



Annual Report

2023–24

OUR COMMUNITY • OUR CFA



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We acknowledge Aboriginal and Torres Strait Islander people as the Traditional Custodians of the land. We pay our respects to Elders, past and present.

Cover photo by Blair Dellelijn

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Highlights



Emergency response times meeting benchmark for structural fires (target is 90%)



Emergency response times meeting benchmark for road accident rescue (target is 90%)

Incidents

- Total incidents attended in Victoria **37,690**
- Total brigade turnouts to incidents in Victoria **70,734**
- Responses to incidents outside CFA's brigade response boundaries (ie Fire Rescue Victoria districts) **9,834**
- Total volunteer hours devoted to incident response **369,198**

- Volunteers attending major fires between 13 February and 1 March **7,800**
- Members deployed to fires in Queensland and NSW in October/November 2023 **525**
- Members deployed to storms in Queensland in December 2023/January 2024 **57**
- Members deployed to Canadian fires over 112-day period **15**

Infrastructure

New stations built **10**

New vehicles delivered (tankers, FCVs, specialist) **91**

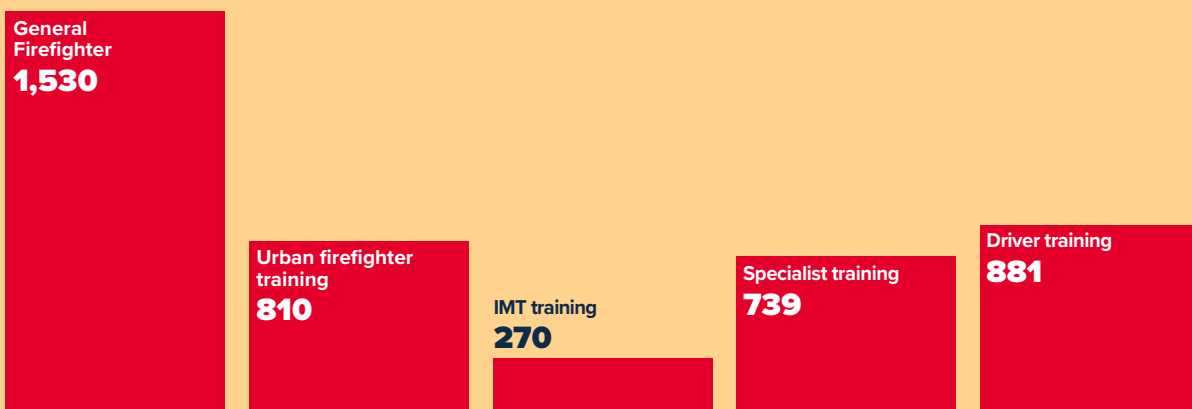
Property Advice Visit Service assessments **2,899**

Community engagement

Online modules completed (including Bushfire Safety for Workers) **8,255**

Community events and informal engagement (including CFA station Open Days) **1,925**

Volunteer training completed*



*Each category includes multiple training packages



Garry Mallen

Greg Godkin

Honouring CFA members lost in the line of duty

Tragically, this financial year we lost two firefighters who passed away in the line of duty: Donald Fire Brigade member Greg Godkin (picture above left) and Portland Fire Brigade member Garry Mallen (pictured above right).

Long-serving volunteer Greg Godkin passed away after returning from operational duties. Greg's family and friends and Donald Fire Brigade colleagues were joined by CFA Chair Greg Wilson, CEO Natalie MacDonald and Chief Officer Jason Heffernan, as Greg was farewelled with full CFA honours.

Greg joined CFA in 1965 as a Junior member and held a range of roles including captain of Donald brigade, group officer and VFBV delegate. He was well known not only in District 18 but across the region because of his role as a fire Investigator.

Chief Officer Heffernan presented Greg's family with an Outstanding Service Medal to acknowledge his work.

Former Portland Captain Garry Mallen passed away while attending a shed fire in Portland. After the long-serving member collapsed at the scene, colleagues from his brigade, FRV and Ambulance Victoria administered CPR. Unfortunately, Garry was unable to be revived.

Garry joined CFA in 1972 as a Junior member of Portland brigade. He relocated to Narrawong Fire Brigade in 1998, but rejoined Portland brigade in 2005. Over the years Garry held many positions including Portland captain from 2010 to 2016 and 2nd lieutenant in 1994. Garry was not just an active member of the brigade but was also the 6th deputy group officer of the Heywood Group and the district planning committee delegate.

Garry's funeral was attended by brigade members, family, friends, Chief Officer Heffernan, CEO Natalie McDonald, CFA Board members and other senior leaders including Emergency Management Commissioner Rick Nugent and Fire Rescue Commissioner Gavin Freeman.

Garry's colleagues respected his leadership, experience and most importantly his willingness to mentor others. Portland Fire Brigade Captain Ryan Delony said Garry was the cornerstone of his family, brigade and community.

At the funeral, Chief Officer Heffernan presented Garry's family with an Outstanding Service Medal for his prolonged service and exceptional performance.

Foreword

Chair

Over the past financial year, the CFA Board has remained focused on enabling CFA to perform at its best and serve our communities well.

Although appointed CFA Chair late in this financial period, as Deputy Chair I worked closely with former Chair Greg Wilson and the other members of the Board to support our volunteers and staff.

On behalf of CFA members, I'd like to thank Greg for his outstanding contribution as Chair and his leadership.

The Board continues to hold its meetings at different venues throughout the state, and we look forward to getting to know more of our members across Victoria as we do that. I really value the opportunity to see first-hand the diverse work of CFA and converse with volunteers and staff.

The Board has been pleased to see progress on a number of key initiatives over the past financial year. These have included:

- Submitting CFA's formal response to the Fire District Review Panel's initial determination, which involved working closely with the 13 brigades identified by the Panel and aligning to the guiding principle of identifying the best possible outcomes for the community.
- Ensuring summer fire season preparedness by submitting to the Emergency Management Commissioner readiness activities, reintroducing fortnightly seasonal focus forums and the annual Chief Officer's District Statement of Expectations.
- Releasing the Brigade Capability Profiling Application and reviewing the Brigade Operational Skills Profile.
- Approving the Diversity and Inclusion Strategy and the Gender Equality Action Plan.
- Releasing a new online Performance and Development Planning system for staff.
- Key progress has been made to implement recommendations of the AFAC peer review into training including updated learning governance statements and practice notes, trainers and assessors' professional development, development and implementation of the trainer supervision model, assessment practice audit in high-risk courses, training package transition project, and validation and moderation procedures developed and implemented.
- Establishing the CFA Training Enhancement Program around five key themes of maturing CFA's training model, learning and IT systems, training currency, campus and off-site facilities management, and governance and compliance.
- Delivering against Financial Sustainability and Finance Reform Programs outcomes including progressing the SAP upgrade endorsed by the Board.



The Board strongly supports the work addressing the recommendations from the External Review of Culture and Issues Management, which includes the continued rollout of Behavioural Standards Training, the improved complaints process and the release of a new Resolutions Dashboard available to members to provide increased transparency in complaints data.

The Board has been pleased to see the strengthening of our wellbeing support across the organisation, particularly in relation to support during major incidents. This includes facilitating immediate support to members and their families, establishing inter-agency communication channels to leverage support, and gathering intelligence to inform the ongoing impact assessments to guide proactive support.

Other wellbeing activities included interactive workshops delivered at brigade training nights and at district offices to help members understand the potential impact of emergency services work, the launch of two elearning modules that support this and a program addressing vicarious trauma.

The Board supported the continued emphasis on evidence-based research (science-based projects) to maintain CFA's reputation as leaders in fire research. The organisation prioritised research across a range of themes and worked collaboratively with other jurisdictions, industry and academic institutions to ensure CFA is at the forefront of science and innovation.

I thank all of our volunteers and staff for their continued great work and as a Board, we will be ensuring that the organisation continues to deliver outcomes that enable CFA members to perform at their best and serve our communities well.

Jo Plummer

Chief Executive Officer

As we reflect on our CFA activity over the past year, the unwavering dedication and commitment of our members has been prominent and inspiring.

Throughout the year, we have continued to enhance our capabilities through a strong focus on training, infrastructure and technology development.

After an extensive review including significant consultation with brigades across the state, the revised General Firefighter training program will be released soon to support brigades to deliver this vital operational training in a way that suits them and their communities.

CFA has also worked to provide clearer training pathways to enable members to make decisions about their future training and development and areas of specialisation. The new Aviation training pathway is supported by the joint investment by CFA and Department of Energy, Environment and Climate Action in an aviation simulator at our Bangholme training campus. A world-first, this simulator is designed to enhance the training of fire aviation personnel, providing real-world training and skill testing in a safe, controlled environment.

A new Fire Investigation training facility at CFA's Huntly training campus was officially opened by the Minister for Emergency Services Jaclyn Symes in April, providing advanced training for fire investigators from CFA and our multi-agency colleagues across Victoria.

We are also creating new opportunities for volunteers who want to develop their leadership skills through the introduction of a Certificate IV in Leadership and Management. Our Women's Challenge Camps, Women In Leadership Mentoring Program and Captain's Peer Mentoring Program also continue to provide the opportunity for members to explore their potential as leaders.

Our Infrastructure program included the completion of 10 new stations at Clifton Creek, Dimboola, Dundonnell, Moe, Molka, Mount Macedon, Phillip Island, St Leonards, Truganina and Warracknabeal. Refurbishments and construction of new facilities at fire stations also provided more inclusive toilet and change room facilities. We welcomed our newest brigade, Bunjil, with the Lake Tyers Aboriginal Trust (LTAT) station officially becoming a CFA brigade in its own right, thanks to the commitment of a dedicated group of First Nations community members.

Thousands of members are now using CFA's Baseline Capability Profiling Application to make informed decisions about brigade issues such as training needs, succession planning and community engagement.

We also completed the rollout of the Connected Brigades program which provides secure and standard internet service to all brigades to support online training and improve communication between CFA members.

CFA must always take the time to honour those who have contributed to significant fire events and to remember those who have lost their lives in the line of duty as well as thank our firefighters who continue to serve. Sadly, in the past year we lost two members in the line of duty, Greg Godkin and Garry Mallen. Greg and Garry were both honoured at our Annual Firefighter Memorial Service in May. We acknowledge their dedicated contributions over many decades, supporting and protecting their communities, and our thoughts continue to be with their families, friends and colleagues.

As I retire from my role as CEO in July 2024, be assured that CFA remains committed to ongoing improvement and innovation in support of our mission to protect lives and property. CFA's commitment to safety, high quality community service and inclusivity is steadfast. It has been an honour to lead this iconic community service and to play a role in developing its future.

Natalie MacDonald



Chief Officer

The 2023-24 fire season was predicted to be hot and dry, increasing the likelihood of dangerous bushfires. Major fires in October at Briagolong and Loch Sport seemed to foreshadow an El Niño summer. However, the summer battered communities with extremes of fires and floods.

In January Victoria endured significant floods and shortly after, the first 'Catastrophic' Fire Danger Rating since the launch of the new Australian Fire Danger Rating System was declared for the Wimmera for 13 February because of predicted high temperatures and strong winds.

We saw destructive fires in the west at Pomonal on 13 February and Bayindeen nine days later, as well as severe storms across large parts of the state. Then on 29 February a large fire started at Dereel. Between 13 February and 1 March about 7,800 dedicated firefighters turned out to protect communities.

CFA also supported interstate colleagues to combat fires and clean up after flooding. We deployed 525 members to fires in Queensland and New South Wales in late October and early November 2023, and 57 members were deployed following storms in Queensland in late December 2023 and early January 2024. We also deployed 15 members to Canada over a 112-day period, commencing in late May 2023. The last members returned home in mid-September 2023.

The Fire District Review Panel, established as part of Fire Services Reform, reviews Fire Rescue Victoria's fire district boundaries every four years. It published its initial determination on 30 March 2023. This financial year CFA worked closely with all the brigades referenced in the Panel's determination and submitted a comprehensive response which outlines the strategies CFA has put in place to mitigate fire risk in these areas.

One of the CFA Board's priorities was to deliver the Operating Model Program to create a more contemporary and sustainable organisation and ensure CFA continues to be a great place to volunteer and work. We began work this year on the first 10 initiatives of the program, including developing a more contemporary volunteering model, strengthening volunteer training and modernising our financial processes.

CFA ran its first statewide volunteer recruitment campaign between August and October 2023, and again through winter 2024. The first campaign targeted young people, women, and diverse communities, and the second phase focused on high-needs brigades and on daytime responders. The first campaign led to a 92 per cent increase in the number of volunteer expressions of interest compared with the same period in 2022, and 2,474 new volunteers joined CFA during the past financial year.

The monthly Volunteer Forum, which we launched in 2021, went from strength to strength this financial year, with both staff and volunteers greatly benefiting from these two-way sessions. The live forums are an effective way to engage with members about important specialised topics such as training,



wellbeing, high-angle rescue and recovery following fires. We also showcased new trucks and equipment, and addressed members' queries live in person and through the YouTube chat function. This year, on average, more than 3,600 members watched each forum, up from 1,975 last financial year.

The Victorian Government's Capability Measures Program, which began in 2020, is funding 48 crew cab heavy tankers, and we continued to deliver them this year. The final 13 tankers are due for delivery in August 2024. We also progressed the development of a new light tanker. One prototype toured the state to showcase its new technologies and collect feedback from CFA volunteers and other stakeholders, and a second prototype underwent compliance testing.

Budget savings across the organisation allowed CFA to make additional investments in our volunteers. We supplied new helmets and additional work wear to volunteer instructors, distributed up-to-date defibrillators, completed the rollout of operational tabards, enhanced our training campuses with new props and classroom technologies, bought new rescue technologies, and supplied state-of-the-art power tools for pumper tankers.

To improve communications on the fireground, this year we began to deliver new radios with better functionality than our existing ones. We expect all radios will be rolled out over an 18-month period. Communications are also being enhanced through the Mobile Data Capability project. Tablets will be used to improve the ability to send and receive complex information and improve decision-making at incidents. This year the preferred tablet was trialed in 25 pumpers and tankers.

This year we made significant progress to develop CFA's new Pocketbook app, which will offer immediate access to crucial checklists and calculators whether firefighters are using their own devices or a CFA mobile device. It will provide critical information without the need for internet connectivity.

Finally, I wish to thank all our hard working volunteers and staff who continue to demonstrate their dedication to our mission.

Jason Heffernan



CFA Victoria

Who we are

We are a dedicated and skilled team, performing roles beyond fire suppression – we also educate and engage the community to help them become more resilient. We're focused on increasing our diversity, our flexibility and our inclusiveness and providing a range of opportunities and skill development. CFA will continue to evolve, improve and innovate to provide a world-class fire and emergency service.

What we do

We respond to a range of hazards, support our communities to be fire ready and work as one with our emergency services partners. Our people's skills, experience and expertise in fire prevention, preparedness and response makes us unique in the emergency services sector. Building on our proud history in one of the world's most bushfire-prone environments, we know how to adapt to meet the challenges of a changing climate.

CFA Vision

Victorian communities are prepared for and safe from fire

This is our ultimate end state, and our mission and strategy are how we will deliver on this vision. It reflects our broad reach across the state and our focus on empowering communities to understand and address their fire risk.



CFA Mission

To protect lives and property

Our mission has been constant for decades. It drives how our members operate and it underpins all their work in fire prevention and preparedness activities and responding to fire and other emergencies.



Our Values



SAFETY



TEAMWORK



ADAPTABLE



INTEGRITY



RESPECT

Our core strengths

We are a trusted authority because of our three core strengths:

Fire safety – Our people's experience and expertise across a range of landscapes makes us unique within the emergency sector. We are a centre of excellence for bushfire response, while responding to residential fires across Victoria where CFA is the lead agency. We also skilfully perform a wide range of roles from community engagement and education to hazard reduction and broader emergency response.

Community connectedness – Our members come from and serve Victoria's unique communities. Our brigades strengthen the social fabric of their communities and make a positive contribution beyond emergency response. Through strong local partnerships we empower communities to prepare for fire.

Volunteering – We are one of the world's largest volunteer fire services, ready and willing to mobilise quickly and in great numbers.

Our Strategic Goals

We put the community at the centre of everything we do



CFA is not just the Country Fire Authority; we are the community's fire authority. We have more than 50,000 volunteers dedicated to protecting the life and property of more than two million people in our primary response areas. We also support Fire Rescue Victoria and Forest Fire Management Victoria in many of their primary areas. To effectively serve the community, we must put the community at the centre of our planning, of our decision-making and of our service delivery. The reach of our network of brigades across Victoria is our strength. CFA is recognised and present from outer suburbs to remote townships. Our people know and care for their communities like no other service. Our members are key to the success of CFA because they are deeply connected to their local area and have a unique understanding of their community risk. We aid others in times of great need and create a sense of belonging, connecting people within the community.

We deliver programs and services that make a positive difference



Whether delivering community education programs to prevent fires or responding effectively to fires that have occurred, the services we deliver seek to achieve a common vision – Victorian communities that are prepared for and safe from fire. We need to make sure that the programs and services we deliver make a positive difference towards achieving our vision. We have an obligation to the community and our people to invest in meaningful service delivery that maximises benefits and minimises risks.

We provide a great place to volunteer and work



CFA relies on volunteers to deliver its programs and services. These dedicated volunteers are supported by hundreds of staff who work at the local and state level to build capability and support service delivery. Our people, whether volunteer or staff, are committed to CFA and its vision. To have a sustainable workforce we need to be an organisation of choice, making CFA a great place to volunteer and work. We need to provide every one of our volunteers and staff with a safe and supportive environment to ensure they continue to be part of CFA into the future.

We are a progressive emergency service



Much has changed since our establishment more than 70 years ago, including the community we serve, their expectations, the environment and the government's regulation of our activity. Our operating environment has changed and we must change with it. Being a progressive emergency service means we embrace change and innovate to continuously improve our service delivery and corporate performance. Being progressive means making the best decisions we can to maximise the benefits of the services delivered to the community. Every day our people make decisions that affect the lives of Victorians and have the potential to save lives and property.

Where CFA operates

We protect large parts of Victoria, including the state's urban growth areas in North West and North East regions which are part of metropolitan Melbourne. CFA volunteers are also responsible for protecting residents in large regional towns such as Bairnsdale, Horsham, Echuca and Sale, tourist destinations such as Mount Hotham, the Great Ocean Road and Yarra Valley, as well as many of our more isolated communities across the state such as West Wimmera and East Gippsland.

In all, CFA protects more than 2.2 million people in CFA areas, covering about 22.2 million hectares within brigade response boundaries.

CFA's 1,211 brigades are grouped into 21 districts and five regions, and cover country Victoria as well as parts of the Melbourne metropolitan area.

South West Region

Led by Deputy Chief Officer Adrian Gutsche, the South West Region covers districts 4, 5, 6, 7 and stretches from the west side of Port Phillip Bay to the western edge of Victoria. It includes Geelong, Colac, Hamilton, Warrnambool, Portland and Casterton plus the Otways and the Great Ocean Road. The region's high summer bushfire risk is increased by a large influx of tourists.

West Region

Led by Deputy Chief Officer Brett Boatman, the West Region covers districts 15, 16, 17 and stretches from the western edge of metropolitan Melbourne to the western border with South Australia. It includes the key regional centres of Ballarat, Ararat and Horsham as well as the Grampians and the Little Desert, where hot and dry conditions fan its bushfire risk. It is the least populated CFA region and faces unique challenges related to rural decline.

North West Region

Led by Deputy Chief Officer Gavin Thompson AFSM, the North West Region covers districts 2, 14, 18, 20 and stretches from the edge of Port Phillip Bay in Melbourne's western suburbs to the NSW and South Australian borders. It includes metropolitan Melbourne's northern and western suburbs, the key regional centres of Bendigo, Kerang, Swan Hill and Mildura, as well as the high bushfire risk areas of Big Desert and the Macedon Ranges. Across the region, risks range from campaign bushfires to urban, residential, industrial and hazardous materials fires.

North East Region

Led by Deputy Chief Officer Ross Sullivan AFSM, the North East Region includes districts 12, 13, 22, 23, 24 and stretches from the north-eastern Melbourne suburb of Lilydale to the northern border. It includes the key regional centres of Seymour, Shepparton, Wangaratta and Wodonga, and the urban, residential, industrial and hazardous materials fire risks associated with the north-eastern suburbs of Melbourne. It also covers the unique challenges of the Alpine Region, which include a low permanent population, high tourism, old and high-capacity commercial buildings, and challenging weather and natural events including avalanches.

South East Region

Led by Deputy Chief Officer Trevor Owen, the South East Region covers districts 8, 9, 10, 11, 27 and stretches from the Mornington Peninsula to the eastern corner of Victoria including the south-eastern suburbs of Melbourne, and the key regional centres of Warragul, Morwell, Moe, Sale and Bairnsdale. It also covers the high bushfire risk area of Gippsland plus four open-cut brown coal mines in the Latrobe Valley, which pose unique fire and hazardous materials risks.

CFA's districts

2.2m

CFA protects about 32% of Victoria's population and 97% of the land

27,856

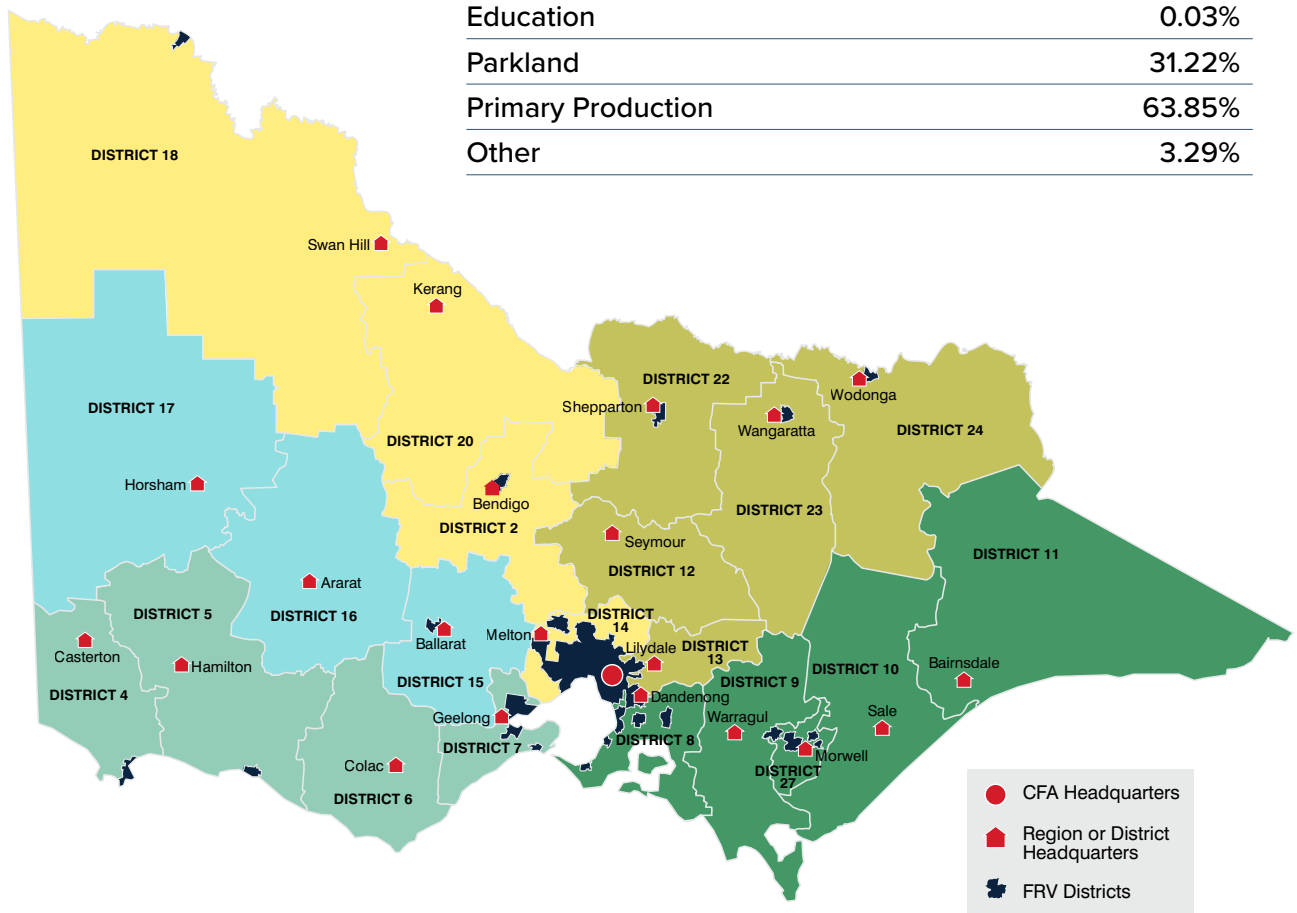
Incidents attended within CFA districts

9,834

Incidents attended inside FRV districts

Areas we protect

Residential	1.52%
Commercial	0.03%
Industrial	0.06%
Education	0.03%
Parkland	31.22%
Primary Production	63.85%
Other	3.29%



Our year in review

Major incidents 2023-24

Significant fires

On 1 October 2023, evacuation warnings were issued in Gippsland as strong winds fanned several out-of-control fires that threatened homes. Meanwhile, the following day at the opposite end of the state the season's first Total Fire Ban was declared for the Mallee because of temperatures well over 30°C and a strong northerly wind.

Significant grass and bushfires broke out over that weekend with more than 220 fires reported by the Monday, many the result of reignition of burn-offs.

On Sunday afternoon there were four emergency warnings for fires near Loch Sport, Briagolong, Forge Creek and Rawson, and one home was lost near Briagolong. By Monday, the Briagolong fire had burnt 5,600 hectares with a 42 kilometre perimeter. Two emergency warnings were issued on Tuesday morning, one covering the area around Briagolong and one for Seacombe and Loch Sport. A third emergency warning was issued for Glenaladale and Fernbank and townships to the east.

Heavy rain from the west reached Gippsland on Tuesday afternoon and continued into Wednesday, reducing the fires' threat.

The first 'Catastrophic' Fire Danger Rating after the launch of the new Australian Fire Danger Rating System was declared for the Wimmera for 13 February 2024 because of predicted high temperatures and strong winds, coupled with a strong wind change later in the day. Dozens of fires broke out, the most serious of which were in, or near, the Grampians National Park.

More than 40 properties were destroyed in Pomonal and one in Dadswells Bridge. Later in the day, severe storms, destructive wind gusts of more than 125 kilometres/hour, and lightning across the state resulted in hundreds of power poles and lines down across the state; more than 500,000 properties lost power.

Only nine days after the Pomonal fire, many communities in the west of the state again faced a serious bushfire emergency. A fire started near Bayindeen, east of Ararat, and quickly spread. Emergency warnings were issued in the afternoon and residents in impacted townships were advised to leave.

A wind change occurred in the late afternoon, which created a larger firefront and threatened many townships. Firefighters on the ground were supported by aircraft including the C130 Hercules and the Boeing 737 large air tanker from NSW. These waterbombers saved many homes, but unfortunately the fire destroyed six homes and numerous outbuildings.

Floods

Hundreds of CFA members spent December and January helping with the devastating floods that impacted Victoria and Queensland. More than 200 CFA volunteers supported VICSES with the damaging floods in early January, and 57 members were deployed to Queensland to support the clean-up following severe storms and floods over Christmas and New Year. The hardest hit Victorian communities included Shepparton, Bendigo, Yea, Seymour, Rochester, Echuca and Murchison.





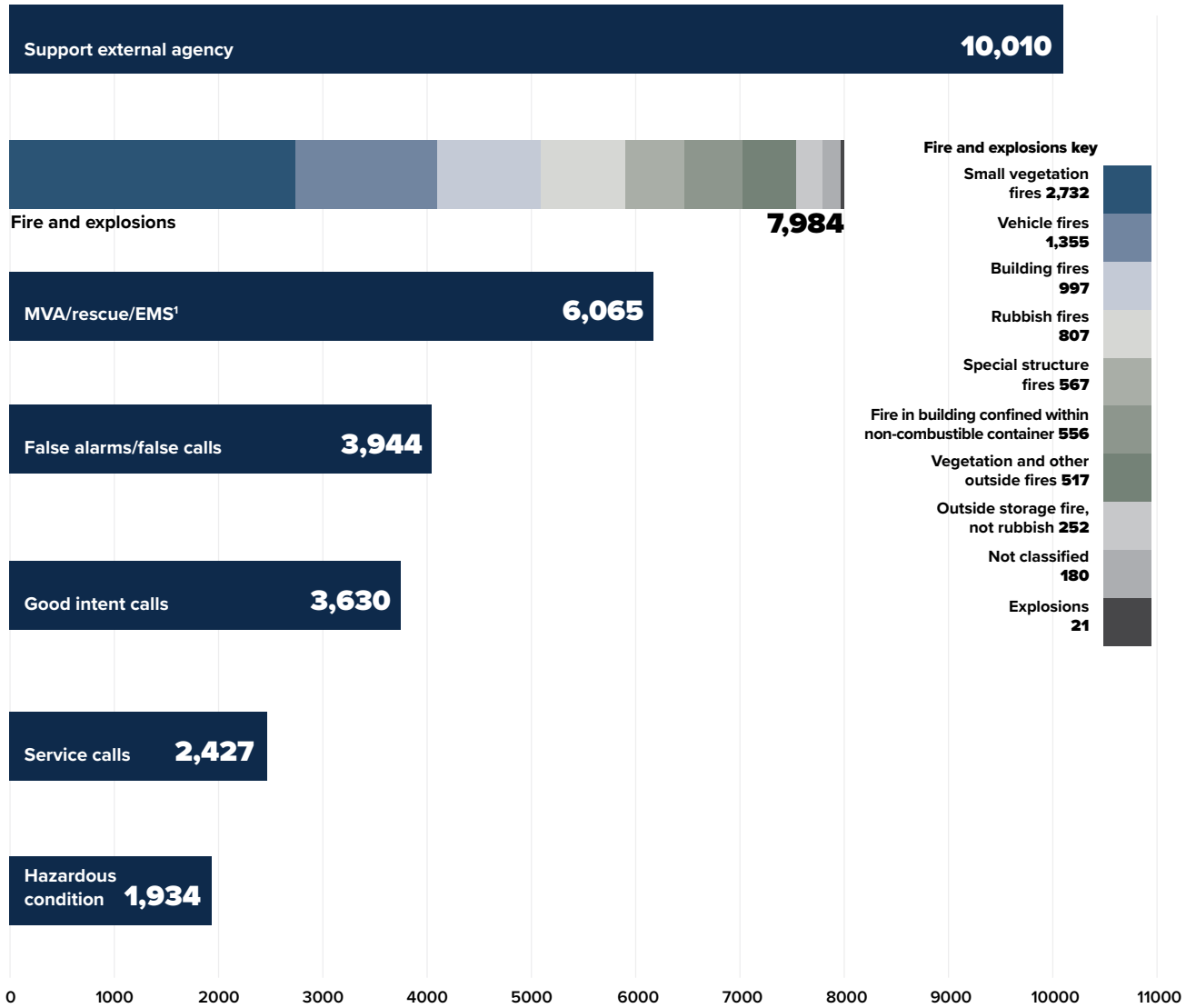
Summary of major incidents 2023-24

Date	Incident location	Description
1/10/2023	Loch Sport, Briagalong	Burns offs reignited and fanned by strong winds threatened homes in two areas of Gippsland. One home lost, 5,600 hectares burnt.
October 2023	QLD/NSW	525 members deployed to provide support in response to fires.
17/10/2023	Eastern Golf Club, Yering	CFA, supported by FRV, responded to a significant fire with the premises fully alight. Fire investigation later identified the cause as the charging of lithium-ion batteries.
5/11/2023	Daylesford Car accident	Multi-agency response, including CFA brigades, to motor vehicle accident which claimed five lives.
December 2023/ January 2024	QLD	57 members deployed to Queensland over several weeks to assist with storm cleanup.
January 2024	Murray River townships	More than 200 CFA volunteers supported VICSES in flood recovery efforts in the first 10 days of 2024. The communities hardest hit included Shepparton, Bendigo, Yea, Seymour, Rochester, Echuca, Murchison.
13/2/2024	Grampians National Park, Pomonal, Dadswells Bridge	Victoria's first Catastrophic Fire Danger day declared for Wimmera region. CFA crews supported FFMVic with a fire in the Grampians National Park. 40 properties destroyed in Pomonal and one in Dadswells Bridge.
13/2/2024	Storms across Victoria	Destructive wind gusts of more than 125km/h and lightning across the state resulted in hundreds of power poles and lines down. More than 500,000 properties lost power, with 12,000km of power lines damaged. Hundreds of CFA members supported storm response.
22/2/2024	Bayindeen-Rocky Road	Extreme Fire Danger declared. A complex bushfire threatened various communities over five days with Emergency Warnings issued advising residents to leave. Significant ground and air resources deployed. Six homes and numerous outbuildings lost.
28/2/2024	Dereel	CFA supported FFMVic with a fire within Dereel swamp driven by gusty, northerly winds. Extreme weather conditions and rapid spread led to Emergency Warnings for surrounding communities. Aggressive air and ground attack contained the fire to 106 hectares.
13/3/2024	Mount Clear mine rescue	CFA supported Victoria Police in response to a mine collapse at Ballarat Gold Mine. Two miners were trapped 3km from the entrance. Response came from Ballarat Fire Brigade Rescue, Oscar 1 and District 15 Command Staff, with CFA resources on scene for more than 12 hours.

2023-24 total incidents

There were 37,690 incidents and 70,734 total brigade turnouts.

2023-24 incident response by type



¹Motor vehicle accidents/rescue/emergency medical services

Total Fire Ban days

CFA's Chief Officer has the critical role of declaring Total Fire Bans in districts across the state. Total Fire Bans are declared on days that are considered to be extreme

fire risk to the community, and therefore CFA enforces restrictions on what people can and can't do on these days to keep our communities safe.

