



Annual Report 2023 - 2024

Victoria State Emergency Service



This report provides an account of the Victoria State Emergency Service (VICSES) during the 2023-24 financial year, as required under the *Financial Management Act 1994*.

It provides a record of events and activities, acknowledges the contribution of VICSES volunteers, staff, and supporters, and informs government and the public about VICSES services during the 2023-24 financial year.

This report is available for viewing online:

ses.vic.gov.au

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The Victoria State Emergency Service respectfully acknowledges the Traditional Owners of the land and waters. We pay our respects to Elders past and present.

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Year at a Glance: VICSES in 2023-24



VICSES at a glance



Who we are

Control agency for:



154

Units

16

Permanently staffed offices

104

Road rescue providers

Our people in 2023-24



5,002
Volunteers*

Female **33.4%**
Male **66.3%**
Other **0.3%**

Volunteer leadership (Controller and Deputy Controllers):
Female **32%** Male **68%**

*active & non-active

356
Staff

Female **41.3%**
Male **58.1%**
Other **0.6%**

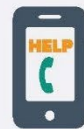
Staff leadership (Executive team)
Female **35%** Male **65%**



Our agency in 2023-24



308,722
Volunteer hours



31,512
Incidents



Flood
22,248 hours 3,281 incidents



Storm
166,320 hours 20,529 incidents



Road Crash Rescue
13,806 hours 2,076 incidents



Tsunami, landslide or earthquake
2,323 hours 110 incidents



Assisting agency
56,873 hours 3,387 incidents



Rescue (other/RAIR)
7,094 hours 979 incidents



Other (unit support roles)
40,058 hours 1,150 incidents



Volunteer hours attributed to storm incidents has increased by 107% compared to the last financial year.



Safer Communities – Together

About VICSES

Our Vision

Safer Communities – Together.

Our Mission

Partner with communities, government, other agencies, and business to provide timely and effective emergency management services, building community preparedness, disaster resilience and contributing to risk prevention.

Who we are

Victoria State Emergency Service (VICSES) is a volunteer-based organisation, providing emergency assistance to minimise the impact of emergencies and strengthen the community's capacity to plan, respond, and recover when emergencies occur. Our volunteers are the backbone of VICSES, serving the Victorian community 24 hours a day, 7 days a week, every day of the year.

We are the control agency for flood, storm, tsunami, earthquake, and landslide throughout Victoria, and provide the largest road rescue network in Australia, with 104 accredited road crash rescue specialist units across the state.

We operate under the *Victoria State Emergency Act 2005* and collaborate and consult with the coordinating agency for emergency management, Emergency Management Victoria (EMV).

As a statutory authority, VICSES is governed by a Board, which is accountable to the Minister for Emergency Services. Operating since 1950, VICSES covers all of Victoria, via 154 operational units across two regions, in addition to a Head Office located in Southbank, Melbourne.

VICSES is a significant contributor and leader in emergency management. We strive to develop and lead best practice by focusing on further developing our core business activities and strengthening our relationships and partnerships in developing a resilient Victorian community that knows what to do before, during, and after an emergency.

VICSES has served Victorians with distinction since 1950 and is a significant contributor and leader in emergency management.

We have a strong value proposition for government, community, employers, and partners, and we pride ourselves on being a values-based organisation of choice for Our People. We enjoy having the highest level of unprompted awareness of any emergency services organisation – well above most other sector organisations.

VICSES is unique in that it provides multiple specialist services, including road crash rescue, response to flood and storm, in addition to swift water rescue, and supporting other emergency service agencies with everything from search and rescue (land, water, steep angle and alpine), crime scene support, fire and ambulance support, and other agency support.

Our broad remit means we are responsible for maintaining highly specialised services, training, vehicles, and equipment across the broadest range of legislative responsibilities of any emergency service organisation in the state of Victoria. However, this presents a range of resource and financial challenges and constraints for VICSES.

With an increase in the frequency and intensity of severe weather events due to our changing climate, population growth, greater diversity of our communities, and increased regulatory compliance and continued sector reform, VICSES is experiencing growing complexity and demand for the services we provide, and increased pressure on our current operating model.

These increased demands and expectations have implications on the experience of our volunteers, and their ability to deliver services safely and effectively for the communities we serve. As we continue to evolve to meet the changing demands and needs of communities, government, and the emergency management sector, continued investment in VICSES is vital to ensure our high-quality service delivery and operating model is sustainable to meet our current and future needs.

This document provides an overview of the work undertaken by VICSES in the 2023-24 financial year, and aims to highlight our unique strengths and expertise, while addressing our current challenges now and into the future. It demonstrates our strong commitment to advocate for the continued investment in our people, our capabilities, the way we operate, and our technology to be a viable and sustainable emergency management service and realise our vision of *Safer Communities – Together*.

Chair's Forward



On behalf of the VICSES Board, I am pleased to present the 2023-2024 Annual Report.

This past year has seen our services in high demand, with a significant operational period over the summer months. This included heavy rainfall and flooding in December 2023, followed by severe state-wide flooding in January 2024, and major storm impacts in February 2024. In total, over the last 12 months our volunteers have responded to 31,000 incidents – an incredible effort. Our response has also extended to providing resources to our partners and communities interstate, with member deployments and vehicle convoys to Queensland to support the state's response to significant storms and fires.

Every time we turn-out, train, or educate, we demonstrate the ongoing integral role that our members play as part of our sector, and towards the safety of our communities. The investment of \$6.9 million as part of the Victorian Budget to support VICSES volunteers, as well as \$23.1 million in funding provided through the Growth Areas Infrastructure Contribution for this financial year, will go some way to supporting this ever-growing demand. We will continue to advocate for further much-needed investment to ensure our people are equipped with the assets and facilities they need to ensure our high-quality service delivery.

In May 2024 I was extremely grateful to be appointed as the VICSES Board Chair, continuing my seat as part of the Board in addition to my role as Chair of the VICSES People, Culture and Remuneration Committee. I am passionate about the contributions and experiences of our people, and I look forward to continuing to work alongside our Board and the Executive team in building our organisational culture, and delivering our strategic goals and priorities as part of our Strategic Plan.

I have already had the pleasure of meeting with more our members face-to-face during our State Controllers Seminars in June 2024, which provided a fantastic opportunity to hear from our volunteer leaders on what we're doing well, and where we can improve to ensure that we remain a progressive and agile leader in the emergency management space. I look forward to being able to connect with more of our membership over the coming months.

In December 2023 we welcomed Greg Leach as the new VICSES CEO. With experience in the sector spanning over 30 years and multiple agencies, Greg brings a wealth of knowledge and leadership in the emergency management space and understands the key drivers and challenges that we face as a volunteer-based organisation. I have had the pleasure of working with Greg previously, so we have been able to fast-track the usual 'figuring each other out' stage, which has made for a seamless transition for both of us.

In the last financial year, we also welcomed Noel Clement to the Board in October 2023, and existing Board member Casey Nunn ASM appointed as Interim Deputy Chair in May 2023. Both Noel and Casey have significant experience, passion, and leadership within in the emergency management sector, and I look forward to their support into this next year.

I would also like to extend my gratitude to outgoing Board Chair Greg Wilson, and previous CEO Stephen Griffin. Both Greg and Stephen have been instrumental in advocating for the needs of our organisation and leading VICSES through significant change and operational periods. I would like to especially note the wonderful support, mentoring, and advocacy that Greg Wilson has shown me over the past 12 months – it takes a special leader to develop other leaders, and Greg is just that. I wish both Greg and Stephen all the best.

On behalf of the VICSES Board, I'd like to thank our volunteers, staff, and Executive team, for your service and dedication. Our volunteers are pillars of their communities, and the contributions of our members are integral to our sector and the safety of the state.

It is truly an honour to serve the people of VICSES.

A handwritten signature in black ink that reads "Jasmine Doak." The signature is written in a cursive style with a period at the end.

Jasmine Doak
VICSES Board Chair
Melbourne, July 2024

CEO's Report



Following my commencement as CEO of VICSES in December 2023, I would like to share the highlights and contributions of our organisation during the last financial year.

As we have seen throughout the summer period, shifts in our changing climate have caused an increase in the frequency and intensity of severe weather events, with flood and storm impacts extending all-year. During December 2023 and January 2024 our members responded to two significant wide-spread flooding events receiving over 3,300 requests for assistance. In February 2024 severe storms caused major damage to infrastructure and communities across the state with almost 7,000 requests for assistance, and substantial power outages affecting more than 530,000 Victorians – one of our state's most historic storm events. This is in addition to several deployments to support major storm and fire impacts in Queensland, and increased support for our partner agencies here in Victoria. In the past 10 years we've seen a 77% increase in support to Victoria Police, and a 300% increase in support to Ambulance Victoria.

The annual total cost of emergencies in Victoria is circa \$2.7 billion, of which VICSES is responsible for 74% (\$1.998 billion)* as a Class 1 Control Agency for flood, storm, earthquake, landslide, tsunami, and as one of Australia's largest road crash rescue network providers. This snapshot of our operational response outlines the increased pressure and demand of our service delivery and demonstrates the need for continued financial investment in our people, assets, and facilities.

The delivery of our 2023-2027 Strategic Plan in July 2023 has led us into the new financial year with renewed outcomes, priorities, and key measures to ensure we remain a progressive and agile leader in the emergency management sector. This includes a renewed focus on our service delivery, community preparedness, organisational culture, and partnerships.

The wellbeing of our people has been of significant focus. This builds on our work with the Victorian Equal Opportunity and Human Rights Commission to support us in strengthening our culture, values, and behaviours, seeing the development of a Consultation Paper and proposed Action Plan to identify key areas for action to further strengthen our organisation and support our volunteers and staff.

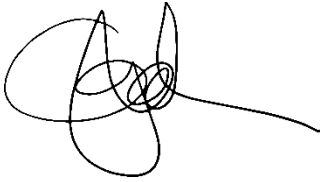
In addition, work on our 'Safety Drives our Decisions' Roadmap has continued to be embedded across the organisation, to help us drive a stronger safety culture. This includes sessions across all unit locations and with staff to understand what we're doing well, and where we can continue to make improvements to uphold our safety values, the safety of our members, and the wider community.

During the implementation of our new VICSES Operating Model in 2022-23, we committed to undertake a 'check-in' with our members after 12 months to check, learn, and adjust as required, based on the lived experience of our people. In recent months this has included wide consultation with members, to ensure we can integrate feedback and areas for improvement to enhance our governance, processes, systems, tools, and capabilities.

The last financial year has seen exciting developments in our infrastructure, with the delivery of six new VICSES facilities including Cranbourne, Officer, Point Cook, Aintree, Wonthaggi, and Skye (a satellite for the Frankston Unit). This will support the demand for our service delivery across high-growth areas in Victoria and strengthen the response capabilities of our units now, and into the future.

In May 2024 we welcomed Jasmine Doak as Chair of the VICSES Board. Jasmine has a wealth of leadership experience across various industries in the public and private sectors, and her passion for driving organisational culture and change will be an asset to our organisation in the coming year. I would also like to thank outgoing Board Chair Greg Wilson for his leadership and support during his tenure and wish Greg all the best.

It has been a privilege to join VICSES as CEO, and I could not be prouder of the dedication and leadership of our members over the past 12 months, particularly during such challenging operational periods. Thank you to our volunteers, staff, Executive team, and Board for your ongoing leadership and contributions in demonstrating our shared Vision of *safer communities – together*.

A handwritten signature in black ink, consisting of several loops and a long horizontal stroke extending to the right.

Greg Leach
VICSES Chief Executive Officer
Melbourne, July 2024

** Source: Building resilience to natural disasters in our states and territories - Australian Business Roundtable for Disaster Resilience & Safer Communities, 2017*

Our History

VICSES has a rich historical past. Established as a volunteer based Civil Defence Organisation which could quickly be activated in the event of war, VICSES has been involved in most major emergency responses in Victoria since we began in 1950.

OUR TIMELINE

1950

VICSES is established as a volunteer based Civil Defence Organisation which could quickly be activated in the event of war.

1972



Parliament passes the *State Emergency Services and Civil Defence Act* which formally legislates the role of the Victoria Civil Defence Organisation. At this time, around 100 voluntary Civil Defence Units had been established in municipalities across Victoria.

1981



1979

The Ministry for Police and Emergency Services is created, including Victoria Police, the Metropolitan Fire Brigade, Country Fire Authority and Victoria State Emergency Service.

1975

The Victoria Civil Defence Organisation is renamed the **Victoria State Emergency Service** to conform with other states.



The *Victoria State Emergency Service Act* is passed, formally recognising VICSES as a general emergency management agency.

2005

Victoria State Emergency Service is established as an independent Statutory Authority.

VICSES TODAY

“By 2027 we will be a progressive and agile leader in emergency preparedness and response, whose strength is in our people, capabilities, and strategic partnerships, leading to increased community safety.”

VICSES Strategic Plan 2023-2027

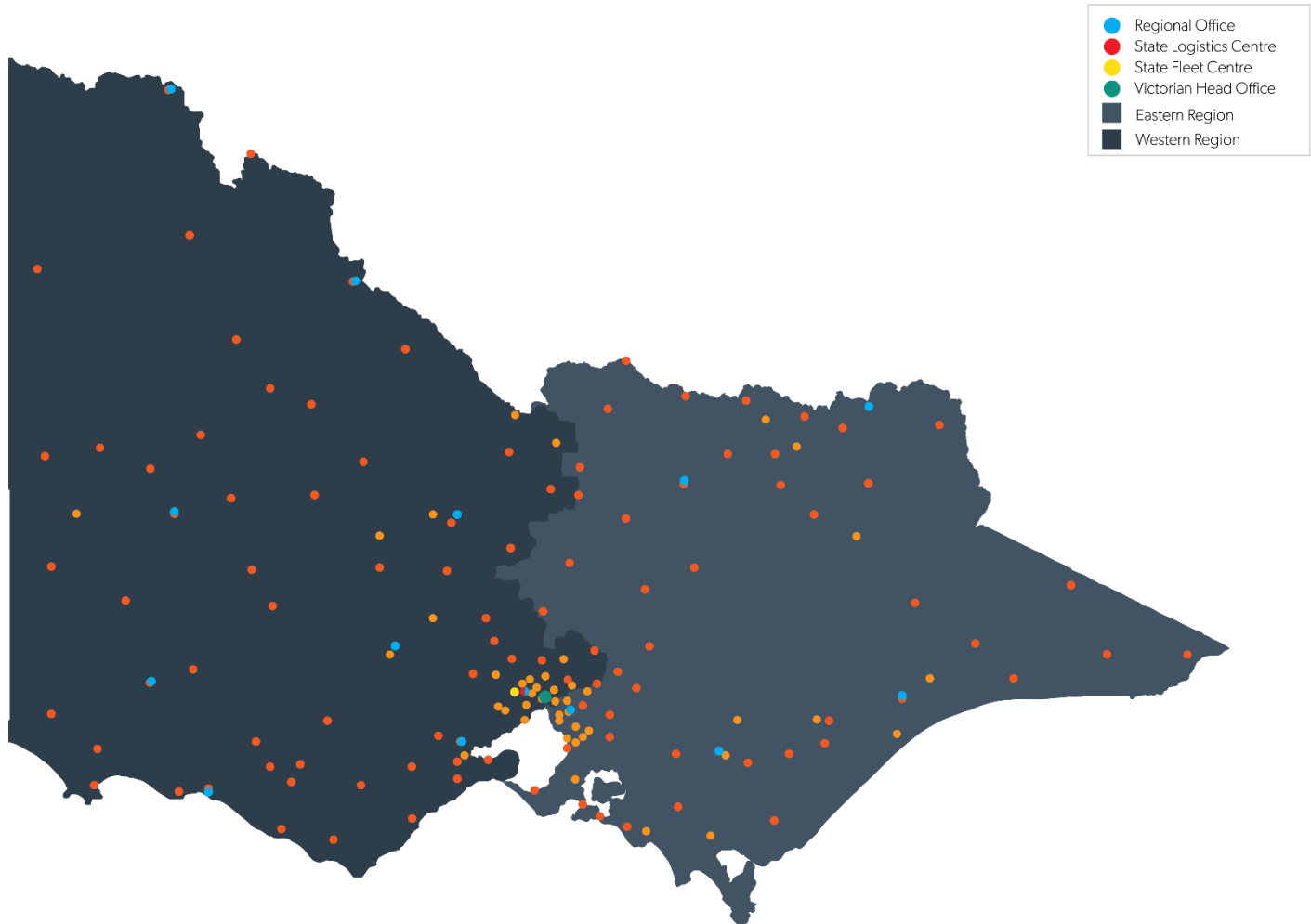
2015



2015 marked the 40th anniversary of VICSES. This was a time to reflect and celebrate our achievements, challenges, and evolution from a Civil Defence Organisation to the organisation we are today.

Where We Work

VICSES operates 16 permanently staffed offices, including the Victorian Head Office based in Southbank, Melbourne. We also operate 154 operational units across Victoria, which are divided into two regions – Eastern and Western.



Our Values



We pride ourselves on our credibility

- We pride ourselves on delivering on our promises and commitments, and in doing the right thing consistent with our values.
- We are responsive, trustworthy, skilled and respectful in our actions.



We are part of our community

- We take a proactive, supportive and empathetic approach to achieve community outcomes.
- We collaborate with our communities and partners, sharing knowledge and expertise.
- We ensure we are integrated, connected and engaged with our community.



Safety drives our decisions

- We empower our people to work within their capability to ensure we don't compromise the safety of our people and the community.
- We promote open and honest conversations about the health and wellbeing of our people.



Focused and adaptable

- We are disciplined in achieving our objectives; adaptable in our approach.
- We recognise and respect the diversity of our capability.
- We channel our resources to achieve results.



Together we are VICSES

- We share a common purpose working together without fear, favour or prejudice.
- We acknowledge that all of our people contribute to, and enhance our ability to prepare for, respond to and recover from emergencies.

Victoria State Emergency Service Value Proposition

To Our People

VICSES celebrates an inclusive and diverse workforce that is reflective of the communities we serve and is committed to leading better public safety outcomes. Our strong investment in organisational values is a key driver in empowering and motivating our volunteers and staff (Our People) in a work environment that acknowledges, respects, and values the diversity, abilities, and contributions of all. The safety of Our People is paramount. Working in partnership with some of Australia's most respected health and wellness providers, VICSES is committed to the health, safety, and wellbeing of Our People and in ensuring a healthy work life balance.

To Community and Government

Our volunteers are the backbone of VICSES, making up 95% of Our People, who serve the Victorian community as an unpaid workforce 24 hours a day, 7 days a week, every day of the year. VICSES has a long and proud history of serving Victoria with a simple vision: *Safer Communities – Together*. As a significant contributor and leader in emergency management, our strength is Our People, their highly skilled and extensive capabilities, and networks. VICSES provides significant economic value to the state through a multiple specialist volunteer workforce that provides emergency assistance to thousands of Victorians every year.

To Employers

Volunteering for VICSES provides the opportunity to learn skills that are highly sought after and transferrable to the workplace. As a registered training office (RTO), all volunteers receive nationally endorsed and competency-based training in a broad range of operational and other critical support areas, and gain skills and experience in leadership, teamwork, communication, accountability, and commitment. Employers also benefit from increased employee engagement, morale, and motivation, while making a demonstrated contribution to corporate social responsibility.

To Partners

Our research indicates that VICSES enjoys the highest level of recognition among the community compared to all other emergency service organisations within the Victorian community, and well above most other sector organisations, making VICSES a well-recognised and trusted brand. Our collaborations with others can assist in the achievement of objectives we might not be able to achieve on our own; executed through exchange of goods, services, financial, or in-kind support.

VICSES Today

Our Strategy on a page: 2023-2027

Strategy statement: As a volunteer emergency service, by 2027 we will be a progressive and agile leader in emergency preparedness and response, whose strength is in our people, capabilities, and strategic partnerships, leading to increased community safety.

| | | |
|--|---|--|
| <p>Outcome 1</p> <p>We have actively shaped our service delivery to meet the changing needs of our operating environment</p> | <p>PRIORITIES</p> <ol style="list-style-type: none"> 1.1 We will focus on understanding the supply and demand pressures on our services. 1.2 We will implement changes to our service delivery through active engagement with our volunteers, staff, partners, and community. 1.3 We will ensure our volunteers, staff, partners, and community understand the value of our services. 1.4 We will be a strong voice to government to support sustainable funding and services. | <p>KEY MEASURES</p> <p>Services delivered safely and to scope.</p> <p>Increased performance in core response activities.</p> <p>Sustained financial resilience.</p> <p>Level of local response capability and capacity matched to community risk profile.</p> |
| <p>Outcome 2</p> <p>We connect better to communities, enhancing their preparedness for emergency weather events</p> | <p>PRIORITIES</p> <ol style="list-style-type: none"> 2.1 We will deliver targeted preparedness programs, based on risk and research, that directly engage the community. 2.2 We will ensure our program design, delivery and evaluation is collaborative and community centred. 2.3 We will design and deliver policies, programs, resources and development opportunities that reflect the diversity and uniqueness of our communities. | <p>KEY MEASURES</p> <p>Increased level of community engagement.</p> <p>Increased access to preparedness resources.</p> <p>Increased community preparedness.</p> <p>Increased community knowledge and action.</p> |
| <p>Outcome 3</p> <p>We have a culture that enables safe, highly skilled, and diverse volunteers and staff supported by effective systems</p> | <p>PRIORITIES</p> <ol style="list-style-type: none"> 3.1 We will further develop a safe, inclusive, and progressive culture that represents the diversity of our communities. 3.2 We will maintain and strengthen a work and volunteer environment that ensures the health, safety, and wellbeing of our people. 3.3 We will embed practices to attract, engage, and develop the right people in the right roles. 3.4 We will focus on improving our systems and processes to enhance our peoples' experience. | <p>KEY MEASURES</p> <p>Staff and volunteer demographics better reflect community.</p> <p>Improved staff and volunteer attraction, engagement, and retention.</p> <p>Reduced high and critical risk incidents.</p> <p>Improved satisfaction with effectiveness of systems.</p> |
| <p>Outcome 4</p> <p>We have strengthened and influenced integral partnerships across community, business, government, and the emergency management sector</p> | <p>PRIORITIES</p> <ol style="list-style-type: none"> 4.1 We will build the confidence of our volunteers to be a positive voice for VICSES. 4.2 We will cultivate community partnerships based on shared values and mutual opportunity. 4.3 We will partner with relevant organisations to share resources to deliver safety outcomes to the community. 4.4 We will work with business and government to create opportunities for increased volunteerism. | <p>KEY MEASURES</p> <p>Maximised effectiveness of partnerships.</p> <p>Increased volunteer advocacy.</p> <p>Increased volunteer capacity.</p> |

Image: Excerpt from [VICSES Strategic Plan 2023-2027](#)

Emergency Management

We collaborate and consult with the coordinating agency for emergency management, Emergency Management Victoria (EMV).

