash flows:		
Cash received	...	...
Cash repayments	...	(245)
Balance as at 30 June 2022	2,830	656

2021	Borrowings \$'000	Lease liabilities \$'000
Balance as at 1 July 2020	3,830	927
Acquisitions / New leases	...	146
Other movements	...	6
Changes from financing cash flows:		
Cash received	...	...
Cash repayments	...	(233)
Balance as at 30 June 2021	3,830	846

10 - Financial instruments

10.1 Risk exposures

(a) Risk management policies

The Commission has exposure to the following risks from its use of financial instruments:

- credit risk,
- interest rate risk,
- liquidity risk,
- currency exchange rate risk,
- and other price risk.

The Accountable Authority has overall responsibility for the establishment and oversight of the Commission's risk management framework. Risk management policies are established to identify and analyse risks faced by the Commission, to set appropriate risk limits and controls, and to monitor risks and adherence to limits.

(b) Credit risk exposures

The largest exposure to credit risk to the financial assets of the Commission relates to trade receivables. This exposure relates to the risk of financial loss due to debtors failing to discharge their financial obligations. This risk is significantly mitigated by the nature of the Commission's revenue, most revenue is collected by the Commission or other Government agencies as a legislative requirement and has virtually no credit risk. Sales to the public which carry credit risk are a small part of the Commission's revenue and credit losses have been immaterial in the past.

The maximum credit risk exposure in relation to trade receivables is the carrying amount less the expected credit loss (Note 5.1).

The Commission is not materially exposed to any individual or group. Trading terms for the Commission's trade receivables is 30 days.

Expected credit loss analysis of receivables

The simplified approach to measuring expected credit losses is applied, which uses a lifetime expected loss allowance for all trade receivables.

The expected loss rates are based on historical observed loss rates adjusted for forward looking factors that will have an impact on the ability to settle the Receivables. The loss allowance for trade debtors as at 30 June 2022 is as follows:

Expected credit loss analysis of receivables as at 30 June 2022					
	Not past due	Past due >30 < 60 days	Past due > 60 < 90 days	Past due > 90 days	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Expected credit loss rate (A)	1.54%	6.41%	17.50%	25%	
Total gross carrying amount (B)	588	100	13	364	1,066
Expected credit loss (A x B)	9	6	2	91	109

Expected credit loss analysis of receivables as at 30 June 2021					
	Not past due	Past due >30 < 60 days	Past due > 60 < 90 days	Past due > 90 days	Total
	\$'000	\$'000	\$'000	\$'000	\$'000
Expected credit loss rate (A)	1.78%	5.74%	15.24%	25%	
Total gross carrying amount (B)	370	145	27	314	856
Expected credit loss (A x B)	7	8	4	78	97

(c) Interest rate risk

The Commission's exposure to interest rate risk, and the effective weighted average interest rate by class of asset or liability is set out in the table below. Exposure arises predominantly from assets and liabilities bearing variable interest rates as the Commission intends to hold fixed rate assets and liabilities to maturity.

Interest rate risk sensitivity analysis for 2021-22					
	Carrying amount \$'000	Interest rate risk			
		-1%		+1%	
		Impact on operating result \$'000	Impact on equity \$'000	Impact on operating result \$'000	Impact on Equity \$'000
Financial assets					
Cash	25,212	(252)	(252)	252	252
Total Financial assets	25,212	(252)	(252)	252	252
Financial liabilities					
Interest bearing liabilities	2,830	28	28	(28)	(28)
Total Financial liabilities	2,830	28	28	(28)	(28)

Interest rate risk sensitivity analysis for 2020-21					
	Carrying amount \$'000	Interest rate risk			
		-1%		+1%	
		Impact on operating result \$'000	Impact on equity \$'000	Impact on operating result \$'000	Impact on Equity \$'000
Financial assets					
Cash	14,425	(144)	(144)	144	144
Total Financial assets	14,425	(144)	(144)	144	144
Financial liabilities					
Interest bearing liabilities	3,830	38	38	(38)	(38)
Total Financial liabilities	3,830	38	38	(38)	(38)

(d) Liquidity risk

Liquidity risk is the risk that the Commission will not be able to meet its financial obligations as they become due. The cash inflow stream of the Commission is very consistent with some seasonality relating to quarterly collections. The major cash outflow is salaries which is also consistent. The Commission's approach to managing liquidity is to ensure it will always have sufficient liquidity. It monitors its cash flows and utilises an overdraft when needed.