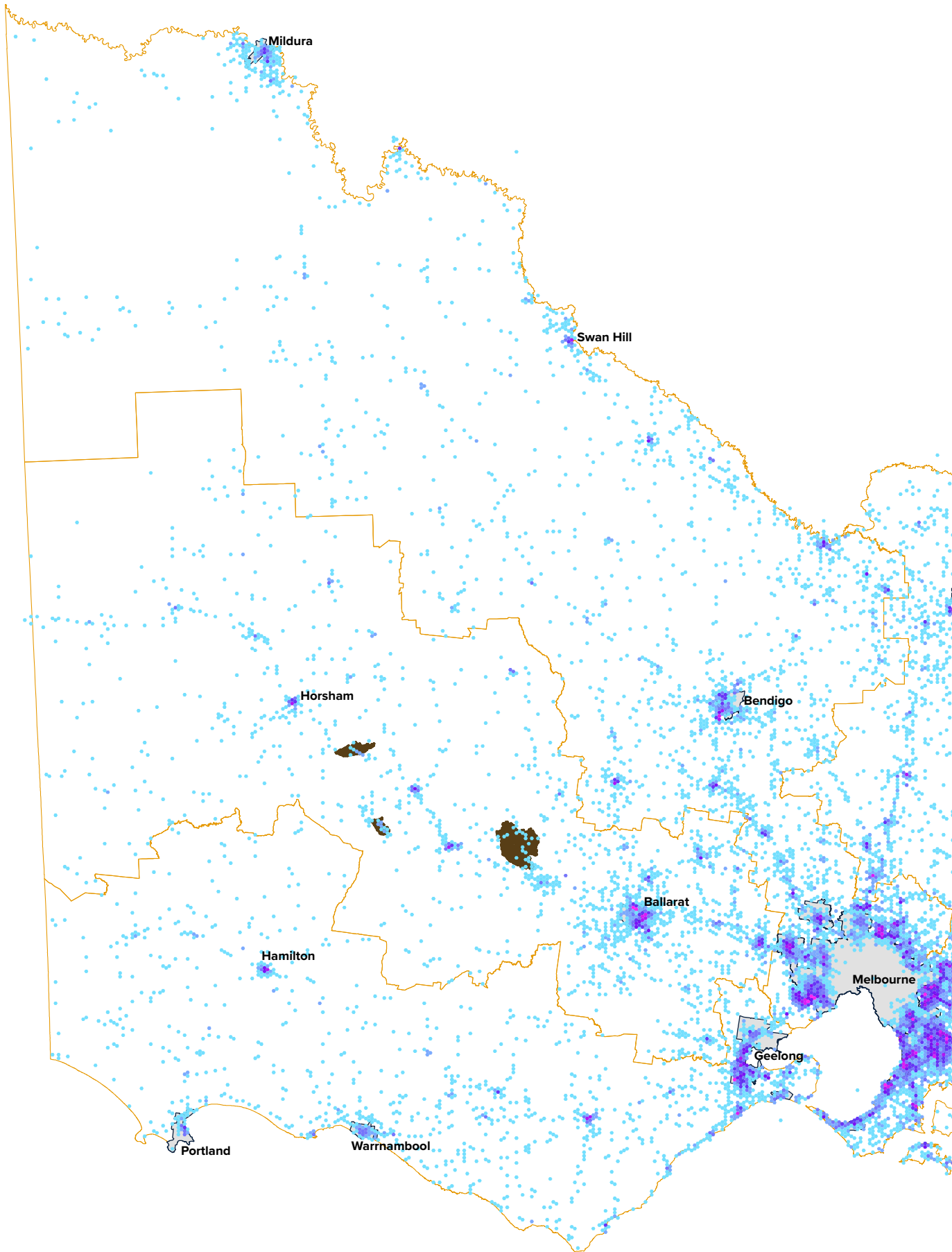
Days of total fire ban 2023-24

Date	Total Fire Ban district(s)
2/10/2023	Mallee
11/11/2023	Mallee
8/12/2023	Mallee and Wimmera
11/12/2023	Mallee
13/12/2023	Mallee, Wimmera and Northern Country
4/2/2024	Mallee and Wimmera
13/2/2024	Mallee, Wimmera, South West, Northern Country, North Central and Central
22/2/2024	Mallee, Wimmera, South West, Northern Country, North Central and Central
28/2/2024	Mallee, Wimmera, South West, Northern Country, North Central and Central
9/3/2024	Wimmera, South West, North Central, Central (includes Melbourne and Geelong) and West and South Gippsland
11/3/2024	South West

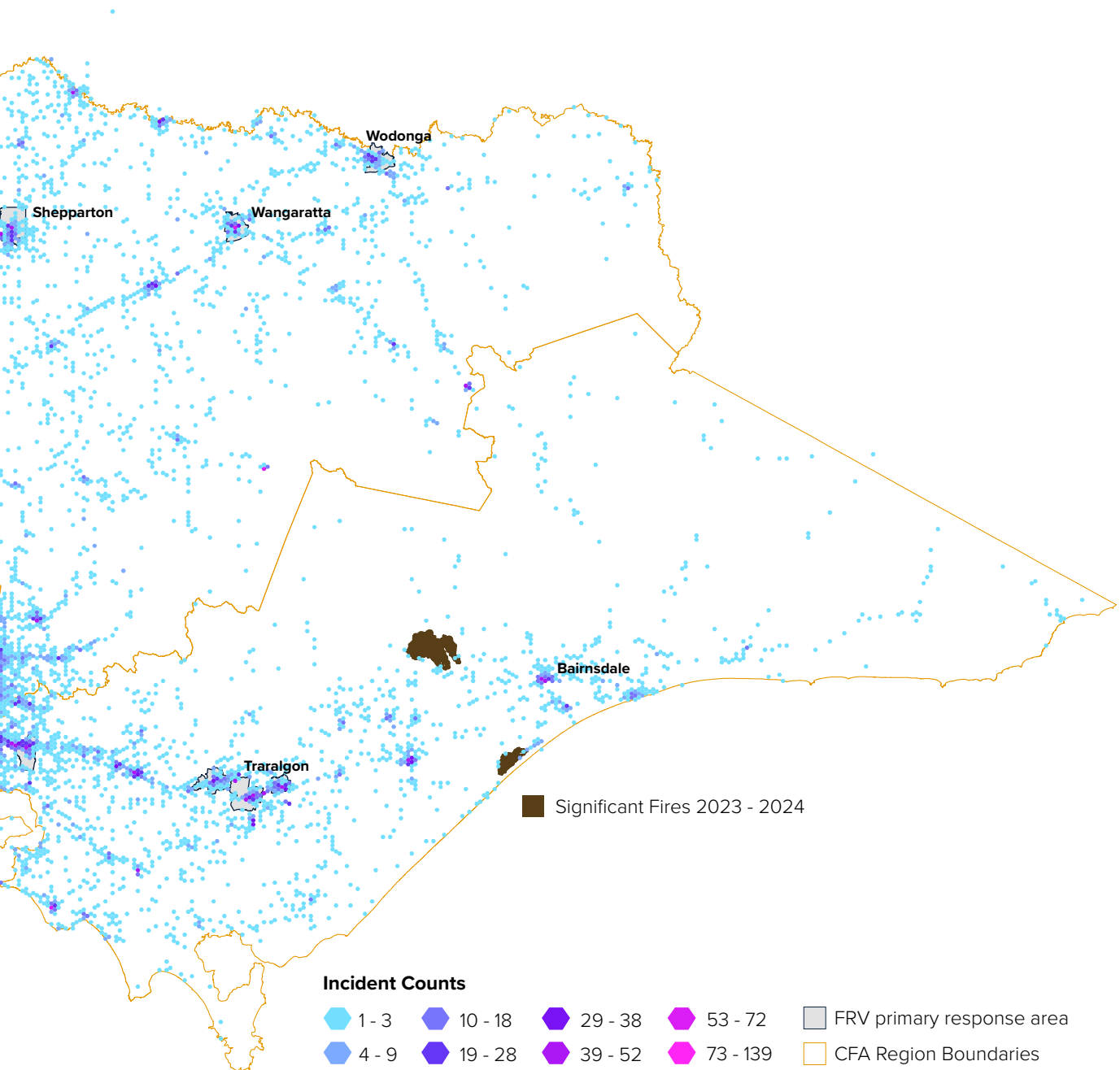
Number of Total Fire Ban Days declared 2019 to 2024

Declaration	2019-20	2020-21	2021-22	2022-23	2023-24
Whole of state	3	0	0	0	0
Partial	15	9	4	4	11
Total	18	9	4	4	11





All incidents attended by CFA during 2023-24



Progress to meet objectives and outcomes



**We put the
community at
the centre of
everything we do**

Inform and respond to the Fire District Review Panel

The Fire District Review Panel was established as part of Fire Services Reform. It undertakes a review of the Fire Rescue Victoria fire district boundaries on a four-year cycle and makes recommendations to the Minister for Emergency Services. The inaugural review period began on 1 July 2020 and was due to be completed by 30 June 2024. This process operates in addition to CFA's existing, structured processes to assess fire risk in the country area of Victoria.

At the commencement of this cycle, CFA provided a submission to the Panel on its proposed risk assessment methodology and an extensive amount of historical incident data to inform the review. The Panel published its initial determination on 30 March 2023. CFA's Chief Officer was then given nine months to advise the Panel about how CFA will support the volunteer brigades identified in the report to respond effectively to identified changes in fire risk.

This financial year CFA worked closely with all the brigades identified in the Panel's determination to understand the implications. The Chief Officer gave a commitment to develop a response from the identified brigades through consultation. Each brigade made a formal submission to the Chief Officer and this culminated in the CFA Chief Officer's formal advice to the Panel – a comprehensive document that outlines the strategies in place for the effective mitigation of fire risk and identifies four small areas of CFA brigade response areas where consideration could be given to including them in the FRV district upon a defined trigger.

348
Programs for
children delivered



Schools in Fire Country Program

Supporting schools to take action to reduce risks

This financial year CFA undertook a review of the Fire Safe Kids (FSK) program. This included re-mapping the content to the current F-10 Victorian Curriculum and updating out-of-date language and material. CFA also reviewed and updated the presenter training materials, including the Presenter Handbook, the training slide deck and assessment materials.

In the same period, CFA began to develop a new children-focused package that will supersede FSK. This program will be known as Fire Wise Kids and the intention is to better meet the needs of teachers, children, their families, and our volunteers. CFA reviewed current research and literature, and conducted several surveys of parents/caregivers, teachers and CFA members. We have developed the problem statement, program aim, program objectives and program design, and will continue to progress the development of the new program into the 2024-25 financial year.

CFA's Schools in Fire Country (SiFC) is a place-based, participatory bushfire education program designed for upper primary school students. Starting in 2020, the

project is funded and managed in partnership by CFA, the Victorian Government's Safer Together initiative, and Natural Hazards Research Australia. The program addresses a gap in curriculum-aligned bushfire education and fulfills a key recommendation for bushfire education for young people, emphasised in every major fire inquiry since 1939.

Phase one of SiFC focused on designing, developing, and testing a place-based, experiential program that encouraged students to take a leading role as learners and citizens who can contribute to bushfire community safety. In the classroom, teachers enable students to identify and solve real-world problems in their communities, supported by program resources and the expertise of local fire brigades and community partners.

In 2023-24, SiFC made significant progress, developing and refining learning resources in collaboration with schools, agencies, and experts, including videos, teaching materials, and practice briefs detailing the program's development. The program was implemented at Chewton, Newstead, and Heathcote primary schools, and the project's achievements have been showcased at national conferences.



Sign up to MyCFA today!
Get local info on how to plan and prepare for fire, how to reduce your risk and other community safety advice in your area.

OUR COMMUNITY • OUR CFA



cfa.vic.gov.au

CAN I TRAVEL?

Scan to find out what you can and can't do during the fire season in Victoria.



Is there a working smoke alarm in your bedroom?



Smoke alarm from **\$20**

A smoke alarm is a bedroom essential



Authorised by the Victorian Government, 1 Treasury Place, Melbourne.

Deliver fire safety campaigns

In response to seasonal predictions and forecasts, CFA developed and delivered targeted summer fire safety information to regional districts of Victoria and other identified audiences. Along with assets addressing risks such as vehicles in dry grass, campfire safety, preparing, and burning off, we also promoted the ‘Can I, or Can’t I?’ series which provides more detailed information about a range of fire safety topics, including the dangers of rural and urban grassfires. We worked with stakeholders to distribute critical messages and resources to their networks. Our activities supported the Victorian Government’s overarching ‘How well do you know fire?’ campaign.

These assets, which include animations and other visual aids, have been translated into multiple languages to provide simplified and easy to understand information to culturally and linguistically diverse community members.

The joint CFA/FRV smoke alarm campaign ‘A Bedroom Essential’ was delivered in July and August 2023 and May and June 2024. Targeted towards homeowners and parents aged between 30 and 50 years old who are responsible for household decisions, the campaign centres on home improvement and lifestyle trends and urges people to consider smoke alarms as an essential item that every bedroom needs. It encourages Victorians to install smoke alarms in all bedrooms and living areas by raising awareness of the fact that fires which start in sleeping areas are most likely to lead to fatalities. The campaign is supported by public relations and other initiatives such as communications, media, social media, and stakeholder engagement.

Enhancements to MyCFA

MyCFA was created in 2016 as a public email subscription service providing place-based notifications and general fire safety information. In 2023 work commenced on an enhancement allowing the segmentation of subscribers based on their personal information preferences.

The new preference centre gives subscribers the opportunity to choose their work, leisure, and other interests and to receive customised fire safety information on these themes. CFA continues to encourage subscribers to sign up and personalise preferences to ensure that relevant fire safety information is distributed to Victorians.

26,830
Subscribers to
MyCFA

Deliver Smoke Alarm Installation Program

In 2023-24, CFA members installed 2,320 smoke alarms for people at highest risk from fires in their homes, including elderly Victorians, people with disabilities, and multicultural communities. Seventy per cent of these new alarms were installed in bedrooms and living areas, providing the additional detection recommended by CFA to alert residents quickly to fire and give them time to evacuate safely. As well as installing alarms, CFA members tested existing alarms and discussed home fire safety with residents. More than 1,140 households received this free service. In addition, a new partnership was established with RACV to purchase further smoke alarms and installation equipment for CFA.

2,320
Smoke alarms
installed for
high-risk people

Deliver behaviour change programs for people at higher risk

CFA and Australian Red Cross partnered to deliver the Emergency Planning Advice Service (EPAS) to an additional five local government areas. More than 60 people were supported with this home visit service that improves fire preparedness and creates person-centred fire and emergency plans with people at higher risk.

CFA built capability in the disability and aged care workforce through a suite of elearning modules designed to improve fire safety outcomes for people at higher risk. More than 2,000 workers completed ‘Prevent Detect Escape, Home fire safety for people at higher risk’, more than 500 completed the training about how to support their clients with bushfire planning, and more than 4,000 workers completed the training to support their own safety while working in bushfire areas. CFA partnered with FRV to attend six disability and aged care expos and events to reach individuals at higher risk and the organisations that support them.



We deliver programs
and services that
make a positive
difference



Operational readiness activities and support to major incidents

Victorian fires: There were significant fires in October in the south-east near Loch Sport, Briagolong, Forge Creek and Rawson. In 2024 there were major fires at Pomonal on 13 February, Bayindeen on 22 February and Dereel on 29 February. Between 13 February and 1 March about 7,800 dedicated firefighters turned out to protect communities.

Specialist response: We delivered five new rescue vehicles this financial year for brigades at Plenty, Lakes Entrance (pictured above), Nar Nar Goon, Loch and Cohuna. The vehicles include new features to address crew safety and gender needs. Thirteen of our 21 rescue brigades were due for re-accreditation this financial year, and they successfully completed the re-accreditation process.

Statewide Defibrillator Program: CFA audited the 3,100 defibrillator units across the state to ensure they were fit for purpose and operating as required. We upgraded 480 new units this year.



New Fire Medical Response capability

This year CFA worked alongside Ambulance Victoria (AV) to build the Fire Medical Response (FMR) program, where CFA brigades will be able to offer assistance in cardiac arrest situations. FMR will feature modern equipment which is compatible with AV's equipment, a digital reporting and stock ordering solution, high-quality AV-led training which has been tailored to CFA's needs, and a range of support measures to ensure members' mental health is cared for. Brigade consultation began in August 2023. FMR is an invitation-only opt-in program, with brigades and members able to choose to be a part of the program. To 30 June 2024, 79 per cent of brigades approached have adopted the program and brigade training will commence next financial year.



120

People received
medical help from
EMR brigades

Emergency Medical Response (EMR):

CFA's six EMR brigades continued to deliver co-response medical services with Ambulance Victoria to community members in cardiac arrest. This year about 120 people received medical help from CFA's EMR brigades.

Aviation: A flight simulator facility at VEMTC Bangholme campus is in the final stages of completion. More than 100 CFA members were trained in aviation roles this financial year. We have also commenced a trial of remotely piloted aircraft systems, also called drones. Based at Edithvale and Rowville brigades and Burwood Headquarters, the trial will take place over 12 to 24 months to assess how drones can assist at structure fires, rescues and other emergency incidents.

Deployments: A total of 15 members were deployed to Canada over a 112-day period, commencing in late May 2023. The last members returned home in mid-September 2023. We deployed 525 members to fires in Queensland and New South Wales in late October and early November 2023. An additional 57 members were deployed to support storm response in Queensland in late December and early January 2024.



Delivery of infrastructure

This financial year, CFA constructed 10 new fire stations at Clifton Creek, Dimboola, Dundonnell, Moe, Molka, Mount Macedon, Phillip Island, St Leonards, Truganina (pictured above) and Warracknabeal. These stations have modern facilities and features designed to improve service to the community:

- Drive-through motor rooms
- Training yards and multi-purpose training rooms
- Male and female turnout rooms and toilets
- Workshops
- Office/communications rooms.

We are also building some fire stations that include work stations so that volunteers can work or study remotely from the station, and refurbishing stations to provide more inclusive toilet and change room facilities.

The Fire Investigation facility at VEMTC Huntly training campus was officially opened by the Minister for Emergency Services Jaclyn Symes in April 2024. The \$3.4 million facility is the first of its kind in Australasia and will enable CFA firefighters and other emergency services personnel to learn how to investigate the origin and cause of fires in a safe and controlled environment.



CFA undertook upgrade works to the offices at Burwood headquarters, and the work was completed in November 2023. A new link bridge between offices was named in honour of Commander Peter Lucas AFSM who served CFA for 50 years as a volunteer and career firefighter.

There are many ways you can give us a hand.

Your local CFA Brigade needs you, and there are many ways you can help. Roles include daytime firefighters, community educators, and support roles. You don't need experience, and you'll be amazed at what you will achieve, while fulfilling a vital and rewarding role in your community.

Scan the QR code to find out how you can help.

2,474
New volunteers recruited this financial year

Increasing our operational capability

CFA ran its first statewide volunteer recruitment campaign in late 2023 funded by a 'Valuing Volunteers Program' grant. The integrated media campaign, which targeted young people, women, and diverse communities, combined advertising, extensive media and public relations activity and CFA's own social media channels to generate significant expressions of interest (EOI) channelled to our online Volunteer Recruitment Hub. Running from August to October 2023, CFA experienced a 92 per cent increase in the number of volunteer EOIs compared with the same period in 2022.

Of the applications received in 2023, 67 per cent were from men and 32 percent from women. The highest number of applications were received from the 18 to 44 age groups, which contributed 63 per cent of all applications in 2023. As at 30 June 2024 2,474 new members had been recruited during the past financial year. Given the success of this campaign, a second phase of advertising ran throughout winter 2024 with a focus on high-needs brigades and on recruiting daytime responders.

In March 2024, 50 volunteers aged 11 to 17 years old from brigades across the state came together for a Youth Forum aimed to foster engagement, gather feedback, and empower CFA's next generation of firefighters. Through structured feedback sessions, participants had the opportunity to give their perspectives on various aspects of membership, ranging from leadership opportunities to inclusion issues. A new Junior website that provides focused age-specific information for members is also in development to give Junior brigades their own page where they can share news stories, session updates and general communication for the members and their parents.

Training Enhancement Program

The Training Enhancement Program, which is a CFA Board priority, is a comprehensive body of work under the Operating Model Program. It was developed following reviews into training at CFA, including the AFAC peer review of training across the emergency services sector.

The program includes the following streams of work.

Maturing CFA's training model: We are implementing the recommendations from the AFAC peer review into CFA training, defining course criteria, establishing stronger training responsibilities, developing training policy and procedures, offering greater access to digital learning, and setting training targets.

Contemporary and fit-for-purpose IT systems: Optimise the online Learning Hub, record instructor endorsements on The Learning Hub, develop a standard set of training reports and develop a portal that shows instructor availability.

Review and redevelop training programs: Improve volunteer induction programs, develop a work plan for the course cycle, and establish a standard set of definitions for training, induction and awareness packages.

Revise approach to training campuses: Improve business processes and design a five-year training campus strategy.

Implement recommendations from current reviews: Define and implement CFA's internal Registered Training Organisation (RTO) audit program, enhance RTO compliance at the regional level, simplify processes for our instructors, and progress recommendations from the *The External Review of Culture and Issues Management*.

Professional development for CFA instructors: Develop standalone professional development pathways for CFA paid and volunteer instructors.

Incident management training: Design a new incident management training program, including the development of a central, formalised training complaints and course feedback mechanism.

Virtual reality training: Develop and implement a virtual reality strategy.

Deliver improved radios

As part of the four-year \$136 million Radio Replacement Program, 15 brigades across the state took part in a pilot to assess a range of radios. The new multiband radios provide additional functionality including VHF and UHF networks, and the portable radios are GPS-enabled ensuring visibility on the fireground. Delivery of radios commenced towards the end of the financial year, and by 30 June we delivered 994 radios and trained more than 4,700 members in six districts. We expect the radios will be rolled out over an 18-month period and completed during the 2025-26 financial year.

Mobile Data Capability project

This project provides a secure mobile access to approved applications for use by responders in the field. The technology improves the ability to send and receive complex information and improves decision-making at incidents. The preferred tablets were successfully trialed in 25 pumpers and tankers in District 13's Maroondah Group. Important lessons were gained from the trial about the user interface, required applications, mounting and installation of tablets in a variety of vehicle types, training requirements and battery management. The allocation of tablets is being worked through and will be completed next financial year.





**We provide a great
place to volunteer
and work**

Strengthening culture, diversity and inclusion

In the past 12 months, CFA has built on existing programs to strengthen culture, diversity and inclusion at all levels of the organisation. We have progressed initiatives to place transparency, consistency and accountability at the centre of our organisational culture and respond to the recommendations in the External Review of Culture and Issues Management.

This financial year we delivered 75 behavioural standards sessions which were attended by 1,667 members, bringing to 5,405 the number of CFA members who have participated. These face-to-face workshops will continue, complemented by a new Behaviours at CFA elearning module.

The 'Valuing our Volunteers' elearning module was launched in March to support CFA's role as a wholly volunteer firefighting organisation. It outlines everyday practices that enhance interactions between employees and volunteers so that everyone can contribute to making CFA a great place to volunteer and work.

CFA's Joint Consultative Committees (JCC) work with VFBV representatives to ensure volunteers have input into projects, programs and other activities which impact them. The committees cover equipment and infrastructure, training, operational performance and capability, member services, technology and innovation and community safety.

Over the past year, these committees have provided valuable insights and advice about key CFA initiatives including the Training Enhancement Program, the Mobile Data Capability and Radio Replacement projects, the Contemporary Volunteer Membership Model, fleet enhancement, and wellbeing programs.

Initiatives progressed under our Diversity and Inclusion Strategy included introducing inclusivity checklists and gender balance on hiring panels to bolster the inclusiveness of the recruitment process. We developed and implemented a Parental Leave Policy and Procedure and a Family Violence Leave Policy and Procedure. In addition, we provided resources to support volunteers to foster inclusion, including the Building Sustainable Brigades and Teams toolkit and the Inclusive Language Guide.

The Gender Impact Assessment has been embedded in CFA's Project Management Framework, with assessments undertaken for projects such as the Fire Medical Response program. The assessment was also used to guide planning for the refurbishment of CFA stations and training campuses as part of the \$13 million program to increase access to gender appropriate facilities for

women at 21 stations where none exist, with a further 20 stations being upgraded with more modern facilities.

CFA conducted research into the key barriers that members face in accessing health and wellbeing services and is working on normalising help-seeking when members have had exposure to potentially traumatic events. We launched a suite of new elearning modules, including 'Mind Matters: Psychological Health and Safety at CFA' and 'CFA Leading for Wellbeing', and expanded opportunities to access the Peer Program by upskilling new peers, focusing on areas where there is less service provision. Forty-two new volunteer and corporate peers commenced training this financial year.

We restructured our resolution support function to provide greater clarity of roles and responsibilities, internally, to support the efficient resolution of complaints received. This was accompanied by an update of our policy, procedure and process maps for issue resolution and the introduction of an anonymous complaints process.

CFA's journey to transform culture is ongoing, progress continues to be made, with members actively supporting our commitment to ensuring the organisation is inclusive and supportive.

Women's Advisory Committee

The Women's Advisory Committee continues to actively contribute to decision-making across CFA, providing input and advice via various reference groups and project steering committees such as the Contemporary Volunteer Membership Model project which aims to develop a membership model which will sustain CFA into the future.

The committee's representatives are also helping to develop recommendations to address training barriers, with an initial focus on four key areas of feedback: course design; instructor considerations; support for women members; and course delivery.

Members of the committee are also part of the Women in Leadership program, taking on roles as mentors and mentees. This program supports women volunteers who are currently in, or wanting to step into, leadership roles. It has provided support for 37 members over the past two years.

We held an online Personal Protective Equipment and Clothing (PPE&C) Summit for all members as part of our International Women's Day celebrations. It highlighted the PPE&C challenges experienced by volunteers, particularly women, and discussed what more CFA and the sector can do in this area to address the needs of all members. More than 3,600 members have viewed the recording of the summit.

Young Adults Advisory Committee

Through the Young Adults Advisory Committee, CFA volunteers aged 18 to 30 engage directly with the CEO, Chief Officer and senior leaders, sharing experiences, ideas and solutions to improve the volunteer experience. The committee has explored topics such as training pathways, young leader development and mental health in emergency services.

Members are also represented on CFA reference and working groups to bring their perspective to the delivery of projects and programs, including the Contemporary Volunteer Membership Model.





New wildfire personal protective clothing (PPC)

CFA is supplying 30,000 sets of new wildfire PPC to volunteers. This financial year CFA received 15,000 orders for the new-generation wildfire PPC. We dispatched sets to 9,000 members across 800 brigades. Delays in delivery were caused by ongoing supply chain issues due to world events. Orders continue to be distributed across the state with CFA members placing orders online or by appointment at district offices or the State Logistics Centre.

Crew and strike team leader training

Significant progress was made on developing our new Crew Leader, Strike Team Leader and Sector Commander courses, which will be implemented in the first half of next financial year. To assist the development of course content, 17 volunteers and some instructors attended the NSW Rural Fire Service Group Leader course. This included Sector Commander and Operations Level 2 training, and we adopted some of the lessons learned while developing our own courses.

In August 2023 a trial was conducted in conjunction with the Australian Institute of Police Management to give CFA valuable insights into options to develop a professional development program for crew leaders. CFA is currently in the process of engaging a provider of a crew leader professional development course to deliver it across the state.



We are also developing simulation software that places crews in a wildfire scenario to assist in decision-making in a simulated environment. This will be used in our courses from Crew Leader up to Operations and Incident Controller courses. Large format TEWT (tactical exercise without troops) maps will accompany the simulations to ensure that simulations and practice are a regular part of our formal and informal training.



Develop and strengthen organisation wellbeing services

The Organisational Wellbeing team strengthened its capacity to deliver high-quality support and education programs to CFA members this year:

- Six interactive workshops featuring the experiences and vulnerabilities of members were launched. They are delivered at brigade training nights and in district offices to help members understand the potential impact of emergency services work, to enable them to better support themselves and their colleagues, and to encourage uptake of the support services available. Topics include resilience, guidance on supportive conversations, building psychologically-safe teams, and navigating trauma.
- Two elearning modules were launched with the same interactive, story-telling approach to make it easier to access information about mental health and wellbeing.
- A video was released on the CFA YouTube channel to educate the families of CFA members about how to navigate the potential impact of emergency services work and the availability of free and confidential support services. A similar video was released for new members.
- Tailored workshops were developed for Fire Medical Response members and fire investigators.
- A program was launched to address vicarious trauma because continued exposure to potentially traumatic information can have an impact on wellbeing. The program includes a workshop followed by individual support sessions and is aimed at teams with the highest level of exposure to challenging information, such as child safety.

Volunteer Driving Project

CFA has helped more than 400 volunteers to obtain heavy vehicle licences so they can drive fire trucks. A further 500 members were approved to receive funding for heavy vehicle licence training and testing through the Volunteer Driving Training Project, which was completed this year. CFA is also streamlining the process to improve administrative efficiencies for both staff and volunteers. One benefit will be that volunteer reimbursements are no longer required.

In addition, 10 new training trucks have been purchased for off-road and on-road training courses so that we can train more volunteers to be safe and effective emergency response drivers, and scoping has begun to identify ways to use modern technology to enhance our training delivery and improve the volunteer training experience.

This year 19 members completed the Driver Educator course so they can deliver driving courses in their local districts. One of the courses was developed specifically for women driver educators.

Volunteer leadership

The Volunteer Leadership Development (VLD) Program has continued to expand opportunities, delivering key mentoring opportunities, including the Captain's Peer Mentoring Program (which has run in 14 districts with the support of 140 mentors and 39 mentees), and the Women in Leadership Mentoring Program. The Regional Leadership Scholarship Program has also continued for another year, with all scholarship places now allocated across the nine Community Leadership programs.

We also launched the Certificate IV in Leadership and Management course. This provides volunteer leaders with the opportunity to further their training or formalise their qualifications in leadership. Participants in the inaugural course began their 12-month study in June 2024.

A key focus for the VLD Program team this financial year was the development of the VLD Framework and Success Profiles. This framework outlines the knowledge, skills and abilities that make CFA volunteers successful leaders, and will form the foundation of future courses. CFA volunteers played an integral role in the development and validation of this framework, with 110 members participating in 14 focus groups and more than 1,000 members taking part in the Framework validation surveys.

We are planning to expand the Women's Challenge Camps to all regions, following a successful initiative in South East Region. These camps give participants the skills needed to step into operational and non-operational roles in their brigades. We also want to roll out opportunities for volunteers to undertake formal board governance training. These governance scholarships will increase the capability of volunteers to be considered for, and effectively contribute to, the CFA Board.

State Championships

The CFA/VFBV State Firefighter Championships events took place in March 2024 in Mooroopna, with an increase in the number of teams participating. This year more than 900 competitors engaged in intense but friendly competition. Melton A Seniors were the urban champion brigade and Eldorado A won the Rural Seniors event. In keeping with CFA's commitment to environmental sustainability, this year's annual Torchlight Procession was conducted using new LED lights, rather than kerosene-fuelled lanterns.

Assessing risks that have the greatest potential to cause harm to firefighters

During the past 12 months as part of the Credible Critical Issues (CCI) project, CFA consulted with subject matter experts to determine hazardous scenarios with fatality potential for our volunteers when responding to emergencies.

There are 27 identified fatality potential hazards relevant to CFA operations. CFA has prioritised the top 10 hazards, which include heavy vehicle rollover, entrapment and hazardous trees. For each scenario, the methodology applied includes assessing the level of risk; identifying existing risk control measures; validating existing risk mitigation controls via a confidence rating; and considering the availability and feasibility of additional risk control measures that can be deployed to support member safety. Assessments and validation of the top 10 hazards have been completed. This process confirmed that the actions taken by CFA, such as entrapment drills and tree hazard awareness training, has been an effective control.

Development of new light tanker

This financial year has seen significant progress on the development of two new light tanker prototypes. Both vehicles were specially built for CFA. Some of the new features include a 2,000-litre water storage capacity, in-cabin touch screen controls for pumping and lighting, ultra-high-pressure pump and improved crew deck area safety. The first prototype toured the state to showcase the new technologies and collect feedback from CFA volunteers and other stakeholders. The second prototype is undergoing compliance testing including centre of gravity and rollover tilt testing.



Evaluate and improve the General Firefighter course

The General Firefighter (GFF) Improvement Review conducted in 2023 was presented to VFBV and CFA members involved in training. The review found that GFF developed good firefighters, but there were several challenges with the program in its current state. The course is being updated in the following ways:

- Addition of the Public Safety Training Package PUA 'Prepare, maintain and test response equipment'
- Updating the learning content and instruction videos to allow all the training to be delivered via elearning, in person, or a combination that best suits the needs of the members and instructors
- Improving CFA's Learning Hub
- Separating the theory assessment into more manageable chunks and giving members the option to complete the assessment online.
- District 16 identified challenges in delivering the original GFF program because of the availability of volunteers in rural farming areas. To address this, district staff assessed how the existing content could be configured into a three-day program that met the members' needs. A three-day trial program ran over weekends to make the best use of time and led to increased participation. This three-day program will continue to support rural farming communities.

Class sets of tablets are being purchased for our regions so that assessments can be completed online during the face-to-face session and allow automated assessment marking to reduce the instructors' workload.

The updated GFF program will be rolled out in the first half of next financial year.

Tanker Replacement Program

Delivery of new crew cab four-wheel drive tankers funded under the Capability Measures Program announced in 2020 continued in 2023-24. In total, 48 heavy tankers are being delivered by this program, and the final 13 tankers are due for delivery in August 2024. Many of these heavy tankers are now in service while others are undergoing brigade familiarisation and final pre-commissioning ahead of the 2024-25 fire season. We also delivered two new light tankers as part of this program.



