

Annual Report

Working together
to protect life and
property

23

24

Disclosure guide

Throughout this document you will see tags relevant to different disclosures. As a statutory authority, Fire Rescue Victoria (FRV) has an obligation to disclose certain things to meet legislative requirements. These tags look like this example:

 FRD 25

You can find a disclosure index on page 175.

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Acknowledgement

FRV proudly acknowledges the Traditional Owners of Country throughout Victoria. We pay our respect to Elders past and present. We recognise their continuing connection to lands, waters and cultures.

Accessibility

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About the cover

The silhouette of buildings are intended to resemble charts, while the colours illustrate both FRV and fire, their intertwined relationship. The reflection of the buildings in the lower half lends form and perspective and is a metaphor that reflects the passing of the year.

Design

Vetro

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Declaration

SD5.2.3

The Hon. Vicki Ward MP
Minister for Emergency Services
Level 26, 121 Exhibition Street
Melbourne Vic 3000

Dear Minister

I have much pleasure in submitting Fire Rescue Victoria's 2023–24 Annual Report for the year ending 30 June 2024, in accordance with the *Financial Management Act 1994* (Vic).

A handwritten signature in blue ink that reads "Gavin Freeman" followed by a horizontal line.

Gavin Freeman AFSM
Commissioner
Fire Rescue Victoria

7 February 2025

Snapshot

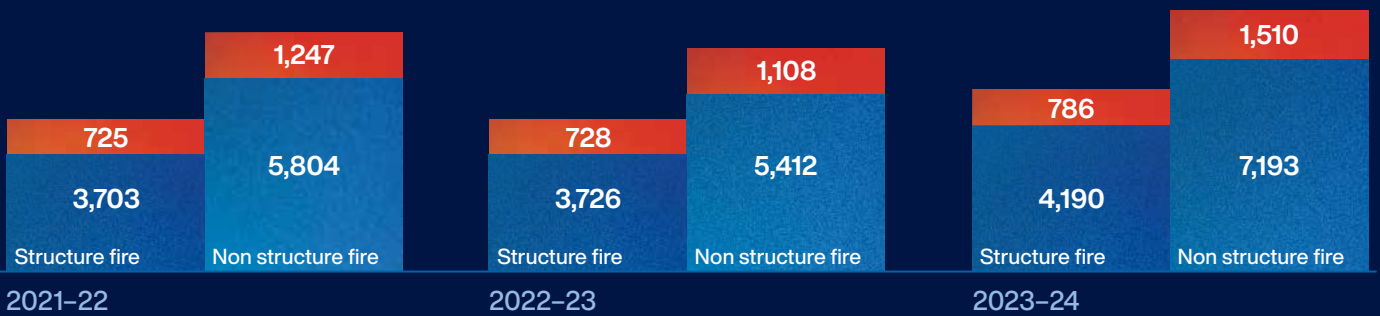
fires
13,679

↑ 2,705 more fires than last year

FRV observed a **24.6%** increase in the number of fires we responded to. This included an **11.7%** increase in structure fires and a **33.5%** increase in non-structure fires. There were 73,096 incidents during the year and increases in all incident types other than Emergency Medical Response, which dropped **11.1%**. See page 20 for further details.

Number of fires attended by FRV (inside and outside FRV districts)

■ Inside FRV districts ■ Outside FRV districts



94.9%

of Emergency Medical Response incidents responded to within the standard of

9 minutes 12 seconds

↑ 1.6 percentage points from last year

2022-23: 93.3% 2021-22: 93.8%

86.0%

of structure fires responded to within the standard of

7 minutes 42 seconds

↑ 2.3 percentage points from last year

2022-23: 83.7% 2021-22: 88.2%

FRV responded to 90% of incidents in 2023-24 within 8 minutes and 43 seconds. This is a nine second improvement on the prior year. See page 12 for a diagram and further discussion of response performance.

Key achievements and highlights

28

new firefighting vehicles in the pipeline, including **23** in the build stage and a further five announced in the **2024-25** Victorian Budget

242

employees working in the Country Fire Authority (CFA) as part of an ongoing agreement to support and protect communities

Deployed

crews to support fire and rescue services interstate in November 2023 including:

- 1 air attack supervisor to NSW
- 16 planning, logistics, administrative and aviation roles to Queensland

219

women firefighters. **202** in **2022-23**. FRV is improving diversity through recruitment. **5.8%** of firefighters are women

405

personnel deployed to regional Victoria to support CFA and other agencies over the summer fire season, including **162** firefighters in strike teams

Restored

and improved information technology systems following the December **2022** cyber-attack, including restoration of the Station Turn-out System and Australian Incident Reporting System (AIRS)

Of the emergency incidents that FRV attended in 2023–24, 33.6% were fires and 16.5% were Emergency Medical Response. The remainder were rescues, hazardous chemical spills and industrial accidents.

Specialist response capabilities



<p>Road rescue</p> <p>Remove people from vehicles involved in accidents using equipment such as hydraulic pinch and cutting tools.</p>	
<p>High angle rescue</p> <p>Rescue people trapped at height or below the ground, including cliffs, tall buildings, bridges, towers or other elevated structures.</p>	
<p>Emergency Medical Response</p> <p>Response to Triple Zero calls for unconscious, not breathing or no pulse in addition to Ambulance Victoria.</p>	
<p>Remote piloted aircraft</p> <p>Drones for thermal imaging and live streaming during rescues, chemical incidents and major fires.</p>	
<p>Marine</p> <p>Swift water and flood rescues, ship/dock fires, chemical spills on ships and in ports.</p>	
<p>Urban search and rescue</p> <p>Response to major structural collapses and natural disasters. People and animal rescue.</p>	
<p>Hazmat</p> <p>Scientific advisors assist hazmat crews with fires, chemical spills and chemical-related emergencies.</p>	
<p>Impact assessment</p> <p>Supporting state recovery activities during a major emergency</p>	

Support for State Emergency Management

FRV is a key agency under the State Emergency Management Plan (SEMP) and plays a critical role in providing support and resourcing for emergencies that require multi-agency response. In addition, regional Local Mutual Aid Plans (LMAPS) require FRV to provide incident management personnel for specific events.

Accredited state response controllers work to manage emergencies such as major fires, building collapse, floods and storms. These incidents can include warlike acts or terrorist incidents. Under the SEMF there are three levels of incidents, with Level 3 incidents being the highest. These incidents have high complexity, protracted duration, multiple incident areas and the potential to become a state of emergency or lead to a declaration of a state of disaster. FRV contributes 38 Level 3 Accredited Incident Controllers to the overall target of 70 for the Department of Justice and Community Safety.

Only the most senior and experienced professionals acquire these qualifications and are typically Assistant Chief Fire Officers, Deputy Fire Rescue Commissioners or the Fire Rescue Commissioner. These controllers are appointed to work as incident controllers, regional controllers or state controllers. They are part of a 24/7 roster to ensure there are always sufficiently trained staff on call. Incident controllers may work out in the field, at an emergency, or from the state control centre or their own agency to coordinate emergency services.

Commissioner's foreword

Working together to protect life and property

► FRD 22

In a world where emergencies can happen at any time, the strength of our response lies in people working together to protect life and property. The past year has highlighted the importance of collaboration within Fire Rescue Victoria (FRV) and across our partner agencies, to keep communities safe.

Driving this collaboration is the outstanding professionalism of FRV's dedicated firefighters, corporate, technical, workshop and administrative employees. They are all working tirelessly to deliver an exceptional service to the community and this Annual Report celebrates their achievements.

Victoria has a strong complementary fire and rescue force that is well prepared to respond when needed. While there are clear fire district boundaries in place, the state's firefighting resources are not bound to the distinction between city and country. Victorians, regardless of where they live, can rely on interagency cooperation to deliver the best fire and emergency service response.

This report demonstrates our resolve to place targeted resources, support and equipment in the hands of our firefighters. Our training capability is world-class and is preparing our firefighters to face the extraordinary challenges ahead. We are also embracing new technologies and ways of working to ensure safety continues to be at the forefront of everything we do.

Firefighters respond to a broad range of incidents requiring a breadth and depth of technical skills and specialist expertise. In the past year, FRV responded to 73,096 incidents, an 8.8% increase compared to the previous year. Fires accounted for 33.6% of emergency incidents (29.7% in 2022–23), while Emergency Medical Response, hazardous material incidents and rescues accounted for the remainder.

Non-structure fires increased significantly, by 33.5%, partly due to lithium ion battery fires (see page 20). Emergency Medical Response decreased by 11.1%, following the end of the COVID-19 pandemic.

The fire season of 2023–24 resulted in substantial bushfires in the Gippsland, Grampians and Ballarat regions. FRV supported our Country Fire Authority (CFA) colleagues with strike teams and incident management capability.

Climate change is bringing more extreme weather conditions. Higher temperatures, extended periods of reduced rainfall and strong winds result in longer, more intense fire seasons. The weather is a major contributor to bushfire risk and severity, and the average number of elevated fire weather days is increasing, which is beyond the control of our firefighters. This is our reality.

In parallel, each year, an average of 18 people lose their lives in house fires, and many more are seriously injured. Victorians must never lose sight of the year-round fire risks. Fire preparedness is a shared responsibility.

I am privileged to be leading FRV at a time when we are making a significant investment in the development of our workforce. We can be proud that our people are not only making a lasting and positive impact on the communities we serve today, but they are also helping us leave FRV in better shape for generations to come.

Of the achievements this year, I am very pleased to see an increase in the number of women firefighters. While we have much more work to do across emergency services to both attract and retain women, we now have 219 women firefighters – an increase of 17 on last year. I look forward to reporting further progress on our efforts to build a workforce that better reflects the diversity of the communities we serve.

In this annual report, we recognise our collective commitment and dedication to protecting life and property.

Fire services globally are observing major growth in battery-related fires. FRV is currently responding to almost one fire per day caused by lithium ion batteries – a trend that is likely to increase. While this technology has many benefits when used correctly, we are particularly concerned about fires connected with light electric vehicles such as e-scooters and e-bikes.

FRV is educating Victorians to reduce the risk of lithium ion battery fires by providing advice on safe charging and storage. We continue to advocate for measures to address this emerging issue, including working with our interstate counterparts on policy and regulatory reform. You can find further details on this topic on page 32.

In 2023–24, FRV finalised the order for an electric pumping appliance (fire truck). The Electric Vehicle for Incident and Emergency (EVIE) has been built to FRV specifications and combines the latest innovative firefighting equipment and technology in a high-performing zero emissions vehicle. As a first for FRV, and only the second fully electric fire truck in Australia, EVIE will be a valuable addition to Victoria's firefighting fleet and allow firefighters to safely trial this new technology.

All these achievements and milestones are connected to Victoria's Fire Services Reform. Change of this magnitude is not without challenges, complexities, and at times tension. There are moments when the path forward seems unclear, however, it is precisely in these times that we must remember the greater purpose we serve – working together to protect life and property.



Gavin Freeman AFSM
Commissioner
Fire Rescue Victoria



Section 01



01

Year in review

Our vision

Safer and more resilient communities supported by a modern, professional and inclusive fire and rescue service.

Purpose, functions and objectives

► FRD 22

FRV is a statutory authority established in Victoria by the *Fire Rescue Victoria Act 1958* (Vic). Our functions, under the *Fire Rescue Victoria Act 1958*, are to:

- provide fire suppression and prevention services
- provide emergency prevention and response services
- implement the fire and emergency services priorities of the Government of Victoria
- provide operational and management support to the Country Fire Authority (CFA) including support to maintain, strengthen and encourage the capability of volunteers.

Our purpose is to keep Victorian communities safe. We achieve this by:

- delivering safe and sustainable fire and rescue services to the communities we serve
- collaborating and coordinating with CFA and other partner emergency services agencies to best meet the safety needs of the Victorian community
- driving systemic change to the built environment through reforms to building design, regulations and legislation
- educating the community through fire prevention programs that improve community safety and build resilience.

Our service delivery, enabling functions and whole of sector approach converge to protect the lives and properties of Victorians.

As an emergency responder, we provide services to Victorian communities in times of crisis or disaster, responding to fires, complex technical rescues, road crashes, emergency medical calls, maritime emergencies and hazardous material incidents. FRV trains and maintains several specialist response teams to be prepared to respond to these different types of emergencies.

We provide operational and management support to CFA to deliver its services within the country area of Victoria (see 'FRV employees working in CFA' on page 14 for details). FRV is also empowered to respond to requests from other states and territories, including outside of Australia, for assistance in preventing or suppressing fires or protecting life and property in those jurisdictions.

Objectives

FRD 8, RECOMMENDATION 15, PAEC REPORT 118

Under the *Fire Rescue Victoria Act 1958*, our objectives are to:

- contribute to a whole of sector approach to emergency management (this includes working with CFA, Emergency Management Victoria, Victoria Police, Ambulance Victoria, Victoria State Emergency Service, Forest Fire Management Victoria, Triple Zero Victoria and other government and non-government agencies that provide emergencies services)
- promote a culture within the emergency management sector of community focus, interoperability and public value.



Direct costs attributable to machinery of government changes

► RECOMMENDATION 39, PAEC REPORT ON THE 2015–16 BUDGET ESTIMATES

There were no direct costs attributable to machinery of government changes that have been incurred by FRV for inclusion in our annual report for the purposes of section 53(1)(b) of the *Financial Management Act 1994*.

Performance against output performance measures

► 2023–24 BUDGET PAPER NO. 3 SERVICE DELIVERY, FRD 22

The Victorian Government has set performance measures for FRV in the *Victorian Budget 2023–24*. These relate to fire containment and response times.

We were unable to report on fire containment for the whole of the 2022–23 and 2023–24 periods due to a cyber-attack in December 2022 which led to some data reporting systems being temporarily unavailable. However, at the time of publishing this report we recovered these systems and expect to be able to report on fire containment for the whole year in next year's Annual Report. Our target is to contain structure fires to the room of origin at least 80% of the time.

Response time performance

This target refers to the proportion of times FRV achieved the service delivery standard to respond to incidents. The service delivery standard is the time for FRV to arrive on scene, from when we are dispatched by Triple Zero Victoria.

Proportion of incidents which met service delivery standard response times

Incident type	2023–24 target	2023–24	2022–23	2021–22	Service delivery standard
Structure fire	90%	86.0%	83.7%	88.2%	7 minutes and 42 seconds
Emergency Medical Response	90%	94.9%	93.3%	93.8%	9 minutes and 12 seconds
Other incidents	90%	81.8%	79.5%	82.2%	7 minutes and 42 seconds
All*	90%	83.5%	81.6%	84.1%	

* Road crash rescue response is included within 'All' response performance.

This is not available separately due to the cyber-attack. FRV expects this to be available for reporting in 2025–26.

Resumption of AIRS reporting

► RECOMMENDATION 17, PAEC REPORT ON 2013–14 AND 2014–15 FINANCIAL AND PERFORMANCE OUTCOMES

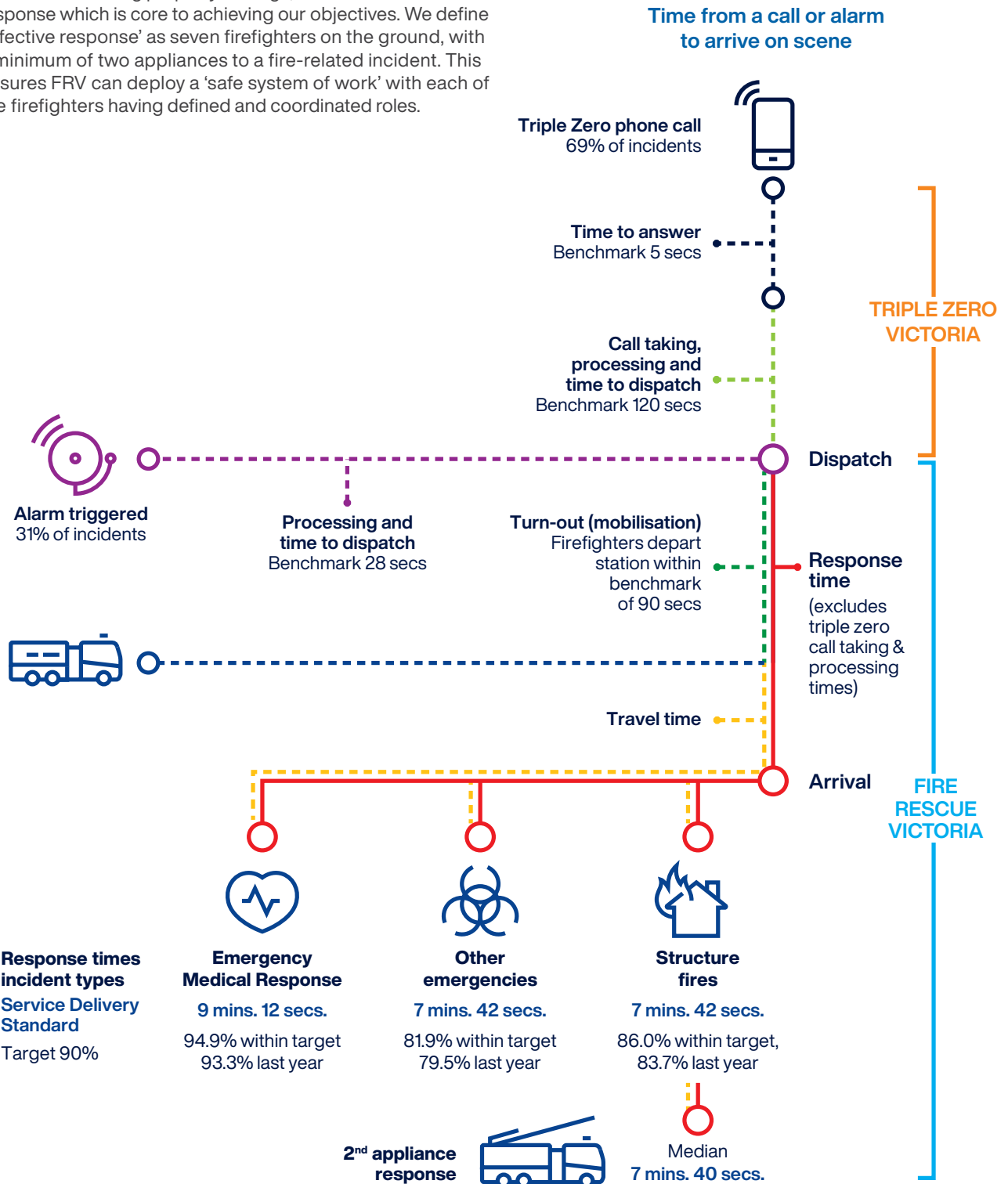
FRV restored the Australian Incident Report System (AIRS) in May 2024 following the cyber-attack. This was an important milestone as this is the system that firefighters use after an incident to validate and record details such as incident type and cause.

Importantly, this resumption means that in future annual reports, we will be able to report on other measures such as 'structural fire confined to room of origin' and 'road crash rescue', which have not been reported since 2021–22. While FRV has some data for the 2022–23 and 2023–24 periods it cannot provide annual figures, nor can this data be retrospectively collected or reported.

Response times

Of the incidents routed through Triple Zero Victoria, to which we respond, 69% came from Triple Zero calls and 31% came from automated alarms. Triple Zero phone calls also include other sources such as notifications from passers-by, radio and other emergency services providers. Most automated alarms are from fire indicator panels in alarmed premises.

While rapid response is crucial for reducing injuries, saving lives and minimising property damage, it is the nature of that response which is core to achieving our objectives. We define 'effective response' as seven firefighters on the ground, with a minimum of two appliances to a fire-related incident. This ensures FRV can deploy a 'safe system of work' with each of the firefighters having defined and coordinated roles.



Employees, infrastructure and fleet

Staff, infrastructure and appliances	2023-24	2022-23	2021-22
Operations employees (firefighters)	3,998	3,836	3,888
Corporate and technical employees	743	721	628
Stations	85	85	85
Light vehicles	687	646	626
Pumping appliances (fire trucks)	156	156	151
Aerial appliances	25	25	23
Specialist appliances	31	34	35
Fireboats	10	10	10
Technical operation pods	28	28	28

Staff numbers are the headcount of all employees at the last pay period in June. See the 'Workforce data' section for a breakdown of headcount versus full-time-equivalent, gender and age. Aerial appliances include ladder platforms, telebooms, water towers and pumper platforms. Specialist appliances include breathing apparatus, hazardous materials, modular transporter, decontamination, urban search and control unit. See 'Fleet' section on page 41 for more detail.

Firefighter recruitment

In 2023-24 FRV conducted two firefighter recruitment campaigns. There were eight recruit courses with 240 participants. Our most recent campaign was in May 2024 and used media, stakeholder engagement and advertising to reach specific audiences with the aim to increase the diversity of recruits. The target audience included women, Aboriginal and Torres Strait Islander communities, bilingual Victorians and people in regional locations where it has been traditionally more difficult to fill firefighting positions. Approximately 16% of the applications were from women, 12% were from applicants who spoke a second language, and almost 2% identified as an Aboriginal or Torres Strait Islander person. FRV will continue to strengthen our focus on supporting women firefighting applicants and engaging with diverse communities to further increase these numbers over the coming years.



Some of the graphics shared on social media during the May 2024 recruitment campaign

FRV employees working in CFA

FRV and CFA have an ongoing arrangement which embeds FRV staff within CFA – a component of the Victorian Government’s Fire Services Reform. This agreement ensures CFA has command and other staff who can support the organisation. Staff in these roles have knowledge of both FRV and CFA operational practice as well as established relationships in both organisations.

In addition to this, we routinely assist CFA in the normal course of operations and vice versa. It is both normal and intended operational practice for both CFA and FRV to work together to protect life and property, particularly in areas where district boundaries meet as both organisations can readily deploy firefighters. In 2023–24, FRV:

- issued 390 memorandums advertising vacant and unrelieved positions in CFA
- conducted over 40 interviews
- processed over 1,000 staff movements to fill vacancies and backfill unrelieved roles
- conducted three Commander Secondment Courses, providing 90 additional FRV senior station officers and commanders with qualifications to take up roles in CFA.

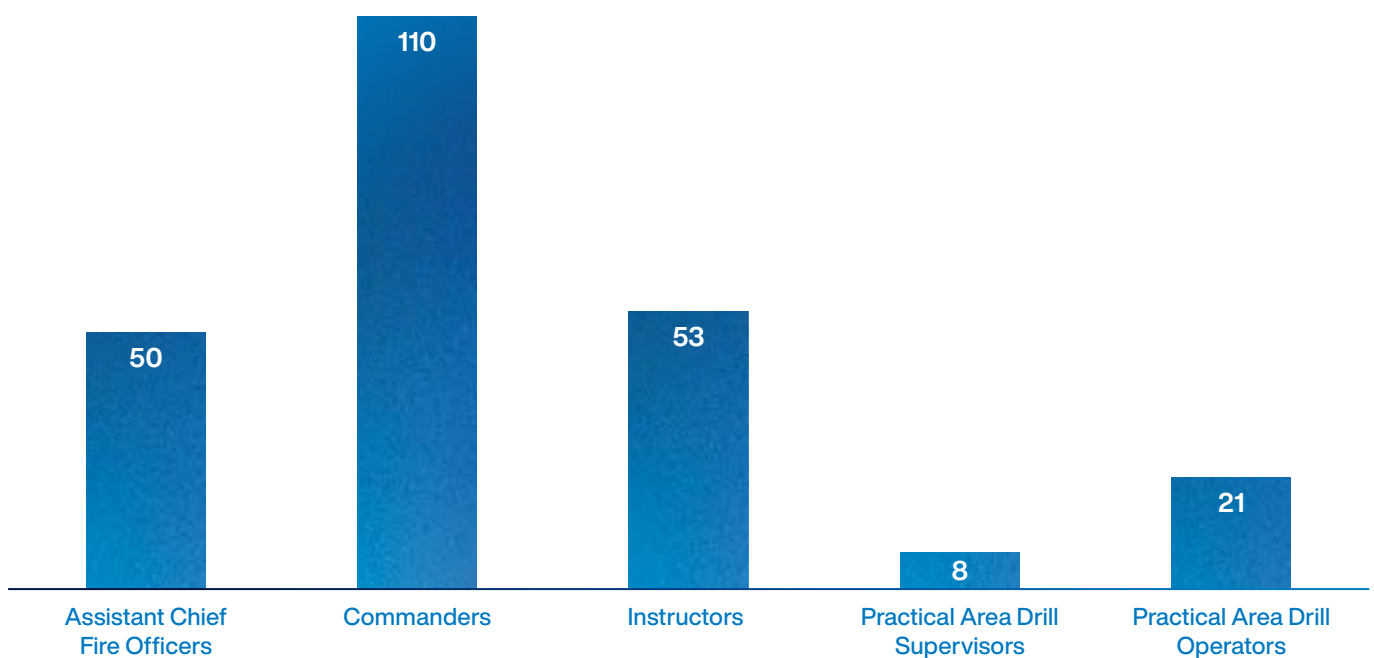
FRV staff working in CFA summary

	2023–24	Change	2022–23	2021–22
FRV staff working in CFA	242	↓ 7.6%	262	240
Proportion of FRV’s staff working in CFA	6.1%	n/a	6.8%	6.2%

Proportion of FRV staff working in CFA based on headcount of operational staff at 30 June 2024.

FRV staff working in CFA by role

■ 2023–24



Where we work

We deliver services to communities across Melbourne and Victoria's major regional centres. Our geographic footprint is aligned with Victoria's regional boundaries under the State Emergency Management arrangements. This provides the platform for integrated emergency management planning at local, municipal, regional and state levels. We regularly provide services outside of these districts, for example, assisting CFA with bushfires and rescues, or the Victoria State Emergency Service with floods and storms in country areas of Victoria.

We also play a role in Victoria's State Control Centre and regional control centres. In these centres, command staff from all agencies work together on emergencies across Victoria. In addition to our emergency services partners we collaborate with state and local government agencies, including Energy Safe Victoria, WorkSafe Victoria, Environment Protection Authority Victoria and local councils to strengthen statewide emergency planning and preparation.

A growing population

Population density is a driver of emergency incidents. For each increase in population in an area, the number of incidents FRV attends increases. For this reason, FRV's stations are located, as best as possible, close to (or with easy access) densely populated areas. In greater Melbourne FRV has 68 stations where the population density is 521.5 persons per square km. In regional Victoria, where the population density is 7.4 persons per square km, FRV has 17 stations, five of which are in the Greater Geelong area.¹

Victoria's population increased 2.7% to 6.8 million in 2023 and it is not slowing down.² The Victorian State Government projection of population and households, *Victoria in Future*, shows Victoria remains the fastest-growing state in the country with our population expected to reach 8.4 million by 2026 and 10.3 million by 2051. This will include a further 1.5 million additional households and 1.6 million dwellings.³


In Melbourne, most of the growth will be within 80km of the city centre, with more growth in western and northern Melbourne than elsewhere. Established areas, particularly in eastern Melbourne, will grow significantly less.

FRV anticipates major projects such as the Suburban Rail Loop, Metro Tunnel and Airport Rail will have a significant impact on service delivery. This will include a demand for our services during construction and, upon their completion, demand for services as more people move to areas serviced by these major transport corridors.

FRV will need to adapt to this growth. The FRV boundary is determined by the Emergency Services Minister, following a review by the Fire District Review Panel, which is independent. The most recent review commenced on 1 July 2020 and is now complete. The findings were provided to the Minister in June 2024 who will make a final decision on any changes to districts.

Incidents attended by district



 **65,035 incidents attended within FRV districts (89%)**

Within FRV's districts, **62%** of incidents occurred in residential locations and **38%** in non-residential locations.

 **8,061 incidents attended outside FRV districts (11%)**

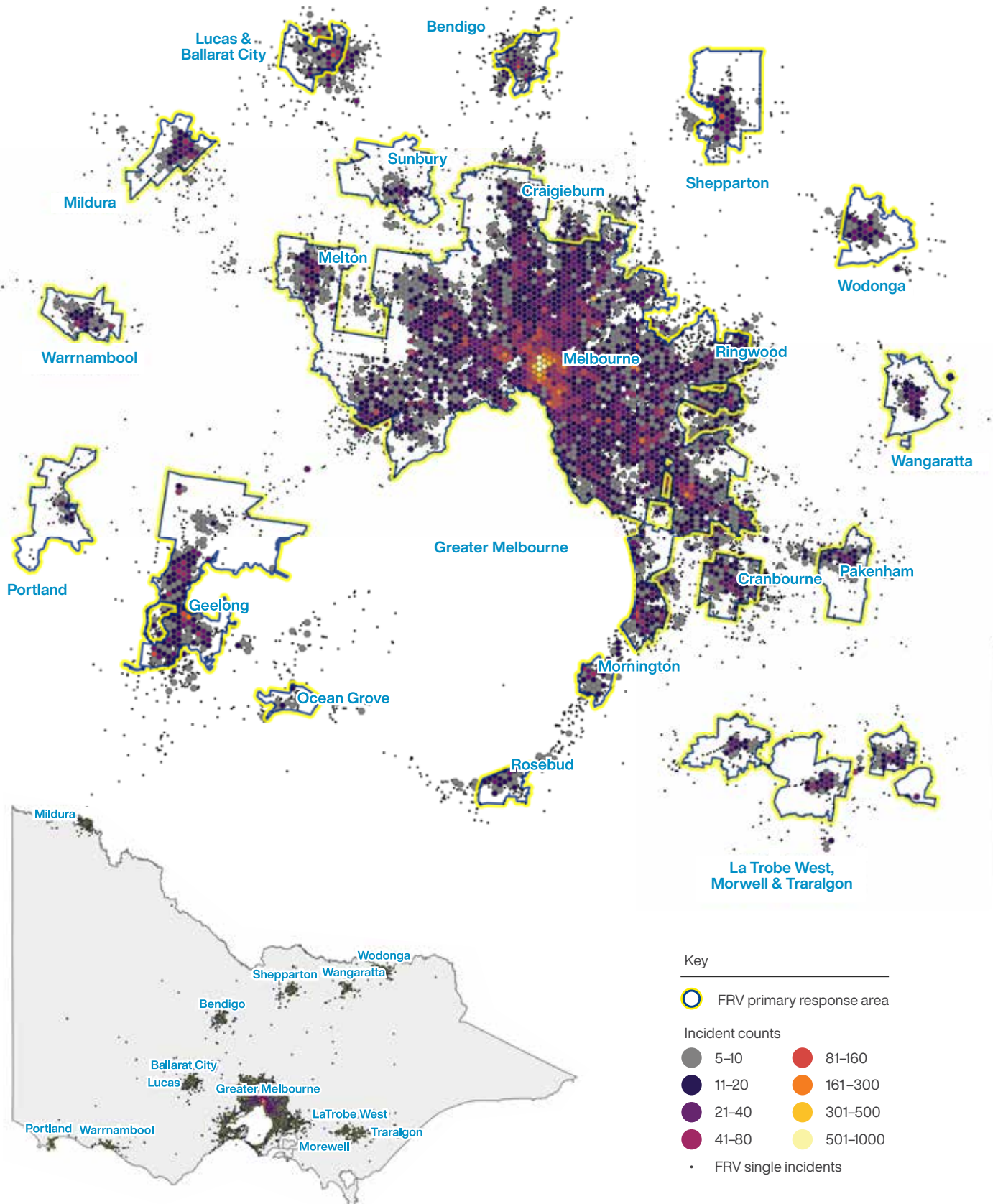
1 Forecasting Population Demand, May 2024

2 Australian Bureau of Statistics, National, state and territory population, June 2023 released 14 Dec 2023.

3 Department of Transport and Planning, *Victoria in Future* 2023 Report, September 2023.

FRV's response footprint

This map includes all incidents attended by FRV, both inside and outside FRV districts, regardless of which emergency service was first on scene.



Our Strategic Plan 2022–32

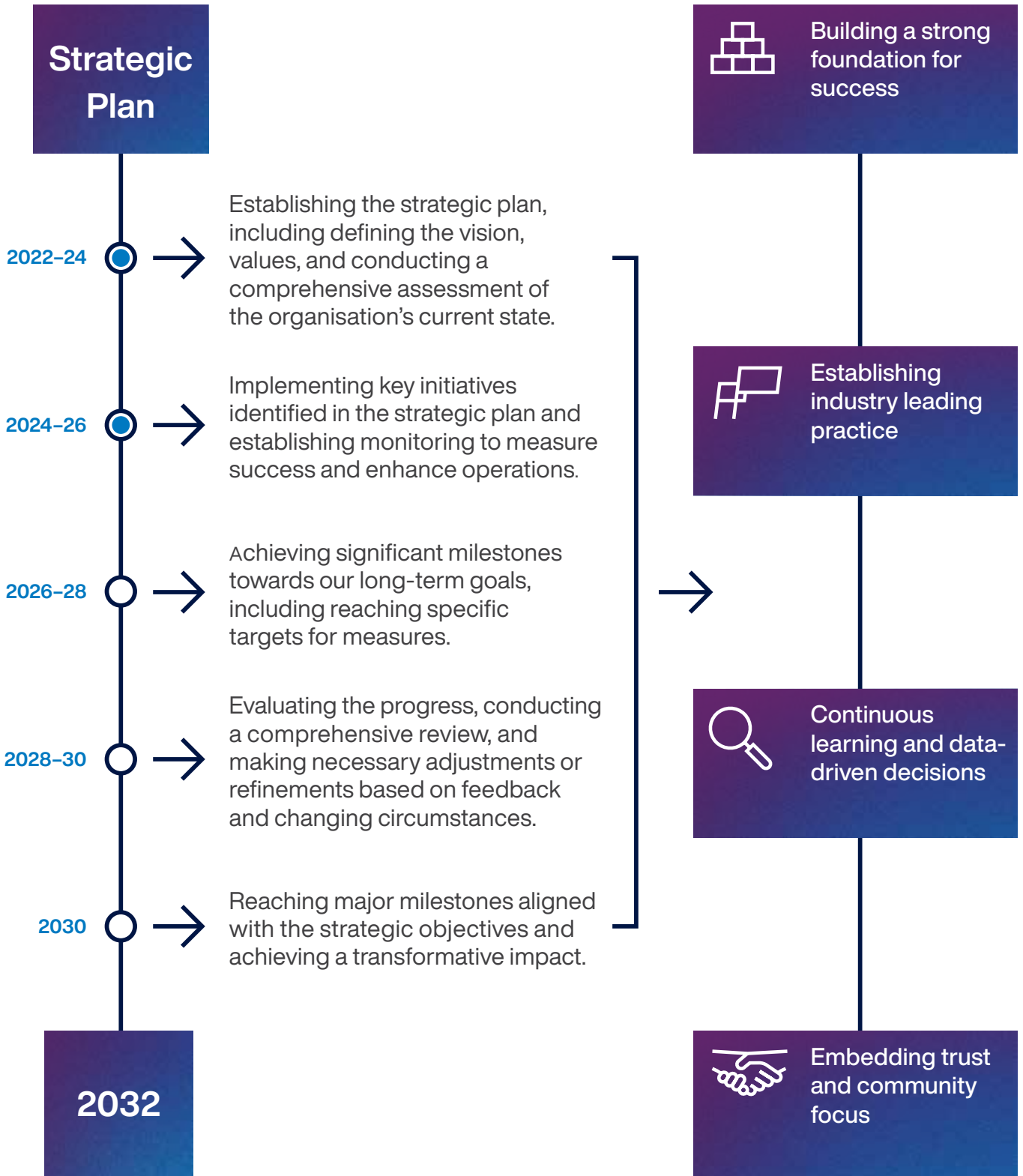
FRV continues to progress our Strategic Plan 2022–32 and work towards achieving our strategic pillars. The following drivers for change in our strategic and operating context will continue to influence and shape the strategic choices we make between now and 2032.

<p>A changing context for the communities we serve</p> <ul style="list-style-type: none"> • Climate change and extreme weather • Increasing population density • Diverse and unique communities • Government’s fiscal strategy • Changing land use 	<p>Leading fire and rescue services</p> <ul style="list-style-type: none"> • Embrace new technologies and ways of working • Strengthen relationships within the emergency management sector • Build a diverse and inclusive workplace • Be accountable to the community and stakeholders 	<p>Creating our unique culture</p> <ul style="list-style-type: none"> • Foster a diverse suite of skillsets • Integrate technology across the organisation • Modernise internal operating environment • Provide a place of work that people aspire to join
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Strategic pillars

<p>01 Partnering effectively</p>	
<p>02 Culture of support</p>	
<p>03 Modernising for better outcomes</p>	
<p>04 Building community resilience</p>	
<p>05 Delivering fire and rescue excellence</p>	

Strategic Plan



Operations performance

Reform progress

FRV provides progress reports to the Fire Services Implementation Monitor (FSIM) quarterly. FSIM looks at the effectiveness of Fire Services Reform activities and provides an independent assessment of progress for both FRV and CFA. 2023–24 concludes year four of the Year Two to Five Fire Services Reform Implementation Plan.

Outcomes Framework key indicators

FRV's Outcomes Framework is periodically revised as we determine what outcomes are meaningful indicators and measures. We have 10 outcome statements with at least one indicator and one measure per statement. We report a total of 36 measures against 26 indicators. Highlights from these indicators are provided on this page. These illustrate the progress we have made in implementing the Fire Services Reform and demonstrate the link with our Strategic Plan. Quarterly and annual FSIM reports can be downloaded from vic.gov.au/fsim-publications.

Highlights






- Both structure and non-structure fire incidents in the FRV district increased. Non-structure fires increased significantly from 5,412 in 2022–23 to 7,193 in 2023–24. Structure fires also increased, reaching a total of 4,190 in 2023–24, up from 3,726 the previous year.
- Operational fleet availability exceeded the target of 85%.
- The overall turnover rate for operational firefighters decreased slightly, from 2.89% in 2022–23 to 2.36% in 2023–24. There was also a slight decrease in overall employee turnover from 4.96% in 2022–23 to 4.61% in 2023–24.
- FRV has been successful in the recruitment and retention of women firefighters. A total of 19 women firefighters were recruited compared to 7 recruits in 2022–23. FRV maintained a 100 per cent retention rate for recruits.
- The number of engagements with Local Government Areas significantly increased from 171 engagements in 2022–23 to 333 in 2023–24. This demonstrates a strengthened focus on community outreach and collaboration with local governments, which is crucial for proactive risk management and emergency preparedness.
- Emergency Medical Response has exceeded the service delivery standard response time of 9 minutes and 12 seconds for the sixteenth consecutive quarter.
- The number of Fire Ed (a fire safety program for children) and risk reduction program sessions delivered to the community has increased significantly. A total of 718 sessions were delivered during 2023–24 compared to 320 delivered in 2022–23.
- 2,600 people completed the FRV/CFA fire safety eLearning module, an increase of 35% on the previous year.
- There was a 40% increase in the number of unique visits to FRV's Home Fire Safety webpages.
- 415 staff were engaged in community recovery activities following a disaster or emergency incident in 2023–24, an increase of 32% on the previous year 2022–23.