(e) Currency exchange rate risk

There is no material currency exchange rate risk.

(f) Other price risk

The only sensitivity analysis performed on financial assets and liabilities is interest rate risk. Other price risks are not considered material.

10.2 Categories of financial assets and liabilities

	2022 \$'000	2021 \$'000
Financial assets		
Cash and deposits	25,212	14,425
Financial assets measured at amortised cost	5,179	4,658
Total	30,139	19,083
Financial liabilities		
Interest bearing liabilities	2,830	3,830
Financial liabilities measured at amortised cost	1,900	1,472
Total	4,730	5,302

Financial liabilities

Financial liabilities, including borrowings, are initially measured at fair value, net of transaction costs. They are subsequently measured at amortised cost using the effective interest method, with interest recognised on an effective yield basis. The effective interest method is a method of calculating the amortised cost of a financial liability and allocating interest expense over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash payments through the expected life of the financial liability, or where appropriate, a shorter period. The Commission manages trade creditor accounts to ensure timely payments and no material interest is paid on these liabilities.

10.3 Comparison between Carrying amount and Net fair value of Financial assets and liabilities

	Carrying amount 2022 \$'000	Net fair value 2022 \$'000	Carrying amount 2021 \$'000	Net fair value 2021 \$'000
Financial assets				
Cash and deposits	25,212	25,212	14,425	14,425
Other financial assets	5,179	5,179	4,658	4,658
Total financial assets	30,391	30,391	19,083	19,083
Financial liabilities (recognised)				
Payables	1,900	1,900	1,472	1,472
Borrowings	2,830	2,830	3,830	3,830
Total financial liabilities (recognised)	4,730	4,730	5,302	5,302

10.4 Investments and borrowings

The Commission conducts its investment and borrowing programmes with the Tasmanian Public Finance Corporation (Tascorp) and private investment managers.

Loans

Since 1986, all fixed rate loan raising has been arranged through the Tasmanian Public Finance Corporation. All loans are recorded in Australian dollars. The loan amount in current liabilities comprises the portions of the loans payable within one year. The non-current loan balance represents the portion of the loans due later than one year.

Borrowing terms and arrangements

Borrowings from Tascorp are secured by a Government guarantee over the Commission's revenue and a maximum term of 10 years applies to borrowings. Other borrowings are unsecured. All Tascorp arrangements are reviewed annually.

	2022 \$'000	2021 \$'000
Borrowing facility		
Total facility (secured and subject to an annual review)	10,000	10,000
Fixed rate borrowing	(2,830)	(3,830)
Unused facility	7,170	6,170

10.5 Capital management

The Commission is a Statutory Authority created under the *Fire Service Act 1979* and does not have any externally imposed capital requirements. However, the Commission's four-year Corporate Plan including its finances and capital plan must be approved by the Minister in consultation with the Treasurer each year. The Commission does not have any issued capital and its capital structure consists of equity (retained surpluses and reserves) and net debt or net cash (borrowings offset by cash and bank deposits). The Commission is a not-for-profit organisation and aims to break even or have a small net surplus each year. The government and the community fund it principally through contributions, grants, and taxes. Its funds are expended on operating expenses, community awareness and safety and the construction or purchase and maintenance of assets such as fire trucks and fire stations.

Management monitors cash flows to ensure adequate liquidity and the Commission's ability to operate as a going concern.

Senior management considers the capital structure when the corporate plan is prepared each year.

Note 11 - Events Occurring After Balance Date

Subsequent to balance date, the Coronavirus (COVID-19) pandemic continues to impact both communities and businesses throughout the world including Australia and Tasmania. Various measures taken by government to contain the virus have affected economic activity. This is considered a non-adjusting subsequent event as of 30 June 2022, however this pandemic may have a financial impact for the Commission in the 2022-23 financial year and potentially financial years beyond this date. The scale, timing, and duration of the potential impacts on the Commission are unknown.

At the date of signing, there were no events subsequent to balance date which would have a material effect on the Commission's financial statements.