We are a progressive
emergency service

Building an evidence base for fire agencies

To improve our ability to prevent, prepare for, and predict future fires, it is essential we learn from past and current fires through reconstructing the event. A team of research scientists and fire behaviour analysts from CFA and the Department of Energy, Environment and Climate Action reconstructed and analysed seven significant fires that occurred at the beginning of 2024. We documented the fire behaviour chronology, suppression, prediction performance as well as weather and environmental factors to determine how fire behaves and how effective mitigation strategies (such as planned burning) are in various conditions.

The team used a combination of field and technological analysis methods including quantifying suppression activities, working with those involved during operations (leaders and crews), and generally assembling data from different sources over months of analysis. The findings will be used to inform further work to improve our understanding of fire behaviour and effective mitigation approaches.

CFA continues to prioritise research across a range of themes to ensure we create the evidence required to address current CFA challenges and risks and prepare for future challenges and risks. We work collaboratively with other jurisdictions, industry and academic institutions to ensure we are at the forefront of science and innovation. Some of the highlights this financial year include:

- **Grass curing observations:** The grass curing product produced by CFA is still an essential input to Fire Danger Ratings. Our curing maps use satellite imagery combined with observations on the ground from a network of volunteer observers across Victoria. This year we ran a media campaign to recruit more volunteer grass curing observers. As a result 19 new observers signed up.
- **Models for the real world:** Fire spread and behaviour models are important tools to help decision-makers respond to fires. CFA reviewed a range of models developed for use in our operational systems and identified where they can be improved to ensure they are fit for purpose. Findings from this work are also helping to improve the national Fire Danger Rating System and will be used in the upcoming Spark fire simulator which will replace Phoenix RapidFire for predicting fire outcomes.
- **Predictions in Public project:** This national project, coordinated by CFA, is facilitating the development of a national approach to the future use of public-facing predictive fire spread products during an emergency. The project team is working with fire agencies across Australia to develop and test predictive maps that present information to community members, to discover whether including predictions in incident warning maps helps community members.



- **Suppression effectiveness:** CFA and FFMV are leading a project to determine how effective we are at suppressing bush and grassfires. The project team aims to understand the efficacy of suppression under different conditions, including how well each resource (such as aircraft, tankers and heavy plant) can suppress fire. This requires profiling the environmental variables driving fire behaviour (including weather, fuels and topography) in addition to factors such as access to the fire, access/time to nearest water source and combinations of resources. This project has developed the most thorough datasets on this topic in the country. This season we reconstructed 11 fires to assess the response.
- **Regional bushfire evacuation scenarios:** CFA developed an innovative pilot scenario drawing on research project outputs from the past 20 years to recreate one of the Ash Wednesday fires. It used these various outputs and modelling to revisit the Trentham East fire to ask the question ‘what if it occurred today?’ This was presented to hundreds of people from local CFA brigades to the State Emergency Management Committee. This concept has been funded to expand the work to create one scenario for each Emergency Management region via the State and Regional Priority Projects grants program in time for the 2024-25 fire season.
- **AFAC contributions:** CFA members play important leadership roles to improve practices in fire management in Victoria, across Australia and abroad. CFA has representatives on more than 15 AFAC working groups, and fulfills leadership roles in the Predictive Services group, the Rural and Land Management group and the AFAC Climate Change group.

Progress the delivery of the Fire Services Reform Implementation Plan

CFA continues to work with Fire Rescue Victoria (FRV), the Department of Justice and Community Safety (DJCS) and the broader emergency management sector to embed the reform of fire services implemented in 2020. During 2023-24, CFA completed several key actions from the Year Two to Five Fire Services Reform Implementation Plan, including:

- developing a CFA Engagement Framework that emphasises the fundamental importance of meaningful engagement and sets out the overarching approach for how we undertake engagement with our community, CFA volunteers and staff, our sector partners and stakeholders
- reviewing and updating the General Firefighter training program
- delivering 35 heavy tankers
- completing the Wildfire Personal Protective Clothing (PPC) project that delivered new wildfire PPC
- continuing a respiratory protection trial.

The Secondment Agreement, a foundational element of reform, sets out the cohorts and numbers of staff that FRV will provide to CFA, including the key operational leadership roles of Assistant Chief Fire Officer (ACFO) and Commander. Ongoing patterns of vacancies and non-relief have continued to be experienced this financial year. Throughout 2023-24 the secondee vacancy and non-relief rate has been as low as 6.45 per cent and as high as 21.3 per cent with an average of 11 per cent across the seconded ACFO and Commander workforce. Vacancy and non-relief capacity continue to be raised with FRV, Emergency Management Victoria, DJCS and the Fire Services Implementation Monitor.

CFA also contributed to a DJCS-led review of the Fire Services Reform Implementation Plan during 2023-24. This review was recommended by the Fire Services Implementation Monitor in his 2022-23 Annual Report. CFA remains committed to working with DJCS and others to progress actions in the Implementation Plan and strengthen Victorian fire services to ensure a sustainable fire services system that keep Victorians safe.

Deliver finance programs

The Finance Reform Program focused on strengthening CFA's financial foundations. We reviewed and updated finance and procurement policies and procedures to strengthen the financial compliance and assurance attestation process. We are also at the procurement stage of upgrading CFA's financial management system.

In 2023-24 the Financial Sustainability Program:

- delivered a revised budget and business planning process for 2024-25, informed by updated and contemporary budget policy and procedures
- finalised a model to monitor and measure funding over the forward estimates, subsequently informing 2024-25 budget and business planning
- supported the reporting requirements of the Victorian Auditor-General's Office. The forward estimates modelling allows for appropriation funding passed onto CFA to be measured against annual budget limits
- developed a procurement and contract management taxonomy to agree on a five-year forward procurement activity plan.

Safety Compliance Project

The Safety Compliance Project consists of Low Voltage Fuse Removal (LVFR), Safe Work at Heights (SWH) and Alternative Power Systems (APS). The project continues to roll out LVFR and SWH training, issue new equipment, introduce new training props and complete vehicle modifications at identified brigades across the state. This financial year, CFA has trained more than 450 volunteers from 46 brigades in LVFR and more than 190 volunteers from 36 brigades in SWH. Since the project commenced in 2019, more than 3,000 members from more than 660 brigades have been trained collectively in both LVFR and SWH. The new SWH and LVFR training props at VEMTC Central Highlands and VEMTC Sunraysia have been completed, with West Sale nearing completion. APS research is continuing into the developing technologies in this space, and we have identified lessons learned overseas. We aim to expand our work in this space next financial year.

Wildfire Respiratory Protection trial

The Wildfire Respiratory Protection Trial consisted of 300 CFA members and 45 Planned Burn Taskforce members. They trialed a suite of new wildfire respiratory products during the 2023-24 fire season. The members completed a survey that focused on wearability and functionality of the wildfire respiratory products. These responses are being analysed to inform requirements for future equipment.

Develop the CFA Pocketbook app

CFA's new Pocketbook app, which will be launched mid to late 2024, serves as an essential aid, offering rapid access to crucial checklists and key information across various emergency scenarios, whether firefighters are using their own devices or a CFA mobile device. The Pocketbook app ensures that knowledge is always at our members' fingertips.

The comprehensive content, updated from the printed 2014 and 2018 Pocketbooks, includes a searchable offline contact book that includes HQ personnel through to group and brigade management teams. The initial integration of practical tools such as calculators and an acronym search facility empower both new and experienced firefighters. The app's flexibility allows for future expansion with new calculators, forms, and sub-applications, automatically appearing on users' phones.

Compatible with both iPhone and Android devices, the Pocketbook app functions entirely offline, providing critical information without the need for internet connectivity. While it doesn't replace Members Online, it makes relevant operational information and tools available for members in the field. It performs automatic overnight updates, ensuring users have the latest procedures, checklists, and contact information when needed.



Honours for our members during 2023-24



Australian Fire Service Medal (AFSM)

The AFSM recognises distinguished and meritorious service in Australia's fire service organisations.

Paula Grosveld

Golden Beach Fire Brigade (pictured above)

Stephen Hicks

Pakenham Upper Fire Brigade

Ross Sullivan

North East Region

Gavin Thompson

North West Region

William (Bill) Johnstone

(FRV secondee)

John Katakouzinis

(FRV secondee)

National Emergency Medal (NEM)

The NEM is part of Australia's honours and awards system and recognises significant or sustained service to others in a nationally significant Australian emergency. More than 5,500 CFA members are being honoured with the National Emergency Medal (NEM) for their efforts in the 2019-20 Australian bushfires. This year CFA presented 1,604 NEMs to CFA members.

Outstanding Service Medal

CFA's most prestigious award, apart from the valor and bravery listings, recognises prolonged service by a member that is distinguished by exceptional performance.

Noel Arandt

Tallarook Fire Brigade

Andrew Barbour

Mount Beauty Fire Brigade

Robert Bethell

Coldstream Fire Brigade

George Calleja

Bamawn Extension Fire Brigade

Greg Godkin (dec)

Donald Fire Brigade

John Hedley

Tallarook Fire Brigade

Nevyn Jones

Moorooduc Fire Brigade

Paul Macklan

Mount Beauty Fire Brigade

Garry Mallen (dec)

Portland Fire Brigade

Sam Strang

Gisborne Fire Brigade

Darryl Wagstaff

Maryborough Fire Brigade

Phillip Wilson

Burrumbeet Fire Brigade

Commendation for Service

This award reflects service of a meritorious nature and outstanding actions or innovation in relation to the fire services. It can also be awarded for leadership or exemplary performance on a specific difficult project or task, or outstanding service during a special event or over a prolonged period.

Deborah Azzopardi

Epping Fire Brigade

Phillippa Johnson

Tallarook Fire Brigade

Unit Citation for Service

A Unit Citation for Service may be awarded to a brigade crew, strike team or other work unit to acknowledge a collective act of outstanding service during a special event or over a prolonged period.

Members from Mooroolbark and Chirnside Park brigades.

Members from Eynesbury, Melton and Parwan brigades.

Members from Doreen, Werribee, Whittlesea and Yarrambat brigades.

Chief Officer's Commendation

This acknowledges the outstanding performance of a member, individually or collectively, at a specific incident.

Cody Dickson

Hamilton Fire Brigade

Liam Kavanagh

Hamilton Fire Brigade

Sara Kennett

Hamilton Fire Brigade

Rainer Kiessling

Hamilton Fire Brigade

Sam Hay-Smith

Hamilton Fire Brigade

Alexander Batty

(FRV secondee), District 7

Michael Campbell

(FRV secondee), District 14

Stephen Poulter

(FRV secondee), District 15

Fire Rescue Victoria Station 26



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Fire investigations
carried out by
CFA members

Find out more

New fire investigation facility

CFA unveiled its new state-of-the-art and purpose-built fire investigation training facility at the Victorian Emergency Management Training Centre Huntly in April 2024. The \$3.4 million facility is the first of its kind in Australasia and will enable CFA firefighters and other emergency services personnel to learn how to investigate the origin and cause of fires in a safe and controlled environment.

CFA Chief Officer Jason Heffernan said we're committed to providing our firefighters with the best infrastructure, training and support.

"Fires can start as a result of everyday appliances malfunctioning such as fridges, toasters and battery chargers," Jason said. "In this new facility, our fire investigators will be trained to identify if something of that nature has happened, which can help us prevent future fire emergencies and continue to protect the safety of Victorians."

"We're also excited to be able to share these new facilities with our multi-agency colleagues including Victoria Police, Forensic Services, Fire Rescue Victoria, Department of Energy, Environment and Climate Action, Energy Safe Victoria and WorkSafe Victoria."

The facility features four burn rooms which can be staged to replicate what happens when a fire starts within a home, garage or other residential environment. We can record the temperature of a fire at different levels within the room, and a large-screen television that's linked directly to the camera inside each room allows investigators to observe and record the ignition and development of the fire.

This data can then be used to teach firefighters and fire investigators about fire dynamics and helps them piece together how a fire could have started.

Fire investigation helps prevent other fires occurring and can result in product recalls if appliances and equipment are found to be unsafe. For example, an investigation into a structure fire in 2022 identified that the origin and cause of a fire was an electrical failure of a fridge located in an outdoor kitchen at a residential property.

Details of the make, model and year of manufacture were documented as part of the fire scene examination process and ultimately through working in partnership with external agencies such as Energy Safe Victoria (Electrical) the investigations contributed to the identification of the fire risk, leading to a product safety recall of the fridge.

With a focus on environmental safety and sustainability, the training facility incorporates a \$1.76 million thermal oxidiser to capture and treat the smoke and combustion gases produced from the burns. Just carbon dioxide is emitted from the oxidiser.

The training facility is also designed to use a minimal amount of water in the suppression of fires, and a wastewater management system captures and stores the used water. It is then collected and taken off site for treatment.



Find out more

All-Indigenous foundational crew becomes Bunjil brigade

A newly-formed, all-Indigenous CFA brigade has chosen Bunjil (the eagle) as its name. Lake Tyers Aboriginal Trust station became a CFA brigade in its own right following representation from dedicated community members who have protected their land for two decades.

CFA CEO Natalie MacDonald officially opened the new extension to the fire station in early July 2024.

The members are CFA's only all-Indigenous crew and have proudly and successfully responded to incidents within the Trust land, as a satellite station of nearby Toorloo Fire Brigade. CFA Chief Officer Jason Heffernan approved the establishment of an official brigade on the Trust land.

Bunjil Fire Brigade member Charmaine Sellings, who was the driving force behind the brigade's establishment, said they engaged with local Elders to vote on an Indigenous name for the new brigade.

"The Elders were given three options and Bunjil was chosen," Charmaine said. "Bunjil 'the eagle' was the fitting choice as we have sea eagles in the area and the local football team has an eagle on its guernsey."

The original crew is thrilled it will be recognised as an independent brigade.

"It's fantastic and we're so pleased about this decision because it means that we will lead and manage decisions about our brigade on our own country, which is something we have wanted to do for many years," Charmaine said.

"We have one road in and one road out with more than 3,000 hectares of bushland, so it's very important to protect our community and to also help other brigades when required.

"Our goal now is to expand the brigade further with new recruits so they can lead us into the future."

The site of the satellite station at Toorloo, which has become Bunjil Fire Station, received infrastructure improvements including the addition of a small meeting room incorporating a kitchen, a turnout room and toilet facilities.

CFA is committed to supporting and collaborating with First Nations people and ensuring that their stories and cultural traditions are recognised.





CFA fleet boosted with 25 new pumpers

Twenty-five new pumpers will be added to CFA's fleet to help brigades better protect and serve their communities. The new pumpers, which are being funded by the Victorian Government, will be capable of delivering 4,000 litres of water per minute and once operational will replace pumpers that are more than 20 years old.

CFA Chief Officer Jason Heffernan said the new pumpers are a welcome addition to the fleet and will result in a significant boost in capability across the state.

"With the latest technology Scania cab chassis and the ability to integrate breathing apparatus sets in the rear seats, the pumpers will carry all the necessary equipment and tools to operate on a fireground," Jason said.

"The pumpers were designed by our volunteers to include gender-specific requirements to support women in CFA and to help encourage women to join in the future.

"The pumpers can continuously pump thousands of litres of water at high pressure from a static supply such as a street main, lake or reservoir. They will also have the ability to produce compressed air foam using an on-board compressor for enhanced asset protection.

"These new pumpers will ensure our volunteers continue to be well equipped to protect their communities during an emergency."

The first 10 brigades to receive the pumpers will be Wendouree, Kangaroo Flat, Sebastopol, Eaglehawk, Narre Warren, Rochester, Emerald, Benalla, Bairnsdale and Lorne.

Manufacturing began in late 2023 at SEM Fire and Rescue in Wendouree, and the first of the 25 pumpers is due for completion in mid-2025.



Find out more

CFA performance reporting

CFA reports to the Victorian Government, through the Minister for Emergency Services, on a number of government-set key performance measures.

The table shows CFA's performance reported in the Department Performance Statement. CFA adheres to the national requirements for counting rules.

Department Performance Statement (DPS)

Major outputs/deliverables	Unit of measure	2023-24 Target	2023-24 Actual
Performance measures			
Quantity			
1. Volunteers – operational ¹	number	35,000-37,400	28,906
2. Volunteers – support	number	22,000-23,000	23,043
Quality			
3. Road accident rescue accredited brigades/units	number	21	21
4. Level 3 Incident Controller trained staff and volunteers ¹	number	18	18
5. Structural fire confined to room of origin	per cent	70	76
Timelines			
6. Emergency response times meeting benchmarks – structural fires ²	per cent	90	81.0
7. Emergency response times meeting benchmarks – road accident rescue	per cent	90	90.4

¹CFA has maintained sufficient volunteer numbers to meet operational requirements and its recruitment campaign has resulted in a significant increase in EOIs to join CFA which are being processed.

²Response times are influenced by factors such as time of day, traffic congestion, volunteer availability, roadworks, train crossings, weather and radio congestion.

Our profile

CFA workforce

Type	Number
Volunteers	
Operational	28,906
Support	23,043 ¹
Total volunteers	51,949
Staff	1046²
Fire Rescue Victoria secondees:	242
Total staff/secondees:	1,288

¹Including 1,109 Junior members ²Headcount

Volunteer profile breakdown by role and gender

	Operational	Support	Total
Gender			
Male	24,399	15,099 ¹	39,498
Female	4,498	7,917 ²	12,415
Prefer not to say	4	11 ³	15
Self described	5	16 ⁴	21
Total	28,906	23,043	51,949

¹Including 675 Juniors ²Including 425 Juniors ³Including 3 Juniors ⁴Including 6 Juniors

Fire Rescue Victoria secondees by role

Type	Number
Assistant Chief Fire Officers	50
Commanders	110
Instructors	53
PAD staff (supervisors and operators)	29



Photo: courtesy Tony Gough/Herald Sun

New recruits ready to go

In the past 12 months CFA recruited more than 2,400 highly skilled people to join the CFA volunteer ranks. More than 55 per cent were between the ages of 18 and 44.

One of these new recruits was 23-year-old Beth Woodman who joined Research Fire Brigade after seeing an advertisement on Facebook that was asking for daytime responders.

“I realised I fit the profile of someone that could help,” Beth said. “I was looking for something outside of work that I could contribute my time to.

“I have always lived in a bushfire area and when I looked at the CFA website I realised I was close to a CFA station, young and available during the day.”

Beth works as a midwife and does shift work. By the start of May 2024 Beth had already attended more than 20 fires including the Beaufort fires.

“During the Beaufort fires I spent three days and two nights on the night shifts, which was pretty intense,” Beth said. “It was great to be able to sponge up information and learn for 48 hours straight. It felt good to be up there making a difference.”

Beth occasionally works from the station when she can, which means she is ready to go whenever she is needed and can apply for emergency services leave from her workplace.

The first fire she attended was a large shed fire and CFA was the first on scene.

“It was the biggest fire I had ever seen in my life,” Beth said. “I felt pretty well supported by my training and the people I was with. The General Firefighter course and the people who trained me did a really good job.”

Beth’s motivation stems from her experience as a nurse and midwife.

“I am exposed to people at their lowest point. I know what it is like to work alongside people at the toughest times of their lives,” Beth said. I am passionate about helping others and being there for other people.”

During 2023-24 CFA ran the ‘Give us a hand’ campaign for the second year to increase volunteer numbers. CFA Chief Officer Jason Heffernan said there are still many areas in need of more volunteers, but the results of the campaign were pleasing.

“We are looking to recruit from all of the community to ensure brigades truly reflect the communities they serve,” Jason said. “CFA is a great place to meet and work with people from all walks of life.”



Preparing for the tourism season in Mallacoota

Participation in the inaugural 'Vols on Hols' program in Mallacoota got off to a flying start during the 2023-24 fire season, with 20 visiting CFA members registering and participating in the program. Vols on Hols is a pilot program being trialled in far east Gippsland with the aim to bolster volunteer numbers over the busy summer period.

The program was launched in November 2023. Mallacoota was chosen as the trial site because the population of the remote coastal town can swell by up to 10,000 visitors during peak season.

Mallacoota Captain Tracey Johnston (pictured above with South East Region Deputy Chief Officer Trevor Owen) welcomed the pilot program.

"We'd love to have more volunteers and welcome them with open arms, but you don't have to turn up every time the pager goes off," Tracey said. "We know that visiting CFA members want to help during an emergency and we welcome their skills to assist when they are available"

South East Region Deputy Chief Officer Trevor Owen said many people return to the Mallacoota region with family and friends as an annual tradition.

"CFA members are among the many visitors to Mallacoota each year and we are seeking their assistance while enjoying their stay," Trevor Owen said.

"Because of Mallacoota's isolation and the increased risk over the summer period, we're interested in hearing from CFA volunteers who can support members of Mallacoota Fire Brigade. We understand that volunteers are on holidays, but we also know some members may be willing and able to assist in the event of an emergency.

Warragul Fire Brigade member Danielle Watkins was one of the volunteers in Mallacoota last summer who put her name down for the program.

"I happened to be doing a training program with Mallacoota Captain Tracey Johnston at the time," Danielle said. "I mentioned to her that I was coming down to Mallacoota and she said 'bring your gear'."

Danielle was full of praise and enthusiasm for Vols on Hols and spoke very highly of the opportunity to learn from different brigades.

"I like seeing other people's equipment and learning about the different trucks. Just chatting to different people about their experiences broadens your understanding of CFA and firefighting more generally," she said.

"It was made clear to me that I was free to turn out when I was available and I was not under pressure to turn out when I was not available. If it was a job that I was comfortable attending, I was welcome to attend."



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Specially trained volunteers in 15 rope rescue brigades.

District 13's specialist rope rescue team

Every callout is different for Monbulk Fire Brigade's steep angle rope team. Called District 13 Rope Rescue Team – which also includes members from Wandin brigade – these highly-trained volunteers can travel up to 150 kilometres away to rescue people from cars, mountains, disused mines and even internal staircases.

"If there's a hill you can drive off or fall off, we've probably been there at some point over the past 20 years," Monbulk Fire Brigade Captain Simon Schroder said.

"We often get called out to a job described as a high-angle rescue, but it might not be what we expect when we arrive. People vary considerably in their ability to judge distances and slopes.

"A rescue needs a team of about eight or nine people, so we rely on Wandin brigade and partner agencies to put a team together. We work and train closely with Alexandra and Marysville SES units."

Monbulk brigade's specialists have been operating since around 2003 and there are currently three high-angle operators and 11 steep-angle rope operators. So what's the difference?

"A steep-angle rescue is anything up to 60 degrees of slope, and a high-angle rescue is between 60 and 90 degrees," Simon explained.

Maintaining and improving rescue skills is obviously crucial for Simon and his team.

"We train in rope rescue about every six weeks while also maintaining skills in our other areas of response – road rescue, wildfire and structure fires.

"We also take part in interagency training. For example, Wandin brigade recently sent two members to train with Marysville SES on steep-angle rope scenarios on Lake Mountain in the snow-covered toboggan runs."

Also, three Monbulk brigade members recently qualified as high-angle operators in a joint training course with VICSES.

"As we're a road accident rescue team, you may think we mostly rescue people from cars, but the majority of our jobs don't involve cars. We help many hikers in Cathedral Range State Park near Buxton, where there are a lot of vertical rock faces. Rescues here are generally prolonged affairs, a long hike in and out carrying the heavy packs of gear. Many of these jobs can be 10 to 12 hours."

"In the past year we've also rescued people in various locations around District 13 including Healesville, Yarra Glen, Gembrook and closer to home at Menzies Creek.

"We've rescued people and dogs who have fallen at quarries and disused mine shafts. We even rescued a man who fell off a tall ladder inside a house. The stairway was very narrow, so we had to carry out a rope rescue."



Employee profile breakdown by age and gender

	Number (headcount)	Ongoing FTE	Fixed term and casual FTE
Gender			
Male	418	339.02	54.57
Female	628	516.67	51.88
Age			
Under 25	22	14.4	3.99
25 to 34	182	133.96	37.15
35 to 44	239	197.18	23.82
45 to 54	295	260.90	19.54
55 to 64	245	209.04	14.77
65 and over	63	40.21	7.19

Employee profile breakdown

	Number (headcount)	Ongoing FTE	Fixed term and casual FTE
PTA 1	25	3.47	5.78
PTA 2	102	66.65	14.31
PTA 3	209	161.98	18.10
PTA 4	245	213.22	23.67
PTA 5	187	150.67	31.60
PTA 6	118	106.40	7.00
PTA 7	49	47.30	1.00
Tower overseers	6	6.00	0
District mechanical officers	74	69.00	5.00
Executives	31	31.0	
Total	1,046	855.69	106.45

Senior executive breakdown by gender and classification

	Male	Female	Total
Public entity senior executive service 1	3	10	13
Public entity senior executive service 2	12	4	16
Public entity senior executive service 3	1	1	2
Total	16	15	31

Services in 2023–24

Type of service	Number	People directly engaged
Bushfire-focused programs, including Fire Safety Essentials	445	8,488
Property Advice Visit Service visits	2,899	3,403
E-modules completed, including Bushfire Safety for Workers	8,255	9,637
Residential/structure fire-focused programs including home visits	1,411	6,610
Programs for children and young people including Fire Safe Kids	348	13,385
Events and informal engagement including CFA Open Days	1,925	140,372
Indirect engagement including letterbox drops and local media	550	N/A
Brigade activities to build trust and awareness with the local community	378	N/A

Brigades

Type of brigade	Number
CFA – Brigade Class 1	536
CFA – Brigade Class 2	300
CFA – Brigade Class 3	132
CFA – Brigade Class 4	123
CFA – Brigade Class 5	62
CFA – Other (Oscar 1)	1
Forestry industry brigades	19
Coast Guard brigades	18
Headquarters brigades	20
Total	1,211

Buildings

Buildings	Number
Fire stations ¹	1,199
Regional, district and HQ offices	16
Command and control facilities	26
Mechanical workshops	9
Training grounds	8
Support facilities including residences	9

¹Includes satellite sites

Vehicles

Vehicles	Number
Tankers	1933
Pumpers	218
Pumper tankers	37
Specialist firefighting vehicles	143
Field command vehicles	355
Specialist support	29
General transport	316
Executive vehicles	19



Tarrawingee 80th anniversary

On a hot, blustery day, 22 December 1943, a small fire broke out near the Hume Highway north of Wangaratta not far from the rural community of Tarrawingee. As the alarm rang out, volunteers, farm trucks and brigade units raced to the scene.

Among those who jumped onto trucks were two 14-year-old schoolboys, work mates knocking off for the day from their jobs as linesmen for the then Post Master General (PMG) department, a teacher at the local school, a factory worker and several farmers.

Most had no property in the area but considered it their duty to try to protect life and property, with so many men overseas fighting in World War Two.

The fire quickly spread east, jumping roads and a local creek. The trucks ran parallel to the fire trying to get ahead of the blaze and halt it with various fire breaks. In many cases, those on the frontline had little more than branches, beaters and wet sacks, with only one fire truck carrying water tanks.

When the wind changed, many were trapped and the situation quickly turned deadly. In the hours that followed, the local community quickly learned that 10 men (including the teenage boys) had perished or died shortly after. A wave of grief swept over the Wangaratta and Tarrawingee area as they attended a succession of funerals. The two schoolboys were buried on Christmas Day.

The memory of the Tarrawingee fire lives on, through children who never knew their fathers and still can't comprehend the enormity of the tragedy.

The Premier and Governor of Victoria toured the region promising to replace the fire unit which had burned, while a relief fund was set up to help the families of those who lost their lives.

A monument was unveiled in 1944 on the Great Alpine Road near where the fire occurred in memory of the fallen firefighters at Tarrawingee. It shows the names of each of those who died. A separate plaque at the Wangaratta post office honours the three PMG linesmen who turned out that day.

Local brigades and community members gather each year to honour and pay tribute to those who lost their lives. 2023 marked the 80th anniversary of the tragedy, and a special memorial service was held on 23 December at the monument.

The Tarrawingee fire and other significant blazes that summer came a few years after the Black Friday fires, eventually resulting in the formation of CFA in 1945.



Wellbeing support during the major fires

CFA is well equipped to provide wellbeing support to members both during and after response activities. This includes facilitating immediate support to members and their families, establishing inter-agency communication channels to leverage support, and gathering intelligence to inform the ongoing impact assessments to guide proactive support. CFA is guided by a framework of principles of recovery for the immediate aftermath, intermediate and long-term support phases incorporating peer support, activating social support, ongoing wellbeing check-ins, specialist referral where required and provision of psycho-education.

Using the established framework and evidence-based wellbeing approaches, CFA peers, chaplains and Member Wellbeing advisers played an important role in the CFA response to the fires at Pomonal, Dadswells Bridge, Raglan and Beaufort. This included daily visits to Pomonal Fire Brigade in the days following the fire, with time also spent at community gathering points, such as the local store.

CFA members who were most impacted were followed up individually to ensure that they had the information and support needed. This work continues, recognising the long-term effects of the losses sustained.

While peers are trained to deliver psychological first-aid, they are never shy of getting involved in whatever needs to be done to support basic member needs, including helping the staging area managers at Beaufort with food delivery issues.

Peers were also active in the surrounding areas and districts. They attended brigade meetings and followed up with deployed members to ensure that support services were understood and could be accessed when needed. This gave members an opportunity to pause and reflect on the events that were unfolding and to consider their own needs – an important step towards recovery.

The impact of the peer role was recognised by Jennifer Sims, a firefighter from Truganina, who noted the importance of their presence and proactivity at Beaufort. In the days following the fires, Jennifer took the time to acknowledge these efforts, writing “a huge thank you” to the peers, illustrating the power of teamwork under adversity and the continued value of CFA’s longstanding Peer Support Program.

Premier of Victoria the Hon. Jacinta Allan with Peer Coordinator Gloria Turner and Peer Lisa Cleland at Ballarat Base Camp

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Rehab units
around the state

Trainee doctor volunteers with a rehab unit

“Depending on the services being offered at an incident, a rehab unit might be a chance to sit and grab a drink and a bite to eat, have a yarn or get a check over while you rest,” student doctor Tim Duff said.

Tim joined Woodend Fire Brigade as a firefighter at the end of Year 12 after feeling frustrated at not being able to support his community during fires in the area.

“Joining a rehab unit came later after the teams became more popular and we developed one in Woodend,” he said. “I’m currently placed in Wangaratta as part of my studies and am responding with the District 22 and 23 units while I’m here.

“Being part of a rehab unit is a great way to get involved, see more incidents and experience the logistical side of emergency management. There are roles for firefighters, non-operational members and of course health professionals.”

Tim said evidence showed that rehabilitation works, with the goal to keep members safe and on the fireground.

“Rehab unit members are well trained, resourced and informed and are there to prevent people from getting to the point of needing serious medical help,” he said. “Better to pick up on small things before they go unnoticed and affect your work on the fireground, your return to work or your long-term health.”

Tim recalls a proud moment at a grassfire in Clarkefield where rehab team members all picked up consistently high carbon monoxide readings while firefighters were blacking out.

“We used that as an opportunity to brief crews about how the chemicals we breathe in while firefighting can affect us – perhaps faster than most realised,” Tim said.

“It was awesome to see so many firefighters coming up to us after, asking about carbon monoxide and how to avoid it.

“For incident controllers and crew leaders, calling in rehab is simple, hassle-free and ticks a massive box in looking after your firefighters. For individuals, there’s really nothing to lose.”

Governance

CFA Board

CFA is a statutory authority with a Board constituted under the Country Fire Authority Act 1958. The Board consists of nine Board members, appointed by the Governor-in-Council, who are accountable to the Minister for Emergency Services. Five members of the Board, including the Chair and Deputy Chair, are appointed on the recommendation of the Minister for Emergency Services. Four members are appointed from a panel of names provided to the Minister by Volunteer Fire Brigades Victoria.

The Board's responsibilities include:

- approving the CFA's Strategic Plan and Outcomes Framework, which sets out CFA's goals for the medium to long-term and monitoring its implementation
- reviewing annual planning activities, including significant strategic initiatives, to meet the Statement of Expectations from the Minister, and monitoring implementation of these plans
- approving CFA's annual budget, including financial targets, and monitoring financial performance
- overseeing and ensuring a robust governance framework, including satisfying itself through appropriate assurance mechanisms and reporting that adequate internal control mechanisms are in place and are being implemented in accordance with regulatory requirements
- supervising CFA's risk management framework, including assessing and determining whether to accept risks beyond the discretion provided to management
- delegating appropriate powers to the CEO, management and committees to ensure the effective day-to-day management of CFA and monitoring the exercise of these powers
- ensuring the Minister is provided with any information relating to the activities of CFA that the Minister requires, and reporting to the Minister on the general conduct of CFA and any significant development in CFA activities
- overseeing the definition, embodiment and reporting on culture and behaviours within CFA, including how it is aligned to CFA purpose and strategy and contributes to the emergency management sector's focus on community, interoperability and public value
- overseeing the effective and sustainable recruitment, development, recognition and retention of volunteers, including those located in the Fire Rescue Victoria fire district.

Board members for 2023-24 were:

- Mr Greg Wilson (Chair): 1 July 2023 – 3 May 2024
- Jo Plummer (Chair): 4 May 2024 – 30 June 2024
- Jo Plummer (Deputy Chair): 17 December – 3 May 2024
- Mr Anthony Peake OAM (Deputy Chair): 4 May 2024 – 30 June
- Mr Anthony Peake OAM: 1 July 2023 – 3 May 2024
- Ms Michelle McLean (Deputy Chair): 1 July 2023 – 16 December 2023
- Ms Rosemary Martin: 17 December 2023 – 30 June 2024
- Ms Pamela White PSM: 1 July 2023 – 1 December 2023
- Mr Peter Shaw AFSM: 1 July 2023 – 30 June 2024
- Ms Dawn Hartog AFSM: 1 July 2023 – 30 June 2024
- Ms Beth Davidson OAM: 1 July 2023 – 30 June 2024
- Ms Rachel Thomson: 1 July 2023 – 30 June 2024
- Mr Ross Coyle AFSM: 1 July 2023 – 30 June 2024

CFA Board Committees

The Board committee structure includes five committees that advise and make recommendations to the Board.