Operations performance (continued)

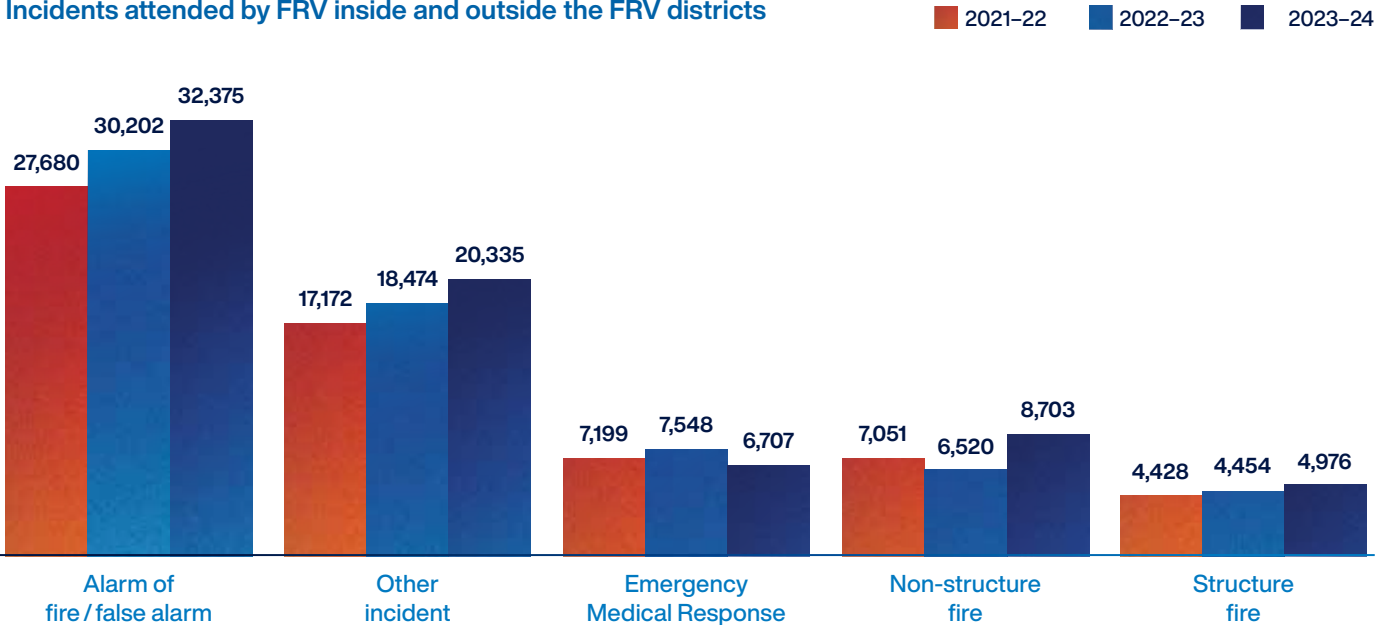
Key metrics

Incidents by type

	District	2023–24	% change	Proportion of emergency incidents	Proportion of TOTAL	2022–23	2021–22
Emergency Medical Response 	Inside FRV	6,013	-11.1%	14.8%	8.2%	6,761	6,494
	Outside FRV	694	-11.8%	1.7%	0.9%	787	705
	Subtotal	6,707	-11.1%	16.5%	9.2%	7,548	7,199
Non-structure fire 	Inside FRV	7,193	32.9%	17.7%	9.8%	5,412	5,804
	Outside FRV	1,510	36.3%	3.7%	2.1%	1,108	1,247
	Subtotal	8,703	33.5%	21.4%	11.9%	6,520	7,051
Other incidents 	Inside FRV	17,895	9.7%	43.9%	24.5%	16,306	15,091
	Outside FRV	2,440	12.5%	6.0%	3.3%	2,168	2,081
	Subtotal	20,335	10.1%	49.9%	27.8%	18,474	17,172
Structure fire 	Inside FRV	4,190	12.5%	10.3%	5.7%	3,726	3,703
	Outside FRV	786	8.0%	1.9%	1.1%	728	725
	Subtotal	4,976	11.7%	12.2%	6.8%	4,454	4,428
Total emergency incidents	Inside FRV	35,291	9.6%	86.7%	48.3%	32,205	31,092
	Outside FRV	5,430	13.3%	13.3%	7.4%	4,791	4,758
	Total	40,721	10.1%	100.0%	55.7%	36,996	35,850
Alarm of fire / false alarm 	Inside FRV	29,744	6.9%	n/a	40.7%	27,814	25,371
	Outside FRV	2,631	10.2%	n/a	3.6%	2,388	2,309
	Subtotal	32,375	7.2%	n/a	44.3%	30,202	27,680
TOTAL	Inside FRV	65,035	8.4%	n/a	89.0%	60,019	56,463
	Outside FRV	8,061	12.3%	n/a	11.0%	7,179	7,067
	TOTAL	73,096	8.8%	n/a	100.0%	67,198	63,530

This table includes all incidents attended by FRV, regardless of whether it was inside or outside FRV districts and which emergency service was first on scene.

Incidents attended by FRV inside and outside the FRV districts



FRV responds to all alarms of fire / false alarms. Upon arrival FRV determines the nature of the incident. These incidents may be categorised as false alarms and can include technical faults of fire indicator panels (eg technical, environmental, human-error), malicious/prank calls and good-intent calls.

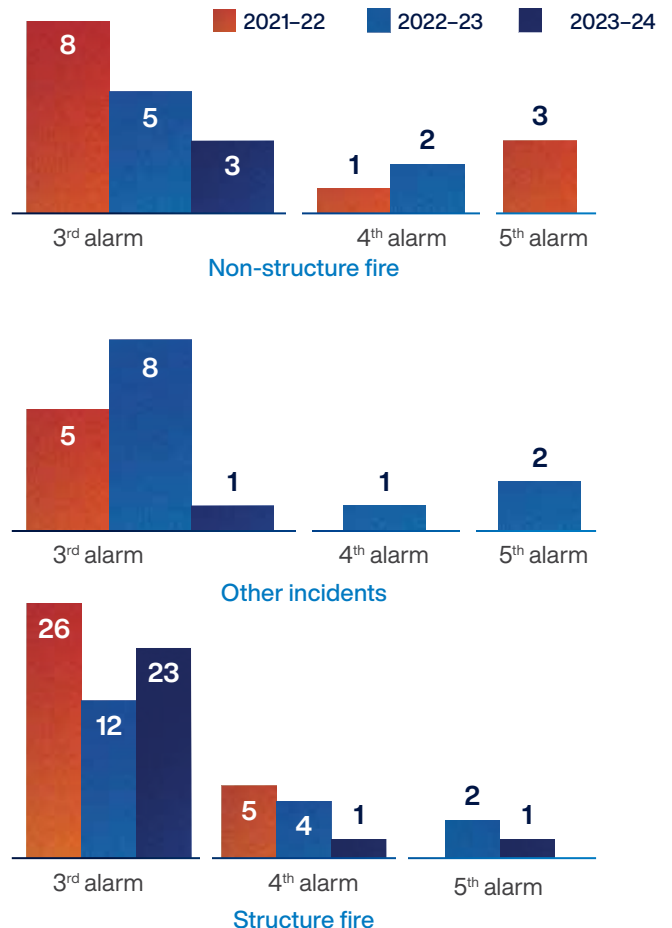
Greater alarm response system

FRV classifies emergencies by the type of risk. Each emergency is resourced proportionately, as predetermined, relative to risk. Most fire stations in greater Melbourne use a classification known as the Greater Alarm Response System (GARS). In GARS, the resources allocated are relevant to the type of incident and escalate with the level of alarm. For example, a 1st alarm non-structure fire requires two primary appliances (fire trucks) at a minimum. A 3rd alarm structure fire requires nine primary appliances and specialist support such as a ladder platform and breathing apparatus. It also requires additional staff including higher ranked firefighters such as commanders and an assistant chief fire officer. Some limited areas within FRV's districts may not use GARS where there is overlapping CFA radio coverage monitored by Triple Zero Victoria but a similar approach of increasing resources based on severity is applied.



3rd alarms and above or equivalent attended by FRV within the FRV districts by type of incident

Alarm levels are determined by FRV and are different to other agency or state government levels. For incidents not classified using GARS, an equivalent GARS level has been applied.

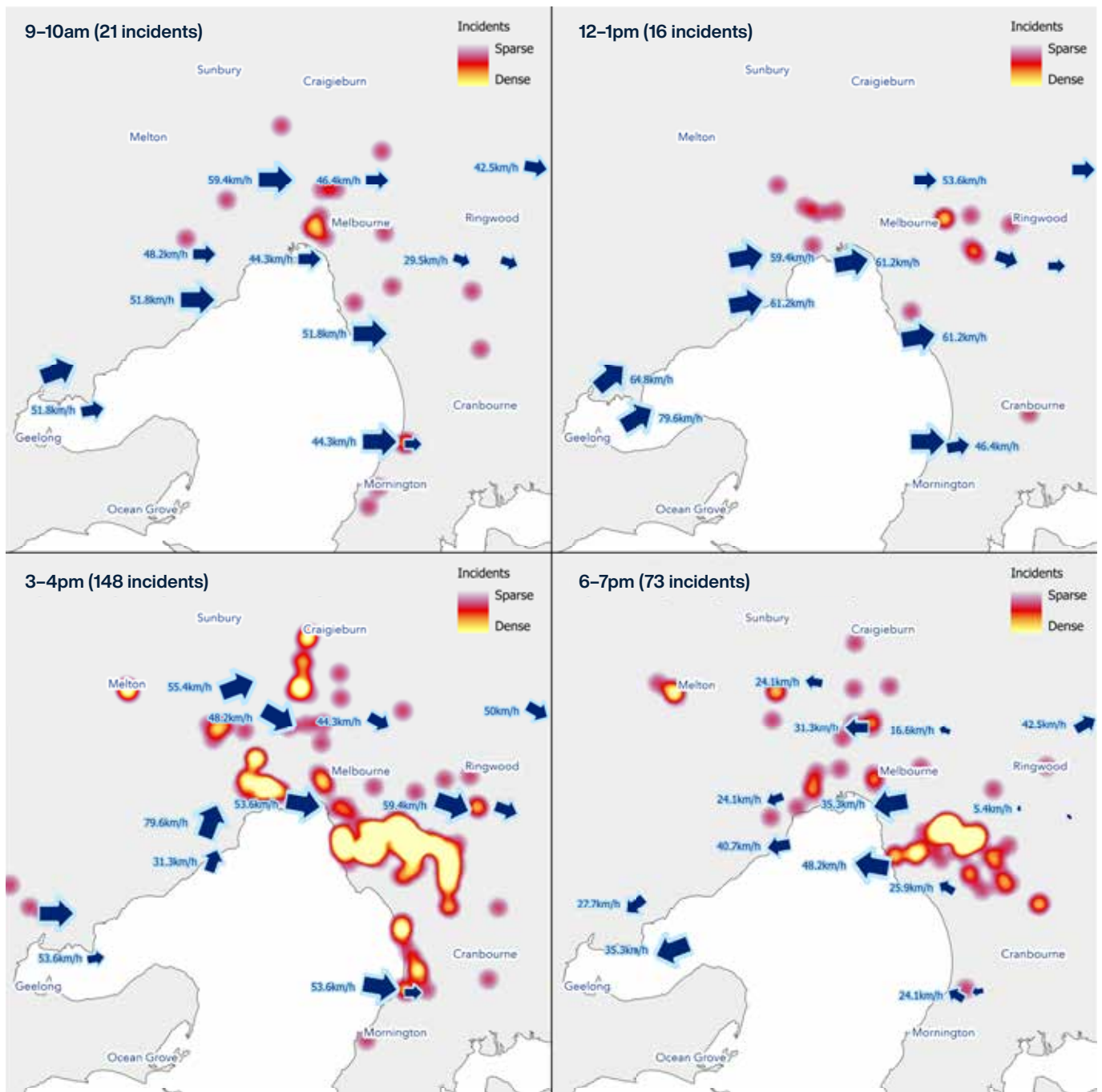


Storm response

A single storm can affect almost all of Victoria and cause hundreds of emergency incidents. This means almost every station is required to attend a storm-related emergency, putting pressure on resources across our network. On our busiest day FRV attended 812 incidents, with many stations attending to more than 15 incidents.

In the maps below, you can see the relationship between wind speeds and the number of incidents. The Australian Bureau of Meteorology defines strong winds as 50 km/h or over and damaging winds as sustained winds of gale force (63 km/h) or more or wind gusts of 90 km/h or more. Sustained strong winds of 10 minutes or gusts of 90 km/h can cause property damage.

Wind speed and incidents attended on FRV's busiest day 2023–24



Honours and awards

Acknowledging our employees for their contribution to FRV and the community is a central component of our approach to reward and recognition. In 2023–24, FRV awarded approximately 2,000 employees individual awards to recognise longstanding or significant service to Victorian fire services, and for contributions to nationally significant emergencies, such as the 2019–20 bushfires. Seven large-scale award ceremonies were held at locations including Melbourne, Geelong and Shepparton, in addition to local recognition events at stations and worksites.

In celebration of our staff and their contribution to the Australian community, FRV applies for significant national awards on behalf of employees, in addition to awards and honours issued by the Fire Rescue Commissioner on behalf of FRV. These awards recognise the distinguished service of both uniformed and corporate staff.

Key awards



National Emergency Medal

Awarded to recognise significant or sustained service in response to nationally significant emergencies.



National Medal

Awarded to recognise long and diligent service by members of emergency services, defence and other recognised government and voluntary organisations, who risk their lives or safety to protect or assist the community.

Medals have their own unique design and feature ribbons bearing these colours.

Other awards

FRV honours and awards

Long and Good Service Award, FRV Life Membership Award, FRV Valour Medal, Humanitarian Overseas Service Medal.

FRV commendations

FRV Commissioner's Commendation, Executive Officer's Commendation, FRV Commissioner's Special Recognition Award, Unit Citation of Service.



Australian Fire Service Medal

Awarded for distinguished service which is 'above and beyond the zealous and faithful discharge of normal or ordinary service, whether short term or prolonged'.

FRV recipients of the Australian Fire Service Medal (AFSM) in 2023–24 were:

- Deputy Commissioner **Costa Katsikis**
- Assistant Chief Fire Officer Regional Commander **William (Bill) Johnstone**
- Commander **John Katakouzinis**
- Senior Station Officer **Cory Woodyatt**
- Station Officer **Greg Keighery**
- Station Officer **Damian O'Toole**.



Organisation awards

During the year, FRV as an organisation received the Women's Equality Initiative Award at the 2024 Emergency Services Foundation's International Women's Day and Diversity and Inclusion Awards.

Major incidents

The most serious incidents demand a high number of resources. These incidents require a broad operational response from many specialised units and demonstrate FRV's breadth of capability and effective partnerships with other emergency service agencies.

In the past year, there were several major fire and hazardous material incidents. Hazmat made up a small percentage of incidents attended by FRV while fires (structure and non-structure) made up 33.6% of emergency incidents (see Page 20). However, many fires we attended involved hazardous materials, for example plastics at car fires, asbestos at building

fires and chemical storage at factory fires. Both hazmat incidents and fires have the capacity to demand the most resources, which can potentially be in excess of 20% of the entire FRV road fire appliance fleet.

These incidents are prime examples of how the strategic pillars of our plan play out during an emergency response and how we deliver excellence across our fire and rescue services. FRV is operationally ready, and our workforce is capable and prepared, so that we can respond safely, swiftly, and in an efficient and effective way when incidents occur.

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Dandenong South paint factory fire

More than 120 firefighters and about 40 vehicles responded to a significant fire that engulfed a paint factory in Melbourne's southeast following an explosion at the facility on 8 December 2023.

Our response included containing, suppressing and ultimately extinguishing the blaze with only minor damage to a neighbouring business.

Sadly, one person died and two others were injured following the initial explosion. Two FRV firefighters were hospitalised after sustaining injuries due to a subsequent explosion during the response.

The facility contained a high volume of flammable liquid chemicals, and our response was complicated by difficult weather conditions including high temperatures and extreme wind gusts.

FRV closed off the area until it was deemed safe more than 48 hours later. Crews remained at the scene working in partnership with our fellow emergency services to make the site safe for the community.



Superior Drive, Dandenong South, 8 December 2023.

Sunshine North factory fire

More than 50 firefighters responded to an intense factory fire on 23 February 2024 and brought it under control within three hours.

Following the blaze, FRV's Fire Investigation Unit assisted Victoria Police's Arson and Explosives squad to investigate the cause and origin, in line with our agreed protocols and commitment to working collaboratively with our emergency services partners.

At its inception, the fire quickly spread to a second property at the rear of the building and firefighters did well to stop the fire spreading to adjoining buildings.

Firefighters undertook a search and rescue operation upon arrival where, sadly, they located two deceased people.

FRV's response included a variety of specialist appliances such as breathing apparatus support vehicles and a teleboom, which delivers water from an elevated articulated arm. Factory incidents of this nature require additional command staff and specialist support from FRV's scientific advisors and hazmat technicians.



Bunnett Avenue, Sunshine North, 23 February 2024.

Box Hill 30-storey building evacuated

On 21 May 2024, crews arrived at the scene of a high-rise residential complex on Whitehorse Road in Box Hill after reports of heavy smoke emanating from the building.

Our response demonstrated a commitment to partnering effectively across Victoria's emergency management sector. FRV was assisted by Victoria Police to evacuate approximately 250 people and conduct a search of the premises. We also worked alongside Ambulance Victoria paramedics who monitored our firefighters' health.

FRV crews quickly located and extinguished the fire inside a basement pump room before they worked to clear the building of residual smoke.

Residents evacuated via the stairwell and crews helped them to exit the building smoothly and congregate at a safe area on Whitehorse Road.

There were no reported injuries, and no-one required treatment for smoke inhalation.

Lithium ion battery explodes in Carlton student accommodation

The significant potential risk of lithium ion batteries was apparent at a student accommodation building in Carlton after a power bank explosion caused a fire.

FRV arrived on scene within five minutes, where a significant amount of smoke was issuing from an upper level of the six-storey building.

A 2nd alarm structure fire response was generated to ensure sufficient resources were available to extinguish the fire and evacuate the 50 residents.

Firefighters with breathing apparatus entered the building and attacked the fire, which started on the second floor. A primary and secondary search was conducted of the affected apartment and on all floors to ensure all occupants had safely evacuated.

The blaze started while a phone was being charged by a lithium ion battery power bank in a bedroom.

See page 32 for more information on lithium ion battery fires.



Bouverie Street, Carlton, 18 April 2024.

Sunshine West chemical spill thwarted

Specialist hazmat crews attended the scene of a chemical spill on 19 April 2024 after 100 litres of chromated copper arsenate, a timber preservative, leaked from a tank on a semitrailer and splashed onto the road. The spill threatened to enter the waterways via a nearby stormwater drainage system.

Approximately 50 litres leaked onto the road and spilled into the gutter, but it was contained and prevented from entering the waterways. The chemical is toxic as it contains arsenic.

FRV crews worked alongside Victoria Police to evacuate nearby businesses. Victoria Police blocked off a section of Somerville Rd (eastbound), a major transport road, which remained closed for 18 hours.

Specialist crews assisted throughout the protracted incident, demonstrating FRV's operational capacity to manage hazardous material incidents safely and partner with key agencies, such as the Environment Protection Authority.

Crews performed several critical duties including isolating and diluting the corrosive liquid, engaging and assisting washaway contractors with the cleaning of the truck and removing the spillage.



Somerville Road, Sunshine West, 19 April 2024.

Introducing Victoria's first electric fire truck

FRV's Electric Vehicle for Incident and Emergency (EVIE) is expected to be operational in early 2025.

EVIE has been built to FRV specifications and combines the latest innovative firefighting equipment and technology in a high-performing zero emissions vehicle.

A first for FRV, and only the second fully electric fire truck in Australia, EVIE will be a valuable addition to the state's firefighting fleet and allow the trial of this new technology.

An expert FRV team, including representatives from the United Firefighters Union (UFU) and FRV's workshop personnel, has been involved in the design of the vehicle every step of the way to deliver the greatest benefit for firefighting crews and the Victorian community.

EVIE meets all requirements as a primary FRV pumper with powerful firefighting capabilities and innovative new features. These include independent drive and pump systems for 'pump and roll' firefighting on the move, and improvements to ergonomics and stowage lockers to support firefighters' health.

Firefighters will be thoroughly trained and familiarised with EVIE's new technology, before the truck is gradually introduced to service.

EVIE will begin service by shadowing other fire appliances responding to incidents, to fully test the truck's capabilities. The vehicle will be comprehensively evaluated to determine the future approach to further electric fire truck additions to FRV's fleet.

EVIE's distinctive appearance features a new visual design that speaks to its sustainability and connection to Country.

The door of the pumper features artwork from Samantha Richards, a descendant of the Wurundjeri and Dja Dja Wurrung tribes through the Terrick family, entitled 'Bunjil and Waa'.

With our first electric fire truck heading into operation, FRV in partnership with Vancouver Fire and Rescue Services is also spearheading an information sharing and collaboration platform – ZEON (Zero Emissions Operations Network).

ZEON aims to share best practices, resources and insights that will accelerate the industry-wide shift by fire and emergency services towards zero emissions.

By embracing innovation, prioritising efficiency and championing safety, FRV is helping to lead the way towards a more sustainable and resilient firefighting industry.



About EVIE

Dimensions

Length	7.9m
Width	2.35m
Height	3.15m (during transit)
Weight	Under 16t
Turning circle	12.5m (less than popular utility vehicles)

Motor

Two electric motors with a total output of 360kW (490hp) and up to 50,000Nm torque.

Key features

- 1500L water + 300L foam tanks
- 0–100km/h in 30 seconds
- 500km range
- 125L backup diesel tank and generator

Pumping capacity

One normal pressure stage and four high pressure stages, with a nominal output of 4,500L per minute, at 1,000KPa, or 400L per minute at 4,000KPa when operating from the tank.

Features

- All-wheel drive
- All-wheel steering
- Autonomous Wi-Fi network
- Variable height suspension

At the time of completion, EVIE was one of only 75 of this type of vehicle in the world.





Exercise Restormel at the FRV Academy in Craigieburn, May 2024. Bottom: Urban search and rescue specialists simulate the extraction of a person from a collapsed building. Top left: Actors playing patients are carried by FRV and Ambulance Victoria paramedics to an Ambulance. Top right: FRV commanders debrief firefighters involved in the exercise.

Exercise Restormel

Exercise Restormel (Restormel), a hostile response simulation exercise, was conducted in May 2024 to test the capabilities of national and state emergency services. This initiative aimed to enhance the emergency response capabilities of state and federal governments.

Funded by the Australia-New Zealand Counter-Terrorism Committee (ANZCTC), Restormel emphasised the critical collaboration among emergency services, including Victoria Police, Ambulance Victoria and FRV. Restormel simulated the collapse of an apartment building in inner-city Melbourne, later revealed to be a terrorist act.

Restormel combined field deployments with functional exercises. Scenario information was injected realistically, mimicking real-world communications via phone, email and other electronic media. A control team managed the information flow to drive the scenario.

Restormel highlighted the importance of interagency cooperation to optimise command, control, coordination and transition – crucial in counter-terrorism situations when an incident initially perceived as an accident is later deemed suspicious.

FRV played a pivotal role, leveraging our extensive operational capabilities. Firefighters, trained in technical rescue – including high angle, trench and urban search and rescue – led the effort to rescue residents from the rubble. FRV's expertise in hazardous material response, first aid, remotely piloted aircraft systems and command was crucial to the exercise.

Through realistic scenarios and hands-on training, firefighters honed their skills, tested equipment and worked seamlessly with other agencies.

Restormel underscores the importance of preparedness and collaboration in safeguarding our communities. By pooling our interagency resources and expertise, we can tackle complex challenges and provide a far stronger response than any one agency alone.

Restormel was timely, given the evolving landscape of threats and emergencies that require adaptive and proactive response strategies. FRV is planning further exercises in partnership with other agencies to continue improving emergency response capabilities.

Exercise Restormel demonstrated the critical importance of collaboration, preparedness and adaptability in emergency response. By working together, agencies can enhance their collective response and ensure the safety and security of the communities they serve.



About Restormel

Agencies involved:

- Victoria Police
- Ambulance Victoria
- FRV.

Simulated emergencies:

- building collapse
- terrorist bombing
- casualty extraction.

Outcomes:

- FRV successfully co-led a national multi-agency exercise
- FRV teams deployed in the simulation successfully executed search and rescue operations
- Enhanced interagency communication and coordination
- Improved effectiveness in handling complex emergencies

FRV teams deployed:

- Command
- Emergency Medical Services
- Hazmat (hazardous material)
- High Angle Rescue Techniques (HART)
- Strategic Communications
- Remotely Piloted Aircraft System (RPAS)
- Urban Search and Rescue (USAR)

At the time of completion:

- The exercise demonstrated significant improvements in preparedness and collaboration among participating agencies
- Participants gained valuable insights and experience, reinforcing the importance of realistic training scenarios

Lithium ion battery fires

FRV is responding to almost one fire per day involving lithium ion batteries. Of particular concern, is their misuse in residential settings as incidents are more likely to result in fatalities. The common causes of fires involving lithium ion batteries are:

- overcharging
- use of non-compliant or incompatible charging equipment
- use of non-compliant or incompatible spare batteries
- overheating and short-circuiting from exposure to heat or extreme temperatures
- physical damage (e.g. dropping, crushing, piercing and/or vibrations)
- short-circuiting, battery cell malfunctions or system faults
- modifying or tampering with the battery system
- installing used batteries into a new or different device, including the use of poor quality, non-genuine or non-compatible batteries and charging equipment
- DIY battery building
- improper storage.

Lithium ion batteries, when they fail or have been misused or damaged, can give rise to sudden explosions and toxic fires that are immense and dangerous. They have the potential to cause intense jet-like flames and explosions as the battery enters thermal runaway. In thermal runaway a cell enters an uncontrollable, self-heating state, resulting in extreme temperatures and violent venting of toxic and flammable gasses, smoke and fire.

Of particular concern are fires in residential settings as these are more likely to result in fatalities.

Due to industry and manufacturing standards and regulations, fires in electric vehicles (EVs) and heavy-industrial vehicles are infrequent. However, battery-powered micro-mobility devices such as e-scooters, e-bikes and hover-boards are an increasingly prevalent risk with the frequency of incidents increasing year on year. When charged correctly, the risk of fire caused by small personal devices such as laptops and mobile phones is low.

For this reason, FRV's primary strategies for battery safety are educating the community and advocating for improved regulation to protect consumers and firefighters.

"We're trying to be proactive in a largely unregulated space," says Assistant Chief Fire Officer Jamie Hansen. "We certainly support the transition to net-zero emissions, and we will continue to provide expert advice to assist industry and regulators achieve a safe and effective product that ensures the safety of our firefighters and community."

Storing and charging devices in high-rise apartments, especially in spaces that block or are in the path to exits, pose a significant risk to all occupants of the building. Balconies are also used to store and charge devices such as e-bikes and e-scooters, and this also presents a significant fire risk, especially if flammable cladding has been erected on the building.

FRV is continuing to support research in this field to build our knowledge and understanding of the safe management of fires involving lithium ion batteries and advocate for changes that improve firefighter and community safety. FRV recommends that Victorians protect themselves and their homes from the risk of a battery fire by following safety advice (see information on the next page).

FRV supports the advice of the Australasian Fire and Emergency Services Authorities Council, which has published more substantial community guidance in its report: *Community safety messages and considerations for lithium ion batteries* (visit afac.com.au).

Lithium ion batteries, when they fail or have been misused or damaged, can give rise to sudden explosions and toxic fires that are immense and dangerous.

When it comes to lithium ion batteries



Do not:

- charge large battery devices, like e-scooters and e-bikes, when you are sleeping
- use charging devices with damaged cables
- charge devices on or under soft furnishings like couches, beds, or pillows
- leave batteries or devices in areas exposed to moisture or heat, including direct sunlight
- use chargers with incorrect power delivery (voltage and current)
- charge devices in doorways or elsewhere that blocks your escape route
- use batteries or devices that show any signs of swelling, bulging, leaking or overheating.



Always:

- purchase products from a reputable supplier
- charge larger devices, such as e-bikes and e-scooters outside
- plug in one device only per outlet
- ensure you have working interconnected smoke alarms installed
- use chargers that are supplied with the device or recommended by the manufacturer
- charge batteries on hard surfaces that can't catch on fire, like stone, concrete or tiles
- charge devices when you are home to monitor
- disconnect the battery from the charger once the device is charged
- ensure the battery and charger have no signs of damage, defects, or electrical faults.

Collaboration on Alternate and Renewable Energy Technologies

FRV and Fire Rescue New South Wales (FRNSW) have reached an agreement to support FRNSW’s Safety of Alternate and Renewable Energy Technologies Research Program. FRV is supporting the research through assistance from our risk engineers and this initiative will see us work with fire services throughout the world, as well as government, the private sector and tertiary and research institutions.

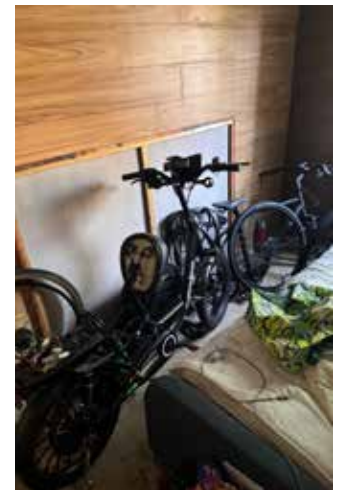
Our own Alternative Renewable Energy Technologies working group is:

- reviewing and developing doctrine, particularly for the management of fire affected lithium ion batteries
- investigating equipment and training to assist our firefighters in their response to fires involving lithium ion batteries and electric vehicles

- considering fire safety for hydrogen fuel cells and hydrogen storage
- supporting Australasian Fire and Emergency Service Authorities Council (AFAC) to develop doctrine and advocate for regulatory change
- establishing a ‘community of practice’, which will provide FRV employees an opportunity to hear directly from experts in the field, receive regular updates and hear about emerging risks.

In consultation with industry and regulators, we have developed a Battery Energy Storage System Guideline and Fire Safety Study Guideline to provide guidance to the industry regarding safe design and installation principles to mitigate risk to firefighters and the community. This is in addition to work that FRV completed in the development of AFAC guidelines for the charging of electric vehicles in the built environment, particularly in underground car parks.

In 2025, FRV will be leading an ongoing round table discussion, with partners from emergency services agencies, government departments, industry, researchers, universities and business, coming together to share knowledge and technologies.



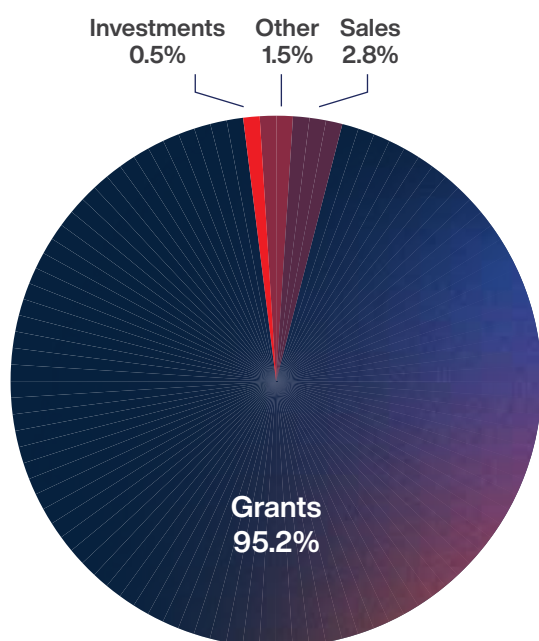
Clockwise from top left: Fire in bedroom caused by overloaded electrical equipment including lithium ion batteries. Fire in kitchen caused by defective scooter battery.

Financial management discussion and analysis

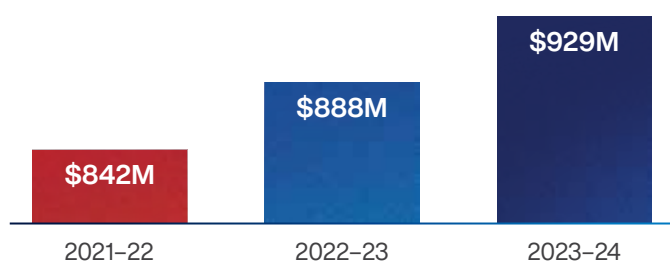
As a public sector statutory body with a vital role in protecting the lives and properties of Victorians, FRV's financial performance is also of significance.

FRV received a Total Output Cost Budget of \$1,070 million in 2023–24 to deliver fire rescue services to the Victorian community 24 hours a day, seven days a week. As a statutory authority FRV is accountable to government and the community for our performance.

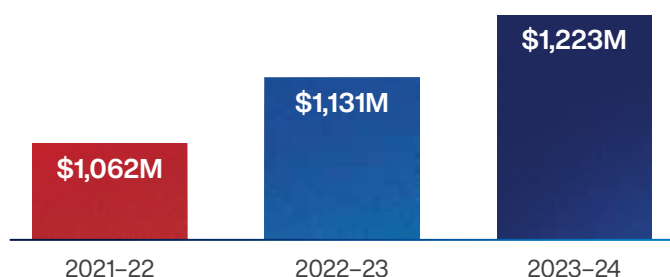
Revenue source



Employee expenses \$M



Total expenses from transactions \$M



Continuing operations	2024	2023	2022
Income from transactions			
\$ Grants	\$1,070,026	\$877,889	\$848,944
Sales of goods and services	\$31,058	\$35,759	\$48,163
Interest	\$6,166	\$7,704	\$980
Investment distributions	\$0	\$0	\$5,422
Gain/(Loss) on financial instruments – investments	\$0	\$4,228	\$0
Other income	\$15,166	\$35,374	\$16,216
Total income from transactions	\$1,122,416	\$960,954	\$919,725
Expenses from transactions			
Employee expenses	\$929,088	\$887,869	\$842,355
Depreciation and amortisation	\$63,490	\$57,187	\$54,798
Contract services with State Government entities	\$26,458	\$26,263	\$27,136
Other operating expenses	\$204,143	\$159,422	\$137,758
Total expenses from transactions	\$1,223,179	\$1,130,741	\$1,062,047
Net result from transactions (net operating balance)	-\$104,376	-\$169,787	-\$142,322
Total other economic flows included in net result	-\$4,998	-\$528	\$9,832
Net result	-\$104,294	-\$170,315	-\$132,490
Total other economic flows – other non-owner changes in equity	\$49,537	\$50,727	\$0
Comprehensive result – total change in net worth	-\$54,757	-\$119,588	-\$132,490

Specialised training – Technical Operations

Technical Operations delivers specialist capabilities in emergencies. Advanced training in these specialised disciplines contributes to FRV’s strategic pillar of delivering excellence across our fire and rescue service.

Specialist capability	Highlights and training delivered
<p>Emergency Medical Response (EMR) Dual response with Ambulance Victoria to emergencies where a person is unconscious, not breathing or has no pulse.</p>	<ul style="list-style-type: none"> • Enhanced the EMR training with a focus on mass casualty events for recruits and firefighters. • Introduced EMR Recertification Course (two-day program). • Record number of firefighters completed Ambulance Victoria Continuing Education Sessions. • Introduced Electronic Patient Care Records (E-PCRs). E-PCRs allow our firefighters to feed medical information from incidents directly to Ambulance Victoria when patients are transported into their care. • Deployed new and improved equipment including: <ul style="list-style-type: none"> - first-aid backpacks and heavy rescue trauma kits - trauma equipment (e.g. tourniquet) - oxygen resuscitation kits. • Rolled out Clinical Practice Protocols developed with Ambulance Victoria.
<p>Road rescue Extrication of people from vehicles after road accidents including use of hydraulic cutting and prying tools to rip open vehicles.</p>	<ul style="list-style-type: none"> • Extended training, equipment and operational capacity across FRV to provide Road Crash Rescue Support (RCRS). • Established Road Crash Rescue skills maintenance training sites. • Standardised our RCRS Course Structure across FRV. • Recognised 38 FRV locations as support providers for RCRS. • 72 firefighters trained as Heavy Rescue Technicians in six courses. • Progressed the build of next generation Heavy Rescue appliances including four appliances expected to be delivered in the next financial year. • Harmonised Heavy Rescue training through skills maintenance delivery.
<p>Urban search and rescue (USAR) Response to major structural collapses and natural disasters to find and rescue trapped people and animals.</p>	<ul style="list-style-type: none"> • USAR training harmonised across the state through skills maintenance delivery. • Leaders attended national forum in enhancing a USAR Coordination Cell (which assists and coordinates multiple teams during the operations phase of a disaster). • Further developed relationships across jurisdictions and contributed to National USAR response model. • Completed training Exercise Restormel, see pages 30–31 for photos and details – this was a major training exercise conducted in partnership with Victoria Police, Ambulance Victoria and other agencies.
<p>Trench and confined space rescue Rescue operations where firefighters stabilise trench walls to prevent collapse, and safely extricate people, particularly in industrial settings.</p>	<ul style="list-style-type: none"> • Introduced appliances to strategic locations (Morwell and Lucas fire stations) to improve rope, trench and confined space capability. • Progressed harmonisation of all rope and confined space rescue equipment. • Developed and received endorsement for the Rope Rescue Technician and Rope Rescue Specialist pathway.
<p>Impact assessment Evaluation of damage and hazards of an emergency during the event (to inform approach) and in the aftermath.</p>	<ul style="list-style-type: none"> • Continued development of plans to work with partner agencies to review and identify improvements in serviced delivery model and expectations. • Provided critical incident intelligence across multiple deployments. This included deployments during significant state emergencies such as: <ul style="list-style-type: none"> - February 2024 storms - February 2024 western Victoria bushfires - December 2023 to January 2024 storms and floods.

<p>Rope rescue Rescue operations from high or steep angles that would otherwise be inaccessible or unsafe to rescue people or animals.</p>	<ul style="list-style-type: none"> • Harmonised content for Rope Rescue Technician and Rope Rescue Specialist courses to be rolled out in the next financial year. • Harmonised and delivered the first FRV Rope Rescue Instructor Course – more courses are planned. • Initiated a rope rescue harmonisation project – to harmonise all rope and confined space rescue equipment. • Established a ‘Rope Rescue Working Party’ to develop rope, confined space and trench rescue disciplines. • Established an Equipment Technician role.
<p>Marine rescue Rescue operations in water environments such as ports and rivers. This may be due to accident, or flood and includes swiftwater rescue.</p>	<ul style="list-style-type: none"> • Two new fireboats (acquired in 2022) put into commission. • 16 new marine specialists trained. • Multiple deployments to support flood and swiftwater incidents. • Co-response model developed with Victoria Police. • Strengthened relationships with key marine stakeholders including Port of Melbourne, Department of Transport, Harbour Master, CFA and Ports Victoria. • Hazardous Noxious Substances (HNS) working party established to better understand Victoria’s capability and capacity to manage an HNS event. • Recognised as a leader at both state and national levels for marine response activities including pollution response. • Progressed work towards development of a specialist marine station on port waters.
<p>Hazmat Operations where firefighters identify, contain and safely dispose of hazardous materials to prevent accidents and mitigate impact, often at ports, road accidents or manufacturers.</p>	<ul style="list-style-type: none"> • Harmonised training through our Hazmat Technician Course. • Harmonised personal protective equipment across FRV and procured new splash and fully encapsulated suits (levels A and B). • Improved hazmat capability across the state with new equipment such as X-AM 8,000 docks (gas detectors), LCD 3.3 and Ultra Radiac (radiation monitors), AreaRAEs (radiation and gas detectors) and flame ionisation detectors. • Implemented statewide hazmat skills maintenance program. • Initiated hazmat pod training. • Working party established to plan development of new hazmat appliance. • Restored full complement of scientist advisers.