Emergency management requires swift, localised responses with trained and well-supported personnel to address the disruptive, largely unpredictable, sudden, and potentially destructive nature of emergencies.

Beyond our control agency preparation and response for flood, storm, tsunامي, earthquake, and landslide, VICSES also plays a key role in:

- Supporting our partner agencies:
 - Ambulance Victoria
 - Country Fire Authority (CFA)
 - Department of Energy, Environment and Climate Action (DEECA)
 - Fire Rescue Victoria (FRV)
 - Parks Victoria
 - Victoria Police
- Rescue of persons from, or endangered by:
 - Road, aircraft, industrial and rail (RAIR) incidents
 - Steep and high angle incidents
 - Damaged or collapsed buildings
 - Swift water
 - Other emergency or dangerous situations
- Assisting:
 - Search and rescue on land, including caves and on water
 - Evacuation
 - Incidents involving mass casualties
- Provision of information and advice to the community and government before, during, and after emergency events.

The Volunteer Experience

VICSES is a volunteer-centric organisation that is committed to providing a volunteer experience that meets the cultural, family, and work need of our volunteers. This is supported by the implementation of our renewed Operating Model in early 2022, with a core focus on our volunteers, as well as outcomes, priorities, and key measures as part of our [2023-2027 Strategic Plan](#) (see page 12).

Service Delivery Strategy

The [VICSES Service Delivery Strategy \(2015 – 2025\)](#) helps us identify what services we will deliver to Victorian communities, and the most effective and efficient ways to deliver them.

The strategy provides a framework for assessing and planning our units service delivery in the context of their community, and a methodology for working towards sustainability, meeting the diverse needs of communities, changes to climate, and in managing for growth and impacts to challenge locations.

VICSES Board

VICSES is governed by a Board of Directors (Board) who are accountable to the Minister for Emergency Services.

Jasmine Doak

Jasmine Doak joined the VICSES Board in February 2023 and was appointed as Board Chair in May 2024, and is also the Chair of the People, Culture and Remuneration Committee.

Jasmine Doak has had more than 25 years' experience leading legal and human resource functions across various industries within both public and private sectors.

A passionate, inspired, and dynamic leader, Jasmine is well-regarded for her approach to driving organisational change and transformation, building high-performing teams, and supporting inclusive cultures to thrive. A practising lawyer, human resources professional, and graduate of the Australian Institute of Company Directors, Jasmine's career spans leading organisations, including senior executive positions at Minter Ellison, Mazda Australia, Linfox, AGL, Orica, and Coles Group.

Jasmine is a general board member of the Victorian Managed Insurance Agency (VMIA) and Chair of the Remuneration and Capability Committee. Previously, Jasmine has also served as a board member of the National Safety Council of Australia Foundation and as President of the Metropolitan Fire and Emergency Services Board.

Committed to living with connection and purpose, Jasmine is regularly engaged as a speaker and storyteller on the topics of people, culture, transformation, gender equity, leadership, and engagement.

Greg Wilson

Greg Wilson was appointed as VICSES Board Chair in February 2020, and concluded his term on the Board in May 2023.

Greg was previously with the Department of Premier and Cabinet and was Secretary of the Department of Justice and Community Safety, Secretary of the Department of Sustainability and Environment (now operating as DEECA), and Deputy Secretary of the Policy and Cabinet Group at the Department of Premier and Cabinet. Greg chaired the Victorian Essential Services Commission (formerly Office of the Regulator-General) and has held a number of senior leadership roles including Deputy Secretary (Water Sector) in the Department of Sustainability and Environment, General Manager of Regulatory Policy at the Essential Services Commission, Senior Economist, Department of Treasury and Finance, Melbourne Water and City West Water.

Greg was appointed as Chair of CFA in 2020 and has been Chair of the Transport Accident Commission (TAC) since 2019.

Casey Nunn ASM

Casey Nunn ASM joined the VICSES Board in February 2020, and was appointed Deputy Chair in May 2024.

Casey has extensive experience in emergency services, having served as a volunteer with Ambulance Victoria for over 18 years and the CFA as an operational support volunteer for 13 years. She was awarded an Ambulance Service Medal in the 2011 Australia Day Honours.

In 2012, Casey was awarded an Emergency Services Foundation (ESF) Scholarship and travelled throughout the United States and Canada studying recruiting, retaining, and leading volunteers.

Casey is a former Hume Young Citizen of the Year and a Youth Parliament Participant. In 2012, Casey was elected to Hume City Council and served as Mayor from 2013 - 2014. Casey serves as a Board member of the Salvation Army 3064 Advisory Board and is also a Trustee Director for Vision Super.

Casey is a Graduate of the Australian Institute of Company Directors and was inducted into the Victorian Honour Roll of Women in 2019.

Lisa Borowick CA

Lisa joined the VICSES Board in February 2017. Lisa was positioned as Deputy Board Chair to February 2023, and has continued her role as Chair of the Risk and Audit Committee.

Lisa is a Chartered Accountant with more than 27 years' experience in commerce. Lisa's industry experience includes corporate travel, technology, insurance, residential property development, recruitment, risk management and accountancy. Lisa has spent over 30 years volunteering for not-for profits, such as environmental groups, and as the National President of sporting body, Maccabi Australia. Lisa sits on the Board of Goldman Group, LNB Projects Pty Ltd, and MAI Board of Governors.

Additionally, Lisa is the International Chair of the English-speaking Desk for Maccabi World Union and is a member of the International Sports Committee, who set and presided over the sporting regulations for the Maccabiah Games, a multi-sport event held quadrennially, and currently the third largest sporting event in the world.

Dr. Bernadette Northeast (B. Sci (Hons), PhD, GAICD)

Bernadette was appointed to the VICSES Board in September 2020.

Bernadette has post-graduate qualifications in fisheries management and aquaculture and a career background in natural resource management, strategic partnership brokerage, and stakeholder engagement. Bernadette has been a VICSES volunteer with the Warrnambool Unit since 2002. Holding a number of leadership, training, and operational roles; she has qualifications in almost all of the VICSES response areas.

Bernadette is passionate about community and volunteerism, and her contribution to community development and safety has been recognised a number of times, including a Royal Humane Society bravery commendation for her role in an ocean rescue event, 2017 Warrnambool City Council Australia Day Citizen of the Year, and 2019 Rotary International Peace Award.

Bernadette brings strong governance, risk, and strategic planning background from 25 years of experience on private and public sector Boards. She is currently the Deputy Chair of the Victorian Fisheries Authority, Deputy Chair South West Healthcare, Board Director PrimeSafe, and Chair Wimmera & South West Family Violence Partnership.

Bernard (Bernie) Cronin

Bernie joined the VICSES Board in October 2014, with his term ending in September 2023.

Bernie brings skills in board governance, community infrastructure planning and service management. He has

extensive senior management experience in local government and voluntary activities, including Municipal Emergency Recovery Management. His qualifications are in company directorship, business, human resources, and social policy. Bernie is currently involved on a number of boards across social services and community-based organisations.

Jane Foley

Jane was appointed to the VICSES Board in August 2021.

Jane brings extensive corporate governance, strategy, risk, organisation improvement and change management experience. She has worked across a diverse range of industry sectors including superannuation, professional services, government, education, and international aid.

She has held diverse board and committee governance roles in commercial and not-for-profit organisations and is currently a Board member of Box Hill Institute and Chair of its Education Quality Committee.

Her qualifications include a Master of Arts (International Relations) and a Graduate of the Australian Institute of Company Directors.

Noel Clement

Noel joined the VICSES Board in October 2023.

Noel has over 30 years' experience in the community sector, working across a diverse range of social causes, with a particular depth of experience in emergency management and migration (asylum seekers and refugees).

He spent 20 years in senior leadership roles at Australian Red Cross, most recently as Director of Australian Programs where he was responsible for all programs and for state/ territory operations across the country.

Noel has worked on emergency management issues from a local to global level. His experience encompasses the full spectrum of preparedness, response, and recovery programs, and he has been particularly active in calls for a greater investment in disaster risk reduction and community preparedness.

He has been involved in dozens of response and recovery initiatives for major emergencies over the last two decades, including the Bali Bombings (2002), Indian Ocean Tsunami (2004), Black Saturday Bushfires (2009), Victorian Bushfires (2021), and many other significant events.

Noel is the current Chair of Community Refugee Sponsorship Australia, is a member of the Social Impact Hub's Professional Impact Network and has been undertaking a range of other work in the human services sector ranging from mentoring, teaching, and consultancy projects.

A critical thinker, Noel looks to unpack organisational and community issues to shape strategic and tactical responses. He has substantial experience in building effective relationships and collaborative partnerships across public, private, philanthropic, and not-for-profit sectors.

Noel is a qualified Social Worker (PIT 1988) and holds a Masters in Social Policy (RMIT 2000).

VICSES Executive Team

VICSES is led by an Executive leadership team, who are accountable to the Board of Directors.

Greg Leach, current Chief Executive Officer

Greg was appointed as CEO in December 2023. Greg's experience in the emergency management sector spans over 30 years, including as Commissioner of the Queensland Fire and Emergency Services, and senior and executive roles across Ambulance Victoria, Country Fire Authority, and Metropolitan Fire Brigade.

Greg's formal qualifications include a Master of Business Administration, a Master of Emergency Management, and he is a graduate of the Australian Institute of Company Directors.

Stephen Griffin, former Chief Executive Officer

Stephen was appointed CEO in May 2014, before stepping down as CEO in September 2023.

Stephen has previously held management, Executive, and Chief Executive positions in local government. Qualified with a Bachelor of Applied Science and Master of Business Management from Victoria University, Diploma of Education from Mercy College, and a Graduate Diploma of Local Government Management from Deakin University, Stephen has been successful in attracting federal and state government funding for large local government projects.

Tim Wiebusch, Chief Officer Operations (ESM)

Tim Wiebusch was appointed Chief Officer Operations (COO) in December 2017, following 12 years working for VICSES in the roles of Deputy COO and Deputy COO (Readiness). Tim first joined VICSES as a volunteer in 1993.

Tim brings a wealth of experience, with a career spanning 25-years in government agencies, in addition to significant long-term secondments at the Department of Economic Development, Jobs, Transport and Resources (DEDJTR) and EMV. He has also played a significant senior operational leadership role in a range of emergency events such as the 2009 Victorian Bushfires, major Victorian flood events (2022 and 2010/2011), Christmas Day hailstorm (2012), the Norwegian Star Incident (2016), and the Great Ocean Road landslides (2016).

Kate White, Executive Director Community and Corporate Services

Kate joined VICSES in 2011, and is currently leading Community and Communications, Finance, Payroll, Strategy, Performance and Risk, Infrastructure and Property, and Assets portfolios.

Kate has extensive experience in emergency management, event management, and finance and banking across the public and corporate sectors.

Shelley Cussen, former Executive Director People, Safety and Wellbeing

Shelley Cussen joined VICSES in January 2021, and resigned from the role in March 2024.

Shelley formally led the People, Safety, and Wellbeing Directorate. Shelley Cussen joined VICSES after extensive experience within the utility sector as a Senior People and Safety Leader. She has led several diverse portfolios, including health, safety, environment and quality, human resources, customer service and facilities management, and brings a deep understanding and passion for improving people and community outcomes.

Following Shelley's resignation, the position has been fulfilled by the following VICSES staff leaders:

- **Terese Howlett:** Acting Executive Director People, Safety and Wellbeing (March 2024 – April 2024)
- **Kristy Cadusch:** Acting Executive Director People, Safety and Wellbeing (April 2024 – August 2024).

Silvia Silverii, Chief Information Officer

Silvia Silverii joined VICSES as Chief Information Officer in July 2018, leading the Information Services team.

Silvia brings more than 20 years' experience in Information Technology and a wealth of experience and skills in optimising the use of data and information flow for organisations. Silvia was previously with the Independent Broad-based Anti-Corruption Commission (IBAC) Victoria, where she held the role of Head of Information Technology and Management for five years, supporting IBAC's organisational objectives through the leadership of its information and communications technology programs. Prior to IBAC, Silvia was the Chief Information Officer for the Financial Ombudsman Service for six years. Prior to that, Silvia worked internationally and nationally for EPT Pty Ltd/KAZ Software Solutions. In 2019, Silvia developed, and is now delivering, an Information Services Strategy which supports the corporate strategy, and in-turn underpins an improved volunteer experience.

Corporate Governance

Statutory Authority, Board, and Structure

Responsible Minister

The Minister responsible for VICSES is the Minister for Emergency Services.

Statutory Authority

The Victoria State Emergency Service Authority was established by the *Victoria State Emergency Service Act 2005* (Vic) (VICSES Act). The Victoria State Emergency Service Regulations 2017 came into operation on 1 October 2017. These regulations set the expectations of the standards for volunteers in behaviour, training, exercising of skills and other administration matters.

Board responsibilities

The Victoria State Emergency Service Authority Board (the Board) is constituted under the *VICSES Act*. The Board is accountable to the Minister for Emergency Services. The Board consists of directors appointed by the Governor in Council on the recommendation of the Minister for Emergency Services.

The Board's key responsibilities include approving the organisation's strategic plan, monitoring its implementation and performance against the strategic plan objectives, and ensuring VICSES meets its statutory obligations. The Board also monitors and influences VICSES culture, reputation, policies, financial management, and legal compliance. The authority of decision-making on a number of significant matters is reserved for the Board.

Outside of those areas, the CEO is responsible for the day-to-day management of VICSES. The CEO, together with the VICSES Executive Management Team, is responsible to the Board for the development and implementation of our strategy, and the overall management and performance of VICSES.

All Board directors are independent of VICSES. Board directors are required to disclose any conflict or pecuniary interests and submit an annual Declaration of Private Interests in respect of their responsibilities to the Victoria State Emergency Service Authority.

Board committees

There are two standing sub-committees that assist the Board in carrying out its responsibilities.

Risk and Audit Committee

The Risk and Audit Committee monitors and advises on matters relating to:

- Risk management, compliance, external audit, internal control, internal audit, policies, corporate governance, and matters that may significantly impact the financial condition or affairs of VICSES
- Work health and safety
- VICSES legal compliance

People, Culture and Remuneration Committee

The People, Culture and Remuneration Committee has been established to monitor and advise on matters relating to:

- Remuneration arrangements and outcomes
- Organisational culture
- Diversity and inclusion

The Board appoints the members and the Chair of each committee. Following each committee meeting, the Board receives a report from that committee on its deliberations, conclusions, and recommendations.

Sub-committees at 30 June 2024

| Risk and Audit Committee | People, Culture and Remuneration Committee |
|--------------------------|--|
| Lisa Borowick (Chair) | Jasmine Doak (Chair) |
| Casey Nunn | Jane Foley |
| Noel Clement | Bernadette Northeast |

Board of Directors' attendance at meetings

- A total of seven meetings were held by the Board during the 2023-2024 financial year, including three Risk and Audit Committee meetings and four People, Culture and Remuneration Committee meetings.
- The below table outlines the attendance by Board Directors:

| Board | | Board sub-committees | |
|----------------------|----------------|--------------------------|--|
| Board Directors | Board Meetings | Risk and Audit Committee | People, Culture and Remuneration Committee |
| Jasmine Doak + | 6 | | 4 |
| Greg Wilson * | 6 | | |
| Casey Nunn ++ | 7 | 3 | |
| Lisa Borowick | 6 | 3 | |
| Bernadette Northeast | 7 | | 3 |
| Jane Foley | 7 | | 4 |
| Bernie Cronin ** | 2 | 1 | |
| Noel Clement *** | 5 | 2 | |

+Appointed Board Chair 21 May 2024

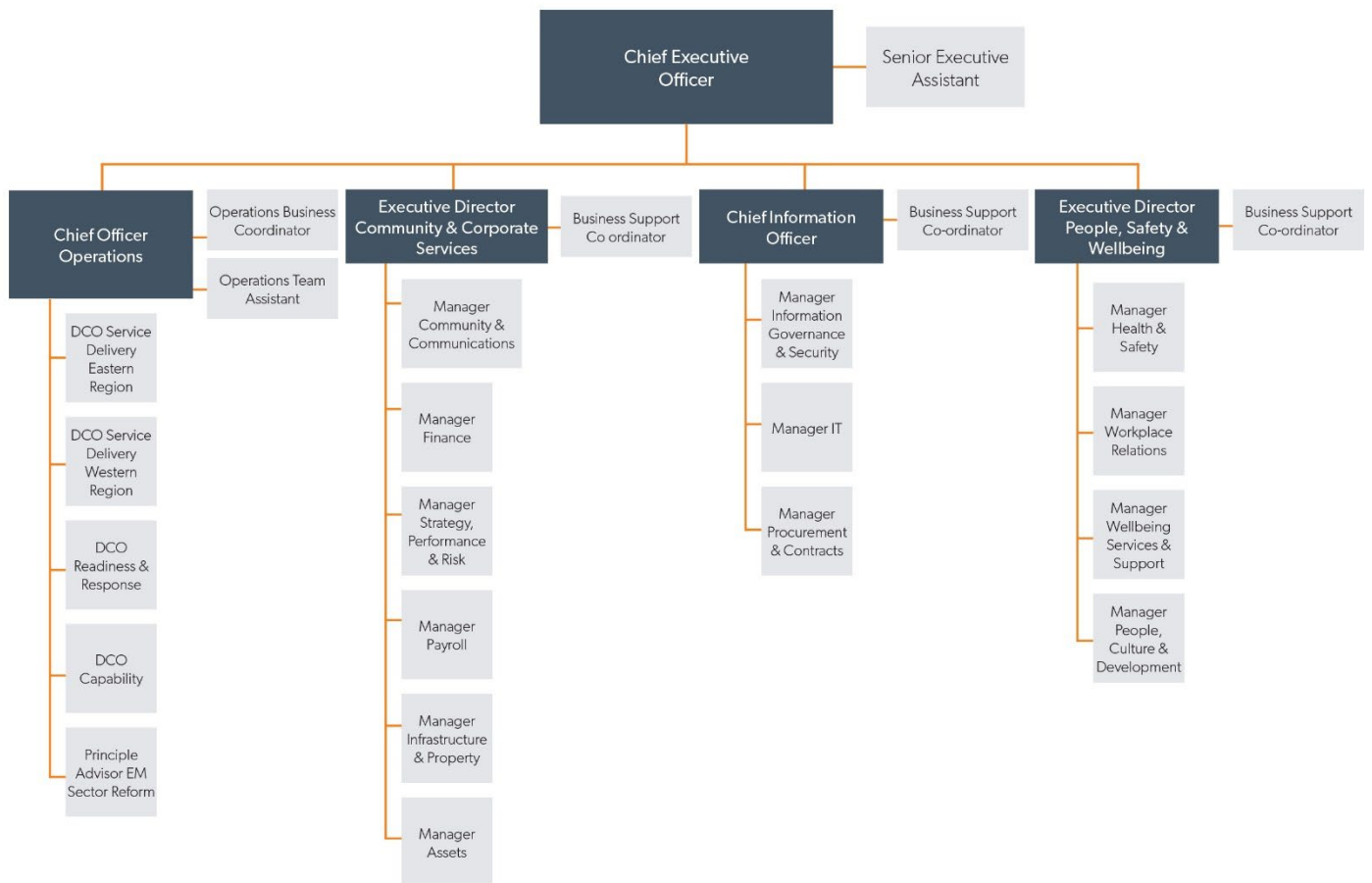
++ Appointed Deputy Chair 21 May 2024

*Resigned from the Board 17 August 2024

**Term on board ended 28 September 2023

***Appointed to board 29 September 2023

Organisational Chart



Governing Policies

Freedom of Information

VICSES is subject to the *Freedom of Information Act 1982*. During the 2023-24 financial period, VICSES received 45 Freedom of Information (FOI) applications. In keeping with the spirit of the Freedom of Information Act 1982, VICSES endeavours, where possible, to satisfy requests for information outside of the FOI process.

Further information about VICSES' FOI obligations, including VICSES' Part II Statements, can be found at ses.vic.gov.au/freedom-of-information.

Privacy

As a Victorian statutory authority, VICSES must collect, use, and disclose personal information in accordance with the *Privacy and Data Protection Act 2014* (Vic). VICSES runs regular privacy training and awareness initiatives and provides advice and assistance to ensure members are aware of their obligations. VICSES continues to apply the internationally endorsed principle of 'Privacy by Design' into its activities.

Surveillance

Following the publication of the Victorian Auditor General Office's (VAGO) Security and Privacy of Surveillance Technologies in Public Places Report from 2018, considerable effort has been undertaken by VICSES Information Systems (IS) to develop, communicate, manage, and maintain an appropriate and effective policy response so that the organisation meets its obligations under the *Surveillance Devices Act 1999* (Vic) and the *Privacy and Data Protection Act 2014* (Vic). This is now a well-defined, ongoing responsibility that IS oversees and requires ongoing advice, assistance, and training, as well as management of the process for receiving, approving, and reporting surveillance requests and breaches.

DataVic Access Policy

Consistent with the DataVic Access Policy issued by the state government in 2012, VICSES continues to make public its datasets via data.vic.gov.au.

Gifts, Benefits and Hospitality

In keeping with the standards issued by the Victorian Public Sector Commission in relation to the management of gifts, benefits and hospitality, VICSES publishes its Gifts, Benefits and Hospitality Register on a quarterly basis at ses.vic.gov.au/about-us/publications.

Protected Disclosure

VICSES encourages the reporting of corrupt, dangerous, or incompetent conduct. Any person who has concerns about such conduct should contact the Independent Broad-based Anti-Corruption Commission on 1300 735 135 or via their website: www.ibac.vic.gov.au. VICSES supports employees and volunteers who disclose such conduct or assist with an investigation through its Protected Disclosure Welfare Policy. Further information about this policy can be obtained from the Manager, Information Security and Governance.