12 - Other Significant Accounting Policies and Judgements

12.1 Objectives and funding

The State Fire Commission is a non-profit statutory corporation created under Section 7 of the *Fire Service Act 1979* (the Act) of Tasmania, Australia. The Tasmania Fire Service (TFS) was created under Section 6 of the Act and is under the control of the Commission.

The role of the Commission is to protect life, property, and the environment from the impact of fire and other emergencies. It delivers all of its services through its operational arm, the Tasmania Fire Service, which also operates under the business names of TasFire Equipment and TasFire Training. Its principal activities are emergency response (fire, vehicle accidents, biological and chemical hazards, etc.), preventative fire safety through community education and training, sales and servicing of fire protection equipment and administration of the General Fire Regulations including such activities as approving building plans in relation to fire safety and issuing various permits.

The Treasurer, in accordance with Section 101 of the Act, must pay to the Commission such an amount as the Treasurer determines is appropriate towards defraying the operating costs of the Commission.

12.2 Basis of accounting

The Financial Statements are a general-purpose financial report which has been prepared in accordance with

- Australian Accounting Standards issued by the Australian Accounting Standards Board and Interpretations,
- The Treasurer's Instructions issued under the provisions of the *Financial Management Act 2016*, and
- *The Fire Service Act 1979*.

The Financial Statements were signed by the Commission on 30 September 2022.

Compliance with the Australian Accounting Standards may not result in compliance with International Financial Reporting Standards, as the AAS include requirements and options available to not-for-profit organisations that are inconsistent with IFRS. The Commission is considered to be not-for-profit and has adopted some accounting policies under the AAS that do not comply with IFRS.

The Financial Statements have been prepared on an accrual basis and, except where stated, are in accordance with the historical cost convention. The accounting policies are generally consistent with the previous year except for those changes outlined in Note 12.6.

The Financial Statements have been prepared as a going concern. The continued existence of the Commission in its present form, undertaking its current activities, is dependent on the government and community principally through contributions, grants, and taxes.

The Commission has made no assumptions concerning the future that may cause a material adjustment to the carrying amount of assets and liabilities within the next reporting period.

12.3 Reporting entity

The Commission reports to the Minister for Police, Fire and Emergency Management, the Chief Officer of SFC reports to the Secretary of the Department of Police, Fire and Emergency Management for administrative matters. The Director of the State Emergency Service reports to the Chief Officer.

12.4 Judgements and assumptions

In the application of Australian Accounting Standards, the Commission is required to make judgements, estimates and assumptions about carrying values of assets and liabilities that are not readily apparent from other sources. The estimates and associated assumptions are based on historical experience and various other factors that are believed to be reasonable under the circumstances, the results of which form the basis of making the judgements. Actual results may differ from these estimates.

The estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised if the revision affects only that period or in the period of the revision and future periods if the revision affects both current and future periods. Judgements made by the Commission that may have significant effects on the financial statements are disclosed in the relevant notes to the financial statements.

12.5 Functional and presentation currency

These financial statements are presented in Australian dollars, which is the Commission's functional currency.

12.6 Changes in accounting policies

(a) Impact of new and revised Accounting Standards

In the current year, the Commission has adopted, all, of the new and revised Standards and Interpretations issued by the Australian Accounting Standards Board that are relevant to its operations and effective for the current annual reporting period.

(b) Impact of new and revised Accounting Standards yet to be applied

The following applicable Standard has been issued by the AASB and is yet to be applied:

AASB 1059 Service Concession Arrangements: Grantors – This Standard prescribes the accounting for a service concession arrangement by a grantor that is a public sector entity. Service concession arrangements are contracts between an operator and a grantor, where the operator provides public services related to a service concession asset on behalf of the grantor for a specified period of time and manages at least some of those services. AASB 1059 applies to reporting periods beginning on or after 1 January 2022.

Where AASB 1059 applies, the grantor recognises the service concession asset when the grantor obtains control of the asset and measures the service concession asset at current replacement cost. At the same time, the grantor recognises a corresponding financial liability or unearned revenue liability or a combination of both.

The modified retrospective approach will be adopted by recognising and measuring service concession assets and related liabilities as the date of initial application of 1 July 2019, with any net adjustments to the amounts of assets and liabilities recognised in accumulated funds at that date.