FRV and Ambulance Victoria USAR specialists at Exercise Restormel.

Facilities

FRV places great importance on effective facilities management to support our operations and vision. Operations are 24/7 and facilities need to be fit for purpose to meet our service delivery obligations to the community. Facilities management encompasses a range of activities aimed at ensuring safe, functional and sustainable working environments for our firefighters, employees and the communities we serve.

Our facilities management approach focuses on four key areas:

1. **Safety and compliance:** We set a high standard and adhere to regulatory compliance measures, conducting regular inspections, implementing preventive measures and addressing any identified hazards promptly.
2. **Infrastructure maintenance:** We prioritise regular maintenance, repair and upgrade of our facilities, including fire stations, training centres and administrative buildings.
3. **Asset management:** We employ asset management practices, including inventory tracking, maintenance scheduling and lifecycle planning to maximise the lifespan of facilities.
4. **Sustainability:** We strive to minimise our carbon footprint by implementing energy-efficient technologies, waste management strategies and water conservation measures.

Our commitment to maintaining well-managed facilities ensures operational readiness and resilience.

FRV owns and oversees more than \$1 billion in property assets across Victoria. The portfolio includes 85 fire stations and more than 50 other facilities that we maintain and continually improve to ensure they are fit for purpose in supporting our operations.

We are developing fire stations and other facilities to meet future requirements and ensure the safety and wellbeing of the Victorian community. These initiatives enable FRV to provide ongoing critical emergency response. Our infrastructure development efforts have focused on modernising existing fire stations, incorporating advanced technology systems and fostering strategic partnerships.

See compliance with the *Building Act 1993* on page 102 for more detail.

Updates on significant works

Moe

FRV concept plans for a new fire station in Moe are complete and a planning permit was issued in December 2022. As of 30 June 2024 we were seeking a building permit.

The site in Moe is privately owned and before any subdivision can be completed, water, sewerage and electricity services must be connected to each division. Subject to building permission being granted, we are working to have these services installed, remove asbestos and demolish the remnant building on the site.

Following completion of the subdivision of this site, we will complete our purchase of one of the subdivided lots and move onto concept finalisation and obtaining documentation for the construction.



Boronia Fire Station – refurbishment complete

FRV completed a substantial refurbishment of a co-located (FRV and CFA volunteer) station including operational upgrades.

The works were staged with the station remaining operational throughout the refurbishment to ensure ongoing service for the local community. A new entry foyer and rear extension were built. The refurbishment replaced aged systems to ensure local operations meet community needs and our standards, including new appliance bay doors.



Clyde North Fire Station – new station in planning

Planning for the Clyde North Fire Station is complete, with land acquired and council approvals secured.

We will communicate a time-frame for construction once it is established. However, FRV and CFA continue to ensure the local community is provided with a high level of service.

The new station will be a significant improvement in community safety and support neighbouring Cranbourne and Pakenham stations. It is strategically positioned so we can better respond to emergencies.



Ringwood Fire Station – completed

The major redevelopment of Ringwood Fire Station has been completed, providing firefighters with additional and larger training and accommodation facilities.

In April 2024, a second appliance resumed operation from Ringwood station, providing a significant improvement to response capabilities for the community.



Broadmeadows – builder challenges

After the previous builder went into liquidation mid-construction, FRV re-tendered the completion of works and a new construction contract is expected to be finalised in 2024.

We will continue rebuilding the station in four stages, with completion scheduled for 2026.

The rebuild of Broadmeadows will include environmentally sustainable design principles derived from the recently five-star rated Derrimut Fire Station and will include diesel source capture, providing a safer working environment for our firefighters.

Community safety : a new home in Hawthorn East – in design approval

Design for a new Community Safety Directorate office is complete and currently undergoing consultation.

With the Burnley complex earmarked to return to a predominantly operational training facility, alternative office space was required to accommodate the Community Safety Directorate as well as deliver a range of specialist services efficiently.

Southern District 2 command office – completed

The new Southern District 2 office was completed in June 2024. The office provides a modern, centralised office location for the district, improving delivery of specialist services and assisting with seamless interaction between operational, specialist and administrative functions by housing these in the one location.

Western District 3 office – under construction

The new Western District 3 office is under construction. It is strategically located and provides excellent access to all FRV stations within FRV’s Western District 3 via major road networks. This will promote interaction between district operational, specialist and administrative functions by housing these in the one location.

Fleet

FRV's Fleet Services team manages and maintains the entire FRV fleet of vehicles and the service and repair network. This includes our ongoing partnership with CFA to maintain FRV vehicles for FRV staff working in CFA.

Summary of infrastructure and appliances

Infrastructure and appliances	2023-24	2022-23	2021-22
Stations	85	85	85
Light vehicles	687	646	626
Pumping appliances (fire trucks)	156	156	151
Aerial appliances	25	25	23
Ladder platforms	13	13	14
Telebooms	5	5	5
Water tower	4	4	4
Pumper platform	3	3	0
Specialist appliances	31	34	35
Hazmat	4	4	Not reported
Transporter	10	10	Not reported
Rescue	11	11	Not reported
Other*	6	9	Not reported
Fireboats	10	10	10
Technical operation pods	28	28	28

*Other specialist appliances include breathing apparatus, control unit, decontamination, tray trucks and transport trucks. The reduction in specialist appliances is due to FRV decommissioning Breathing Apparatus Support vehicles. There are three vehicles in the build stage to replace these.

The primary appliance that carries firefighters to fires is a pumping appliance (also called a pumper truck or fire truck).

Replacement vehicles are part of our program of modernisation and are being carefully planned to ensure the next generation of appliances can adapt to Victoria’s needs. We anticipate replacing diesel-powered vehicles with electric or hybrid vehicles and adding more aerial capability given the increase in high-rise buildings.

The modernisation and regular replacement of vehicles is part of our approach to fleet management. In the last year, we commissioned three new pumper platforms with 25 metre platforms to better respond to urban environment fires.

We are investing \$43 million in projects to deliver new appliances over the next three years. This includes 23 new vehicles in the build stage and a further five with secured funding:

- EVIE, Victoria’s first electric fire truck
- 2 Rehabilitation Units
- 3 new Breathing Apparatus Support vehicles
- 12 Heavy Pumpers
- 4 Heavy Rescue Vehicles
- 1 Ultra Large Pumper
- 5 Platform Pumpers (funding secured, not in build stage as of 30 June 2024)



EVIE, the new electric appliance, is symbolic of the modernisation of FRV’s fleet and a practical step towards reducing emissions. This is both a significant addition to the fleet and a step towards using alternate renewable energy technology for appliances. The appliance is a Rosenbauer RT made in Austria and is the only fully electric integrated firefighting appliance on the market. There are very few of these in the world and only one other in Australia.



Fleet maintenance	2023–24	2022–23
Appliance service	2,815	1,355
Reported fleet issues (fixed)	4,649	3,406
Fleet availability	* 87%	90.2%

*Due to protected industrial action, FRV’s fleet availability for 2023–24 excludes appliances not based in metropolitan areas.

Community safety, resilience and service delivery

FRV provides expert advice and specialist technical fire safety information to the Victorian public. You can find fire safety material on FRV's website and there are programs available for schools and at-risk groups. Service delivery includes fire safety reports for buildings, caravan park inspections, dangerous goods advice and false alarm charge enquiries.

In the past year, we have progressed plans to implement customer relationship management software to better serve those people who regularly interact with FRV, such as building surveyors, to partially automate and improve our level of service. While FRV may be thought of primarily as a fire suppression service, community safety forms a significant part of our operations and fulfils a legislative purpose to provide fire safety services within FRV districts.

Alarm reduction and engagement

FRV reviews and charges, when warranted, for attendance to false alarms, hazardous materials and toxic fire incidents. We also engage with the community and fire service industry to reduce 'unwanted false alarms'. An unwanted false alarm is where the situation would not have resulted in any danger to life and property from fire. These can include alarms caused by technical faults, work practices, accidental activation, prank or malicious intent. Alarms from automated systems are common and make up most of the unwanted false alarms.

FRV is developing systems and strategies to reduce the number and frequency of unwanted false alarms. Charging for these attendances is one of our levers to drive behavioural change and encourage property owners to take steps to reduce false alarms. This work will also include advocacy with the Victorian Government to seek legislative change to support unwanted false alarm reduction and investment in updating ageing detection systems. FRV will also continue engagement with key stakeholders including:

- hospitals
- nursing homes
- universities
- owners' corporations (i.e. property managers)
- government building managers
- prisons
- public housing
- fire industry safety technicians.

Connected properties with a fire indicator panel, false alarms and charges

Year	Connected property false alarms*	Change in alarms	Total charged '000	Number of connected properties	Change in connected properties
2023-24	18,601	↑ 113.1%	\$0	12,057	↑ 4.8%
2022-23	†8,728	↓ 44.2%	\$4,921	†11,506	↑ 3.8%
2021-22	15,633	n/a	\$15,400	11,083	n/a

*Note this data only refers to false alarms originating from connected properties. FRV attended a total of 32,375 alarms of fire / false alarms of which upon arrival were determined not to be emergency incidents. See 'Responses and emergency incidents by type' on page 16

†Due to the cyber-attack in December 2022 and protected industrial work bans, a high proportion of false alarms in 2023-24 and 2022-23 were unknown causes for which FRV cannot charge. For this reason, the amount charged is lower than in 2021-22. The absence of charges appears to have led to complacency as the number of false alarms has increased disproportionately to the number of new connections.

Under the *Fire Rescue Act 1958*, FRV can charge for attendance to false alarms which originate from automatic fire alarm systems in addition to charges for attending a hazardous materials incident. Charges for hazardous materials incidents during the year were \$787,000 (2022–23: \$40,000, 2021–22: \$987,000). FRV is routinely assessing alarm causes to inform our strategy.

A connected property includes a fire indicator panel (FIP) monitored by an alarm monitoring company which notifies Triple Zero Victoria. The notification of an alarm is instantaneous. Triple Zero Victoria dispatch FRV and other relevant emergency responders to the alarmed premises. The more alarmed premises, the greater the number of false alarms but also improved notification of structure fires.

Number of properties with six or more false alarms on different days (rolling 12 months)

Year	Total
2023–24	250
2022–23	255
2021–22	646
2020–21	525

To lower the number of unwanted false alarms, FRV is engaging with building managers who have a high frequency of false alarms. Of the 250 premises that had six or more alarms in the 12 months to 30 June 2024, 73% had between six and 10, 20% had between 11 and 20, and 7% had more than 20.

Fire indicator panels

Fire indicator panels (FIPs) are connected to detection equipment which can activate in-built evacuation systems. The alarm signalling equipment (ASE) when installed transmits the alarm. FRV relies on FIPs and ASEs to be regularly inspected and maintained in connected properties to alert us to an alarm of fire. Increasing the number of connected properties is important for maintaining and improving safety within the community, particularly in areas of dense population and industry. Key benefits of FIPs are:

- Early detection, by a smoke, heat or other fire detection device
- Fast response
- Minimisation of damage, early detection and fast response reduces the extent of fire spread
- Accurate information, as an FIP can identify the floor of a building or area of a complex
- Coordinated response, as Triple Zero Victoria can dispatch multiple first responders quickly
- Real-time updates, so FRV can make informed decisions at an incident
- Automated safety measures, such as sprinklers and emergency lighting system
- Coordination and control, so FRV can turn features on and off.

When FRV charges for false alarms

FRV may charge for false alarms when certain criteria are met. Where there is a reasonable excuse, FRV will not apply a charge. The charge for 2023–24 was \$597.23 per appliance (truck), per 15 minutes (2024–25: \$638).

However, in most situations FRV applies a ‘three strikes’ approach and only charges where there are three consecutive false alarms to the same property within a 12-month period unless standards and codes have not been complied with.

Hazardous materials incident charges

FRV has reviewed the process for how we recover costs for hazardous materials incidents. Our new process has improved reporting so we can more easily identify and charge for equipment, tools and resources associated with mitigating a hazardous materials incident. FRV does not charge to attend a fire but may charge if there is an associated hazardous materials incident.

Fire investigations

FRV recognises that thorough and accurate fire investigations are key to identifying patterns, trends and potential hazards. By uncovering the root causes of fires, we can develop targeted strategies to mitigate risks, improve fire prevention measures and educate the community on fire safety.

All fires are investigated, and in most cases the origin and cause are determined by the firefighters attending the scene. When the cause cannot be determined initially, it is investigated by the State Fire Investigation Unit within FRV.

Our dedicated team of fire investigators bring a wealth of expertise and specialised skills. They meticulously examine fire scenes, analyse evidence and employ advanced techniques to determine the origin, cause and circumstances surrounding each incident. Through their work, they gather valuable data and insights that inform our decision-making processes and enable us to develop evidence-based findings.

The findings and recommendations derived from fire investigations are integral to shaping our policies, training programs and public education initiatives. They help us identify emerging fire hazards, advocate for necessary safety measures and strengthen collaboration with relevant stakeholders, including government agencies, community organisations and other emergency response agencies.

Fire investigations by cause

Item	2023–24	2022–23	2021–22
Accidental	19.1%	33.7%	35.2%
Accidental electrical	30.5%	38.3%	31.2%
Natural	0.9%	0%	1.7%
Suspicious incendiary	6.8%	3.2%	5.1%
Suspicious undetermined	6.8%	5.2%	6.2%
Undetermined	31.4%	19.5%	15.9%
Still under investigation	4.5%	0.0%	4.5%
Total	100.0%	100.0%	100.0%

Values may not add to 100% due to rounding.

Preventable fatalities attended by the State Fire Investigation Unit within FRV districts

Item	Preventable fatalities
2023–24	13
2022–23	9
2021–22	12
2020–21	18

A preventable fire fatality is defined as a death occurring in any fire that was started accidentally. A non-preventable fire fatality is a fatality resulting from a deliberately lit fire. FRV Fire Investigators work closely with Victoria Police Arson and Explosives Detectives and Forensic Services Department Chemists at fatality scenes, analysing the built environment, fire safety measures and human factors to determine if fire-related fatalities were preventable.

The reported fatalities were deemed preventable at the time of reporting (fatalities from deliberately lit fires and motor vehicles are excluded), however, the cause of fatalities is ultimately determined by coronial inquests. See chart below for fire-fatalities for the whole of Victoria.

In the last year, FRV has observed:

- Fire fatalities are highly likely to be associated with residential properties.
- A high proportion of fatal fires involve discarded smoking materials such as cigarettes, lighters and matches.
- Impairment due to drug or alcohol consumption increases the risk of death or injury in a fire.
- Men are overrepresented in fire fatalities.
- People with disability are overrepresented in fire deaths.
- People over 65 years are at higher risk of a fire fatality.
- Lithium ion battery-related fires are increasing with a shift in society towards micro-mobility devices such as e-scooters and e-bikes.
- The importance of having working smoke alarms and many good news stories where lives have been saved due to working smoke alarms.
- Building fire safety features such as an alarm detection system, fire sprinklers and smoke doors have a significant effect on early intervention and containment of fires.

See page 40 for further information about ‘At risk groups’.

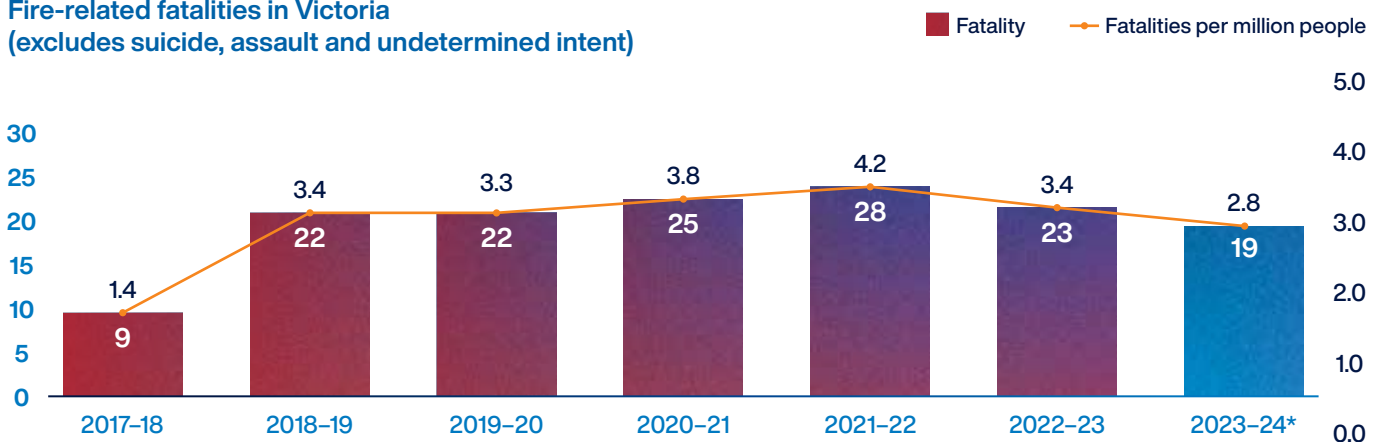
Key achievements during 2023–24

- Recruitment and training of six new fire investigators.
- Update of the Victorian Fire Investigation Interagency Agreement.
- Improvement in fire investigator health and safety with new decontamination equipment added to all investigator vehicles.
- Continued collaboration with other fire agencies through participation in the AFAC Fire Investigation Network.
- Research into new and emerging technologies that improve fire scene recording and reporting.

Significant fires investigated in 2023–24 included

- See Yup Chinese temple fire in South Melbourne
- Fatal fire at a chemical business in Derrimut
- Fatal fire at a chemical business in Dandenong South
- Multiple-fatality fire in a warehouse in Sunshine
- Multiple-fatality shed fire in Corio
- Series of fires in Portland
- Bushfire in Staffordshire Reef (CFA)
- Metal recycling fire Laverton North
- Factory fire in Williamstown North
- Shop fire in Caulfield
- Factory fire in Truganina
- Wind turbine Fire Portland West
- Chicken shed fire in Nar Nar Goon (CFA)
- Factory fire in Moolap
- Supermarket fire in Brunswick
- Cafe/shop fire in Yea (CFA)
- Restaurant fire in Braeside
- Laundromat in Prahan
- Gym fire in Brunswick
- Restaurant fire in Mornington
- Factory fire in Hoppers Crossing
- Shop and residence fire in Fawkner
- Shop and boarding house fire in Preston
- Limerick Castle Hotel fire in North Melbourne
- Restaurant fire in Northcote

Fire-related fatalities in Victoria (excludes suicide, assault and undetermined intent)



Source: Coroners Court of Victoria, Data on fire-related deaths, 1 January 2013 to 30 June 2024 (provided July 2024). Note, the Coroner’s database is constantly being updated and investigations in progress are not included in the data. For this reason, the number of deaths may increase on conclusion of an investigation.

Population numbers are from the Australian Bureau of Statistics publication 3101.0 National, state and territory population, Estimated Resident Population, States and Territories. Population data for 2024 is an estimate from the ABS Population Projection, Australia series.

*Numbers for 2023–24 may change as some cases from this period were still under investigation at the time of publication.

Community resilience

At-risk groups

FRV is committed to building fire safety resilience within the community by focusing on at-risk groups, such as older people, young children, individuals with disabilities, and those in homes affected by hoarding or without working smoke alarms. Recognising that these groups may face multiple risks to their safety and wellbeing, we have prioritised education and preparation as part of delivering our strategic pillars. By delivering frontline services and intervening when necessary, FRV supports Victorians through targeted programs that reduce fire risks. This proactive approach is further reinforced by incorporating community safety training into firefighter recruit courses, ensuring that new firefighters are equipped to protect vulnerable people from the outset of their firefighting careers.

Notifications for referrals for fire safety issues, at-risk individuals and hoarding

Notification/action	2023–24	% change	2022–23
Fire safety issues notifications – residential	236	7.8% ↑	219
External agency referral of individuals with significant risk	329	17.5% ↑	280
External agency hoarding notifications of residential property	199	5.9% ↑	188

FRV provides residential fire prevention and fire safety advice for people who may be more at-risk from fire in their home. We receive referrals from firefighters through our Fire Safety Issue Notification System as well as referrals from the community, including from workers in the aged and disability home-support sectors, municipal councils, health and allied health providers, housing providers, affected individuals and family members. Referrals can cover a wide range of issues that may increase community fire risk, including hoarding, non-functioning smoke alarms, people unable to evacuate from their home or people in need of additional support or advice to reduce their fire risk. We record hoarding notifications in our turnout (firefighting appliance and crew dispatch) system so that firefighters are alerted before attending a property.

2023–24 saw a significant increase in referrals, particularly from external sources, which likely reflects FRV's efforts to raise our profile in the aged and disability sectors.

Multicultural liaison

FRV's Multicultural Liaison Officers (MLOs) build trust, respect and collaborative relationships with Aboriginal and Torres Strait Islander communities, multicultural communities and agencies, multicultural and faith-based groups, refugee and settlement services, adult English language providers and universities supporting international students.

Engaging with these groups enables us to build fire safety awareness and resilience across the community and helps to identify emerging trends or risks within the community. In turn, this means we can adapt our community messaging and programs, so they are delivered in a culturally sensitive and informed manner.

This year new initiatives included:

- Collaboration with Melbourne Polytechnic to develop fire safety resources for adults who speak English as an additional language.
- Development of a resource to support our engagement with international students focused on lithium ion battery and high-rise apartment fire safety.
- Locally based community roundtables run in collaboration with local government to engage in a two-way dialogue with community members from diverse backgrounds to enhance and communicate key fire safety messages and strengthen local relationships.
- Engagement with local stations and crews to highlight the role of MLOs and the communities we serve.

Aside from the focus on delivering home fire safety presentations, across our diverse community, we attended community and cultural events in both metropolitan Melbourne and the regions including:

- Zinda Festival in Bendigo
- Lunar New Year festivals in Richmond, St Albans, Sunshine, Footscray and Glen Waverley
- African Music and Cultural Festival at Federation Square
- Midsumma Festival events in Port Phillip and Melbourne
- Himalayan National Independence Day celebrations in Broadmeadows
- National Aboriginal and Islander Day Observance Committee (NAIDOC) Week events
- Ramadan Iftar events
- Holi festivals
- Diwali festivals
- Albanian Harvest Festival Shepparton
- Northeast Multicultural Festival Wangaratta.





Community resilience (continued)



Left: Holi Festival in Seabrook. Right: Central Tian Di Temple. We promote key activities and events including work by our MLOs via our social media channels.

Community education

FRV provides four key education programs specific to community resilience. These are now long-running programs with established resources to meet basic community safety needs, such as educating children in the first year of school.

Fire Ed for Foundation  Target audience Children in first year of school	Seniors Fire Safety Program  Target audience Over 50s	Fit to Drive  Target audience Year 11 students (novice drivers)	Fire-CAP  Target audience Children/young people partaking in fire risk behaviour
The program is available to all primary schools within our districts. It involves a 2–3-week program which includes firefighters attending classes at schools and children completing activities prior to and between firefighter visits	Program for active seniors to assist older people to understand and adopt fire safe behaviours around their homes. The presenters are all retired career firefighters who understand the concerns and lifestyle of their audiences.	This program is a half-day workshop to deliver road safety messages. It supports young drivers to take responsibility for keeping themselves and their mates safe regardless of what type of road user they are.	The program is delivered at each young person’s place of residence, free of charge and is strictly confidential. Fire risk behaviour can include lighting of matches or lighters without the approval or supervision of a primary carer, or more serious behaviours.

Participants in community education programs

Education program	2023–24		2022–23	
	Bookings	Participants	Bookings	Participants
Fire Ed for Foundation	342	17,328	132	6,975
Seniors Fire Safety Program	96	3,505	57	1,765
Fit to Drive	84	10,339	*26	*2,427
Fire-CAP	(referrals) 112	112	(referrals) 116	116
Total	634	31,284	331	11,283

Bookings refer to visits planned to be conducted within the period. Fire-Cap does not accept bookings but does accept referrals. *Fit to Drive resumed at the end of 2022 so only 6 months of data is included for the 2022–23 period.



FRV conducts regular displays at major stations for kindergartens, pre-schools, schools and other community groups to attend. The display above is at FS01 Eastern Hill in East Melbourne.

Built environment

The built environment includes any structures such as roads, railways, buildings and utilities infrastructure. FRV acts as both a regulator and fire safety advocate. This requires us to balance the needs of the community as well as commercial interests, which do not always peacefully coexist. Our primary focus is the safety of firefighters and the community.

Key challenges and observations in 2024

We are constantly challenged to keep pace with changes in our built environment. Key challenges of the past year include:

- Increased use of automated distribution centres and larger contemporary commercial properties. Their size challenges existing models of firefighter intervention, which forces FRV to consider how we safely contain fires and address other incidents at these properties.
- Victoria’s Big Build projects continue to place increased demand on our resources. This is primarily due to project timelines and the need to serve multiple projects with staff who have the relevant technical and construction knowledge.

Our role in the ‘built environment’

During an emergency response, the built environment is FRV’s workplace. We have a responsibility to educate and prepare our employees for the challenges of the built environment, so we can better protect the community. FRV also has a role in reviewing and advocating for the best fire safety design.

We support industry initiatives to promote collaboration between fire safety practitioners, including support for:

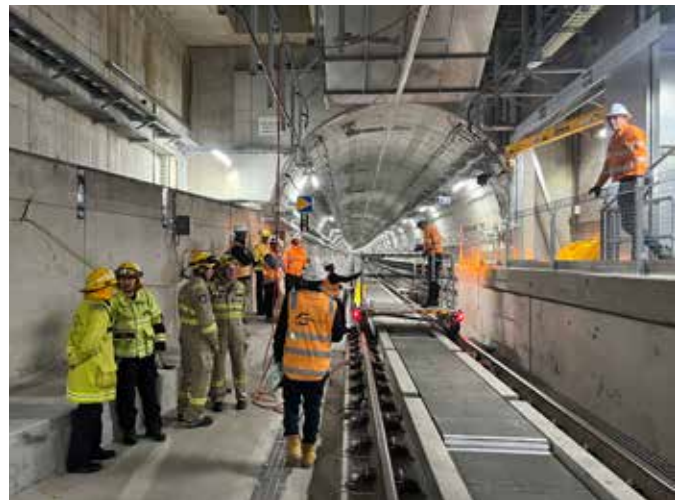
- understanding the use of new materials
- application and suitability of materials for multi-storey building facades, including solar panels
- fire testing and assessment of combustible elements in a practical design application.

Our built environment experts include operational firefighters trained as fire safety inspectors and technical staff who are fire engineers, regional fire safety officers, town planners and building surveyors. We deal with building permits that include fire safety systems and fire engineered performance design. The results can be a design outcome that is both prescriptive and performance based.

We undertake advocacy and consultancy work in areas such as community infrastructure and projects of significance. Our focus is chiefly on commercial construction including apartments, hotels, health facilities, educational institutions, industry and community infrastructure, including road and rail projects.

In regional Victoria, we work in partnership with CFA to deliver some services. Focus areas include structural and land use planning, bushfire management, dangerous goods reports, caravan park inspections, essential safety measures and audits on existing builds.

We work with building regulators across all levels of government and private industry professionals including building design practitioners, architects, fire engineers and design consultants. We engage with multiple networks through the Australasian Fire and Emergency Service Authorities Council (AFAC) and other organisations such as Standards Australia and the Fire Engineers Network.



FRV conducts an inspection at the Metro Tunnel Project Arden Station

Waste and recycling



FRV has a specialist Waste and Recycling Unit, which exists to reduce the incidence and severity of fires involving combustible and recyclable waste material. We work proactively and collaboratively with our partner agencies, sharing information through an information sharing arrangement. We also conduct joint inspections at waste and resource recovery facilities, assess fire safety risks and apply appropriate mitigation strategies to support firefighter and community safety.

FRV continues to address fire safety issues at waste and resource recovery facilities and participates in the Victorian Government's Coordinated Prevention and Response Framework. Over the past year this involved 12 meetings with the Waste Intelligence Network (WIN) Tasking and Coordination Committee and six meetings of the Fire Prevention Program (FPP) Working Group.

The framework addresses challenging and protracted waste fires that impacted the community, the environment and the health of responding firefighters. It has established an agreed approach across agencies for the coordination and regulation of high-risk waste sites, including instances of waste crime.

The success of the framework relies upon interoperability between participating agencies and the development of strong working relationships between FRV and major contributors, including:

- CFA
- Department of Energy, Environment and Climate Action
- Environment Protection Authority Victoria
- local government areas
- Victorian Building Authority
- WorkSafe Victoria.

Engagement is supported by an information sharing agreement, providing direct lines of communication between agencies allowing rapid and holistic intervention at high-risk waste sites that present a fire and safety risk. FRV's informed contributions are developed in consultation with a senior risk engineer who reviews fire risk assessments and emergency management plans of waste and resource recovery facilities, and comments on potential fire safety issues.

Notably, during the year, FRV has shared concerns with other agencies regarding:

- the use of hand sanitiser during the COVID-19 pandemic, which created non-compliant stockpiles of hundreds of thousands of litres of a product that is up to 80% ethanol – a highly flammable liquid
- the collapse of the Red Cycle plastic bag collection scheme created the stockpiling of thousands of tonnes of soft plastics stored in warehouses around Melbourne with inadequate fire controls
- an increasing number of battery fires, especially from lithium ion batteries.

FRV was alerted to the storage of sanitiser and soft plastics by other agencies, allowing us to address the risks presented by these excessive fire loads by:

- alerting our operational teams of the risks, allowing them to prepare accordingly
- initiating FRV controls, such as turnout notes and enhanced responses
- supporting our partner agencies to prescribe regulatory controls and develop safe solutions (this included participation in 18 interagency meetings).

The rapid emergence of lithium ion battery waste poses an increasing problem as battery embedded devices are often inappropriately disposed of in the waste stream. This has caused an increase in fires within waste transport vehicles and at waste and resource recovery facilities.

Victoria's growing population is increasing pressure on a resource constrained industry to process the amount of combustible and recyclable waste material we produce. This may encourage the development of excessively large stockpiles of combustible materials. The cost of processing recyclable material and disposing of waste material is recognised as a driver of non-compliant and/or illegal activity. Illegal operators are also known to have entered the industry, bypassing legal requirements and regulatory controls.

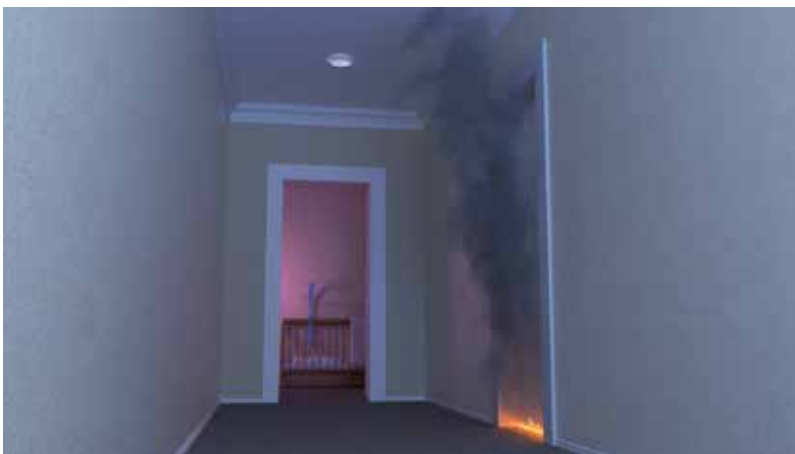
In addition to these key risks, FRV is monitoring, with partner agencies, waste risks stemming from vapes (a risk which is principally battery related), bulk waste acetylene, co-mingled building waste (including asbestos) and tyres. During the year we inspected 106 sites and noted a further 14 as sites of interest we may inspect.

Smoke alarm campaign

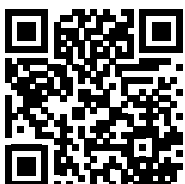
FRV continues to promote the importance of installing smoke alarms in every bedroom and living area through our shared campaign with the CFA.

Advertising was renewed for 2024 while maintaining the focus on fire risks in the bedroom.

In the critical moments of a fire starting, a working smoke alarm is the first line of defence, alerting occupants to the presence of smoke and providing valuable time to escape to safety. Alarms can be interconnected through wireless technology creating a network that ensures simultaneous activation when one alarm detects smoke. Additionally, many modern smoke alarms now come equipped with carbon monoxide detectors along with long-lasting, sealed lithium batteries which can last for 10 years.



**INSTALL
SMOKE ALARMS
IN YOUR BEDROOMS
TODAY**



[Watch the video on smoke alarms](#)

Fire Equipment Services

Fire Equipment Services (FES) is a commercial division of FRV. It plays a key role in FRV's legislated purpose to provide fire safety and fire prevention services.

The central mission of FES is to enhance community safety by partnering with building owners, tenants, and facility managers across a wide range of commercial sectors (including office, retail, hospitality, health care, education, industrial, logistics and specialty). FES sets the industry benchmark for quality fire prevention services. All income generated by FES is directly returned to support FRV's operations.



Key achievements



17,720

Client properties undergoing scheduled routine services



454,836

Assets under management at client properties



5,200

Participants in emergency management and community educational awareness training

FES is supported by the specialist knowledge and experience of more than 150 employees and contractors and provides expertise in installation, testing and maintaining fire protection equipment across a wide range of locations.

FES service capabilities include, but are not limited to:

- inspecting and servicing first attack fire equipment (e.g. extinguishers, hydrants, hoses, hose reels)
- installing and maintaining active fire systems (e.g. detectors, alarms, FIP, occupant warning systems, sprinklers and fire pumps)
- reporting on passive fire systems (e.g. building fire integrity and fire doors) and providing annual essential safety measures reports

- inspecting and testing essential safety measures (e.g. exit and emergency lighting and means of egress)
- conducting emergency training (e.g. initial response, fire warden, chief fire warden, place of public entertainment safety officer)
- delivering emergency management (e.g. evacuation drills and evacuation diagrams).

In 2023–24, FES secured a sizeable portion of the contract for servicing, inspection and testing of essential fire safety equipment for the Department of Education's Victorian Government schools and kindergartens for 2024–28. To deliver on our commitment to the Department of Education, FES plans to increase our workforce accordingly to ensure we are adequately resourced to manage the contract to regulatory compliant standards.



Section 02



Governance and organisational structure

Executive leaders



Gavin Freeman
AFSM

Commissioner

Gavin Freeman was appointed Fire Rescue Commissioner in May 2023. Gavin joined FRV as a Deputy Commissioner in 2020. He previously served with CFA as Deputy Chief Officer and Executive Director for Community Service Delivery. He joined CFA in 2017 from the Tasmania Fire Service where he worked for 32 years, including seven years as Deputy Chief and Chief Officer. Gavin previously acted as CFA's Chief Executive Officer/Chief Officer and has been an endorsed Victorian State Response Controller since 2017, including during the damaging 2019–20 bushfire season.

Gavin holds a Master's in Emergency Management, along with a Graduate Diploma in Executive Leadership and an Advanced Diploma of Firefighting (Management). He is a Fellow of the Institute of Fire Engineers and a graduate of the Australian Institute of Company Directors (AICD). He is also a certified Strategic Commander under the Emergency Management Professionalisation Scheme. Gavin participates in a range of forums at national and state level. Up until his appointment as Fire Rescue Commissioner, Gavin chaired the Australasian Urban Operations Group and was a member of the Bushfire Risk Advisory Panel, which advises the Victorian Government on the implementation of evidence-based bushfire risk management on both public and private land in Victoria.

Gavin received an AFSM in 2011, the National Emergency Medal in 2013 and a National Medal in 2010. Gavin is also a Director of AFAC – the Australian and New Zealand National Council for Fire and Emergency Services.



Kirstie Schroder

Deputy Secretary, Corporate, Regulations and Strategic Services

Kirstie Schroder brings to FRV more than 30 years' experience in the fire and rescue sector. She was the first woman appointed to an executive role at the former Metropolitan Fire Brigade (MFB) in 1994. Before joining FRV, Kirstie served as the Executive Director Strategic Services.

Kirstie was responsible for supporting the former MFB Board, Legal Services, Business Assurance, Corporate Strategy Performance and Project Management Office and Procurement Departments. Kirstie's experience spans senior roles in People and Culture, Operational Training, the Office of the Chief Executive Officer, Governance and Strategic Services.



Mark Kennedy

Chief of Staff

Mark Kennedy commenced as a recruit firefighter with CFA and served for 22 years at stations and districts around regional and outer metropolitan Victoria. He worked up to the rank of Operations Manager/ACFO. In 2021, after extensive service, Mark was appointed to FRV from CFA during the Fire Services Reform and establishment of FRV to the role of ACFO – Chief of Staff to the Fire Rescue Commissioner. He took a leading role within both organisations in implementing changes stemming from the Fire Services Reform. Mark was awarded a National Emergency Medal for Black Saturday and a National Medal with his first clasp in 2022. He holds a Graduate Diploma in Executive Leadership from the Australian Institute of Police Management (AIPM). He is the current President of Yarra Road Primary School Council.



Martin Braid

AFSM

Deputy Commissioner Operational Training

Martin Braid was appointed to FRV after more than 30 years' experience with Victoria's Fire and Rescue Services, including as Acting Deputy Chief Officer of State Capability for MFB. Martin provides a wealth of knowledge on operations, training, hazmat, operational communications, health and safety and community resilience. Martin holds a Postgraduate Diploma of Organisational Leadership, a Graduate Certificate in Applied Management, and a Diploma of Fire Technology. He is a graduate of the Institute of Fire Engineers and a member of Australian Institute of Company Directors. In 2019, Martin was awarded an AFSM. He is also a recipient of the National Emergency Services Medal and the National Medal. Martin commenced extended leave from June 2024.



Michelle Cowling
AFSM

**Deputy Commissioner
Operations North and
West**

Michelle Cowling was appointed to FRV after 25 years with the Queensland Fire and Emergency Services (QFES) where she was Assistant Commissioner Far Northern Region. In 2019, Michelle was Assistant Commissioner North Coast Region where she led transformation and reform. Michelle is the international Trustee for Women in Fire and is dedicated to attracting, promoting and developing women in emergency services. Michelle is a qualified mediator and has a Master’s Degree in Public Business Administration, a Graduate Certificate in Public Safety Business Management, Graduate Diploma in Executive Leadership (Policing and Emergency Services) and a Graduate Diploma in Strategic Leadership. She received an AFSM in 2021 for her work in increasing diversity and inclusion with fire service industries.