Audit and Finance Committee (AFC)

This Committee provides governance oversight and assurance to the Board in the areas of:

- Financial strategy, management and sustainability
- Internal and external financial audit
- Compliance with legislative, regulatory and other relevant obligations

Health, Safety and Environment Committee (HSE)

This Committee provides governance, oversight and assurance in the areas of:

- Safety strategy and policy
- Safety and environment compliance and risk
- Safety performance
- External reporting on HSE matters

People Culture and Remuneration Committee (PCR)

This Committee provides governance, oversight and assurance in the areas of:

- PCR strategy and policy, including change management
- Executive remuneration
- Workplace relations
- Staff development, performance and succession

Risk Committee (RC)

This Committee provides governance, oversight and assurance in the areas of:

- Risk identification, mitigation, and treatment
- Risk appetite and tolerance
- Risk transfer and insurance

Honours, Awards and Remembrance Committee (HAR)

This Committee provides governance, oversight and assurance in the areas of:

- Receiving, reviewing and endorsing nominations for honours and awards
- The carriage of tribute and preservation of history and remembrance
- Providing a contemporary Honours, Awards and Remembrance system to reflect the contribution of the Authority's staff and volunteer contributions

Board member meeting attendance 2023-24

Meeting*	BM	AFC	HSE	PCR	RC	HAR
Number of meetings held (to 30 June 2024)	13	5	3	4	4	4
Greg Wilson ¹	9		1			
Michelle McLean ²	5	3			2	
Ross Coyle	12		3	4		4
Beth Davidson	12		2	4		2
Rosemary Martin ³	7	2	2		2	
Dawn Hartog	11			2		4
Tony Peake ⁴	12	4			4	
Peter Shaw	13	4		2	3	2
Rachel Thomson	12	4			4	
Pam White ⁵	5		1	2		
Jo Plummer ⁶	6		2	1		

¹ Resigned as CFA Chair in May 2024

² Term expired in December 2023

³ Appointed as Board member in December 2023

⁴ Appointed Acting Deputy Chair in May 2024

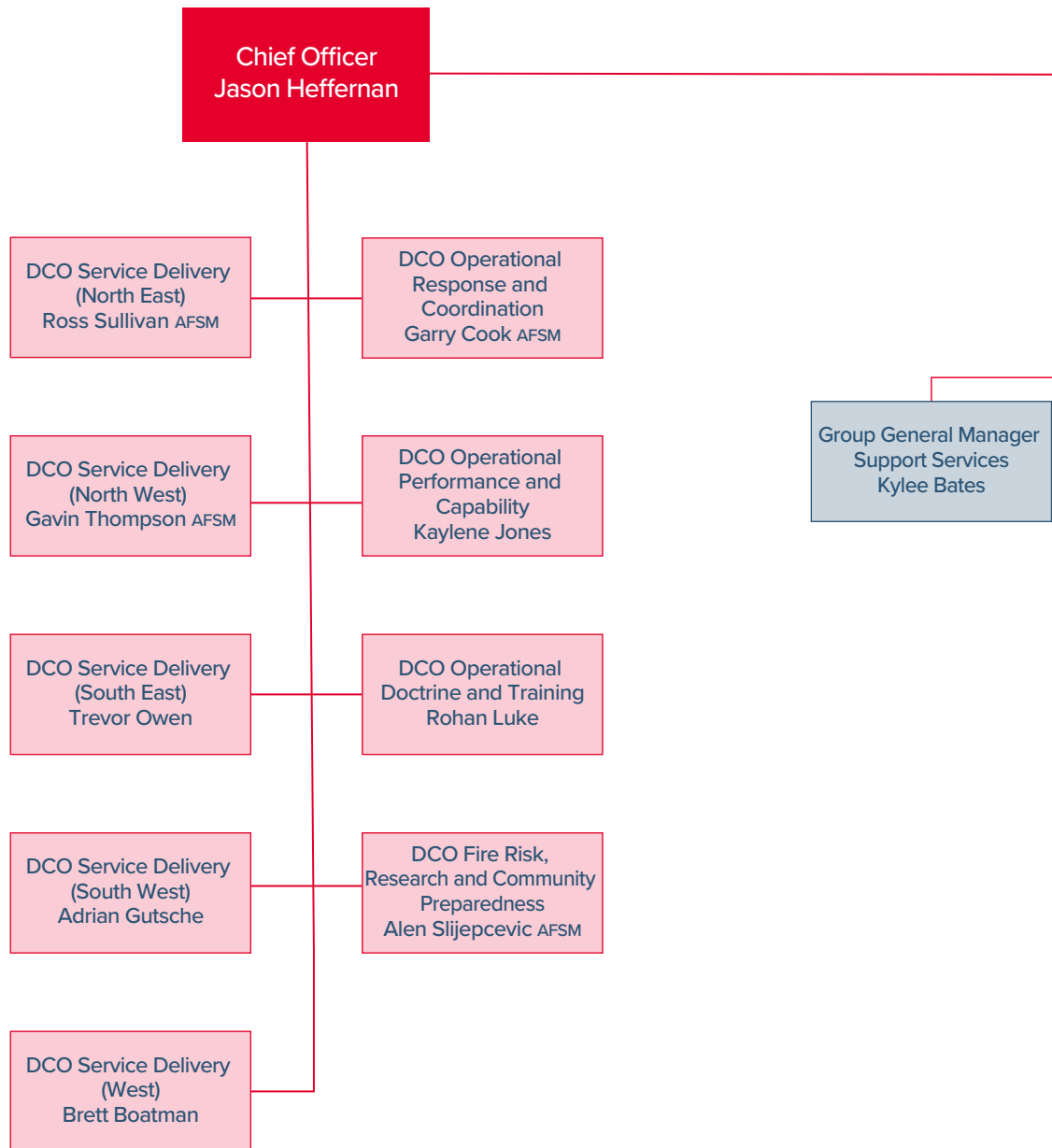
⁵ Term expired in December 2023

⁶ Appointed as Deputy Chair in December 2023. Appointed as CFA Chair in May 2024

Note

* BM (Board meetings); AFC (Audit & Finance Committee); HSE (Health Safety and Environment Committee); PCR (People Culture & Remuneration Committee); RC (Risk Committee); HAR (Honours, Awards & Remembrance Committee).

Organisational structure



1,211 brigades in 21

BOARD

CEO
Natalie MacDonald

Group General Manager
Strategic Services
Robyn Harris

Chief Financial Officer
Sam Costanzo

General Manager
Governance, Legal
and Risk Services
Dr Paul Ramage

Chief Information
Officer
Brendan O’Kane

districts across five regions

- - . Dotted
Reporting Line



Water bombing research makes a splash

Victoria's water bombing aircraft have been put to the test to help determine the best aircraft tank to use in the future.

Staff from multiple emergency services began research in a field at Balliang in early March to investigate water drop patterns, with further research in April, and more planned in spring 2024.

CFA, on behalf of fire management agencies, was commissioned to do the research to better understand what makes one drop different from another so that we can make the most of our suppression tools and strategic investments.

Many factors can impact the effectiveness of a water drop, including weather and atmospheric conditions, aircraft speed, height and altitude, the volume of water to be dropped and the rate it is released, the design of the aircraft delivery system and engineering.

CFA's Predictive Services Specialist Andy Ackland said it's important we understand the effectiveness of Victoria's firefighting aircraft.

"These experiments look at measuring the performance of the air drops so we literally measured the water drops that came from the aircraft tank as well as the spread pattern, coverage, and the amount of water used so that we can try to understand the effectiveness of wetting the ground and helping to control fires," Andy said.

A Helitak aircraft was used to make five water drops over a grid of plastic cups mounted on wooden stakes three metres apart. After each drop the cups were capped with a barcoded lid and transferred to a weighing station where they were scanned and weighed.

"It's good that we can get some objective measurement of the performance of the different aircraft tank designs to use across different fuel types to understand the performance of aircraft in a range of circumstances.

"I'm hoping that later this year we will have some insights into the relative performance of the aircraft. We may still have more aircraft to test next spring, but it's good to have some baseline data.

"CFA scientists can look into the relative performance, and we can start planning the future fleet and also factors such as positioning and the effectiveness in different parts of the state."



Find out more

Volunteer roles in aviation

There are seven roles available to CFA volunteers to support aviation response, including air attack supervisor.

Mick Ott, a Beaconsfield Fire Brigade firefighter, began his role as an air attack supervisor (AAS) in the 2022-23 fire season after being an air observer for six years.

“I’ve been a CFA member for almost 35 years and have gained a lot of experience,” Mick said. “I’ve always been interested in aviation and I put my hand up when the opportunity to be an air observer came up. I then stepped up to the air attack role as it’s good to learn new skills and put my experience to good use.”

As an AAS Mick coordinates the firebombing aircraft from a fixed wing aircraft or helicopter.

“The role of the AAS is to communicate with the incident controller to ensure the firebombing aircraft are working to their plan while maintaining the safety of the aircraft and crews on the ground.

“There are a lot of safety considerations while coordinating aircraft in the air. We need to make sure the aircraft work in a way to avoid risk of a collision. My role is like an airborne air traffic controller and strike team leader rolled into one.”

This sounds like a very stressful job, but Mick takes it in his stride.

“It’s mentally and physically demanding, but that’s what I enjoy about it. I might feel nervous in the beginning – there are a lot of people relying on me – but once I’m doing the job I just get on with it.”

Mick normally operates out of Moorabbin Airport and during the fire season AASs are on a four-day roster.

“When I’m rostered on, I’m on standby at the airport waiting for a pre-determined dispatch (PDD) call. We cover Districts 8, 13 and 14 but can also be dispatched across the state. Thanks to PDD we can be above a fire quickly. When a brigade is paged to a fire, we get paged at the same time and we’re airborne in 10 minutes.

“This role has given me a new focus in CFA. It came at a really good time for me after being on the ground for 35 years.”

Attestation for Standing Directions



Attestation for the Standing Directions
2023-24 Attestation Statement

2023-24 Financial Year

Compliance with Standing Direction 5.1.4

CFA Financial Management Compliance Attestation Statement

I, Jo Plummer, on behalf of the Country Fire Authority (CFA) Board, certify that the CFA has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

A handwritten signature in blue ink, reading 'Joanne Plummer', is positioned above the printed name.

Jo Plummer
Chair, Country Fire Authority

Date: 26.8.2024



Financial Statements

Our finances

Focus in 2023-24 to align expenditure with associated revenues by funding source. This allows CFA to clearly understand cost drivers and associated financial impacts on achieving service delivery outputs. The 2023-24 financial results is a deficit of \$74.467m, made up of:

- base funded activities \$4.079m;
- initiative funded activities \$4.796m;
- specific purpose funded activities (\$21.896m) (underspend);
- depreciation and amortisation \$77.700m;
- other economic flows \$1.832m; and
- accounting standard related valuation adjustments \$7.956m.

Financial Summary 2023-24

Five year financial summary	2023-24	2022-23	2021-22	2020-21	\$'m
					2019-20 Restated
Grant income	339.5	341.7	347.0	351.6	807.4
Total income	451.0	436.1	430.6	456.3	865.1
Total expenses*	(517.5)	(451.4)	(430.5)	(468.6)	(748.1)
Net result	(66.511)	(15.313)	0.1	(12.3)	117.0
Comprehensive result	(74.467)	357.713	0.1	111.2	117.0
Net cash flows from operating activities	37.1	50.0	52.0	76.4	196.7
Total Assets	2,119.5	2,088.0	1,695.2	1,672.7	1,905.5
Total Liabilities	(220.3)	(190.2)	(198.6)	(203.1)	(300.0)
Total Equity	1,899.2	1,897.9	1,496.6	1,469.6	1,605.4

* includes other economic flows included in net result

Financial performance – Operating Statement Income

In 2023-24, CFA received majority of its \$451.0m income (\$339.5m or 75%) through Grants received from the Department of Justice and Community Safety (DJCS) and the Department of Energy, Environment and Climate Action (DEECA). In addition, CFA recognised income of \$71.7m (16%) relating to services received free of charge from Fire Rescue Victoria (FRV), resulting from the Secondment Agreement in place, which governs the provision of operational and management support to CFA through seconding FRV operational employees.

Total grant income for the 2023-24 year declined by \$2.3m from the previous year as the CFA continues to implement efficient and effective measures in line with the *More Efficient and Effective* Government initiative.

Expenses

In 2023-24, CFA incurred total expenditure of \$517.5m (2022-23: \$451.4m), of which expenditure highlights for 2023-24 include:

- \$24.8m expenditure funded from initiative funding for:
 - Fire services reform implementation;
 - Ensuring continued reliability and interoperability with other emergency services agencies with the digital radio replacement program;
 - The implementation of review and inquiries undertaken by the Inspector-General for Emergency Management and the Commonwealth Government's Royal Commission into National Natural Disaster Management;
 - Reducing bushfire risk in a rapidly changing climate by investing capability in a safer together strategy providing for firefighter capacity and continuing to build community understanding of risk and working with the Office of Bushfire Risk Management in the implementation of evidence-based fuel management across all land in Victoria; and
 - Uplifting emergency response capability and protecting firefighters.
- \$24.1m cost pressures arising from the rebasing of the volunteer compensation provision taking into account complexities and longevity of claims, and unfunded general insurance liabilities otherwise funded by the Workcover Authority and/or VMIA as the States insurer.
- \$21.6m expenditure funded from base withheld by the DJCS for a new program 'Call Taking & Dispatch.'

Financial position – balance Sheet Total

Assets

Total assets were \$2,119.5m as at 30 June 2024 (2023: \$2,088.0m). The increase of \$31.5m in assets during the year was mainly driven by an increase in cash and investments and a new program to replace digital radios.

Financial assets

Financial assets totalled \$454.4m as at 30 June 2024 (2023: \$425.3m) and comprise \$346.0m cash at bank and deposits, \$66.9m investments, \$23.1m receivables and \$18.5m other assets.

Cash, deposits, and investments include Trust and brigades' cash and investment balances together with cash holdings held for local initiatives and funded programs. This amounted to \$104.3m at 30 June 2024. While these cash, deposits and investments are consolidated into CFA's Annual Financial Statements under Australian Accounting Standards, these balances are controlled by the individual Brigades.

Other assets mainly comprise an advance payment asset of \$18.5m to the Community Safety Building Authority (CSBA) for station building projects it is managing on behalf of CFA.

Non-Financial assets

Non-Financial assets totalled \$1,665.1m as of 30 June 2024 (2023: \$1,662.7m) comprising \$1,647.2m property, plant and equipment, \$9.7m inventories of goods held in store, \$6.9m prepayments and \$1.3m intangible assets.

At the end of the year, the value of expenditure on capital works such as land & buildings, fire stations, emergency response vehicles, and plant and equipment which were in progress, totalled \$91.5m (2023: \$90.2m).

Total Liabilities

Total liabilities amounted to \$220.3m as of 30 June 2024 (2023: 190.2m).

The \$30.1m increase in the year was attributable to an increase in payables of \$2.0m, a \$19.9m increase in the volunteer compensation net outstanding claims provision, an increase in lease liabilities of \$7.7m resulting from building extension options being exercised and an increase in employee-related provisions of \$0.9m. This was offset by a decrease in Fiskville offsite remediation provision of \$0.1m and a \$0.2m decrease in other provisions.

CFA and brigade funds

Cash and investments held by brigades are not available for general CFA use nor to offset expenditure. Brigades are custodians of public monies for the delivery of an effective and efficient fire service, which ultimately benefits their community. Use of funds are governed by CFA Regulations, policy and procedure. Schedule 2 31 (4) of *CFA Regulations 2014* codifies that a withdrawal of any money from brigade bank accounts must be in accordance with a resolution from the brigade membership.

Brigades raise funds from within their local communities to save for items that address critical local needs. The categories of items typically funded include upgrades to station facilities and amenities, new fire trucks and support vehicles, and operational equipment (such as thermal imaging cameras or breathing apparatus).

Notably of the 1,211 brigades:

- 63% (or 762) of brigades manage less than \$50,000 in their bank account.
- 30% (or 363) brigades manage between \$50,000 and \$250,000.
- 7% (or 86) brigades manage funds exceeding \$250,000.

CFA is committed to working with brigades to develop a financial plan which documents what they are saving for, and any planned future spend.

It can take a brigade many years of community fundraising to raise sufficient funds for the items they need particularly where they are saving for a new fire truck (at a current cost of \$465k for a medium tanker; \$530k for a heavy tanker). Every vehicle that a brigade fundraises and saves for is a vehicle that does not need to be funded by Government. Currently 35% (or 677) of CFA's total operational fleet has been funded by brigades.

Volunteer Emergency Services Equipment Program (VESEP) is an annual grants program funded by the Victorian Government which provides funding to Victorian emergency services volunteer groups to purchase essential operational equipment, vehicles and appliances and minor facility improvements. Brigades can apply for a grant up to a maximum of \$150,000 (excl. GST). VESEP will provide \$2 for every \$1 of funding contributed by a brigade. There were over 292 VESEP grant requests in 2023-24 of which 133 (45%) were supported based on \$10.890m available funding.

CFA has a commercial fire equipment maintenance (FEM) business that utilises a mix of professionally trained volunteer firefighters, as well as third party contractors, to install and service portable fire equipment to relevant Australian standards and building regulations for the public, business, and industry.

There are approximately 270 brigades and 1,350 accredited members undertaking FEM across the state which returns \$2.5m to \$3m in net funding to these brigades each financial year.

FEM-related activities constitute a significant part of CFA's industry engagement, with members visiting more than 50,000 customer sites each year, servicing almost 500,000 pieces of vital fire safety equipment. Through their visits to local businesses and facilities, members strengthen relationships with people in their local community.

The visits also provide a unique opportunity for firefighters to share fire safety messaging and gain vital knowledge about local businesses for pre-planning and incident response purposes.

The proceeds generated through FEM activities is used by the brigades to support the purchase of equipment, vehicles, specialist tools, building works and training.

Government advertising expenditure

During the year ended 30 June 2024, CFA engaged in three advertising campaigns with media buys above \$100k (exclusive of GST), which are detailed below.

Name of campaign: CFA Summer Campaign

Campaign dates: September 2023 - March 2024

Campaign expenditure: Advertising (media) \$162,551.00

Creative and campaign development: \$5,490.00

Other campaign costs: \$2,538.00

Campaign summary: CFA developed its own summer campaign that started earlier in the season in response to seasonal predictions and forecasts. From September to March, CFA launched a summer advertising campaign to disseminate targeted fire safety messaging to key regional districts of Victoria and other identified target groups. Along with assets such as vehicles in dry grass, campfire, prepare, and burning off, targeted assets including 'Can I or Can't I?' and rural and urban grassfires were advertised. Our social media and media teams also created original copy and content to support this activity, and we also engaged with significant stakeholders to help distribute critical messages and resources to their networks. This campaign supported the 'How well do you know fire?' campaign, which was extended for a four-year term.

Name of campaign: Smoke Alarms - A Bedroom Essential

Campaign dates: July 2023 - August 2023 and May 2024 - June 2024

Campaign expenditure: Advertising (media) \$149,048.13

Creative and campaign development: \$22,270

Research and evaluation: \$13,000

Campaign summary: This is the third and final year of the CFA and FRV Bedroom Essential campaign, which will be advertised through print, social media, and digital advertising in addition to media coverage and online and social media advertising. Targeted towards homeowners and parents aged between 30 to 50 who are responsible for household decisions, the campaign focuses on home improvement and lifestyle trends and urges people to consider smoke alarms as an essential item that no bedroom is complete without. The focus is to encourage Victorians to install smoke alarms in all bedrooms and living areas by raising awareness of the fact that fires that start in sleeping areas are most likely to lead to fatalities. The campaign is supported by public relations and other initiatives such as communications, media, social media, stakeholder engagement and other activities.

Name of campaign: Volunteer Recruitment – Give us a hand

Campaign dates: 6 August - 28 October 2023 and 26 May - 26 June 2024

Campaign expenditure: Advertising (media) \$114,070.00

Creative and campaign development: \$21,482.05

Print and collateral: \$11,025.37

Campaign summary: CFA ran its first statewide volunteer recruitment campaign in late 2023 followed by another phase in mid 2024. The campaign's call to action was for regional Victorians to consider volunteering with CFA. It was targeted at people aged 18 to 45, women, stay at home parents, shift workers, and people from diverse backgrounds. It aimed to generate interest by showing the broad range of volunteer opportunities available within CFA and working to break stereotypes often reinforced by the media. In addition to advertising, the campaign supported local brigades with recruitment templates, collateral and unpaid media assistance through case studies and local stories/profiles.

Consultancy expenditure

Details of consultancies valued at \$10,000 or greater

As at 30 June 2024, there were nine consultancies where the total fees payable to the consultants were \$10,000 or greater.

Consultant	Purpose of consultancy	Start date	End Date	Total approved project fees (excl. GST) (\$'000)	Expenditure 2023-24 (excl. GST) (\$'000)	Future expenditure (excl. GST) (\$'000)
Ernst & Young	Provision of Financial Management advice	Apr-22	Jun-24	144.48	127.84	16.64
Ernst & Young	Business Process Improvement Project	May-24	Jul-24	467.33	464.18	3.15
Ernst & Young	Procurement Support Package	Jan-24	Dec-24	1,840.19	1,731.07	109.12
Cube	Operating Model Program (Organisational Design)	Jun-23	Oct-23	227.77	203.25	24.52
Aither Pty Ltd	Develop framework for capability and capacity review	May-23	May-23	12.93	-	12.93
Grosvenor Management Consulting	Infrastructure Services Program Review	Dec-23	Apr-24	200.00	103.49	96.51
Davidson Exec & Boards	Property Register Development	Apr-24	Jun-24	175.00	125.25	49.75
Summit Consulting Solutions	Development of the Infrastructure Services cost-based model	Dec-23	Mar-24	156.00	156.00	-
Finity Consulting Australia	Actuarial Valuation Assessment	May-24	Jun-26	132.50	63.58	68.92
Total				3,356.20	2,974.67	381.54

Details of consultancies valued at less than \$10,000

As of 30 June 2024, there was two consultants engaged during the year, where the total fees payable to these consultants were less than \$10,000. The total value of the consultants engaged was \$1,153.

Information and communication technology expenditure

Details of information and communication technology (ICT) expenditure*. As at 30 June 2024, total ICT expenditure of \$43.5m with details shown below:

(\$ million)			
Business as usual (BAU) ICT expenditure	Non BAU ICT expenditure A + B	Non-BAU operational expenditure A	Non-BAU capital expenditure B
26.7	16.8	11.5	5.3

ICT expenditure refers to costs in providing business-enabling ICT services. It comprises Business As Usual (BAU) ICT expenditure and Non-Business As Usual (Non-BAU) ICT expenditure. Non-BAU ICT expenditure relates to extending or enhancing current ICT capabilities. BAU ICT expenditure is all remaining ICT expenditure which primarily relates to ongoing activities to operate and maintain the current ICT capability.

The decrease in BAU costs (2023: \$37.4m) is mainly attributable to a change of arrangements with Triple Zero Australia, now paid via funding withheld and not directly by CFA.

The increase in non-BAU costs (2023: \$14.1m) is associated with the commencement of the Radio Replacement Program.

*Includes amounts incurred for operational communication.

Financial Report

How this report is structured

Country Fire Authority (CFA) has presented its audited general purpose financial statements for the year ended 30 June 2024 in the following structure to provide users with the information about the CFA's stewardship of resources entrusted to it.

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Declaration in the Financial Statements

The attached financial statements for the Country Fire Authority have been prepared in accordance with *Direction 5.2 of the Standing Directions* of the Assistant Treasurer under the *Financial Management Act 1994*, applicable Financial Reporting Directions, Australian Accounting Standards including Interpretations, and other mandatory professional reporting requirements.

We further state that, in our opinion, the information set out in the comprehensive operating statement, balance sheet, statement of changes in equity, cash flow statement and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2024 and financial position of the Country Fire Authority at 30 June 2024.

At the time of signing, we are not aware of any circumstance which would render any particulars included in the financial statements to be misleading or inaccurate.

In accordance with a resolution of the Board of the Country Fire Authority, we authorise the attached financial statements for issue on 28 October 2024.



J Plummer

Chair
Country Fire Authority

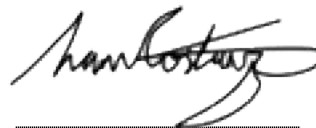
Melbourne
28 October 2024



R Harris

Acting Chief Executive Officer
Country Fire Authority

Melbourne
28 October 2024



S Costanzo

Chief Financial Officer
Country Fire Authority

Melbourne
28 October 2024

Audit Report



Independent Auditor's Report

To the Board of the Country Fire Authority

Opinion	<p>I have audited the financial report of the Country Fire Authority (the Authority) which comprises the:</p> <ul style="list-style-type: none"> • balance sheet as at 30 June 2024 • comprehensive operating statement for the year then ended • statement of changes in equity for the year then ended • cash flow statement for the year then ended • notes to the financial statements, including material accounting policy information • declaration in the financial statements. <p>In my opinion the financial report presents fairly, in all material respects, the financial position of the Authority as at 30 June 2024 and its financial performance and cash flows for the year then ended in accordance with the financial reporting requirements of Part 7 of the <i>Financial Management Act 1994</i> and applicable Australian Accounting Standards.</p>
Basis for opinion	<p>I have conducted my audit in accordance with the <i>Audit Act 1994</i> which incorporates the Australian Auditing Standards. I further describe my responsibilities under that Act and those standards in the <i>Auditor's Responsibilities for the Audit of the Financial Report</i> section of my report.</p> <p>My independence is established by the <i>Constitution Act 1975</i>. My staff and I are independent of the Authority in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Board's APES 110 <i>Code of Ethics for Professional Accountants (including Independence Standards)</i> (the Code) that are relevant to my audit of the financial report in Victoria. My staff and I have also fulfilled our other ethical responsibilities in accordance with the Code.</p> <p>I believe that the audit evidence I have obtained is sufficient and appropriate to provide a basis for my opinion.</p>
Board's responsibilities for the financial report	<p>The Board of the Authority is responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards and the <i>Financial Management Act 1994</i>, and for such internal control as the Board determine is necessary to enable the preparation and fair presentation of a financial report that is free from material misstatement, whether due to fraud or error.</p> <p>In preparing the financial report, the Board is responsible for assessing the Authority'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 it is inappropriate to do so.</p>

Auditor’s responsibilities for the audit of the financial report As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is 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 aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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 report, 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 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 Authority’s internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Board
- conclude on the appropriateness of the Board’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 Authority’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 report or, if such disclosures are inadequate, to modify my opinion. My conclusions are based on the audit evidence obtained up to the date of my auditor’s report. However, future events or conditions may cause the Authority to cease to continue as a going concern.
- evaluate the overall presentation, structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves fair presentation.

I communicate with the Board 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.

MELBOURNE
31 October 2024



Timothy Maxfield
as delegate for the Auditor-General of Victoria

Comprehensive operating statement ^(a)

For the financial year ended 30 June

		(\$ thousand)	
	Notes	2024	2023
Continuing operations			
Revenue and income from transactions			
Grants	2.2.1	339,494	341,747
Sale of goods and services	2.2.2	13,343	12,413
Fair value of services received free of charge or for nominal consideration	2.2.3	71,661	64,719
Other income	2.2.4	12,209	7,728
Interest income	2.2.5	14,267	9,524
Total revenue and income from transactions		450,974	436,131
Expenses from transactions			
Employee expenses	3.1.1	133,250	131,316
Expended fair value of services received free of charge or for nominal consideration	2.2.3	71,661	64,719
Other operating expenses	3.3	160,757	136,931
Grant and other transfers	3.2	69,850	48,356
Interest expense ^(e)		2,470	2,228
Depreciation and amortisation	4.1.2	77,702	64,966
Total expenses from transactions		515,690	448,516
Net result from transactions/(net operating result)		(64,716)	(12,385)
Other economic flows included in net result			
Net gain/ (loss) on non-financial assets ^(b)		(2,088)	2,729
Net gain/ (loss) on financial instruments ^(c)		17	(6,053)
Other gain/ (loss) from other economic flows ^(d)		276	396
Total other economic flows included in net result		(1,795)	(2,928)
Net result		(66,511)	(15,313)
Other economic flows – other comprehensive income:			
Items that will not be reclassified to net result			
Changes in physical asset revaluation surplus	8.4	(7,956)	373,026
Total other economic flows – other comprehensive income		(7,956)	373,026
Comprehensive result		(74,467)	357,713

The accompanying notes form part of these financial statements.

Notes

(a) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

(b) Net gain/ (loss) on non-financial assets includes unrealised and realised gains/ (losses) from revaluations, impairments, and disposals of all physical assets and intangible assets, except when these are taken through the asset revaluation surplus.

(c) Net gain/ (loss) on financial instruments includes changes in doubtful debts from other economic flows, unrealised and realised gains/ (losses) from revaluations, impairments and reversals of impairment and gains/(losses) from disposals of financial instruments.

(d) Revaluation gain/(loss) due to changes in the time value of money.

(e) Interest expense represents the interest component of lease repayments and is recognised in the period in which it is incurred.

Balance sheet ^(a)

As at 30 June 2024

		(\$ thousand)	
	Notes	2024	2023
Assets			
Financial assets			
Cash and deposits	6.1	345,962	324,797
Receivables	5.1	23,083	23,693
Other Assets	5.5	18,504	15,935
Investments	6.2.2	66,880	60,890
Total financial assets		454,429	425,315
Non-financial assets			
Inventories	5.2	9,699	8,553
Property, plant and equipment ^(b)	4.1	1,647,194	1,646,500
Intangible assets		1,334	1,421
Prepayments		6,875	6,252
Total non-financial assets		1,665,102	1,662,726
Total assets		2,119,531	2,088,041
Liabilities			
Payables	5.3	29,852	27,877
Borrowings ^(c)	6.3	81,391	73,741
Employee related provisions	3.1.2	33,244	32,301
Other provisions	5.4	75,836	56,268
Total liabilities		220,323	190,187
Net assets		1,899,208	1,897,854
Equity			
Accumulated funds		436,965	503,476
Physical asset revaluation surplus	8.4	1,041,522	1,049,478
Contributed capital		420,721	344,900
Net worth		1,899,208	1,897,854

The accompanying notes form part of these financial statements.

Notes

(a) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

(b) Property, plant and equipment includes right-of-use lease assets as per Australian Accounting Standards Board: *AASB 16 Leases*.

(c) Borrowings refer to lease liabilities as per *AASB 16 Leases*.

Cash flow statement ^(a)

For the financial year ended 30 June

	Note	2024	2023
(\$ thousand)			
Cash flows from operating activities			
Receipts			
Receipts from government		274,429	297,617
Receipts from other entities		13,343	12,413
Goods & services tax recovered from the ATO ^(b)		16,321	16,266
Interest received		14,231	9,457
Other receipts		12,872	10,705
Total receipts		331,196	346,458
Payments			
Payments of grant expenses		(2,493)	(2,153)
Payments to suppliers and employees		(289,265)	(292,150)
Interest paid		(2,386)	(2,187)
Total payments		(294,144)	(296,490)
Net cash flows from operating activities	6.1.1	37,052	49,968
Cash flows from investing activities			
Payments for investments		(10,190)	(13,336)
Proceeds from sale of investments		4,200	8,800
Purchases of non-financial assets		(54,191)	(56,635)
Proceeds from sale of non-financial assets		3,188	3,606
Net cash flows used in investing activities		(56,993)	(57,566)
Cash flows from financing activities			
Owner contributions by State Government - appropriation for capital expenditure purposes		48,145	35,383
Repayment of borrowings ^(c)		(7,039)	(6,861)
Net cash flows from/ (used in) financing activities		41,106	28,522
Net increase in cash and cash equivalents		21,165	20,924
Cash and cash equivalents at the beginning of financial year		324,797	303,873
Cash and cash equivalents at the end of financial year	6.1	345,962	324,797

The accompanying notes form part of these financial statements.

Notes

(a) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.

(b) GST paid to or received from the Australian Taxation Office (ATO) is presented on a net basis.

(c) CFA has recognised cash payments for the principal portion of lease payments as financing activities; cash payments for the interest portion as operating activities consistent with the presentation of interest payments and short-term lease payments for leases and low-value assets as operating activities.

Statement of changes in equity ^(a)

For the financial year ended 30 June

	Note	Operating accumulated funds	Brigade accumulated funds ^(c)	Specific purpose accumulated funds ^(d)	Other reserves ^(d)	Total accumulated funds	Physical asset revaluation surplus	Contributions by owner - Contributed capital	Total Equity
Balance as at 1 July 2022		399,599	101,009	18,181	-	518,789	676,452	301,361	1,496,602
Net result for the year		(21,051)	(3,841)	9,579	-	(15,313)	-	-	(15,313)
Other comprehensive income for the year	8.4	-	-	-	-	-	373,026	-	373,026
Capital appropriations		-	-	-	-	-	-	43,598	43,598
Transfers to other reserves		(7,636)	-	-	7,636	-	-	-	-
Restructure of administrative arrangements - net assets transferred out ^(b)	8.3	-	-	-	-	-	-	(59)	(59)
Balance as at 30 June 2023		370,912	97,168	27,760	7,636	503,476	1,049,478	344,900	1,897,854
Net result for the year		(87,898)	7,169	14,218	-	(66,511)	-	-	(66,511)
Other comprehensive income for the year	8.4	-	-	-	-	-	(7,956)	-	(7,956)
Capital appropriations ^(e)		-	-	-	-	-	-	75,821	75,821
Transfers to other reserves		(8,274)	-	-	8,274	-	-	-	-
Balance as at 30 June 2024		274,740	104,337	41,978	15,910	436,965	1,041,522	420,721	1,899,208

The accompanying notes form part of these financial statements.

Notes

(a) This format is aligned to *AASB 1049 Whole of Government and General Government Sector Financial Reporting*.