The effect of adopting AASB 1059 is expected to have an impact on the Commission's financial statements next financial year. In 2020-21, the Acting Premier signed a service contract with Telstra Corporation Limited for Telstra to provide the State with a radio network known as the Tasmanian Government Radio Network (TasGRN). The total cost to the State is expected to be \$624 million (GST inclusive), and the service will be provided over a 12 year period with an option for a further three years. The State Fire Commission will make annual contributions to the State for its access to this service. At the time of preparing the financial statements, an agreement between the State and the Commission detailing specific funding arrangements has been signed, with arrangements in relation to accounting treatment to be finalised.

12.7 Foreign currency

Transactions denominated in a foreign currency are converted at the exchange rate at the date of the transaction. Foreign currency receivables and payables are translated at the exchange rates current as at balance date.

12.8 Comparative figures

Comparative figures have been adjusted to reflect any changes in accounting policy or the adoption of new standards. In 2020-21, the SFC financial statements were remodelled based on the Department of Treasury and Finance's model statements.

12.9 Rounding

All amounts in the financial statements have been rounded to the nearest thousand dollars, unless otherwise stated. As a consequence, round figures may not add to totals. Amounts less than \$500 are rounded to zero and are indicated by the symbol "...".

12.10 Goods and services tax

Revenue, expenses, and assets are recognised net of the amount of Goods and Services Tax, except where the GST incurred is not recoverable from the Australian Taxation Office. Receivables and payables are stated inclusive of GST. The net amount recoverable, or payable, to the Australian Taxation Office is recognised as an asset or liability within the Statement of Financial Position.

In the Statement of Cash Flows, the GST component of cash flows arising from operating, investing, or financing activities which is recoverable from, or payable to, the Australian Taxation Office is, in accordance with the Australian Accounting Standards, classified as operating cash flows.

Independent Auditor's Report
To the Members of Parliament
State Fire Commission
Report on the Audit of the Financial Statements

Opinion

I have audited the financial statements of the State Fire Commission (the Commission,) which comprises the statement of financial position as at 30 June 2022, statements of comprehensive income, changes in equity and cash flows for the year then ended, notes to the financial statements, including a summary of significant accounting policies, other explanatory notes and the statement of certification by the Chair of the Commission and Chief Officer.

In my opinion, the accompanying financial statements:

- (a) present fairly, in all material respects, the Commission's financial position as at 30 June 2022 and its financial performance and its cash flows for the year then ended
- (b) are in accordance with the *Fire Services Act 1979*, the *Financial Management Act 2016* and Australian Accounting Standards.

Basis for Opinion

I conducted the audit in accordance with Australian Auditing Standards. My responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of my report. I am independent of the Commission in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* (the Code) that are relevant to my audit of the financial statements in Australia. I have also fulfilled my other ethical responsibilities in accordance with the Code.

The *Audit Act 2008* further promotes the independence of the Auditor-General. The Auditor-General is the auditor of all Tasmanian public sector entities and can only be removed by Parliament. The Auditor-General may conduct an audit in any way considered appropriate and is not subject to direction by any person about the way in which audit powers are to be exercised. The Auditor-General has for the purposes of conducting an audit, access to all documents and property and can report to Parliament matters which in the Auditor-General's opinion are significant.

My audit is not designed to provide assurance on the accuracy and appropriateness of the budget information included in the Commission's financial statements.

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

Key Audit Matters

Key audit matters are those matters that, in my professional judgement, were of most significance in my audit of the financial statements of the current period. These matters were addressed in the context of my audit of the financial statements as a whole, and in forming my opinion thereon, and I do not provide a separate opinion on these matters.

Why this matter is considered to be one of the most significant matters in the audit	Audit procedures to address the matter included
<p>Valuation of land and buildings <i>Refer to note 5.4</i></p>	
<p>At 30 June 2022, the Commission’s assets included land and buildings totalling \$104.89 million, recognised at fair value.</p> <p>The fair values of these assets is based on market values and current replacement cost. The Commission undertakes formal revaluations on a regular basis to ensure carrying values represent fair value.</p> <p>During the year a formal revaluation was undertaken based on fair values determined by an external expert.</p>	<ul style="list-style-type: none"> • Evaluating the appropriateness of the valuation methodology applied to determine fair values. • Assessing the scope, expertise and independence of experts engaged to assist in the valuations. • Evaluating management’s assessment of the valuation reports provided by the independent expert. • Reviewing the accuracy of recording valuations in the Commission’s asset register and general ledger. • Assessing the adequacy of disclosures made in the financial statements, including those regarding key assumptions used.