Joshua Fischer

**Deputy Commissioner
Community Safety**

Joshua Fischer was appointed to FRV in January 2024. He was a CFA volunteer in his youth and previously worked with the Department of Sustainability and Environment. Joshua returned to Victoria after 10 years of service with fire services in the Northern Territory (NT). He served with the NT Fire and Rescue Service as Deputy Chief Fire Officer for Strategy and Capability and prior to that as Assistant Director Operations with Bushfires NT. He has also previously acted as the NT Fire and Rescue Service Chief Fire Officer and the Bushfires NT Chief Fire Control Officer. Joshua holds a Graduate Certificate in Business (Public Sector Management), Advanced Diploma of Public Safety (Emergency Management), Advanced Diploma of Leadership and Management, Diploma of Public Safety (Firefighting Management) and has been awarded the National Emergency Medal for the 2009 Victorian bushfires, a National Medal and Victorian Country Fire Authority Service Medal.



Costa Katsikis
AFSM

**Deputy Commissioner
Operations Central,
South and East**

Costa Katsikis joined the MFB in 1988 and has served the Victorian community as a career firefighter with the MFB and FRV for more than 35 years. He is a recognised firefighter with experience that spans across several roles including: Operations, seconded to Premier and Cabinet Securities and Emergencies Unit, seconded to Tyne and Wear Fire Service UK, Training, Technical Operations, Planning and Policy, Operations Communications and Office of the Chief Officer. Costa holds a Graduate Diploma of Executive Leadership, Graduate Certificate in Applied Management, Diploma of Training and Assessment Systems and Associate Diploma of Applied Science. He is a Williamson Fellow, a graduate of Fire Engineers, a graduate of the Australian Institute of Company Directors and was awarded the AFSM in 2024.



Eddie Lacko

Deputy Commissioner Strategy

Eddie Lacko brings over three-and-a-half decades of experience in fire and emergency services to FRV. He served with CFA and QFES before joining FRV. He held numerous positions with QFES including operations, training, community safety and business operations roles as well as Superintendent Strategic Planning. Eddie has also undertaken deployments throughout Australia to disasters including Category 5 Tropical Cyclones, major floods and bushfires, including Black Saturday 2009, 2010/11 Queensland Floods, Tasmania Fires 2016 and the 2019–20 NSW/ACT bushfires. Eddie holds a Master's Degree in Emergency Management, a Graduate Diploma in Executive Leadership, an Advanced Diploma in Firefighting Management and an Advanced Diploma in Strategic Management. He is also a Certified Incident Controller, Member of the Institute of Fire Engineers and Visiting Fellow of the AIPM.



Michael Morgan AFSM

Deputy Commissioner Office of the Fire Rescue Commissioner

Michael Morgan brings with him 38 years' experience with the South Australian Metropolitan Fire Service (MFS) – most recently serving as Chief Officer and CEO for five years. Michael completed a diesel mechanics apprenticeship before commencing with MFS at the age of 22. He worked in the MFS peer program and became the coordinator for the MFS wellness programs. He has a Master's Degree in Business Administration with a focus on Human Resources and has championed health and wellbeing among first responders throughout his career. Michael has worked on a number of diversity and inclusion initiatives and sits on the Gender and Disaster Australia Expert Advisory Group.



Andy Waterson

Acting Deputy Commissioner Operational Training

Andy Waterson has performed many roles within Technical Operations working in USAR and within Training playing a critical role in the development of programs and instructors over the years in a variety of disciplines. Andy has obtained the Graduate Certificate in Applied Management from AIMP and is studying for the Graduate Diploma of Executive Leadership (Policing and Emergency Services). His previous roles have included ACFO Policy and Planning and more recently ACFO Training delivery. He recently completed the Singapore Civil Defence Force Senior Executive Programme in Disaster Management. Andy began this role in June 2024.



Jo Crabtree

**Executive Director
People and Culture**

Jo Crabtree brings to FRV extensive leadership experience in building teams to deliver transformational change within complex environments, employee and industrial relations and change management. Prior to joining FRV, Jo held leadership positions across the Victorian emergency services sector as well as 18 years in the private sector across manufacturing, aerospace and resourcing. Jo advocates for values-based leadership and creating positive workplace environments that are safe, respectful and inclusive for all.



Luisa Interligi

**Acting Executive Director
Strategic Services**

Luisa Interligi brings extensive experience in health practitioner regulation, health workforce, service and strategic policy and planning to the organisation. She has qualifications in science, education and a Master's in Public Health. She has held roles across government, higher education and in the health, practitioner regulation, health complaints and education sectors. In her role as Executive Officer of the Dental Board of Australia, Luisa provided executive leadership and led the establishment, coordination and maintenance of systems and structures to ensure proper registration and regulation of the profession. In her time as Victoria's Deputy Health Complaints Commissioner, she worked to help drive ongoing improvement in the quality of health services.



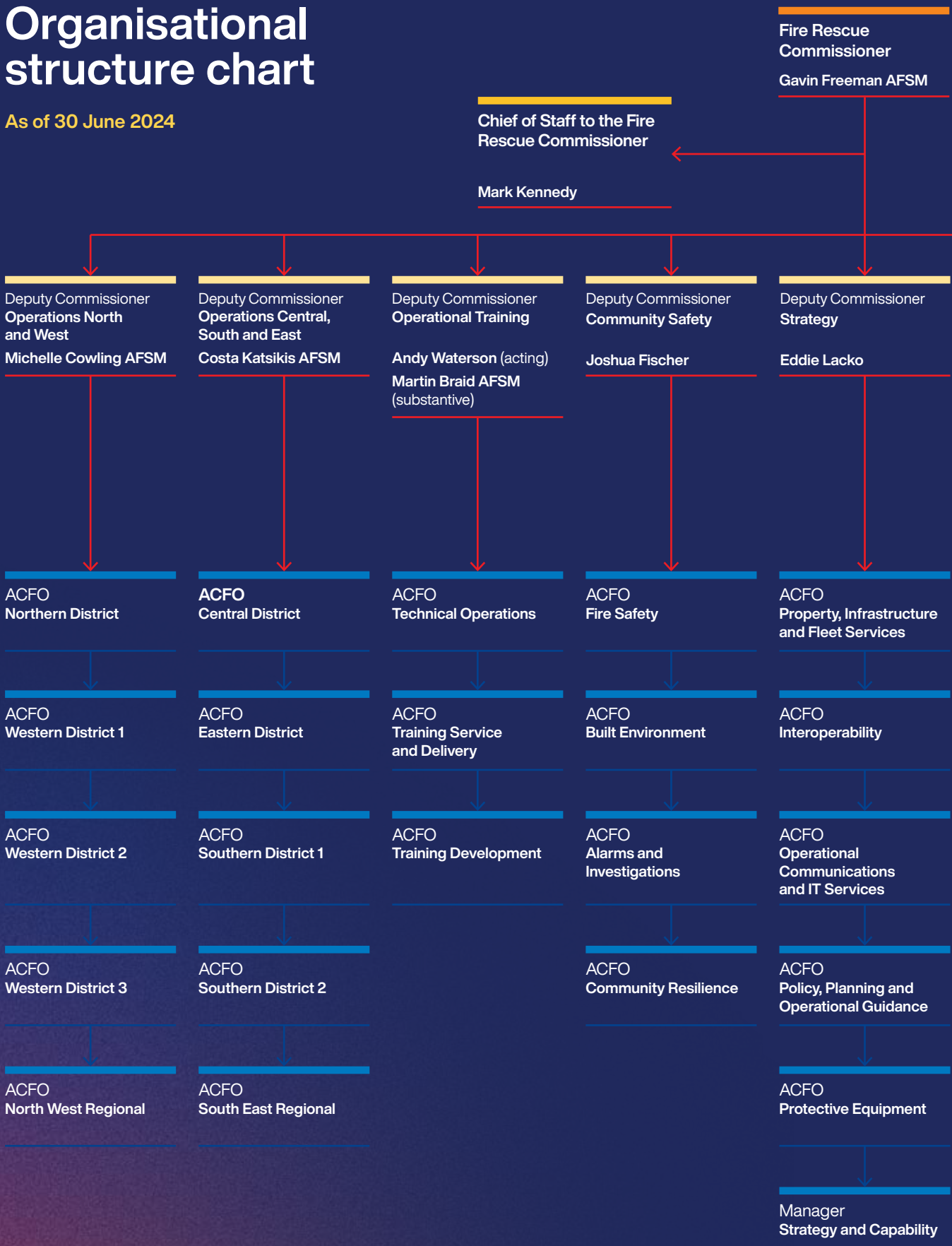
Tony Matthews

**Executive Director
Corporate Services**

Tony Matthews brings senior executive experience with strategic, financial, information technology, property and fleet management, people leadership, stakeholder engagement, business transformation and operational management expertise. He has over 20 years' experience within Victorian Government departments including working as the Executive Director Corporate and Board Secretary for Environment Protection Authority Victoria and in senior roles with the Department of Premier and Cabinet. He is a graduate of AICD, holds an MBA and is a qualified Certified Practising Accountant. In previous executive roles Tony is credited with transitioning technology systems from outdated to contemporary state-of-the-art systems and improving financial literacy and accountability.

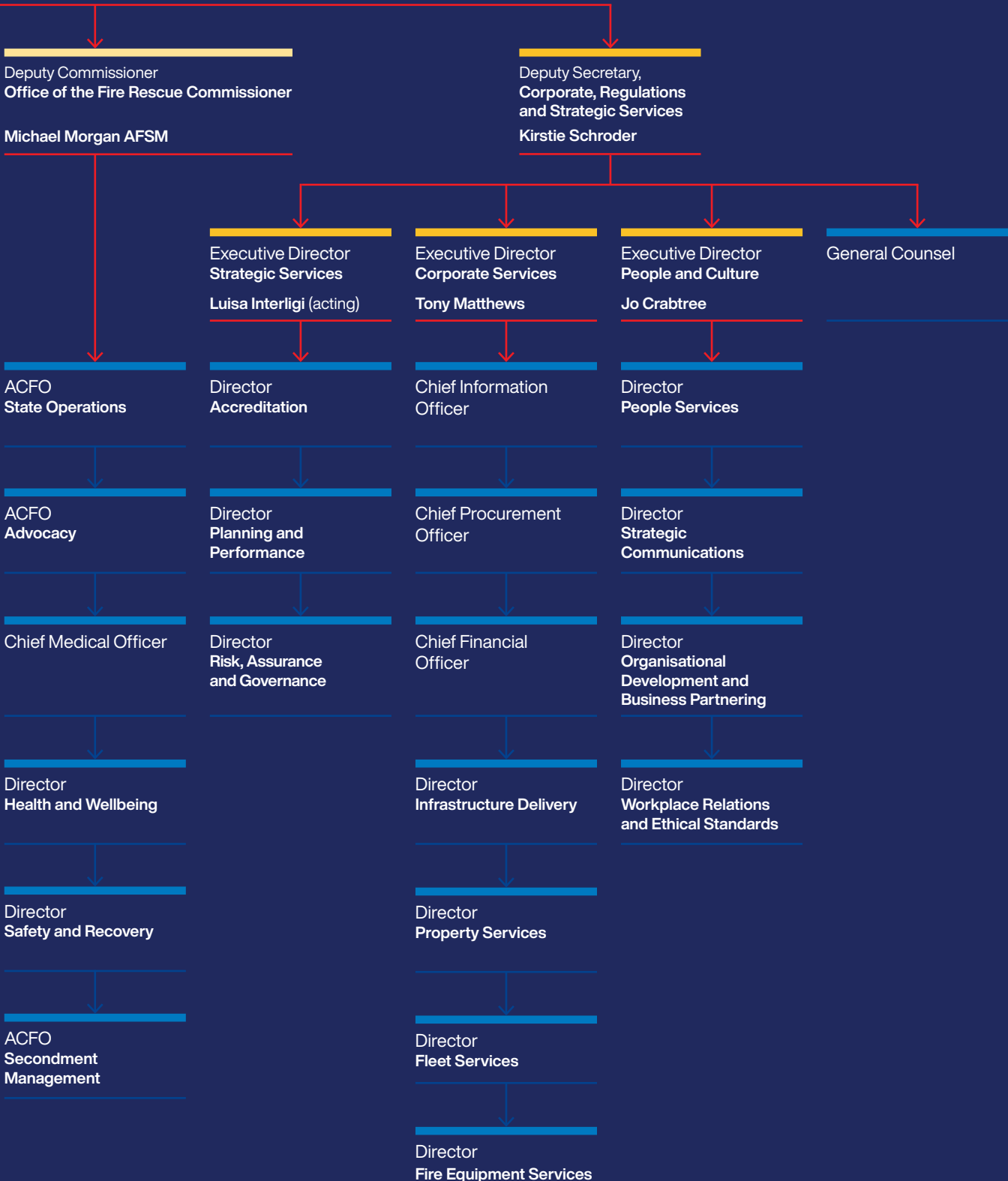
Organisational structure chart

As of 30 June 2024



Senior roles are filled by staff acting where roles are vacant or staff are on extended leave. There was one substantive appointee with an acting appointee at 30 June. There were no vacant roles.

ACFO = Assistant Chief Fire Officer



Organisational structure

Our Minister

The responsible Minister is the Minister for Emergency Services. The Hon. Jaclyn Symes MP was appointed as Minister for Emergency Services in August 2021.

The Hon. Vicki Ward MP was appointed as Minister for Emergency Services in December 2024.

Fire Rescue Commissioner

FRV is constituted by a single Commissioner, the Fire Rescue Commissioner Gavin Freeman AFSM. Commissioner Freeman was appointed by the Governor in Council, pursuant to section 9 of the *Fire Rescue Victoria Act 1958* in May 2023. The Commissioner has all the functions, duties and powers of FRV, and all acts and things done by the Commissioner in the name of, or on behalf of, FRV are taken to have been done by FRV.

Deputy Commissioners and Deputy Secretary

Seven Deputy Commissioners have been appointed by the Governor in Council pursuant to section 9A of the *Fire Rescue Victoria Act 1958* to support the Commissioner. The Deputy Commissioners are:

- Martin Braid AFSM, Deputy Commissioner Operational Training (commenced extended leave June 2024)
- Michelle Cowling AFSM, Deputy Commissioner Operations North and West
- Joshua Fischer, Deputy Commissioner Community Safety
- Costa Katsikis AFSM, Deputy Commissioner Operations Central, South and East
- Eddie Lacko, Deputy Commissioner Strategy
- Michael Morgan AFSM, Deputy Commissioner Office of the Fire Rescue Commissioner
- Andy Waterson, Acting Deputy Commissioner Operational Training (from June 2024).

In addition, Deputy Secretary Kirstie Schroder, led the Corporate, Regulations and Strategic Services portfolio.

During the year several statutory appointments were filled by people acting in a role until a substantive appointee was made or returned to work. This included Mark Kennedy as Acting Deputy Commissioner Office of the Fire Rescue Commissioner from 1 July 2022 to 31 December 2023, Tony O'Day as Acting Deputy Commissioner Strategy from 1 July 2023 to 31 December 2023, Gary Mann as Acting Deputy Commissioner Operations Central, South and East from 1 July 2023 to 31 December 2023, Greg Christison as Acting Deputy Commissioner Operations Central, South and East from 28 August 2023 to 25 September 2023, Costa Katsikis as Acting Deputy Commissioner Community Safety from 1 July 2023 to 31 December 2023 and Craig Brownlie as Acting Deputy Commissioner Operational Training from 30 August 2023 to 31 December 2023.

Audit Risk and Compliance Committee

SD 3.2.1.3(F) / FRD 22

Our Audit Risk and Compliance Committee is established pursuant to the requirements of the *Financial Management Act 1994*. It provides independent assurance and assistance to the Fire Rescue Commissioner about the effectiveness of our systems and controls to manage risks and achieve strategic objectives. It assists the Commissioner and FRV discharging their responsibilities, by having oversight of:

- financial reporting systems and processes and the integrity of FRV’s financial statements and the annual financial accounts
- financial management practices to ensure alignment with strategy and use of funding for the operation, management and review of FRV’s Enterprise Risk Management Framework
- internal controls and compliance with statutory compliance obligations
- the internal audit function, including performance and independence
- liaison with the external auditor (Victorian Auditor-General).

The Committee has an advisory focus and is not responsible for the executive management of these functions. It has no executive powers, except those provided by the Standing Directions made under the *Financial Management Act 1994* and delegated to it by the Commissioner. The Chair is external, and independent of FRV. The Committee consists of at least four independent members (including the Chair), and up to three management representatives.

Member	Relation to FRV	Meetings attended
Andrew Nicolaou (Chair)	Independent	4/4
Gregory Sword OAM	Independent	4/4
Karen Phillips	Independent	4/4
Kerrie Howard	Independent	3/4
Kirstie Schroder	Management	3/4
Michael Morgan	Management	2/4

Strategic Advisory Committee

The Strategic Advisory Committee (SAC) is a public entity established under Section 33A of the *Fire Rescue Victoria Act 1958*. It has up to seven members appointed by the Minister. The Fire Rescue Commissioner is an observer at all Committee meetings. The Committee meets a minimum of four times a year. It provides independent and expert advice to FRV on:

- cultural change within FRV
- workforce diversity and flexibility within FRV
- organisational governance of FRV
- FRV’s engagement and integration with the broader emergency management sector
- future direction, including emerging opportunities and risks
- matters on which FRV seeks advice
- any other relevant matter.

Member	Relation to FRV	Meetings attended
Dr David Hayward	Independent	4/4
Greg Ferrington	Independent	3/4
Gregory Sword OAM	Independent	4/4
Tricia Malowney OAM	Independent	4/4
Tasneem Chopra OAM	Independent	3/4
Tina Housseini	Independent	3/4

SAC continues to offer FRV advice around workplace reform, organisational culture and broader engagement with inclusive values and practices. SAC’s perspective on how some of the social determinants of fire risk, particularly arising from low income, disability, and backgrounds in non-English speaking communities, has been considered and embedded in service demand planning methodology. SAC continues to provide advice as FRV seeks to reach our objective to become a truly inclusive and community engaged organisation.

Health, safety and wellbeing

FRD 22, Best practice disclosure based on Recommendation 70, PAEC Report 87

FRV works to ensure all staff remain safe and healthy at work by implementing safe systems of work and risk reduction and mitigation strategies. Operational firefighters face high risk of injuries due to the nature of their work including burns and smoke inhalation. Our technical and office-based roles face different risks.

FRV has a strong culture of emphasising safety in operations. There is a substantial investment in psychological services and health services for injury prevention, rehabilitation and physical preparedness.

Performance against occupational health and safety (OH&S) measures

Measure	Indicator	2023–24	2022–23	2021–22
Incidents	Number of incidents	443	385	340
	Rate per 100 full-time equivalent	10.6	8.1	7.7
Claims	Number of standard claims	400	385	340
	Rate per 100 full-time equivalent	8.5	8.1	7.7
	Number of lost time claims	360	258	225
	Rate per 100 full-time equivalent	7.6	5.4	5.1
	Number of claims exceeding 13 weeks	140	54	42
	Rate per 100 full-time equivalent	2.9	1.1	1.0
Fatalities	Fatality claims	0	0	0
Claim costs	Average cost per standard claim	\$17,780	Not reported	Not reported
Return to work	Percentage of claims with return to works plans less than 30 days	32.18% (118)	Not reported	Not reported
Management commitment	Evidence of OH&S policy statement, OH&S objectives, regular reporting to senior management of OH&S, and OH&S plans (signed by Executive)	Completed	Completed	Completed
	Evidence of OH&S criteria(s) in purchasing guidelines (including goods, services and personnel)	Completed	Completed	Completed
Consultation and participation	Evidence of agreed structure of designated workgroups (DWGs), health and safety representatives (HSRs), and issue resolution procedures (IRPs)	Completed	Completed	Completed
	Compliance with agreed structure on DWGs, HSRs and IRPs	Completed	Completed	Completed
	Number of quarterly OHS Committee meetings	4	4	4

Performance against occupational health and safety (OH&S) measures (continued)

Measure	Indicator	2023-24	2022-23	2021-22
Risk management	Percentage of internal audits/inspections conducted as planned	100%	100%	100%
	Percentage of reported incidents investigated	100%	100%	100%
	Number of Improvement Notices issued across the Department by WorkSafe Inspector	0	0	0
	Percentage of issues identified and actioned arising from:			
	▪ internal audits	100%	100%	100%
	▪ HSR provisional improvement notices	100%	100%	100%
Training	Percentage of managers and staff that have received OH&S training:			
	▪ induction	100%	100%	100%
	▪ management training	10%	10%	10%
	▪ contractors and temps	Not reported	Not reported	Not reported
	Percentage of HSRs trained:			
	▪ upon acceptance of role (initial training)	100%	100%	100%
	▪ retraining (annual refresher)	100%	100%	100%

Incidents across FRV increased by 15% compared to last year. Incidents include injuries, 'near misses' and detected workplace hazards. In real terms, the increase equates to 58 additional reported incidents compared with the previous year.

Premium vs remuneration costs

Measure	2023-24	2024-25
Premium	\$51,016,229	\$51,304,482
Remuneration	\$776,664,811	\$780,778,476

Employment and conduct principles

► FRD 22

FRV appoints employees on merit and equity principles. The selection processes ensure applicants are assessed and evaluated fairly and equitably based on the key selection criteria and other accountabilities without discrimination. Employees have been correctly classified in workforce data collections.

Section 03



Workforce data

The following tables disclose the headcount and full-time equivalent (FTE) numbers of all active public service employees of FRV, employed in the last full pay period in June of the current reporting period (2023–24), and in the last full pay period in June of the previous reporting period (2022–23). The increase of operational employees is attributable to the onboarding of recruit firefighters as part of our intake program. Increases in corporate and technical employees occurred mainly in corporate roles to support major projects and develop the organisation’s capability with technology, compliance, analysis and leadership.

Overview of total employee numbers (at 30 June)

FRD 29

Area of work	2024 (headcount)	2024 (FTE)	Change (FTE)	2023 (FTE)	2022 (FTE)
Operations employees	3,998	3,945.9	3.5% ↑	3813.1	3,863.6
Corporate and technical employees	743	726.3	3.3% ↑	702.8	610.3
Total number of employees	4,741	4,672.1	3.5% ↑	4,515.9	4,473.9

Excludes statutory appointments.



Details of employment levels

FRD 22, FRD 29

2023–2024							
	All employees		Ongoing			Fixed term and casual	
	Number (headcount)	FTE	Full-time (headcount)	Part-time (headcount)	FTE	Number (headcount)	FTE
Demographic data							
Gender							
Women	589	571.2	496	32	514.5	61	56.7
Men	4,143	4,092.1	3,996	3	3,994.9	144	97.2
Self-described	9	8.8	3	1	4.0	5	4.8
Total	4,741	4,672.1	4,495	36	4,513.4	210	158.7
Age							
15–24	39	35.0	24	0	24.0	15	11.0
25–34	892	875.4	836	2	835.7	54	39.7
35–44	1,630	1,617.4	1,573	11	1,577.8	46	39.6
45–54	1,064	1,051.5	1,008	12	1,016.9	44	34.6
55–64	891	878.8	852	5	854.4	34	24.4
65+	225	214.0	202	6	204.6	17	9.4
Total	4,741	4,672.1	4,495	36	4,513.4	210	158.7
Classification data							
Operations employees	3,998	3,945.9	3,920	2	3,916.9	76	29.0
Corporate and technical Employees	743	726.3	575	34	596.5	134	129.7
Total	4,741	4,672.1	4,495	36	4,513.4	210	158.7
Operations employees							
Men	3,779	3,732.0	3,707	0	3,704.0	72	28.0
Women	219	213.9	213	2	212.9	4	1.0
Self-described	0	0.0	0	0	0.0	0	0.0
Total	3,998	3,945.9	3,920	2	3,916.9	76	29.0
Corporate and technical employees							
Men	364	360.1	289	3	290.9	72	69.2
Women	370	357.4	283	30	301.6	57	55.7
Self-described	9	8.8	3	1	4.0	5	4.8
Total	743	726.3	575	34	596.5	134	129.7
Senior executive							
Statutory appointment (excluded in above)	8	7	8	0.0	7	0.0	0
PESES 2	3	3	3	0	3	0	0
PESES 1	16	16	16	0	16	0	0
Total	27	27	27	0	27	0	0

Details of employment levels (continued)

Statutory appointments include the Fire Rescue Commissioner and deputy commissioners. Statutory appointments for the Audit Risk and Compliance Committee and the Strategic Advisory Committee are not included but are named in 'Organisational Structure' section. Agency contractors are included in the fixed term and casual staff numbers.

Details of employment levels (continued)

FRD 22, FRD 29

2022–2023							
	All employees		Ongoing			Fixed term and casual	
	Number (headcount)	FTE	Full-time (headcount)	Part-time (headcount)	FTE	Number (headcount)	FTE
Demographic data							
Gender							
Women	566	550.6	456	37	480	73	70.6
Men	3,982	3,957.7	3,862	4	3,864.3	116	93.4
Self-described	9	7.6	3	1	3.5	5	4.1
Total	4,557	4,515.9	4,321	42	4,347.8	194	168.1
Age							
15–24	29	29	22	-	22	7	7
25–34	879	876.9	833	3	834.3	43	42.6
35–44	1,503	1,493.7	1,430	15	1,438.7	58	55
45–54	1,030	1,018.3	975	12	983.4	43	34.9
55–64	944	932.4	905	7	909.8	32	22.6
65+	172	165.6	156	5	159.6	11	6
Total	4,557	4,515.9	4,321	42	4,347.8	194	168.1
Classification data							
Operations employees	3,836	3,813.1	3,780	3	3,782.1	53	31
Corporate and technical Employees	721	702.8	541	39	565.7	141	137.1
Total	4,557	4,515.9	4,321	42	4,347.8	194	168.1
Operations employees							
Men	3,634	3,613	3,583	-	3,583	51	30
Women	202	200.1	197	3	199.1	2	1
Self-described	-	-	-	-	-	-	-
Total	3,836	3,813.1	3,780	3	3,782.1	53	31.0
Corporate and technical employees							
Men	348	344.7	279	4	281.3	65	63.4
Women	364	350.5	259	34	280.9	71	69.6
Self-described	9	7.6	3	1	3.5	5	4.1
Total	721	702.8	541	39	565.7	141	137
Senior executive							
Statutory appointment (excluded in above)	8	8	-	4	4	4	4
PESES 2	3	3	3	-	3	-	-
PESES 1	12	12	10	-	10	2	2
Total	23	23	13	4	17	6	6

The following table discloses the annualised total salary for senior employees. The salary amount is reported as the full-time annualised base salary, not package. Public Entity Senior Executive Service (PESES) roles are within three bands: one is the lowest and three is the highest. There is one employee reported below as PESES 1 acting in a PESES 2 role. FRV does not employ anyone on a PESES 3 band. One statutory appointment is acting in the role to cover for a deputy commissioner on extended leave – both are included in the tables.

Annualised total salary by \$20,000 bands for executives and other senior non-executive staff

FRD 29

Income band (salary)	Statutory appointments	PESES 2	PESES1
< \$160,000	-	-	-
\$160,000–\$179,999	-	-	-
\$180,000–\$199,999	-	-	2
\$200,000–\$219,999	-	-	6
\$220,000–\$239,999	-	-	7
\$240,000–\$259,999	-	-	1
\$260,000–\$279,999	-	-	-
\$280,000–\$299,999	-	-	-
\$300,000–\$319,999	3	1	-
\$320,000–\$339,999	4	1	-
\$340,000–\$359,999	-	-	-
\$360,000–\$379,999	-	1	-
\$380,000–\$399,999	-	-	-
\$400,000–\$419,999	-	-	-
\$420,000–\$439,999	-	-	-
\$440,000–\$459,999	-	-	-
\$460,000–\$479,999	-	-	-
\$480,000–\$499,999	1	-	-
Total	8	3	16

Total number of senior appointments

FRD 15

2024	Statutory appointments	PESES 2	PESES 1	Total
Women	1	2	9	12
Men	7	1	6	14
Self-described	-	-	1	1
All	8	3	16	27
2023		PESES 2	PESES 1	Total
Women	1	2	7	10
Men	5	1	8	14
Self-described	-	-	-	-
All	*6	3	15	24

PESES roles are within three bands: one is the lowest and three is the highest.

*One vacant statutory appointment for 2023 is not counted, that is, Deputy Commissioner Operations Central, South and East.

Training for employees

Summary

Year	Courses delivered	Participants	Contact hours	% change courses delivered	% change participants	% change contact hours
2023–24	1,673	9,832	379,823	15% ↑	17% ↑	52% ↑
2022–23	1,455	8,424	249,386	n/a	n/a	n/a

FRV is dedicated to equipping firefighters with the necessary skills, knowledge and abilities to serve their communities effectively. There was a significant uplift in training in 2023–24, with an increase in core, specialist and technical firefighter capabilities as well as leadership development through comprehensive promotional programs. Hands-on training and technical expertise remained central, ensuring firefighters are well-equipped for any emergency.

Key programs such as Leading Firefighters, Station Officers, Senior Station Officers and Commanders were undertaken to develop our future leaders, while recruit training saw a notable increase with delivery to over 240 participants across eight programs.

Technical operations training was streamlined across disciplines, promoting standardisation in equipment and practices (refer to 'Technical Operations' section, page 36). Additionally, we had an increase in specialised courses in the trench and confined space skills, driver training and skills maintenance sessions for regional and large-scale exercises, notably the most extensive USAR training 'Exercise Restormel' (details on page 31).

FRV Training further bolstered its capabilities with the establishment of a dedicated Pumping Department and a significant increase in training exercises delivered by the Practical Skills Maintenance Department, as well as the refinement of the training governance structure into three streams - Tactical Operations, Driver and Pump Operations and Specialist and Technical Training. Several noteworthy projects were initiated, including the Single Person Emergency Responder Driver (SPERD) program and the development of the Command Simulation Centre. We intend to decentralise more training to ensure all firefighters can maintain their skills regardless of location, allowing them to effectively respond to emergencies specific to their risk profile.

We achieved a 15% increase in courses delivered, a 17% rise in participant numbers, and, most significantly, a 52% increase in total contact hours.



Tactical firefighting

Course	Courses delivered 2023–24	Participants 2023–24	Contact hours 2023–24	% change participants	Courses delivered 2022–23	Participants 2022–23
Certificate IV						
Certificate IV Training and Assessment	3	41	6,560	-65%	6	118
Structural Firefighting						
Structural Firefighting (SFF/CFBT) Operations	7	51	816	-60%	16	128
Structural Firefighting Instructor Course	1	12	1,440	71%	1	7
Structural Firefighting Recruits	4	240	10,800	300%	2	60
Structural Firefighting Promotions – SO	2	48	384	50%	1	32
Structural Firefighting Promotions – SSO	2	39	117	63%	1	24
Structural Firefighting Skills Maintenance – divided into the courses below					15	136
Level 1 – Training Engagement and Awareness	44	252	1,008	n/a	0	0
Level 2 – Foundation Skill Set Reinforcement and Familiarisation	119	441	1,764	n/a	0	0
Level 3 – Operational Response Familiarisation Exercise	2	62	124	n/a	0	0
Practical skills maintenance						
Practical Skills Maintenance – divided into the courses below					46	314
Level 2 – Foundation Skill Set Reinforcement and Familiarisation	50	268	1,072	n/a	0	0
Level 3 – Operational Response Familiarisation Exercise	42	326	1,304	n/a	0	0
Level 4 – Complex Incident Response Exercise (reflect 3rd alarm)	2	62	248	n/a	0	0
Level 5 – Multi-agency Complex Incident Response Exercise (including AV, VicPol and specialist agencies)	4	35	280	n/a	0	0
Command Simulation Training	0	0	0	n/a	0	0
Promotional Program – SO course	2	48	384	n/a	0	0
Promotional Program – SSO course	2	39	78	n/a	0	0

Tactical firefighting (continued)

Tactical firefighting (continued)

Course	Courses delivered 2023-24	Participants 2023-24	Contact hours 2023-24	% change participants	Courses delivered 2022-23	Participants 2022-23
District Training Officers (DTO)						
District Skills Maintenance Sessions – divided into the courses below	215	1,414	4,242	-25%	257	1,877
Level 1 – Training Engagement and Awareness	105	567	1,134	n/a	0	0
Level 2 – Foundation Skill Set Reinforcement and Familiarisation	0	0	0	-100%	2	64
Return to operations familiarisation program	26	26	416	-59%	32	64
Open Water Drill	38	200	600	9%	36	184
Combined Drill	34	323	1,292	349%	9	72
Pumper General	47	164	328	556%	10	25
Command and Control	52	154	308	221%	13	48
RNERV	3	20	40	-81%	23	104
Door Entry Prop	81	450	675	-22%	110	580
Other Drills	45	389	584	106%	61	189
Interdivisional Firefighter Program (IFP)						
IFP FF (A >B)	10	72	2,448	80%	2	40
IFP FF (B>A)	9	70	2,380	75%	2	40
IFP Officer (A >B)	2	16	408	-20%	1	20
IFP Officer (B>A)	2	16	408	-20%	1	20
Internal secondment (ISOS)	0	0	0	-100%	1	34
Catchment Commander	2	48	3,840	4%	2	46

Driver and pump operation

Course	Courses delivered 2023–24	Participants 2023–24	Contact hours 2023–24	% change participants	Courses delivered 2022–23	Participants 2022–23
Driving training						
Driver Training 4-day course – Defensive Driver	25	318	10,176	-24%	36	418
Driver Training 2-day course – Emergency Response	60	358	5,728	58%	42	227
Trailer Training	60	358	1,432	1332%	5	25
Driver Trainer Course EVs	30	80	40	167%	30	30
GATOR RV Training	4	33	132	65%	10	20
SPERD – Pilot	2	24	192	n/a	0	0
4x4 and Alpine Driver Program – Pilot	0	0	0	n/a	0	0
Driver Skills Maintenance	22	88	44	n/a	0	0
Driving Instructor Induction	1	9	3,672	13%	1	8
Specialist Driver Training – Control Unit	5	24	24	n/a	0	0
Specialist Driver Training – Ladder Platform	8	40	40	n/a	0	0
Specialist Driver Training – Transporter Div A	29	25	25	n/a	0	0
Specialist Driver Training – Transporter Div B	21	40	40	n/a	0	0
Specialist Driver Training – Pumper Platform	20	72	72	n/a	0	0
IFP – Driving	8	64	32	n/a	0	0
Remedial Driving	18	18	36	n/a	0	0
Lateral Entry Commanders	1	12	12	n/a	0	0
Corporate Professional Development	1	11	55	n/a	0	0

Driver and pump operation (continued)

Driver and pump operation (continued)

Course	Courses delivered 2023-24	Participants 2023-24	Contact hours 2023-24	% change participants	Courses delivered 2022-23	Participants 2022-23
Pump operations						
Mk IV Pumper Tanker Conversion	6	28	56	-56%	32	64
MKV Pumper & Pumper Tanker	4	8	64	-83%	24	47
Ultra Large Pumper	7	4	160	-82%	6	22
Mills Tui Pumper	3	8	64	-58%	9	19
2020 Pumper – full course – not run	0	0	0	-100%	68	229
2017 Pumper – full course – not run	0	0	0	-100%	30	40
Electric Pumper – not commenced	0	0	0	n/a	0	0
Rescue Pumper – not commenced	0	0	0	n/a	0	0
Continuation training – Pumping Assessment	1	14	224	n/a	0	0
SEM Conversion	22	22	22	n/a	0	0
2017 Conversion	19	19	19	n/a	0	0
2020 Conversion	4	4	8	n/a	0	0
60 Series Pumper Tanker Conversion	14	27	54	-82%	73	146
60 Series Pumper Conversion	16	31	62	n/a	0	0
ULP Skills Maintenance	3	6	12	n/a	0	0



Specialist and technical acquisition

Course	Courses delivered 2023–24	Participants 2023–24	Contact hours 2023–24	% change participants	Courses delivered 2022–23	Participants 2022–23
Specialist and technical acquisition						
Specialist						
Safe Working at Heights	5	31	248	-23%	4	40
Low Voltage Fuse Removal (LVFR)	0	0	0	-100%	1	1
Safe Work around Water	0	0	0	-100%	2	64
Tech Rescue Transporter Div B	21	40	400	-57%	22	94
Control Unit Course	5	24	1,920	n/a	0	0
Transporter (Div A)	29	54	432	-10%	30	60
Teleboom (Div A)	5	19	608	-53%	10	40
Aerial Pumper (Div B)	2	8	256	-80%	11	40
Ladder Platform	8	63	7,560	-2%	8	64
Ladder Platform conversion	18	36	144	0	20	36
BA Service (Div A)	0	0	0	-100%	4	10
MMR Radios	0	0	0	-100%	34	172
BA guidelines	0	0	0	-100%	34	172
Pumper Platform	20	77	4,928	-59%	51	189
Brown Coal (Div B)	0	0	0	-100%	5	18
Atmospheric Monitoring (Div A) (Altair/Micro RAE)	42	276	5,520	-64%	92	772
Atmospheric Monitoring (Div B)	38	213	4,260	213%	9	68

Specialist and technical acquisition (continued)

Specialist and technical acquisition (continued)

Course	Courses delivered 2023-24	Participants 2023-24	Contact hours 2023-24	% change participants	Courses delivered 2022-23	Participants 2022-23
Specialist and technical acquisition						
Technical operations						
Steep Angle	0	0	0	-100%	6	48
Swiftwater Rescue Instructor course	0	0	0	n/a	0	0
Marine – General Purpose Hand Stage 1	2	8	2,560	-50%	2	16
Marine – Coxswains Stage 1	1	8	2,880	n/a	0	0
RCRS Skills Acquisition	8	52	1,248	-33%	14	78
Rope Rescue Specialist (formally HART)	0	0	0	-100%	5	60
Hazmat Technician	2	32	4,096	n/a	0	0
Heavy Rescue Skills Acquisition	7	84	13,440	133%	3	36
Confined Space Rescue	3	25	1,000	n/a	0	0
Trench Rescue Acquisition	4	38	1,520	n/a	0	0
Trench Rescue Skills Maintenance	18	127	1,016	568%	1	19
Other training						
Pre-entry WER Course Swim Testing	2	16	64	33%	5	12
Marine-ESS Course	0	0	0	n/a	0	0
Marine-HLTAID011 Course	1	8	128	n/a	0	0
Marine-SRI Upskill	2	16	128	n/a	0	0
Marine-Fireboat 11 and 12 Inductions/ Assessments	2	4	128	-94%	9	72
Assist Marine Dept – Skills Maintenance Programs	5	40	640	-44%	14	72

Promotions

Course	Courses delivered 2023–24	Participants 2023–24	Contact hours 2023–24	% change participants	Courses delivered 2022–23	Participants 2022–23
Leading Firefighter (LFF)	25	250	8,000	39%	21	180
Station Officer (SO)	2	48	30,720	50%	1	32
SO pre-entry	1	120	720	186%	1	42
Senior Station Officer (SSO) course pre-entry	1	18	108	0%	1	18
SSO Course	2	39	23,400	63%	1	24
Commander Course pre-entry	1	10	60	-55%	1	22
Commander Course	1	10	5,600	-33%	1	15
FSCC Course	1	3	1,992	0%	1	3

Recruits

Course	Courses delivered 2023–24	Participants 2023–24	Contact hours 2023–24	% change participants	Courses delivered 2022–23	Participants 2022–23
Recruit Firefighter Course	8	240	172,800	300%	2	60
Continuation Training	4	109	13,080	-45%	6	198

Fire Ops 101 program

Fire Ops 101 immerses participants in the time critical, highly technical and skilled work of an FRV firefighter. It is provided to community leaders and high-profile Victorians as part of FRV’s strategic community engagement. It highlights the importance of staffing, training, equipment, response times, as well as the physical and mental strength that firefighters must possess. During 2023–24, graduates included:

- Jason Mifsud (Head of First Nations Affairs and Enterprise at Wesfarmers)
- Tayla Harris (AFLW player and professional boxer)
- David Buchanan (CEO Australian Steel Association)
- Cr Carli Lange GAICD (Mayor of Manningham)
- Michelle Payne OAM (Melbourne Cup-winning jockey)
- Stevie Payne (Melbourne Cup-winning strapper)
- Janet Roach (entrepreneur, philanthropist, personality from the Real Housewives of Melbourne)

Fire Ops 101 gives participants a taste of what FRV firefighters do daily and helps attendees understand the challenges firefighters face in combating incidents.