(b) Net assets transferred out on restructure of administrative arrangement arises from the Fire Services Reform. FRD119 - Transfers Through Contributed Capital requires that transfers out of net assets arising from administrative restructurings are treated as distributions to owners.

(c) Brigade accumulated funds are not available for general CFA use. Schedule 2.31(4) of CFA Regulations 2014 directs that the withdrawal of any money from brigade bank accounts must be in accordance with a resolution from the brigade membership.

(d) Funds held for specific purposes.

(e) Capital appropriations includes funding provided to Community Safety Building Authority (CSBA) for station building projects it is managing on behalf of CFA. These amounts are withheld and paid directly to CSBA and therefore are not shown in the statement of cash flows. Refer Note 5.5.1.

1. ABOUT THIS REPORT

The Country Fire Authority (CFA) is a statutory authority of the State of Victoria, appointed by the Governor in Council pursuant to s.6 of the *Country Fire Authority Act 1958*.

Its principal address is:

Country Fire Authority
8 Lakeside Drive,
Burwood East VIC 3151

A description of the nature of its operations and its principal activities is included in the Report of Operations, which does not form part of these financial statements.

Basis of preparation

These financial statements are presented in Australian dollars and prepared in accordance with the historical cost convention unless a different measurement basis is specifically disclosed in the note associated with the item measured on a different basis. The exceptions to the historical cost convention are:

- non-financial physical assets which, after acquisition, are measured at a re-valued amount being their fair value at the date of the revaluation less any subsequent accumulated depreciation and subsequent impairment losses. Revaluations are made with sufficient regularity to ensure that the carrying amounts do not materially differ from their fair value; and
- certain liabilities that are calculated based on actuarial assessments or present value.

The accrual basis of accounting has been applied in preparing these financial statements whereby assets, liabilities, equity, income and expenses are recognised in the reporting period to which they relate, regardless of when cash is received or paid.

Consistent with the requirements of *AASB 1004 Contributions*, contributions by owners (that is, contributed capital and its repayment) are treated as equity transactions and, therefore, do not form part of the income and expenses of CFA.

Additions to net assets which have been designated as contributions by owners are recognised as contributed capital. Other transfers that are in the nature of contributions to or distributions by owners have also been designated as contributions by owners.

Transfers of net assets arising from administrative restructurings are treated as distributions to or contributions by owners. Transfers of net liabilities arising from administrative restructurings are treated as distributions to owners.

Judgements, estimates and assumptions are required to be made about financial information being presented. The significant judgements made in the preparation of these financial statements are disclosed in the notes where amounts affected by those judgements are disclosed. Estimates and associated assumptions are based on professional judgements derived from historical experience and various other factors that are believed to be reasonable under the circumstances. Actual results may differ from these estimates.

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in applying Australian Accounting Standards (AASs) that have significant effects on the financial statements and estimates relate to:

- the fair value of land and buildings based on scheduled five-yearly Valuer-General Victoria's valuation and managerial valuations in interim years (Note 4 and Note 7.3);
- the assumptions of likely further lease terms, assumed borrowing rate and future discount rates used to recognise right-of-use assets and comparable market data used to reassess fair value subsequent to initial measurement. (Note 4 and Note 7.3);
- assumptions for employee benefit provisions based on likely tenure of existing staff, patterns of leave claims, future salary movements and future discount rates (Note 3.1.2);
- actuarial assumptions for volunteer compensation provisions based on assessment of outstanding claims (Note 5.4);
- provision for decommissioning and remediation of sites and other provisions based on expert advice regarding the nature and timing of work involved (Note 5.4);
- the assumptions applied in assessing and, where possible, quantifying value of contingent assets and liabilities (Note 7.2);
- the assumptions applied in quantifying fair value of services received and provided free of charge or for nominal consideration (Note 2.2.3 and Note 3.3);
- certain attributes of property, plant and equipment such as useful lives of assets, asset condition, fair value and whether assets are specialised assets (Note 4); and
- collectability of receivables given period of outstanding debt, risk of default and expected loss (Note 7.1.2).

CFA applies Standing Directions 2018, under the Financial Management Act 1994 and under Standing Direction 1.2, volunteer units & brigades are excluded from these Directions and Instructions. However, under Standing Direction 2.3.5, CFA must establish appropriate financial management requirements for these entities and therefore, these financial statements cover CFA as an individual reporting entity and include all the controlled activities of CFA, volunteer units & brigades and the Trust for CFA & Brigades Donations Fund.

The Trust for CFA & Brigades Donations Fund (the Trust) is a public fund set up to allow people to make tax-deductible donations, under *Income Tax Assessment Act 1997*, to support CFA brigades' operational firefighting capacity. A total of 1,300 brigades and brigade groups were registered with the Trust as at 30 June 2024.

CFA has determined that it has control over the Trust for CFA & Brigades Donations Fund and Brigades under *AASB 10 Consolidated Financial Statements* and therefore the Trust is consolidated within CFA's financial statements.

All amounts in the financial statements have been rounded to the nearest \$1,000 unless otherwise stated. Refer to Note 8.11 for a style convention guide and explanation of minor discrepancies resulting from rounding.

Compliance information

These general-purpose financial statements have been prepared in accordance with the *Financial Management Act 1994* (FMA), Financial Reporting Directions (FRD) and applicable AASs which include Interpretations, issued by the Australian Accounting Standards Board (AASB). In particular, they are presented in a manner consistent with the requirements of *AASB 1049 Whole of Government and General Government Sector Financial Reporting*.

Where appropriate, those AAS paragraphs applicable to not-for-profit entities have been applied. Accounting policies selected and applied in these financial statements ensure that the resulting financial information satisfies the concepts of relevance and reliability, thereby ensuring that the substance of the underlying transactions or other events is reported.

To gain a better understanding of the terminology used in this report, a glossary of technical terms can be found at Note 8.10.

2. FUNDING DELIVERY OF OUR SERVICES

Introduction

CFA's mission is to protect lives and property. Our vision is to ensure Victorian communities are prepared for and safe from fire. We are Victoria's volunteer fire service, operating across the state to reduce the occurrence and impacts of fire and other emergencies.

CFA receives income in the form of grants from the Department of Justice and Community Safety (DJCS) and the Department of Energy, Environment and Climate Action (DEECA) to fulfil its objectives. CFA also receives income from specific purpose funding, other grants, sale of goods, rendering of services and interest income from bank deposits and investments. In addition, under the operational services and secondment agreements, CFA receives services free of charge from Fire Rescue Victoria (FRV),

Structure

- 2.1 Summary of revenue and income that funds the delivery of our services
- 2.2 Income from transactions

2.1 Summary of revenue and income that funds the delivery of our services

		(\$ thousand)	
	Notes	2024	2023
Grants	2.2.1	339,494	341,747
Sale of goods and services	2.2.2	13,343	12,413
Fair value of assets and services received free of charge or for nominal consideration	2.2.3	71,661	64,719
Other income	2.2.4	12,209	7,728
Interest income	2.2.5	14,267	9,524
Total revenue and income from transactions		450,974	436,131

Revenue and income that fund delivery of the CFA's services are accounted for consistently with the requirements of the relevant accounting standards disclosed in the following notes.

2.2 Income from transactions

2.2.1 Grants

	(\$ thousand)	
	2024	2023
Income recognised (under AASB 1058):		
General purpose	330,072	334,042
Specific purpose ^(a)	9,422	7,705
Total grants	339,494	341,747

Note:

^(a) Specific purpose funding mainly relates to program funding received from DEECA for the Safer Together & Fire Aviation Simulation programs and from DJCS for the Australian Fire Danger Rating System (AFDRS) Implementation.

Significant judgement:

CFA has assessed that all of the grants income should be recognised under *AASB 1058 Income of Not-for-Profit Entities* rather than *AASB 15 Revenue from Contracts with Customers* as the grants were earned under arrangements that are either not enforceable and/ or linked to sufficiently specific performance obligations.

Grants recognised under AASB 1058

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, is recognised when CFA has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, CFA recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue ('related amounts') in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- contributions by owners, in accordance with *AASB 1004 Contributions* ;
- revenue or a contract liability arising from a contract with a customer, in accordance with *AASB 15 Revenue from Contracts with Customers* ;
- a lease liability in accordance with *AASB 16 Leases* ;
- a financial instrument, in accordance with *AASB 9 Financial Instruments* ; or
- a provision, in accordance with *AASB 137 Provisions, Contingent Liabilities and Contingent Assets* .

2.2.2 Sale of goods and services

	(\$ thousand)	
	2024	2023
Sale of goods	2,234	2,151
Fire equipment maintenance services	7,583	5,740
Road accident response	1,050	1,719
False alarm charges	2,422	2,739
Other fees and charges	54	64
Total sale of goods and services	13,343	12,413

Road accident response income has been recognised in accordance with AASB 1058.

All remaining sale of goods and services included in the table above are transactions that CFA has determined to be classified as revenue from contracts with customers in accordance with AASB 15.

Performance obligations and revenue recognition policies

Revenue is measured based on the consideration specified in the contract with the customer. CFA recognises revenue when it transfers control of a good or service to the customer, i.e. when, or as, the performance obligations for the sale of goods, or services to the customer are satisfied.

- Customers obtain control of the supplies and consumables at a point in time when the goods are delivered to and have been accepted at their premises.
- Revenue from the sale of goods are recognised when the goods are delivered and have been accepted by the customer at their premises
- Income from rendering of services is recognised at a point in time when the performance obligation is satisfied when the service is completed.

Consideration received in advance of recognising the associated revenue from the customer is recorded as a contract liability (Note 5.3). Where the performance obligations are satisfied but not yet billed, a contract asset is recorded (Note 5.1).

2.2.3 Fair value of services received free of charge or for nominal consideration recognised as income

	Note	(\$ thousand)	
		2024	2023
Services			
- Services received from FRV	3.1	71,661	64,719
Total fair value of services received free of charge or for nominal consideration		71,661	64,719

The increase in the value of services from prior year is mainly attributed to an increase in payroll costs (rates, oncosts, allowances) and partially due to a change in useful life of vehicles.

Contributions of resources received free of charge or for nominal consideration are recognised at their fair value when the CFA obtains control over the resources, irrespective of whether restrictions or conditions are imposed over the use of the contributions.

Services received from FRV relates to services rendered by FRV under the associated agreements. CFA has assessed that the fair value of these services can be reliably determined and the services would have been sourced and paid for if not provided free of charge.

The following agreements have been in effect between CFA and FRV since 1 July 2020:

- A Secondment Agreement (on-going) for the purpose of FRV providing officers or employees of FRV to CFA. These staff are engaged under this agreement for the provision of operational and management support including administrative, training, community safety and fire safety support to CFA. This gives rise to a recognition of services received free of charge to CFA (Refer Note 2.2.3).
- Overarching Operational Services Agreement and two Service Level Deeds of Agreement setting out the services and functions FRV provides to CFA and the services and functions CFA provides to FRV upon the request of the other agency (Refer Note 3.3).

In addition to the above agreements, CFA also provided general and other administrative support services to FRV during the financial year including procurement and ICT support. These arrangements give rise to a recognition of services provided free of charge by CFA (Refer Note 3.3).

2.2.4 Other income

	(\$ thousand)	
	2024	2023
Public Fund donations	53	115
Brigade Trust Fund donations	6,980	4,454
Other	5,176	3,159
Total other income	12,209	7,728

Public Fund donations represent donations received from the public into the CFA's Public Fund.

Brigade Trust Fund donations represent donations made to The Trustee for Country Fire Authority & Brigades Donations Fund. Donations received enable Brigades to meet the costs of purchasing and maintaining firefighting equipment and facilities, providing training and resources to volunteers, and to otherwise meet those administrative expenses of the Brigades which are associated with their firefighting functions.

Other income includes insurance recoveries and other one-off miscellaneous income.

2.2.5 Interest income

Interest income includes \$14.3m (2023: \$9.5m) of interest received from operational and call accounts. Interest income is recognised using the effective interest method, which allocates the interest over the relevant period.

3. THE COST OF DELIVERING SERVICES

Introduction

This section provides an account of the expenses incurred by CFA in delivering services and outputs. In Note 2, the funds that enable the provision of services were disclosed, and in this note the cost associated with provision of services are recorded.

Structure

- 3.1 Expenses incurred in delivery of services
- 3.2 Grant expenses
- 3.3 Other operating expenses

3.1 Expenses incurred in delivery of services

	Notes	(\$ thousand)	
		2024	2023
Employee benefit expenses	3.1.1	133,250	131,316
Grants expenses	3.2	69,850	48,356
Expended fair value of services received free of charge or for nominal consideration	2.2.3	71,661	64,719
Other operating expenses	3.3	160,757	136,931
Total expenses incurred in delivery of services		435,518	381,322

3.1.1 Employee benefits in the comprehensive operating statement

		(\$ thousand)	
		2024	2023
Salaries and wages, annual leave and long service leave		112,173	112,502
Defined contribution superannuation expense	3.1.3	10,680	9,750
Defined benefit superannuation expense ^(a)		50	1,051
Other on-costs (payroll tax, fringe benefits tax, workcover)		10,047	7,581
Employee allowance and support costs		300	432
Total employee benefit expenses		133,250	131,316

Note

^(a) The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans. The employer contribution rate is nil as approved by ESSSuper Board (2023: 12%)

Employee benefit expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums.

3.1.2 Employee benefits in the balance sheet

Provision is made for benefits accruing to employees in respect of annual leave, long service leave and other entitlements for services rendered to the reporting date and recorded as an expense during the period the services are delivered.

	(\$ thousand)	
	2024	2023
Current provisions:		
Annual leave		
Unconditional and expected to settle within 12 months	7,362	7,271
Unconditional and expected to settle after 12 months	2,430	2,162
Long service leave		
Unconditional and expected to settle within 12 months	2,240	1,879
Unconditional and expected to settle after 12 months	13,277	13,205
Provisions for on-costs		
Unconditional and expected to settle within 12 months	1,761	1,881
Unconditional and expected to settle after 12 months	3,267	2,789
Total current provisions for employee benefits	30,337	29,187
Non current provisions:		
Employee benefits	2,394	2,650
On-costs	513	464
Total non current provisions for employee benefits	2,907	3,114
Total provisions for employee benefits	33,244	32,301

3.1.2.1 Reconciliation of movement in on-cost provision

	(\$ thousand)	
	2024	2023
Opening balance	5,134	4,431
Additional provisions recognised	2,266	2,612
Reductions arising from payments	(1,812)	(1,845)
Unwind of discount and effect of changes in the discount rate	(46)	(64)
Closing balance	5,541	5,134
Current	5,028	4,670
Non current	513	464

Annual leave liability is recognised as part of the provision for employee benefits as a current liability, because CFA does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

Depending on the expectation of the timing of settlement, liabilities for wages and salaries and annual leave are measured at:

- undiscounted value - if CFA expects to wholly settle within 12 months; or
- present value - if CFA does not expect to wholly settle within 12 months.

Long service leave liability is recognised in the provision for employee benefits.

Unconditional Long Service Leave (LSL) is disclosed as a current liability; even where CFA does not expect to settle the liability within 12 months because it will not have the unconditional right to defer the settlement of the entitlement should an employee take leave within 12 months.

The components of this current LSL liability are measured at:

- undiscounted value – if CFA expects to wholly settle within 12 months; or
- present value – if CFA does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. There is an unconditional right to defer the settlement of the entitlement until the employee has completed the requisite years of service. This non-current LSL is measured at present value.

Any gain or loss following revaluation of the present value of non-current LSL liability is recognised as a transaction, except to the extent that a gain or loss arises due to changes in bond interest rates for which it is then recognised as an 'other economic flow' in the net result.

No provision has been made for sick leave as all sick leave is non-vesting and it is not considered probable that the average sick leave taken in the future will be greater than the benefits accrued in the future. As sick leave is non-vesting, an expense is recognised in the comprehensive operating statement as it is taken.

Employment on-costs such as payroll tax, workers compensation and superannuation are not employee benefits. They are disclosed separately as a component of the provision for employee benefits when the employment to which they relate has occurred.

Liabilities for salaries and wages payable as at balance sheet date are disclosed at Note 5.3 as current liability.

3.1.3 Superannuation contributions

Employees of CFA are entitled to receive superannuation benefits and CFA contributes to both defined benefit and defined contribution plans managed by the Emergency Services Superannuation Scheme (ESSS). The defined benefit plan provides benefits based on years of service and final average salary.

The amount recognised in the comprehensive operating statement in relation to superannuation is employer contributions for members of both defined benefit and defined contribution superannuation plans that are paid or payable during the reporting period. CFA does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees; its only obligation is to pay superannuation contributions as they fall due. Instead, the Department of Treasury and Finance (DTF) discloses in its annual financial statements the net defined benefit cost related to the members of these plans as an administered liability (on behalf of the State as the sponsoring employer).

	(\$ thousand)			
	Paid contribution for the		Contribution outstanding	
	year	year	at year end	at year end
	2024	2023	2024	2023
Defined benefit plans ^(a)				
Emergency Services Superannuation Scheme (ESSS)	40	1,036	-	40
Other (Government Superannuation Office)	10	15	-	1
Defined contribution plans				
Emergency Services Super Plan	5,229	5,044	204	199
Other	5,049	4,335	198	171
Total	10,328	10,430	402	411

Note

^(a) The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans. The employer contribution rate is nil as approved by ESSSuper Board (2023: 12%)

3.2 Grant and other transfers

	(\$ thousand)	
	2024	2023
General purpose grants		
Grants Withheld by the Department of Justice and Community Safety (DJCS)		
- Emergency Management Operational Communications Program	39,755	31,217
- Emergency Management Victoria services	11,906	11,673
- Call Taking Dispatch	13,103	-
- Inspector General Emergency Management services	1,799	1,764
- State Control Centre services	133	710
- Other	661	839
Other general purpose grants	2,493	2,153
Total grant expenses	69,850	48,356

Grant expenses are contributions of CFA's resources to another party for a specific or general purpose where there is no expectation that the amount will be repaid in equal value (either by money, goods or services).

Grants withheld by DJCS represents amounts approved by the CFA Authority to contribute to expenditure of Emergency Management programs and initiatives.

Grants can either be operating or capital in nature. Grants can be paid as general purpose grants, which refer to grants that are not subject to conditions regarding their use.

Grant expenses are recognised in the reporting period in which they are paid or payable.

3.3 Other operating expenses

	Note	(\$ thousand)	
		2024	2023
Supplies and services			
Contractor payments to external services - Triple Zero Vic and others ^(a)		725	21,640
Contractors and consultants fees ^(b)		8,635	11,678
Other purchases of goods and services (including remuneration of auditors) ^(c)	8.2	6,649	4,436
Building operating and maintenance		12,146	11,984
Uniforms & equipment ^(d)		14,999	8,437
Motor vehicle operating and maintenance		13,880	12,055
Computer equipment and systems		8,033	7,987
Communications and alarms		7,894	6,384
Other operating and maintenance		13,685	8,458
Hire fees -aircraft, plant, equipment and vehicles		9,904	8,895
Volunteer compensation and insurance ^(e)	5.4.1.1	26,306	2,181
Fair value of Services provided free of charge to FRV		1,030	1,074
Volunteer and brigade running costs		2,550	4,540
Cost of goods sold/ distributed		9,756	10,377
Operating lease rental expense		1,568	1,179
Insurance costs		7,112	4,754
External training and skills maintenance		4,021	2,540
Essential remediation and decommissioning expenses ^(f)	5.4.3	3,617	1,771
General expenses		8,247	6,561
Total other operating expenses		160,757	136,931

Note

^(a) The decrease in external contractors is mainly attributable to payments to Triple Zero Vic being directly paid by DJCS on CFA's behalf as reflected in Grants and Other Transfers. Refer to note 3.2.

^(b) The decrease in contractors and consultant fees reflect the timing of delivery of various programs.

^(c) The increase in other purchases of goods and services is due to increased legal fees from progressed matters.

^(d) The increase in uniforms & equipment is due to increased purchases of Personal Protective Clothing for volunteers during the current year as a result of procurement delays faced in the prior year.

^(e) The movement in volunteer compensation and insurance represents the change in the net outstanding claims provision which is due to a number of factors outlined in note 5.4.1 and 5.4.2.

^(f) The increase in essential remediation and decommissioning expenses is due to a reassessment of the provision, which is due to an increase in remaining remediation costs required. Refer to note 5.4.2.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations. It also includes bad debts expense from transactions that are mutually agreed.

Supplies and services are recognised as an expense in the reporting period in which they are incurred.

The following **lease payments** are recognised on a straight-line basis:

- Short-term leases – leases with a term less than 12 months; and
- Low value leases – leases with the underlying asset's fair value (when new, regardless of the age of the asset being leased) is no more than \$10k.

Cost of goods sold or distributed: The carrying amounts of any inventories held for sale or distribution are recognised as an expense in the period in which the related income is recognised or the inventories are distributed. The amount of any write down of inventories to net realisable value and all losses of inventories shall be recognised as an expense in the period the write down or loss occurs.

The amount of any reversal of any write down of inventories, arising from an increase in net realisable value, shall be recognised as a reduction in the amount of inventories recognised as an expense in the period in which the reversal occurs.

Services provided free of charge to FRV relates to services rendered by CFA to FRV under the associated agreements. CFA has assessed that the fair value of these services can be reliably determined. (Refer Note 2.2.3)

4. KEY ASSETS AVAILABLE TO SUPPORT OUTPUT DELIVERY

Introduction

CFA controls property, plant, equipment and other assets that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to CFA to be utilised for delivery of those outputs.

Fair value measurement

Where the assets included in this section are carried at fair value, additional information is disclosed in Note 7.3 in connection with how those fair values were determined.

Structure

4.1 Property, plant and equipment

4.1 Property, plant and equipment

	(\$ thousand)					
	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2024	2023	2024	2023	2024	2023
Land at fair value	163,101	162,155	-	-	163,101	162,155
Buildings at fair value	880,934	855,517	(62,108)	(32,969)	818,826	822,548
Leasehold improvements at fair value	38,684	29,640	(20,463)	(19,800)	18,221	9,840
Plant and equipment at fair value	131,982	118,437	(90,656)	(84,446)	41,326	33,991
Vehicles at fair value	575,235	566,184	(61,033)	(38,372)	514,202	527,812
Assets under construction at cost	91,518	90,154	-	-	91,518	90,154
Net carrying amount	1,881,454	1,822,087	(234,260)	(175,587)	1,647,194	1,646,500

The following tables are subsets of buildings, plant, equipment and vehicles by right-of-use assets.

4.1.1 Total right-of-use assets: buildings, plant, equipment and vehicles

	(\$ thousand)					
	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2024	2023	2024	2023	2024	2023
Buildings	92,674	88,423	(34,208)	(32,538)	58,466	55,885
Plant and equipment	4,265	3,661	(1,386)	(680)	2,879	2,981
Vehicles	15,040	12,538	(5,401)	(3,927)	9,639	8,611
Net carrying amount	111,979	104,622	(40,995)	(37,145)	70,984	67,477

	(\$ thousand)		
	Buildings	Plant and equipment	Vehicles
Opening balance - 1 July 2023	55,885	2,981	8,611
Additions (including lease modifications)	9,450	604	3,112
Disposals	-	-	(370)
Depreciation	(6,869)	(706)	(1,713)
Closing balance- 30 June 2024	58,466	2,879	9,639
Opening balance - 1 July 2022	58,644	86	8,308
Additions (including lease modifications)	6,241	2,979	1,976
Disposals	-	-	(156)
Depreciation	(9,000)	(83)	(1,516)
Closing balance- 30 June 2023	55,885	2,981	8,611

Property, plant and equipment (including right-of-use asset acquired by lessees)

Initial recognition

Property, plant and equipment are measured initially at cost. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition.

The cost of constructed non-financial physical assets includes the cost of all materials used in construction, direct labour on the project and an appropriate proportion of variable and fixed overheads.

The cost of a leasehold improvement is capitalised and depreciated over the shorter of the remaining term of the lease or its estimated useful life.

CFA recognises a **right-of-use asset** and a lease liability at the lease commencement date. The right-of-use asset is initially measured at cost which comprises the initial amount of the lease liability adjusted for:

- any lease payments made at or before the commencement date; plus
- any initial direct costs incurred; and
- an estimate of costs to dismantle and remove the underlying asset or to restore the underlying asset or the site on which it is located, less any lease incentive received.

Subsequent measurement

Property, plant and equipment as well as **right-of-use assets under leases** are subsequently measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is summarised by asset category.

Right-of-use assets: CFA depreciates the right-of-use assets on a straight line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The estimated useful life of the right-of-use assets is the remaining lease period. The right-of-use assets are also subject to revaluation. In addition, the right-of-use asset is periodically reduced by impairment losses, if any, and adjusted for certain remeasurements of the lease liability.

Specialised land and specialised buildings: The market approach is used for valuation of specialised land, although is adjusted for the community service obligation (CSO) to reflect the specialised nature of the land being valued. For specialised buildings, the current replacement cost method is used, adjusting for the associated depreciation.

Vehicles are valued using the current replacement cost method.

Plant and equipment is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold, other than as part of a going concern, fair value is determined using the current replacement cost method.

Refer to Note 7.3.2 for information on fair value determination of specialised land and specialised buildings, vehicles and property, plant and equipment.

Volunteer brigade contribution to land and buildings

CFA acknowledges the significant contributions made by volunteer brigades to the capital value of fire stations. Many brigades have made substantial improvements to fire stations and property over many decades. The value of these improvements is considered when the five-yearly Valuer-General's valuation occurs and the aggregate amount is then included in future financial statements.

Where practical, the value of major community funded projects is taken up at fair value when the improvement is carried out.

Volunteer brigade vehicles and plant and equipment

CFA fully recognises the major community contribution by bringing to account, at cost less accumulated depreciation, fire fighting vehicles, plant and equipment acquired by volunteer brigades valued above the capitalisation threshold.

Impairment of property, plant and equipment

The recoverable amount of primarily non-cash-generating assets of not-for-profit entities, which are typically specialised in nature and held for continuing use of their service capacity, is expected to be materially the same as fair value determined under *AASB 13 Fair Value Measurement*, with the consequence that *AASB 136 Impairment of Assets* does not apply to such assets that are regularly revalued.

4.1.2 Depreciation and amortisation

Charge for the period

	(\$ thousand)	
	2024	2023
Buildings	34,352	33,055
Leasehold improvements	1,088	696
Plant and equipment	6,443	5,357
Vehicles	35,733	25,782
Total depreciation	77,616	64,890
Intangible assets (amortisation)	86	76
Total depreciation and amortisation	77,702	64,966

Note: The above table includes depreciation of Right-of-Use assets

Depreciation

All buildings, plant and equipment and other non-financial physical assets that have finite useful lives, are depreciated. The exception to this rule is land and assets under construction.

Depreciation is generally calculated on a straight line basis, at rates that allocate the asset's value, less any estimated residual value, over its estimated useful life. Typical estimated useful lives for the different asset classes for the current and prior years are included in the table below:

Asset	(years)
	Useful life
Buildings (including leased assets)	2 - 50
Leasehold improvements	2 - 50
Plant and equipment (including leased assets)	2 - 20
Vehicles (including leased assets)	3 - 35

The estimated useful lives, residual values and depreciation method are reviewed at the end of each annual reporting period, and adjustments made where appropriate.

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

Leasehold improvements are depreciated over the shorter of the lease term and their useful lives.

Indefinite life assets: Land, which is considered to have an indefinite life, is not depreciated. Depreciation is not recognised in respect of this asset because its service potential has not, in any material sense, been consumed during the reporting period.

4.1.3 Reconciliation of movements in carrying amount of property, plant and equipment

	Land at fair value		Buildings at fair value		Leasehold improvements at fair value		Plant and equipment at fair value		Vehicles at fair value		Assets under construction at cost		Total	
	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023	2024	2023
Opening balance,	162,155	160,773	822,548	746,703	9,840	9,820	33,991	32,064	527,812	244,569	90,154	87,546	1,646,500	1,281,475
Additions (including lease modifications)	-	-	9,450	6,198	-	-	605	483	3,115	4,019	79,299	51,341	92,468	62,040
Disposals	(2,190)	(539)	(1,134)	(481)	(3)	-	(12)	(63)	(2,582)	(1,283)	-	-	(5,921)	(2,366)
Restructure of administrative arrangements - Transfer out (Note 8.3)	-	-	-	-	-	-	-	(59)	-	-	-	-	-	(59)
Transfer in/ out of assets under construction	3,136	580	22,284	25,225	9,472	716	12,878	6,583	29,485	11,077	(77,255)	(44,179)	-	(0)
Revaluation of freehold land and buildings ^(a)	-	1,342	-	76,583	-	-	-	-	-	-	-	-	-	77,925
Revaluation of emergency response vehicles ^(b)	-	-	-	-	-	-	-	-	(7,956)	295,101	-	-	(7,956)	295,101
Derecognition of assets	-	-	-	-	-	-	-	-	-	-	(280)	(4,058)	(280)	(4,058)
Reversal of impairment	-	-	-	1,332	-	-	-	-	-	-	-	-	-	1,332
Brigade assets recognised	-	-	30	43	-	-	308	341	61	112	(399)	(496)	-	-
Depreciation	-	-	(34,352)	(33,055)	(1,088)	(696)	(6,443)	(5,357)	(35,733)	(25,782)	-	-	(77,616)	(64,890)
Closing balance	163,101	162,155	818,826	822,548	18,221	9,840	41,326	33,991	514,202	527,812	91,518	90,154	1,647,194	1,646,500

Notes:

^(a) An assessment of land and building assets against the VGV indices was conducted in the prior year which resulted in a managerial revaluation of building assets. The next scheduled full revaluation for this purpose group will be conducted in 2025-26.

^(b) A full revaluation of Emergency Response Vehicles (ERV) and fleet assets was conducted by VGV in the prior year as per FRD 103 Non-financial Physical Assets. In the current year, previously revalued ERVs were disposed, resulting in a decrement to the revaluation reserve for these disposed assets.

5. OTHER ASSETS AND LIABILITIES

Introduction

This section sets out those assets and liabilities that arose from the CFA's controlled operations.

Structure

- 5.1 Receivables
- 5.2 Inventories
- 5.3 Payables
- 5.4 Other provisions
- 5.5 Other assets

5.1 Receivables

		(\$ thousand)	
		2024	2023
Contractual			
Sale of goods and services		3,864	4,186
Allowance for impairment losses of contractual receivables	7.1.2.2	(116)	(135)
Other receivables		16,325	10,735
Statutory			
GST net input tax credit recoverable		2,468	1,994
False alarm, hazmat & other charges		585	18,863
Allowance for impairment losses of statutory receivables	7.1.2.2	(43)	(11,950)
Total receivables		23,083	23,693
Represented by:			
Current receivables		23,083	23,693
Non-current receivables		-	-

Contractual receivables are classified as financial instruments and categorised as 'financial assets at amortised costs'. They are initially recognised at fair value plus any directly attributable transaction costs. CFA holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured at amortised cost using the effective interest method, less any impairment.

Statutory receivables arising from GST recoverable are recognised and measured similar to contractual receivables, but are not classified as financial instruments for disclosure purposes. CFA applies AASB 9 for initial measurement of the statutory receivables arising from GST recoverable and, as a result, GST recoverable are initially recognised at fair value plus any directly attributable transaction cost.

Details about CFA's impairment policies, CFA's exposure to credit risk, and the calculation of the loss allowance are set out at Note 7.1.2.2.

5.2 Inventories

Inventories include \$21.63m (2023: \$8.6m) property held either for sale, for distribution at weighted average cost, or for consumption in the ordinary course of business operations. Obsolete stock of \$-0.6m (2023: nil) has been provided for during the year.

Inventories held for distribution are measured at cost, adjusted for any loss of service potential. All other inventories are measured at the lower of cost and net realisable value.

The bases used in assessing loss of service potential for inventories held for distribution include current replacement cost and technical or functional obsolescence. Technical obsolescence occurs when an item still functions for some or all of the tasks it was originally acquired to do, but no longer matches existing technologies. Functional obsolescence occurs when an item no longer functions the way it did when it was first acquired.

5.3 Payables

	(\$ thousand)	
	2024	2023
Contractual		
Supplies and services	6,279	1,073
Other payables	22,659	26,017
Statutory		
FBT payable	76	113
Other taxes payable	838	674
Total payables	29,852	27,877
Represented by:		
Current payables	29,852	27,877

Payables consist of:

- **contractual payables** are classified as financial instruments and measured at amortised cost. Accounts payable represent liabilities for goods and services provided to CFA prior to the end of the financial year that are unpaid; and
- **statutory payables**, that are recognised and measured similarly to contractual payables, but are not classified as financial instruments and not included in the category of financial liabilities at amortised cost, because they do not arise from contracts.

Trade payables for supplies and services have an average credit period of 30 days. No interest is charged on outstanding balances.

Other payables include accrual for benefits accruing to employees in respect of wages and salaries for services rendered to the reporting date and recorded as an expense during the period the services are delivered.

5.3.1 Maturity analysis of contractual payables

The undiscounted cash flows of contractual payables include supplies and services of \$6.28m (2023: \$1.07m) and other payables of \$22.66m (2023: \$26.02m), which all have maturity dates of less than 1 month.

5.4 Other provisions

		(\$ thousand)	
		2024	2023
Current provisions			
Volunteer compensation	5.4.1	6,060	6,180
Other Provisions	5.4.2	13,426	10,749
Total current provisions		19,486	16,929
Non-current provisions			
Volunteer compensation	5.4.1	56,350	36,367
Other Provisions	5.4.2	-	2,972
Total non-current provisions		56,350	39,339
Total other provisions		75,836	56,268

Other provisions are recognised when CFA has a present obligation, the future sacrifice of economic benefits is probable and the amount of the provision can be measured reliably. The amount recognised as a provision is the best estimate of the consideration required to settle the present obligation at reporting date, taking into account the risks and uncertainties surrounding the obligation.

Where a provision is measured using the cash flows estimated to settle the present obligation, its carrying amount is the present value of those cash flows, using a discount rate that reflects the time value of money and risks specific to the provision.