Local Jobs First - Victorian Industry Participation Policy

The *Victorian Industry Participation Policy Act 2003* requires departments and public sector bodies to report on the implementation of the Local Jobs First – Victorian Industry Participation Policy (Local Jobs First – VIPP). Departments and public sector bodies are required to apply the Local Jobs First – VIPP in all procurement activities valued at \$3 million or more in metropolitan Melbourne and for state-wide projects, or \$1 million or more for procurement activities in regional Victoria. During 2023-24 the tender for the production of our Personal Protective Clothing was the only procurement activity that was required to comply with the Local Jobs First - VIPP category.

Disclosure of Major Contracts

Departments and public sector bodies are required to disclose, in accordance with the requirements of government policy and accompanying guidelines, all contracts greater than \$10 million in value entered into during the financial year. There were no contracts greater than \$10 million in value for the 2023-2024 financial year.

National Competition Policy

Under the National Competition Policy (NCP), the guiding legislative principle is that legislation, including future legislative proposals, should not restrict competition unless it can be demonstrated that: The benefits of the restriction to the community as a whole outweigh the costs; and the objectives of the legislation can only be achieved by restricting competition.

Competitive neutrality requires government businesses to ensure where services compete, or potentially compete with the private sector, any advantage arising solely from their government ownership be removed if it is not in the public interest. Government businesses are required to cost and price these services as if they were privately owned. Competitive neutrality policy supports fair completion between public and private businesses and provides government businesses with a tool to enhance decisions on resource allocation. This policy does not override other policy objectives of government and focuses on efficiency in the provision of service. VICSES continues to comply with the requirements of the NCP.

Compliance with the Carers Recognition Act 2012

VICSES has taken all practical measures to comply with its obligations under the *Carers Recognition Act 2012*. These include considering the care relationships principles set out in the act when setting policies and providing services and inclusion of relevant provisions in the VICSES enterprise bargaining agreement.

Project Development and *Construction Management Act 1994*.

Under the *Project Development and Construction Management Act 1994* (Vic) (PDCM Act), public construction consists of any matter relating to the construction, maintenance, rehabilitation, alteration, extension, or demolition of any improvements on land by, or on behalf of, departments and public bodies. This includes design and construction practices, tendering processes, project delivery and contract administration. VICSES continues to carry out facilities upgrades and maintenance of its occupied buildings through a program of works in accordance with regulatory requirements. Any possible non-compliance issues are also remedied through a program of works in accordance with regulatory requirements.

Building Act 1993

VICSES complies with the *Building Act 1993* with respect to alterations and maintenance to the buildings owned by VICSES. VICSES carries out a periodic review of its facilities to identify the condition of facilities under its

control. Possible non-compliance issues with facilities are remediated through a program of works in accordance with regulatory requirements.

Financial Management Compliance Attestation Statement

I, Jasmine Doak on behalf of the Responsible Body, certify that the Victoria State Emergency Service Authority has no Material Compliance Deficiency with respect to the applicable Standing Directions under the *Financial Management Act 1994* and Instructions.

A handwritten signature in black ink that reads "Jasmine Doak." The signature is written in a cursive style with a large initial 'J' and a period at the end.

Jasmine Doak, Board Chair
Melbourne, September 2024

Consultancies

| Consultant | Service | Fees Approved \$ | Amount Expended 2022-23 \$ | Future Commitments \$ |
|--|--|------------------|----------------------------|-----------------------|
| Over \$10,000 | | | | |
| ACAD Services P/L | Security System Project current state GAP analysis | \$15,700 | \$15,700 | |
| Bureau of Meteorology | Greater Melbourne Flood Forecasting and Warning Business Analysis | \$110,000 | \$110,000 | |
| Deliberatepractice Pty Ltd | Board Effectiveness Review | \$31,700 | \$31,700 | |
| Milray & Co | VICSES Capability Review - Talent Management Project | \$25,250 | \$25,250 | |
| Right Lane Consulting Pty Ltd | 1 Year Operating Model Performance Review | \$139,150 | \$139,150 | |
| Victorian Equal Opportunity and Human Rights Commission (VEOHRC) | Project establishment and planning under the VICSES and VEOHRC agreement | \$53,228 | \$53,228 | |
| Total | | | \$375,028 | |

| Consultant | Service | Fees Approved \$ | Amount Expended 2022-23 \$ | Future Commitments \$ |
|-----------------------|---------|------------------|----------------------------|-----------------------|
| Under \$10,000 | | | | |
| Various | Various | \$19,455 | \$19,455 | |
| Total | | | \$19,455 | |

Information Communication Technology expenditure

| Business as Usual ICT Expenditure | Non BAU | Non BAU Operational | Non BAU Capital |
|-----------------------------------|------------------------|---------------------|-----------------|
| <i>Total \$m</i> | <i>Total A + B \$m</i> | <i>A \$m</i> | <i>B \$m</i> |
| 3.72 | 0.63 | 0.63 | 0 |

Emergency Procurement: Declared Operations

Table one: Summary of VGPB reporting requirements

| Summary of Goods and services Procured | Total value of goods and services purchased: Excluding travel, entertain personal expense and wage salaries | No. of contracts awarded over \$100,000 (inclusive of GST) |
|--|---|--|
| See table 2 below | \$1,903,406.90 (ex GST)* | 5 |

*Excludes Travel, Entertain and Personal Expense and Wage Salaries (listed below).

Table two: Summary of Goods and Services Procured

| Expense Category | GST excluded | GST included |
|--|--------------------|--------------------|
| Travel, Entertain Personal Expense | \$554,768 | 610,244 |
| Communications | \$14,006 | 15,407 |
| Contractors and Professional Service | \$401,094 | \$441,204 |
| Training and Professional Development | \$945 | \$1,040 |
| Motor Vehicles and Trucks | \$130,267 | \$143,294 |
| Operational Clothing and Equipment | \$1,143,695 | \$1,258,065 |
| Information Technology | \$140 | \$154 |
| Rent and Property Services | \$11,133 | \$12,247 |
| Building/Equipment Repairs and Maintenance | \$92,168 | \$101,385 |
| Other Expenses | \$80,761 | \$88,837 |
| Wage Salaries | \$890,196 | \$979,215 |
| Printing, Postage, Stationery and Office | \$29,197 | \$32,116 |
| TOTAL | \$3,348,370 | \$3,683,207 |

Social Procurement Activities

We are finalising our Social Procurement Standards in collaboration with the Department of Government Services and will be able to formally report on this from 2025 onwards.

Key Performance Measures

VICSES reports on key performance measures to the Victorian Government through the Minister for Emergency Services. We report on:

- Quantity: The number of members (volunteers and staff).
- Quality: The number of units and personnel trained and accredited for road rescue and Level 3 Incident Controller.
- Timeliness: The time it takes units to respond to road rescues.

Key performance measures of VICSES

| Major outputs, deliverables and/or performance measures | | Unit of measure | June 2024 QTR4 YTD | | |
|---|---|-----------------|--------------------|--------|-------------|
| | | | Target | Actual | % Variation |
| Quantity | | | | | |
| 1 | Permanent operational staff | Number | 90 | 89 | -1.1 |
| 2 | Permanent support staff | Number | 122 | 123 | 0.8 |
| 3 | Volunteers - operational | Number | 3600 | 3,468 | -3.7 |
| 4 | Volunteers – support | Number | 800 | 975 | 21.9 |
| Quality | | | | | |
| 5 | Road crash rescue accredited brigades/units | Number | 104 | 104 | 0.0 |
| 6 | Level 3 Incident Controller trained staff and volunteers* | Number | 10 | 9 | -10.0 |
| Timeliness - Road Accident Rescue | | | | | |
| 7 | Emergency response times meeting benchmarks | Percent | 90% | 94% | 4.7 |
| | <i>Emergency response times meeting benchmarks</i> | Number | N/A | 886 | |
| | <i>Total number of emergency responses</i> | Number | N/A | 940 | |

* VICSES is rebuilding to this target over the next three years, which is the time it takes to develop the skills and depth of experience required to be accredited at this level.

NOTE: Does not include non-active volunteers

Operations Overview

Regional statistics

Western Region



Office locations: Ballarat, Bendigo, Geelong, Horsham, Hamilton, Mildura, Swan Hill, Warrnambool.

75 operational units

56 accredited road rescue units

2 satellite units

4 regional support units

Supported by 7 Unit Support Teams

Eastern Region



Office locations: Bairnsdale, Benalla, Moe, Mulgrave, Wodonga.

71 operational units

48 accredited road rescue units

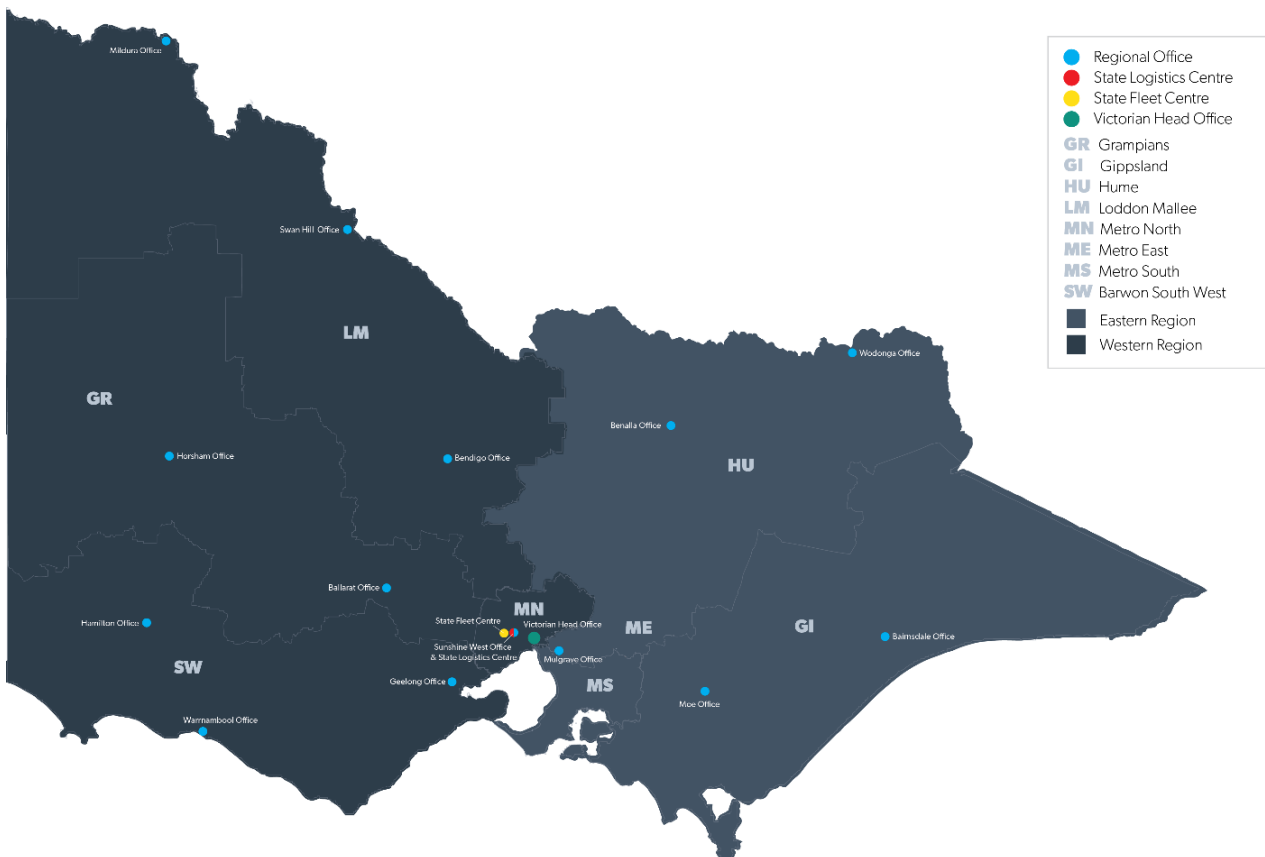
5 satellite units

4 regional support units

Supported by 7 Unit Support Teams

These locations are in addition to three state-based offices including the Victoria Head Office (Southbank), State Fleet Centre (Derrimut) and the State Logistics Centre (Sunshine West).

Our two-region Operating Model structure (Eastern and Western) is also inclusive of Victoria's eight emergency management regions. This includes Barwon South West, Grampians, Gippsland, Hume, Loddon Mallee, Metro East, Metro North, and Metro South (see map below).



2023 - 2024 Incidents/Hours

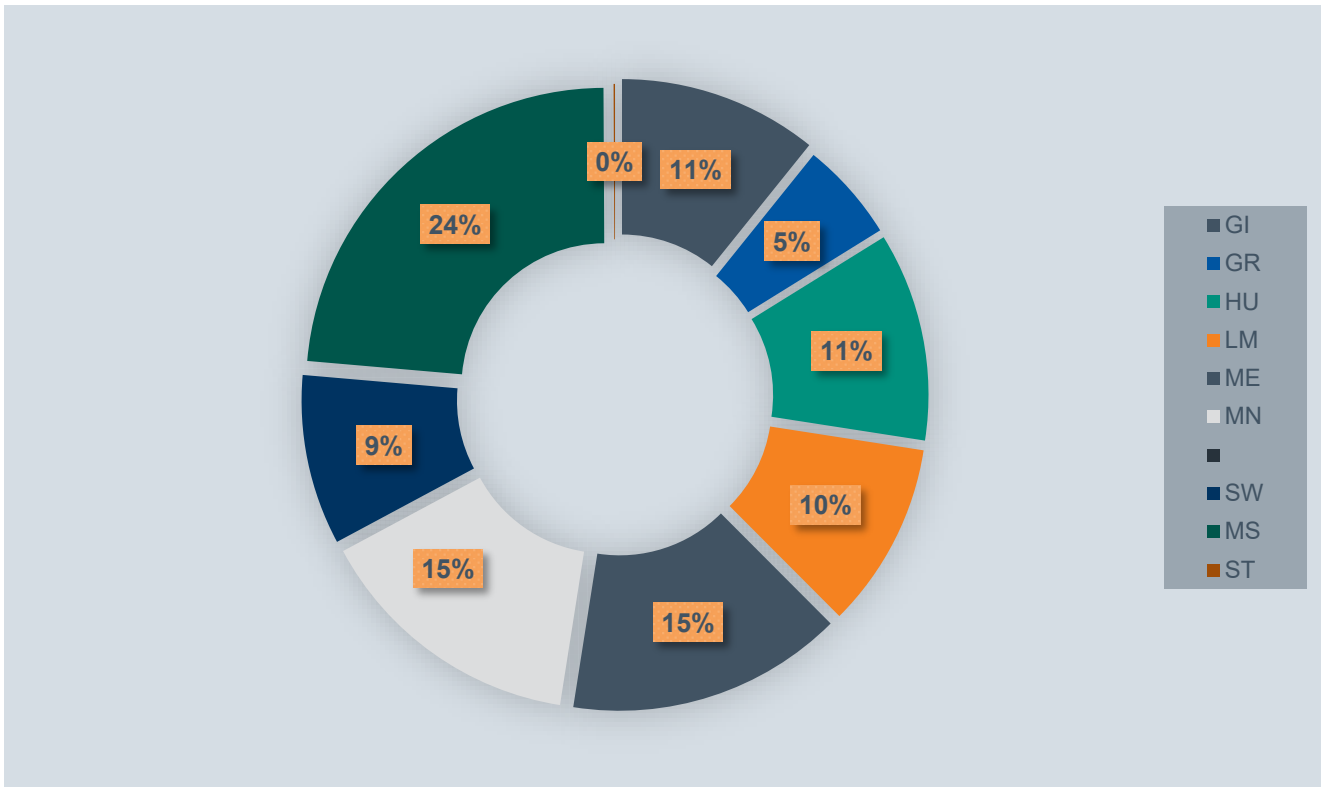
The following data has been divided by **emergency management region** and our state support unit:

| | | Authorised Activity | Control Agency | | | Rescue | | | Support Other | |
|------------------------------|--------|---------------------|----------------|--------|-------|--------------|-------------|-------------|---------------|--------|
| Emergency Management Region* | | Non-Ops | Flood | Storm | T L E | Rescue Other | Rescue RAIR | Rescue Road | Assist Agency | Total |
| Eastern Region | GI | 116 | 310 | 2,278 | 17 | 72 | 7 | 265 | 332 | 3,397 |
| | | 2,428 | 1,937 | 19,282 | 149 | 528 | 79 | 1,829 | 3,840 | 30,072 |
| | HU | 127 | 379 | 2,184 | 5 | 105 | 15 | 346 | 395 | 3,556 |
| | | 3,324 | 4,302 | 14,055 | 19 | 821 | 92 | 3,452 | 7,438 | 33,503 |
| | ME | 105 | 321 | 3,698 | 19 | 71 | 6 | 192 | 301 | 4,713 |
| | | 3,650 | 1,552 | 27,009 | 149 | 712 | 21 | 903 | 3,208 | 37,204 |
| MS | 321 | 728 | 5,074 | 19 | 202 | 16 | 374 | 690 | 7,424 | |
| | 12,189 | 3,964 | 52,156 | 1,718 | 649 | 86 | 1,892 | 16,531 | 89,185 | |
| Western Region | GR | 17 | 249 | 954 | 5 | 65 | 3 | 116 | 287 | 1,696 |
| | | 122 | 1,451 | 3,534 | 3 | 335 | 10 | 760 | 9,204 | 15,419 |
| | LM | 149 | 595 | 1,668 | 10 | 107 | 12 | 319 | 312 | 3,172 |
| | | 4,046 | 4,957 | 8,355 | 56 | 466 | 141 | 2,039 | 5,114 | 25,174 |
| | MN | 214 | 553 | 2,730 | 17 | 202 | 10 | 150 | 754 | 4,630 |
| | | 11,629 | 3,483 | 17,742 | 122 | 2,678 | 71 | 701 | 6,155 | 42,581 |
| SW | 101 | 142 | 1,940 | 17 | 76 | 10 | 314 | 300 | 2,900 | |
| | 2,670 | 602 | 22,805 | 103 | 298 | 107 | 2,230 | 5,379 | 34,194 | |
| ST (State) | - | 4 | 3 | 1 | - | - | - | 16 | 24 | |
| | - | - | 1,382 | 4 | - | - | - | 4 | 1,390 | |
| Total | 1,150 | 3,281 | 20,529 | 110 | 900 | 79 | 2,076 | 3,387 | 31,512 | |
| | 40,058 | 22,248 | 166,320 | 2,323 | 6,487 | 607 | 13,806 | 56,873 | 308,722 | |

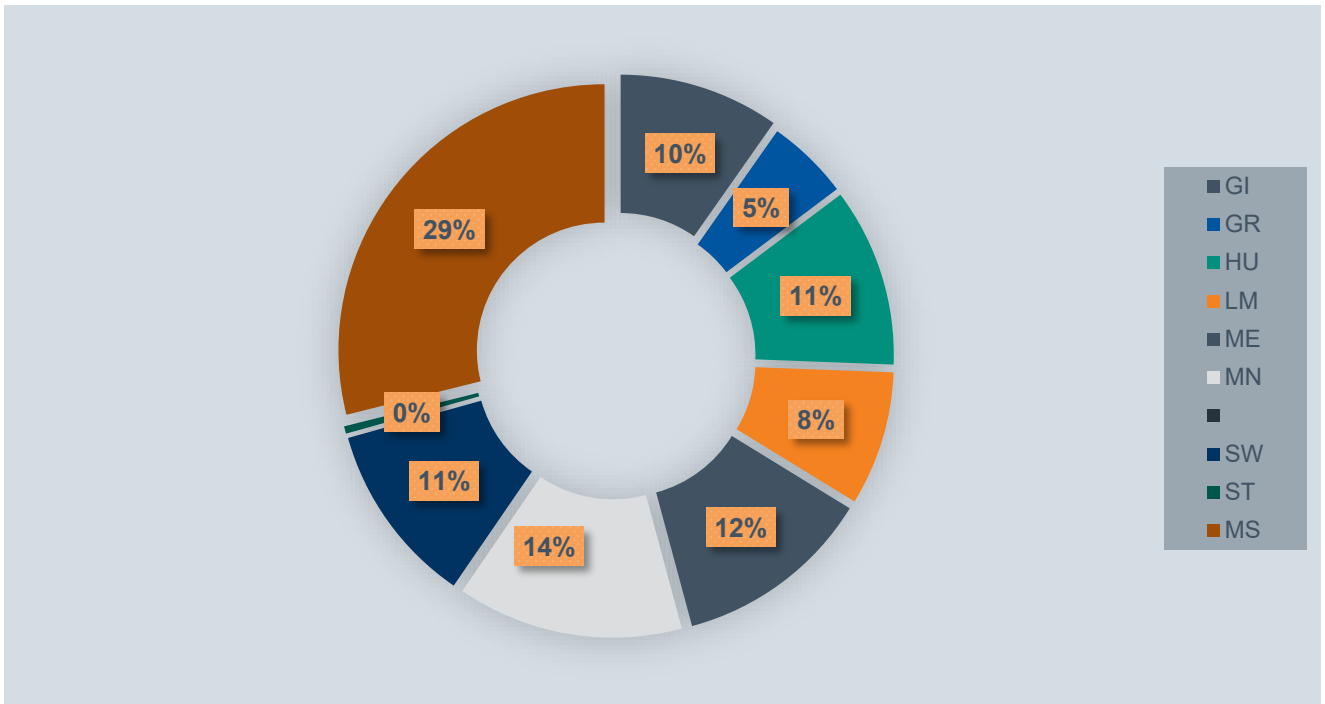
Notes: For greater accuracy in reporting, the categorisation of each incident has been reviewed based on the reported incident type per the actions of the responding VICSES members, the reported cause of the event and the information in the initial page. This review is applicable to all available data from July 2009 to the current financial year and has resulted in a 1-2% variance in previously reported incident counts.