Course	Courses delivered 2023–24	Participants 2023–24	Contact hours 2023–24	% change participants	Courses delivered 2022–23	Participants 2022–23
External Leadership Training and Events						
Fire Ops 101 program	6	48	240	-14%	7	56

Workforce inclusion policy

► RECOMMENDATION 20, PAEC REPORT 107 FRD 29

FRV is committed to creating a safe, inclusive and respectful workplace that represents the diversity of the community we serve. This includes advancing gender equality within FRV.

We recognise that our current state of gender equality stems from a range of complex societal factors that have influenced women's participation and experience as career firefighters. FRV recognises the opportunity we have to advance gender equality within our workforce and contribute to a safer, respectful and more equitable community.

Women now account for 12% of FRV's workforce. Of our senior appointments in 2024, 12 women (44%) are women, compared to 10 (42%) in 2023.

Inclusion of gender by workforce area (full-time-equivalent)

Workforce area	Group	2023-24	2022-23
Senior appointments*	Women	44.0%	41.7%
	Men	56.0%	58.3%
Firefighters	Women	5.5%	5.3%
	Men	94.5%	94.7%
Corporate and technical	Women	49.0%	50.5%
	Men	49.8%	48.3%
	Self-described	1.2%	1.2%

*The Annual Report 2022-23 referred to 'Executives'. However, this year's report has used 'senior appointments' as per the 'Total number of senior appointments' table on page 70.

FRV fully supports the aims and requirements of the *Gender Equality Act 2020 (Vic)* and is committed to improving gender equality for our employees and in the services we provide to the Victorian community. As a defined entity for the purposes of the *Gender Equality Act 2020*, we must take meaningful action to improve gender equality.

Consistent with the *Gender Equality Act 2020*, we have continued to implement a Gender Equality Action Plan which includes proactive steps to address gender inequality over 2022-25. This document is made available on our website.

Our Gender Equality Action Plan outlines 22 objectives across the pillars of leadership, culture and people and seeks to:

- develop a strong foundational understanding of equality, equity and inclusion that enables the creation of a psychologically safe, inclusive and respectful workplace
- identify and remove barriers, if any, to our systems and processes, enabling equitable access to leave requirements, development opportunities, recruitment and promotion and a reduction in the gender pay gap
- break down unhelpful gender stereotypes that prevent FRV from being a contemporary fire service that is reflective of, and responsive to, the community we serve.

As part of our obligations we have completed a progress report and undertaken a workplace gender audit against the seven key indicators required. This audit included an employee experience survey.

Key indicators are reported on the genderequalitycommission.vic.gov.au website. These include:

- gender composition at all levels of the workforce
- gender composition of governing body
- gender pay gap
- workplace sexual harassment
- recruitment and promotion
- leave and flexibility
- gendered workforce segregation.

Our progress in 2024 included:

Leadership

- Ongoing delivery of Workplace Behaviour Training, reaching more than 2,000 employees.
- 68 senior leader-led values-based leadership sessions were delivered. Sessions used scenarios and facilitated discussion to promote FRV’s position on meeting our duty of care when it comes to bullying, harassment and discrimination, and encouraged senior leaders to have values-based conversations with their employees.
- Launch of the Special Broadcasting Service (SBS) Inclusion Program, which provides foundational learning resources on key diversity and inclusion concepts.

Culture

- Delivery of awareness-raising activities, reaching more than 800 employees. This included training at firefighter recruit courses, information sessions and events on a range of topics. Seven participation briefs for days of significance were issued to promote learning and engagement.
- FRV’s Women’s Support Coordinators have enhanced the process for pregnant firefighters to be assigned alternative duties, enabling this transition point to better support learning and skill development.
- An online Parental Leave Hub site was launched to support employees and managers navigating the parental leave process.
- A review of parental leave policies, documentation and entitlements under enterprise agreements at FRV against best practice was undertaken to support any future changes.

People

- FRV’s Women’s Support Coordinator team attended events to visibly promote women firefighters, helping to break down gendered stereotypes and provide positive role models and access to information for women considering a career in firefighting. The team also hosted information sessions for women applicants during the firefighter recruitment and selection process.
- FRV launched a new professional development program to support the leadership development of women in mid-senior roles.
- Enhanced the exit interview process to ensure consistency in application and to focus on understanding reasons why women are leaving, particularly those who leave before retirement indicators and/or within the first two years.

FRV’s progress report and workplace gender audit results will be available online on the Commission for Gender Equality in the Public Sector Insights Portal.

Women’s Support Unit

Over the last four years FRV has run a Women’s Support Unit to help attract, retrain and promote women firefighters. Key achievements during the year included:

- launch of pregnancy wear uniform
- publication of FRV Pregnancy and Sanitary policies
- women in firefighter online workshops
- awarded the Women’s Equality Initiative Award at the 2024 Emergency Services Foundation International Women’s Day, and Diversity and Inclusion Awards
- developed relationships with key stakeholders to improve the diversity of recruitment including:
 - AFL Players Association and AFLW clubs
 - Al Taqwa Islamic College
 - Australian Defence Force
 - Australian Institute of Sport and Victorian Institute of Sport.

Uniform Inclusivity

Aiming to provide uniform and personal protective clothing that meets the diverse needs of our workforce.

Program outcomes

- Development of pregnancy wear working party to ensure new pieces of uniform meet the required needs.
- Seven pieces of pregnancy workwear are now available, including high-rise and low-rise pant options to suit different forms and stages of pregnancy.
- Variants in personal protective clothing that offer women more options to achieve a good fit, such as short, regular and long length pant sizes.
- Several additional items have also recently been made available, including caps more suitable for women as part of station wear and structural firefighting ensembles. Alternative options for women’s operational dress uniform at all operational bases have also recently been added.

Available pregnancy wear items

Extensive research, consultation and trialling has gone into producing FRV pregnancy uniform items.

- Polo shirt long sleeve
- Navex shirt short sleeve
- Cargo pants underbelly design
- Cargo pants overbelly design
- Straight leg pants underbelly design
- Straight leg pants overbelly design
- Cargo shorts underbelly design

To read Fire Rescue Victoria’s Gender Equality Action Plan 2022-2025 and learn more about our commitment to gender equality visit www.frvic.gov.au/frv-policies

Poster for new maternity wear uniform now available for women at FRV.

Reconciliation Action Plan

FRV is committed to supporting reconciliation and a more equitable future for Aboriginal and Torres Strait Islander peoples. Published in 2022, our first Reconciliation Action Plan (RAP) 2022–24 is available on our website.

Our RAP articulates FRV's commitment to reconciliation. We aim to strengthen our relationships and trust with Aboriginal and Torres Strait Islander peoples and communities and build a culturally safe and respectful workplace. The plan has 15 activities across the four areas of **relationships, respect, opportunities** and **governance**.

FRV's key progress in 2023–24 included:

- Stakeholder mapping across FRV's districts to identify existing relationships and opportunities to build and strengthen new relationships with Aboriginal and Torres Strait Islander stakeholders and organisations.
- Ongoing recognition of National Reconciliation Week and NAIDOC Week, including participation in community events and delivery of internal events to increase awareness and understanding across the organisation.

- Embedding of artwork created by Wurundjeri and Dja Dja Wurrung artist Samantha Richards across FRV worksites and communication materials.
- Development of a draft Aboriginal Engagement and Cultural Protocol Guide to help build cultural awareness and understanding across the workforce.
- Established a Reconciliation Action Plan Implementation Group with Aboriginal and Torres Strait Islander employees to ensure their expertise and lived experience guides the implementation of RAP initiatives. The group is co-chaired by an Aboriginal community leader to bring further expertise and support cultural safety.

In 2024–25 FRV will continue to progress and grow our reconciliation work and engage with our stakeholders including Reconciliation Australia regarding the development of our next RAP. A key focus will be on increasing recruitment outcomes for Aboriginal and Torres Strait Islander peoples and increasing cultural safety and awareness through the provision of training and learning opportunities.



Artwork created for FRV by Samantha Richards, Wurundjeri, Dja Dja Wurrung, which appears in our Reconciliation Action Plan. The themes of our artwork combine Victorian Indigenous art, fire, and the work that FRV does in the community.

Section 04



Other disclosures

Climate-related risk disclosure

FRD 24 PARAGRAPH 4.6

Risk Governance

FRV addresses climate change-related risk as an integrated part of risk management and not in isolation. The Business Assurance Department within the Strategic Services Directorate provides advice across FRV on risk management, including climate-related risk. Risk management is everyone's business at FRV. The Business Assurance Department reports on FRV's Strategic Risk Profile and key operational risks to the Executive Leadership Team, the Fire Rescue Commissioner and the ARCC.

The Risk Management Policy and Enterprise Risk Management Framework embodies FRV's approach to risk management based on Victorian Government mandatory requirements outlined in the Victorian Government Risk Management Framework. This risk guidance equips FRV personnel with clarity on accountabilities, responsibilities, risk governance and how to protect value and achieve our strategic objectives. It assists FRV in integrating risk management into all activities and functions.

There are two key considerations for climate-related risk:

- How climate change may affect emergency operations, for example, firefighting and rescue operations.
- How climate change may affect the administration of the organisation, for example major projects, maintenance and reporting obligations.

Climate Risk Management

The potential risks of climate change are addressed by different areas across FRV:

- operations (i.e. active firefighters)
- corporate and technical.

Operations

FRV works collaboratively with our partner agencies and recognises the relationship between disaster risk reduction, sustainable development, and climate change. Commitment and action on climate change will improve the ability of FRV to deliver the right services and allocate the right resources to effectively contribute to disaster risk reduction, emergency management, and the resilience of communities in Victoria.

FRV has adopted a principles-based approach aligned with our emergency sector partners:

- ensuring informed and risk-based decision making
- working toward improving energy efficiency and seeking alternative energy solutions for our fleet, buildings and equipment
- knowledge sharing with our communities in support of having access to the right information to better prepare for emergencies.

Corporate and technical

Climate change may affect the administration of the organisation, for example, major projects, maintenance and reporting obligations. These risks are principally owned by the Corporate Regulations and Strategic Services Directorate. This includes addressing risks such as:

- risks to infrastructure and assets
- legal and reporting obligations, for example, *Climate Change Act 2017*, FRD 24 Reporting of environmental data by government entities
- financial implications, for example, cost to transition to net-zero emissions, and increase in insurance costs.

Other structures, roles and groups that address climate change-related risk within FRV

Environmental Sustainability and Compliance Manager

FRV tracks our environmental performance, including greenhouse gas emissions. A dedicated role of Environmental Sustainability and Compliance Manager sits within the Corporate Services Directorate.

Alternate and Renewable Energy Technologies (ARET) working group

FRV's ARET working group considers the risks associated with firefighting in connection with a range of technologies that are part of the transition to net-zero emissions (climate-related risks). The technologies included are:

- EVs
- residential technologies and BESS
- renewable energy installations and BESS
- hydrogen
- waste and recycling (additionally FRV is an active member of the WIN and FPP).

To address climate-related risks within the vehicle fleet, there is a variety of activities and processes:

- ongoing assessment of electric pumping trucks
- ongoing fleet diversification including assessment and adoption of hybrid and EVs
- diesel emissions reduction for newer pumper trucks through the addition of diesel exhaust fluid (DEF), also known as AUS 32 and marketed as AdBlue
- end of life and disposal policy and procedure
- idling minimisation policy for trucks
- maintenance schedule and emission compliance testing.

Facilities and infrastructure are also key areas for management of climate change risks. Key activities and policies include:

- new fire stations are constructed with supporting infrastructure for charging EVs in place and where charging stations are not installed they can be easily fitted
- installing energy-efficient lighting progressively at office and station refurbishments
- progressively replacing heating, ventilation and air-conditioning systems with the most energy-efficient options available.

Climate risk types

There are two risk types for climate change-related risk: physical and transition.

Physical risks

This includes those such as the possibility of:

- an increase in the frequency and severity of extreme fire weather and increasing intensity, severity, frequency and duration of other weather and ocean hazards (e.g. heatwave, bushfire, flooding, storm surge, etc.)
- altered ecosystem, reduced biodiversity and diminishing environmental values
- rising loss of public and private infrastructure and properties
- long-term challenges on the emergency management sector to conduct established disaster mitigation activities (e.g. prescribed burning).

This impacts the resources we require, such as the number of days firefighters would be deployed in the event of extended extreme fire danger days or major emergencies, as well as the number and type of appliances (e.g. pumper tanker, helicopter) required to adequately meet demand.

Transition risks

Transition risks include changes such as:

- meeting the *Climate Change Act 2017* target of net-zero emissions by 2045
- updating the fleet to EVs (importantly, the availability of both funds and vehicles), phasing out old technology and training staff in new doctrines or use of technology.

They also include the risks of:

- reputational damage if failing to acknowledge, assess and respond to climate change and community and other stakeholder expectations
- OHS (physical and emotional impacts) on workforces and communities due to elevated operational risks and response requirements
- variation and uncertainty in the financing and insurability of government operations and critical infrastructure against changing risk profiles.

Metric and targets

FRV measures our environmental performance through metrics including total energy use, electricity use, stationary fuel use, vehicle fuel consumption, greenhouse gas emissions etc. See the 'Environmental indicators summary' tables in the 'Environmental reporting' section.

FRV has not set emission reduction targets but is working towards environmental footprint reductions to play our part in meeting the Victorian Government's net-zero emissions target in 2045. Refer to the discussions of environmental indicators on the next page for more details and highlights of the past financial year.



Environmental reporting

FRV works proactively to reduce our impact on the environment. We participate in climate change and environmental sustainability government reference groups, policy consultation processes and emergency management sector forums. This helps us keep abreast of the latest climate science and best industry practice while supporting Victoria’s transition to net-zero emissions by 2045. It also helps us manage climate-related hazards and comply with the General Environmental Duty under the *Environment Protection Act 2017*.

Our Environmental Policy demonstrates our commitment to providing emergency response, fire suppression and prevention services in a safe, sustainable and environmentally conscious manner. The Environmental Policy is reviewed and updated regularly to ensure it aligns with current organisational goals, legislative requirements and community expectations.

We collect and monitor performance against our sustainability indicators and report on our progress in our annual report, as required by the *FRD 24 reporting of environmental data by government entities*.

Reporting boundary

The organisational boundary is determined by applying the operational control approach as defined in the *GHG Protocol Corporate Standard*. The environmental data has been collected for all operations and assets, including owned and leased premises (e.g. fire stations, offices, workshops, warehouses, training centres and other facilities), fleet, plant and equipment over which FRV has operational control.

The reporting period for environmental data coincides with the financial year of 2023–24. Therefore, the entire dataset consists of actual values for 12 months between July 2023 and June 2024 where available, combined with estimated values for missing data where practicable based on statistics derived from the previous years, monthly averages or other appropriate methods.

FTE is used as the normalisation factor where required by certain indicators, as it has been consistently applied for environmental reporting across all time periods.

Data coverage and quality

Reasonable efforts have been made to collect, as accurately and completely as possible, the relevant environmental data for FRV’s operations and assets. Nevertheless, not all of the required performance data is available at the time of preparing this annual report due to various reasons. Data unavailable is denoted as non applicable (n/a) in the environmental indicator tables. Commentary in relation to specific data availability and completeness is detailed in the explanatory notes under each indicator table. The overall outcome of our utility data assessment is presented in the table below.

Utility	No. of sites with metres	No. of metres with data	% of sites with metres	% of metres with data	% of estimation against total	Comment
Electricity	110	110	100%	100%	6%	Estimates are made using the previous year’s data for some missing electricity supplier invoices and several landlord invoices.
Natural gas	79	78	72%	99%	21%	Estimates are made using the previous year’s data for the quarterly invoices yet to be released.

The following methods are employed to collect and store FRV’s environmental information:

- **Utility consumption** (including electricity, natural gas, etc.): we engage Eden Suite, a third-party environmental data management system provider, to source and track usage invoices directly from the utility suppliers.
- **Stationary fuel use** (in addition to natural gas): we obtain the fuel delivery record and installed generation capacity of the backup generators from the maintenance contractor.
- **Transportation**: we retrieve the fleet data including the number and type of vehicles and the associated fuel use from the lease provider’s customer account portal.
- **Buildings and infrastructure**: we summarise the property related activities through enquiries and interviews with the relevant internal stakeholders in the Corporate Services Directorate.
- **Other fugitive emissions**: we obtain the refrigerant types and operating losses record of the refrigeration and air-conditioning systems from the maintenance contractor.

Greenhouse gas emissions

The reporting of greenhouse gas emissions is broken down into emissions 'scopes', consistent with national and international reporting standards. Scope 1 emissions are direct emissions from sources that FRV owns or controls, such as burning fossil fuels in our vehicles or machinery. Scope 2 emissions are indirect emissions from FRV's use of electricity from the grid which is produced from coal and gas-fired power generation.

FRV's scope 1 direct greenhouse gas emissions increased by 69% from 2020–21 to 2021–22 and by 28% from 2021–22 to 2022–23. These increases were largely driven by increased vehicle use as travel activities resumed after the extended remote work periods over 2020 and 2021.

FRV's scope 2 indirect greenhouse gas emissions increased by 2.2% from 2021–22 to 2022–23 and decreased by 2.9% from 2022–23 to 2023–24. In general, the scope 2 greenhouse gas emissions have remained relatively stable, with a slight decrease attributable to ongoing energy efficiency upgrades.

To lower greenhouse gas emissions, FRV has taken and will continue to take several actions as set out under the electricity use, stationary fuel use, transport fuel use, and sustainable buildings and infrastructure sections.

Indicator	2023–24	% change	2022–23	2021–22
Total scope 1 greenhouse gas emissions (tonnes CO₂-e) INDICATOR G1	9,182.47	5.9%	8,667.20	6,779.01
Greenhouse gas emissions from fuels (stationary and transportation)	9,121.90	6.1%	8,597.79	6,779.01
Carbon Dioxide (CO ₂)	9,068.39	6.1%	8,544.30	6,708.16
Methane (CH ₄)	3.67	5.5%	3.48	12.67
Nitrous Oxide (N ₂ O)	49.84	-0.3%	50.01	58.18
Greenhouse gas emissions from refrigerant gases ^(a)	60.57	-12.7%	69.41	n/a
Refrigerant – R22 (HCFC-22)	0	-100.0%	17.60	n/a
Refrigerant – R32 (HFC-32)	5.72	460.8%	1.02	n/a
Refrigerant – R407C (blend R32/R125/R134a)	24.84	n/a	0	n/a
Refrigerant – R410A (HFC-410A)	30.01	-40.9%	50.79	n/a
Total scope 2 greenhouse gas emissions (tonnes CO₂ e) INDICATOR G2	8,550.88	0.1%	8,544.93	9,177.68

Notes:

- The refrigerant losses data is available for 2022–23 and 2023–24, but unavailable for 2023–22 at the time of preparing this annual report. Raw data requests will be further refined and communicated to the relevant internal and external stakeholders to ensure that the data supplied will be as complete as possible for the next annual report.
- At the two FRV data centres, inert gaseous agent IG-541 is used in the fire suppression systems, which contains a small proportion (8%) of carbon dioxide. Therefore, fugitive emissions from this source are considered insignificant and are unlikely to exceed the material activity threshold.
- The emissions calculation for electricity related activities uses the market based method, as opposed to the location based method used in the previous FRD24 report versions prior to the financial year of 2022–23.

Electricity production and consumption

FRV is continuing to implement and extend energy efficiency solutions and measures to reduce electricity use, such as:

- progressive roll-out of the Siemens Building Management System (BMS) to the new and Division B fire stations to monitor energy and water consumption, diagnose performance issues, enable predictive maintenance scheduling, and hence minimise unplanned plant and equipment downtime and avoid unnecessary energy wastage.
- continuous replacement of lighting with light emitting diodes (LEDs) across FRV sites for better energy efficiency and longer lifespan.
- continuous replacement of heating, ventilation and air conditioners (HVACs) and hot water systems across FRV sites to comply with the energy efficiency requirements in Section J of the National Construction Code.
- preferencing high energy efficiency rated products when purchasing new and replacing dated electric appliances and devices to satisfy the business needs.
- establishing the power savings display and sleep settings as the default in desktop computers and laptops which in turn hibernate monitors and save electricity.

Indicator	2023–24	% change	2022–23	2021–22
Total electricity consumption (MWh) INDICATOR EL1 ^(a)	13,000.79	4.5%	12,438.90	12,567.90
Purchased electricity ^(b)	13,000.79	4.5%	12,438.90	12,567.90
Self-generated ^(c)	n/a		n/a	n/a
Onsite electricity generated (MWh) INDICATOR EL2 ^(d)	n/a		n/a	n/a
Solar PV ^(c)	n/a		n/a	n/a
Consumption behind-the-metre ^(c)	n/a		n/a	n/a
Exports	n/a		n/a	n/a
Onsite installed generation capacity (MW) INDICATOR EL3	n/a		n/a	n/a
Solar PV ^(c)	n/a		n/a	n/a
Diesel backup generator	14.33	0.0%	14.33	14.33
Total electricity offsets (MWh) INDICATOR EL4	2,444.29	4.5%	2,338.89	2,336.37
Greenpower	0.14	-62.2%	0.37	0
Renewable power percentage (RPP) in the grid ^(e)	2,444.15	4.5%	2,338.51	2,336.37

Notes:

- The total electricity consumption across FRV is based on the purchased electricity only. Refer to notes (c) and (d) below.
- For the leased sites where FRV pays outgoings according to the agreed shared tenancy arrangement, utility invoices are prepared by and received from the landlords or their agents. In the case of any missing invoices, the previous year's data or monthly averages are used as estimates.
- Approximately 18 small scale legacy solar PV systems are installed on the fire station rooftops within the sites portfolio. The on-site installed generation capacity of these systems is currently unavailable, and the systems are not separately metered. As such, the electricity produced by these systems is not captured at indicators EL1 and EL2. When these solar systems are replaced or upgraded in the future, appropriate monitoring instruments will be installed.
- Diesel backup generation is not separately metered. However, the electricity produced by these systems is considered insignificant and hence is not reported at indicator EL2 given their incidental usage mainly for routine testing purposes. Instead, fuel used in these stand-by power systems is reported at indicator F1.
- The electricity offset by the renewable power percentage (RPP) is included in the annual report for the first time. It has been calculated by utilising the 2024 RPP of 18.48% as set by the Federal Government's legislative amendment.

Stationary fuel use

Sources of emissions from stationary fuel include natural gas used in some buildings' water and/or space heating systems and diesel used in backup generators at a number of fire stations.

Indicator	2023–24	% change	2022–23	2021–22
Total fuels used in buildings and machinery (MJ) INDICATOR F1	22,550,468.20	-0.6%	22,688,085.80	20,385,398.89
Buildings	22,526,914.60	-0.6%	22,664,547.20	20,385,398.89
Natural gas ^(a)	22,526,914.60	-0.6%	22,664,547.20	20,385,398.89
Machinery	23,553.60	0.1%	23,538.60	n/a
Diesel ^{(b)(c)}	23,553.60	0.1%	23,538.60	n/a
Greenhouse gas emissions from stationary fuel consumption (tonnes CO₂-e) INDICATOR F2	1,162.46	-0.6%	1,169.56	1,050.46
Natural gas	1,160.81	-0.6%	1,167.90	1,050.46
Diesel ^{(b)(c)}	1.65	0.0%	1.65	n/a

Notes:

- For the leased sites where FRV pays outgoings according to the agreed shared tenancy arrangement, utility invoices are prepared by and received from the landlords or their agents. In the case of any missing invoices, the previous year's data or monthly averages are used as estimates.
- FRV operates backup generators at a number of fire stations. The calculations of diesel used in backup generators and the associated greenhouse gas emissions are based on the fuel delivery record supplied by the maintenance contractor.
- The diesel delivery data is available for 2022–23 and 2023–24, but unavailable 2021–22 at the time of preparing this annual report. Raw data requests will be further refined and communicated to the relevant internal and external stakeholders to ensure that the data supplied will be as complete as possible for the next annual report.



Transportation

FRV’s fleet comprised of 953 vehicles essential to the provision of fire and rescue services to keep our people and communities safe. Of these vehicles, 22% are fire appliances and 72% are passenger vehicles. The remainder are marine vessels and special work vehicles. A detailed breakdown of all the vehicles by category and engine/fuel type is presented in the table below.

In response to the Victoria’s Zero Emissions Vehicle Roadmap, FRV has one full zero emissions vehicle (ZEV) and we will keep assessing the possibility of expanding the number of ZEVs within our passenger vehicle fleet.

Indicator	2023–24	%	2022–23	%	2021–22	%
Number and proportion of vehicles^(a) INDICATOR T2	953	100.00%	918	100.00%	n/a	100.00%
Road vehicles	899	94.33%	857	93.36%	846	n/a
Fire appliances	212	22.25%	215	23.42%	220	n/a
Internal combustion engines	212	22.25%	215	23.42%	220	n/a
Diesel/biodiesel	212	22.25%	215	23.42%	220	n/a
Passenger vehicles^(b)	687	72.09%	642	69.93%	626	n/a
Internal combustion engines ^(c)	686	71.98%	641	69.83%	625	n/a
Petrol	190	19.94%	213	23.20%	n/a	n/a
Diesel/biodiesel	496	52.05%	427	46.51%	n/a	n/a
LPG	0	0.00%	1	0.11%	n/a	n/a
Electric propulsion	1	0.10%	1	0.11%	1	n/a
Battery electric vehicle (BEV)	1	0.10%	1	0.11%	1	n/a
Non-road vehicles	54	5.67%	61	6.64%	n/a	n/a
Marine vessels	10	1.05%	10	1.09%	10	n/a
Internal combustion engines	10	1.05%	10	1.09%	10	n/a
Petrol	10	1.05%	10	1.09%	10	n/a
Special work vehicles^{(b) (d)}	44	4.62%	51	5.56%	n/a	n/a
Internal combustion engines	44	4.62%	51	5.56%	n/a	n/a
Petrol	29	3.04%	9	0.98%	n/a	n/a
Diesel/biodiesel	5	0.52%	7	0.76%	n/a	n/a
LPG	4	0.42%	3	0.33%	n/a	n/a
Other	6	0.63%	32	3.49%	n/a	n/a

Notes:

- a. The fleet assets listed in this table do not include vehicles that are not in commission, ordered or disposed during the 2023–24 financial year.
- b. The exact numbers of the passenger vehicles and special work vehicles by engine/fuel type are only available for the financial years of 2022–23 and 2023–24, but unavailable for the year of 2021–22 at the time of preparing this annual report. Raw data requests will be further refined and communicated to the relevant internal and external stakeholders to ensure that the data supplied will be as complete as possible for the next annual report.
- c. FRV has a number of hybrid passenger vehicles; however, they are not classified as plug-in hybrid electric vehicle (PHEV) or range-extended electric vehicles as defined in the Guidance for FRD Reporting. Therefore, these hybrid passenger vehicles have been included in the internal combustion engines category instead.
- d. Special work vehicles include transport related and fuel powered vehicles and equipment such as forklifts, pods, trailers and etc.

Energy used in transport fuels increased by 13.44% from 2021–22 to 2022–23 and by 7.56% from 2022–23 to 2023–24. Correspondingly, greenhouse gas emissions from transportation increased by 29.67% from 2021–22 to 2022–23 and by 7.15% from 2022–23 to 2023–24. The increasing trend was primarily driven by the resumption of business travels post the COVID-19 pandemic, together with contributions from the expansion of the passenger vehicle fleet.

Indicator	2023–24	% change	2022–23	2021–22
Total energy used in transportation (MJ) INDICATOR T1	114,115,379.30	7.6%	106,091,478.80	93,522,376.50
Biodiesel	0	n/a	0	12,089,575.50
Diesel	87,798,194.00	-6.3%	93,684,882.70	69,098,415.40
Road vehicles ^(a)	87,317,044.90	-6.2%	93,095,198.10	68,426,370.20
Fire appliances	53,918,888.50	4.4%	51,623,323.50	n/a
Passenger vehicles	33,398,156.40	-19.5%	41,471,874.60	n/a
Non-road vehicles	481,149.10	-18.4%	589,684.60	672,045.20
Marine vessels	481,149.10	-13.6%	557,163.59	672,045.20
Special work vehicles	0	n/a	32,521.01	n/a
Petrol (ULP)	26,018,853.80	129.1%	11,357,303.50	12,193,230.30
Road vehicles ^(a)	25,702,493.70	129.8%	11,186,286.70	11,765,063.10
Fire appliances	186,424.10	106.9%	90,107.00	n/a
Passenger vehicles	25,516,069.60	130.0%	11,096,179.70	n/a
Non-road vehicles	316,360.10	85.0%	171,016.80	428,167.20
Marine vessels	316,360.10	85.0%	171,016.80	428,167.20
Petrol (E10)	288,524.60	-72.2%	1,036,983.80	101,307.80
LPG	9,806.90	-20.3%	12,308.80	39,847.50
Road vehicles	9,806.90	-20.3%	12,308.80	13,906.70
Fire appliances	1,823.50	n/a	0	0
Passenger vehicles	7,983.40	-35.1%	12,308.80	13,906.70
Non-road vehicles	0	n/a	0	25,940.80
Special Work Vehicles	0	n/a	0	25,940.80
Electricity ^(b)	n/a	n/a	n/a	n/a

Indicator	2023–24	% change	2022–23	2021–22
Greenhouse gas emissions from vehicle fleet (tonnes CO₂ e) INDICATOR T3	7,959.43	7.2%	7,428.24	5,728.55
Biodiesel	0	n/a	0	30.22
Diesel	6,181.87	-6.3%	6,596.35	4,865.22
Road vehicles ^(a)	6,147.99	-6.2%	6,554.83	4,817.90
Fire appliances	3,796.43	4.4%	3,634.80	n/a
Passenger vehicles	2,351.56	-19.5%	2,920.03	n/a
Non-road vehicles	33.88	-18.4%	41.52	47.32
Petrol (ULP)	1,759.39	129.1%	767.98	824.51
Road vehicles ^(a)	1,738.00	129.8%	756.42	795.55
Fire appliances	12.61	107.1%	6.09	n/a
Passenger vehicles	1,725.40	130.0%	750.32	n/a
Non-road vehicles	21.39	85.0%	11.56	28.95
Petrol (E10)	17.57	-72.2%	63.15	6.17
LPG	0.60	-20.0%	0.75	2.43
Road vehicles	0.60	-20.0%	0.75	0.85
Fire appliances	0.11	n/a	0	0
Passenger vehicles	0.49	-34.7%	0.75	0.85
Non-road vehicles	0	n/a	0	1.58
Special work vehicles	0	n/a	0	1.58
Electricity ^(b)	n/a	n/a	n/a	n/a
Total distance travelled by commercial air travel (passenger km) ^(c) INDICATOR T4	505,075.23	-47.0%	952,164.57	521,600.62

Notes:

- a. The energy used in and the greenhouse gas emissions from the road vehicles are only segregated into the fire appliances and passenger vehicles categories for the financial year of 2022–23, but not for the years prior to that at the time of preparing this annual report. Raw data requests will be further refined and communicated to the relevant internal and external stakeholders to ensure that the data supplied will be as complete as possible for the next annual report.
- b. The battery electric passenger vehicle and its charging infrastructure situated at Eastern Hill headquarters is not separately metered. However, the electricity consumed by this car is considered insignificant and is unlikely to exceed the material activity threshold. When the car is replaced or upgraded in the future, appropriate monitoring instruments will be installed.
- c. The commercial air travel distance for June 2024 is estimated based on the June 2023 data.

Total energy use

Total energy used by FRV saw two consecutive increases of 9.05% from 2021–22 to 2022–23 and 5.71% from 2022–23 to 2023–24, respectively. These increases were driven by the resumption of on-site work and business travel post the COVID-19 pandemic, in conjunction with the growth in the passenger vehicle fleet. While FRV's overall energy use has increased over the last two financial years, the energy used per FTE staff member has remained relatively stable.

To lower greenhouse gas emissions, FRV has taken and will continue to take several actions as set out under the electricity use, stationary fuel use, transport fuel use, and sustainable buildings and infrastructure sections.

Indicator	2023–24	% change	2022–23	2021–22
Total energy used from fuels (stationary and transportation) (MJ) INDICATOR E1	136,665,847.50	6.1%	128,779,564.60	113,907,775.39
Total energy used from electricity (MJ) INDICATOR E2	46,802,858.98	4.5%	44,780,048.42	45,244,444.33
Total energy used segmented into renewable and non-renewable sources (MJ) INDICATOR E3	183,468,706.48	5.7%	173,559,613.02	159,152,219.72
• Renewable	8,828,296.75	3.6%	8,523,685.42	20,510,648.61
• Non-renewable	174,640,409.83	5.8%	165,035,927.60	138,641,571.20
Units of energy used normalised by FTE INDICATOR E4	14,818.77	-1.5%	15,038.74	14,543.01



Sustainable buildings and infrastructure

The FRV Environmental Policy was reviewed and updated in 2022 and includes a dedicated section relating to sustainable buildings and infrastructure, with the following provisions:

- Adopt environmentally sustainable design (ESD) principles and innovative solutions in property related activities throughout a building's life cycle, from planning to design, construction, operation, maintenance, renovation and demolition.
- Continue energy performance upgrades to improve energy efficiency, and seek alternative energy options across the supply chain, infrastructure, fleet, plant and equipment where appropriate.

- Introduce water conservation measures into existing and new premises and select drought tolerant native plant species local to the area where feasible.

In addition, the FRV Fire Station Design Guide working group is finalising the FRV Fire Station Design Guide for use by our project managers, contractors, architects and engineers. The design guide will embed ESD principles and resource efficiency considerations in the technical, functional and performance specifications for the design, budgeting and delivery of fire stations owned by FRV, which will inform decisions on new station builds in the future. **INDICATOR B1**

During the 2023–24 financial year, we continued to deliver various building, plant and equipment improvements in the sites portfolio, including but not limited to:

District	Replacement of lighting with LEDs	Installation of timer and/or motion sensor switches	Replacement of legacy HVACs with split system units	Connection to rainwater capture and harvesting systems	Other
Central District and Eastern Hill/Spring St Precinct	Eastern Hill Headquarters Spring St Office	Eastern Hill Headquarters Spring St Office	Multiple select fire stations		Multiple select fire stations – exhaust extraction systems, electric hot water systems, programmable garden sprinkler systems, drought tolerant native plants in landscaping works
Eastern District	Multiple select fire stations	FS22 Ringwood FS85 Boronia	FS85 Boronia	FS19 North Balwyn FS22 Ringwood FS85 Boronia	FS20 Box Hill – double glazed windows FS22 Ringwood – solar panels, high efficiency mechanical and energy recovery system, building fabric upgrades including roof and ceiling insulation, wall and door sealing, double glazed windows FS85 Boronia – building fabric upgrades including roof and ceiling insulation, wall sealing
Western Districts	FS47 Footscray FS53 Sunbury FS54 Geenvale FS63 Geelong City FS66 Ocean Grove				FS45 Brooklyn – heat reducing window film
Northern District, FRV Academy and Thornbury Workshop	Multiple select fire stations FRV Academy – external lighting replacement Thornbury Workshop		FS12 Preston	FRV Academy – ongoing recycled water plant monitoring and maintenance	Multiple select fire stations – solar panels, painting with eco-friendly paint

District	Replacement of lighting with LEDs	Installation of timer and/or motion sensor switches	Replacement of legacy HVACs with split system units	Connection to rainwater capture and harvesting systems	Other
Southern Districts	Multiple select fire stations Southern District 2 – replacement 90% complete		Southern District 2 – replacement 100% complete		
Regional Northwest and Southeast Districts	Multiple select fire stations				

FS = Fire Station

These upgrade works not only provide environmental benefits and cost savings, but also meet operational demand and enhance occupant comfort and productivity.

The Environmental Policy also requires that new leases preference buildings with higher energy efficiency ratings and those covered by a Green Lease Schedule. **INDICATOR B2**

Environmentally sustainable design in new buildings and infrastructure

During the 2023–24 financial year, we did not construct any new office buildings or commission any substantial tenancy fit-outs. With respect to the existing leased office accommodation, the Spring Street Melbourne Office has a five-star National Australian Built Environment Rating System (NABERS) energy rating for the base building, whereas the Eastern District Blackburn Office has a 4.5-star NABERS energy rating for the base building. The selection of new office locations is predominantly driven by specific operational needs to satisfy strategic service requirements. Based on this core criterion, the most environmentally sustainable building options available within the defined areas will then be considered and assessed further for suitability. **INDICATOR B3**

The most recently accredited non-office building is the Derrimut Fire Station which was completed in October 2020 and subsequently awarded a 5-star Green Star - Design & As Built certified rating on 1 June 2022. This is Australia's first 5-star Green Star fire station. It contains several sustainability features, such as solar panels, rainwater tanks, an irrigation system, an exhaust fume extraction system, acoustic treated rooms and automated electrical control systems. Given this success, the key ESD principles from the Derrimut project have been incorporated into FRV's design guide. Moving forward, we will also investigate a portfolio rating against the Fire Station Design Guide for future capital projects throughout the planning, design, construction and completion phases. **INDICATORS B4 AND B5**

Sustainable procurement

The Environmental Policy reflects our sustainable procurement objectives through the implementation of Victoria's Social Procurement Framework, with the following new provisions:

- Apply ethical and sustainable procurement principles when purchasing goods, services and works, considering life cycle cost and materials circularity perspectives, to support the state's circular economy plan.
- Articulate our appreciation for vendors and suppliers to propose and provide goods, services and works that meet or exceed high environmental standards where possible.
- Choose goods, services and works attaining the best value for money on a whole life basis, creating benefits not only for the organisation, but also for society, the economy and the environment.