5.4.1 Volunteer compensation

CFA administers a Volunteer Compensation Scheme (the Scheme), provided for under the Country Fire Authority Act 1958 that is designed to recompense its volunteers for personal loss and injury incurred as a direct result of their firefighting and emergency response activities. An actuarial assessment of this scheme was performed to determine the present value of CFA's future Volunteers Compensation Scheme payment obligations for injuries sustained up to 30 June 2024. An allowance for anticipated recoveries was made, with these predominately related to lump sum recoveries from the Victorian Managed Insurance Authority (VMIA).

Large Claim models: Individual projection models were used, based on recent claims experience and current case estimate assumptions, with allowance for risk margins and claim discontinuance. The analysis was split into weekly, medical components, analysed using above and below cap thresholds. The above cap analyses combine an aggregate number by average size approach and an individual claim "annuity" approach.

Non-Large Claims: Payments and recoveries were modelled using payments per claim incurred (PPCI). These claims fall below the large claim caps for weekly and medical.

Allowance was made for claims incurred but not reported (IBNR) and claims incurred but not enough reported (IBNER), based on experience in recent injury years and fire season impacts and outlook. Inflation adjusted future payments and recoveries were discounted to 30 June 2024 using risk free discount rates.

5.4.1.1 Reconciliation of movements in provision for volunteer compensation

	(\$ thousand)	
	2024	2023
Opening balance	42,547	46,954
Payments made during the year	(6,443)	(6,588)
Addition/(Reversal) of provision for the year	26,306	2,181
Closing balance	62,410	42,547

5.4.1.2 The volunteer compensation provision is based on the following key assumptions

Assumptions	2024	2023
Claim inflation	3.7%	3.3%
Discount rate	4.6%	4.0%
Risk margin ^(a)	16.4%	18.0%
Claims handling expenses ^(b)	20.0%	18.0%
Weighted average term of settlement ^(c)	10.0 years	6.8 years
Large claims threshold ^(d)	250,000	570,000

Note:

(a) A Risk Margin of 16.4% was applied (2023: 18.0%). This contributed to an increase of the provision by \$2.4m.

(b) A Claims Handling Expense assumption of 20% of gross claim payments (2023: 18%). This contributed to an increase of the provision by \$3.6m.

(c) The analysis includes large claims that have been receiving benefits for at least 10 years (2023: 6.8 years).

(d) A reduction in the threshold for "large" claims for modeling purposes, which resulted in more claims being captured in the large models, and a greater allowance for the future identification of large claims. This contributed to an increase of the provision by \$14.4m.

5.4.2 Other provisions: off-site remediation works

Other provisions relates to clean up notices received by CFA from the Environmental Protection Authority (EPA) to remediate the immediate neighbouring properties located downstream of the former Fiskville Training College.

5.4.2.1 Reconciliation of movements in other provisions: off-site remediation works

	(\$ thousand)	
	2024	2023
Opening balance	12,984	12,572
Reductions arising from payments	(3,715)	(1,367)
Additional provision	3,617	1,779
Closing balance	12,885	12,984

5.5 Other assets

		(\$ thousand)	
		2024	2023
Current other assets			
Advances - CSBA ^(a)	5.5.1	18,467	15,898
Bonds		37	37
Total current other assets		18,504	15,935

Note:

(a) The increase in advances to CSBA is related to timing of capital withheld funding recognised from DJCS and the spend incurred by CSBA for fire station projects which have been transferred to work in progress during the year.

Other assets include advances and bonds.

Advances - CSBA represents amounts provided to Community Safety Building Authority (CSBA) for station building projects it is managing on behalf of CFA. Advances to CSBA are reduced to the extent of works undertaken during the period, and recognised as works in progress.

5.5.1 Reconciliation of movements in Advances - CSBA

		(\$ thousand)	
		2024	2023
Opening balance		15,898	-
Advances made during the year		11,616	20,203
Transfers to assets under construction		(9,047)	(4,305)
Closing balance		18,467	15,898

6. FINANCING OUR OPERATIONS

Introduction

This section provides information on the sources of finance utilised by CFA during its operations, along with interest expenses (the cost of borrowings) and other information related to financing activities of CFA.

This section includes disclosures of balances that are financial instruments (such as borrowings and cash balances). Notes 7.1 and 7.3 provide additional, specific financial instrument disclosures.

Structure

- 6.1 Cash flow information and balances
- 6.2 Brigade Cash, Investments and Trust Fund
- 6.3 Borrowings
- 6.4 Leases
- 6.5 Commitments for expenditure

6.1 Cash flow information and balances

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank, deposits at call and highly liquid investments with an original maturity of three months or less, held for meeting short-term cash commitments rather than for investment purposes, and which are readily convertible to known amounts of cash and are subject to an insignificant risk of changes in value.

	Note	(\$ thousand)	
		2024	2023
Cash at bank and on hand - Operating		296,217	272,549
Cash at bank - Public fund		12,288	12,571
Brigade cash and Trust funds	6.2.1	37,457	39,677
Balance as per cash flow statement		345,962	324,797

Cash and deposits represent liquid funds primarily held for the following purposes:

- future expenditure on projects and activities where funding has been received;
- cash held by brigades is not available for general CFA use, and will be deployed for the benefit of the relevant brigade or group of brigades;
- provisions on employee benefits, volunteer compensation, off-site Fiskville remediation works and others;
- The public Fund is a public fund for the Income Tax Assessment Act 1997 (as amended). This Fund is controlled by CFA for the purpose of soliciting donations and receiving funds solely to support CFA and cash held by Public Fund is to be expended as per the Public Fund Governing Rules; and
- cash held in the Trust for CFA & Brigades Donations Fund will be expended as per the terms of the Trust Deed.

6.1.1 Reconciliation of net result for the period to cash flow from operating activities

	(\$ thousand)	
	2024	2023
Net result for the period	(66,511)	(15,313)
Non-cash movements		
(Gain)/ Loss on sale or disposal of non-current assets	2,088	(2,729)
Depreciation and amortisation of non-current assets (including non-produced intangible assets)	77,702	64,966
Impairment of financial assets at amortised cost	-	6,253
Changes to expected credit loss allowance	(17)	(200)
(Gain)/ Loss arising from revaluation of long service leave liability	(276)	(396)
Stock and other non-cash adjustments	2,446	-
Movements in assets and liabilities		
(Increase)/ Decrease in prepayments	(623)	779
(Increase)/ Decrease in receivables	627	4,143
(Increase)/ Decrease in inventories	(1,146)	2,466
Increase/ (Decrease) in payables	1,975	(3,336)
Increase/ (Decrease) in employee related provisions	1,219	778
Increase/ (Decrease) in other provisions	19,568	(7,443)
Net cash inflow from operating activities	37,052	49,968

6.2 Brigade Cash, Investments and Trust Fund

6.2.1 Brigade Cash and Trust Funds

6.2.1.1 Trust Funds

	(\$ thousand)	
	2024	2023
Opening balance	498	1,034
Total receipts	4,948	4,123
Total payments	(4,510)	(4,659)
Closing balance	937	498

The Trust for CFA & Brigades Donations Fund is a public fund for the *Income Tax Assessment Act 1997 (as amended)*. The general objectives of the Trust are to raise and receive money and donations of goods and services from the public for distribution to the brigades to enable them to meet the costs of purchasing and maintaining firefighting equipment and facilities, providing training and resources and to otherwise meet those administrative expenses of the brigades which are associated with their firefighting equipment functions.

Any earnings on the funds held pending distribution are also applied to the trust funds under management as appropriate. The transactions and balances of the Trust are consolidated in this financial statement based on an assessment that CFA has control of the Trust, as defined in *AASB 10 Consolidated Financial Statements*.

6.2.1.2 Brigade Cash

	(\$ thousand)	
	2024	2023
Cash at bank held by Brigades	34,769	37,981
Short-term deposits held by Brigades	1,751	1,198
Total Brigade Cash and Investments	36,520	39,179

Short-term deposits held by brigades are invested in Authorised Deposit -Taking Institutions (ADIs) approved by Australian Prudential Regulation Authority (APRA) as per Brigade financial management policies.

Total Brigade Cash and Trust Funds	6.1	37,457	39,677
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6.2.2 Investments

	(\$ thousand)	
	2024	2023
Term deposits		
Australian dollar term deposits held by the Trust > three months	4,200	4,200
Australian dollar term deposits held by Brigades > three months	62,680	56,690
Total investments	66,880	60,890
Total Brigade Cash, Investments and Trust Fund^(a)	104,337	100,567

Note:

^(a) Brigade Cash, Investments and Trust Funds are not available for general CFA use.

6.3 Borrowings

	(\$ thousand)	
	2024	2023
Current Borrowings		
Lease liabilities	9,849	9,689
Total current borrowings	9,849	9,689
Non-current borrowings		
Lease liabilities	71,542	64,052
Total non-current borrowings	71,542	64,052
Total borrowings	81,391	73,741

Note:

^(a) The increase in borrowings is driven by the extension options on CFA's Burwood office leases being exercised.

Borrowings refer to lease liabilities associated with right of use assets and are classified as financial instruments which are measured at amortised cost.

Defaults and breaches: During the current and prior year, there were no defaults and breaches of any of the borrowings.

6.3.1 Maturity analysis of borrowings

	Carrying amount	Nominal amount	Maturity dates					(\$ thousand)
			Less than 1 month	1 - 3 months	3 months			5+ years
					1 year	1 - 5 years		
2024								
Lease liabilities	81,391	111,634	1,118	2,197	9,757	38,650	59,912	
Total	81,391	111,634	1,118	2,197	9,757	38,650	59,912	
2023								
Lease liabilities	73,741	86,012	1,006	2,014	8,877	39,922	34,193	
Total	73,741	86,012	1,006	2,014	8,877	39,922	34,193	

6.4 Leases

Information about leases for which CFA is a lessee is presented below.

CFA leasing activities

The CFA leases various properties, IT equipment and motor vehicles. The lease contracts are typically made for fixed periods of a number of years with an option to renew the lease after that expiry date. Lease payments are renegotiated prior to expiry date to reflect market rentals.

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, the lessee is required to separate out and account separately for non-lease components within a lease contract and exclude these amounts when determining the lease liability and right-of-use asset amount.

Recognition and measurement of leases as a lessee (under AASB 16)

For any new contracts entered into, CFA considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition CFA assesses whether the contract meets three key evaluations:

- whether the contract contains an identified asset, which is either explicitly identified in the contract or implicitly specified by being identified at the time the asset is made available to CFA and for which the supplier does not have substantive substitution rights;
- whether the CFA has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and CFA has the right to direct the use of the identified asset throughout the period of use; and
- whether CFA has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

Lease Liability – initial measurement

The lease liability is initially measured at the present value of the lease payments unpaid at the commencement date, discounted using the interest rate implicit in the lease if that rate is readily determinable or the CFA's incremental borrowing rate.

Lease payments included in the measurement of the lease liability comprise the following:

- fixed payments (including in-substance fixed payments) less any lease incentive receivable;

Lease Liability – subsequent measurement

Subsequent to initial measurement, the liability will be reduced for payments made and increased for interest. It is remeasured to reflect any reassessment or modification, or if there are changes in-substance fixed payments.

When the lease liability is remeasured, the corresponding adjustment is reflected in the right-of-use asset, or profit and loss if the right of use asset is already reduced to zero.

Short-term leases and leases of low value assets

The CFA leases some equipment with contract terms of less than one year. CFA has elected to account for short-term leases and leases of low value assets using the practical expedients. Instead of recognising a right of use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight line basis over the lease term.

Below market/ Peppercorn lease

Right-of-use assets under leases at significantly below-market terms and conditions that are entered into principally to enable CFA to further its objectives, are initially and subsequently measured at cost.

These right-of-use assets are depreciated on a straight-line basis over the shorter of the lease term and the estimated useful lives of the assets.

Leases at significantly below-market terms and conditions

CFA entered into a number of leases for the use of facilities to provide community services. The lease contracts specify lease payments of under \$200 per annum. The leased premises are used by the CFA to provide firefighting and rescue services to the community. These leases account for a small portion of similar premises used by CFA for the purpose of providing services to the community and therefore they do not have a significant impact on CFA's operations.

Presentation of right-of-use assets and lease liabilities

CFA presents right-of-use assets as 'Property, plant and equipment' in the Balance Sheet. Lease liabilities are presented as 'borrowings' in the Balance Sheet.

6.4.1 Right-of-use Assets

Right-of-use assets are presented in Note 4.1.1.

6.5 Commitments for expenditure

Commitments for future expenditure include operating and capital commitments arising from contracts. These commitments are recorded below at their nominal value and inclusive of GST. These future expenditures cease to be disclosed as commitments once the related liabilities are recognised in the balance sheet.

6.5.1 Total commitments payable

Nominal amounts	(\$ thousand)			
	Less than 1 year	1 to 5 years	5+ years	Total
2024				
Capital expenditure commitments payable ^(a)	68,145	5,055	-	73,200
Operating expenditure commitments payable ^(b)	41,137	22,401	412	63,950
Total commitments (inclusive of GST)	109,282	27,456	412	137,150
Less GST recoverable from the Australian Tax Office	(9,935)	(2,496)	(37)	(12,468)
Total commitments (exclusive of GST)	99,348	24,960	375	124,682

Nominal amounts	(\$ thousand)			
	Less than 1 year	1 to 5 years	5+ years	Total
2023				
Capital expenditure commitments payable	26,782	729	-	27,511
Operating expenditure commitments payable	35,868	22,753	609	59,231
Total commitments (inclusive of GST)	62,651	23,482	609	86,742
Less GST recoverable from the Australian Tax Office	(5,696)	(2,135)	(55)	(7,886)
Total commitments (exclusive of GST)	56,955	21,348	554	78,856

Note:

^(a) The increase in capital expenditure commitments payable represents new contracts entered into during the year, mainly relating to the supply and delivery of tanker vehicles and capital improvements to several fire stations.

^(b) The increase in operational expenditure commitments payable represents new contracts entered into during the year, mainly relating to the remediation of per- and poly-fluoroalkyl substances (PFAS) and renewed agreement with the Department of Energy, Environment and Climate Action (DEECA) for aviation supply.

7. RISKS, CONTINGENCIES AND VALUATION JUDGEMENTS

Introduction

CFA is exposed to risk from its activities and outside factors. In addition, it is often necessary to make judgements and estimates associated with recognition and measurement of items in the financial statements. This section sets out financial instrument specific information (including exposures to financial risks), as well as those items that are contingent in nature or require a higher level of judgement to be applied, which for CFA relates mainly to fair value determination.

Structure

- 7.1 Financial instruments specific disclosures
- 7.2 Contingent assets and contingent liabilities
- 7.3 Fair value determination

7.1 Financial instruments specific disclosures

Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of CFA's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example taxes and fines). Such financial assets and liabilities do not meet the definition of financial instruments in *AASB 132 Financial Instruments: Presentation*.

An exception to the above is financial assets from false alarm, hazmat & other charges. While this financial asset does not meet the definition of financial instruments in *AASB 132 Financial Instruments: Presentation*, the nature of false alarm, hazmat & other charges arising from statutory requirements is, in substance, similar to a contractual receivable, as these charges also provide CFA with a right to receive cash or another financial asset from another entity. The difference between contractual receivables and these charges are that the rates are as determined by Ministerial Direction. Accordingly, CFA recognises, measures and presents a statutory receivable arising from false alarm & hazmat charges as if it were a financial instrument when the statutory requirements establish a right for the entity to receive cash or another financial asset.

Categories of financial assets

Financial assets at amortised cost

Financial assets are measured at amortised costs if both of the following criteria are met and the assets are not designated as fair value through net result:

- the assets are held by CFA to collect the contractual cash flows, and
- the assets' contractual terms give rise to cash flows that are solely payments of principal and interest.

These assets are initially recognised at fair value plus any directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method less any impairment.

CFA recognises the following assets in this category:

- cash and deposits;
- contractual receivables;
- statutory receivables - false alarm, hazmat & other charges; and
- other assets
- investments in term deposits.

Categories of financial liabilities

Financial liabilities at amortised cost are initially recognised on the date they are originated. They are initially measured at fair value plus any directly attributable transaction costs. Subsequent to initial recognition, these financial instruments are measured at amortised cost with any difference between the initial recognised amount and the redemption value being recognised in profit and loss over the period of the interest-bearing liability, using the effective interest rate method. CFA recognises the following liabilities in this category:

- payables (excluding statutory payables); and
- borrowings (lease liabilities).

7.1.1 Financial instruments: Categorisation

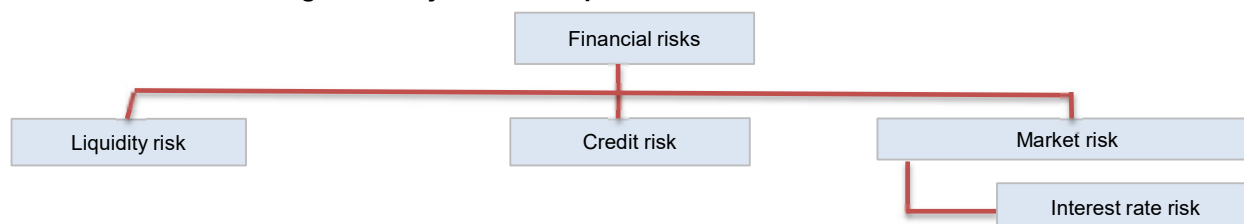
	(\$ thousand)			
	Cash and deposits	Financial assets at amortised cost	Financial liabilities at amortised cost	Total
2024				
Financial assets				
Cash and deposits^(b)				
Cash at bank and on hand - Operating	296,217	-	-	296,217
Cash at bank - Public fund	12,288	-	-	12,288
Brigade cash and Trust funds	37,457	-	-	37,457
Receivables^(a)				
Sale of goods and services	-	3,747	-	3,747
Other receivables	-	16,325	-	16,325
False alarm, hazmat & other charges	-	543	-	543
Other assets	-	18,504	-	18,504
Investments^(b)				
Term deposits	-	66,880	-	66,880
Total financial assets	345,962	105,999	-	451,961
Financial liabilities				
Payables^(a)				
Supplies and services	-	-	6,279	6,279
Other payables	-	-	22,659	22,659
Borrowings				
Lease liabilities	-	-	81,391	81,391
Total financial liabilities	-	-	110,329	110,329

	(\$ thousand)			
	Cash and deposits	Financial assets at amortised cost	Financial liabilities at amortised cost	Total
2023				
Financial assets				
Cash and deposits^(b)				
Cash at bank and on hand - Operating	272,549	-	-	272,549
Cash at bank - Public fund	12,571	-	-	12,571
Brigade cash and Trust funds	39,677	-	-	39,677
Receivables^(a)				
Sale of goods and services	-	4,051	-	4,051
Other receivables	-	10,735	-	10,735
False alarm, hazmat & other charges	-	6,913	-	6,913
Other assets	-	15,935	-	15,935
Investments^(b)				
Term deposits	-	60,890	-	60,890
Total financial assets	324,797	98,524	-	423,321
Financial liabilities				
Payables^(a)				
Supplies and services	-	-	1,073	1,073
Other payables	-	-	26,017	26,017
Borrowings				
Lease liabilities	-	-	73,741	73,741
Total financial liabilities	-	-	100,831	100,831

Notes

^(a) The total amounts disclosed exclude GST, FBT and other taxes^(b) Brigade Cash, Investments and Trust Funds are not available for general CFA use.

7.1.2 Financial risk management objectives and policies



As a whole, CFA's financial risk management program seeks to manage these risks and the associated volatility of its financial performance.

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset and financial liability above are disclosed in Note 7.1 to the financial statements.

The main purpose in holding financial instruments is to prudentially manage CFA's financial risks within the government policy parameters.

CFA's main financial risks include credit risk, liquidity risk, market risk and interest rate risk. CFA manages these financial risks in accordance with its Treasury and Investment Management Policy.

CFA uses different methods to measure and manage the different risks to which it is exposed. Primary responsibility for the identification and management of financial risks rests with the Board of CFA.

Financial instruments: Credit risk

Credit risk refers to the possibility that a borrower will default on its financial obligations as and when they fall due. CFA's exposure to credit risk arises from the potential default of counterparties on their contractual and statutory obligations resulting in financial loss to CFA. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with CFA's financial assets is minimal. CFA minimises the concentration of credit risk for its contractual receivables by undertaking transactions with a large number of customers. Other than trade debtors, the major amounts owing at any point in time are from government (considered to be no credit risk). Other than trade debtors, at times there may be amounts owing from other entities. The assessment of credit risk for these are assessed on a case by case basis.

CFA minimises the concentration of credit risk for its statutory receivables i.e. false alarm and hazmat attendance charges, by engaging in timely communication of impending charges with the protected premises owner and providing a clear discount and appeals process. The assessment of credit risk for these transactions are assessed on a case by case basis.

Credit risk in trade receivables is managed in the following ways:

- review debtor aged trial balance report for collectability of debtor balances
- follow-up on amounts that are 90 to 120 days overdue, via:
 - verbal follow up with debtor
 - written correspondence to customers requesting payment; and
 - refer debts for debt collection

The consideration of any impairment of a contractual and statutory receivable is measured at an amount equal to lifetime expected credit losses in accordance with the requirements of *AASB 9 Financial Instruments* and Para 4.3 of *FRD 114 Financial instruments (May 2019)*. CFA measure expected credit losses of a financial instrument in a way that reflects:

- an unbiased and probability-weighted amount that is determined by evaluating a range of possible outcomes;
- the time value of money; and
- reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts, and future economic conditions.

Contract and statutory financial assets are written off against the carrying amount when there is no reasonable expectation of recovery. Bad debts considered as written off by mutual consent are classified as a transaction expense. Bad debts written off following a unilateral decision is recognised as other economic flows in the net result.

Currently CFA does not hold any collateral as security nor credit enhancements relating to any of its financial assets.

Except as otherwise detailed in the following table, the carrying amount of contractual and statutory financial assets recorded in the financial statements, net of any allowances for losses, represents CFA's maximum exposure to credit risk without taking account of the value of any collateral obtained.

There has been no material change to CFA's credit risk profile in 2023-2024.

7.1.2.1 Credit quality of financial assets

2024	(\$ thousand)		
	Financial institution	Other	Total
Financial assets			
Cash at bank and on hand - Operating	296,217	-	296,217
Cash at bank - Public fund	12,288	-	12,288
Brigade cash and Trust funds	37,457	-	37,457
Term Deposits - Brigades and Trust Fund	66,880	-	66,880
Other assets	-	18,504	18,504
Financial assets with loss allowance measured at lifetime expected credit loss:^(a)			
Contractual receivables applying the simplified approach for impairment	-	20,072	20,072
False alarm, hazmat & other charges applying the simplified approach for impairment	-	543	543
Total financial assets	412,842	39,119	451,961

2023	(\$ thousand)		
	Financial institution	Other	Total
Financial assets			
Cash at bank and on hand - Operating	272,549	-	272,549
Cash at bank - Public fund	12,571	-	12,571
Brigade cash and Trust funds	39,677	-	39,677
Term Deposits - Brigades and Trust Fund	60,890	-	60,890
Other assets	-	15,935	15,935
Financial assets with loss allowance measured at lifetime expected credit loss:^(a)			
Contractual receivables applying the simplified approach for impairment	-	14,786	14,786
False alarm, hazmat & other charges applying the simplified approach for impairment	-	6,913	6,913
Total financial assets	385,687	37,634	423,321

Notes

(a) The total amounts disclosed exclude GST, FBT and other taxes

Impairment of financial assets under AASB 9 Financial Instruments

CFA records the allowance for expected credit loss for the relevant financial instruments applying the AASB 9 Expected Credit Loss approach. Subject to AASB 9 impairment assessment include CFA's contractual receivables and statutory receivables.

While cash and cash equivalents are also subject to the impairment requirements of AASB 9, the identified impairment loss was \$Nil.

Contractual receivables and statutory receivables at amortised cost

CFA applies AASB 9 simplified approach for all contractual receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. CFA has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on CFA's past history, existing market conditions, as well as forward-looking estimates at the end of the financial year.

CFA's false alarm, hazmat & other charges are considered as financial instruments as per para 4.3 of *FRD 114* and *AASB 2016-8 Amendments to Australian Accounting Standards – Australian Implementation Guidance for Not-for-Profit Entities*. These statutory receivables are recognised and measured in accordance with AASB 9 requirements as financial instruments under FRD 114. CFA applies AASB 9 simplified approach for statutory receivables to measure expected credit losses using a lifetime expected loss allowance based on the assumptions about risk of default and expected loss rates. CFA has similarly grouped statutory receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on CFA's past history, existing market conditions, as well as forward-looking estimates at the end of the financial year.

7.1.2.2 On this basis, CFA determines the closing loss allowance at end of the financial year as follows:

As at 30 June 2024	(\$ thousand)					Total
	Current	Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	
Contractual Receivables						
Expected loss rate (%)	0.15%	0.80%	0.49%	57.96%		
Gross carrying amount	2,359	536	788	180	-	3,863
Loss allowance	4	4	4	105	-	116
Statutory Receivables						
Expected loss rate (%)	0.45%	1.05%	2.19%	81.07%		
Gross carrying amount	329	121	90	47		585
Loss allowance	1	1	2	38	-	43

As at 30 June 2023	(\$ thousand)					Total
	Current	Less than 1 month	1 to 3 months	3 months to 1 year	1 to 5 years	
Contractual Receivables						
Expected loss rate (%)	0.58%	0.61%	0.18%	18.05%	-	
Gross carrying amount	2,946	66	526	647	-	4,186
Loss allowance	17	-	1	117	-	135
Statutory Receivables						
Expected loss rate (%)	0.64%	1.15%	3.87%	82.25%	64.87%	
Gross carrying amount	198	166	99	41	18,360	18,863
Loss allowance	1	2	4	33	11,910	11,950

7.1.2.2 Reconciliation of the movement in the loss allowance for contractual receivables is shown as follows:

	(\$ thousand)	
	2024	2023
Balance at beginning of the year	(135)	(254)
Reversal of unused/ (Increase in) provision recognised in the net result	19	119
Balance at end of the year	(116)	(135)

Reconciliation of the movement in the loss allowance for statutory receivables is shown as follows:

	(\$ thousand)	
	2024	2023
Balance at beginning of the year	(11,950)	(5,733)
Reversal of unused/ (Increase in) provision recognised in the net result	11,907	(6,217)
Balance at end of the year	(43)	(11,950)

Credit loss allowance is classified as other economic flows in the net result. Contractual and statutory receivables are written off when there is no reasonable expectation of recovery and impairment losses are classified as a transaction expense. Subsequent recoveries of amounts previously written off are credited against the same line item.

Under the simplified approach, the loss allowance is measured in the same period as an asset is recognised and is measured based on lifetime Expected Credit Losses. For example, the Expected Credit Losses for contractual receivables and statutory receivables from large number of small customers is determined based on a provision matrix, which is in turn, based on historical observed default rates, adjusted for forward-looking estimates.

Financial instruments: Liquidity risk

Liquidity risk arises from being unable to meet financial obligations as they fall due. CFA is exposed to liquidity risk mainly through the financial liabilities as disclosed in the face of the balance sheet. CFA manages its liquidity risk by:

- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations;
- holding investments and other contractual financial assets that are readily tradeable in the financial markets; and
- careful maturity planning of its financial obligations based on forecasts of future cash flows.

CFA's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk. Cash for unexpected events is generally sourced from funds invested in call accounts through the Central Banking System.

CFA has in place a Board-approved Treasury and Investment Management Policy, which complies with the *Borrowing and Investment Powers Act 1987*.

Investments of cash, surplus to the day-to-day transactional requirements, are invested in an account with the Central Banking System under the Standing Directions 2018. Investments held by brigades are made with Authorised Deposit-Taking Institutions (ADIs) approved by the Australian Prudential Regulation Authority (APRA) as per CFA's Treasury and Investment Management Policy.

The carrying amount of contractual financial liabilities detailed in Note 5.3 represents CFA's maximum exposure to liquidity risk.

Financial instruments: Market risk

CFA's exposure to market risk is primarily through interest rate risk. Surplus cash and deposits that are invested in a call account at daily variable rates impacts income and cash.

CFA's exposure to foreign currency risk is minimal and limited to purchase of goods denominated in foreign currency.

Objectives, policies and processes used to manage each of these risks are disclosed below.

Sensitivity disclosure analysis and assumptions

CFA's sensitivity to market risk is determined based on the observed range of actual historical data for the preceding five-year period, with all variables other than the primary risk variable held constant. CFA's fund managers cannot be expected to predict movements in market rates and prices. Sensitivity analysis shown is for illustrative purposes only. The following movements are 'reasonably possible' over the next 12 months:

- a movement of 100-basis points up and down (2023: 100 basis points up and down) in market interest rates in the Australian Dollar (AUD).

The tables in note 7.1.2.3 show the impact on CFA's net result for each category of financial instrument held by CFA at the end of the reporting period, if the above movements were to occur.

Interest rate risk

Fair value interest rate risk is the risk that the fair value of a financial instrument will fluctuate because of changes in market interest rates. CFA does not hold any interest bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. CFA has exposure to cash flow interest rate risks through deposits at call at floating interest rates with the Central Banking System and a moderate exposure via fixed rate term deposits by brigades with Authorised Deposit Taking Institutions (ADI) approved by Australian Prudential Regulation Authority (APRA).

The carrying amounts of financial assets that are exposed to interest rates and CFA's sensitivity to interest rate risk are set out in the table that follows.

7.1.2.3 Interest rate exposure of financial instruments

	%	Interest rate exposure				Non-interest bearing
		Weighted average interest rate	Carrying amount	Fixed interest rate	Variable interest rate	
(\$ thousand)						
2024						
Financial assets						
Cash at bank and on hand - Operating	4.49%	296,217	-	296,217	-	
Cash at bank - Public fund	5.21%	12,288	-	12,288	-	
Brigade cash and Trust funds	4.49%	37,457	-	37,457	-	
Receivables ^(a)						
Sale of goods and services		3,747	-	-	3,747	
Other receivables		16,325	-	-	16,325	
Statutory receivables		543	-	-	543	
Other assets		18,504	-	-	18,504	
Investments > 3 months	5.31%	66,880	66,880	-	-	
Total financial assets		451,961	66,880	345,962	39,119	
Financial liabilities						
Payables ^(a)						
Supplies and services		6,279	-	-	6,279	
Other payables		22,659	-	-	22,659	
Borrowings						
Lease liabilities	3.18%	81,391	81,391	-	-	
Total financial liabilities		110,329	81,391	-	28,938	

	%	Interest rate exposure				Non-interest bearing
		Weighted average interest rate	Carrying amount	Fixed interest rate	Variable interest rate	
(\$ thousand)						
2023						
Financial assets						
Cash at bank and on hand - Operating	2.50%	272,549	-	272,549	-	
Cash at bank - Public fund	2.80%	12,571	-	12,571	-	
Brigade cash and Trust funds	2.50%	39,677	-	39,677	-	
Receivables ^(a)						
Sale of goods and services		4,051	-	-	4,051	
Other receivables		10,735	-	-	10,735	
Statutory receivables		6,913	-	-	6,913	
Other assets		15,935	-	-	15,935	
Investments > 3 months	2.92%	60,890	60,890	-	-	
Total financial assets		423,321	60,890	324,797	37,634	
Financial liabilities						
Payables ^(a)						
Supplies and services		1,073	-	-	1,073	
Other payables		26,017	-	-	26,017	
Borrowings						
Lease liabilities	3.01%	73,741	73,741	-	-	
Total financial liabilities		100,831	73,741	-	27,090	

Notes

(a) The total amounts disclosed exclude GST, FBT and other taxes

7.1.2.4 Interest rate risk sensitivity

Cash and deposits include deposits of \$345.96m (2023: \$324.80m) that are exposed to floating rate movements. Sensitivities to these movements are calculated as follows:

- 2024: \$345.96m × ± 0.0100 = ± \$3.44m; and
- 2023: \$324.80m × ± 0.0100 = ± \$3.25m

7.2 Contingent assets and contingent liabilities

Contingent assets and contingent liabilities are not recognised in the Balance Sheet but are disclosed, and if quantifiable, are measured at nominal value.

Contingent assets and liabilities are presented inclusive of GST receivable or payable respectively.

Contingent assets

Contingent assets are possible assets that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity.

These are classified as either quantifiable, where the potential economic benefit is known, or non-quantifiable.

CFA has not identified any contingent assets for the 2024 financial year (2023: \$nil).

Contingent liabilities

Contingent liabilities are:

- possible obligations that arise from past events, whose existence will be confirmed only by the occurrence or non-occurrence of one or more uncertain future events not wholly within the control of the entity; or
- present obligations that arise from past events but are not recognised because:
 - it is not probable that an outflow of resources embodying economic benefits will be required to settle the obligations; or
 - the amount of the obligations cannot be measured with sufficient reliability.

Contingent liabilities are also classified as either quantifiable or non-quantifiable.

Non-quantifiable contingent liabilities

A number of potential obligations are non-quantifiable at this time arising from:

- i) At 30 June 2024, CFA is included as a party in many legal proceedings. Due to the diversity of issues associated with these legal matters and their discretionary nature, quantification of the financial effect cannot be reliably estimated and it is therefore impractical to do so.
- ii) Firefighters' Presumptive Rights Compensation and Fire Services Legislation Amendment (Reform) Act 2019 (the Act)
- iii) Remediation and closure of Fiskville Training College and remediation of the Victorian Emergency Management Training Centre (VEMTC) training grounds.
- iv) Legacy use of per- and poly-fluoroalkyl substances (PFAS) containing foam potentially impacting CFA sites, neighbouring properties and appliances.