TLE: Tsunami, Landslide, Earthquake **GI:** Gippsland, **HU:** Hume, **ME:** Metro East, **MS:** Metro South, **GR:** Grampians, **LM:** Loddon Mallee, **MN:** Metro North, **SW:** Barwon South West

2023-24 incidents by Emergency Management Region (percent)



2023-24 Hours by Emergency Management Region (percent)



GI: Gippsland, HU: Hume, ME: Metro East, MS: Metro South, GR: Grampians, LM: Loddon Mallee, MN: Metro North, SW: Barwon South West, ST: State.

Comparison between this year and last financial year

| | | Authorised Activity | Control Agency | | | Rescue | | | Support Other | Total |
|-----------|---------|---------------------|----------------|---------|-------|--------------|-------------|-------------|---------------|---------|
| | | Non-ops | Flood | Storm | T L E | Rescue Other | Rescue RAIR | Rescue Road | Assist Agency | |
| Incidents | 2024-23 | 1,150 | 3,281 | 20,529 | 110 | 900 | 79 | 2,076 | 3,387 | 31,512 |
| | 2022-23 | 1,234 | 8,362 | 16,927 | 227 | 1,516 | 62 | 1,511 | 3,146 | 32,985 |
| Hours | 2023-24 | 40,058 | 22,248 | 166,320 | 2,323 | 6,487 | 607 | 13,806 | 56,873 | 308,722 |
| | 2022-23 | 45,297 | 99,483 | 80,284 | 1,525 | 12,923 | 478 | 12,379 | 35,004 | 287,373 |

Operational terms/category descriptions:

- **Assist agency:** VICSES may be asked by a control agency to support the response to an emergency by providing essential services, personnel (staff or volunteers), or material that may contribute to the management of the emergency.
- **Authorised activity (non-ops tasks):** The authorised activity term relates to our reported community engagement, including public relations, fundraising and works with the Driver Reviver program.
- **Control agency:** A control agency is the primary agency responsible for responding to a specified type of emergency – VICSES is the control agency for flood, storm, tsunami, earthquake, and landslide emergencies. Further information as follows:
 - Response to storm and flood is the bulk (approx. 80 percent) of VICSES response activity.
 - T L E shows our preparation and response to damage caused or threatened by more extreme but less frequent natural events - tsunami, landslide, and earthquake.
- **Declared operations:** Declared operations are significant events requiring the allocation of resources and personnel for sustained periods to support a response in either a control or support capacity. They are declared by the VICSES Chief Officer (or authorised member).
- **Incident:** An incident is when a VICSES operational member or crew take an action in response to one or more RFAs relating to an emergency at a unique location.
- **Request for Assistance (RFA):** A request for VICSES to respond to an incident can be made by a member of the public, another agency or a VICSES member.
- **Rescue:** Includes our control agency and key support for different types and levels of rescues.
- **Rescue Other:** Includes both domestic and technical rescues such as swift water and high angle (rope) rescues.
- **Rescue RAIR:** A distinct type of technical rescue is that of Road, Air, Industrial and Rail. Road rescue is listed as a separate figure.

- **Rescue Road:** VICSES provides the largest road rescue network in Australia, with 104 accredited road crash rescue provider units in Victoria.
- **Support other agency:** Covers our assistance to other government agencies, primarily police, fire, and ambulance.

Operations of Significance

Overview

In 2023-2024 the demand for VICSES response has continued to increase, with members contributing over 308,000 hours of support across our control hazards and supporting other agencies (increase of 7%).

The summer season included 51% of our RFAs with over 18,100 RFAs occurring between December and February. Significantly, the month of February saw VICSES members responding to 7,975 RFAs in a single storm event.

The 2023-24 VICSES participated in 27 declared operations, through which members contributed extensive hours. In addition to member response within Victorian borders, VICSES has played a significant role in supporting interstate deployments for the Queensland Fires (November-December 2023), Severe Weather (December 2023 – January 24) and Cyclone Kirrily (January 2024).

Significant Operations

Damaging Winds and Dangerous Surf: 8 September 2023

During 8 and 9 September parts of Victoria were impacted by damaging winds. Wind gusts of 109km an hour was recorded at Port Fairy, and 106km an hour recorded at Warrnambool. A total of 24,000 community members were without power, with all but 44 restored by 6:00pm on 9 September. VICSES received 1,314 RFAs during this period with 675 of these across the Barwon Southwest Region and 413 across Metro Regions. VICSES cleared all 1,314 RFAs by 10 September.

Severe Weather: 3 October – 13 October 2023

On 5 October 2023 damaging winds and heavy rainfall impacted parts of Victoria, including wind gusts of 106km/h at Wilsons Promontory Lighthouse and significant rainfall totals at Mount Hotham (254.2 mm), Falls Creek (208.2 mm) and Halls Gap (203.0 mm). During this event VICSES attended 1,015 RFAs, including 606 for storm-related incidents. VICSES also assisted Victoria Police with three in-water rescues.

Severe Weather: 29 November 2023 – 6 December 2023

A Severe Weather Warning for damaging winds and heavy rainfall was issued for several parts of Victoria on 28 November 2023. Significant wind gusts were recorded on 29 and 30 November across the High Country. During the event Swan Hill received 90mm of rain in a short period of time.

A landslide occurred on the Mallacoota-Genoa Road near Mallacoota, blocking traffic along the Gipsy Point turn off, which restricted access in and out of Mallacoota. VICSES crews were on scene supporting Victoria Police, VicRoads, and local council with traffic management.

During this period, VICSES responded to 1,214 RFAs, including 804 for trees down.

Severe Thunderstorm: 24 December – 27 December 2023

A low-pressure system developed near north-western Victoria on Sunday 24 December and continued to impact parts of Victoria on 25, 26 and 27 December.

Notably, several locations across the state recorded their highest December daily rainfall total during this period. Dunolly reported its highest ever daily rainfall on record, receiving 96mm of rain in 24 hours.

In total, volunteers from 126 VICSES units were activated during this period, representing four-fifths of all units state-wide. For this event there was a combined total of 164 warnings published via VicEmergency, including 123 for flood and 41 for storms.

VICSES attended 1,284 incidents, including 856 for storm and 323 for flood. In addition, VICSES also received 25 inland water rescue jobs.

Tropical Severe Thunderstorms: 2 January 2024 – 20 January 2024

The Bureau of Meteorology provided advice that from Tuesday 2 January 2024, severe thunderstorms were likely to impact multiple weather districts across Victoria, producing heavy rainfall that may lead to flash flooding, localised large hail, and damaging winds.

A landslide was reported at Mount Dandenong Tourist Road in Ferny Creek on Tuesday 9 January, and remained closed with traffic management points in place for several days. The landslide was around 40 meters wide and 70 meters long. An Incident Management Team was established at the Ferntree Gully Incident Control Centre.

During this period VICSES responded to 4,097 incidents, of which 612 were for building damage, 1,260 for flood, and 1,692 for trees down. Our busiest units included Bendigo (343 RFAs), Ballarat (235 RFAs), Seymour (158 RFAs), Kilmore (152 RFAs), and Euroa (134 RFAs). In total, volunteers from 124 VICSES units were activated during this period.

Interstate Deployments

On 27 October 2023 Queensland Fire Emergency Services (QFES) formally requested support from Victoria via the Victorian Emergency Management Commissioner. Both VICSES volunteers and staff were deployed as part of a Victorian multi-agency contingent. In total VICSES sent 11 IMT members to support with the fire events. One contingent of six VICSES members that joined a multi-agency fire IMT was made up of 50% volunteer members, and five of the six positions were filled by our female members performing key functional IMT roles.

On 25 December 2023 Southeast Queensland was impacted by severe weather, and on 28 December Queensland SES formally requested support from Victoria. VICSES members were deployed in three taskforces (Alpha Bravo and Charlie) as part of a Victorian multi-agency contingent with CFA members.

- Taskforce Alpha which departed on 29 December, consisted of 45 VICSES members (both volunteers and staff) who deployed into Gold Coast and Brisbane to undertake storm response tasks including safe work at heights and chainsaw roles, returning to Melbourne Wednesday 3 January 2024.
- Taskforce Bravo comprised of a Command Vehicle and 10 Medium Rescue Trucks, which were driven in convoy from Victoria to Queensland by volunteer members.
- Taskforce Charlie which included 27 VICSES and 15 CFA members (both volunteers and staff), departing Melbourne for Queensland on Thursday 4 January 2024 and returning on Sunday 7 January 2024. This second rotation taskforce saw VICSES and CFA blended crews that were able to utilise our VICSES vehicles, which proved again to be an invaluable asset in an environment that was reminiscent of the Dandenong's 2021 storm event.
- The VICSES vehicles returned to Victoria via commercial transport on Thursday 11 January 2024.
- VICSES also provided two Jurisdictional Liaison Officers on two rotations to QFES Headquarters in Brisbane to manage and support the entire Victorian contingent.

VICSES received high praise from community members in Queensland for the support that our members contributed during this deployment.

In anticipation for Tropical Cyclone Kirrily, the Victorian Emergency Management Commissioner again received a formal request of assistance by the Queensland Emergency Services on 23 January 2024. An initial deployment of four VICSES staff, working out of Mackay and QFES Headquarters in Brisbane, departed Melbourne 24 January 2024.

Missing Person Search: 5 February – 10 February 2024

On 4 February, Victoria Police requested assistance from VICSES volunteers as part of a multi-agency search and rescue operation for a missing person near Ballarat that drew significant media attention. Over six days, more than 230 volunteers were involved in the search along with staff support.

Severe Weather Event: 13 February – 29 February 2024

Tuesday 13 February saw the State Control Centre activated to Tier 3 (Red) and Total Fire Bans issued throughout multiple districts, with the forecast of Catastrophic and Extreme Fire Danger Ratings due to high temperatures, along with damaging winds across most of the state.

A Severe Thunderstorm Warning was issued by the Bureau of Meteorology for damaging winds and large hailstones for the Melbourne area, and a more general Thunderstorm Warning was in place for several parts of Victoria on 13 February.

An organised line of storms followed the change throughout the afternoon and into the early hours of 14 February bringing widespread damage. With the storm came damaging and destructive winds and heavy rainfall impacting large parts of Victoria, including wind gusts of:

- 130km/h at Mount Gellibrand
- 122km/h at Avalon Airport
- 106km/h at Frankston Beach and St Kilda Harbour
- 102km/h at Melbourne Airport and 91km/h at Moorabbin Airport

Record power outages affected more than 535,000 customers across the state. This is the most power outages ever recorded in Victoria from a single storm event, including destruction of High Voltage towers near Anakie at the height of the storm. Over half of the customers power supply was restored within 48 hours, but it took up to 10 days to restore power in some parts of the state including areas of the Dandenong Ranges and Mirboo North. With the power outages came widespread impacts to telecommunications. During the peak on 14 February, telecommunications were out across Gippsland.

Incident and Regional Control Centres were established across the state with VICSES providing large numbers of IMT personnel over the two-week period into affected areas, including divisional and sector commanders, Field Operation Vehicle operators, staging area support, task forces, crews, and Community Liaisons Officers.

In the first 24 hours period, VICSES received 2,832 RFAs, followed by an additional 1,588 RFAs in the second 24 hours, seeing 60% of the total RFAs for this event within the first 48 hours. As access to areas and telecommunications were restored, RFAs continued to increase over the next three to four days. During this event VICSES attended 6,768 incidents, with 6,108 of these incidents directly related to storm impacts. VICSES also assisted fellow agencies with 246 incidents and 93 road rescues during this time.

The busiest VICSES units were Monash (1,138 RFAs), Emerald (615 RFAs), Knox (417 RFAs) and Greater Dandenong (396 RFAs). In Gippsland, areas hardest hit by the storm included the Leongatha (452 RFAs) followed by Mirboo North (330 RFAs), Warragul (122 RFAs) and Bairnsdale (121 RFAs).

Missing Person Search in Kallista: 2 May – 9 May 2024

On Thursday 2 May, Victoria Police requested assistance from VICSES volunteers in the search for a missing person near the Grant Picnic Ground in the Dandenong Ranges National Park. Over the seven days that followed multiple units from VICSES joined Victoria Police, CFA, Bush Search and Rescue volunteers and others in the daily search for the 22-year-old individual who was last seen on 28 April. Media reported that the person was successfully found alive and well after the week-long search.

Missing Person Search in Cobberas: 7 May – 10 May 2024

On Tuesday 7 May, Victoria Police requested the assistance of VICSES volunteers to resume the search for a missing person in and around the surrounding areas of Native Dog Flat Campground, situated on Benambra-Limestone Road, Cobberas. The individual was initially reported missing in early September 2023 before a vehicle found in late September belonging to the missing person was found. This triggered a multi-agency search, spanning across several days, however these efforts were unfortunately abandoned due to nearby fire activity.

Our People

Volunteers

Our volunteers are the backbone of VICSES, serving the Victorian community 24 hours a day, 7 days a week, every day of the year, in what has continued to be a significant period of emergencies.

All our volunteers are well equipped and trained comprehensively in a wide range of skills to provide on-the-ground support during emergencies, including natural disasters such as flood, storm, earthquake, tsunami, and landslide, as well as road crash rescue, supporting other agencies in the sector, and assisting their units by undertaking roles such as finance, media, community education, and incident management. Our volunteers actively engage directly with communities to support them on how to best prepare for emergencies and minimise the impact of emergencies when they occur. As at 30 June 2024, VICSES comprised of more than 5,000* volunteer members, as per the below data:

Breakdown of active volunteers (*as at 30 June, 2024)

| Operational | Female | Male | Other | Total |
|---------------------|--------------|--------------|-----------|--------------|
| Controller | 31 | 105 | 0 | 136 |
| Deputy Controller | 136 | 256 | 0 | 392 |
| Member Operational | 754 | 1,706 | 7 | 2,467 |
| Probationary/Junior | 269 | 479 | 6 | 754 |
| Section Leader | 156 | 314 | 3 | 473 |
| Member support | 124 | 97 | 0 | 221 |
| Total active | 1,470 | 2,957 | 16 | 4,443 |

Breakdown of non-active volunteers

| Non-Active | Female | Male | Other | Total |
|-------------------------|------------|------------|----------|------------|
| Non-active | 35 | 93 | 0 | 128 |
| On leave | 167 | 263 | 1 | 431 |
| Total Non-Active | 202 | 356 | 1 | 559 |

* Includes active and non-active volunteers.

Staff

2023-2024 saw our staff continue to deliver services across 16 strategically located offices throughout the state in support of our volunteers, providing units with access to vital equipment, training, and other support resources, ensuring all staff and volunteers are able to effectively serve their local communities. Each office supports a variety of state-wide initiatives, including the delivery of workshops and training, emergency management planning and development, and community resilience activities.

As at June 2024, the VICSES workforce comprised 216 ongoing, 59 fixed term, and 81 casual employees, equalling 365 staff in total.

A breakdown of our staff member count is as follows:

| | Jun-24 | | Jun-23* | |
|-------------------|------------|---------------|------------|---------------|
| | Headcount | FTE | Headcount | FTE |
| Ongoing Full Time | 205 | 205 | 207 | 207 |
| Ongoing Part Time | 11 | 6.57 | 14 | 8.08 |
| Total | 216 | 211.57 | 221 | 215.8 |
| Fixed Term | 59 | 54.97 | 53 | 50.17 |
| Casual | 81 | 0 | 73 | 0 |
| Total | 356 | 266.54 | 347 | 262.25 |

*Dataset for June 2023 will yield a slight discrepancy from the previous data provided. The refreshed dataset uses reliable backward modelling, ensuring the information is current and comprehensive.

The following table provides a breakdown of employee gender, age, and classification as at June 2024:

| | | Ongoing | FTE | Fixed term | Casuals |
|----------------|-------------|------------|---------------|------------|-----------|
| Gender | Male | 120 | 118.57 | 34 | 53 |
| | Female | 95 | 92.63 | 24 | 28 |
| | Other | 1 | 0.37 | 1 | 0 |
| Total | | 216 | 211.57 | 59 | 81 |
| Age | Under 25 | 2 | 2 | 1 | 4 |
| | 25-34 | 23 | 22.37 | 12 | 6 |
| | 35-44 | 54 | 53.03 | 15 | 16 |
| | 45-54 | 57 | 56.40 | 15 | 17 |
| | 55-64 | 50 | 48.77 | 9 | 14 |
| | 65 and over | 30 | 29 | 7 | 24 |
| Total | | 216 | 211.57 | 59 | 81 |
| Classification | VPS 1 | 0 | 0 | 0 | 0 |
| | VPS 2 | 17 | 15.8 | 3 | 23 |
| | VPS 3 | 37 | 35.04 | 18 | 51 |
| | VPS 4 | 78 | 76.73 | 25 | 2 |
| | VPS 5 | 52 | 52 | 6 | 3 |
| | VPS 6 | 25 | 25 | 4 | 2 |
| | Executive | 7 | 7 | 3 | 0 |
| Total | | 216 | 211.57 | 59 | 81 |

Our Business

People, Culture and Development

The activities of the People, Culture and Development (PCD) team focus on supporting the capability, capacity, and culture of VICSES, with the goal to enable the development of a positive and inclusive workplace where all members can reach their full potential.

In 2023-24 staff participated in the Victorian Public Sector Commission People matters survey, with some very encouraging feedback on the leadership and support staff receive from their line manager. Staff also felt safe to talk about issues and raise concerns within their workgroup, which speaks to the importance of fostering a psychologically safe workplace. We are always looking at ways to improve our culture, and the PCD team worked closely with senior leaders within VICSES to ensure the feedback was heard and acted on.

Work on the findings from the Victorian Equal Opportunity and Human Rights Commission (VEOHRC) review continues. Information from this large piece of work, coupled with results from the 2022 Culture and Satisfaction survey and 2023 People Matters survey has driven work on strengthening our culture with a strong focus on the prevention of inappropriate and unlawful behaviour across the service.

Culture building is a strong focus within volunteer units, with many participating in 'Above/Below the Line' workshops and pulse culture surveys.

Building the capability of leadership continues with programs and other offerings including:

- The Volunteer Leadership Program was launched in February 2024 and continues to receive very positive feedback.
- The Frontline Leaders Development Program, with 70% of frontline leaders having participated.
- Toolbox Talks - these are optional one-hour development sessions designed to support the professional and personal growth of all members.

In response to feedback from surveys and focus groups we will be introducing a new Competency Framework to better support our people by providing role clarity, clearer career pathways, and identifying development opportunities.

A focus on diversity and inclusion has seen many initiatives introduced as part of our Diversity and Inclusion Roadmap. Seven Gender Impact Assessments have been completed, fulfilling our obligations under the *Gender Equity Act 2020*. The Gender Champions group and Pride Network have created strong connections across the service, and a Gender Inclusion Online Program is available for all members on our Training Portal.

Volunteer recruitment continues to be a pivotal focus in building the strength of VICSES. The recruitment process has been strengthened with a streamlined expression of interest process introduced, and updates to the Unit Controller and member interview processes. Targeted recruitment campaigns through various media platforms have also proved very successful.

Updating our systems has also been a significant piece of work. A new onboarding module will soon be introduced which will provide a seamless introduction to VICSES for new staff. Upcoming changes to the annual Development and Performance Plan system and process will also support our goal of strengthening leadership, development, and career progression.

Health and Safety

As the first year of implementing our new five-year VICSES Safety Drives our Decisions (SDOD) Roadmap comes to a close, significant strides have been made in delivering on our VICSES safety vision of fostering a safer and healthier environment for all members.

Through the Executive Leadership Team's commitment to building a high-performance safety culture, every member of VICSES has participated in the launch activity and was reminded why safety is important and what our volunteers and staff can keep, stop, and start doing to be safer. The continued emphasis on creating visible safety leadership through our 'Ask Listen Act' initiative, robust incident and hazard management, building critical risk programs, proactive early intervention, and a strengthened safety culture, has led to notable improvements over the past year.

Statewide Wellbeing, Health, and Safety Report

| Year | 2016-2017 | 2017-2018 | 2018-2019 | 2019-2020 | 2020-2021 | 2021-2022 | 2022-2023 | 2023-2024 |
|--|-----------------------------------|-----------|-----------|-------------|-------------|-------------|------------------|-----------|
| Number of incidents and hazards | 262 | 304 | 354 | 369 | 379 | 459 | 448 | 633 |
| Hazard reporting rate* | 1.28 | 1.76 | 1.93 | 1.91 | 1.64 | 2.36 | 3.69 | 3.80 |
| Incident reporting rate* | 4.31 | 4.76 | 5.48 | 5.92 | 6.44 | 8.93 | 8.07 | 12.09 |
| Number of standard claims | 27 | 22 | 13 | 29 | 20 | 21 | 7 | 8 |
| Number of lost time claims | 21 | 20 | 7 | 26 | 16 | 19 | 16 | 17 |
| Total claims | 48 | 42 | 20 | 55 | 36 | 40 | 23 | 25 |
| Average cost per standard claim** | \$3,786 | \$16,838 | \$3,812 | \$15,406.35 | \$9,188.80 | \$18,739.43 | \$5,318 | \$8,372 |
| Average cost per standard mental injury claim** | No data collected for this period | | \$5,363 | \$55,157.97 | \$52,210.25 | \$49,264.06 | \$165,924 | \$8,704 |
| Claims reporting rate | 0.445 | 0.43 | 0.15 | 0.48 | 0.32 | 0.52 | 0.42 | 0.31 |
| Mental injury claims* reporting rate | No data collected for this period | | 0.04 | 0.1 | 0.23 | 0.12 | 0.03 | 0.02 |
| Fatality claims | 0 | | 0 | 0 | 0 | 0 | 0 | 0 |

* Agreed Industry Standards. Rate calculated = per 100 staff FTE and Vol Head Count (active).