The Environmentally Sustainable Business Practices questionnaire forms part of the standardised tendering documentation package and, furthermore, the environmental criterion is assigned an appropriate weighting during the tender evaluation stage.

The Contracts and Procurement Department is currently developing an Environmental and Sustainable Procurement Strategy that will enable FRV to pursue a strategic, agency-wide approach to how we will drive environmental and sustainable outcomes through our procurement in accordance with the Social Procurement Framework and beyond.

Local Jobs First disclosure

FRD 25

The *Local Jobs First Act 2003* introduced in August 2018 brings together the Victorian Industry Participation Policy (VIPP) and Major Project Skills Guarantee (MPSG) policy which were previously administered separately.

FRV is required to apply the Local Jobs First policy in all projects valued at \$3 million or more in metropolitan Melbourne or for statewide projects, or \$1 million or more for projects in regional Victoria.

MPSG applies to all construction projects valued at \$20 million or more. The MPSG guidelines and VIPP guidelines will continue to apply to MPSG-applicable and VIPP-applicable projects respectively where contracts have been entered prior to 15 August 2018.

Projects commenced – Local Jobs First Standard

During 2023–24, FRV commenced five Local Jobs First Standard projects totalling \$162.676 million. Of these projects, there was one in metropolitan Melbourne with an average commitment of 90.36% local content. One project commenced that occurred regionally with an average commitment of 94.62%. Three projects were commenced that occurred statewide with an average commitment of 86.33% local content.

The outcomes expected from the implementation of the Local Jobs First policy to these projects where information was provided are as follows:

- an average of 86.33% of local content commitment was made for the five contracts
- a total of 0.66 jobs, Annualised Employee Equivalent (AEE), for total employment commitment.

The MPSG did not apply to any of these five projects.

Projects completed – Local Jobs First Standard

During 2023–24, FRV did not complete any Local Jobs First Standard projects.

Disclosure of government advertising expenditure

RECOMMENDATION 49, PAEC REPORT 118

In 2023–24, there were no government advertising campaigns with total media spend of \$100,000 or greater (exclusive of GST).

Consultancy expenditure of \$10,000 or greater

FRD 22/ RECOMMENDATION 71, PAEC REPORT 87

In 2023–24, there were 30 consultancies where the total fees payable to the consultants were \$10,000 or greater. The total expenditure incurred during 2023–24 in relation to these consultancies is \$31.9 million (excluding GST). Details of individual consultancies are outlined below.

FRV continues to invest in technology projects, some of which were brought forward following the December 2022 cyber-attack.

The largest spends were \$15M with Deloitte Consulting and \$8.5M with Capgemini Australia. These related to recovery from the December 2022 cyber-attack and multi-year technology transformational projects brought forward to modernise and make technology infrastructure more secure. There was an estimated future expenditure of \$2.7M for all remaining approved projects at 30 June 2024.

Summary of consultancy expenditure of \$10,000 or greater

	2023–24	2022–23	2021–22
Number of consultancies	30	37	24
Total expenditure excl. GST	\$31,946,004	\$14,096,063	\$4,329,705

Details of consultancy expenditure of \$10,000 or greater

Consultant	Purpose of consultancy	Start	End	Total approved project fee (excl. GST)	Expenditure 2023-24 (excl. GST)	Future expenditure (excl. GST)
Deloitte Consulting Pty Limited	Strategic Recovery Partner	Dec 2022	Dec 2023	\$20,638,782	\$15,049,849	\$29,580
Capgemini Australia Pty Ltd	Strategic Recovery Partner/ Fleet Consultancy	Jul 2023	Jun 2024	\$8,838,260	\$8,524,696	\$313,564
Data#3 Limited	Strategic Recovery Partner	Dec 2022	Jun 2024	\$2,727,273	\$3,223,118	\$0
Cybercx Pty Ltd	FRV Recovery Assurance for 2023	Jan 2023	Dec 2023	\$4,000,000	\$2,549,100	\$731,787
Scyne Advisory Group Pty Ltd	Consultative Services – Tech Rebuild BC	Oct 2023	Jan 2024	\$623,249	\$569,845	\$53,404
Gartner Australasia Pty Ltd	Gartner Exec Programs Leadership Team/ E Based Subscription research services	Jan 2024	Dec 2026	\$1,372,800	\$493,475	\$937,255
Deloitte Touche Tohmatsu	Provision of Financial Advisory Services in relation to FRV Sustainability/Data Analysis & Project support	Sep 2022	Oct 2024	\$645,358	\$335,041	\$201,732
Pricewaterhouse Coopers	PwC Acting CIO Support Services/ Payroll Backlog & Process Improvement Initiatives (\$500,000), 16 Sept 22 - for 6 months	Aug 2023	Jan 2024	\$639,833	\$220,681	\$324,629
Bodycare Injury Management Pty Ltd	Phase 2 Job Task Analysis & Baseline Health Risk Assessment	Jun 2023	May 2024	\$135,975	\$135,975	\$0
Mann Promotions Pty Ltd	Media/Communication Engagement Consultancy	Apr 2023	Jun 2024	\$141,818	\$120,000	\$0
Deloitte Tax Services Pty Ltd	Professional Services provided by Deloitte FBT assistance	Oct 2023	Jun 2024	\$109,830	\$109,830	\$0
Ethan Group Pty Ltd	The engagement of two consultants from Ethan Global Pty Ltd to provide recovery clean-up and support in relation to the cyber incident at a total cost of \$96,460.00 ex GST	Feb 2023	Jan 2024	\$101,015	\$101,015	\$0
The Trustee for DRC Partners Trust	Remediation work	Jul 2023	Jun 2024	\$100,900	\$77,100	\$0
The Trustee for the Flexor Trust	Delivery of a Centralised Support Plan and Business Continuity Exercise	Apr 2024	Jun 2024	\$41,000	\$31,200	\$9,800
Australia Wide Asbestos Removal	Remediation work	Oct 2023	Nov 2023	\$42,900	\$42,900	\$0
Herbert Smith Freehills	Development of procedures and templates for firefighter recruitment	May 2024	Jun 2024	\$42,297	\$42,297	\$0

Details of consultancy expenditure of \$10,000 or greater (continued)

Consultant	Purpose of consultancy	Start	End	Total approved project fee (excl. GST)	Expenditure 2023–24 (excl. GST)	Future expenditure (excl. GST)
Trustee for Workforce Advantage	Review/Confirmation of FRV Bargaining Context & Impasse	Sep 2023	Apr 2024	\$50,000	\$38,000	\$12,000
Cube Management Solutions Pty Ltd	Annual Organisational Plan assistance	Mar 2024	Apr 2024	\$33,000	\$33,000	\$0
D K Sonin and Associates Pty Ltd	HR Case Management	Jul 2023	Jun 2024	\$37,169	\$32,681	\$4,487
Vetro Design Pty Ltd	Provide design concepts and artwork formatting for FRV Annual Report	Jun 2023	Apr 2024	\$27,650	\$27,650	\$0
KMPG	Ways of working	Oct 2023	Feb 2024	\$27,346	\$27,346	\$0
Step Global Pty Ltd	Cyber Support	May 2024	Sep 2025	\$60,000	\$27,160	\$32,840
Voice Project Pty Ltd	GEC Employee Experience Survey – Design & Reporting	Jan 2024	Feb 2024	\$26,750	\$26,750	\$0
Terra Firma Pty Ltd	Business Continuity Strategies and Solution	Feb 2022	Jan 2024	\$199,113	\$22,775	\$82,705
SCW Services Pty Ltd	Provision of strategic Health & Safety advisory services as per services agreement	Jan 2024	Jun 2024	\$44,000	\$22,302	\$21,698
Page Stewart Pty Ltd	Architectural Services and design	May 2024	May 2024	\$15,700	\$15,700	\$0
The Trustee for Jason Mifsud Family	FRV Co-Chair of RAP implementation Group	May 2024	Jun 2024	\$12,500	\$12,500	\$0
Obvious Choice Pty Ltd	Prevent Detect Escape Module Updates	Apr 2024	Apr 2024	\$12,400	\$12,400	\$0
Beveridge Williams and Co	Survey & Planning works	Oct 2022	Jun 2024	\$45,380	\$10,918	\$13,681
Shape Agency Pty Ltd	Branding and Communications	Mar 2023	Sep 2023	\$19,700	\$10,700	\$0
Total expenditure excl. GST				\$40,811,997	\$31,946,004	\$2,769,160

Consultancy expenditure of less than \$10,000

In 2023–24, there were 28 consultancies engaged during the year where the total fees payable to the individual consultancies was less than \$10,000. The total expenditure incurred during 2023–24 in relation to these consultancies was \$0.1 million (excl. GST).

Summary of consultancy expenditure less than \$10,000

	2023–24	2022–23	2021–22
Number of consultancies	28	30	7
Total expenditure excl. GST	\$54,254	\$155,009	\$39,618

Details of information and communication technology (ICT) expenditure

FRD 22

For the 2023–24 reporting period, FRV had a total ICT expenditure of \$86,707,184, with the details shown below.

All operational ICT expenditure Business as usual (BAU) ICT expenditure (total)	ICT expenditure related to projects to create or enhance ICT capabilities		
	Non business as usual (non BAU) total = Operational expenditure and capital expenditure	Operational expenditure	Capital expenditure
\$37,279,100	\$49,428,084	\$36,138,880	\$13,289,204

ICT expenditure refers to FRV's costs in providing business enabling ICT services within the current reporting period. 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 FRV's current ICT capabilities. BAU ICT expenditure is all remaining ICT expenditure that primarily relates to ongoing activities to operate and maintain the current ICT capability.

Disclosure of major contracts

FRD 12

During 2023–24, FRV did not enter into any contracts greater than \$10 million.

Freedom of information

FRD 22

The *Freedom of Information Act 1982 (Vic)* (FOI Act) allows the public a right of access to documents held by FRV. The purpose of the FOI Act is to extend as far as possible the right of the community to access information held by government departments, local councils, Ministers and other bodies subject to the FOI Act. An applicant has a right to apply for access to documents held by FRV. This comprises documents both created by FRV or supplied to FRV by an external organisation or individual, and may also include maps, films, microfiche, photographs, computer printouts, computer discs, tape recordings and videotapes. Information about the type of material produced by FRV is available on FRV's website under the Part II Information Statement.

The FOI Act allows a department to refuse access, either fully or partially, to certain documents or information. Examples of documents that may not be accessed include cabinet documents; some internal working documents; law enforcement documents; documents covered by legal professional privilege, such as legal advice; personal information about other people; and information provided to a department in-confidence and information that is confidential under another act.

Under the FOI Act, the freedom of information processing time for requests received is 30 calendar days. However, when external consultation is required under sections 29, 29A, 31, 31A, 33, 34 or 35, a 15-day automatic extension applies. Processing time may also be extended by periods of up to 30 days, in consultation with the applicant. With the applicant's agreement this may occur any number of times. However, obtaining an applicant's agreement for an extension cannot occur after the expiry of the time-frame for deciding a request. If an applicant is not satisfied by a decision made by FRV, under section 49A of the FOI Act, they have the right to seek a review by the Office of the Victorian Information Commissioner (OVIC) within 28 days of receiving a decision letter.

Making a request

Freedom of information requests can be lodged online at ovic.vic.gov.au. An application fee of \$31.80 applies. Access charges may also be payable if the document pool is large and the search for material time consuming.

Access to documents can also be obtained through a written request to FRV's Freedom of Information Officer. When making a freedom of information request, applicants should ensure requests are in writing, and clearly identify what types of material/documents are being sought.

Requests for documents in the possession of FRV can be made to via email to foi@frv.vic.gov.au or addressed to:

Freedom of Information Officer

FRV
456 Albert Street
East Melbourne Vic 3002

Freedom of information statistics/timeliness

During 2023–24, FRV received 310 applications. A total of 310 freedom of information access decisions were made where access to documents was granted in full, granted in part or denied in full. One request was a complaint/internal review by OVIC.

Source of FOI requests

Source	2023–24	2022–23
Media organisations	1	4
Members of Parliament	1	0
Members of the public	308	369
Total	310	373

Number of FOI decisions by response time

Time period	2023-24	2022-23
Within the statutory 30-day period	302	367
With the extended statutory 30-45-day period	5	4
46-90 days	3	2
More than 90 days	0	0
Total	310	373

Further information

Further information regarding the operation and scope of freedom of information can be obtained from the FOI Act, regulations made under the FOI Act and ovic.vic.gov.au.



Compliance with the *Building Act 1993*

FRD 22

Reporting standard	Status
Mechanisms to ensure that buildings conform with the building standards	FRV ensures it is compliant with provisions of the <i>Building Act 1993</i> , the National Construction Code and all other legislative requirements
Major works projects (greater than \$50,000)	<p>List of major work sites:</p> <ul style="list-style-type: none"> ▪ Armstrong Creek ▪ Baker Street Richmond ▪ Boronia ▪ Box Hill ▪ breathing apparatus facility ▪ Broadmeadows ▪ building management system ▪ Cladding removal program ▪ Clyde North ▪ community safety office ▪ Craigieburn ▪ Deer Park and Sunshine traffic lights ▪ diesel emission exhaust source capture system ▪ Eastern District office ▪ Eastern Hill additional office space ▪ Eastern Hill concrete slab ▪ Eastern Hill redevelopment ▪ security system ▪ La Trobe West (Moe) ▪ Lara ▪ minor capital (bedroom privacy) ▪ Mornington ▪ Operational communications office ▪ Ringwood ▪ South Melbourne debris protection ▪ Southern District 2 office ▪ State Logistics Centre ▪ transitional fire stations (condition and functionality) ▪ Western District 3
The number of building permits, occupancy permits, or certificate of final inspection issued in relation to buildings owned by the department or entity	Over the year FRV received six building permits, one occupancy permit and one certificate of final inspection. There were no emergency orders issued.
Mechanisms for inspection, reporting, scheduling and carrying out of maintenance works on existing buildings	FRV engages compliance program managers to carry out inspections, reporting, scheduling, and rectification works to ensure that buildings comply with current building regulations. Compliance programs cover areas such as asbestos identification and removal, fire service upgrades and environmental works (e.g. PFAS remediation).
The number of emergency orders and building orders issued in relation to buildings	No emergency orders were issued.
The number of buildings that have been brought into conformity with building standards during the reporting period	No buildings were required to be brought into conformity with building standards.

Competitive Neutrality Policy

FRV activities are conducted consistently with the National Competitive Policy and the Policy Statement, Competitive Neutrality Policy Victoria. No competitive neutrality complaints were lodged in relation to business activities conducted by FRV.

Compliance with the *Public Interest Disclosures Act 2012*

► FRD 22

The *Public Interest Disclosures Act 2012 (Vic)* encourages people to report improper behaviour by public officers and public agencies. The *Public Interest Disclosures Act 2021* sets out the process for making reports and investigating and rectifying suspected or known corruption in the Victorian public sector.

FRV is committed to ensuring transparency and accountability in our administrative and management practices and supports the making of disclosures that reveal improper conduct or detrimental action. We do not tolerate improper conduct by employees or any reprisals against any person making a public interest disclosure.

Our policies and procedures are in place to comply with the requirements under the Public Interest Disclosures Act to ensure disclosures can be easily made and managed. These documents can be accessed at frv.vic.gov.au.

Further information about FRV's Public Interest Disclosure policy or procedures can be sought by contacting the Public Interest Disclosure Coordinator. Any enquiries should be directed to:

FRV Public Interest Disclosures Coordinator
456 Albert Street
East Melbourne Vic 3002
(03) 9935 1982
PublicInterestDisclosureCoordinator@frv.vic.gov.au

Reporting procedures

If an employee or member of the public wishes to make a public interest disclosure about FRV or an employee or officer of FRV, they must make the disclosure to the Independent Broad-based Anti-corruption Commission (IBAC) or to another entity capable of receiving the disclosure.

Under the *Public Interest Disclosures Act 2012* not all government agencies may receive disclosures and FRV is not a body that may receive disclosures. If you wish to make a disclosure about us, or one of our employees, you should make that disclosure to IBAC in accordance with its procedures and guidelines. IBAC's contact details are:

Level 1, North Tower 459 Collins Street
Melbourne Vic 3000
1300 735 135
www.ibac.vic.gov.au

Compliance with the *Carers Recognition Act 2012*

FRV has taken all practical measures to comply with our obligations under the *Carers Recognition Act 2012 (Vic)*.

These include:

- promoting the care relationship principles set out in the *Carers Recognition Act 2021* to people in care relationships
- building awareness and understanding of the care relationship principles through an employee awareness program and in induction and training programs
- considering the care relationships principles when setting policies and providing services.

Compliance with the *Disability Act 2006*

FRV recognises people with disability as a specific priority diversity group in our draft Diversity, Equity and Inclusion Strategy.

Key highlights of our work on disability inclusion over the past year include:

- Providing tailored support to people with disability across FRV.
- Raising awareness of issues experienced by people with disability, including releasing internal and external communications on days of significance, such as International Day of People with Disability.
- Ongoing advocacy and program provision to support the safety and wellbeing of people with disability living in the community.

Disclosure of critical incident procurement

FRD 22

FRV did not declare a critical incident during the last financial year and no new contracts were entered into, however, we continued to manage five contracts valued at or more than \$100,000 (GST inclusive), which were awarded in connection with the cyber-attack of December 2022.

A critical incident in the context of FRV Procurement Policy M-30004 Market Approach is defined as either:

- a **business continuity incident**: being an incident that might affect the business continuity of FRV
- an **alarm of fire incident**: being an incident defined in section 32A of the *Fire Rescue Victoria Act 1958*.

During a critical incident the standard procurement process does not apply, and a Critical Incident Procurement Framework will be in place. FRV records contract information and expenses incurred in the response.

Nature of incident	Date of activation	Summary of goods and services procured under new contracts	Total spend on goods and services in response to the emergency	Number of new contracts awarded valued at \$100,000 (including GST) or more
Cyber-attack	16 Dec 2022	IT Professional Services Professional Advisory Services End User Computing Software licensing	\$2,647,671 (This is the total of all expenditure, including contracts under and over \$100,000 over both 2022–23 and 2023–24)	0



Disclosure of procurement complaints

► FRD 22 REVISED PARAGRAPH 5.19

Under the Governance Policy of the Victorian Government Purchasing Board (VGPB), FRV must disclose any formal complaints relating to the procurement of goods and services received through our procurement complaints management system.

FRV received no formal complaints through our procurement complaints management system in 2023–24.

Attestation for financial management compliance with Standing Direction 5.1.4

► REVISED: INSTRUCTION 5.1, CLAUSE 2

I, Gavin Freeman, Fire Rescue Commissioner, on behalf of FRV, certify that FRV has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.



Gavin Freeman AFSM
Commissioner
Fire Rescue Victoria

7 February 2025

Compliance with DataVic Access Policy

Consistent with the DataVic Access Policy issued by the Victorian Government in 2012, FRV had five data sets available on the DataVic website in 2023–24. Information included in this Annual Report will also be available at data.vic.gov.au in electronic readable format.

Financial report

TECHNICAL
RESCUE

How this report is structured

The Fire Rescue Commissioner of Fire Rescue Victoria (FRV) presents its audited general purpose financial statements for the financial year ended 30 June 2024 in the following structure to provide users with the information about FRV's stewardship of resources entrusted to it.

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Declaration in the Financial Statements

The attached financial statements for FRV have been prepared in accordance with Direction 5.2 of the Standing Directions of the Assistant Treasurer under the *Financial Management Act 1994 (FMA)*, applicable Financial Reporting Directions, Australian Accounting Standards (AASs) 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, cash flow statement, statement of changes in equity, and accompanying notes, presents fairly the financial transactions during the year ended 30 June 2024 and the financial position of FRV 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.

We authorise the attached financial statements for issue on 4 February 2025.



Gavin Freeman
Fire Rescue Commissioner
Fire Rescue Victoria
Melbourne

4 February 2025



Tony Matthews
Acting Deputy Secretary
Corporate, Regulations and
Strategic Services

4 February 2025



Independent Auditor's Report

To the Commissioner of Fire Rescue Victoria

Opinion	<p>I have audited the financial report of Fire Rescue Victoria 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 Fire Rescue Victoria 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 Fire Rescue Victoria 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>
The Commissioner's responsibilities for the financial report	<p>The Commissioner of Fire Rescue Victoria 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 Commissioner determines 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 Commissioner is responsible for assessing Fire Rescue Victoria'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>

Other information The Commissioner is responsible for the other information, which comprises the information in Fire Rescue Victoria's annual report for the year ended 30 June 2024 but does not include the financial report and my auditor's report thereon.

My opinion on the financial report does not cover the other information and accordingly, I do not express any form of assurance conclusion on the other information. However, in connection with my audit of the financial report, my responsibility is to read the other information and in doing so, consider whether it is materially inconsistent with the financial report or the knowledge I obtained during the audit, or otherwise appears to be materially misstated. If, based on the work I have performed, I conclude there is a material misstatement of the other information, I am required to report that fact. I have nothing to report in this regard.

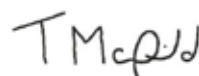
Auditor's responsibilities for the audit of the financial report As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is 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 for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of Fire Rescue Victoria's internal control.
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Commissioner.
- conclude on the appropriateness of the Commissioner'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 Fire Rescue Victoria'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 Fire Rescue Victoria 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 Commissioner 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
6 February 2025



Timothy Maxfield
as delegate for the Auditor-General of Victoria

Comprehensive operating statement

For the financial year ended 30 June 2024

	Notes	2024	(\$ thousand) 2023
Continuing operations			
Revenue and income from transactions			
Grants	2.2	1,070,026	877,889
Sale of goods and services and statutory income	2.3.1	31,058	35,759
Interest	2.3.2	6,166	7,704
Realised Gain on financial instruments ⁽ⁱ⁾	7.1.2	-	4,228
Other income	2.3.5	15,166	35,374
Total revenue and income from transactions		1,122,416	960,954
Expenses from transactions			
Employee expenses	3.2.1	929,088	887,869
Depreciation	4.1.2	63,490	57,187
Contract services with State Government entities	3.3	26,458	26,263
Other operating expenses	3.4	204,143	159,422
Total expenses from transactions		1,223,179	1,130,741
Net result from transactions (net operating balance)		(100,763)	(169,787)
Other economic flows included in net result			
Net gain/(loss) on non financial assets ⁽ⁱⁱ⁾		(3,253)	(1,123)
Net gain/(loss) on financial instruments ⁽ⁱⁱⁱ⁾		(2,887)	55
Other gains/(losses) from other economic flows		2,609	540
Total other economic flows included in net result	8.2	(3,531)	(528)
Net result		(104,294)	(170,315)
Other economic flows – other comprehensive income:			
Items that will not be reclassified to net result			
Changes in physical asset revaluation surplus	4.1.3	49,537	50,727
Total other economic flows – other comprehensive income		49,537	50,727
Comprehensive result		(54,757)	(119,588)

The accompanying notes form part of these financial statements.

Notes:

- (i) The Victorian Funds Management Corporation (VFMC) portfolios were fully redeemed on 14 August 2022, and this resulted in a realised gain recognised in these accounts.
- (ii) 'Net gain/(loss) on non financial assets' includes gains/(losses) from revaluations, impairments, and disposals of all physical assets and intangible assets, except when these are taken through the asset revaluation surplus.
- (iii) 'Net gain/(loss) on financial instruments' includes bad and 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.

Balance sheet

As at 30 June 2024

	Notes	2024	(\$ thousand) 2023
Assets			
Financial assets			
Cash and deposits	6.3	98,793	131,591
Receivables	5.1	18,604	34,426
Total financial assets		117,397	166,017
Non-financial assets			
Inventories	5.3	2,542	2,496
Property, plant and equipment	4.1	1,177,391	1,151,134
Investment properties	4.2	27,234	26,188
Intangible assets	4.3	12,532	12,534
Prepayments		8,250	4,130
Total non-financial assets		1,227,949	1,196,482
Total assets		1,345,346	1,362,499
Liabilities			
Payables	5.2	70,460	66,357
Borrowings	6.1	21,717	21,013
Employee related provisions	3.2.2	344,814	340,778
Other liabilities		115	19
Total liabilities		437,106	428,167
Net assets		908,240	934,332
Equity			
Accumulated surplus/(deficit)		(247,090)	(142,796)
Physical asset revaluation surplus	8.8	685,111	635,574
Contributed capital		470,219	441,554
Net worth		908,240	934,332

The accompanying notes form part of these financial statements.

Cash flow statement

For the financial year ended 30 June 2024

	Notes	2024	(\$ thousand) 2023
Cash flows from operating activities			
Receipts			
Receipts from government		1,070,026	877,889
Receipts from other entities		63,933	60,928
Interest received		6,202	7,693
Goods and Services Tax recovered from the ATO ⁽ⁱ⁾		28,126	18,157
Total receipts		1,168,287	964,667
Payments			
Payments to suppliers and employees		(1,184,498)	(1,025,613)
Total payments		(1,184,498)	(1,025,613)
Net cash flows from/(used in) operating activities	6.3.1	(16,211)	(60,946)
Cash flows from investing activities			
Proceeds from sale of investments ⁽ⁱⁱ⁾		-	92,064
Purchases of non financial assets		(38,842)	(49,862)
Proceeds from sale of non financial assets		627	946
Net cash flows from/(used in) investing activities		(38,215)	43,148
Cash flows from financing activities			
Owner contributions by State Government – appropriation for capital expenditure purposes		28,665	6,990
Repayment of borrowings and principal portion of lease liabilities ⁽ⁱⁱⁱ⁾	6.2.3	(7,037)	(5,950)
Net cash flows from/(used in) financing activities		21,628	1,040
Net increase / (decrease) in cash and cash equivalents		(32,798)	(16,758)
Cash and cash equivalents at beginning of financial year		131,591	148,349
Cash and cash equivalents at end of financial year	6.3	98,793	131,591

The accompanying notes form part of these financial statements.

Notes:

- (i) Goods and Services Tax paid to and recovered from the ATO is presented on a net basis.
- (ii) Proceeds from sales of investments and payments for investments relate to the managed investment portfolio that were disposed of during 2022/23.
- (iii) 2022/23 restated to include principal portion of lease liabilities transferred from Purchases of non-financial assets. Interest- free loan from State Government repaid in 2022/23.

Statement of changes in equity

For the financial year ended 30 June 2024

	Notes	Physical asset revaluation surplus	Accumulated surplus	Contributed capital	(\$ thousand) Total
Balance at 1 July 2022		584,847	27,519	434,564	1,046,930
Net result for the year		-	(170,315)	-	(170,315)
Transfer to contributed capital ⁽ⁱ⁾		-	-	6,990	6,990
Other comprehensive income for the year	8.8	50,727	-	-	50,727
Balance at 30 June 2023		635,574	(142,796)	441,554	934,332
Balance at 1 July 2023		635,574	(142,796)	441,554	934,332
Net result for the year		-	(104,294)	-	(104,294)
Transfer to contributed capital ⁽ⁱ⁾		-	-	28,665	28,665
Other comprehensive income for the year	8.8	49,537	-	-	49,537
Balance at 30 June 2024		685,111	(247,090)	470,219	908,240

The accompanying notes form part of these financial statements.

Notes:

(i) State Government funding towards non-financial asset acquisitions.

1. About this report

FRV is a modern fire and rescue service that meets the needs of twenty-first century Victoria. FRV serves and protects communities across Melbourne and Victoria's major regional centres. FRV is a statutory authority established by the *Fire Rescue Victoria Act 1958 (FRV Act)*. 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.

Its principal address is:

Fire Rescue Victoria
456 Albert Street
East Melbourne VIC 3002

The annual financial statements represent the audited general purpose financial statements of FRV for the year ended 30 June 2024. The purpose of the report is to provide users with information about FRV's stewardship of resources entrusted to it.

Basis of preparation

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

- Revaluation (refer Note 7.3)
 - Land and buildings
 - Vehicles
 - Investment Property
 - Investments
- Liabilities (refer Note 3.2.2)
 - employee related provisions

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 FRV.

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.

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 have been 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 AAS that have significant effects on the financial statements and estimates relate to:

- Revaluation (refer Note 7.3 Fair Value Determinations)
 - Land and buildings are measured initially at cost and are subject to annual revaluation review by applying land and building indices published by Valuer-General Victoria. Material movements in a class are accounted for in the financial statements and full land and building revaluations are accounted for on a designated 5-year cycle.
 - Vehicles are subject to annual revaluation review using the current replacement cost method. Material movements in a class are accounted for in the financial statements and vehicle revaluations are accounted for on a designated 5-year cycle.
 - Investment properties are adjusted annually by applying land and building indices published by Valuer-General Victoria.

These financial statement covers FRV as an individual reporting entity and include all the controlled activities of FRV.

All amounts in the financial statements have been rounded to the nearest \$1,000 unless otherwise stated. Compliance information

Compliance information

These general-purpose financial statements have been prepared in accordance with the FMA and applicable AAS 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 AASs 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.

Accounting for the Goods and Services Tax (GST)

Income, expenses and assets are recognised net of the amount of associated GST, except where GST incurred is not recoverable from the Australian Tax Office (ATO). In this case, the GST payable is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated inclusive of the amount of the GST receivable or payable. The net amount of GST recoverable from, or payable to, the ATO is included with other receivables or payables in the Balance Sheet.

Cash flows are presented on a gross basis. The GST components of cash flows arising from investing or financing activities which are recoverable from, or payable to the ATO are presented as cash flows from operating activities.

Commitments and contingent liabilities are also stated inclusive of GST.

Going Concern

FRV has prepared the financial statements on a going concern basis. FRV is primarily funded through grants from the Victorian Government. FRV reported a net operating deficit of \$104.3 million for the year ended 30 June 2024, and operating cash outflows of \$16.2 million which were funded through accumulated liquid funds as agreed with the Victorian Government.

In relation to the ongoing cost pressures in both operating and capital funding requirements, the Minister for Emergency Services (the Minister) is required by section 130 (3)b of the *Fire Rescue Victoria Act 1958* to produce funding plans to determine the ongoing and future funding requirements of FRV. As part of this, FRV continues to work with the Emergency Services Organisations Finance Board to agree the funding needed in the future to manage its services. The Victorian Government has confirmed it will support FRV in meeting its financial obligations through interim supplementation funding or via the annual Victorian State budget until the finalisation of the Emergency Services Organisations Finance Board plans.

2. Funding delivery of our services

Introduction

FRV provides comprehensive fire, rescue and emergency response services including community resilience and educative programs to residents and organisations within the FRV fire district with the key objective to reduce the incidence and impact of fire and other emergencies on the community. FRV works closely and jointly with other organisations in the emergency services sector.

FRV receives income in the form of grants from the Victorian State Government through the Department of Justice and Community Safety (DJCS). The grants are significantly funded by the Fire Services Property Levy (FSPL) which is administered by the State Revenue Office. The FSPL applies to property owners, including local municipal councils who remit the levy annually to the State Revenue Office.

FRV also receives income from supplementary funding, other grants, regulatory fees, rendering services and interest income from bank deposits and investments. As a result of the Fire Services Reform, FRV also receives services free of charge from CFA.

Structure

2.1	Summary of revenue and income that funds the delivery of our services	118
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2.1 Summary of revenue and income that funds the delivery of our services

	Notes	2024	(\$ thousand) 2023
Grants	2.2	1,070,026	877,889
Sale of goods and services and statutory income	2.3.1	31,058	35,759
Interest	2.3.2	6,166	7,704
Net gain/(loss) on disposal of financial investments		-	4,228
Other income	2.3.5	15,166	35,374
Total revenue and income from transactions		1,122,416	960,954

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

2.2 Grants

	Notes	2024	(\$ thousand) 2023
Income recognised as income of not-for-profit entities			
General purpose		887,146	866,916
Supplementary grants		182,880	8,669
Treasurer's advance ⁽ⁱ⁾		-	2,304
Total grants		1,070,026	877,889

(i) The Treasurer's advance received via the DJCS is the State Government's re-imbusement of one-off unexpected expenses that arose during the financial year and are substantial in nature to warrant additional appropriation.

Grants recognised under AASB 1058

FRV has determined that the grant income included in the table above are to be recognised under AASB 1058 has been earned under arrangements that are either not enforceable and/or linked to sufficiently specific performance obligations.

Income from grants without any sufficiently specific performance obligations, or that are not enforceable, has been recognised when FRV had an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, FRV recognised any related contributions by owners, increases in liabilities, decreases in assets, and revenue ('related amounts') in accordance with other AASs. 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*;
- a provision, in accordance with AASB 137 *Provisions, Contingent Liabilities and Contingent Assets*.

Grants can be received as **general-purpose grants**, which refer to grants which are not subject to conditions regarding their use. Alternatively, they may be received as **specific-purpose grants**, which are paid for a particular purpose and/or have conditions attached regarding their use. FRV grants are primarily general-purpose grants appropriated from the State Government.

2.3 Income from transactions

2.3.1 Sale of goods and services and statutory income

	2024	(\$ thousand) 2023
Contractual revenue:		
Fire suppression equipment sales and servicing	20,591	20,924
Road accident rescue	6,135	5,846
Charges building control audits	2,897	2,035
Other charges for services	789	1,993
Total contractual revenue	30,412	30,798
Statutory income:		
False alarm charges	(17)	4,921
Hazardous materials	663	40
Total statutory income	646	4,961
Total sale of goods and services and statutory income	31,058	35,759

Revenue Recognition

Contractual Revenue

Contractual revenue is accounted according to AASB 15 Revenue from contracts with customers, accordingly revenue is recognised when the contract performance obligations are met and the goods or services is transferred to the customer and FRV has a present right to payment. Revenue from the rendering of fire suppression equipment sales and servicing is recognised at a point in time when the performance obligation is satisfied when the supply of goods or service is completed; and over time when the customer simultaneously receives and consumes the services as it is provided.

Infrequently there may be a change in the scope of services provided, in such cases, the customer will be provided with a new contract for the additional services to be rendered and revenue is recognised consistent with the accounting policy above.

For contracts that permit the customer to return an item, revenue is recognised to the extent it is highly probable that a significant cumulative reversal will not occur; historically customer returns are insignificant in volume and amount.

Fire suppression equipment sales may include provision for advance consideration. Consideration received in advance of recognising the associated revenue from the customer is recorded as a contract liability (Note 5.2). Where the performance obligations are satisfied but not yet billed, a contract asset is recorded (Note 5.1).

Road accident rescue revenue is determined under an agreement between FRV and the Transport Accident Commission (TAC); the agreement requires FRV to provide responsive road accident rescue services for the annual period. In providing this service an obligation is created over the period of the agreement to attend road incidents and stand ready to attend such incidents. Revenue is fully accounted on a monthly basis.

Building control audit services, which generally are accompanied by a formal report, and other charges for services revenue is recognised when the contract performance obligations are met and the service is transferred to the customer.

Statutory Income

False alarm and hazardous materials charges

False alarm and hazardous material charges are statutory charges. The income is recognised upon FRV's final determination that a charge is to be applied subsequent to consideration of related submissions that may be received detailing specific circumstances. FRV when reviewing the incident may determine that a reduction may apply prior to a final determination.

The total income disclosed for false alarm charges is significantly less for this reporting period due to the impact of continuing lawful protected industrial action and post cyber-attack disruptions to FRV's systems.

2.3.2 Interest Income

	2024	(\$ thousand) 2023
Interest from financial assets not at fair value through profit and loss		
Interest on bank deposits	6,166	7,704
Total interest from financial assets not at fair value through profit and loss	6,166	7,704

2.3.3 Investment distributions

Investment distributions are declared income as advised by the fund managers on the investments. The investments included investments in term deposits, bonds, equities, exchange traded funds and other securities as defined in the management agreement between FRV and the fund manager. Accordingly, investment distributions include dividend income, interest income and capital gain income (net of any capital loss) upon the sale of equities and exchange traded funds. Investment distribution income has been accounted for upon declaration and credit of the distribution to the investment account. VFMC portfolios were fully redeemed on 14 August 2022 and there were no further investment distributions.

2.3.4 Fair value of assets and services received free of charge or for nominal consideration recognised as income

Where it can be reliably measured and the resources would have been purchased externally had they not been provided free of charge, contributions of resources provided free of charge or for nominal consideration have been recognised at their fair value when the recipient obtains control over the resources, irrespective of whether restrictions or conditions are imposed over the use of the contributions. It has been estimated that approximately \$1.0 million (2023: \$1.1 million) free of charge services for vehicle maintenance and administrative support were provided by CFA to FRV for the financial year, but as the majority of the resources would not have been purchased externally, the criteria for recognition as income had not been met. FRV proudly works with the CFA, which is a community-based volunteer fire service.

	2024	(\$ thousand) 2023
Services		
Services received from CFA ⁽ⁱ⁾	1,030	1,074
Total fair value of services received free of charge or for nominal consideration	1,030	1,074

(i) Services received from CFA relates to services rendered by CFA as a result of the Fire Services Reform (refer Note 8.3).

2.3.5 Other income

	2024	(\$ thousand) 2023
Workers compensation recovered from WorkCover	16,721	13,173
Insurance claim ⁽ⁱⁱ⁾	-	15,858
Rental income – investment properties ⁽ⁱ⁾	340	266
Other miscellaneous income	(1,895)	6,077
Total other income	15,166	35,374

(i) Includes reimbursement of costs from Victorian Managed Insurance Authority (VMIA) related to the cyber-attack in December 2022.

(ii) Investment properties are reported in Note 4.2

3. The cost of delivering services

Introduction

This section provides an account of the expenses incurred by FRV in delivering services and outputs. In Section 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

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3.1 Expenses incurred in the delivery of services

	Notes	2024	(\$ thousand) 2023
Employee benefit expenses	3.2.1	929,088	887,869
Depreciation and amortisation	4.1.2	63,490	57,187
Contract services with State Government entities	3.3	26,458	26,263
Other operating expenses	3.4	204,143	159,422
Total expenses incurred in delivery of services		1,223,179	1,130,741

3.2 Employee benefit expenses

3.2.1 Employee benefits in the comprehensive operating statement

	2024	(\$ thousand) 2023
Salaries and wages, annual leave and long service leave	616,442	581,654
Overtime	125,047	104,405
Defined benefit superannuation expense ⁽ⁱ⁾	23,850	45,957
Defined contribution superannuation expense	15,525	12,961
Movement in employee leave benefit provisions	10,076	37,702
Payroll tax	52,819	42,650
WorkCover	43,123	36,180
Travelling/meal allowance	25,065	20,566
Relocation expenses	1,668	188
Fringe benefits tax	15,473	5,606
Total employee expenses	929,088	887,869

(i) Refer Footnote 3.2.3

Employee expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, termination payments and WorkCover premiums. Overtime expenses include all costs related to station strength, call out cost, backfilling of staff who support training and special projects to ensure service delivery standards are met at all metropolitan and regional areas to ensure community safety.