Firefighters' Presumptive Rights Compensation and Fire Services Legislation Amendment (Reform) Act 2019

The *Firefighters' Presumptive Rights Compensation and Fire Services Legislation Amendment (Reform) Act 2019* (the Act) was assented to on 2 July 2019. Part 2 of the Act, which came into operation on 3 July 2019, provides for the establishment and operation of the Firefighters' Presumptive Rights Compensation scheme for both career and volunteer firefighters. At the time of the preparation of this report, it is impractical to quantify any possible contingent liabilities for CFA arising from the scheme.

Remediation and closure of Fiskville Training College and remediation of VEMTC training grounds

On 26 March 2015, the government announced the permanent closure of Fiskville Training College (Fiskville). Fiskville and the VEMTC training grounds owned by CFA at Penshurst, Bangholme, West Sale, Wangaratta, Huntly, and Longerenong have been the subject of notices issued by the EPA.

Refer Note 5.4.2 for details of provisions associated with the off-site Fiskville remediation works, where the works are quantifiable.

CFA has contingent liabilities arising from the closure of Fiskville and notices issued by EPA. These relate to further notices that may be issued by EPA, regulatory infringements that may be imposed by EPA, compensation that may be sought and, any legal claims that may be made. At this stage it is impractical to quantify the financial impacts of these contingent liabilities.

Legacy use of PFAS containing foam potentially impacting CFA sites, neighbouring properties and appliances

CFA has historically received claims from private property's neighbouring a CFA fire stations due to contamination. Additional claims may be submitted in the future for remediation of private properties neighbouring other CFA fire stations.

7.3 Fair value determination

Significant judgement: Fair value measurements of assets and liabilities

Fair value determination requires judgement and the use of assumptions. This section discloses the most significant assumptions used in determining fair values. Changes to assumptions could have a material impact on the results and financial position of CFA.

This section sets out information on how CFA determined fair value for financial reporting purposes. Fair value is the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants at the measurement date.

Land, buildings, plant and equipment and vehicles, including right-of-use assets are carried at fair value.

In addition, the fair values of other assets and liabilities that are carried at amortised cost, also need to be determined for disclosure purposes.

CFA determines the policies and procedures for determining fair values for both financial and non-financial assets and liabilities as required.

Fair value hierarchy

In determining fair values, a number of inputs are used. To increase consistency and comparability in the financial statements, these inputs are categorised into three levels, also known as the fair value hierarchy. The levels are as follows:

- Level 1 – quoted (unadjusted) market prices in active markets for identical assets or liabilities;
- Level 2 – valuation techniques for which the lowest level input that is significant to the fair value measurement is directly or indirectly observable; and
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

CFA determines whether transfers have occurred between levels in the hierarchy by reassessing categorisation (based on the lowest level input that is significant to the fair value measurement as a whole) at the end of each reporting period.

The Valuer-General Victoria (VGV) is CFA's independent valuation agency. CFA, in conjunction with VGV, monitors changes in the fair value of each asset through relevant data sources to determine whether revaluation is required.

How this section is structured

For those assets and liabilities for which fair values are determined, the following disclosures are provided:

- carrying amount and the fair value (which would be the same for those assets measured at fair value);
- which level of the fair value hierarchy was used to determine the fair value; and
- in respect of those assets and liabilities subject to fair value determination using Level 3 inputs:
 - a reconciliation of the movements in fair values from the beginning of the year to the end; and
 - details of significant unobservable inputs used in the fair value determination.

This section is divided between disclosures relating to fair value determination for financial instruments (refer to Note 7.3.1) and non-financial physical assets (refer to Note 7.3.2).

7.3.1 Fair value determination of financial assets and liabilities

The fair values and net fair values of financial assets and liabilities are determined as follows:

- Level 1 – the fair value of financial instruments with standard terms and conditions and traded in active liquid markets are determined with reference to quoted market prices;
- Level 2 – the fair value is determined using inputs other than quoted prices that are observable for the financial asset or liability, either directly or indirectly; and
- Level 3 – the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

CFA currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts are a reasonable approximation of fair value due to their short-term nature or with the expectation that they will be paid in full by the end of the 2024-25 reporting period. All financial instruments are determined at Level 3 above, except for cash and investments which are determined at level 1. Refer to Note 7.1.1 for the list of financial instruments.

There have been no transfers between levels during the period.

7.3.2 Fair value determination: Non-financial physical assets

7.3.2.1 Fair value measurement hierarchy

CFA holds land, buildings, leasehold improvements, property, plant & equipment and vehicle assets, that are recorded in accordance with the fair value hierarchy in the financial statements and are determined at Level 3 at the end of the reporting period.

There have been no transfers between levels during the period.

Specialised land and buildings: The market approach to valuation is used for specialised land, although it is adjusted for the Community Service Obligation (CSO) to reflect the specialised nature of the land being valued.

The CSO adjustment is a reflection of the valuer's assessment of the impact of restrictions associated with an asset to the extent that is also equally applicable to market participants. This approach is in light of the highest and best use consideration required for fair value measurement, and takes into account the use of the asset that is physically possible, legally permissible, and financially feasible. As adjustments of CSO are considered as significant unobservable inputs, specialised land would be classified as Level 3 assets.

For CFA's specialised buildings, the current replacement cost method is used, adjusting for the associated depreciation. As depreciation adjustments are considered as significant, unobservable inputs in nature, specialised buildings are classified as Level 3 fair value measurements.

An independent valuation of CFA's specialised land and building assets is conducted every 5 years by the Valuer-General Victoria, as per the requirements of FRD 103 *Non-financial Physical Assets*. The effective date of the last independent valuation was 30 June 2021, using the market approach adjusted for CSO. The valuation, which conforms to Australian Valuation Standards, was determined by reference to the amounts for which assets could be exchanged between knowledgeable willing parties in an arm's length transaction. Fair value is determined by direct reference to recent market transactions on arm's length terms for land of comparable size and location to the CFA.

CFA conducted a desktop fair value assessment of land and buildings as at 30 June 2024, based on the cumulative movement in fair value indicators using the Land and Building indices issued by the Valuer-General Victoria. The results of the assessment indicated there was no material movement in the fair value of land & building assets and therefore did not meet the requirements for a managerial revaluation under FRD 103 Non-financial Physical Assets.

Heritage assets are valued using the current replacement cost method. This cost generally represents the replacement cost of the building/component after applying depreciation rates on a useful life basis. However, for some heritage and iconic assets, the cost may be the reproduction cost rather than the replacement cost if those assets' service potential could only be replaced by reproducing them with the same materials.

Where it has not been possible to examine hidden works such as structural frames and floors, the use of reasonable materials and methods of construction have been assumed bearing in mind the age and nature of the building. The estimated cost of reconstruction including structure services and finishes, also factors in any heritage classifications as applicable.

An independent valuation of CFA's heritage assets was performed by the Valuer-General Victoria, using the current replacement cost of the assets. The effective date of the valuation was 30 June 2021.

CFA holds \$1.428m (2023: \$1.428m) worth of properties listed as heritage assets. These heritage assets cannot be modified nor disposed of without formal ministerial approval.

Vehicles are valued using the current replacement cost method. CFA acquires new vehicles and at times disposes of them before the end of their economic life. The process of acquisition, use and disposal in the market is managed by experienced fleet managers at CFA who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

An independent valuation of CFA's Emergency Response Vehicles (ERV) is conducted every 5 years by the Valuer-General Victoria, as per the requirements of FRD 103 Non-financial Physical Assets. The effective date of the last independent valuation was 30 June 2023.

CFA conducted a desktop fair value assessment of ERV assets as at 30 June 2024, based on the cumulative movement in fair value indicators using a specialised ERV index issued by the Valuer-General Victoria. The results of the assessment indicated there was no material movement in the fair value of ERV assets and therefore did not meet the requirements for a managerial revaluation under FRD 103 Non-financial Physical Assets.

Plant and equipment is held at fair value. When plant and equipment is specialised in use, such that it is rarely sold other than as part of a going concern, fair value is determined using the current replacement cost method. There were no changes in valuation techniques throughout the period to 30 June 2024. For all assets measured at fair value, the current use is considered the highest and best use.

A more detailed analysis of the sensitivity of significant unobservable inputs used in the valuation is disclosed in the table below titled 'Description of significant unobservable inputs to Level 3 valuations'.

7.3.2.2 Reconciliation of Level 3 fair value movements

	(\$ thousand)					
2024	Specialised land	Specialised buildings	Heritage assets	Leasehold improvements	Plant and equipment	Vehicles
Opening balance	162,155	821,120	1,428	9,840	33,991	527,812
Additions (including lease modifications)	3,136	31,734	-	9,472	13,482	32,600
Disposals	(2,190)	(1,134)	-	(3)	(12)	(2,582)
Revaluation of emergency response vehicles	-	-	-	-	-	(7,956)
Brigade assets recognised	-	30	-	-	308	61
Depreciation	-	(34,352)	-	(1,088)	(6,443)	(35,733)
Closing balance	163,101	817,398	1,428	18,221	41,326	514,202

	(\$ thousand)					
2023	Specialised land	Specialised buildings	Heritage assets	Leasehold improvements	Plant and equipment	Vehicles
Opening balance	160,773	745,275	1,428	9,820	32,064	244,569
Additions (including lease modifications)	580	31,423	-	716	7,065	15,095
Disposals	(539)	(481)	-	-	(63)	(1,283)
Reversal of impairment	-	1,332	-	-	-	-
Asset transfer to other government agencies	-	-	-	-	(59)	-
Revaluation of land and buildings	1,342	76,583	-	-	-	-
Revaluation of emergency response vehicles	-	-	-	-	-	295,101
Brigade assets recognised	-	43	-	-	341	112
Depreciation	-	(33,055)	-	(696)	(5,357)	(25,782)
Closing balance	162,155	821,120	1,428	9,840	33,991	527,812

7.3.2.3 Description of significant unobservable inputs to Level 3 valuations

2023 and 2024	Valuation technique	Significant unobservable inputs	Sensitivity Of Fair Value Measurement to Changes in Significant Unobservable Inputs
Specialised land	Market approach	CSO adjustment 10% - 80%	A significant increase or decrease in the CSO adjustment would result in a significantly lower (higher) fair value.
Specialised buildings	Current replacement cost	Direct cost per square metre	A significant increase or decrease in direct cost per square metre adjustment would result in a significantly higher or lower fair value.
		Useful life of specialised buildings	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation.
Heritage assets	Current replacement cost ^(a)	Direct cost per square metre	A significant increase or decrease in direct cost per square metre adjustment would result in a significantly higher or lower fair value.
		Useful life of heritage assets	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation.
Vehicles	Current replacement cost	Cost per unit	A significant increase or decrease in cost per unit would result in a significantly higher or lower fair value.
		Useful life of vehicles	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation.
		Residual value	A significant increase or decrease in residual value of the asset would result in a significantly higher or lower fair value.
Plant and equipment	Current replacement cost	Cost per unit	A significant increase or decrease in cost per unit would result in a significantly higher or lower fair value.
		Useful life of plant and equipment	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation.

Note

^(a) For some heritage and iconic assets, cost may be the reproduction cost of the asset rather than the replacement cost if their service potential could only be replaced by reproducing them with the same materials.

Significant unobservable inputs have remained unchanged since 30 June 2023.

8. OTHER DISCLOSURES

Introduction

This section includes additional material disclosures required by accounting standards or otherwise, for the understanding of this financial report.

Structure

8.1	Ex-gratia expenses
8.2	Remuneration of auditors
8.3	Restructuring of administrative arrangements through contributed capital
8.4	Physical asset revaluation surplus
8.5	Responsible persons
8.6	Remuneration of executives
8.7	Related parties
8.8	Subsequent events
8.9	Australian Accounting Standards issued that are not yet effective
8.10	Glossary of technical terms
8.11	Style conventions

8.1 Ex-gratia expenses

Ex-gratia expenses are the voluntary payments of money or other non-monetary benefit, e.g. a write-off, that is not made to acquire goods, services or other benefits for the entity, to meet a legal liability, to settle or resolve a possible legal liability or claim against the entity.

No ex-gratia payments were made during the financial year (2023: nil).

8.2 Remuneration of auditors

	(\$ thousand)	
	2024	2023
Audit of the financial statements - Victorian Auditor-General's Office	299	243
Internal and other audit services ^(a)	365	366
Total remuneration of auditors	664	609

Notes:

(a) The Victorian Auditor-General's Office is prohibited from providing non-audit services.

8.3 Restructure of administrative arrangements through contributed capital

From 1 July 2020, Parts 3 to 11 of the *Firefighter's Presumptive Rights Compensation and Fire Services Legislation Amendment (Reform) Act 2019* came into operation and amended the *Country Fire Authority Act 1958* and the *Fire Rescue Victoria Act 1958 (FRV Act)*, together referred to as Fire Services Reform. This machinery of government change saw the commencement of Fire Rescue Victoria (FRV), bringing together career firefighters from the Metropolitan Fire Brigade and CFA, and restored CFA to a volunteer firefighting service.

Fire Services Reform gave rise to a restructuring of administrative arrangements for CFA which began in 2020-21. This restructure resulted in a range of transfers from CFA to FRV, which included associated property, rights, liabilities and obligations (both identified and contingent). Whilst the restructure is substantially completed, some final transfers were made in the prior year between CFA to FRV of physical assets associated with completed projects. No further transfers were made during the financial year.

Net assets transferred between CFA and FRV during the year was nil (2023:\$0.059m). Refer to note 4.1.3. Transfers are expected to be made in the following financial year.

8.4 Physical asset revaluation surplus

	Note	(\$ thousand)	
		2024	2023
Physical asset revaluation surplus			
Balance at beginning of financial year		1,049,478	676,452
Revaluation increments/ (decrements)			
- Freehold land	4.1.3	-	1,342
- Buildings	4.1.3	-	76,583
- Vehicles	4.1.3	(7,956)	295,101
Balance at end of financial year		1,041,522	1,049,478
Net changes in physical asset revaluation surplus		(7,956)	373,026

Notes:

(a) The physical assets revaluation surplus arises on the revaluation of land, buildings and vehicles.

8.5 Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the *Financial Management Act 1994 (FMA)*, the following disclosures are made regarding responsible persons for the reporting period.

Names

The names of the people who were 'Responsible Persons' at any time during the financial year for CFA are:

Responsible Minister

Minister for Emergency Services

The Hon Jaclyn Symes, MP 1 July 2023 to 30 June 2024

Authority Members (CFA Board Members)

Greg Wilson (Chair)	1 July 2023 to 3 May 2024
Jo Plummer (Chair)	4 May 2024 to 30 June 2024
Jo Plummer (Deputy Chair)	17 December 2023 to 3 May 2024
Anthony Peake OAM (Deputy Chair)	4 May 2024 to 30 June 2024
Anthony Peake OAM	1 July 2023 to 3 May 2024
Michelle McLean (Deputy Chair)	1 July 2023 to 16 December 2023
Rosemary Martin	17 December 2023 to 30 June 2024
Pamela White PSM	1 July 2023 to 1 December 2023
Peter Shaw AFSM	1 July 2023 to 30 June 2024
Dawn Hartog AFSM	1 July 2023 to 30 June 2024
Beth Davidson OAM	1 July 2023 to 30 June 2024
Rachel Thomson	1 July 2023 to 30 June 2024
Ross Coyle AFSM	1 July 2023 to 30 June 2024

Accountable Officer

Natalie MacDonald (Chief Executive Officer) 1 July 2023 to 30 June 2024

Remuneration (other than the Responsible Minister)

8.5.1 The numbers of Responsible Persons are shown below in their relevant income bands:

Income Band	Number	
	2024	2023
\$0 - \$9,999	-	1
\$30,000 - \$39,999	4	
\$50,000 - \$59,999	-	1
\$60,000 - \$69,999	4	6
\$70,000 - \$79,999	2	1
\$110,000 - \$119,999	1	-
\$120,000 - \$129,999	-	1
\$490,000 - \$499,999	-	1
\$500,000 - \$509,999	1	-
Total numbers	12	11
Total amount (\$ thousand)	1,163	1,145

8.6 Remuneration of executives

The number of executive officers, other than Ministers and the Accountable Officer, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provides a measure of full time equivalent executive officers over the reporting period.

Remuneration comprises employee benefits (as defined in *AASB 119 Employee Benefits*) in all forms of consideration paid, payable or provided by the entity, or on behalf of the entity, in exchange for services rendered. Accordingly, remuneration is determined on an accrual basis, and is disclosed in the following categories.

Short-term employee benefits include amounts such as salaries, wages, annual leave or sick leave that are usually paid or payable on a regular basis, as well as non-monetary benefits such as allowances and free or subsidised goods or services.

Post-employment benefits include employer's contribution to superannuation and other retirement benefits paid or payable on a discrete basis when employment has ceased.

Other long-term benefits include long service leave, other long service benefits or deferred compensation.

Termination benefits include termination of employment payments, such as severance packages.

Remuneration of executive officers (including Key Management Personnel disclosed in Note 8.7)	(\$ thousand)	
	Total remuneration	
	2024	2023
Short-term employee benefits	7,688	8,247
Post-employment benefits	719	822
Other long-term benefits	188	176
Termination benefits	362	-
Total remuneration	8,957	9,246
Total number of executives ^(a) (number)	30	32
Total annualised employee equivalents ^(b) (number)	29.6	31.2

Notes

^(a) The total number of executive officers include persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are also reported within the related parties note disclosure. Refer to note 8.7.

^(b) Annualised employee equivalent is based on the time fraction worked over the reporting period.

8.7 Related parties

CFA is a wholly owned and controlled entity of the State of Victoria.

Related parties of CFA include:

- all Key Management Personnel and their close family members and personal business interests (controlled entities, joint ventures and entities they have significant influence over); and
- all Cabinet Ministers and their close family members.
- all departments and public sector entities that are controlled and consolidated into the whole of state consolidated financial statements

All related party transactions have been entered into on an arm's-length basis.

Key Management Personnel of CFA includes the Portfolio Minister, Board of Directors, Chief Executive Officer, Chief Officer, Chief Information Officer, Chief Financial Officer and Group General Managers.

KMP	KMP Category	Position title	Period
The Hon. Jaclyn Symes, MP	Portfolio Minister	Minister for Emergency Services	1 July 2023 to 30 June 2024
Greg Wilson	Board of Directors	Chair	1 July 2023 to 3 May 2024
Jo Plummer	Board of Directors	Chair	4 May 2024 to 30 June 2024
	Board of Directors	Deputy Chair	17 December 2023 to 3 May 2024
Anthony Peake OAM	Board of Directors	Deputy Chair	4 May 2024 to 30 June 2024
	Board of Directors	Board Member	1 July 2023 to 3 May 2024
Michelle McLean	Board of Directors	Deputy Chair	1 July 2023 to 16 December 2023
Rosemary Martin	Board of Directors	Board Member	17 December 2023 to 30 June 2024
Pamela White PSM	Board of Directors	Board Member	1 July 2023 to 1 December 2023
Peter Shaw AFSM	Board of Directors	Board Member	1 July 2023 to 30 June 2024
Dawn Hartog AFSM	Board of Directors	Board Member	1 July 2023 to 30 June 2024
Beth Davidson OAM	Board of Directors	Board Member	1 July 2023 to 30 June 2024
Rachel Thomson	Board of Directors	Board Member	1 July 2023 to 30 June 2024
Ross Coyle	Board of Directors	Board Member	1 July 2023 to 30 June 2024
Natalie MacDonald	Accountable Officer	Chief Executive Officer	1 July 2023 to 30 June 2024
Jason Heffernan	CFA Executive	Chief Officer	1 July 2023 to 30 June 2024
Sam Costanzo	CFA Executive	Interim Chief Financial Officer	23 October 2023 to 30 June 2024
Greg Forck	CFA Executive	Chief Financial Officer	1 July 2023 to 30 October 2023
Paul Ramage	CFA Executive	General Manager Governance, Legal and Risk	1 July 2023 to 30 June 2024
Kylee Bates	CFA Executive	Group General Manager – Support Services	1 July 2023 to 30 June 2024
Robyn Harris	CFA Executive	Group General Manager Strategic Services	1 July 2023 to 30 June 2024
Brendan O'Kane	CFA Executive	Chief Information Officer	1 July 2023 to 30 June 2024

Remuneration of key management personnel

The compensation detailed below excludes the salaries and benefits the Portfolio Minister receives. The Minister's remuneration and allowances is set by the *Parliamentary Salaries and Superannuation Act 1968* and is reported within the Annual financial report of the state.

Compensation of Key Management Personnel	(\$ thousand)	
	2024	2023
Short-term employee benefits	2,981	2,962
Post-employment benefits	287	268
Other long-term benefits	60	58
Termination benefits	20	-
Total^(a)	3,348	3,289

Note

^(a) KMPs that are members of CFA Executive Team are also reported in the disclosure of remuneration of executive officers at Note 8.6.

Significant transactions with government-related entities

CFA's main source of funding was from State Government grants that are allocated to the Department of Justice and Community Safety for distribution to CFA on a quarterly basis. CFA regularly transacted with other emergency services.

All payments made or received between CFA and other government entities are on arm's length basis and at normal commercial terms.

During the year, CFA had the following government-related entity transactions:

- \$392.39 million received from Department of Justice and Community Safety (DJCS) (2023: \$378.22m).
- \$2.91 million received from Fire Rescue Victoria (FRV) (2023: \$2.91m).
- \$7.05 million received from Department of Energy, Environment and Climate Action, (DEECA) (2023: \$7.71m)
- \$2.27 million received from the other state government-related entities (2023: \$5.95m).
- \$67.36 million payment to Department of Justice and Community Safety (DJCS) (2023: \$54.24m).
- \$2.39 million payment to Triple Zero Victoria (2023: \$24.03m).
- \$10.73 million payment to Department of Energy, Environment and Climate Action, (DEECA) (2023: \$10.97m)
- \$1.66 million payment to Fire Rescue Victoria (FRV) (2023: \$2.33m).
- \$11.40 million payment to other state government entities (2023: \$10.70m).

During 2021, there was a restructure of administrative arrangements with FRV. Transactions that continue to occur as a result of that restructure are detailed in Note 8.3. Refer Note 2.2.3 for services received from or provided to FRV free of charge or for nominal consideration.

Transactions and balances with key management personnel and other related parties

Given the breadth and depth of state government activities, related parties transact with the Victorian public sector in a manner consistent with other members of the public e.g. payment of stamp duty and other government fees and charges. Further, employment processes within the Victorian Public Sector occur on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission.

No transactions that have occurred with KMP and their related parties have been considered material for disclosure. In this context, transactions are only disclosed when they are considered necessary to draw attention to the possibility that CFA's financial position and profit or loss may have been affected by the existence of related parties, and by transactions and outstanding balances, including commitments, with such parties.

No provision has been required, nor any expense recognised, for impairment of receivables from related parties.

8.8 Subsequent events

The policy in connection with recognising subsequent events, which are events occurring between the end of the reporting period and the date when the financial statements are authorised for issue, is as follows:

- adjustments are made to amounts recognised in the financial statements where those events provide information about conditions that existed at the reporting date; and/ or
- disclosure is made where the events relate to conditions that arose after the end of the reporting period that are considered to be of material interest.

On 31 July 2024, Natalie MacDonald resigned as Chief Executive Officer (CEO) of CFA. On 1 August 2024, Robyn Harris was appointed as the Interim CEO and the process commenced to recruit a new substantive CEO.

There are no other subsequent events requiring adjustment or disclosure.

8.9 Australian Accounting Standards issued that are not yet effective

Topic	Key Requirement	Effective date for CFA	Impact on CFA's financial statements
AASB Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.	<p>2022-10 This standard amends AASB 13 <i>Fair Value Measurement</i> by adding authoritative implementation guidance and illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.</p> <p>Among other things, the Standard:</p> <ul style="list-style-type: none"> - specifies that an entity needs to consider whether an asset's highest and best use differs from its current use only when it is held for sale or held for distributions to owners under AASB 5 Non-current Assets Held for Sale and Discontinued Operations or if it is highly probable that it will be used for an alternative purpose; - clarifies that an asset's use is 'financially feasible' if market participants would be willing to invest in the asset's service capacity, considering both the capacity to provide needed goods or services and the resulting costs of those goods and services; - specifies that if both market selling price and some market participant data required to fair value the asset are not observable, an entity needs to start with its own assumptions and adjust them to the extent that reasonably available information indicates that other market participants would use different data; and - provides guidance on the application of the cost approach to fair value, including the nature of costs to be included in a reference asset and identification of economic obsolescence. 	1 July 2024	The standard only becomes effective for CFA in the 2024-25 financial year. CFA will assess and adopt this amendment, if required at the appropriate time.
AASB 17 Insurance Contracts	AASB 17 replaces AASB 4 Insurance Contracts, AASB 1023 General Insurance Contracts and AASB 1038 Life Insurance Contracts for not-for-profit public sector entities for annual reporting periods beginning on or after 1 July 2026.	1 July 2026	The standard only becomes effective for CFA in the 2026-27 financial year. CFA will assess and adopt this amendment, if required at the appropriate time.
AASB Amendments to Australian Accounting Standards – Insurance Contracts: Consequential Amendments	AASB 2022-9 amends AASB 17 to make public sector-related modifications (for example, it specifies the pre-requisites, indicators and other considerations in identifying arrangements that fall within the scope of AASB 17 in a public sector context). This Standard applies for annual reporting periods beginning on or after 1 July 2026.		
AASB Amendments to Australian Accounting Standards – Insurance Contracts in the Public Sector	AASB 2022-8 makes consequential amendments to other Australian Accounting Standards so that public sector entities are permitted to continue to apply AASB 4 and AASB 1023 to annual periods before 1 July 2026		

A number of other standards and amendments have also been issued that apply to future reporting periods, however they are not expected to have any significant impact on the financial statements in the period of initial application.

8.10 Glossary of technical terms

The following is a summary of the major technical terms used in this report.

Actuarial gains or losses on superannuation defined benefit plans are changes in the present value of the superannuation defined benefit liability resulting from:

- a) experience adjustments (the effects of differences between the previous actuarial assumptions and what has actually occurred); and
- b) the effects of changes in actuarial assumptions.

Amortisation is the expense that results from the consumption, extraction or use over time of a non-produced physical or intangible asset. This expense is classified as an 'other economic flow'.

Comprehensive result is the amount included in the comprehensive operating statement representing total change in net worth other than transactions with owners as owners.

Control means the power to govern the financial and operating policies of an entity so as to obtain benefits from its activities.

Controlled item generally refers to the capacity of CFA to benefit from that item in the pursuit of the entity's objectives and to deny or regulate the access of others to that benefit.

Current grants are amounts payable or receivable for current purposes for which no economic benefits of equal value are receivable or payable in return.

Depreciation is an expense that arises from the consumption through wear or time of a produced physical or intangible asset. This expense is classified as a 'transaction' and so reduces the 'net result from

Effective interest method is the method used to calculate the amortised cost of a financial asset and of allocating interest income over the relevant period. The effective interest rate is the rate that exactly discounts estimated future cash receipts through the expected life of the financial instrument or, where appropriate, a shorter period.

Expected Credit Loss (ECL) is a calculation of the present value of the amount expected to be lost on a financial asset, for financial reporting purposes. This is measured in a way that reflects:

- a) an unbiased and probability-weighted amount that is determined by evaluating a range of possible outcomes;
- b) the time value of money; and
- c) reasonable and supportable information that is available without undue cost or effort at the reporting date about past events, current conditions and forecasts of future economic conditions.

Financial asset is any asset that is:

- a) cash;
- b) an equity instrument of another entity;
- c) a contractual or statutory right:
 - to receive cash or another financial asset from another entity; or
 - to exchange financial assets or financial liabilities with another entity under conditions that are potentially favourable to the entity; or
- d) a contract that will or may be settled in the entity's own equity instruments and is:
 - a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments; or
 - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments.

Financial liability is any liability that is:

- a) a contractual obligation:
 - to deliver cash or another financial asset to another entity; or
 - to exchange financial assets or financial liabilities with another entity under conditions that are potentially unfavourable to the entity; or
- b) a contract that will or may be settled in the entity's own equity instruments and is:
 - a non-derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments; or
 - a derivative that will or may be settled other than by the exchange of a fixed amount of cash or another financial asset for a fixed number of the entity's own equity instruments. For this purpose, the entity's own equity instruments do not include instruments that are themselves contracts for the future receipt or delivery of the entity's own equity instruments.

Financial Reporting Directions (FRDs) are financial and non-financial reporting requirements prescribed by Department of Treasury and Finance (DTF).

Financial statements comprise:

- a) a comprehensive operating statement for the period;
- b) a balance sheet as at the end of the period;
- c) a cash flow statement for the period;
- d) a statement of changes in equity for the period;
- e) notes, comprising a summary of significant accounting policies and other explanatory information;
- f) comparative information in respect of the preceding period as specified in paragraph 38 of *AASB 101 Presentation of Financial Statements*; and
- g) a statement of financial position as at the beginning of the preceding period when an entity applies an accounting policy retrospectively or makes a retrospective restatement of items in its financial statements, or when it reclassifies items in its financial statements in accordance with paragraphs 41 of *AASB 101*.

General government sector comprises all government departments, offices and other bodies engaged in providing services free of charge or at prices significantly below their cost of production. General government services include those that are mainly non-market in nature, those that are largely for collective consumption by the community and those that involve the transfer or redistribution of income. These services are financed mainly through taxes, or other compulsory levies and user charges.

Key Management Personnel (KMP) – people with the authority and responsibility for directly or indirectly planning, directing and controlling the activities of the entity.

Leases are rights conveyed in a contract, or part of a contract, the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

Net acquisition of non-financial assets (from transactions) are purchases (and other acquisitions) of non-financial assets less sales (or disposals) of non-financial assets less depreciation plus changes in inventories and other movements in non-financial assets. Includes only those increases or decreases in non-financial assets resulting from transactions and therefore excludes write-offs, impairment write-downs and revaluations.

Net financial liabilities are calculated as liabilities less financial assets. This measure is broader than net debt as it includes significant liabilities, other than borrowings (e.g. accrued employee liabilities such as superannuation and long service leave entitlements).

Net financial worth is equal to financial assets minus liabilities. It is a broader measure than net debt as it incorporates provisions made (such as superannuation, but excluding depreciation and bad debts) as well as holdings of equity. Net financial worth includes all classes of financial assets and liabilities, only some of which are included in net debt.

Net operating balance or net result from transactions is a key fiscal aggregate and is income from transactions minus expenses from transactions. It is a summary measure of the ongoing sustainability of operations. It excludes gains and losses resulting from changes in price levels and other changes in the volume of assets. It is the component of the change in net worth that is due to transactions and can be attributed directly to government policies.

Net result is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those classified as 'other non-owner movements in equity'.

Net worth is calculated as assets less liabilities, which is an economic measure of wealth.

Non-financial assets are all assets that are not financial assets. It includes inventories, land, buildings, infrastructure, road networks, land under roads, plant and equipment, cultural and heritage assets and intangibles.

Non-produced assets are assets used for production that have not themselves been produced. They include land, subsoil assets, and certain intangible assets. Non-produced intangibles are intangible assets needed for production that have not themselves been produced. They include constructs of society such as patents.

Operating result is a measure of financial performance of the operations for the period. It is the net result of items of revenue, gains and expenses (including losses) recognised for the period, excluding those that are classified as 'other non-owner movements in equity'. Refer also 'net result'.

Other economic flows included in net result are changes in the volume or value of an asset or liability that do not result from transactions. In simple terms, other economic flows are changes arising from market re-measurements. They include gains and losses from disposals, revaluations and impairments of non-financial physical and intangible assets; fair value changes of financial instruments.

Other economic flows – other comprehensive income comprises items (including reclassification adjustments) that are not recognised in net result as required or permitted by other Australian Accounting Standards. They include changes in physical asset revaluation surplus, changes in accumulated surplus and gains and losses on remeasuring available-for-sale financial assets.

Payables include short and long-term trade debt and accounts payable, grants, taxes and interest payable.

Prepayments represent payments in advance of receipt of goods or services or that part of expenditure made in one accounting period covering a term extending beyond that period.

Produced assets include buildings, plant and equipment, inventories, cultivated assets and certain intangible assets. Intangible produced assets may include computer software, motion picture films and research and development costs (which does not include the start-up costs associated with capital projects).

Receivables include amounts owing from government through appropriation receivable, short and long-term trade credit and accounts receivable, accrued investment income, grants, taxes and interest receivable.

Related party is a person who has significant influence over a KMP or vice versa and/ or a close family member of a KMP.

Related party transaction is a transaction between CFA and one of its KMPs, a related party or any entity they control.

Sales of goods and services refers to income from the direct provision of goods and services and includes fees and charges for services rendered, sales of goods and services, fees from regulatory services and work done as an agent for private enterprises. It also includes rental income from leases and on produced assets such as buildings and entertainment, but excludes rent income from the use of non-produced assets such as land. User charges includes sale of goods and services income.

Standing Directions refers to the Standing Directions 2018 of the Assistant Treasurer under the *Financial Management Act 1994* and its Instructions.

Transactions are those economic flows that are considered to arise because of policy decisions, usually an interaction between two entities by mutual agreement. They also include flows into an entity such as depreciation, where the owner is simultaneously acting as the owner of the depreciating asset and as the consumer of the service provided by the asset. Taxation is regarded as mutually agreed interactions between the government and taxpayers. Transactions can be in kind (e.g. assets provided/ given free of charge or for nominal consideration) or where the final consideration is cash. In simple terms, transactions arise from the policy decisions of the Government.

8.1 Style conventions

Figures in the tables and in the text have been rounded. Discrepancies in tables between totals and sums of components reflect rounding. Percentage variations in all tables are based on the underlying unrounded amounts.

The notation used in the tables is as follows:

- - zero, or rounded to zero
- (xxx.x) negative numbers
- 20xx year/ period
- 20xx–xx year/ period

The financial statements and notes are presented based on the illustration for a government department in the 2022-2023 Model Report for *Victorian Government Departments*. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of CFA's annual report.