Responsibilities of the Chief Officer for the Financial Statements

The Chief Officer is responsible for the preparation and fair presentation of the financial statements in accordance with Australian Accounting Standards and the financial reporting requirements of the *Fire Service Act 1979* and the *Financial Management Act 2016*. This responsibility includes such internal control as determined necessary to enable the preparation of the financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, the Chief Officer is responsible for assessing the Commission’s ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Commission is to be dissolved by an Act of Parliament, or the Chief Officer intends to cease operations, or has no realistic alternative but to do so.

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, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance, but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of the financial statements.

As part of an audit in accordance with the Australian Auditing Standards, I exercise professional judgement and maintain professional scepticism throughout the audit. I also:

- Identify and assess the risks of material misstatement of the financial statements, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for my opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Commission's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Officer.
- Conclude on the appropriateness of the Chief Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Commission's ability to continue as a going concern. If I conclude that a material uncertainty exists, I am required to draw attention in my auditor's report to the related disclosures in the financial statements or, if such disclosures are inadequate, to modify my opinion. My conclusion is based on the audit evidence obtained up to the date of my auditor's report. However, future events or conditions may cause the Commission to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the financial statements, including the disclosures, and whether the financial statements represent the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Chief Officer regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that I identify during my audit.

From the matters communicated with the Chief Officer, I determine those matters that were of most significance in the audit of the financial statements of the current period and are therefore the key audit matters. I describe these matters in my auditor's report unless law or regulation precludes public disclosure about the matter or when, in extremely rare

circumstances, I determine that a matter should not be communicated in my report because the adverse consequences of doing so would reasonably be expected to outweigh the public interest benefits of such communication.

A handwritten signature in black ink, appearing to read 'J Tongs'.

Jeff Tongs
Assistant Auditor-General
Delegate of the Auditor-General
Tasmanian Audit Office

4 October 2022
Hobart

Abbreviations and Acronyms

AFAC	Australasian Fire and Emergency Services Authorities Council
AFDRS	Australian Fire Danger Rating System
AIRS	Australian Incident Reporting System
AML	Advanced Mobile Location
AWS	Australian Warning System
BES	Business and Executive Services
BRN	Bushfire-Ready Neighbourhoods program
BRMP	Bushfire Risk Management Plan
BRS	Bushfire-Ready Schools program
DBA	Direct Brigade Alarm
DPFEM	Department of Police, Fire and Emergency Management
ECU	Edith Cowan University
ELT	Executive Leadership Team
FMA	Fire Management Area
FMACs	Fire Management Area Committees
FPP	Fire Protection Plan
FPU	Flood Policy Unit
FRP	Fuel Reduction Program
FTE	Full-Time Equivalent
ITLMS	Integrated Training Learning Management System
JFLIP	Juvenile Fire Lighter Intervention Program
KPI	Key Performance Indicator
LAT	Large Air Tanker
MoU	Memorandum of Understanding
NRE	Department of Natural Resources and Environment Tasmania
PETRA	People, Education, Training, Reporting and Assessment
PFAS	Per- and polyfluoroalkyl substances
PPC	Personal Protective Clothing
PPS	Property and Procurement Services
PWS	Parks and Wildlife Service
R4R	Ready for Response
RAT	Remote Area Team
RCR	Road Crash Rescue
RoGs	Report on Government Services
SCC	State Control Centre
SES	State Emergency Service
SFMC	State Fire Management Council
SOC	State Operations Centre
SSODP	Senior Station Officer Development Program
STT	Sustainable Timbers Tasmania
TasGRN	Tasmania Government Radio Network
TFE	TasFire Equipment
TFS	Tasmania Fire Service
UFUA	United Firefighters Union
WOG	Whole of Government



Tasmania Fire Service

State Fire Commission

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