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. FRV does not recognise any defined benefit liabilities because it has no legal or constructive obligation to pay future benefits relating to its employees. Instead, 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).

As part of implementing Fire Services Reform, the following agreements were entered into between FRV and CFA with effect from 1 July 2020:

- A Secondment Agreement (on-going) for the purpose of FRV providing officers and 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 provided free of charge by FRV
- 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 2.3.4)

Included in total employee expenses is \$71.6 million (2023: \$64.7 million) that relates to employees seconded to the CFA for the provision of operational and management services, including administrative, training, community safety and fire safety support pursuant to the Secondment Agreement between the parties for which no consideration is received or receivable by FRV.

3.2.2 Employee benefits in the balance sheet

Provision has been made for benefits accruing to employees in respect of wages and salaries, annual leave, accrued leave and long service leave (LSL) for services rendered to the reporting date and recorded as an expense during the period the services are delivered.

	2024	(\$ thousand) 2023
Current provisions:		
<i>Annual leave</i>		
Unconditional and expected to settle within 12 months	68,817	59,464
Unconditional and expected to settle after 12 months	55,849	63,436
<i>Accrued leave</i>		
Unconditional and expected to settle within 12 months	2,001	2,108
Unconditional and expected to settle after 12 months	14,062	14,097
<i>Long service leave</i>		
Unconditional and expected to settle within 12 months	10,121	10,656
Unconditional and expected to settle after 12 months	113,755	115,211
<i>Provisions for on costs</i>		
Unconditional and expected to settle within 12 months	19,049	16,508
Unconditional and expected to settle after 12 months	41,646	40,337
Total current provisions for employee benefits	325,300	321,817
Non current provisions:		
Long service leave	15,701	14,821
On costs	3,813	4,140
Total non-current provisions for employee benefits	19,514	18,961
Total provisions for employee benefits	344,814	340,778

Reconciliation of movement in on-cost provision

	2024	(\$ thousand) 2023
Opening balance	60,985	53,025
Additional provisions recognised	33,914	32,809
Reductions arising from payments/other sacrifices of future economic benefits	(29,766)	(24,089)
Unwind of discount and effect of changes in the discount rate	(625)	(760)
Closing balance	64,508	60,985
Current	60,695	56,845
Non current	3,813	4,140

Wages and salaries, annual leave and sick leave: Liabilities for wages and salaries (including non-monetary benefits, annual leave and on-costs) are recognised as part of the employee benefits provision as current liabilities, because FRV does not have an unconditional right to defer settlements of these liabilities.

The liability for salaries and wages is recognised in the balance sheet at remuneration rates which are current at the reporting date. As FRV expects the liabilities to be wholly settled within 12 months of the reporting date, they are measured at undiscounted amounts, amounts not settled within 12 months are measured at present value.

The annual and accrued leave liability are classified as a current liability as FRV does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period. Amounts expected to settle within 12 months are measured at the undiscounted amount expected to be paid, amounts expected not to settle within 12 months are measured at present value.

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 and workers compensation 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.

Unconditional LSL is disclosed as a current liability; even where FRV 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 FRV expected to wholly settle within 12 months
- present value – if FRV does not expect to wholly settle within 12 months.

Conditional LSL is disclosed as a non-current liability. There is a conditional 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 the 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.

3.2.3 Superannuation contributions

Employees of FRV are entitled to receive superannuation benefits and FRV contributed to both defined benefit and defined contribution plans. The defined benefit plan(s) provides benefits based on years of service and final average salary.

The FRV Emergency Services and State Super (ESSS) superannuation employer contribution rate for FY2023/24 is 0% or 12.00% as appropriate (2023: 12.80% or 12.00% as appropriate).

The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans. ESSS on advice from their actuary, advised that the employer contribution rate for the year was zero for accruing members.

	(\$ thousand)			
	Paid contribution for the year		Contribution outstanding at year end	
	2024	2023	2024	2023
Defined benefit plans				
Emergency Services Superannuation Fund	22,967	45,770	277	-
Defined contribution plans				
Emergency Services Superannuation Fund	8,377	7,390	-	-
Other	7,148	5,571	-	-
Total	38,492	58,731	277	-

3.3 Contract services with State Government entities

	(\$ thousand)	
	2024	2023
Department of Justice and Community Safety	26,050	13,741
Triple Zero Victoria (formerly Emergency Services Telecommunications Authority (ESTA))	-	12,072
Other	408	450
Total contract services with State Government entities	26,458	26,263

Contract services with State Government entities covers interagency provisions. Triple Zero Victoria relates to call-taking, station dispatch and communication services and related activities. The payments to DJCS related to State Control Centre support and related emergency management support and activity. These are recognised throughout the reporting period in accordance with the contract amounts and agreed variations.

3.4 Other operating expenses

	2024	(\$ thousand) 2023
<i>Supplies and services:</i>		
Fire systems contractor services expense	18,033	14,049
Property utilities, rates and maintenance	26,517	19,410
Information technology	18,062	15,928
Plant and equipment maintenance	10,747	9,650
Uniforms	29,234	27,702
Motor vehicles fuel and maintenance	14,581	12,562
Supplies and consumables	13,767	10,980
Training and development	9,250	7,927
Communications	8,135	6,608
Legals	2,950	2,807
Consultants ⁽ⁱ⁾	32,000	14,251
Insurance	2,197	1,930
Property leases and outgoings	2,665	2,592
Travel	2,553	2,471
Cost of goods sold	1,087	1,049
Internal audit and compliance audit	931	471
Other	11,434	9,035
Total other operating expenses	204,143	159,422

(i) The increase to consultants relates to the continuing restoration and recovery following the December 2022 cyber-attack. Refer to "Consultancy expenditure of \$10,000 or greater" section as part of the Report of operations for further details.

Other operating expenses generally represent the day-to-day running costs incurred in normal operations.

Supplies and services have been recognised as an expense in the reporting period in which they are incurred. The carrying amounts of any inventories held for distribution have been expensed when the inventories are distributed.

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

- Short-term leases – leases with a term of 12 months or less
- 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 \$10,000.

Variable lease payments that are not included in the measurement of the lease liability (i.e. variable lease payments that do not depend on an index or a rate and which are not, in substance fixed) such as those based on performance or usage of the underlying asset, are recognised in the Comprehensive Operating Statement (except for payments which have been included in the carrying amount of another asset) in the period in which the event or condition that triggers those payments had occurred.

4. Key assets available to support output delivery

Introduction

FRV controlled infrastructure and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that are controlled by FRV to be utilised for the delivery of those outputs.

Structure

4.1	Total property, plant and equipment	128
4.2	Investment properties	132
4.3	Intangible assets	133

4.1 Total property, plant and equipment

All the property, plant and equipment are classified by the 'purpose' for which the assets are used, according to the Classification of the Functions of Government (COFOG). All assets in a purpose group are further sub categorised according to the asset's 'nature' (i.e., buildings, plant, etc.), with each subcategory being classified as a separate class of asset for financial reporting purposes. All FRV assets are classified in the Purpose Group "Public Order and Safety".

	(\$ thousand)					
	Gross carrying amount		Accumulated depreciation		Net carrying amount	
	2024	2023	2024	2023	2024	2023
Land at fair value ⁽ⁱ⁾	495,504	495,804	-	-	495,504	495,804
Buildings at fair value ⁽ⁱ⁾	513,794	527,305	(14,277)	(61,670)	499,517	465,635
Plant, equipment and vehicles at fair value	221,450	224,738	(81,256)	(65,202)	140,194	159,536
Assets under construction at cost	42,176	30,159	-	-	42,176	30,159
Net carrying amount	1,272,924	1,278,006	(95,533)	(126,872)	1,177,391	1,151,134

(i) FRV land and buildings are predominantly classified as specialised. Refer to Note 7.3.2 for detailed classification.

The following tables are subsets of the above table of buildings, plant and equipment 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 at fair value	30,127	25,610	(13,073)	(8,773)	17,054	16,837
Plant, equipment and vehicles at fair value	5,158	4,406	(2,519)	(1,993)	2,639	2,413
Net carrying amount	35,285	30,016	(15,592)	(10,766)	19,693	19,250

	Buildings	(\$ thousand) Plant, equipment and vehicles at fair value
Opening balance – 1 July 2023	16,837	2,413
Additions	5,539	900
Disposals	-	(95)
Depreciation	(5,322)	(579)
Closing balance – 30 June 2024	17,054	2,639
Opening balance – 1 July 2022	12,574	2,874
Additions	8,221	305
Disposals	-	(70)
Depreciation	(3,958)	(696)
Closing balance – 30 June 2023	16,837	2,413

Initial recognition: Items of property, plant and equipment, have been measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset was acquired for a nominal cost, the cost is its fair value at the date of acquisition. Assets transferred as part of a machinery of government change were transferred at their carrying amount.

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 was capitalised and depreciated over the shorter of the remaining term of the lease or their estimated useful lives.

Right-of-use asset acquired by lessees – Initial measurement

FRV recognised 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 less any lease incentive received
- any initial direct costs incurred
- 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.

Subsequent measurement: Property, plant and equipment (PPE) including 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 below by asset category.

Right-of-use asset: FRV depreciated 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.

In addition, the right-of-use asset is periodically reduced by impairment losses, if any and adjusted for certain remeasurements of the lease liability.

Non-specialised land and non-specialised buildings are valued using the market approach, whereby assets are compared to recent comparable sales or sales of comparable assets that are considered to have nominal value.

Specialised land and specialised buildings: The market approach is also used for specialised land, although is adjusted for the community service obligation (CSO) to reflect the specialised nature of the land being valued. Primarily FRV land and buildings are specialised.

The CSO adjustment reflects the valuer's assessment of the impact of restrictions associated with an asset to the extent that the CSO adjustment is also equally applicable to market participants.

For the majority of FRV's specialised buildings, the current replacement cost method is used, adjusting for the associated depreciation.

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.

Vehicles are valued using the current replacement cost method. FRV 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 in FRV.

Fair value for **plant and equipment** that are specialised in use (such that it is rarely sold other than as part of a going concern) is determined using the current replacement cost method.

Refer to Note 7.3 for additional information on fair value determination of property, plant and equipment.

Impairment of property, plant and equipment

The recoverable amount of primarily non-cash-generating assets of FRV that 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 does not apply to such assets that are regularly revalued.

As at balance date, management undertook impairment testing on the right-of-use-assets, which are primarily office space arrangements and determined there was no impairment.

4.1.2 Depreciation and amortisation

Charge for the period⁽ⁱ⁾

	2024	(\$ thousand) 2023
Buildings	32,906	31,666
Plant, equipment and vehicles	29,155	23,341
Intangible produced assets (amortisation)	1,429	2,180
Total depreciation and amortisation	63,490	57,187

(i) The table incorporates depreciation of right-of-use assets

All buildings, plant and equipment and other non financial physical assets that have finite useful lives, have been depreciated. The exceptions to this rule include items under assets held for sale, land and investment properties.

Depreciation has generally been 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 current and prior years (2023: Right-of-use assets 1 to 6) are included in the table below:

Asset	(years) Useful life:
Buildings	3–45
Heritage buildings	10–50
Plant, equipment and vehicles	2–40
Right-of-use assets	1–10

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 FRV obtained ownership of the underlying leased asset or if the cost of the right-of-use asset reflected that FRV will exercise a purchase option, FRV depreciates the right-of-use asset over their useful life.

Leasehold improvements have been depreciated over the shorter of the leasehold's lease term and their useful lives.

Indefinite life assets: Land which is considered to have an indefinite life is not depreciated. Depreciation was not recognised in respect of these assets because their service potential had 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

	(\$ thousand)				
2024 ⁽ⁱ⁾	Land at fair value	Buildings at fair value ⁽ⁱⁱ⁾	Plant, equipment and vehicles at fair value	Assets under construction at cost	Total
Opening balance	495,804	465,635	159,536	30,159	1,151,134
Additions	-	5,539	11,451	32,456	49,446
Transfers from/(to) CFA	-	-	-	-	-
Disposals	-	(845)	(3,457)	(6,063)	(10,365)
Transfer in/out of assets under construction ⁽ⁱⁱ⁾	-	12,557	1,819	(14,376)	-
Revaluation of PPE	-	49,537	-	-	49,537
Transfer from/(to) investment property	(300)	-	-	-	(300)
Transfer from/(to) intangible assets	-	-	-	-	-
Depreciation	-	(32,906)	(29,155)	-	(62,061)
Closing balance	495,504	499,517	140,194	42,176	1,177,391

	(\$ thousand)				
2023 ⁽ⁱⁱⁱ⁾	Land at fair value	Buildings at fair value ⁽ⁱⁱ⁾	Plant, equipment and vehicles at fair value ⁽ⁱⁱ⁾	Assets under construction at cost	Total
Opening balance	463,154	477,400	120,522	24,061	1,085,137
Additions	14,050	8,221	10,826	25,772	58,869
Transfers from/(to) CFA	-	-	59	-	59
Disposals	-	-	(763)	(6,895)	(7,658)
Transfer in/out of assets under construction ⁽ⁱⁱⁱ⁾	-	10,632	2,147	(12,779)	-
Revaluation of PPE	-	-	50,727	-	50,727
Transfer from/(to) investment property	18,600	407	-	-	19,007
Transfer from/(to) intangible assets	-	-	-	-	-
Depreciation	-	(31,025)	(23,982)	-	(55,007)
Closing balance	495,804	465,635	159,536	30,159	1,151,134

(i) Management undertook a fair value assessment of land, buildings, plant, equipment and vehicles which determined that book values represented fair value except for buildings which had a material movement requiring a revaluation. The next scheduled full revaluation for this purpose group will be conducted in June 2026.

(ii) Transfers assets constructed by FRV over time and capitalised to the asset class upon completion.

(iii) Management undertook a fair value assessment of land, buildings, plant, equipment and vehicles which determined that book values represented fair value except for vehicles which had a material movement requiring a revaluation.

4.2 Investment properties

	2024	(\$ thousand) 2023
Balance at beginning of financial year	26,188	46,382
Net (loss)/gain from fair value adjustments	746	(1,187)
Transfers (from)/ to investment property	300	(19,007)
Balance at end of financial year	27,234	26,188

	2024	(\$ thousand) 2023
Freehold land ⁽ⁱ⁾	26,801	25,768
Freehold buildings ⁽ⁱ⁾	433	420
Total	27,234	26,188

(i) FRV holds freehold land that is no longer strategic nor core to FRV operations; these land parcels consist of vacant land and land with unutilised premises. There is no active marketing to sell these parcels of land presently, and as such, they are determined as investment property that will eventually be sold in accordance with our budget planning process in the coming years.

Investment properties are primarily non-financial physical assets that are non-core assets in respect to emergency service provisions that are held to earn rental income, for capital appreciation, or for future disposal. Investment properties exclude properties held to meet the service delivery objectives of FRV. Investment properties were initially recognised at cost. Costs incurred after the initial acquisition were capitalised when it was probable that future economic benefits in excess of the originally assessed performance of the asset would flow to FRV.

After initial recognition at cost, investment properties have been revalued to fair value with changes in the fair value recognised as other economic flows in the comprehensive operating statement in the period that they arise. Fair values were determined based on a market comparable approach that reflects recent transaction prices for similar properties. These properties are neither depreciated nor tested for impairment.

4.3 Intangible assets

(\$ thousand)

	Computer Software		Licences		Assets under construction at cost		Total	
	2024	2023	2024	2023	2024	2023	2024	2023
<i>Gross carrying amount</i>								
Opening balance	33,399	33,446	13,388	13,388	7,163	2,618	53,950	49,452
Additions	458	230	-	-	1,374	4,545	1,832	4,775
Transfers from/(to) CFA	-	-	-	-	-	-	-	-
Transfers (from)/to intangible assets	-	-	-	-	-	-	-	-
Disposals	(1,065)	(277)	-	-	-	-	(1,065)	(277)
Transfers from construction in progress	-	-	-	-	-	-	-	-
Closing balance	32,792	33,399	13,388	13,388	8,537	7,163	54,717	53,950
<i>Accumulated depreciation, amortisation and impairment</i>								
Opening balance	(28,972)	(27,030)	(12,444)	(12,317)	-	-	(41,416)	(39,347)
Amortisation of intangible produced assets ⁽ⁱ⁾	(1,429)	(2,180)	-	-	-	-	(1,429)	(2,180)
Amortisation of intangible non produced assets ⁽ⁱ⁾	-	-	(127)	(127)	-	-	(127)	(127)
Disposals	789	238	-	-	-	-	789	238
Closing balance	(29,614)	(28,972)	(12,571)	(12,444)	-	-	(42,185)	(41,416)
Net book value at end of financial year	3,178	4,427	817	944	8,537	7,163	12,532	12,534

(i) The consumption of intangible produced assets is included in 'depreciation' line item, where the consumption of the intangible non-produced assets is included in 'net gain/(loss) on nonfinancial assets' line item on the comprehensive operating statement.

Initial recognition

Purchased intangible assets are initially recognised at cost. When the recognition criteria in AASB 138 Intangible Assets are met, internally generated intangible assets are recognised at cost. Subsequently, intangible assets with finite useful lives are carried at cost less accumulated amortisation and accumulated impairment losses. Depreciation and amortisation begin when the asset is available for use, that is, when it is in the location and condition necessary for it to be capable of operating in the manner intended by management.

An **internally generated intangible asset** arising from development (or from the development phase of an internal project) is recognised if, and only if, all the following are demonstrated:

- the technical feasibility of completing the intangible asset so that it will be available for use or sale
- an intention to complete the intangible asset and use or sell it
- the ability to use or sell the intangible asset
- the intangible asset will generate probable future economic benefits
- the availability of adequate technical, financial and other resources to complete the development and to use or sell the intangible asset
- the ability to measure reliably the expenditure attributable to the intangible asset during its development.

Subsequent measurement

Intangible produced assets with finite useful lives are amortised on a straight-line basis over their useful lives. Produced intangible assets have useful lives of between 3 and 15 years.

Intangible non-produced assets with finite lives are amortised as an 'other economic flow' on a straight-line basis over their useful lives. The amortisation period is 15 to 25 years.

Impairment of intangible assets

Intangible assets with finite useful lives (and intangible assets not yet available for use) are tested annually for impairment. As at reporting date, FRV did not hold any indefinite life intangible assets.

Annual impairment testing was undertaken to determine if any events such as policy changes, new technology, emerging systems or other issues impacted the expected future life usage of the intangible assets or anticipated potential future cash flows.

Where impairment has been indicated, the asset value was adjusted to its expected remaining useful life and the resulting change is treated as an impairment loss to the operating statement.

Management review of intangible assets as at this report date determined no impairment.

5. Other assets and liabilities

Introduction

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

Structure

5.1	Receivables	135
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5.1 Receivables

	2024	(\$ thousand) 2023
Contractual		
Sale of goods and services	12,127	11,100
Other receivables ⁽ⁱ⁾	5,653	20,046
Allowance for impairment losses of contractual receivables	(3,015)	(501)
Statutory		
Regulatory fees charges ⁽ⁱⁱ⁾	621	935
GST input tax credit recoverable	3,500	2,849
Allowance for impairment losses of statutory receivables	(282)	(3)
Total receivables	18,604	34,426
<i>Represented by:</i>		
Current receivables	17,285	32,420
Non-current receivables	1,319	2,006

(i) Accrual of reimbursement of costs related to the cyber-attack in December 2022 have been included in Other receivables for the financial year 2022/23.

(ii) Significant reduction in total regulatory charges for the financial years 2023/24 and 2022/23 due to impacts of lawful protected industrial action and disruptions to FRV's systems from the cyber-attack in December 2022.

Contractual receivables are classified as financial instruments and categorised as 'financial assets at amortised costs. Sales of goods and services receivables are measured at transaction price, other receivables are recognised at fair value. FRV holds the contractual receivables with the objective to collect the contractual cash flows and therefore subsequently measured these at amortised cost using the effective interest method, less any impairment.

Statutory receivables do not arise from contracts and have been recognised and measured similarly to contractual receivables (except for impairment) but have not been classified as financial instruments for disclosure purposes. FRV applies AASB 9 for initial measurement of the statutory receivables and, as a result, statutory receivables have been initially recognised at fair value plus any directly attributable transaction cost.

Details about FRV's impairment policies and FRV's exposure to credit risk, and the calculation of the loss allowance are set out in Note 7.1.

5.2 Payables

	2024	(\$ thousand) 2023
Contractual		
Supplies and services	26,748	19,245
Amounts payable to government and agencies	1,915	2,100
Accrued employee costs	19,409	6,803
Accrued expenses	10,238	29,821
Statutory		
FBT payable	3,347	1,264
PAYG tax payable	2,339	3,101
Payroll tax payable	6,464	4,023
Total payables	70,460	66,357
<i>Represented by:</i>		
Current payables	69,468	66,357
Non-current payables	992	-

Payables consist of:

- **Contractual payables:** Classified as financial instruments and measured at amortised cost which includes, accounts payable representing liabilities for goods and services provided to FRV prior to the end of the financial year that are unpaid; and Accrued Employee defined costs associated with contractual obligations to employees that are owing at the end of the financial year that were accrued and accrued expenses related to cyber-attack costs that were receipted but remain unpaid at the end of the financial year.
- **Statutory payables:** 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 did not arise from contracts.

Payables for supplies and services have an average credit period of 30 days. No interest was charged on the 'other payables' for the first 30 days from the date of the invoice and there have been no claims by suppliers for interest for late payment.

The terms and conditions of amounts payable to the government and agencies vary according to the particular agreements and as they are not legislative payables, they have not been classified as financial instruments.

5.2.1 Maturity analysis of contractual payables⁽ⁱ⁾

2024	Carrying amount	Nominal amount	(\$ thousand)			
			Maturity dates			
			Less than 1 month	1–3 months	3 months –1 year	1–5 years
Supplies and services	26,748	26,748	22,936	2,004	816	992
Amounts payable to government and agencies	1,915	1,915	357	493	1,065	-
Accrued employee costs	19,409	19,409	19,409	-	-	-
Accrued expenses	10,238	10,238	5,852	2,506	1,880	-
Total	58,310	58,310	48,554	5,003	3,761	992

2023	Carrying amount	Nominal amount	(\$ thousand)			
			Maturity dates			
			Less than 1 month	1–3 months	3 months –1 year	1–5 years
Supplies and services	19,245	19,245	16,825	735	1,686	-
Amounts payable to government and agencies	2,100	2,100	1,408	301	391	-
Accrued employee costs	6,803	6,803	6,803	-	-	-
Accrued expenses	29,821	29,821	19,896	8,371	1,553	-
Total	57,969	57,969	44,932	9,407	3,630	-

(i) Maturity analysis is presented using the contractual undiscounted cash flows.

5.3 Inventories

	(\$ thousand)	
	2024	2023
Current inventories		
Supplies and consumables: at cost	2,582	2,536
Total current inventories	2,582	2,536
Loss of service potential	(40)	(40)
Total inventories	2,542	2,496

Inventories were recorded at cost upon receipt and then measured based on weighted average cost.

Inventory has been assessed regularly for obsolescence and carrying values adjusted where applicable.

Technical obsolescence occurs when an item still functions for some or all 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.

6. How we financed our operations

Introduction

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

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

Structure

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6.1 Borrowings

	2024	(\$ thousand) 2023
Current borrowings		
Lease liabilities ⁽ⁱ⁾	7,102	5,867
Total current borrowings	7,102	5,867
Non current borrowings		
Lease liabilities ⁽ⁱ⁾	14,615	15,146
Total non current borrowings	14,615	15,146
Total borrowings	21,717	21,013

(i) Secured by the assets leased. Lease liabilities are effectively secured as the rights to the leased assets revert to the lessor in the event of default.

Maturity analysis of borrowings

2024	Carrying amount	Nominal amount	(\$ thousand) Maturity dates				
			Less than 1 month	1–3 months	3 months –1 year	1–5 years	5+ years
Lease liabilities	21,717	23,893	667	1,296	5,793	14,616	1,521
Total	21,717	23,893	667	1,296	5,793	14,616	1,521

2023	Carrying amount	Nominal amount	(\$ thousand) Maturity dates				
			Less than 1 month	1–3 months	3 months –1 year	1–5 years	5+ years
Lease liabilities ⁽ⁱ⁾	21,013	22,604	520	1,088	4,773	16,223	-
Total	21,013	22,604	520	1,088	4,773	16,223	-

(i) Financial year 2022/23 amounts were restated to include right-of-use vehicles

6.2 Leases

Information about leases for which FRV was a lessee is presented below.

FRV's leasing activities

FRV leases various properties, IT equipment and motor vehicles. The lease contracts are typically made for fixed periods of 1–5 years with an option to renew the lease after that date in some leases.

Leases of IT equipment with contract terms of 1–3 years are either short-term and or/leases of low-value items. FRV has elected not to recognise right-of-use assets and lease liabilities for these leases.

On 30 June 2024, FRV commitments for short-term leases were immaterial.

Lease at significantly below-market terms and conditions

FRV leases five fire station sites, with terms that range from annual to ending leases in the year 2047, for the use of facilities to provide emergency services. The various lease contracts specify lease payments of \$0, \$104 and \$30,900 per annum. The leased premises are used by FRV to provide emergency services to the community.

6.2.1 Right-of-use Assets

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

6.2.2 Amounts recognised in the Comprehensive Operating Statement

The following amounts are recognised in the Comprehensive Operating Statement relating to leases:

	2024	(\$ thousand) 2023
Interest expense on lease liabilities ⁽ⁱ⁾	755	406
Expenses relating to short-term leases	628	989
Total amount recognised in the comprehensive operating statement	1,383	1,395

(i) Interest expense on lease liabilities relate to right-of-use assets (refer Note 4.1.1)

6.2.3 Amounts recognised in the Statement of Cashflows

The following amounts are recognised in the Cash Flow Statement relating to leases:

	2024	(\$ thousand) 2023
Total cash outflows for leases	7,037	5,712

For any new contracts entered into, FRV considered 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 FRV 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 FRV and for which the supplier did not have substantive substitution rights
- whether FRV has the right to obtain substantially all of the economic benefits from the use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and FRV had the right to direct the use of the identified asset throughout the period of use
- whether FRV had the right to make decisions in respect of 'how and for what purpose' the asset was used throughout the period of use.

This policy is applied to contracts entered into, or changed, on or after 1 July 2019.

Separation of lease and non-lease components

At inception or on reassessment of a contract that contains a lease component, FRV 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

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 FRV’s incremental borrowing rate.

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

- fixed payments (including in-substance fixed payments) less any lease incentive receivable
- variable payments based on an index or rate, initially measured using the index or rate as at the commencement date
- amounts expected to be payable under a residual value guarantee
- payments arising from purchase and termination options reasonably certain to be exercised.

Lease Liability – subsequent measurement

After initial measurement, the liability was 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

FRV elected to account for short-term leases and leases of low-value assets using the practical expedients approach permitted under AASB 16. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these have been recognised as an expense in profit or loss on a straight-line basis over the lease term.

Presentation of right-of-use assets and lease liabilities

FRV presents right-of-use assets as ‘property plant equipment’ unless they meet the definition of investment property, in which case they have been disclosed as ‘investment property’ in the balance sheet. Lease liabilities have been presented as ‘borrowings’ in the balance sheet.

6.3 Cash flow information and balances

Cash and deposits, including cash equivalents, comprise cash on hand and cash at bank, deposits at call and those highly liquid investments with an original maturity of three months or less, which are held for the purpose of 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.

	2024	(\$ thousand) 2023
Total cash and deposits disclosed in the balance sheet	98,793	131,591
Balance as per cash flow statement	98,793	131,591

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

	2024	(\$ thousand) 2023
Net result for the period	(109,561)	(170,315)
Non cash movements:		
Loss/(Gain) on sale or disposal of non-financial assets	3,872	(191)
(Gain)/Loss on revaluation of investment property	(747)	1,187
Depreciation and amortisation of non-current assets	63,617	57,313
Net (gain) on financial instruments	-	(4,228)
Increase/(Decrease) in provision for expected credit loss ⁽ⁱ⁾	2,794	(284)
Increase in provision for inventory obsolescence ⁽ⁱ⁾	-	31
Net gain arising from revaluation of employee provisions	2,635	540
Movements in assets and liabilities:		
Decrease/(Increase) in operating receivables ⁽ⁱ⁾	13,028	(10,908)
(Increase)/Decrease in inventories ⁽ⁱ⁾	(46)	40
(Increase)/Decrease in prepayments	(4,118)	8,725
Increase in payables	4,849	21,144
Increase in RoU liability buildings and vehicles	705	4,529
Increase in employee provisions	6,668	31,991
Increase/(Decrease) in other liabilities	93	(520)
Net cash flows from/ (used in) operating activities	(16,211)	(60,946)

(i) The movement above for receivables and inventories reflects the gross movement prior to adjusting for the allowance for expected credit loss and inventory obsolescence respectively.

6.3.2 Financing facilities

FRV had access to an unsecured credit card facility of \$1.7 million (as at 30 June 2024 amount used \$0.1 million and amount unused \$1.6 million).

6.4 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.

6.4.1 Total commitments payable

	(\$ thousand)			
Nominal Amounts 2024	Less than 1 year	1–5 years	5+ years	Total
Capital expenditure commitments payable	34,761	282	-	35,043
Other commitments payable	34,310	14,568	4,836	53,714
Total commitments (inclusive of GST)	69,071	14,850	4,836	88,757
Less GST recoverable from the Australian Tax Office	6,386	1,350	440	8,176
Total commitments (exclusive of GST)	62,685	13,500	4,396	80,581

	(\$ thousand)			
Nominal Amounts 2023	Less than 1 year	1–5 years	5+ years	Total
Capital expenditure commitments payable	18,866	-	-	18,866
Other commitments payable	14,590	123	-	14,713
Total commitments (inclusive of GST)	33,456	123	-	33,579
Less GST recoverable from the Australian Tax Office	3,041	11	-	3,052
Total commitments (exclusive of GST)	30,415	112	-	30,527

6.4.2 Details of commitments

	(\$ thousand)	
	2024	2023
	Nominal value (incl GST)	Nominal value (incl GST)
Capital expenditure commitments: plant, equipment and vehicles	18,301	15,281
Intangible asset commitments	16,742	3,585
Other operational supplies and services commitments	53,714	14,713
Total commitments	88,757	33,579

7 Risks, contingencies and valuation judgements

Introduction

FRV 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 FRV related mainly to fair value determination.

Structure

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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 FRV's activities, certain financial assets and financial liabilities arise under statute rather than a contract (for example taxes, fines and penalties). Such assets and liabilities do not meet the definition of financial instruments in AASB 132 *Financial Instruments: Presentation*.

The significant financial instruments held by FRV were the Balanced Fund and Growth Fund investments managed by VFMC and these investments were fully redeemed on 14 August 2022.

Guarantees issued on behalf of FRV were financial instruments because, although authorised under statute, terms and conditions for each financial guarantee may vary and were subject to an agreement.

Categories of financial assets

Financial assets at amortised cost

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

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

These assets were 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.

FRV recognised the following assets in this category:

- cash and deposits
- receivables (excluding statutory receivables).

Financial assets at fair value through net result

FRV's financial assets that are designated at fair value through net result are the VFMC managed funds, these funds were fully redeemed on 14 August 2022.

Equity instruments are part of the managed investment scheme through VFMC. Equity instruments, inclusive of derivative instruments are classified as fair value through net result.

Derecognition of financial assets: A financial asset (or, where applicable, a part of a financial asset or part of a group of similar financial assets) are derecognised when:

- the rights to receive cash flows from the asset expired
- FRV retains the right to receive cash flows from the asset, but assumed an obligation to pay them in full without material delay to a third party under a 'pass through' arrangement
- FRV has transferred its rights to receive cash flows from the asset and either:
 - has transferred substantially all the risks and rewards of the asset, or
 - has neither transferred nor retained substantially all the risks and rewards of the asset but had transferred control of the asset.

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

Categories of financial liabilities

Financial liabilities at amortised cost are initially recognised on the date they originated. They are initially measured at fair value minus 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 or loss over the period of the interest-bearing liability, using the effective interest rate method. FRV recognised the following liabilities in this category:

- payables (excluding statutory payables)
- borrowings (including lease liabilities).

Derecognition of financial liabilities: A financial liability is derecognised when the obligation under the liability is discharged, cancelled or expired.

When an existing financial liability is replaced by another from the same lender on substantially different terms, or the terms of an existing liability are substantially modified, such an exchange or modification is treated as a derecognition of the original liability and the recognition of a new liability. The difference in the respective carrying amounts is recognised as an 'other economic flow' in the comprehensive operating statement.

Reclassification of financial instruments: Subsequent to initial recognition reclassification of financial liabilities is not permitted. Financial assets are required to be reclassified between fair value through net result, fair value through other comprehensive income and amortised cost when and only when FRV's business model for managing its financial assets changed such that its previous model would no longer apply.

However, FRV is generally unable to change its business model because this is determined by the Performance Management Framework (PMF) and all Victorian government entities are required to apply the PMF under the Standing Directions 2018 under the FMA.

If under rare circumstances a financial asset is reclassified, the reclassification is applied prospectively from the reclassification date and previously recognised gains, losses or interest should not be restated. If the asset is reclassified to fair value, the fair value should be determined at the reclassification date and any gain or loss arising from a difference between the previous carrying amount and fair value is recognised in net result.

7.1.1 Financial instruments: Categorisation

(\$ thousand)

2024	Cash and deposits	Financial assets at amortised cost (AC)	Financial liabilities at amortised cost (AC)	Total
Contractual financial assets				
Cash and deposits	98,793	-	-	98,793
Receivables⁽ⁱ⁾				
Sale of goods and services	-	12,127	-	12,127
Other receivables	-	5,653	-	5,653
Total contractual financial assets	98,793	17,780	-	116,573
Contractual financial liabilities				
Payables⁽ⁱ⁾				
Supplies and services	-	-	26,748	26,748
Amounts payable to government and agencies	-	-	1,915	1,915
Accrued employee costs	-	-	19,409	19,409
Accrued expenses	-	-	10,238	10,238
Borrowings				
Lease liabilities	-	-	21,717	21,717
Total contractual financial liabilities	-	-	80,027	80,027

(i) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

(\$ thousand)

2023	Cash and deposits	Financial assets at amortised cost (AC)	Financial liabilities at amortised cost (AC)	Total
Contractual financial assets				
Cash and deposits	131,591	-	-	131,591
Receivables⁽ⁱ⁾				
Sale of goods and services	-	11,100	-	11,100
Other receivables	-	20,046	-	20,046
Total contractual financial assets	131,591	31,146	-	162,737
Contractual financial liabilities				
Payables⁽ⁱ⁾				
Supplies and services	-	-	19,245	19,245
Amounts payable to government and agencies	-	-	2,100	2,100
Accrued employee costs	-	-	6,803	6,803
Accrued expenses	-	-	29,821	29,821
Borrowings				
Lease liabilities	-	-	21,013	21,013
Total contractual financial liabilities	-	-	78,982	78,982

(i) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable and taxes payable).

7.1.2 Financial instruments - Net holding gain/(loss) on financial instruments by category

(\$ thousand)

	Net holding gain/(loss)	Total interest income/(expense)	Total
2024			
Contractual financial assets			
Investments	-	-	-
Financial assets at amortised cost – other than on derecognition	-	6,166	6,166
Total contractual financial assets	-	6,166	6,166
Total contractual financial liabilities	-	-	-
2023			
Contractual financial assets			
Investments	4,228	-	4,228
Financial assets at amortised cost – other than on derecognition	-	7,704	7,704
Total contractual financial assets	4,228	7,704	11,932
Total contractual financial liabilities	-	-	-

The net holding gains or losses disclosed above are determined as follows:

- for cash and cash equivalents, financial assets at amortised cost and debt instruments that are classified as financial assets at fair value through other comprehensive income, the net gain or loss has been calculated by taking the movement in the fair value of the asset, the interest income, plus or minus foreign exchange gains or losses arising from revaluation of the financial assets, and minus any impairment recognised in the net result
- for financial liabilities measured at amortised cost, the net gain or loss has been calculated by taking the interest expense, plus or minus foreign exchange gains or losses arising from the revaluation of financial liabilities measured at amortised cost
- for financial asset and liabilities that are mandatorily measured at or designated at fair value through net result, the net gain or loss has been calculated by taking the movement in the fair value of the financial asset or liability

7.1.3 Financial risk management objectives and policies

FRV's financial risk management program seeks to manage these risks and the associated volatility of its financial performance. FRV is exposed to a number of financial risks, including:



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 7.3 to the financial statements.

FRV's main financial risks included credit risk, liquidity risk, interest rate risk, foreign currency risk and equity price risk. FRV managed these financial risks in accordance with its financial risk management policy.

Subsequent to the redemption of the VFMC managed investments on 14 August 2022 the level of credit risk, liquidity risk, interest rate risk, foreign currency risk and equity price risk has significantly diminished.

FRV 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 Accountable Officer of FRV.

7.1.4 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. FRV's exposure to credit risk arises from the potential default of a counter party on their contractual obligations resulting in financial loss to FRV. Credit risk is measured at fair value and is monitored on a regular basis.

Credit risk associated with FRV's contractual financial assets is minimal because the main debtor is the Victorian Government. For debtors other than the Government, particularly in relation to statutory charges relating to false alarms, FRV was obligated under certain conditions to charge. Accordingly, FRV had no capacity to minimise credit risk, but utilised approaches such as periodic instalment arrangements to achieve settlement of debtor's accounts.

In addition, FRV does not engage in hedging for its contractual financial assets and mainly obtains contractual financial assets that are on fixed interest, except for cash and deposits, which are mainly cash at bank. As with the policy for debtors, FRV's policy is to only deal with banks with high credit ratings.

FRV provides for impairment on financial assets by the recognition of a loss allowance for expected credit losses. The loss allowance has been recognised in other comprehensive income and there is no adjustment to the carrying amount of the related financial asset.

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

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

Credit quality of financial assets

(\$ thousand)

	Financial institutions (AA credit rating)	Government agencies (AA credit rating)	Other (no credit rating)	Total
2024				
Financial assets				
Financial assets with loss allowance measured at 12-month expected credit loss				
Cash and deposits	98,793	-	-	98,793
Statutory receivables (no impairment loss recognised)	-	(22)	4,142	4,120
Contractual receivables applying the simplified impairment approach ⁽ⁱ⁾	-	702	13,781	14,483
Total financial assets	98,793	680	17,923	117,396
2023				
Financial assets				
Financial assets with loss allowance measured at 12-month expected credit loss				
Cash and deposits	131,591	-	-	131,591
Statutory receivables (no impairment loss recognised)	-	33	3,748	3,781
Contractual receivables applying the simplified impairment approach ⁽ⁱ⁾	-	1,017	29,628	30,645
Total financial assets	131,591	1,050	33,376	166,017

(i) The total amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian Government and GST input tax credit recoverable).