Appendix

Relevant legislation and policies

Legislation and delegated legislation provide a clear framework for our operations. Relevant legislation includes but is not limited to:

Victorian Acts

Accident Compensation Act 1985	Independent Broad-based Anti-Corruption Commission Act 2011
Audit Act 1994	Liquor Control Reform Act 1998
Borrowing and Investment Powers Act 1987	Local Jobs First Act 2003
Building Act 1993	Occupational Health and Safety Act 2004
Carers Recognition Act 2012	Ombudsman Act 1973
Charter of Human Rights and Responsibilities Act 2006	Planning and Environment Act 1987
Child Wellbeing and Safety Act 2005	Privacy and Data Protection Act 2014
Conservation, Forests and Lands Act 1987	Public Interest Disclosures Act 2012
Country Fire Authority Act 1958	Public Administration Act 2004
Dangerous Goods Act 1985	Project Development and Construction Management Act 1994
Disability Act 2006	Public Records Act 1973
Electricity Safety Act 1998	Rail Safety (Local Operations) Act 2006
Emergency Management Act 1986	Road Safety Act 1986
Emergency Management Act 2013	Residential Tenancies Act 1997
Environment Protection Act 2017	Subdivision Act 1988
Equal Opportunity Act 2010	Surveillance Devices Act 1999
Evidence Act 2008	Traditional Owner Settlement Amendment Act 2016
Financial Management Act 1994	Victorian Civil and Administration Tribunal Act 1998
Forests Act 1958	Working with Children Act 2005
Freedom of Information Act 1982	Workplace Injury Rehabilitation and Compensation Act 2013
Fundraising Act 1998	Wrongs Act 1958
Gambling Regulation Act 2003	
Gender Equality Act 2020	
Health Records Act 2001	
Heavy Vehicle National Law Application Act 2013	

Commonwealth Acts

A New Tax System (Goods and Services Tax) Act 1999	National Vocational Education and Training Regulator Act 2011
Climate Change Act 2022	Public Interest Disclosure Act 2013
Competition and Consumer Act 2010	Racial Discrimination Act 1975
Disability Discrimination Act 1992	Sex Discrimination Act 1984
Fair Work Act 2009	Telecommunications Act 1997
Fringe Benefits Tax Assessment Act 1986	

Freedom of Information Act 1982

The following information is provided in accordance with section 7 of the Freedom of Information Act 1982 (the FOI Act). Requests for access to documents in the possession of CFA are dealt with by CFA's Freedom of Information (FOI) Officer. CFA is legally obliged to facilitate and promote prompt disclosure of information in its possession at the time the request is received.

Making a request

Access to documents in the possession of CFA can be obtained through a written request to CFA's FOI team, as detailed in s17 of the FOI Act. As such, requests can be lodged by completing the online form which can be located at www.cfa.vic.gov.au/about-us/your-cfa/governance-and-regulations/freedom-of-information. Alternatively, you can put your request in writing directly with CFA via email to foi@cfa.vic.gov.au or posted to:

CFA Freedom of Information Officer
PO Box 701
Mount Waverley Vic 3149

FOI statistics/time lines

During 2023-24 CFA received 112 FOI applications. CFA also received 515 Fiskville Redress Scheme information requests, which were processed informally. Of the FOI requests, one was from a Member of Parliament, zero from the media, 49 from law firms and the remainder from CFA members and the public. CFA made 103 FOI decisions during the 12 months ended 30 June 2024. All decisions apart from one were made within the statutory time frame. The delayed decision was because of complications with locating documents. From the requests received during 2023-24 three were subject to a complaint/review by the Office of the Victorian Information Commissioner.

Further information

Further information regarding the operation and scope of FOI can be obtained from the FOI Act, the Professional Standards and Regulations made under the Act and OVIC.vic.gov.au.

Financial Management Act 1994 (Vic)

All the financial information contained in the report for the financial year has been prepared and presented in accordance with the Financial Management Act 1994 and the Standing Directions of the Assistant Treasurer issued under section 8 of the Financial Management Act 1994. Relevant information is available to the Minister for Emergency Services, the Parliament of Victoria, and the public on application to CFA's Accountable Officer (the Chief Executive Officer).

Public Interest Disclosures Act 2012 (Vic)

In relation to the matters specified in section 70 of the Public Interest Disclosures Act 2012 during the reporting year, there were nil disclosures notified to the Independent Broad-based Anti-corruption Commission by CFA under section 21(2) during 2022-23.

Privacy and Data Protection Act 2014 (Vic)

The Privacy and Data Protection Act 2014 regulates how CFA protects the privacy of individuals, including but not limited to CFA members. CFA has a dedicated Privacy Officer appointed to investigate privacy-related issues and provide advice, guidance, education and training on CFA privacy-related matters. CFA has a privacy policy and registers and responds to all enquiries and complaints.

Building Act 1993 (Vic)

CFA complies with the Building Act 1993, with respect to alterations and maintenance to the buildings owned by CFA. National Competition Policy CFA complies, to the extent applicable, with the National Competition Policy.

FRD24 reporting of environmental data

CFA supports the Victorian Government with its commitment to minimise the public sector's impact on the environment and take action to mitigate climate change. Tracking and reporting environmental performance is a key mechanism used to assess the execution of initiatives CFA implements to improve environmental sustainability.

CFA is committed to continuously improving our environmental performance, integrating environmental considerations into our decision-making processes, and acting as responsible environmental stewards within our industry and community. We have developed an environment policy that outlines our commitment to environmental protection, sustainable practices, and compliance with applicable laws and regulations.

CFA operates a network of 1,211 fire stations throughout Victoria. Fire stations are grouped into 21 districts across five regions. In addition to the fire stations, CFA has its headquarters located in metropolitan Melbourne, mechanical workshops across the state and eight Victorian Emergency Management Training Centres (VEMTC) as well as other specialist premises across the state. CFA has installed water treatment plants at all VEMTCs to capture, treat and recycle all water used in vital firefighting training scenarios, ensuring that 53.3 megalitres of water was recycled in the 2023-24 financial year, compared with 41.3 megalitres in the previous year. This increase in water used and recycled at VEMTCs is likely due to an increase in training courses and utilisation of training campuses, and the final two water management systems to be commissioned went online and started treatment part way through the 2022-23 reporting period so this is the first full year of reporting water use and treatment across all eight campuses.

Future environmental reporting will include environmental performance, design and NABERS (National Australian Built Environment Rating System) rating for CFA's buildings.

CFA recognises the significance of good sustainability practices in our procurement decisions. By including specific criteria related to environmental responsibility in our tendering process, CFA assesses and evaluates potential suppliers and contractors, considering their use of sustainable materials, waste reduction measures, and compliance with relevant environmental standards and certifications. By prioritising sustainable procurement practices CFA reduces environmental impacts and supports the development of a sustainable marketplace.

Reporting boundary

CFA's environmental reporting boundary includes all facilities and activities within CFA's operational control, including:

- office locations
- training facilities
- brigade stations
- workshops (mechanical)
- vehicles including brigade firefighting vehicles.

Excluded from the boundary is any facility that is not owned or leased by CFA including residential locations where staff may work from home.

Reporting period

CFA reports environmental data for the 1 April to 31 March period each year to avoid data lag (the delay between consumption and data being accessible). This approach is taken by various Victorian Government departments and largely circumvents the need to average or estimate consumption where data is absent at the end of the financial year.

Energy use

Electricity is used to power CFA's network of fire stations and diesel/petrol is used to fuel CFA's fleet of passenger vehicles, firefighting vehicles and other response vehicles.

Indicator	2022-23 MJ	2023-24 MJ
E1 – Total energy usage from fuels	95,764,669	77,387,545
Stationary	7,275,979	6,862,541
Transportation	88,488,690	70,525,004
E2 – Total energy used from electricity (MJ)	39,019,912	38,926,829
E3 – Total energy used segmented into renewable and non-renewable sources (MJ)	128,784,581	116,314,374
Renewable	1	1
Non-renewable	128,784,581	116,314,374
E4 – Units of energy used normalised by FTE	153,688	132,628

¹ Solar information, including the capacity installed and behind-the-meter electricity use is not currently reported, CFA will continue to investigate opportunity to report this data in future environmental reporting

Notes

MJ: Megajoule

Total energy used from fuels decreased in 2023-24, despite a more active fire season which has in the past significantly impacted energy use through diesel in particular. CFA will continue to monitor this trend as fuels will continue to present the greatest variability in energy consumption year on year

Energy data is sourced directly from SmartPower

Fuel data (transport) is sourced from Custom Fleet via CFA's Fleet Coordinator; diesel data is sourced from CFA Finance through pre-existing rebate processes to ensure efficiency and accuracy of data

Fuel data (stationary) is sourced from VEMTC Administration, State Logistics Centre and Fleet Maintenance

Greenhouse gas (GHG) emissions

CFA reports GHG emissions under two scopes as outlined in the GHG Protocol:

- Scope 1 emissions are from sources that CFA owns or controls, such as the consumption of diesel in the fleet, primarily through firefighting vehicles, command and support vehicles.
- Scope 2 emissions are indirect emissions from CFA's use of electricity from the grid.

CFA's Scope 1 GHG emissions for the reporting period were 5,321.38 tonnes of carbon dioxide equivalent (t.CO₂-e) comprising mostly diesel consumed by the fleet, the majority of which is attributed to firefighting vehicles. CFA's scope 1 GHG emissions can vary considerably from year to year depending on the severity of the fire season and therefore the demand on CFA's response to fire activity. Compared with the 2022-23 reporting period, fire activity was higher. While limited by technology and commercial readiness of solutions to displace diesel in our firefighting fleet, CFA will continue to monitor advances in renewable energy solutions, in particular battery-electric and hybrid electric technologies for fire truck applications.

CFA's Scope 2 GHG emissions for the reporting period were 6,995.07 (t.CO₂-e). Electricity is consumed by CFA's offices, training centres and fire stations. Options for future energy saving initiatives will be investigated over the following reporting period.

Indicator	2022-23 t.CO ₂ -e	2023-24 t.CO ₂ -e
G1 - Total Scope 1 GHG emissions	6,614.4	5,321.38
G2 - Total Scope 2 GHG emissions	8,421.7	6,995.07
Total Scope 1 and 2 GHG emissions	15,036.1	12,316.45

Note

t.CO₂-e: Metric tons of carbon dioxide emissions

Electricity production and consumption

CFA continues to investigate opportunities to use renewable energy sources such as solar. For the 2023-24 reporting period solar was installed at 42 locations. Behind the meter consumption is not currently available; however solar generated and exported to the grid is reported.

Indicator	2022-23 kWh	2023-24 kWh
EL1 – Total electricity consumption	10,838,865	10,813,008
Purchased Electricity – Grid	10,838,865	10,813,008
Self-generated	1	1
EL2 – On-site electricity generated	1	1
Solar PV	1	1
Consumption behind-the-meter	1	1
Exports	106,290	156,685
EL3 – On-site installed generation capacity	1	1
Solar PV	1	1
EL4 – Total electricity offsets	0	0
LGCs voluntarily retired by the Entity	0	0
Greenpower	0	0

¹ This information was not available and will be captured and reported in future years.

Notes

kWh: Kilowatt-hour

Energy data is sourced directly from SmartPower

Stationary fuel use

Energy use from stationary fuel is mostly from burning natural gas in gas-fired boilers to heat space in buildings. Natural gas comprises 54 per cent of energy attributed to the use of stationary fuel. LPG is the second largest source of stationary energy use making up 41.9 per cent. This consumption is consistent with the 2022-23 reporting period and can in part be attributed to reliance on gas for firefighter training using mobile props and at the VEMTC sites. Other stationary fuel sources include diesel and dry wood which are used for various purposes including as a fire accelerant for firefighter training drills at VEMTC sites.

Transitioning away from natural gas to electric alternative technologies is a difficult emissions reduction initiative. While electric solutions exist that are technologically advanced and commercially ready, retrofitting buildings with these technologies requires significant capital expenditure as well as careful consideration of practical aspects of their implementation.

Fuel used for training purposes to simulate response situations will continue. The use of these fuels is an important part of CFA readiness and preparedness for firefighting including training new recruits. CFA will investigate options for nature-based solutions in the future to offset GHG emissions.

Indicator	2022-23	2023-24
	MJ	MJ
F1 – Total Fuels used in buildings and machinery	7,275,979	6,862,541
Buildings – natural gas ¹	4,038,998	3,705,854
Diesel	117,457	68,565
Petrol	300,064	0
LPG	2,680,707	2,876,347
Fuel oil	²	31,760
Dry wood	138,753	180,014
	t.CO ₂ -e	t.CO ₂ -e
F2 – GHG emissions from stationary fuel consumption	399.3	372.6

¹ Includes fuels used at training campuses and through mobile props.

² Fuel oil was not reported for the 2022-23 reporting period.

Notes

MJ: Megajoule

t.CO₂-e: Metric tons of carbon dioxide emissions

Energy data is sourced directly from SmartPower

Fuel data (transport) is sourced from Custom Fleet via CFA's Fleet Coordinator; diesel data is sourced from CFA Finance through pre-existing rebate processes to ensure efficiency and accuracy of data

Fuel data (stationary) is sourced from VEMTC Administration, State Logistics Centre and Fleet Maintenance

Transportation

CFA's fleet includes 129 hybrid vehicles and nine battery-electric vehicles, an increase of eight hybrid and one electric vehicle compared with 2022-23. Transitioning CFA's heavy vehicle fleet, including firefighting vehicles is a more complex challenge because of high fuel requirements and the regional nature of CFA's activities. CFA is actively monitoring developments in this space as advances in these technologies occur.

Indicator	2022-23	%	2023-24	%
T2 – Number and proportion of vehicles	3,076	100.0	3,214	100.0
Road Vehicles	3,075	99.9	3,213	99.9%
International combustion engines (ICE)	2,946	95.8	3,076	95.7%
Petrol	44	1.4%	45	1.4%
Two-wheeled and three wheeled vehicles	4	0.1%	4	0.01%
Passenger vehicles	20	0.7%	22	0.07%
Buses	2	0.1%	0	
Good vehicles ¹	18	0.6%	18	0.6%
Diesel	2,902	94.3%	3031	94%
Passenger vehicles	175	5.7%	22	0.7%
Buses	13	0.4%	16	0.5%
Goods vehicles ¹	2,714	88.2%	2,993	93%
Hybrid	121	3.9%	129	4.0%
Range extended electric vehicle	121	3.9%	129	4.0%
Passenger vehicle	121	3.9%	129	4.0%
Electric propulsion	8	0.3%	9	0.3%
Battery Electric Vehicle (BEV)	8	0.3%	9	0.3%
Passenger vehicles	8	0.3%	9	0.3%
Non-road Vehicles	1	<0.1%	1	<0.1%
International combustion engines (ICE)	1	<0.1%	1	<0.1%
Petrol	1	<0.1%	1	<0.1%
Marine vessel	1	<0.1%	1	<0.1%

¹ Goods vehicles include brigade vehicles such as firefighting trucks.

Note

Number of vehicles is sourced from Custom Fleet via CFA's Fleet Coordinator

Indicator	2022-23	2023-24
	MJ	MJ
T1 – Total energy used in transportation	88,488,690	70,525,004
Road vehicles	88,488,690	70,525,004
Petrol (Unleaded/Premium)	5,263,413	5,404,114
Petrol (E10)	74,450	88,604
Diesel	83,150,828	65,017,994
Electricity (MWh)	N/A	4
Non-road vehicles	<1	<1
Petrol (Unleaded/Premium)	<1	<1
	t.CO ₂ -e	t.CO ₂ -e
T3 – Greenhouse gas emissions from vehicle fleet	6,215.1	4,951.9
Road vehicles	6,215.1	4,951.9
Petrol (Unleaded/Premium)	355.9	365.4
Petrol (E10)	4.5	5.4
Diesel	5,854.7	4,577.9
Non-road vehicles	<1	<1
Petrol (Unleaded/Premium)	<1	<1

Notes

MJ: Megajoule

t.CO₂-e: Metric tons of carbon dioxide emissions

N/A – not available. Electricity used for charging of electric vehicles is covered by the total electricity consumption and not able to be separated for reporting purposes.

Fuel data (transport) is sourced from Custom Fleet via CFA's Fleet Coordinator; diesel data is sourced from CFA Finance through pre-existing rebate processes to ensure efficiency and accuracy of data

Compliance with DataVic Access Policy

Consistent with the DataVic Access Policy issued by the Victorian Government in 2012, all data tables included in this annual report will be available at www.data.vic.gov.au in electronic format.

Sponsorships

CFA has a Managing Strategic Partnerships and Sponsorships business rule which outlines the processes, procedures and obligations for entering into a sponsorship agreement (including a corporate sponsorship), strategic partnership or fundraising appeals in order to meet financial, strategic and legal requirements. In the 2023-24 financial year, there was nil expenditure on sponsorships.

Employment and conduct principles

CFA is committed to applying merit and equity principles when appointing staff. The selection processes ensure that applicants are assessed and evaluated fairly and equitably on the basis of the key selection criteria and other accountabilities without discrimination.

Carers Recognition Act 2012 (Vic)

CFA has taken all practical measures to comply with its obligations under the Carers Recognition Act 2012.

Local Jobs First Act 2003 (Vic)

In accordance with the requirement of the Victorian Industry Participation Program Act 2003, government agencies are required to include a statement summarising the implementation of the VIPP in annual reports. Financial Reporting Direction 25 specifies that VIPP is to be reported for contracts valued at more than \$3 million in metropolitan areas and \$1 million in regional areas. One contract commenced during 2023-24 in regional Victoria that exceeded \$1 million in value. This was the Safe Working at Heights prop at West Sale Training Campus. Two contracts commenced during 2023-24 in the metropolitan area that exceeded \$3 million in value. These were the Fiskville offsite remediation works and the Next Generation Pumpers program.

The local content (including all labour & materials) for these contracts was in the order of 94 per cent.

Occupational health and safety

Employee incidents and claims

In the past year there has been a reduction in standard time lost claims compared with the previous year, with only a slight increase in time lost claims greater than 13 weeks. CFA continues to focus on improving return to work outcomes for psychological injury claims which account for the majority of premium impacting claim costs. Overall claim numbers continue to remain much lower than the highs seen before the COVID-19 pandemic. The expected increase in claims since COVID-19 has not eventuated.

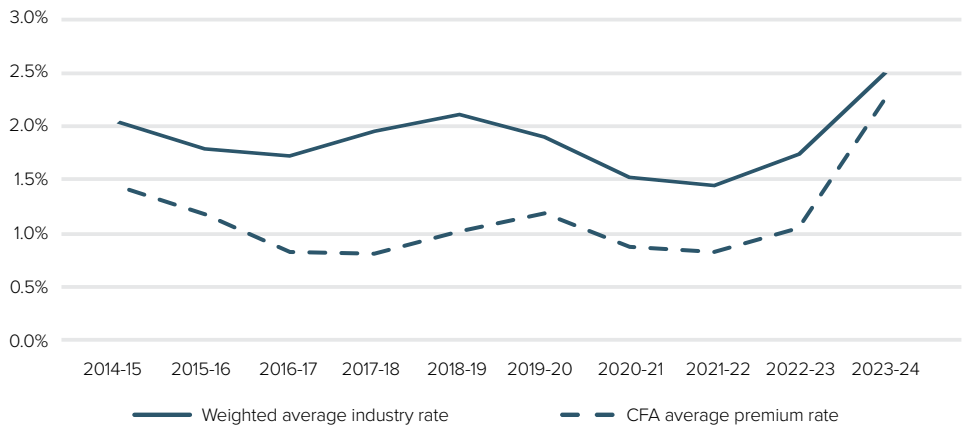
Volunteer incidents and claims

New volunteer time lost injuries were down 40 per cent compared with the previous year, despite a slight increase in overall claims and reported incidents. New physical injury claims outnumbered psychological claims during 2023-24. No injury trends were identified.

Presumptive rights claims are managed by WorkSafe Victoria under a separate policy.

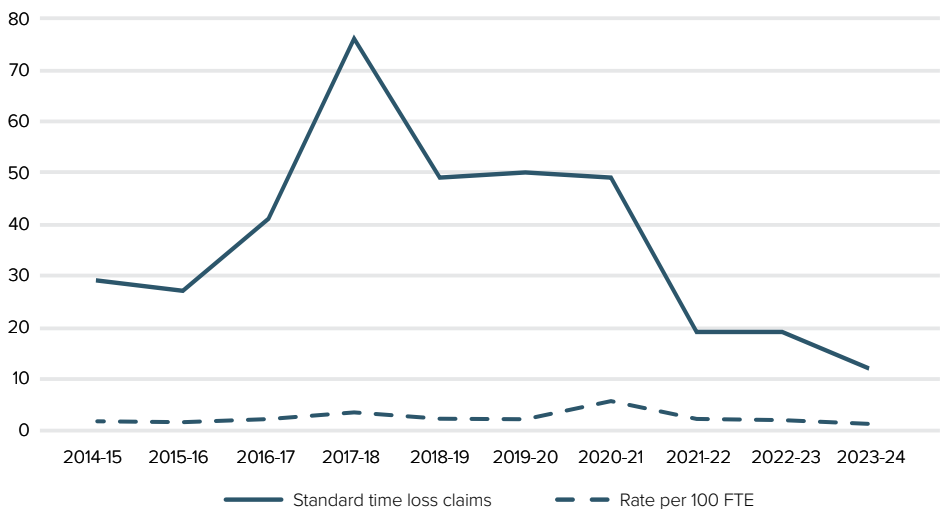
Twenty-six new volunteer presumptive rights cancer claims were submitted to WorkSafe this year. Sixty per cent of new claims related to a diagnosis of prostate cancer. Colorectal cancer claims were the next highest, accounting for 16 per cent.

CFA WorkSafe premium vs industry rate



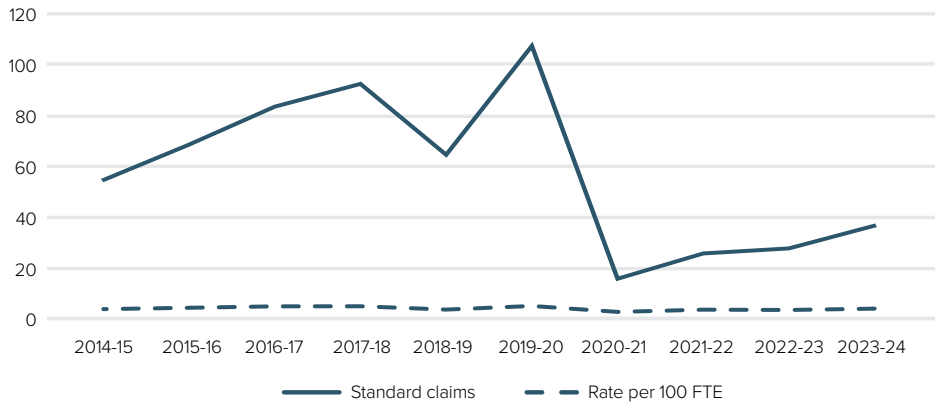
CFA's performance and premium will continue to be impacted by the claims that transferred to Fire Rescue Victoria. This will finish in 2024-25.

Employee lost time claims and rate per 100 FTE



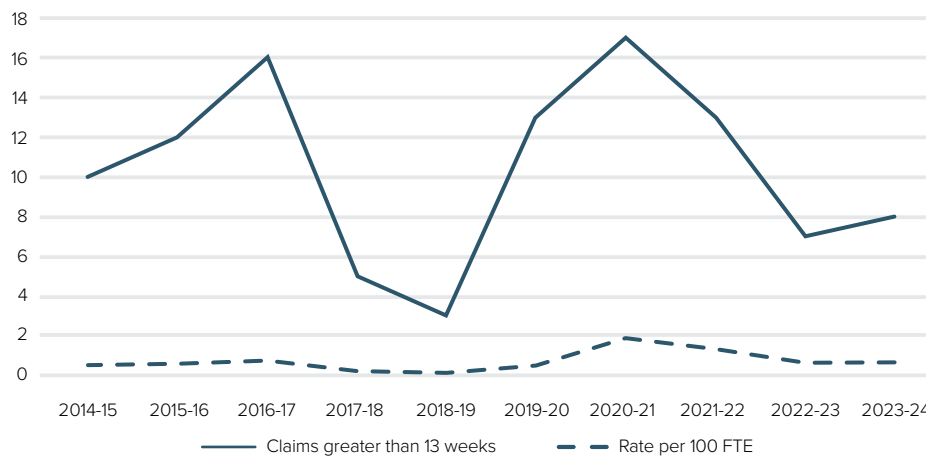
Psychological/mental health injury claims account for 61% of claims that contribute claims costs to the calculation of premium. Thirty percent are made up of physical claims with a small percentage of hearing loss and cancer claims making up the remaining 10%.

Number of standard employee claims and rate per 100 FTE



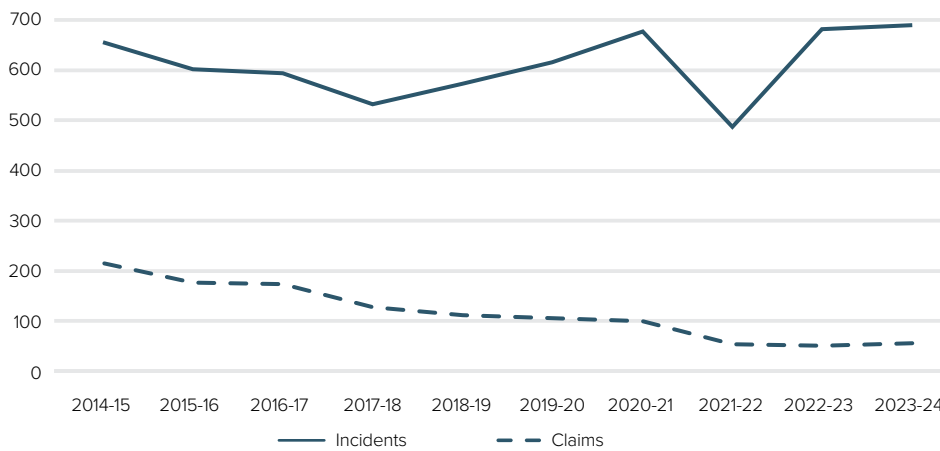
Standard claim numbers have increased by 10 per cent on the previous year, with an increase in physical injuries in the workplace as the workforce returns to office-based activities.

Employee claims with time loss of 13 weeks or greater and rate per 100 FTE



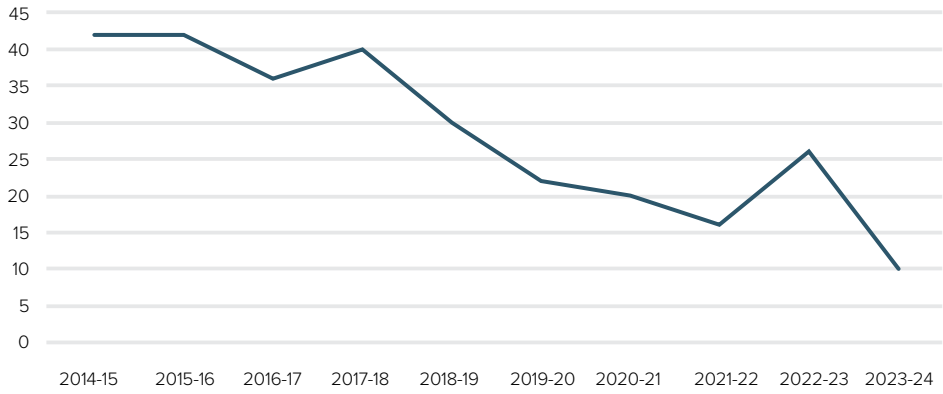
All new claims with compensation greater than 13 weeks for 2023-24 were for psychological injury claims.

Volunteer claims and incident trends (date of injury)



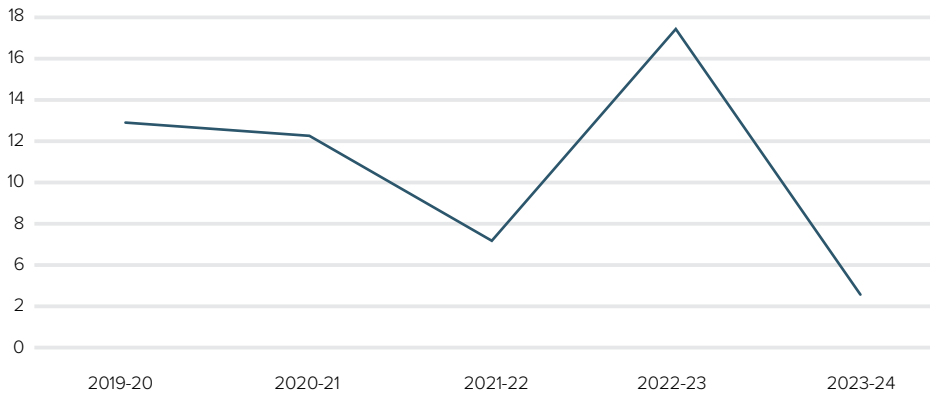
Claim numbers have seen a 13% increase on the previous year, though these numbers are still considerably lower than pre-COVID numbers in 2019-20. Only 5% of new volunteer claims were for psychological injuries.

Volunteer lost time claims (date of injury)



New volunteer time lost injuries were down 40% on the previous year, which was a four-year high.

Volunteer presumptive rights cancer claims



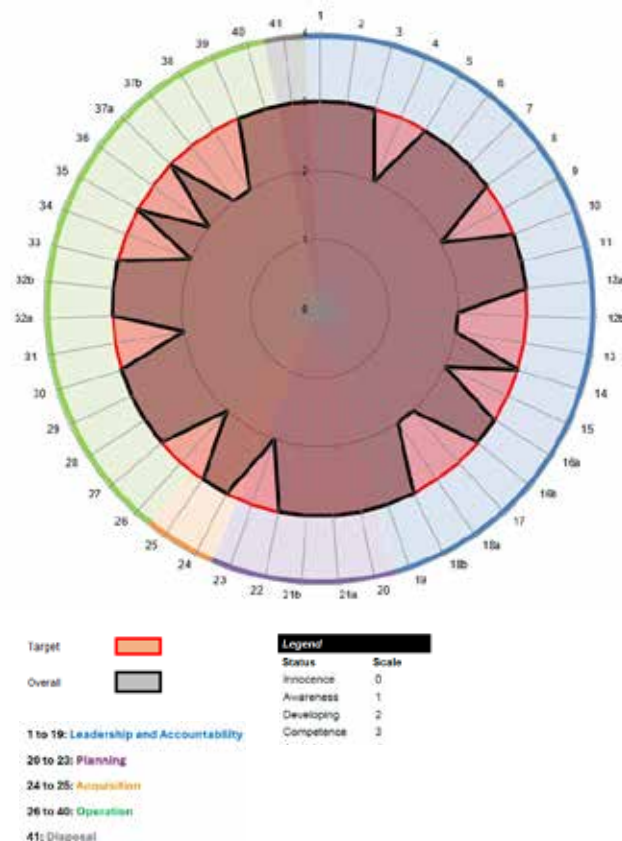
Presumptive rights claims are managed by WorkSafe under a separate policy. New presumptive rights claims continue to be submitted each month. Standard claims are defined by WorkSafe as claims where weekly payments have been made. Medical and like only claims are not included in WorkSafe's figures. In 2023-24 26 new volunteer presumptive rights cancer claims were submitted to WorkSafe. This compares to 24 new volunteer cancer claims in 2022-23.

Maturity assessment of Asset Management Accountability Framework

The Asset Management Accountability Framework (AMAF) is a non-prescriptive, decentralised accountability model for asset management that must comply with 41 mandatory requirements. These requirements can be found on the Department of Treasury and Finance website: www.dtf.vic.gov.au/infrastructure-investment/asset-management-accountability-framework.

An independent assessor evaluated CFA for compliance with AMAF. The results of the maturity assessment ranged from ‘developing’ to ‘competence’ in meeting AMAF requirements. ‘Developing’ means that systems and processes are being effectively implemented with clear links to AMAF requirements, and ‘Competence’ indicates that systems and processes are fully established, consistently applied, and consistently meet AMAF requirements, with a continuous improvement process in place to exceed minimum standards. No material compliance deficiencies were identified.

The number of requirements assessed as compliant that were not compliant in the 2022-23 financial year increased by six. This indicates improvements in the effectiveness of application through the maturing of CFA’s Asset Management System. Notably, the Asset Management Strategy requirements transitioned from not compliant to compliant in 2023-24.



Leadership and accountability (requirements 1-19)

CFA has achieved its target maturity levels for the majority of requirements within this category. CFA has non-material compliance deficiencies in the areas of Governance, Allocating Asset Management Responsibility, Monitoring Asset Performance, Reporting to Government, and Evaluation of Asset Performance. CFA has plans in place or in progress that are designed to increase maturity ratings and achieve sustainable long-term compliance against the requirements within this category. Activities include but are not limited to the revision of CFA’s Asset Management Policy Framework, establishing processes for regular reporting on asset class performance to senior management, and documenting the process to maintain and update forward works plans for asset classes.

Planning (requirements 20-23)

CFA is progressing towards its target maturity levels for the requirements within this category. CFA has non-material compliance deficiencies in Risk Management and Contingency Planning. Activities underway to increase maturity ratings against the requirements within this category include documenting a procedure that provides guidance on the process and responsibilities for identifying and escalating details of any assets at risk of critical service failure, including the status of mitigation actions.

Acquisition (requirements 24 and 25)

CFA has met its target maturity levels for the requirements within this category. CFA is compliant within this category.

Operation (requirements 26-40)

CFA has achieved its target maturity levels for the majority of requirements within this category. CFA has non-material compliance deficiencies in the areas of Monitoring and Preventative Actions, Asset Maintenance, and Information Management. Activities to increase maturity ratings against the requirements are underway, including updating CFA’s SAP computerised maintenance management system to enhance CFA’s asset categorisation, information, monitoring, and preventative action capabilities.

Disposal (requirement 41)

CFA has met its target maturity levels for the requirements within this category. CFA is compliant within this category.

Disclosure Index

Compliance with statutory disclosure requirements

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