** Calculated on Actual Cost

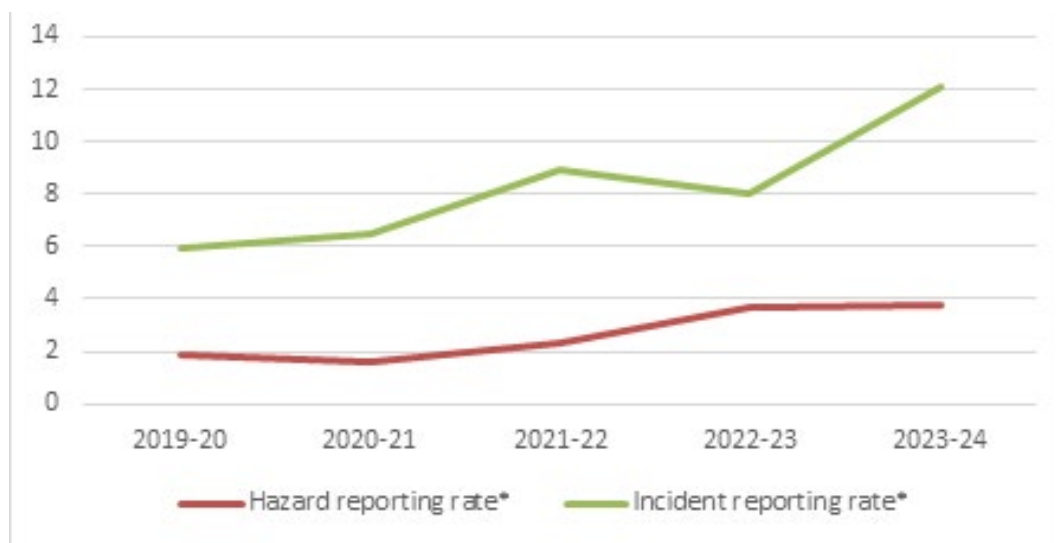
Incident Management

- **Hazard:** A source of potential harm to people or a situation with potential to cause injury or loss to plant, property, or equipment.
- **Incident:** An unplanned event, which has caused or has potential to cause injury to persons, or damage to property or equipment.

Of the 633 incidents and hazards recorded at VICSES during the period, 434 were incidents and 199 were hazards. Hazard and incident reporting rates continue to improve, indicating a strengthening reporting culture and belief that the organisation will take timely action to resolve the concern. Overall incident and hazard reporting has increased from 448 reported (incidents and hazards) in 2022/23 to 633 in 2023/24, which is an increase of 41% from the previous year.

77% of incidents were attributed to volunteers, 22% to staff, and 1% to contractors. This is consistent with previous years.

Incident and hazard reporting rate



There were nine WorkSafe notifiable incidents that occurred across the agency. Notifiable incidents are those which require the Safety Regulator or other regulator to be notified. The rise in notifiable incidents is attributed to improved overall incident reporting and increased awareness among service members of what constitutes a notifiable incident.

Safety Drives Our Decisions

The SDOD Roadmap has been pivotal in transforming our safety culture. 152 units and teams have completed SDOD sessions across the state, supported by senior leaders to assist in facilitating these sessions. This suggests a shift towards a more open and proactive approach to safety concerns.

VICSES will continue to focus on encouraging a proactive safety culture and visible safety leadership through the SDOD Roadmap.

Consultation: Safety Committees

VICSES continues to embed our new Operating Model with an emphasis on local ownership of safety issues. The ownership of local issues occurs through seven Safety Committees which meet on a regular basis. There were eight Health and Safety Representatives by the end of 2023-2024, which is an increase on previous years.

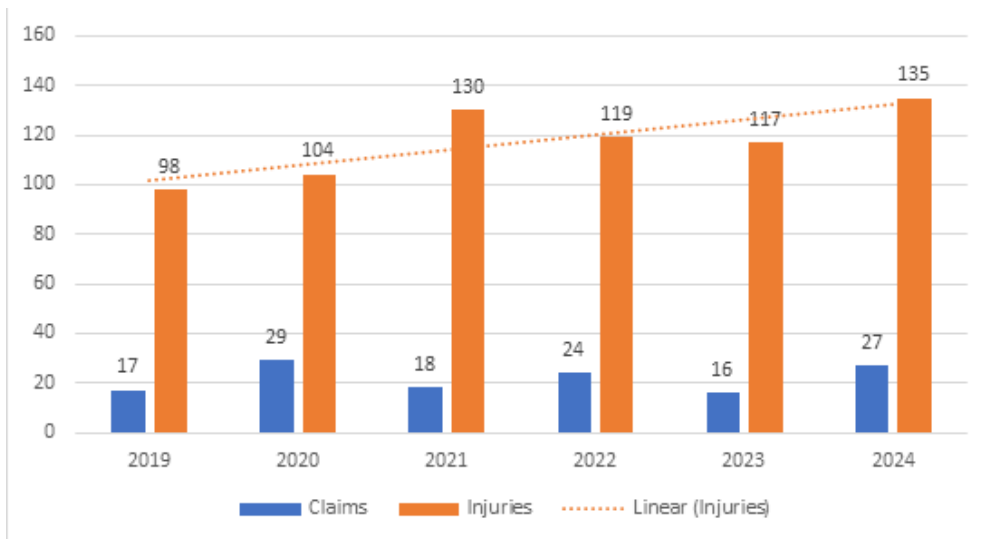
The emphasis on local ownership of safety issues has empowered members, helping to foster a proactive approach to health and safety that benefits the entire service.

Early intervention

During 2023-24 there were 25 injuries that had the potential to become claims. However, early intervention likely prevented them from escalating. VICSES remains committed to providing proactive early intervention and injury support to both staff and volunteers who sustain injuries.

Proactive early intervention and injury support to both volunteers and staff continues to be a priority for VICSES. This early supportive approach has seen members recovering quicker and is evident in the plateaued claims numbers over the past five years (see claims cost graph below), despite a consistent injury reporting over that period.

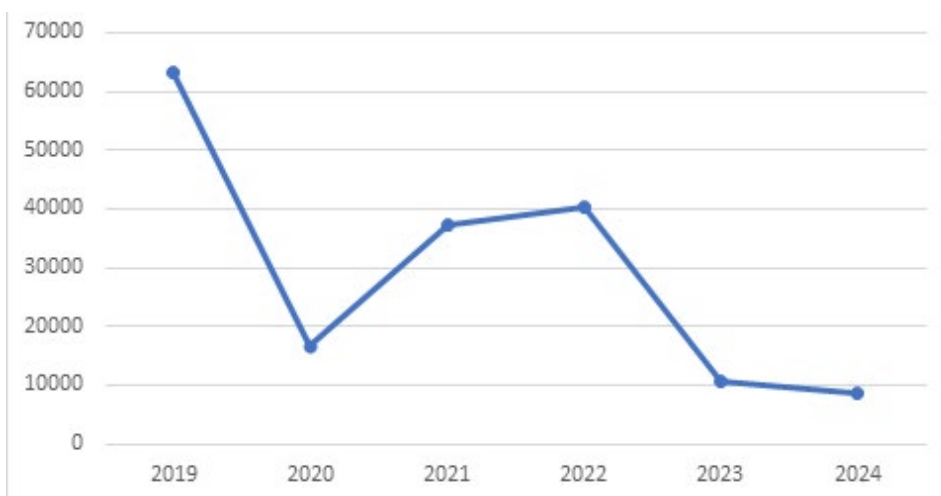
Injuries and claims (volunteers and staff)



Claims costs

The average total paid per standard claim has continued to decline since 2022-23. This result is due to resourcing and early intervention and injury management processes that have been in place, focusing on early intervention and returning injured members to pre-injury status in a sustainable and timely manner.

Claims costs: Average total paid



Wellbeing Services and Support

Due to the unique nature of the work at VICSES, there is a strong emphasis on supporting health and wellbeing. Our Wellbeing Services and Support team has continued to build on embedding sustainable strategies that address the wellbeing of members, which is achieved through the integrated model of:

- **Protect:** Increasing protective factors and reducing work-related risk factors.
- **Promote:** Developing the positive aspects of work and members strengths and capability.
- **Response:** Addressing health and wellbeing concerns early.

Support services

Our team operate under a stepped care model, focusing on promoting mental health, building resilience and wellbeing, providing short term clinical interventions, and facilitating triage and referrals to appropriate specialist and community services. Our internal services including Peer Support, psychologists, and clinicians work together to ensure that the right services are available based on identified needs. In the last year, the Wellbeing team supported staff and volunteers with a total of 687 appointments, using a multifaceted delivery approach including phone, telehealth, and face-to-face interactions.

Additionally, the Wellbeing Services and Support team fostered key partnerships with specialist emergency services programs such as Responder Assist (Phoenix Australia), National Emergency Worker Support Service (Black Dog), and Fortem Australia.

Peer Support

This year has been dedicated to enhancing the capacity and capability of our Peer Support. Following changes to the overall organisational structure, the Peer Support team established a new team structure, with key leadership roles in each region. Additionally, a recruitment drive resulted in the highest number of applications to join Peer Support, with 18 members successfully completing the four-day selection training and joining the team. The team, comprising 67 Peer Support Officers, provides support to individuals, units, or crews across the state. Requests for support and travel to units impacted by an event allow for debriefing and face-to-face support. Requests for support increased by 5% compared to previous year, with the team receiving 1,602 requests. In addition to supporting members post-events, the Peer Support team plays a crucial part in proactive events such as Women in Rescue, and after-action reviews.

Peer Support Officers also conduct pre-incident awareness training at units, delivering 40 sessions this financial year with updated content. The revamped interactive sessions emphasise messages on when to engage with peers, awareness of the potential impact of the members' work, and strategies for managing it and practicing self-care.

Wellbeing training

There is a comprehensive range of specialised wellbeing-focused training available face-to-face and online for all members.

The Working Mind First Responder (TWMFR) is the organisation's key mental health training program, which was delivered statewide with 34 sessions. This included 200 members attending the four-hour primary course and 165 completing the full day leadership course. The training aims to initiate a shift in the way members' think, feel, and act regarding mental health by increasing awareness, reducing stigma and other barriers to seeking support, fostering mental health discussions in the workplace, and enhancing resilience. Additionally, leaders are trained to promote positive mental health, facilitate discussions, and implement accommodations and supports in the workplace.

Another component of the training suite is an online Psychological First Aid course developed by Phoenix Australia, accessible to all members. This training has been completed by 363 members and is linked to specific role pre-requisites, including community-facing activities through associated risk assessments.

Wellbeing programs

VICSES' wellbeing programs in 2023-24 maintained a strong focus on enhancing members' ability to thrive in their roles. The programs delivered a variety of initiatives strategically aligned with critical organisational risk factors such as fatigue and burnout, psychological harm, musculoskeletal disorders, and chronic disease risks. A total of 79 unit visits engaged 1,130 participants across the following six programs:

- Fatigue management (19 sessions)
- Movement for operations (18 sessions)
- Sleep (4 sessions)
- Nutrition for operations (10 sessions)
- Resilience (8 sessions)
- Relax, Reset and Refocus: Managing Stress (2 sessions)

Additionally, 2023 marked the introduction of a Physical Fit for Role familiarisation session, conducted in 18 units with 302 participants. These sessions are specifically developed to assist members in successfully completing Physical Fit for Role assessments.

Psychosocial Risk Management

VICSES has continued to advance its efforts in developing a framework for psychosocial risk management. This includes the establishment of a Psychological Health and Safety Policy, underscoring the organisation's commitment to implementing a sustainable, organisation-wide approach to psychological health and safety.

Operations

Australasian Rescue Challenge 2023

The annual Australasian Rescue Challenge (ARC) for 2023 was held in Adelaide between 30 June and July 2, 2023. VICSES sent a composite team made up from members of our Bannockburn and South Barwon Units, with four of the team members having competed previously with two members competing for the first time. Team training began in April 2023 and was supported by regional and state staff.

VICSES along with 23 other teams from across Australia, Hong Kong and even a team from UK were asked to be challenged, learn, and refine their skills in road crash rescue, Trauma and CPR. Industrial activities were also included. The team completed three simulated road crash rescue scenarios that were controlled, time critical and entrapped. With each evolution the team increased in confidence. VICSES was one of only a few teams that managed to complete all extrications with all patients removed from the vehicles in the allocated timeframe of 30 minutes.

Although the team achieved the challenge desired outcomes, a placing in the overall standing was not achieved this year. However, VICSES scored the highest points out of five SES teams from across the nation. As a result, VICSES was presented with the SES Directors Shield in front of their peers.

Review of VICSES Emergency Levee Policy and rehabilitation

As a result of the significant emergency levee works undertaken during the 2022 floods, State Operations has commenced a review of the VICSES policy and practices for the construction, removal, or alteration of emergency levees, in line with the powers under the *VICSES Act 2005*, section 32AA to 32AC. The 2022 floods were the first time these new powers were used in such a significant way.

Ernest Young has been appointed to conduct this review with funding support from DEECA. A key activity is engaging with partner agencies, including Emergency Recovery Victoria, Parks Victoria, Catchment Management Authorities, DEECA and Local Government Authority's.

The primary outcome is to incorporate the learnings from the 2022 floods, with a refined, concise, and clear set of arrangements which can be exercised by State, Regional and Incident Controllers as to where, when, and how emergency works will be activated and de-activated including recovery and rehabilitation as required under the *VICSES Act*. This review will help address findings and recommendations as part of the parliamentary inquiry into the floods that was released in July 2024.

VICSES Duty Officer Course

A three-month Duty Officer development project culminated with an updated course being run. The Duty Officer course is now part of a Duty Officer program that includes a pre-course development period of training prior to attending the course, and then a post course development and training period that concludes with Duty Officer Endorsement within 12 weeks.

The pilot Duty Officer course was delivered to five staff, with two who had attended the previous Duty Officer course and offered comparative insights between the courses. The new course features a rolling exercise embedded into the course that allows for operational communications, media training and interviews, and demonstrated output of products including notifications, briefings, a Flood Watch and a Temporary Turn Out notice.

Participants are also exposed and must respond to incidents including road crash rescue, high angle rescue, an SES vehicle incident, member injury and a workplace notifiable event.

Feedback was extremely positive from all participants who felt better prepared to undertake Duty Officer duties. The training and endorsement requirements will now be bedded into policy and included into future training opportunities.

Women in Rescue 2024

Over 250 female volunteers from VICSES and CFA attended the six events Women in Rescue events held simultaneously across the state on Saturday 16 and Sunday 17 February, as part of the ever-growing VICSES initiative.

Women in Rescue was established in 2018 for female emergency service personnel by our VICSES Sunbury Unit. Historically, training and the use of the tools within the emergency services space has been male dominated and hasn't always taken into consideration the specific needs of female members. Women in Rescue is designed to help modify training techniques to suit all members with varying strengths and capabilities, and to empower women to showcase their skills in contributing to the safety of our communities.

This year was the largest Women in Rescue event yet, with double the number of participants compared to last year's event (2023).

Incident Management Team: Accreditations and training

Incident Management Team (IMT) Leadership Development Program

VICSES hosted a fourth IMT Leadership program in October 2023. The week-long immersive program for IMT leaders progressing to Level 3 Accreditation was held at the Victorian Emergency Management Institute and included participants from VICSES, EMV, FRV, CFA, Forest Fire Management Victoria, Tasmania SES, Northern Territory Police and Fire Emergency Services, Australian Capital Territory SES, South Australia SES and New South Wales SES. The program realised a 50/50 gender split across participants, and the feedback received from the was extremely positive and confirmed the ongoing need for training of this nature.

Emergency Management Victoria Coordinated Incident Management Team Courses

As at the end of 2023, we have seen 35 VICSES members complete EMV coordinated IMT courses. This accounts for 17% of the total course participation across all agencies and 26% of the combined Class 1 agency participation rate. VICSES make up less than 7% of the total sector IMT workforce.

In the key functional role courses, we have achieved the following member participation:

- Intelligence: 17
- Logistics: 12
- Operations: 7

These numbers are thanks to strong advocacy at state multi-agency level, backed up by regional teams knowing who they need to develop (utilising tools like the IMT Tracker) and nominating the right people quickly so VICSES can get them into courses.

VICSES have already commenced identifying members to complete courses for the 2024 schedule developed by EMV. We will continue to liaise effectively with EMV and our partners to ensure IMT capability building opportunities are explored that support VICSES and the broader sector needs.

Critical Incident Management Team (IMT) Capability Building

During the mid-year budget review, the VICSES Chief Officer Operations sought additional funding to ensure that the large number of new staff, along with volunteers identified through workforce planning, could be supported in their IMT development pathway as soon as practical. This resulted in a re-allocation of \$192K in core budget to support critical IMT capability building.

This will enable VICSES to build the following capability, for roles identified as being critical to operational capability before the end of this FY:

- 9 x additional members in the Logistics Officer Course (7 courses complete already)
- 7 x additional members in the Operations Officer Course (3 courses complete already)
- 8 x additional members in the Situation and Analysis (Intelligence Officer) Course and SES context day for VICSES hazards (8 courses complete already)
- 15 x members in Resources Officer Training
- 15 x members in the Finance Officer Course (state and regions)
- Online AIIMS courses for above candidates (if not already completed)

The Project Manager continues to work with VICSES business partners and sector partners to develop a Resources Officer Course and Finance Officer Course by 30 June 2024.

Level 3 IMT Accreditation Panel

In December 2023, VICSES received results for the Level 3 IMT panels that took place in October and November 2023.

Seven VICSES members were put forward to the panel for accreditation and one for reaccreditation. Four members were initially recommended as well as one for reaccreditation, and after an appeal another two members were recommended, with only one member needing further experience before reapplying. This means we now have an additional three accredited Level 3 Incident Controllers, one reaccredited Level 3 Incident Controller, and three Accredited Level 3 Operations Officers.

Of particular note, VICSES had their first female member accredited as a Level 3 Incident Controller and the first volunteer to be accredited Level 3 Operations Officer (who is also female). These accreditations further VICSES' contribution to Level 3 IMT members strengthening our IMT command and control capabilities.

Celebrating accreditation of IMT personnel

Six VICSES members received their Level 3 IMT Accreditation certificates from the Emergency Management Commissioner at a ceremony held at the Victorian Emergency Management Institute (VEMI) on 18 April 2024. Among the VICSES members is our first female Level 3 Incident Controller and our first volunteer and female Level 3 Operations Officer.

Emergency Management Planning

SEMP Tsunami Sub-plan Edition 3.0

The State Emergency Management Plan (SEMP) Tsunami Sub-plan Edition 3.0 was published on 29 November 2023, replacing the State Emergency Response Plan – Tsunami Sub-plan Edition 2 published in 2019.

A full review of the sub-plan was undertaken by VICSES, including formal consultation with over 20 agencies and departments across government, and was endorsed by the State Emergency Management Planning Committee (SEMPC) and approved for publication by the State Crisis and Resilience Council (SCRC) on Thursday 30 November 2023.

The SEMP Tsunami Sub-Plan provides sources of information and to outline the arrangements for ensuring an integrated and coordinated approach to the state's management of tsunami events, to reduce the impact and consequences of these events on the community, infrastructure, and services.

The plan includes provision of current and accurate information relating to:

- Any VICSES changes in organisation, agency roles and responsibilities.
- Clarification on activation triggers in relation to updated standard operating procedures.
- Operational response in a complex and multi-hazard environment that has impacted Victoria since the previous version.
- Reflects current legislation.
- Alignment with arrangements contained in the current SEMP Alignment with mechanics of government.
- Confirmation of arrangements with partner agencies.

State Emergency Management Plan Review 2023

The SEMP is authorised through the *Emergency Management Act 2013*, and contains provisions providing for the mitigation of, response to, and recovery from emergencies, as well as specifying the roles and responsibilities of agencies in relation to emergency management.

EMV led the review of the SEMP in 2023. VICSES played a significant role in the process by ensuring the clarification of roles and responsibilities, currency of agency role statements, and the implementation of learnings and improvements post significant events.

The revised SEMP was endorsed in November 2023.

The Victorian Emergency Risk Assessment Review 2023

Understanding the types, likelihood, and consequences of emergency risks that Victoria faces is crucial to determining Victoria's preparedness, including the identification of core capability requirements for the sector and community.

To test and validate currently identified state level risks and to align the Victorian Emergency Risk Assessment (VERA) to new and emerging risks, EMV led a review of the VERA in 2023.

As the identified control agency in the SEMP for floods, storms, landslides, earthquakes, and tsunamis, VICSES provided significant input as part of the assessment process and the development of the Emergency Risks in Victoria Report.

The Emergency Risks in Victoria Report identifies Victoria's top 18 state-level emergency risks, and contains information about the VERA methodology, and the current controls in place to mitigate the risk and potential consequences to Victoria. The purpose of this report is to aid in understanding the emergency risks affecting Victoria, the existing controls in place, and links to agency websites and documents to provide more information to the Victorian community about what is being done to mitigate these risks. The report was published in early August 2024.

Local Flood Guide Enhancement Project

Local Flood Guides (LFGs) were initially developed in response to significant flood events in 2010 and 2011, targeting communities identified to be at flood risk. Recognising the need for enhanced flood intelligence and community-specific information delivery, VICSES undertook a comprehensive review of the LFGs in 2023-24. This initiative aims to deepen local risk understanding, bolster preparedness, and facilitate more effective decision-making during flood events, ultimately strengthening the resilience of Victorian communities.

To support these efforts, funding was successfully secured through the Risk and Resilience Grant program under the National Partnership Agreement on Natural Disaster Risk Reduction.

The LFG Enhancement Project commenced in May 2023, with the goal of modernising and optimising LFGs through the introduction of a new template. This project seeks to elevate the effectiveness of LFGs as tools for community engagement, informed by extensive research and consultation.

Social research conducted by Quantum Market Research has played a crucial role in shaping this initiative. Their reports have provided valuable insights and recommendations, guiding the design of the enhanced LFG template.

The revised LFG template was finalised and endorsed in June 2024, marking the beginning of the transition process for guides to adopt the new template.

Learning and Development

During 2023-24, training program review and development activities included:

- **Fleet training:** Launch of new online training programs to support fleet for Rigid Rescue Boat, Inflatable Rescue Boat, and Argo Aurora Utility Terrain Vehicle.
- **Crew Leader:** Comprehensive review and redevelopment of training provided to Crew Leaders who lead volunteers during emergency incidents.
- **Inclusion and Diversity:** Finalisation of tools to support discussion about how to improve inclusion and diversity within volunteer units and business units.
- **Victorian Road Rescue Arrangements:** Provide access to Emergency Management Victoria content about changes to the Victorian Road Rescue Arrangements.

Registered Training Organisation Status

VICSES has proudly maintained status as a Registered Training Organisation delivering nationally recognised training since 1995.

To maintain this registration, an external audit by the Victorian Registration and Qualifications Authority (VRQA) is held every five years to review VICSES application of national quality standards. The re-registration audit for VICSES was anticipated to be held in the second half of 2024, however following notification by the VRQA, the audit was held in April 2024.