Impairment of financial assets under AASB 9

FRV recorded the allowance for expected credit loss for the relevant financial instruments applying AASB 9's Expected Credit Loss approach. Subject to AASB 9 impairment assessment include FRV's contractual receivables, statutory receivables and its investment in debt instruments.

Other financial assets mandatorily measured or designated at fair value through net result are not subject to impairment assessment under AASB 9. While cash and cash equivalents are also subject to the impairment requirements of AASB 9, the identified impairment loss was immaterial.

Contractual receivables at amortised cost

FRV applies the 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. FRV has grouped contractual receivables on shared credit risk characteristics and days past due and select the expected credit loss rate based on FRV's history, existing market conditions, as well as forward looking estimates at the end of the financial year.

On this basis, FRV determined the opening loss allowance on initial application date of AASB 9 and the closing loss allowance at end of the financial year as follows:

	(\$ thousand)					
30 June 2024	Current	Less than 1 month	1-3 months	3 months -1 year	1-5 years	Total
Expected loss rate	0.6%	4.7%	5.8%	15.0%	45.5%	
Gross carrying amount of contractual receivables	10,135	1,075	111	144	6,315	17,780
Loss allowance	64	51	6	22	2,872	3,015

	(\$ thousand)					
30 June 2023	Current	Less than 1 month	1-3 months	3 months -1 year	1-5 years	Total
Expected loss rate	0.0%	0.5%	0.2%	5.0%	16.3%	
Gross carrying amount of contractual receivables	26,177	932	239	1,088	2,710	31,146
Loss allowance	-	4	1	54	442	501

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

	(\$ thousand)	
	2024	2023
Balance at beginning of the year	501	331
Opening loss allowance	501	331
Increase in provision recognised in the net result ⁽ⁱ⁾	2,601	384
Reversal of provision of receivables written off during the year as uncollectible	(87)	(214)
Balance at end of the year	3,015	501

(i) Increased provisions due to the delay in issuing of contractual receivables post the December 2022 cyber-attack which required the systems to be restored.

Credit loss allowance is classified as other economic flows in the net result. Contractual 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 have been credited against the same line item.

Statutory receivables and debt investments at amortised cost

FRV's non-contractual receivables arising from statutory requirements are not financial instruments. However, they are nevertheless recognised and measured in accordance with AASB 9 requirements as if those receivables are financial instruments.

Both the statutory receivables and investments in debt instruments are considered to have low credit risk, taking into account the counterparty's credit rating, risk of default and capacity to meet contractual cash flow obligations in the near term.

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

	(\$ thousand)	
	2024	2023
Balance at beginning of the year	3	457
Opening loss allowance	3	457
(Decrease)/Increase in provision recognised in the net result	285	(420)
Reversal of provision of receivables written off during the year as uncollectible	(6)	(34)
Balance at end of the year	282	3

7.1.5 Financial instruments: Liquidity risk

Liquidity risk arises from being unable to meet financial obligations as they fall due. FRV operated under the State Government fair payments policy of settling financial obligations within 30 days and in the event of a dispute, making payments within 30 days from the date of resolution.

FRV was exposed to liquidity risk mainly through the financial liabilities as disclosed in the face of the balance sheet and the amounts related to financial guarantees. FRV managed its liquidity risk by:

- maintaining an adequate level of uncommitted funds that can be drawn at short notice to meet its short-term obligations
- careful maturity planning of its financial obligations based on forecasts of future cash flows.

7.1.6 Financial instruments: Market risk

FRV's exposures to market risk were primarily through interest rate risk, foreign currency risk and equity price risk. This exposure diminished upon redemption of the VFMC investments. Objectives, policies and processes used to manage each of these risks are disclosed below.

Sensitivity disclosure analysis and assumptions

FRV's sensitivity to market risk was determined based on the observed range of actual historical data for the preceding reporting periods, with all variables other than the primary risk variable held constant. Sensitivity analyses shown are 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 (AUD)

The tables that follow show the impact on FRV's net result and equity for each category of financial instrument held by FRV 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.

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. FRV had minimal exposure to cash flow interest rate risks through cash and deposits that are at floating rate.

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

7.1.7 Financial instruments: Market risk

Interest rate exposure of financial instruments

(\$ thousand)

2024	Weighted average interest rate (%)	Carrying amount	Fixed interest rate	Variable interest rate	Non interest bearing
Financial assets					
Cash and deposits	4.41	98,793	-	98,793	-
Receivables ⁽ⁱ⁾					
Sale of goods and services		12,127	-	-	12,127
Other receivables		5,653	-	-	5,653
Total financial assets		116,573	-	98,793	17,780
Financial liabilities					
Payables ⁽ⁱ⁾					
Supplies and services		26,748	-	-	26,748
Amounts payable to government and agencies		1,915	-	-	1,915
Accrued employee costs		19,409	-	-	19,409
Accrued expenses		10,238	-	-	10,238
Borrowings					
Lease liabilities	2.98	21,717	21,717	-	-
Total financial liabilities		80,027	21,717	-	58,310

(i) The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian government and GST input tax credit recoverable).

7.1.7 Financial instruments: Market risk (continued)

7.1.7 Financial instruments: Market risk (continued)

2023	Weighted average interest rate (%)	Carrying amount	Fixed interest rate	Variable interest rate	Non interest bearing
Financial assets					
Cash and deposits	3.16	131,591	-	131,591	-
Receivables ⁽ⁱ⁾					
Sale of goods and services		11,100	-	-	11,100
Other receivables		20,046	-	-	20,046
Total financial assets		162,737	-	131,591	31,146
Financial liabilities					
Payables ⁽ⁱ⁾					
Supplies and services		19,245	-	-	19,245
Amounts payable to government and agencies		2,100	-	-	2,100
Accrued employee costs		6,803	-	-	6,803
Accrued expenses		29,821	-	-	29,821
Borrowings					
Lease liabilities	2.53	21,013	21,013	-	-
Total financial liabilities		78,982	21,013	-	57,969

(i) The carrying amounts disclosed here exclude statutory amounts (e.g. amounts owing from Victorian government and GST input tax credit recoverable).

Interest rate risk sensitivity

		(\$ thousand)	
	Carrying amount	-100 basis points Net result	+100 basis points Net result
2024			
Contractual financial assets			
Cash and deposits	98,793	(988)	988
Total impact	-	(988)	988
2023			
Contractual financial assets			
Cash and deposits	131,591	(1,316)	1,316
Total impact	-	(1,316)	1,316

Foreign currency risk

FRV had minimal transactions denominated in foreign currencies and there is a relatively short timeframe between commitment and settlement, therefore foreign currency risk is immaterial.

Equity price risk

FRV was exposed to equity price risk relating to the managed investment schemes. Such investments were allocated and traded to match FRV investment objectives; these objectives were determined after detailed consideration of analysis, advice and consultation with the professional fund managers.

The fund manager on behalf of FRV, closely monitored performance and managed the equity price risk through diversification of its investment portfolio. FRV's exposure to equity price risk is negligible following the full redemption of the VFMC managed funds on 14 August 2022.

7.2 Contingent assets and contingent liabilities

Contingent assets and contingent liabilities have not been recognised in the balance sheet but are disclosed below and, if quantifiable, were measured at nominal value.

Contingent assets and liabilities have been 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.

As at balance date, there were no quantifiable or non-quantifiable contingent assets (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
- 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
 - the amount of the obligations cannot be measured with sufficient reliability.

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

Quantifiable contingent liabilities as at 30 June 2024 are: Other legal claims were made during the 2023/24 year against FRV on various matters, which due to confidentiality and legal process are unable to be disclosed. As at 30 June 2024, the quantified amount for legal claims is expected to be approximately \$9.0 million. The amounts are not expected to have a material impact on any amounts disclosed in these financial statements (2023: nil).

Bank Guarantees were issued relating to FES contracts totalling \$0.4 million.

Non-quantifiable contingent liabilities as at 30 June 2024 are:

- Per-fluoroalkyl and poly-fluoroalkyl substances (PFAS)

FRV has emerged as a leader in addressing the harm of PFAS through ground-breaking research, advocacy, and mitigation strategies. FRV has been working on a remediation program to ensure the safety and wellbeing of our community. FRV has determined that there is PFAS contamination at specific FRV properties and adjoining surroundings. Remediation works include removal of fluorinated foams, decontamination of FRV appliances, PFAS blood reduction study, trial of self-contained garden beds works to make safe FRV sites and surrounding properties. FRV is required to test exposure sites across all properties and adjoining surroundings prior to the commencement of remediation works. Due to the ongoing complexities and range of works of each site and adjoining surroundings together with the multiple stages of testing required to establish the degree of penetration, FRV is unable to estimate an underlying value for this liability. Amounts are recognised where applicable and when the values are quantifiable are reflected.

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 FRV. A change in management judgement or assumptions would likely lead to a material impact on the results or financial position (based upon the fair values reported).

This section sets out information on how FRV 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.

The following assets and liabilities are carried at fair value:

- financial assets and liabilities at fair value through net result
- land, buildings, plant and equipment
- investment properties.

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

FRV determined 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, several 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
- Level 3 – valuation techniques for which the lowest level input that is significant to the fair value measurement is unobservable.

FRV determined whether transfers had 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 FRV's independent valuation agency, FRV, in conjunction with VGV [and other external valuers, if applicable], monitored changes in the fair value of each asset and liability through relevant data sources to determine whether revaluation was 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
- 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
 - details of significant unobservable inputs used in the fair value determination.

This section is divided between disclosures in connection with 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
- Level 3 – the fair value is determined in accordance with generally accepted pricing models based on discounted cash flow analysis using unobservable market inputs.

Fair value of financial instruments

Where the fair values of financial assets and financial liabilities recorded in the balance sheet cannot be measured based on quoted prices in active markets, their fair value has been measured using valuation techniques. The inputs to these techniques were taken from observable markets where possible, but where it is not feasible, a degree of judgement has been exercised in establishing fair values.

Net realised and unrealised gains and losses on the revaluation of investments do not form part of income from transactions but reported as part of income from other economic flows in the net result, forming part of the total change in net worth in the comprehensive result.

The VFMC portfolios were fully redeemed on 14 August 2022 and this resulted in a realised gain recognised in these accounts. (Refer Note 7.1).

FRV holds a range of financial instruments that are recorded in the financial statements where the carrying amounts approximate to 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.

These financial instruments include:

Financial assets	Financial liabilities
Cash and deposits	Payables:
Receivables:	
▪ Sale of goods and services	▪ For supplies and services
▪ Accrued investment income	▪ Amounts payable to government and agencies
▪ Other receivables	▪ Other payables
	Borrowings:
	▪ Loan from State Government

The following information provides the fair value and carrying amounts of financial instruments.

Fair value of financial liability measured at amortised cost

Loan from State Government was an interest free 7-year term loan commencing July 2015. The final instalment was paid during 2022–23.

Financial assets measured at fair value

VFMC managed investments schemes were fully redeemed on 14 August 2022 to support FRV financial obligations.

There have been no transfers between levels during the period.

The fair value of the financial assets and liabilities were included at the amount at which the instrument could be exchanged in a current transaction between willing parties, other than in a forced or liquidation sale.

7.3.2 Fair value determination: Non-financial physical assets

Fair value measurement hierarchy

2024	Carrying amount as at 30 June 2024	Fair value measurement at end of reporting period using:			(\$ thousand)
		Level 1 ⁽ⁱ⁾	Level 2 ⁽ⁱ⁾	Level 3 ⁽ⁱ⁾	
Land at fair value					
Specialised land	422,235	-	-	422,235	
Non-specialised land	73,269	-	73,269	-	
Total of land at fair value	495,504	-	73,269	422,235	
Buildings at fair value					
Specialised buildings	474,080	-	-	474,080	
Heritage assets	8,383	-	-	8,383	
Right-of-use	17,054	-	-	17,054	
Total of buildings at fair value	499,517	-	-	499,517	
Plant, equipment and vehicles at fair value					
Vehicles ⁽ⁱⁱ⁾	113,434	-	-	113,434	
Plant and equipment	26,760	-	-	26,760	
Total of plant, equipment and vehicles at fair value	140,194	-	-	140,194	

(i) Classified in accordance with the fair value hierarchy, see Note 7.3.1.

(ii) Appliance vehicles are categorised as Level 3 assets as FRV uses the depreciated replacement cost in estimating the fair value.

2023	Carrying amount as at 30 June 2023	Fair value measurement at end of reporting period using:			(\$ thousand)
		Level 1 ⁽ⁱ⁾	Level 2 ⁽ⁱ⁾	Level 3 ⁽ⁱ⁾	
Land at fair value ⁽ⁱ⁾					
Specialised land	422,535	-	-	422,535	
Non-specialised land	73,269	-	73,269	-	
Total of land at fair value	495,804	-	73,269	422,535	
Buildings at fair value					
Specialised buildings	440,966	-	-	440,966	
Heritage assets	7,831	-	-	7,831	
Right-of-use	16,838	-	-	16,838	
Total of buildings at fair value	465,635	-	-	465,635	
Plant, equipment and vehicles at fair value					
Vehicles ⁽ⁱⁱ⁾	132,840	-	-	132,840	
Plant and equipment	26,696	-	-	26,696	
Total of plant, equipment and vehicles at fair value	159,536	-	-	159,536	

(i) Classified in accordance with the fair value hierarchy, see Note 7.3.1.

(ii) Appliance vehicles are categorised as level 3 assets as FRV uses the depreciated replacement cost in estimating the fair value.

Land, buildings and the plant, equipment and vehicle classes of assets underwent management reviews of valuations as at 30 June 2024. In performing the land and buildings asset classes valuation review, management applied the 30 June 2024 Valuer-General Victoria indices. In performing the plant, equipment and vehicle asset class valuation review, management applied current replacement costs.

Building valuation assessments indicated a material difference to carrying values, subsequently a managerial valuation for buildings was performed and recorded in these accounts as at 30 June 2024.

There was no material difference in land, plant, equipment and vehicle fair values, subsequently these asset classes were not revalued as at 30 June 2024.

Management undertook a revaluation of appliance vehicles to reflect fair value as at 30 June 2023 using the depreciated current replacement cost method.

FRV's specialised and non-specialised land and buildings were independently revalued by Valuer-General Victoria as at 30 June 2021. However, specialised buildings were since updated for managerial valuation as at 30 June 2024.

FRV land and building revaluations were performed by the Valuer-General Victoria. The revaluations are on the basis that subject property was an unaffected site clear of any environmental contamination. FRV has sites that are subject to contamination and remediation of these sites is in preparatory stage. The full extent and cost of remediation was not determined at the time of the preparation of these financial statements.

The Valuer-General Victoria valuation report noted that the market was being impacted by uncertainty as a consequence of the COVID-19 pandemic and accordingly, the land and building valuations were reported based on "significant valuation uncertainty". Market uncertainty continues as a consequence of inflationary pressure, increasing interest rates, decreased availability of building materials and increased construction costs, consequently land and buildings valuations remain subject to valuation uncertainty.

Non-specialised land are valued using the market approach, whereby assets are compared to recent comparable sales or sales of comparable assets that are considered to have nominal value.

An independent valuation was performed by Valuer-General Victoria as at 30 June 2021 for all land and buildings to determine fair value using the market approach and adjusting the market value where applicable for specialised land. Valuation of the assets was determined by analysing comparable sales and allowing for share, size, topography, location and other relevant factors specific to the asset being valued. From this analysis, an appropriate rate per square metre has been applied to the subject asset.

To the extent that non-specialised land do not contain significant, unobservable adjustments, these assets are classified as Level 2 under the market approach.

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.

Vehicles are valued using the current replacement cost method. FRV acquired new vehicles and at times disposed 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 in FRV who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

Specialised land and specialised buildings: The market approach is also used for specialised land, although is adjusted for the community service obligation (CSO) to reflect the specialised nature of the land being valued.

The CSO adjustment reflects 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 the majority of FRV's specialised buildings, the current replacement cost method was used, adjusting for the associated depreciations. 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 FRV's specialised land and specialised buildings was performed by the Valuer-General Victoria. The valuation was performed using the market approach adjusted for CSO. The effective date of the valuation was 30 June 2021. However, specialised buildings were since updated for managerial valuations as at 30 June 2024.

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 FRV's heritage assets was performed by the Valuer-General Victoria. The valuation was performed based on the current replacement cost of the assets. The effective date of the valuation was 30 June 2021.

Right-of-use assets are valued at the present value of the lease payments which are discounted using the incremental borrowing rate.

Reconciliation of Level 3 fair value movements

	(\$ thousand)					
2024	Specialised land	Specialised buildings	Heritage assets	RoU buildings	Vehicles	Plant and equipment
Opening balance	422,535	440,966	7,831	16,838	132,840	26,696
Purchases	-	12,557	-	5,539	5,801	7,470
Transfers from/(to) CFA	-	-	-	-	-	-
Disposals	-	(845)	-	-	(660)	(2,798)
Transfers in (out) of Level 3	-	-	-	-	-	-
Transfer from/(to) investment property	(300)	-	-	-	-	-
<i>Gains or losses recognised in net result</i>						
Depreciation	-	(27,228)	(355)	(5,323)	(24,547)	(4,608)
Subtotal	422,235	425,450	7,476	17,054	113,434	26,760
<i>Gains or losses recognised in other economic flows – other comprehensive income</i>						
Revaluation	-	48,630	907	-	-	-
Closing balance	422,235	474,080	8,383	17,054	113,434	26,760
Unrealised gains/(losses) on non financial assets	-	-	-	-	-	-

Reconciliation of Level 3 fair value movements (continued)

Reconciliation of Level 3 fair value movements (continued)

	(\$ thousand)					
2023	Specialised land	Specialised buildings	Heritage assets	RoU buildings	Vehicles	Plant and equipment
Opening balance	402,485	456,640	8,186	12,574	94,163	26,359
Purchases	1,450	10,632	-	8,221	8,755	4,219
Transfers from/(to) CFA	-	-	-	-	-	59
Disposals	-	-	-	-	(763)	-
Transfers in (out) of Level 3	-	-	-	-	-	-
Transfer from/(to) investment property	18,600	407	-	-	-	-
<i>Gains or losses recognised in net result</i>	-	-	-	-	-	-
Depreciation	-	(26,713)	(355)	(3,927)	(20,042)	(3,940)
Subtotal	422,535	440,966	7,831	16,838	82,113	26,696
<i>Gains or losses recognised in other economic flows – other comprehensive income</i>	-	-	-	-	-	-
Revaluation	-	-	-	-	50,727	-
Closing balance	422,535	440,966	7,831	16,838	132,840	26,696
Unrealised gains/(losses) on non financial assets	-	-	-	-	-	-

Description of significant unobservable inputs to Level 3 valuations

(\$ thousand)

2023 and 2024	Valuation technique	Significant unobservable inputs	Range (weight average)	Sensitivity of fair value measurement to changes in significant unobservable inputs
Specialised land	Market approach	Community service obligation (CSO) adjustment	20–80 per cent (28 per cent) ⁽ⁱ⁾	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 by components:		A significant increase or decrease in direct cost per square metre adjustment would result in a significantly higher or lower fair value.
		<ul style="list-style-type: none"> ▪ Building Structure \$2,815–\$3,294m² ▪ Site engineering \$938–\$1,389m² ▪ Fit Out \$1,179–\$1,235m² ▪ Trunk Reticulated building systems \$1,911–\$2,410m² 		
	Useful life of specialised buildings		3–45 years	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 ⁽ⁱⁱ⁾	Direct cost per square metre	\$1,196–\$1,720m ² (\$1,206)	A significant increase or decrease in direct cost per square metre adjustment would result in a significantly higher or lower fair value.
	Heritage	CSO	30%	A significant increase or decrease in the CSO adjustment would result in a significantly lower (higher) fair value.
Vehicles	Current replacement cost	Costs per unit	Appliances primarily range in replacement value between \$1,589,490 per pumper, \$1,589,490 per heavy pumper, \$1,740,900 per pumper tankers to \$2,347,800 per ladder platform per unit the majority of appliances are pumpers / pumper tankers.	A significant increase or decrease in replacement cost per unit would result in a significantly higher or lower fair value.
		Useful life of vehicles	3–18 years	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation
			Light vehicles 3 years Emergency appliances 18 years	

(i) CSO adjustments ranging from 20 per cent to 80 per cent were applied to reduce the best use fair value market approach for FRV's specialised land.

(ii) For some heritage 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.

Description of significant unobservable inputs to Level 3 valuations (continued)

Description of significant unobservable inputs to Level 3 valuations (continued)

(\$ thousand)				
2023 and 2024	Valuation technique	Significant unobservable inputs	Range (weight average)	Sensitivity of fair value measurement to changes in significant unobservable inputs
Plant and equipment	Current replacement cost	Cost per unit is considered for key items of plant and equipment. Other general plant and equipment is considered reflective of DRC value as asset remaining lives primarily are in the range 3–7 years.		
	Useful life of plant and equipment	Useful life of the majority of plant and equipment is 3–40 years.	3–40 years	A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation.
Right of use assets	Discounted cash flow (payments)	Discount Rate	Discount rate range 1–5.3% (2.98%)	A significant increase or decrease in discount rates applied to future cash payment flows would result in a significantly lower or higher fair value.

(i) CSO adjustments ranging from 20 per cent to 80 per cent were applied to reduce the best use fair value market approach for FRV's specialised land.

(ii) For some heritage 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 June 2021.

Investment properties measured at fair value and their categorisation in the fair value hierarchy

(\$ thousand)				
2024	Carrying amount as at 30 June	Fair value measurement at end of reporting period using:		
		Level 1 ⁽ⁱ⁾	Level 2 ⁽ⁱ⁾	Level 3 ⁽ⁱ⁾
Investment properties	27,234	-	27,234	-
2023				
Investment properties	26,188	-	26,188	-

(i) Classified in accordance with the fair value hierarchy.

There have been no transfers between levels during the period. There were no changes in valuation techniques throughout the period to 30 June 2024.

For investment properties measured at fair value, the current use of the asset is considered the highest and best use.

The fair value of FRV's investment properties as at 30 June 2024 have been determined based on a management valuation by applying the published Victorian Valuer General's market indices which represent the movement in land and building valuations since 30 June 2023 to reflect fair value as at 30 June 2024.

8 Other disclosures

Introduction

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

Structure

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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 either to acquire goods, services or other benefits for the entity or to meet a legal liability, or to settle or resolve a possible legal liability of or claim against the entity.

	(\$ thousand)	
	2024	2023
Forgiveness or waiver of debt ⁽ⁱ⁾	74	-
Compensation for economic loss ⁽ⁱⁱ⁾	-	497
Total ex gratia expenses	74	497

(i) The amount reflects excusing of a receivable subsequent to hardship applications and waiver of salary adjustments.

(ii) Compensation for economic loss are payments to individuals to resolve possible claims or for loss incurred relative to disputes regarding employment. These payments are reflected in salaries and wages expenses - refer to Note 3.2.1

8.2 Other economic flows included in net result

Other economic flows are changes in the volume or value of an asset or liability that do not result from transactions. Other gains/ (losses) from other economic flows include the gains or losses from:

- the revaluation of the present value of the long service leave liability due to changes in the bond interest rates
- reclassified amounts relating to available-for-sale financial instruments from the reserves to net result due to a disposal or derecognition of the financial instrument. This does not include reclassification between equity accounts due to machinery of government changes or 'other transfers' of assets.

	(\$ thousand)	
	2024	2023
Net gain/(loss) on non financial assets		
Amortisation of non produced intangible assets ⁽ⁱ⁾	(127)	(127)
Revaluation of investment property	(746)	(1,187)
Net gain/(loss) on disposal of property plant and equipment (including intangible assets)	3,873	191
Total net gain/(loss) on non financial assets	(4,746)	(1,123)
Net gain/(loss) on financial instruments		
Impairment of:		
Loans and receivables ⁽ⁱⁱ⁾	(2,887)	55
Total net gain/(loss) on financial instruments	(2,887)	55
Other gain/(loss) from other economic flows		
Net gain arising from revaluation of leave liabilities	2,635	540
Total other gain from other economic flows	2,635	540

(i) This is amortisation of non produced intangible assets with finite useful lives.

(ii) Including increase/(decrease) in expected credit loss allowance and bad debts from other economic flows.

8.3 Machinery of Government – Transfer Statements

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 legislated in force the FRV Act, these legislative changes are referred as Fire Services Reform.

Fire Services Reform gave rise to the restructuring of FRV administration arrangements during the prior years. This restructure resulted in a range of transfers between CFA and FRV, which included associated property, rights, liabilities and obligations (both identified and contingent).

Transfer statements

There were no transfers from FRV to CFA for the reporting period.

Planned Future Transfer Statements between CFA and FRV

Future transfer statements are planned for the 2024/25 financial year. These transfers will occur subject to the approval of the agencies and the Minister for Emergency Services and the transfer of other assets will occur as CFA complete specified projects on behalf of FRV.

8.4 Responsible persons

In accordance with the Ministerial Directions issued by the Assistant Treasurer under the FMA, the following disclosures are made regarding responsible persons for the reporting period.

8.4.1 Names of Responsible Persons

The persons who held the positions of Minister and Accountable Officers in FRV, are detailed in the table below.

Minister for Emergency Services	The Hon. Jaclyn Symes MP	1 July 2023 to 30 June 2024
Acting Minister for Emergency Services	The Hon. Anthony Richard Carbines MP	1 July 2023 to 21 July 2023
	The Hon. Anthony Richard Carbines MP	22 March 2024 to 31 March 2024
	The Hon. Enver Erdogan MP	1 April 2024 to 14 April 2024
Fire Rescue Commissioner	Gavin Freeman AFSM	1 July 2023 to 30 June 2024
Acting Fire Rescue Commissioner	Michael Morgan AFSM	4 May 2024 to 10 May 2024
	Michael Morgan AFSM	11 May 2024 to 2 June 2024

8.4.2 Remuneration – Responsible Persons

Remuneration received or receivable by the Accountable Officers in connection with the management of FRV during the reporting period was in the range \$620,000–\$629,999: (2023: \$1,040,000–\$1,049,999 and \$150,000–\$159,999).

The compensation detailed below excludes the salaries and benefits the portfolio minister receives. The Minister's remuneration and allowances are set by the *Parliamentary Salaries and Superannuation Act 1968* and are reported within the State's annual Financial Report.

Remuneration band:	No. of responsible persons:	
	2024	2023
\$150,000–\$159,999	-	1
\$620,000–\$629,999	1	-
\$1,050,000–\$1,059,999 ⁽ⁱ⁾	-	1
Total	1	2
Total Remuneration of Responsible Persons (\$ thousands)	620	1,213

(i) Remuneration includes termination benefits upon resignation or retirement.

8.5 Remuneration of executives

The number of executive officers, other than Ministers and accountable officers, and their total remuneration during the reporting period are shown in the table below. Total annualised employee equivalents provide 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 wages, salaries, 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 pensions 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 benefit or deferred compensation.

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

Several factors affected total remuneration payable to executives over the year. A number of employment contracts were completed and renegotiated and a number of executive officers retired or resigned in the past year. This has had an impact on remuneration figures for the termination benefits category.

<i>Remuneration of executive officers</i>	(\$ thousand)	
	2024	2023
Short-term employee benefits	29,440	27,566
Post-employment benefits	2,446	2,264
Other long-term benefits (including long service leave)	819	516
Termination benefits	-	-
Total remuneration	32,705	30,346
Total number of executives	106	102
Total annualised employee equivalents⁽ⁱ⁾	99.72	94.02

(i) Annualised employee equivalent is based on paid working hours of 38 ordinary hours per week over the 52 weeks for a reporting period.

8.6 Related parties

FRV is a statutory authority and is recognised for the purposes of financial reporting, as a wholly owned and controlled entity of the State of Victoria. Related parties of FRV include:

- Fire Rescue Commissioner, Deputy Commissioners, Deputy Secretary, Executive Directors, Chief Financial Officer and their close family members
- The Minister for Police and Emergency Services and her close family members
- All 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.

8.6.1 Significant transactions with government-related entities

The main source of funding was from State Government grants that are allocated to DJCS for distribution to FRV on a quarterly basis. Grant funding received in the reporting period was \$1,070.0 million (2023: \$877.9 million) (refer Note 2.2).

FRV regularly transacted with other emergency services. Significant interactions with other State Government entities include the following:

Entity	Nature	(\$ thousand)			
		Receipts		Payments	
		2024	2023	2024	2023
Ambulance Victoria	IT hosting services	70	67	-	-
	Rent and outgoings for co-occupancy at FRV Fire Stations	85	-	-	-
	Transfer employee costs	-	18	-	-
	Costs for the proposed plan of subdivision at Armstrong	-	5	-	-
Country Fire Authority ⁽ⁱ⁾	Monthly recharging of invoices processed on behalf of FRV including vehicles servicing and maintenance costs.	-	-	2,946	1,858
	Initial bond paid as surety over reimbursement of the monthly recharge invoices repaid	-	5,000	-	-
	ICT support and operational support activity.	89	733	-	-
	Costs for FRV employees seconded to CFA for special projects	975	2,046	-	-
	Free of charges services provided from FRV to CFA <i>Refer Note 3.2.1</i>	-	-	71,661	64,719
	<i>Free of charge services provided by CFA to FRV Refer Note 2.3.4</i>	1,030	1,074	-	-
Department of Energy, Environment and Climate Action (previously known as Department of Environment, Land, Water and Planning)	Milestone receipts – Clyde North	-	7,507	-	-
	Transfer employee entitlements	-	117	-	-
	Milestone receipt - Waste and Recycling Unit project	-	111	-	-
	Land valuations and aviation services	-	-	125	199

(i) In addition to the above the transactions between CFA and FRV detailed in Note 8.3 Machinery of Government – Transfer Statements are related party transactions.

8.6.1 Significant transactions with government-related entities (continued)

8.6.1 Significant transactions with government-related entities (continued)

		(\$ thousand)			
Entity	Nature	Receipts		Payments	
		2024	2023	2024	2023
Department of Justice and Community Safety	Emergency Management Victoria (EMV) and the departments governance and support services provided to FRV	-	-	26,050	13,741
	Emergency Management Victoria (EMV) for support to other agencies for operational support	109	2,505	-	-
	Mapping and training costs	-	-	357	118
	RPAS Project	185	-	-	-
Department of Transport	Operational support for major projects and employee costs	61	78	-	-
	Transportation and other costs	-	-	16	24
Department of Treasury and Finance	Fleet leases	-	-	713	683
Triple Zero Victoria (formerly ESTA)	Call taking and dispatch and related activity	-	-	2,048	13,335
	Employee costs and operational support activity	23	236	-	-
Kardinia Park Stadium	Operational support at major events	11	-	-	-
State Revenue Office	Payroll Tax	-	-	45,962	21,175
	Land Tax	-	-	-	106
TAC	Road Accident Recovery	6,134	11,450	-	-
Victoria Building Authority	Support for Statewide Cladding	-	-	-	-
	Audit	-	-	-	114
Victoria Police	Transfer employee costs and operational support activity	152	-	26	55
	Property lease costs	163	-	-	-
Victorian Auditor General's Office	Auditing costs (refer Note 8.7)	-	-	230	216
Victorian Government Solicitor's Office	Legal services	-	-	571	252
Victoria State Emergency Service	ICT support services	155	155	-	-
	Training costs	-	-	15	-
Victorian Managed Insurance Authority	Insurance	-	-	2,363	2,089

(i) In addition to the above the transactions between CFA and FRV detailed in Note 8.3 Machinery of Government – Transfer Statements are related party transactions.

• Not listed in the government-related transactions are

- usage concessional charges with Yarra Valley Water for training purposes; the expense is immaterial. Similarly, FRV incurred utilities service charges from other state utility entities that are not material.
- managed investments with Victorian Funds Management Corporation for which management fees are included in the unit pricing, these fees are not significant.

Key management personnel (KMP) of FRV included the Portfolio Minister- the Minister for Emergency Services, the Fire Rescue Commissioner, Deputy Commissioners, Deputy Secretary, the Executive Directors and Chief Financial Officer. 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 State's Annual Financial Report.

	(\$ thousand)	
	2024	2023
Compensation of KMPs ⁽ⁱ⁾		
Short-term employee benefits ⁽ⁱⁱ⁾	4,679	4,933
Post-employment benefits	517	429
Other long-term benefits	127	98
Termination benefits	-	282
Total	5,323	5,742

(i) Personnel that are acting-up into key management positions greater than 3 months, to cover periods of leave or similar, are included above

Transactions 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. stamp duty and other government fees and charges. Further employment of processes within the Victorian public sector occurs on terms and conditions consistent with the *Public Administration Act 2004* and Codes of Conduct and Standards issued by the Victorian Public Sector Commission. Procurement processes occur on terms and conditions consistent with the Victorian Government Procurement Board requirements.

Outside of normal citizen type transactions with FRV, and based upon management review, there were no related party transactions that involved key management personnel and their close family members. No provision has been required, nor any expense recognised, for impairment of receivables from related parties. Other transactions regularly occur with State Government entities under normal business conditions, but they are not significant in comparative value, these transactions include fire suppression services and maintenance service charges and charges by FRV for false alarm call outs that meet certain criteria.

8.7 Remuneration of auditors

	(\$ thousand)	
	2024	2023
Victorian Auditor General's Office		
Audit or review of the financial statements	230	216
Total remuneration of auditors	230	216

8.8 Reserves

	(\$ thousand)	
	2024	2023
Physical asset revaluation surplus:⁽ⁱ⁾		
Balance at beginning of financial year	635,574	584,847
Revaluation increments	49,537	50,727
Balance at end of financial year	685,111	635,574

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

8.9 Subsequent events

There are no subsequent events.

The policy in connection with recognising subsequent events that are for events that occur 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
- 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.

8.10 Other accounting policies

Effective from 1 July 2023, the asset capitalisation threshold was increased from \$1,000 to \$5,000 to align FRV's physical assets accounting policy to similar organisations under the Victorian Public Sector. The impact of this change on the financial statements is immaterial.

8.11 Australian Accounting Standards issued that are not yet effective

Certain new and revised accounting standards have been issued but are not effective for the 2023/24 reporting period. These accounting standards have not been applied to FRV's Financial Statements.

AASB2022-10 Amendments to Australian Accounting Standards – *Fair Value Measurement of Non-financial Assets of Not-for-Profit Public Sector Entities*

AASB2022-10 amends AASB13 *Fair Value Measurement* by adding authoritative implementation guidance and illustrative examples for fair value measurements of non-financial assets of not-for-profit sector entities not held primarily for their ability to generate net cash inflows.

Among other things, the Standard:

- 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 referent asset and identification of economic obsolescence.

This Standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

FRV is currently in the process of assessing the potential impact of these standards and amendments.

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.

8.12 Glossary of technical terms

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

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'.

Borrowings refer to interest-bearing liabilities mainly raised from public borrowings raised through the Treasury Corporation of Victoria, leases liabilities and other interest-bearing arrangements. Borrowings also include non-interest-bearing advances from government that are acquired for policy purposes.

Commitments include those operating, capital and other outsourcing commitments arising from non-cancellable contractual or statutory sources.

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

Controlled item generally refers to the capacity of FRV 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 transaction'.

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 asset or, where appropriate, a shorter period.

Employee benefits expenses include all costs related to employment including wages and salaries, fringe benefits tax, leave entitlements, redundancy payments, defined benefits superannuation plans, and defined contribution superannuation plans.

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

Finance lease is a lease that transfers substantially all the risks and rewards incidental to ownership of an underlying asset.

Financial asset is any asset that is:

- cash;
- an equity instrument of another entity
 - a contractual 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.
- a financial asset can also be a contract that will or may be settled in the entity's own equity instruments and is either:
 - a non-derivative for which the entity is or may be obliged to receive a variable number of the entity's own equity instruments
 - 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 instrument is any contract that gives rise to a financial asset of one entity and a financial liability or equity instrument of another entity.

Financial liability is any liability that is either:

- 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
- a contract that will or may be settled in the entity's own equity instruments and is either:
 - a non-derivative for which the entity is or may be obliged to deliver a variable number of the entity's own equity instruments
 - 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 statements comprise:

- a balance sheet as at the end of the period
- a comprehensive operating statement for the period
- a statement of changes in equity for the period
- a cash flow statement for the period
- notes, comprising a summary of significant accounting policies and other explanatory information
- comparative information in respect of the preceding period as specified in paragraph 38 of AASB 101 *Presentation of Financial Statements*
- 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 which 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.

Interest expense represents costs incurred in connection with borrowings. It includes interest on advances, loans, overdrafts, bonds and bills, deposits, interest components of lease repayments, and amortisation of discounts or premiums in relation to borrowings.

Interest income includes unwinding over time of discounts on financial assets and interest received on bank term deposits and other investments.

Investment properties are properties held to earn rentals or for capital appreciation or both. Investment properties exclude properties held to meet service delivery objectives of the State of Victoria.

Leases are rights conveyed in a contract, or part of a contract, the right to use an asset (the underlying asset) for a period 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 operating balance or net result from transactions is a key fiscal aggregate and is revenue 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, intangibles and biological assets such as commercial forests.

Non-produced assets are assets needed 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-current physical and intangible assets; fair value changes of financial instruments and agricultural assets; and depletion of natural assets (non-produced) from their use or removal.

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; share of net movement in revaluation surplus of associates and joint ventures; 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.

Produced assets include buildings, plant and equipment, inventories, 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.

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 under operating 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 include sale of goods and services income.

Service concession arrangement is a contract effective during the reporting period between a grantor and an operator in which:

- the operator has the right of access to the service concession asset (or assets) to provide public services on behalf of the grantor for a specified period
- the operator is responsible for at least some of the management of the public services provided through the asset and does not act merely as an agent on behalf of the grantor
- the operator is compensated for its services over the period of the service concession arrangement.

Supplies and services generally represent cost of goods sold and the day to day running costs, including maintenance costs, incurred in the normal operations of FRV.

Taxation income represents income received from the State's taxpayers and includes:

- payroll tax, land tax and duties levied principally on conveyances and land transfers
- gambling taxes levied mainly on private lotteries, electronic gaming machines, casino operations and racing
- insurance duty relating to compulsory third party, life and non-life policies
- insurance company contributions to fire brigades
- motor vehicle taxes, including registration fees and duty on registrations and transfers
- levies (including the environmental levy) on statutory corporations in other sectors of government
- other taxes, including landfill levies, licence and concession fees.

Transactions are those economic flows that are considered to arise as a result 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

8.13 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) negative numbers

202x year period

202x 2x year period

The financial statements and notes are presented based on the illustration for a government department in the *2023/24 Model Report for Victorian Government Departments*. The presentation of other disclosures is generally consistent with the other disclosures made in earlier publications of previous annual reports.

Disclosure index

The annual report of Fire Rescue Victoria is prepared in accordance with all relevant Victorian legislations and pronouncements. This index has been prepared to facilitate identification of Fire Rescue Victoria's compliance with statutory disclosure requirements.

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