The audit found VICSES has effective and integrated processes for ensuring quality training outcomes for our members strengthened by recent operating model changes, and in response the VRQA has now extended registration for VICSES until 2029.

Learning Management System Upgrade

A Learning Management System (LMS) is an important application to support contemporary learning approaches, particularly suited to empowering learners through access to self-directed learning. The VICSES Learning Management System, known as the Training Portal and implemented in 2018-19, has grown to be an important organisational tool.

During 2023-24, the Learning and Development team commenced work on upgrading the LMS to benefit from improvements made available through the current vendor.

The upgrade was successfully completed within budget and agreed timelines when the updated Training Portal went live in June, with initial feedback positive about the changes. Next steps will include establishing a User Reference Group to guide further improvements and longer-term planning for LMS requirements.

Skills Maintenance Activities

Building upon work completed in 2021-22, a working group guided by feedback from volunteers reviewed VICSES' approach to structured skills maintenance activities. In response to the feedback, a simpler approach to documenting skills maintenance activities has been developed to complement the existing activities. This will allow volunteer units to contribute to expanding the library of activities available in the LMS.

During the reporting period, the working group was also supported by improved linking of the activities to VICSES capabilities, allocation of regional trainer's time to development of more skills maintenance activities, and digitisation of forms now available in the upgraded LMS.

Learning outcomes

Throughout 2023-24, VICSES members engaged in a wide variety of online and face-to-face learning opportunities now available to VICSES members.

VICSES issued 42,187 skills/competencies for the successful completion of a training event, of which 6,018 align to a nationally accredited training outcome. The training programs with highest attendance during the financial year were:

| Course | Attendance |
|--|------------|
| State Road Crash Rescue Arrangements | 1,233 |
| Maintain Safety at Fire Support Operations | 1,167 |
| VICSES Induction for Volunteer Members | 971 |
| Emergency Vehicle Response Driving | 842 |
| Crew Member Supervised - Theory | 768 |
| Child Safety at VICSES | 748 |
| First Aid Course | 919 |
| Tree Hazard Awareness | 878 |
| First Aid CPR Course | 1,156 |
| Pre-Incident Awareness Training (PIAT) | 692 |

Our Relationships

VICSES has successful partnerships so that we can collaborate and achieve inclusive participation to enable community-led activities, programs, and services. Our partnerships are more than simply an exchange of goods, services, financial, or in-kind support. Our collaborations span across the emergency services sector, government, and private sector.

Together, we can achieve what would not be possible if we operated in silos, aiming to create safer and more resilient communities.

Government and Emergency Services

Department of Justice and Community Safety: Emergency Management

There is a strong relationship between VICSES and Department of Justice and Community Safety (DJCS), inclusive of Emergency Management Victoria (EMV). EMV supports the Emergency Management Commissioner, who has overall responsibility for coordination before, during, and after major emergencies, including the management of consequences of an emergency. VICSES works closely with EMV and shares responsibility, along with a number of other agencies, on a range of emergency management functions and initiatives.

VICSES actively contributes to the State Control Centre, as well as a number of sector wide initiatives and multi-agency training programs coordinated by EMV. Some examples include the Supplementary Alerting System (SAS) which is coordinated by EMV and being developed for use by VICSES and other first responders, as well as other VicEmergency platforms which are hosted by EMV, but with warning templates and business rules for VICSES hazards managed by VICSES.

Department of Energy, Environment and Climate Action and the Victorian Floodplain Management Strategy

The partnership agreement between VICSES and DEECA in relation to the Victorian Floodplain Management Strategy continues. This partnership aims to increase the awareness of Victorian communities, businesses, and government agencies of flooding, and encourage emergency preparedness through protective action associated with mitigation of flood risks and the consequences of flooding. The Victorian Floodplain Management Strategy has been strengthened through this partnership as the ability to provide effective flood preparation, response and recovery activities have been enhanced.

Transport Accident Commission

VICSES continues a longstanding partnership agreement with the Transport Accident Commission (TAC), which provides better funding support for road rescue services, and joint initiatives that will help reduce the Victorian road toll. Our partnership with TAC incorporates road safety initiatives, such as our collaboration to support the national Driver Reviver program and provides funding for peer support with many members facing challenging situations when responding to RFAs.

Australian Red Cross

Collaboration between VICSES and the Australian Red Cross has seen community engagement programs including the use of the Red Cross RediPlan and Get Ready app. VICSES members have been able to use these tools to engage with various communities and work towards building capacity of individuals and households. VICSES has also encouraged the use of the Australian Red Cross Children's activity book in engagement programs with children.

Local government

VICSES has continued to play a leading role in support of Municipal Emergency Management Planning (MEMP) Committees, facilitating all-hazard risk assessments on behalf of municipalities utilising the Community Emergency Risk Assessments (CERA), and taking the lead role in auditing MEMPs on a rolling three-year cycle. VICSES finished being responsible for MEMP audits in 2021-22.

Corporate Partnerships

AAMI

AAMI has been a proud Co-Principal Partner of VICSES since 2003 and has seen AAMI generously donate over \$10 million in contributions to support the incredible work of our VICSES volunteers. Our long-standing partnership continues to evolve and strengthen.

AAMI is now providing support to fund more specific projects and campaigns to support VICSES volunteerism, research, and community preparedness and engagement to help build more resilient communities.

AAMI continue to fund the role of Senior Events Advisor, which is a role within the VICSES Community and Communications team and agreed to in the AAMI and VICSES partnership contract.

During 2023-24 AAMI supported VICSES via funding for key campaigns and events, including:

- A new awareness initiative focused on home preparedness in the event of storms. The campaign includes a new interactive webpage, supported by a media buy for social media boosting.
- Refreshed 'Join Us' campaign: AAMI have supported VICSES' recruiting efforts by funding new videos for the VICSES website and supporting our rural communities with tailored radio advertising and boosting social media recruitment posts. A fresh new version of VICSES recruitment collateral has also been distributed to every VICSES office.
- Our activation at the Melbourne Royal Show and other regional events to enable face-to-face engagement with the Victorian public.
- Our 2024 Wear Orange Wednesday campaign saw AAMI more involved than ever, including:
 - Over 80 co-branded AAMI/VICSES digital roadside billboards at key locations across the state.
 - Over 120 VICSES branded banner flags and billboards across Victoria in metro and regional locations.
 - 'Get Ready With Me' social media campaign encouraging the community to dress in orange in support of our incredible volunteers, featuring Emma 'Wiggle' Watkins.

Working on the Business

Corporate Services

Volunteer Grant Programs

VICSES has a number of possible avenues through which it can seek grant funding, including federal, state, and local government, as well as other community groups. These grants enable VICSES to fund community programs and provide our volunteers with the equipment, training and support they need to service the community including:

- **Volunteer Emergency Services Equipment Program (VESEP)**

In 2023-2024, the Victorian Government committed \$2.45 million in VESEP grant funding to VICSES. These funds resulted in 28 projects, which included facility upgrades and replacement of Twin Cab Utes, 4WD and all-terrain vehicles for VICSES units, as well as road rescue equipment.

- **Volunteer Unit Assistance Fund Grants Scheme (UAF)**

The UAF was established by VICSES to enable VICSES units to meet the cost of purchasing and maintaining equipment and facilities, providing training and resources, and to meet the administrative expenses of the units. The program, funded by public donations, resulted in 16 projects in 2023-24 to purchase training courses, computers, tools, and other equipment.

Enterprise Risk Framework

Each year, VICSES delivers corporate risk management activities to ensure we can achieve our objectives and to consider the potential impact of all types of risks on all processes, activities, stakeholders, products, and services.

As an organisation it is important that we have a formal risk management process in place that allows staff and volunteers to systematically think about all the possible risks that may affect VICSES in achieving its objectives before they happen, so we can determine how VICSES can avoid, minimise, or accept the risk.

VICSES adheres to the updated ISO 31000 (2020) standard; assisting business units and regions to manage their risks with oversight and facilitating yearly risk register reviews and reporting back to the governance functions provided by the Risk Management Committee (RMC) and the Risk and Audit Committee (RAC).

Business continuity planning

VICSES adheres to the Ministerial Standing Directions and compliance requirements to maintain our Business Continuity Framework (BCF) and adhering to the AS ISO 22301:2020 standard; assisting the business units, regions and units to manage their Business Continuity Planning (BCP) with training and support; facilitating yearly Business Impact Analysis (BIA) reviews and reporting back to the RMC and RAC.

VICSES continued its practice of testing and educating its staff members in business continuity activities during 2023-24, conducting a successful Crisis Management Team exercise and also testing two of its region's continuity plans.

The unit leadership teams of VICSES units continue to have access to their BCP via the pocketBCP mobile phone app.

Facilities and Capital Works

VICSES operates from over 160 facilities throughout Victoria, including:

- Volunteer units: Local headquarters and satellite facilities.
- Staff offices: Regional offices, the State Logistics and State Fleet Centres (both located in Melbourne's West), and the Victorian Head Office (based in Southbank).

In 2023-24, the Infrastructure and Property team successfully executed a project to plan and complete building condition assessments of 157 unique sites, consisting of both volunteer units and staff offices across Victoria. Findings from these assessments have provided VICSES with data on priority and ongoing maintenance requirements on all sites inspected. The data will also assist in the creation of a future 10-year Facilities Maintenance Renewal Plan. During 2024-25 VICSES will commence the Facility Repair and Renewal Program, aimed at improving the overall condition and maintenance of VICSES facilities.

A completed aspect of the program has seen the Infrastructure and Property team tender a statewide contract to undertake electrical equipment test and tag at all units and offices. The project is a significant step towards enhancing safety standards and ensuring compliance with regulatory requirements. Testing and tagging will commence from August 2024.

The VICSES Capital Works program has continued to provide new and improved facilities to volunteers, continuing from the success of 2022-23 with four projects completed. The ongoing development and delivery of the VICSES High Priority Infrastructure Program, in partnership with the Community Safety Building Authority (CSBA) and our volunteer units, saw the following major achievements over the last year:

- Delivery of six new VICSES facilities: Cranbourne, Officer, Point Cook, Aintree, Wonthaggi, and Skye (a satellite for the Frankston Unit).
- Planning and design of five facilities including VICSES Corio, Mallacoota, and Devon Meadows.
- Land identification for proposed new facilities including VICSES Bannockburn, Heathcote, Rochester, Footscray, Kalkallo, Kilmore, and Tarneit.*

Major project challenges include the increase of supply and cost of construction materials. These challenges are ongoing, and we thank our volunteers for your patience as we navigate these significant impacts to deliver these vital projects.

**Heathcote and Rochester facilities co-located with CFA.*

Assets

The Assets team has had a remarkably productive year, marked by significant achievements and a steadfast commitment to overcoming challenges. The team has played a pivotal role in leading the Fleet Working Group in designing the next generation of Heavy Rescue Trucks. Through strategic forward planning and ordering the team has successfully managed to clear the backlog of fleet asset deliveries which was largely caused by the high demand of vehicles during COVID-19 due to global freight challenges and raw material shortages.

Additionally, the team has worked diligently to progress the Equipment Replacement Program, ensuring our operational equipment is replaced in line with your useful life policy.

Critical Assets Program

In 2023-24, VICSES added to the annual Critical Assets Program with the planned procurement and delivery of the following assets:

- 57 Heavy Rescue Trucks (planned delivery starting Q2 24-25)
- 30 Medium Rescue Trucks (10 delivered in 2023-24. Next planned delivery starting Q2 2024-25)
- 20 Rescue Boats (all 20 delivered in 2023-24)
- 40 Road Crash Rescue kits, all battery powered (40 delivered, 28 in 2023-24)
- 110 Cross Rams to enhance our Road Crash Rescue capability (110 delivered, 30 in 2023-24).
- 15 Rescue Platforms to further enhance Road Crash Rescue capability (Planned delivery Q2 2024-25)

Volunteer Emergency Services Equipment Program (VESEP)

The list of successful Assets grants for 2023-24 included:

- 17 Twin Cab Support Vehicles (0 delivered)
- 4 Medium Rescue Trucks (4 planned delivery 2024-25)
- 1 Snow Mobile (1 delivered)
- 1 Ultra Terrain Vehicles (0 delivered)
- 1 Cage Trailer (0 delivered)
- 1 Road Crash Rescue kit, battery powered (0 delivered)

2023-24 Asset deliveries: Multiple programs

The following Assets were delivered in 2023-24 across multiple Assets programs, including the Critical Asset Program deliveries listed above:

- 34 4WD Twin Cab Support Vehicles
- 24 Transport Vehicles
- 6 Driver Reviver Vans
- 17 Medium Rescue Trucks
- 1 Snow Mobiles
- 1 Ultra Terrain Vehicle
- 19 Rescue Boats
- 6 Trailers, including. Cage, Car, Pod, Generator, and Lighting and Generator Trailers
- 28 Road Crash Rescue kits battery powered

Fleet Rectification Project

Due to various fleet issues ongoing since early 2022, a project team was established to ensure prioritisation of fleet rectification.

Heavy Rescue Truck rectification

Following routine inspections and maintenance checks on our Heavy Rescue Trucks, VICSES identified a manufacturing and design flaw in the vehicle body.

45 of the 70 Heavy Rescue Trucks were temporarily rectified and returned to service until new trucks can be sourced.

The Fleet Rectification Project team continues to monitor these trucks, ensuring that they continue to operate safely until they can be removed from service.

Next Generation Rescue Truck

The Assets team, through collaboration with the Fleet Working Group and internal/external engineers and subject matter experts, has completed the design of the next generation Heavy Rescue Truck. Each critical stage of the design has been through rigorous reviews, testing, and analysis to ensure the resulting rescue trucks meet or exceed Heavy Vehicle Regulations and VICSES capability requirements.

In line with our procurement strategy, the initial prototype Heavy Rescue Truck is progressing and expected to be completed mid 2024-25, currently undergoing. It will go through further analysis, including ergonomic and durability testing.

With the Heavy Rescue Truck design completed and the prototype under construction, the Fleet Working Group will commence works to develop the design of the next generation Medium Rescue Truck. The new generation Medium Rescue Truck will include a standardised and improved equipment list as well as new improved functionality to meet VICSES capability requirements.

Boating Capability Review

The Assets team led a capability workshop with volunteers and representatives from our Operations and Health and Safety teams, in addition to external subject matter experts to validate, develop, and identify capability requirements and operational tasks to shape the future of the VICSES Rescue Vessel Fleet.

The information collected will be used to compile a list of vessel requirements for each boating task and operation, which will be used to create detailed specifications to put out to tender for the procurement of fit for purpose vessels.

Community and Communications

The Community and Communications team comprises media, communications, campaigns, events, community engagement, and corporate partnerships.

The team services our volunteers and staff, external stakeholders, and our communities by leveraging the organisation through our communication pathways, media opportunities, campaigns and events, community engagement, and partnership opportunities.

The Community and Communications team vision is for every Victorian to understand the role of VICSES and be prepared for emergencies, ensuring our VICSES volunteers are widely celebrated, with unanimous community understanding of who we are and what we do.

Ultimately, the work that the team delivers is to increase brand recognition and role awareness, leading to increased trust, desired community actions, volunteerism, and funding opportunities for VICSES.

Campaigns and events

Each year, the Community and Communications team lead a number of events and campaigns to showcase our organisation and support our people, including:

- **Pride March and Carnival (February)**
 - VICSES is a proud annual participant in the Midsumma Pride March and Carnival events.
- **Wear Orange Wednesday (May)**
 - VICSES celebrated Wear Orange Wednesday (WOW Day) on 22 May - a national day of thanks for the thousands of SES volunteers who serve the Victorian community every day of the year through flood, storm, road crash rescues, and more.
 - The media launch reunited VICSES volunteers with a Dandenong Ranges resident Danny and his family after he was rescued by VICSES volunteers during the devastating storms in 2021.
 - Banner flags and billboards were prominently displayed across metro and regional locations, messages of thanks shared across social media, and a 'Get Ready With Me' campaign featuring Emma 'Wiggle' Watkins was also featured on social media encouraging the community to wear orange and support our volunteers, funded by our Co-Principal Partner AAMI.
- **International Women's Day (March)**
 - At VICSES, we have many amazing women who contribute significantly to our organisation and their communities. Each International Women's Day, VICSES celebrates women across the organisation with profiles on the website, in the media and social media.
- **Women in Rescue (March)**
 - Supported Operations with the annual Women in Rescue training event on 16 March 2024, designed to provide women with the opportunity to get hands-on with equipment, build on rescue skills, and have fun in a safe and supportive environment.
- **Driver Reviver (Easter and long weekends)**
 - VICSES volunteers operate Driver Reviver sites around Victoria on holiday weekends and peak traffic days. VICSES volunteers offer free coffee, tea, and snacks at roadside locations to encourage drivers to stop, rest and refresh, in an effort to ensure they can arrive safely at their destination.
 - The media launch held at AAMI Park ahead of the Easter long-weekend reunited community member Andrew with highly trained VICSES road crash rescue volunteers from the VICSES Kilmore Unit, who helped rescue Andrew after a serious car crash.

Media coverage

VICSES aims to provide timely and accurate responses to reactive media requests. Some highlights from the 2023-24 financial year included:

VICSES contingent deployed to Queensland (in support of fires and cyclone) 2023/24

During October to November 2023, there was extensive media coverage across major networks regarding VICSES deployments into Queensland to support the state with their bushfire response. Several regional outlets also covered local regional volunteers as they were deployed, including across several regional ABC broadcasts reporting on the traveling contingent.

January storms: Significant VICSES response

In January 2024, over 11,000 media items were recorded due to severe weather being experienced across the state, leading to flooding across parts of the state including the previously impacted (October 2022), Rochester area.

This generated significant media interest particularly around the 7-10 January. Several regional and state SES Duty Officers completed media Interviews as well as a dedicated spokesperson in the SCC speaking across severe weather key messages, warnings issued, and actions for community.

VICSES Chief Officer Tim Wiebusch completed live TV interviews, both for national breakfast programs and for afternoon TV state news segments. Emergency Services Minister Jaclyn Symes, along with Victorian Premier Jacinta Allan completed a press conference from the Seymour Incident Control Centre, thanking the response efforts of volunteers.

Extensive VICSES coverage during search for Samantha Murphy

In early February 2024, VICSES volunteers were tasked to assist Victoria Police in the search for missing Ballarat woman, Samantha Murphy. Media mentions across all platforms, from breakfast TV and radio, to evening and afternoon news programs, spiked due to the significant VICSES presence at the high-profile search for Samantha Murphy near Ballarat.

Over 200 VICSES volunteers and staff were involved in the effort with extensive media coverage of the VICSES role across TV, radio and print/online.

February storms: Significant VICSES response

On 13 February 2024, a Severe Thunderstorm developed with damaging winds. Both Bendigo and Lara areas saw the first impacts and first spike in incoming requests for assistance. This was extensively covered in the media, with broadcast reporting on the rapidly changing event. As storms kept their intensity, they crossed Melbourne and then West and South Gippsland later in the evening, seeing significant damage in our more rural locations such as Mirboo North. This damage was reported on across all platforms of state-wide media.

Media reported on the rising number of RFAs, the tragic storm related fatality and the substantial power outages observed, at the peak affecting in excess of 530,000 customers across the state. This is the most power outages ever recorded in Victoria from a single storm event.

This event was reported on nationally, state-wide, and locally across the affected regions. This prompted political visits across our busier VICSES units, with Premier Allan, Minister Symes and a number of other MPs personally dropping into units and thanking our volunteers for their incredible work spiking media mentions and reach.

Wear Orange Wednesday 2024

To launch Wear Orange Wednesday (WOW) Day in 2024, a lead-in press conference was held on Sunday 19 May, in the space outside the Australian Centre for Contemporary Art (ACCA).

VICSES spokespeople included Tim Wiebusch, who at the time was acting in the position of Emergency Management Commissioner, Acting VICSES COO David Baker, VICSES Eastern Metro Operations Officer Di Batley, VICSES Lilydale Unit Controller Shaun Caulfield and Emerald volunteer Brendan Smith, along with Danny Leonard and his family, who were rescued after trees crushed their Kalorama home.

The press conference focused on the story of Danny and his family, with young daughter Maeve sharing a poignant account of the steps she took to ensure her father's safety as they awaited emergency crews to cut through hundreds of trees to reach the property.

Danny had been trapped in the living room of the property by a falling tree and was struggling to converse with his family as his daughters crawled under the wreckage and covered him in tarpaulin to stave off hypothermia in the torrential conditions.

The story aired on Channel 7, and Channel 10 News across their respective evening bulletins. Separately, 7NEWS and 10NEWS held special weather segments thanking our Chelsea and Monash unit volunteers, hosting a live weather cross at each location.

In addition to this, ABC Breakfast (National TV) interviewed VICSES Port Phillip volunteer Danielle Stephenson on WOW Day, speaking to volunteering in the emergency services. VICSES volunteers also participated in-studio with live interviews across broadcast on Joy 94.9 FM.

Victorian and NSW SES crews from Albury-Wodonga were also featured as part of seven live weather crosses with Channel 9's 'Today Show' thanks to AAMI, with both units also showcasing a live Land Based Swift Water Rescue.

In addition to metro TV coverage, WOW Day was promoted in regional news broadcasts, with WIN Bendigo highlighting the local recruiting effort.

The Conversation Hour on ABC radio spoke with Tim Wiebusch on the state of volunteerism, and Joy94.9 held a special segment live on radio. VICSES Assistant Chief Officer Cameron Rothnie was interviewed by Ace Radio in advance of WOW Day, with clips subsequently syndicated across the state and repeatedly played as part of the network's morning bulletins in the lead-up to the event. Mildura Unit Controller Elliott Matotek appeared on both Triple M Sunraysia and ABC Mildura, discussing his familial ties to the local unit and the importance of maintaining a strong VICSES presence in the town.

A series of regional case studies were also developed and distributed to journalists in the Grampians, Hume, Gippsland, Loddon Mallee and Barwon South West regions. Overall, TV, Print, online and radio coverage achieved significant reach and engagement, with around 1,500 mentions either side of the May 22 event.

Between May 16 and 29, VICSES' WOW Day initiative and its role in the broader National Volunteer Week received a total of 1502 mentions on media platforms. This included:

- 577 radio mentions
- 775 TV mentions
- 81 print mentions,
- 69 online mentions
- Analysis pointed to an overall advertising value equivalency of \$774,018.

Women in Rescue 2024

On 16 March, VICSES held its annual Women in Rescue training day, with major media coverage achieved. Targeted media releases were distributed to regional outlets to ensure local pick-up. 7NEWS Melbourne and WIN News Shepparton covered the event for TV news with Chief Officer Tim Wiebusch speaking to the importance of the event and diversity within the service.

A media release was distributed to local media outlets per region, per event in advance of each event to aim for maximum local coverage. This was beneficial as it dramatically increased media reach during this time, with many regional online and print publications, attending various WIR events across the state.

Driver Reviver 2024

Prior to the Easter long weekend, VICSES also launched its annual Driver Reviver media campaign, highlighting our role in road crash rescue and reminding travellers and holiday makers to take frequent breaks on long

drives. The media launch was held at AAMI Park on Tuesday 26 March, with a reuniting focus. Andrew, a victim of road trauma was reunited at AAMI Park in Melbourne with the highly trained VICSES road crash rescue volunteers from the Kilmore Unit, thanking those who had played such an important role in saving his life. Messaging focused data relevant to VICSES volunteers attending 1,511 road rescues during the last financial year (2022/23).

Both metro TV outlets 10NEWS and 9NEWS Melbourne both aired prime coverage of the story in state bulletins reuniting VICSES Kilmore Unit volunteers with this victim of road trauma whom they had rescued. So far in 2024, VICSES Kilmore Unit volunteers have already attended eight fatal crashes in what has been a horror start to 2024.

A state-wide media release was also distributed to regional/local outlets, to meet publication deadlines prior to the launch. This helped to maximise local coverage on the local units participating in Driver Reviver, with over 30 Driver Reviver sites alongside Lions Club, Rotary and RSL members activating.

Media engagement 2023-24

| | Radio mentions | Online/ print mentions | TV mentions | Total advertising revenue value (\$millions) | Total website visits (ses.vic.gov.au) | Facebook total impressions | Twitter total impressions |
|--------------------|----------------|---------------------------|---------------|--|---------------------------------------|----------------------------|---------------------------|
| Jul-23 | 92 | 145 | 60 | 561,963 | 64,041 | 1,633,806 | 270,580 |
| Aug-23 | 167 | 175 | 224 | 686,402 | 58,166 | 753,421 | 95,337 |
| Sep-23 | 966 | 421 | 412 | 1,599,687 | 43,574 | 1,002,893 | 101,655 |
| Oct-23 | 2,578 | 1,769 | 2,083 | 4,216,750 | 50,545 | 2,574,442 | 558,087 |
| Nov-23 | 1,462 | 516 | 1,265 | 1,947,617 | 35,025 | 1,111,666 | 156,690 |
| Dec-23 | 2,793 | 567 | 730 | 2,340,077 | 39,074 | 1,524,120 | 301,027 |
| Jan-24 | 5,763 | 3,079 | 2,348 | 7,252,766 | 104,721 | 2,689,216 | 571,989 |
| Feb-24 | 2,620 | 1,194 | 1,431 | 6,199,575 | 52,815 | 1,687,565 | 155,210 |
| Mar-24 | 800 | 559 | 800 | 2,475,169 | 34,415 | 629,075 | 56,284 |
| Apr-24 | 1,279 | 1,023 | 1,333 | 2,321,478 | 34,729 | 500,525 | 64,819 |
| May-24 | 1,843 | 559 | 1,326 | 2,175,082 | 57,196 | 751,689 | 63,259 |
| Jun-24 | 605 | 404 | 459 | 1,470,813 | 31,602 | 478,936 | 47,242 |
| Total 23-24 | 20,968 | 10,411 | 12,471 | 33,247,379 | 605,903 | 15,337,354 | 2,442,179 |

Publications and content

The Community and Communications team produces a number of publications each year for internal and external audiences. These corporate communications engage our members and key stakeholders, demonstrating who we are and what we do.

Some of the key publications and content created 2023-2024 include:

Community Matters

Each quarter, a 32-page magazine is produced featuring content written by members of VICSES and edited by the Community and Communications team. This publication is then shared on our intranet, public website, and social media, with physical copies delivered to all VICSES unit and offices and other key stakeholders such as agency partners and local councils. Our latest edition was launched in September 2024.

The Bulletin

A digital newsletter sent via email to all volunteers and staff, featuring a welcome message from the CEO followed by important VICSES news and updates that are relevant to all volunteers. This includes upcoming campaigns and events, general news, operational updates, training, wellbeing, health and safety, finance, and more. A re-brand of the Bulletin is planned for August 2024.

Campaign and events digital toolkits

To support the extensive calendar of campaigns and events across the year as well as preparedness messaging, a range of digital toolkits have been developed to support our state channels and our volunteer units. This includes key messaging, social tiles, banners, posters, and more.

Video content

During 2023-24 a number of video productions were delivered to demonstrate the brand in a contemporary manner. These high-quality videos were used across social media and website, and showcased some business highlights, including:

- End of year media coverage show reel
- Women in Rescue
- Storm and flood campaigns for social media (see page 60)

Additionally, the team supported the wider business to ensure all VICSES publications and materials, whether intended for internal or external audiences, complied with the VICSES Design Style Guide and VICSES Writing Style Guide, ensuring a distinct and recognisable look and feel for the VICSES brand.

New VICSES Intranet

In 2023-24 the Community and Communications team led the development and delivery of a new intranet site on SharePoint for all VICSES members. Management of the VICSES intranet is allocated to the Community and Communications team.

The transition to SharePoint from our previous intranet platform was integral in improving the overall user-experience of our intranet for all members, including improved search functionality, refreshed and up-to-date content, a more contemporary look and feel, as well as other new custom features such as customisable quick-links, document library site, and more.

Some key milestones and deliverables as part of this project included:

- Consultation with volunteers and staff, including workshops, discussion forums, one-on-one meetings, online testing, and regular working group and project meetings.
- Review of over 16,000 documents (reduced to approx. 6,000 for migration to SharePoint).
- Full redevelopment of our intranet site architecture and navigation.
- Redesign of new homepage, pages templates, and overall site design.

- Development of approx. 360 new intranet pages on SharePoint.

This work was supported by an internal project team, working group, business unit project champions, and third-party vendor LiveTiles.

The new VICSES Intranet was launched to all members on 24 June 2024, and received positive feedback from members on the improved user-experience and design.

Community Resilience

Outcome 2 of our VICSES Strategic Plan 2023-27 outlines that we will aim to ‘connect better to communities, enhancing their preparedness for emergency weather events’. This is led by our overarching VICSES mission which includes partnering with communities to build community preparedness, and our shared organisational Vision of *Safer Communities – Together*.

This is achieved through targeted community preparedness programs, supported by evidence-based research, and directly engaging with the community. During 2023-24, this has been supported by the following key community resilience initiatives and campaigns:

Flood and storm awareness for community resilience

During the 2022 Victorian Floods, VICSES received a Treasury Advance to develop two new flood and storm community resilience advertising campaigns.

- **‘Are you storm ready’**: Provides Victorians living in rural and urban areas with action items on how to prepare their homes in the event of a storm.
- **‘If you don’t know, don’t go’**: Highlights the dangers of debris that is hidden under flooded roads.

A combination of videos, digital and print assets have been utilised as warnings to the community ahead of severe weather events. Both campaigns were launched in January 2024 on the VICSES website and social media platforms, and geo-targeted to maximise reach to communities potentially impacted by storms and floods.

School education for disaster awareness

Across the state, VICSES volunteers have been engaging with their local primary schools in a bid to educate students on the impacts of natural disasters. Through a suite of engaging videos and real-life testimonies, students learn how to prepare and respond to floods, storms, landslides, earthquakes, and tsunamis. Aligning with the Victorian education curriculum for disaster awareness, key takeaways from presentations include students learning how floods and storms develop, and the dangers of driving through floodwater.

Storm preparedness for culturally and linguistically diverse communities

Our response to increasing storm-related requests for assistance includes damage to housing and infrastructure. VICSES is committed to preparing communities for storms through various channels of community engagement. An effective method of reaching people from multicultural communities is through translated materials that are distributed via doorknocking and at community engagement events.

In 2023-24 VICSES engaged communication and translation services company Ethnolink to translate printed and digital materials for communities that are prone to being impacted by storms. Languages were translated into Arabic, Karen, Khmer, Simplified Chinese and Vietnamese. Through community consultation and research, these communities were identified as having low proficiency of English in the home. Translating assets in

various languages demonstrates VICSES' commitment to diversity and inclusion, and in turn promotes a more authentic and culturally sensitive interaction.

Community engagement activity reporting

In November 2023, a new process was launched to record and collect data of VICSES community engagement activities across the state. The introduction of the Community Engagement Activity Policy replaced the previous Authorised Activities process with the introduction of electronic forms to be completed before, during, and after the activity. The new process provides VICSES members with an opportunity to plan for upcoming events, a refined process to monitor potential risks and hazards, and a measurement of success of the event upon its completion. Since the launch of the community engagement activity process, more than 780 activities have been lodged using the new process.

Community engagement facilitator training

Over the last 12 months, there has been an increase in community engagement facilitation (CEF) training courses in our Eastern and Western regions, highlighting the important role community engagement plays when preparing for severe weather events. CEF training took place in Ballarat, Benalla, Bruthen, Emerald, Frankston, Glen Eira, Kilmore, Knox, Moe, Marong, and Sunbury. The aim of the CEF training is to provide members with the skills and knowledge needed to plan, conduct, and evaluate community engagement activities, and is aligned to the strategic direction and plans of VICSES at a state, regional and local level.

In total, there are 288 active CEFs. On completion of the CEF training, members can plan community engagement activities, identify target audiences based on demographic regions, and set measurable objectives for community engagement.

Driver Reviver community engagement vans on the road

Six new Driver Reviver Engagement Vans (DREVs) are now active across the state, made possible with grant funding from the federal Office for Road Safety. The DREVs primary purpose is to activate Driver Reviver Australia sites, while also functioning as a tool for community engagement. The DREVs are fully self-contained, including a generator for power, Wi-Fi, as well as TV screens and iPads to facilitate interactive emergency preparedness engagement. The DREVs are located at the Ballarat, Bendigo, and Geelong Offices, and Chiltern, Cranbourne, and Morwell Units.

Melbourne Royal Show

The Melbourne Royal Show opened its gates during the September school holidays in 2023. Each year, VICSES joins the festivities with an interactive and engaging activation site, showcasing our volunteers under the bright lights of the Melbourne Showgrounds. Featuring the Port Phillip Unit's search and rescue boat, children were provided with an opportunity to sit behind the steering wheel while their parents gained an insight into our flood and emergency response from our volunteers. In partnership with our Co-Principal Partner AAMI, our activation site was a standout, winning silver for 'Best Interactive site'.

Information Systems

The Information Systems (IS) directorate is accountable for providing technology, security, and information management services to the organisation.

VICSES is committed to delivering a full range of administration and compliance services to ensure that network, telecommunication, mobile devices, and computers are always available to our members, and to ensure information is managed properly and securely.

In the last financial year, considering the continued austere financial climate, the IS directorate has paid particular attention to how we can optimise existing technologies now and into the future. This includes aligning our investment roadmap to the EMV's IT Services Enabling Framework and Roadmap.

Along with regular updates of key systems and devices through our annual maintenance and security plan, there have been additional key projects and initiatives which have supported our sound technology investments. This includes:

- **Leveraging our existing Microsoft platform:** The IS team has commenced work including project pilots to utilise the Microsoft platform further, for increased security and unified communications. This will see the decommissioning of systems no longer fit for purpose such as our traditional telephone system (which will move to a unified communications on Microsoft Teams) and strengthen our data resilience and (cyber) security maturity.
- **New VICSES Intranet:** Providing technical support for the transition and implementation of our new VICSES Intranet platform on SharePoint.
- **Public website:** Supporting the platform upgrade of our public-facing website.
- **LogBookMe:** Assisting with the implementation of our first electronic vehicle log and booking system.
- **Training Portal:** Supporting the upgrade of our online learning management system, the Training Portal.

The Service Desk

The IS Service Desk prioritises customer service and system performance for all members.

In 2022-23 we reported eight significant business disruptions, which resulted in the assessment and strengthening of our root cause analysis and remediation processes. This includes a register of events and actions, which has seen the number of avoidable disruptions in 2023-24 reduce to five.

In the last 12 months the Service Desk has received 10,983 service requests from our volunteers and staff, which is a slight increase from the previous year (10,459). An analysis will be undertaken in 2024-25 to determine any areas of improvement regarding this important service.

Since the implementation of our new Operating Model in 2022, we have seen an increase in visits by the IS team to VICSES locations including our volunteer units, averaging four per month.

Regarding fiscal support, the IS team continues to deliver user support and services at no cost to our volunteer membership. This includes continued engagement with the Victorian Government Purchasing Board (VGPB) State Purchase Contract owners, to provide our volunteers with access to these contracts to leverage from our Victorian Government buying power to improve our budget constraints.

Information Security

The IS directorate continues to mature its information security footprint, particularly regarding digital and cyber resilience.

Outside of key activities performed in the last financial year, a roadmap to prioritise security activities based on our maturity rating will deliver further improvements in our security. The bulk of these initiatives will be completed by optimising existing cost-effective technologies.

Our member awareness regarding security issues, notably email risks, has resulted in almost 1,300 reported security incidents. There were no significant cyber or other security breaches reported in 2023-24.

The protection of our information through our backup regime has also been strengthened, implementing immutable backups and revised retention policies, resulting in the reduced risk of successful kidnapping or corruption of our information.

Security partnerships

We have developed closer partnerships with the Department of Government Services, our Victorian Government cyber security agency, by participating in the review of the Cyber Incident Management Plan and the State Emergency Management Cybersecurity Sub-Plan.

Shared Drives migration

In 2023-24 prioritisation was given to move away from the use of shared drives into more secure applications, such as our electronic records management system Content Manager and as part of SharePoint.

This included significant work reviewing hundreds of thousands of folders and sub-folders for migration to Content Manager or SharePoint.

The final migration of documents is expected to be completed in the second half of 2024.

Freedom of Information

In the last 12 months we have experienced a significant increase in the number of Freedom of Information requests via the public. In line with the strengthening of the Office of the Victorian Information Commissioner monitoring of professional standards, we have revised our processes to ensure our obligations are being met.

Procurement

Supported by our Standing Directions and the Victorian Government Purchasing Board (VGPB), the procurement maturity of VICSES continues to strengthen. We have also developed stronger internal partnerships with our finance and planning teams. Our centralised governance process is now directly involved in assisting the review of existing contracts as they are renewed, ensuring procurement is in line with VGPB requirements. This year we also launched an education program that will be rolled out over the next 12 months, targeted to the people who are responsible for procurement and contract management.

Social procurement

With the assistance of the Victorian Government Social Procurement Assurance team, VICSES has updated its social procurement plan. VICSES will focus on three key social procurement objectives:

- Opportunities for Victorian Aboriginal People
- Women's Equality and Safety

- Sustainable Victoria Regions

VICSES recently undertook a project to establish updated physical security systems for some of our volunteer units by using local installers where possible, meeting the objective of *Sustainable Victoria Regions*. This year VICSES also released a tender that incorporated the objective of *Opportunities for Victorian Aboriginal People* as part of the tender evaluation criteria.

Glossary

| | |
|----------------------------|---|
| Assist agency | VICSES may be asked by a control agency to support the response to an emergency by providing essential services, personnel (volunteers or staff), or material that may contribute to the management of the emergency. |
| AFAC | Australasian Fire and Emergency Service Authorities Council |
| AMAF | Asset Management Assessment Framework |
| AusCERT | National not-for-profit Cyber Emergency Response Team |
| BNHCRC | Bushfire and Natural Hazard Cooperative Research Centre |
| Board | Victoria State Emergency Service Authority Board |
| BOM | Bureau of Meteorology |
| CEO | Chief Executive Officer |
| CERA | Community Emergency Risk Assessments |
| CFA | Country Fire Authority |
| COO | Chief Officer Operations |
| CSBA | Community Safety Building Authority |
| Control agency | A control agency is the primary agency responsible for responding to a specified type of emergency. VICSES is the control agency for flood, storm, tsunami, earthquake, and landslide emergencies. |
| DCP | Divisional Control Point |
| Declared operations | Declared operations are significant events requiring the allocation of resources and personnel for sustained periods to support a response in either a control or support capacity. They are declared by the VICSES Chief Officer Operations. |
| DEECA | Department of Energy, Environment and Climate Action |
| DHHS | Department of Health and Human Services |
| DJCS | Department of Justice and Community Safety |
| DPC | Department of Premier and Cabinet |
| EMV | Emergency Management Victoria |
| ESRF | Emergency Services Refurbishment Fund |
| FOI | Freedom of Information |
| FFMV | Forest Fire Management Victoria |
| FRV | Fire Rescue Victoria |
| ICC | Incident Control Centre |
| ICP | Incident Control Point |
| IEM | Introduction to Emergency Management |
| IMT | Incident Management Team |
| Incident | An incident is when a VICSES operational member or crew take an action in response to one or more RFAs (relating to an emergency at a unique location) |
| ISMF | Information Security Management Framework |
| ISMS | Information Security Management System |
| IS | Information Services |
| JSP | Job Safety Planning |
| LBSWR | Land based swift water rescue |

| | |
|-------------------|--|
| LHQ | Local headquarters |
| MAV | Municipal Association of Victoria |
| MEMP | Municipal Emergency Management Plan |
| MOU | Memorandum of Understanding |
| MP | Member of parliament |
| OVIC | Office of the Victorian Information Commissioner |
| PCG | Project Control Group |
| PPC&E | Personal protective clothing and equipment |
| PPRT | Pandemic Preparedness & Response Team |
| PROV | Public Records Office of Victoria |
| RAIR | Road, aircraft, industrial and rail |
| RCR | Road crash rescue |
| Rescue RAI | Rail, aircraft, industrial |
| RFA | Request for assistance |
| RTO | Registered Training Office |
| SOI | Safe Operating Instructions |
| SOP | Standard Operating Procedure |
| SRC | State Response Controller |
| SWP | Safe Work Procedures |
| TAC | Transport Accident Commission |
| TLE | Tsunami, landslide, and earthquake |
| VESEP | Volunteer Emergency Services Equipment Program |
| VGPB | Victorian Government Purchasing Board |
| VHO | Victoria State Emergency Service Victorian Head Office |
| VICSES | Victoria State Emergency Service |
| VMIA | Victorian Managed Insurance Authority |
| VPDSS | Victorian Protective Data Security Standards |
| VUS | Volunteer Unit Subsidy |
| WADO | Warnings and Advice Duty Officer |
| WHS | Wellbeing, Health and Safety |

VICSES financial statements for the year ended 30 June 2024

How this report is structured

The Victoria State Emergency Service Authority (Authority) has presented its audited general purpose financial statements for the financial year ended 30 June 2022 in the following structure to provide users with the information about the Authority's stewardship of resources entrusted to it.

- Declaration in the Financial Statements
- Independent Auditor's Report
- Financial statements
- Comprehensive operating statement
- Balance sheet
- Cash flow statement
- Statement of changes in equity

Notes to the financial statements

1. About this report

The basis on which the financial statements have been prepared and compliance with reporting regulations.

2. Funding delivery of our services

Income and revenue recognised from taxes, grants, sales of goods and services and other sources

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

3. The cost of delivering services

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

4. Key assets available to support output delivery

- 4.1 Property, plant, and equipment
- 4.2 Investments and other financial assets

5. Other assets and liabilities

- 5.1 Receivables
- 5.2 Payables
- 5.3 Other non-financial assets

6. How we financed our operations

- 6.1 Borrowings
- 6.2 Leases
- 6.3 Cash flow information and balances
- 6.4 Commitments for expenditure

7. Risks, contingencies, and valuation judgements

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

8. Other disclosures

- 8.1 Ex-gratia expenses
- 8.2 Other economic flows included in net result
- 8.3 Reserves
- 8.4 Responsible persons
- 8.5 Remuneration of executives
- 8.6 Related parties
- 8.7 Remuneration of auditors
- 8.8 Subsequent events
- 8.9 Other accounting policies
- 8.10 Australian Accounting Standards issued that are not yet effective
- 8.11 Glossary of technical terms
- 8.12 Style conventions

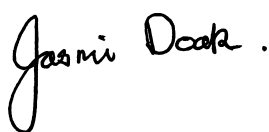
Declaration in the Financial Statements

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

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

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

We authorise the attached financial statements for issue on 26 September 2024.



Jasmine Doak
Chairperson
Victoria State Emergency Service Authority

Melbourne
26 September 2024



Greg Leach
Chief Executive Officer
Victoria State Emergency Service Authority

Melbourne
26 September 2024



Xuen (Sean) Low
Acting Chief Financial Officer
Victoria State Emergency Service Authority

Melbourne
26 September 2024

Independent Auditor's Report

To the Board of the Victoria State Emergency Service Authority

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

Auditor's responsibilities for the audit of the financial report

As required by the *Audit Act 1994*, my responsibility is to express an opinion on the financial report based on the audit. My objectives for the audit are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes my opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with the Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

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

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

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

MELBOURNE
2 October 2024



Timothy Maxfield
as delegate for the Auditor-General of Victoria

Comprehensive operating statement ^(a)

For the financial year ended 30 June 2024

(\$ thousand)

| | Notes | 2024 | 2023 |
|--|-------|-----------------|------------------|
| Continuing operations | | | |
| Revenue and income from transactions | | | |
| Grants | 2.2.1 | 92,743 | 115,443 |
| Fair value of assets received free of charge | 2.2.2 | 3 | 1,227 |
| Other income | 2.2.3 | 4,201 | 2,513 |
| Total revenue and income from transactions | | 96,947 | 119,183 |
| Expenses from transactions | | | |
| Employee benefit expenses | 3.1.1 | (42,380) | (38,356) |
| Depreciation | 4.1.2 | (12,981) | (13,148) |
| Interest expense | 6.1 | (317) | (990) |
| Other operating expenses | 3.2 | (38,300) | (55,699) |
| Total expenses from transactions | | (93,978) | (108,193) |
| Net result from transactions (net operating balance) | | 2,969 | 10,990 |
| Other economic flows included in net result | | | |
| Net gain/(loss) on non-financial assets ^(b) | | 1,467 | 270 |
| Other gain/(loss) from other economic flows | | - | - |
| Total other economic flows included in net result | | 1,467 | 270 |
| Net result | | 4,436 | 11,260 |
| Other economic flows – other comprehensive income: | | | |
| Items that will not be reclassified to net result | | | |
| Changes in physical asset revaluation surplus | 8.3 | - | 6,962 |
| Total other economic flows – other comprehensive income | | - | 6,962 |
| Comprehensive result | | 4,436 | 18,222 |

The accompanying notes form part of these financial statements.

Notes:

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

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

Balance sheet (a)

As at 30 June 2024

(\$ thousand)

| | Notes | 2024 | 2023 |
|--|-------|----------------|----------------|
| Assets | | | |
| Financial assets | | | |
| Cash and deposits | 6.3 | 82,781 | 92,425 |
| Receivables | 5.1 | 14,899 | 3,685 |
| Investments and other financial assets | 4.2 | 9,038 | 8,952 |
| Total financial assets | | 106,718 | 105,062 |
| Non-financial assets | | | |
| Property, plant, and equipment | 4.1 | 213,163 | 168,455 |
| Other non-financial assets | 5.3 | 25,368 | 55,729 |
| Total non-financial assets | | 238,531 | 224,184 |
| Total assets | | 345,249 | 329,246 |
| Liabilities | | | |
| Payables | 5.2 | 8,128 | 7,503 |
| Contract liabilities | 5.2.1 | 3,785 | 4,953 |
| Borrowings | 6.1 | 15,576 | 10,936 |
| Employee related provision | 3.1.2 | 9,111 | 8,961 |
| Total liabilities | | 36,600 | 32,353 |
| Net assets | | 308,649 | 296,893 |
| Equity | | | |
| Accumulated surplus / (deficit) | | 106,160 | 101,724 |
| Physical asset revaluation reserve surplus | 8.3 | 21,420 | 21,420 |
| Contributed capital | | 181,069 | 173,749 |
| Net worth | | 308,649 | 296,893 |

The accompanying notes form part of these financial statements.

Note:

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

Cash flow statement ^(a)

For the financial year ended 30 June 2024

(\$ thousand)

| | Notes | 2024 | 2023 |
|---|-------|-----------------|-----------------|
| Cash Flows from operating activities | | | |
| Receipts | | | |
| Receipts from government | | 68,205 | 109,083 |
| Receipts from other entities | | 3,987 | 6,169 |
| Goods and Services Tax recovered from the ATO ^(b) | | 4,077 | 6,441 |
| Interest received | | 3,061 | 1,459 |
| Other receipts | | 7,043 | 4,767 |
| Total receipts | | 86,373 | 127,919 |
| Payments | | | |
| Payments to suppliers and employees | | (78,876) | (97,859) |
| Interest and other costs of finance paid | | (317) | (1,006) |
| Total payments | | (79,193) | (98,865) |
| Net cash flow from / (used in) operating activities | 6.3.1 | 7,180 | 29,054 |
| Cash flows from investing activities | | | |
| Payments for investments | | (9,038) | (8,952) |
| Proceeds from sale of investments | | 8,952 | 7,391 |
| Purchases for non-financial assets | | (18,946) | (10,554) |
| Proceeds from disposal of non-financial assets | | 1,726 | 197 |
| Net cash flows from/(used in) investing activities | | (17,306) | (11,918) |
| Cash flows from financing activities | | | |
| Owner contributions by State Government | | 3,965 | 9,216 |
| Repayment of borrowings and principal portion of lease liabilities ^(c) | | (3,483) | (1,358) |
| Net cash flows from/(used in) financing activities | | 482 | 7,858 |
| Net increase / (decrease) in cash and cash equivalents | | (9,644) | 24,994 |
| Cash and cash equivalents at the beginning of the financial year | | 92,425 | 67,431 |
| Cash and cash equivalents at the end of the financial year | 6.3 | 82,781 | 92,425 |

The accompanying notes form part of these financial statements.

Notes:

- (a) This format is aligned to AASB 1049 Whole of Government and General Government Sector Financial Reporting.
- (b) GST recovered from the Australian Taxation Office is presented on a net basis.
- (c) The Authority has recognised cash payments for the principal portion of lease payments as financing activities; cash payments for the interest portion as operating activities consistent with the presentation of interest payments and short-term lease payments for leases and low-value assets as operating activities.

Statement of changes in equity ^(a)

For the financial year ended 30 June 2024

(\$ thousand)

| | <i>Physical asset revaluation reserve surplus</i> | <i>Accumulated surplus</i> | <i>Contributions by owner</i> | <i>Total</i> |
|--------------------------------|---|--------------------------------|-----------------------------------|----------------|
| Balance at 1 July 2022 | 14,458 | 90,464 | 160,571 | 265,493 |
| Net result for the year | - | 11,260 | - | 11,260 |
| Other comprehensive income | 6,962 | - | - | 6,962 |
| Capital appropriations | - | - | 13,178 | 13,178 |
| Balance at 30 June 2023 | 21,420 | 101,724 | 173,749 | 296,893 |
| Net result for the year | - | 4,436 | - | 4,436 |
| Capital appropriations | - | - | 7,320 | 7,320 |
| Balance at 30 June 2024 | 21,420 | 106,160 | 181,069 | 308,649 |

The accompanying notes form part of these financial statement.

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

1. About this report

The Victoria State Emergency Service Authority (the Authority) is established pursuant to an order made by the Premier under the Victoria State Emergency Service Act 2005 (Vic).

Its principal address is:

Victoria State Emergency Service Authority
168 Sturt Street
Southbank VIC 3006

A description of the nature of its operations and its principal activities is included in Part One (About the Victorian State Emergency Service) and Part Two (Our work), which does not form part of these financial statements.

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 on a different basis.

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 the Authority.

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

Revisions to accounting estimates are recognised in the period in which the estimate is revised and also in future periods that are affected by the revision. Judgements and assumptions made by management in applying AAS that have material effects on the financial statements and estimates are disclosed in the notes under the heading: 'Material judgement or estimates'.

These financial statements cover the Victoria State Emergency Service Authority as an individual reporting entity and include all the controlled activities of the Authority, including VICSES volunteer units. The financial statements include cash balances, investments, and property, plant, and equipment of individual VICSES volunteer units.

Where control of an entity is obtained during the financial period, its results are included in the comprehensive operating statement from the date on which control commenced. Where control ceases during a financial period, the entity's results are included for that part of the period in which control existed. Where entities adopt dissimilar accounting policies and their effect is considered material, adjustments are made to ensure consistent policies are adopted in these financial statements.

All amounts in the financial statements (including the notes) have been rounded to the nearest \$1 000 unless otherwise stated.

Consolidation of VICSES volunteer units

The financial statements incorporate financial transactions of the 143 operational VICSES volunteer units on a cash basis. Management have not recognised any accruals on the basis that it is not material to the financial report.

The volunteer unit financial transactions incorporated by VICSES include:

- Cash and investment balances.
- Net movement in cash balances between financial years as either revenue or an expense.

Transactions between the volunteer units and the Authority are eliminated.

All VICSES volunteer unit property, plant, and equipment over \$5,000 are purchased by the Authority and recorded in the accounts of the Authority. Volunteer units do not record these items separately.

Revenue and expenditure balances of the Authority have not been grossed up to incorporate volunteer unit transaction with third parties.

Compliance information

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

Where appropriate, those 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.

2. Funding Delivery of our Services

Introduction

The Victoria State Emergency Service Authority's (the Authority) overall objective objectives are to provide emergency management, planning, auditing of municipal management plans, emergency response to floods, earthquakes, tsunami, storms and landslides, rescue services and support to other emergency agencies, and to assist with rescue operations on land and water.

To enable the Authority to fulfil its objectives, it receives income (predominantly parliamentary grants). The grants are received by the Authority from the Department of Justice and Community Safety. The Authority also receives gifts, donations, project grants and sponsorship.

Material judgement: Grants revenue

The Department has made the judgement that amounts received in relation to Volunteer Emergency Service Equipment Program (VESEP) should be recognised under AASB 15 on the basis that the contract is legally enforceable and contain sufficiently specific performance obligations. The specific nature of the performance obligation should allow the organisation to easily measure progress against these obligations and recognise revenue over time accordingly.

Structure

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

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

(\$ thousand)

| | Notes | 2024 | 2023 |
|--|-------|---------------|----------------|
| Grants | 2.2.1 | 92,743 | 115,443 |
| Fair value of assets and services received free of charge or for nominal consideration | 2.2.2 | 3 | 1,227 |
| Other income | 2.2.3 | 4,201 | 2,513 |
| Total revenue and income from transactions | | 96,947 | 119,183 |

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

2.2 Income from transactions

2.2.1 Grants

(\$ thousand)

| | 2024 | 2023 |
|---|---------------|----------------|
| Department of Justice and Community Safety | | |
| - Operating grant income | 75,180 | 74,368 |
| - Volunteer Emergency Service Equipment Program (VESEP) | 2,641 | 2,469 |
| - Valuing Volunteer Program (VVP) | 280 | 280 |
| - Other | 98 | 318 |
| - Major Incident Funding | 4,309 | 21,497 |
| - Fleet Rectification | 2,883 | 10,052 |
| - Special Appropriation Volunteer WorkCover | 556 | 448 |
| Other State Government Departments & Authorities | | |
| - Department of Transport | 840 | - |
| - Melbourne Water | 531 | 639 |
| - Transport Accident Commission | 5,366 | 4,977 |
| - Emergency Services Telecommunications Authority (ESTA) | - | 197 |
| Other | 59 | 198 |
| Total grants | 92,743 | 115,443 |

(\$ thousand)

| | 2024 | 2023 |
|--|---------------|----------------|
| Income recognised under AASB 1058 | | |
| General purpose | 90,043 | 112,776 |
| Specific purpose grants for on-passing | 59 | 198 |
| Revenue recognised under AASB 15 | | |
| Specific purpose grants | 2,641 | 2,469 |
| Total grants | 92,743 | 115,443 |

Performance obligations and revenue recognition policies

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

Customers obtain control of the supplies and consumables at a point in time when the goods are delivered to and have been accepted at their premises.

Revenue from the sale of goods are recognised when the goods are delivered and have been accepted by the customer at their premises.

Revenue from the rendering of services is recognised at a point in time when the performance obligation is satisfied when the service is completed; and over time when the customer simultaneously receives and consumes the services as it is provided.

Consideration received in advance of recognising the associated revenue from the customer is recorded as a contract liability (Note 5.2.1). Where the performance obligations is satisfied but not yet billed, a contract asset is recorded.

The authority has determined that all grant income is recognised as income of not-for-profit entities in accordance with AASB 1058, except for grants that are enforceable and with sufficiently specific performance obligations and accounted for as revenue from contracts with customers in accordance with AASB 15 *Revenue from Contract with Customers*.

Grants recognised under AASB 1058

The Authority has determined that the grant income included in the table above 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, is recognised when the Authority has an unconditional right to receive cash which usually coincides with receipt of cash. On initial recognition of the asset, the Authority recognises any related contributions by owners, increases in liabilities, decreases in assets, and revenue ('related amounts') in accordance with other Australian Accounting Standards. Related amounts may take the form of:

- contributions by owners, in accordance with AASB 1004
- revenue or a contract liability arising from a contract with a customer, in accordance with AASB 15
- a lease liability in accordance with AASB 16
- a financial instrument, in accordance with AASB 9
- a provision, in accordance with AASB 137.

Income received for specific purpose grants for on-passing is recognised simultaneously as the funds are immediately on-passed to the relevant recipient entities on behalf of the Commonwealth Government.

Income from grants to construct the Authority's asset is recognised progressively as the asset is constructed. This aligns with the Authority's obligation to construct the asset. The progressive percentage costs incurred is used to recognise income because this most closely reflects the construction progress as costs are incurred as the works are done.

Grants recognised under AASB 15

Income from grants that are enforceable and with sufficiently specific performance obligations are accounted for as revenue from contracts with customers under AASB 15. These grants relate to the provision of services. Revenue is recognised when the Authority satisfies the performance obligation by providing the relevant services to the relevant unit or agency. This is recognised based on the consideration specified in the funding agreement and to the extent that it is highly probable a significant reversal of the revenue will not occur. The funding payments are normally received in advance or shortly after the relevant obligation is satisfied.

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

(\$ thousand)

| | 2024 | 2023 |
|---|----------|--------------|
| Assets | | |
| Land and buildings at fair value | 3 | 1,227 |
| Total fair value of assets and services received free of charge or for nominal consideration | 3 | 1,227 |

Contributions of resources provided free of charge or for nominal consideration are 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.

The exception to this would be when the resource is received from another government department (or agency) as a consequence of a restructuring of administrative arrangements, in which case such a transfer will be recognised at its carrying value in the transferring department or agency as a capital contribution transfer.

2.2.3 Other income

(\$ thousand)

| | 2024 | 2023 |
|---------------------------|--------------|--------------|
| Sponsorship | 500 | 440 |
| Donations | 379 | 92 |
| Interest income | 3,128 | 1,622 |
| Other income | 194 | 359 |
| Total other income | 4,201 | 2,513 |

Sponsorship income is recognised when the Authority is entitled to the economic benefit from the sponsorship.

Donations and other income included in the table above are transaction that the authority has determined to be classified as revenue from contracts with customers in accordance with AASB 1058.

Interest income includes interest received on bank term deposits and other investments and the unwinding over time of the discount on financial assets. Interest income is recognised using the effective interest method which allocates the interest over the relevant period.

3. The Cost of Delivering Services

Introduction

This section provides an account of the expenses incurred by the Victoria State Emergency Service Authority (the Authority) 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

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

3.1 Expenses incurred in delivery of services

(\$ thousand)

| | Notes | 2024 | 2023 |
|--|-------|---------------|---------------|
| Employee benefit expenses | 3.1.1 | 42,380 | 38,356 |
| Other operating expenses | 3.2 | 38,300 | 55,699 |
| Total expenses incurred in delivery of services | | 80,680 | 94,055 |

3.1.1 Employee benefits in the comprehensive operating statement

(\$ thousand)

| | Notes | 2024 | 2023 |
|---|-------|---------------|---------------|
| Defined contribution superannuation expense | | 1,219 | 854 |
| Defined benefit superannuation expense | | 37 | 42 |
| Other superannuation expense | | 2,131 | 1,980 |
| Termination benefits | | 71 | 68 |
| Salaries and wages, annual leave and long service leave | | 38,922 | 35,412 |
| Total employee expenses | | 42,380 | 38,356 |

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

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

Termination benefits are payable when employment is terminated before normal retirement date, or when an employee accepts an offer of benefits in exchange for the termination of employment. Termination benefits are recognised when the Authority is demonstrably committed to terminating the employment of current employees according to a detailed formal plan without possibility of withdrawal or providing termination benefits as a result of an offer made to encourage voluntary redundancy. Benefits falling due more than 12 months after the end of the reporting period are discounted to present value.

3.1.2 Employee benefits in the balance sheet

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

(\$ thousand)

| | Notes | 2024 | 2023 |
|---|-------|--------------|--------------|
| Current provisions: | | | |
| Annual Leave ⁽ⁱ⁾ | | | |
| Unconditional and expected to be settled within 12 months | | 2,947 | 2,858 |
| Unconditional and expected to be settled after 12 months | | 188 | 227 |
| Long Service Leave | | | |
| Unconditional and expected to be settled within 12 months | | 552 | 609 |
| Unconditional and expected to be settled after 12 months | | 3,136 | 3,037 |
| Provisions related to employee benefit on-costs | | | |
| Unconditional and expected to be settled within 12 months | | 1,023 | 981 |
| Unconditional and expected to be settled after 12 months | | 678 | 645 |
| Total current provisions for employee benefits | | 8,524 | 8,357 |
| Non-Current Provisions | | | |
| Employee benefits ⁽ⁱⁱ⁾ | | 491 | 512 |
| On-costs | | 96 | 92 |
| Total non-current provisions for employee benefits | | 587 | 604 |
| Total provisions for employee benefits | | 9,111 | 8,961 |

Notes:

(i) Annual leave includes annual leave and time-in-lieu entitlements.

(ii) Provision for employee benefits consist of amounts for annual leave, time-in-lieu, long service leave and enterprise bargaining agreement accrued by employees. On-costs such as payroll tax and workers' compensation insurance are recognised as a separate provision.

Reconciliation of movement in on-cost provision

(\$ thousand)

| | Notes | 2024 | 2023 |
|---|-------|--------------|--------------|
| Opening balance | | 1,718 | 1,437 |
| Additional provisions recognised | | (612) | 718 |
| Reductions arising from payments/sacrifices of future economic benefits | | 691 | (437) |
| Closing balance | | 1,797 | 1,718 |
| Current | | 1,701 | 1,626 |
| Non-current | | 96 | 92 |
| Total movement in provisions | | 1,797 | 1,718 |

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

The liability for salaries and wages are recognised in the balance sheet at remuneration rates which are current at the reporting date. As the Authority expects the liabilities to be wholly settled within 12 months of reporting date, they are measured at undiscounted amounts.

The annual leave and time-in-lieu liabilities are classified as a current liabilities and measured at the undiscounted amount expected to be paid, as the Authority does not have an unconditional right to defer settlement of the liability for at least 12 months after the end of the reporting period.

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 Statement of Comprehensive Income as it is taken.

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

Unconditional LSL is disclosed as a current liability, even where the Authority 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 either:

- undiscounted value – if the Authority expects to wholly settle within 12 months
- present value – if the Authority 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 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.

3.1.3 Superannuation contributions

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

As noted before, the defined benefit liability is recognised in the Authority as an administered liability. However, superannuation contributions paid or payable for the reporting period are included as part of employee expenses in the comprehensive operating statement of the Authority.

(\$ thousand)

| | Paid contribution for the year | | Contribution outstanding at year end ^(b) | |
|--|--------------------------------|--------------|---|-----------|
| | 2024 | 2023 | 2024 | 2023 |
| Defined benefit plans | | | | |
| State Superannuation Fund - Revised and New ^(a) | 36 | 42 | (1) | - |
| Defined Contribution plans | | | | |
| VicSuper | 1,172 | 858 | (47) | 4 |
| Other | 2,049 | 1,990 | (82) | 10 |
| Total | 3,257 | 2,890 | (130) | 14 |

Note:

(a) The basis for determining the level of contributions is determined by the various actuaries of the defined benefit superannuation plans.

(b) All outstanding contributions at year end relate to unpaid superannuation contributions.

3.2 Other operating expenses

(\$ thousand)

| | Notes | 2024 | 2023 |
|--|-------|---------------|---------------|
| Supplies and services | | | |
| Contractors and professional services | | 7,764 | 7,454 |
| Building service and professional maintenance | | 2,197 | 3,262 |
| Travel and associated costs | | 1,043 | 5,257 |
| Printing, stationery and other office expenses | | 690 | 1,215 |
| Postage and communication expenses | | 9,286 | 8,930 |
| Vehicle expenses | | 4,442 | 5,212 |
| Technology services costs | | 4,352 | 3,403 |
| Protective clothing | | 1,587 | 980 |
| Emergency rescue equipment | | 3,076 | 14,973 |
| Training (Volunteers and Staff) | | 1,825 | 1,997 |
| Other | | 461 | 1,456 |
| Short term leases | | 443 | 294 |
| Net result of VICSES volunteer units | | 1,134 | 1,266 |
| Total other operating expenses | | 38,300 | 55,699 |

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

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

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

- Short-term leases – leases with a term 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 occur.

Net result of VICSES volunteer units is calculated by determining the movement in cash balances and eliminating transactions between the Authority and volunteer units (refer to Note 1).

4. Key Assets Available to Support Output Delivery

Introduction

The Victoria State Emergency Service Authority (the Authority) controls property, plant and equipment and other investments that are utilised in fulfilling its objectives and conducting its activities. They represent the resources that have been entrusted to the Authority to be utilised for delivery of those outputs.

Structure

- 4.1 Property, plant and equipment
- 4.2 Investments and other financial assets

4.1 Property, plant and equipment (a)

(\$ thousand)

| | Gross carrying amount | | Accumulated depreciation | | Net carrying amount | |
|--|-----------------------|----------------|--------------------------|-----------------|---------------------|----------------|
| | 2024 | 2023 | 2024 | 2023 | 2024 | 2023 |
| Crown land at fair value | 33,886 | 23,518 | - | - | 33,886 | 23,518 |
| Buildings and leasehold improvements at fair value | 80,810 | 63,964 | (16,439) | (13,601) | 64,371 | 50,363 |
| Plant, equipment & vehicles at fair value | 77,618 | 70,704 | (36,308) | (30,805) | 41,310 | 39,899 |
| Assets under construction at cost | 73,596 | 54,678 | - | - | 73,596 | 54,678 |
| Net carrying amount | 265,910 | 212,864 | (52,747) | (44,406) | 213,163 | 168,458 |

Note:

(a) Property, plant, and equipment are classified primarily by the 'purpose' for which the assets are used, according to one of six purpose groups based upon government purpose classifications. All assets in a purpose group are further sub-categorised according to the asset's 'nature' (e.g. buildings, plant), with each sub-category being classified as a separate class of asset for financial reporting purposes.

The following tables are subsets of buildings, and plant and equipment by right-of-use assets and service concession 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 | 16,673 | 12,124 | - | 4,672 | - | 3,838 | 12,001 | 8,285 |
| Plant, equipment and vehicles at fair value | 4,855 | 2,947 | - | 2,564 | - | 1,283 | 2,291 | 1,665 |
| Net carrying amount | 21,528 | 15,071 | - | 7,236 | - | 5,121 | 14,292 | 9,950 |

(\$ thousand)

| | Buildings at fair value | Plant, equipment and vehicles at fair value |
|---------------------------------------|-------------------------|---|
| Opening balance - 1 July 2023 | 8,285 | 1,663 |
| Additions | 5,596 | 2,231 |
| Disposals | - | - |
| Depreciation | (1,881) | (1,605) |
| Closing balance - 30 June 2024 | 12,000 | 2,289 |
| Opening balance - 1 July 2022 | 7,231 | 1,035 |
| Additions | 2,903 | 1,787 |
| Disposals | - | (1) |
| Depreciation | (1,849) | (1,158) |
| Closing balance - 30 June 2023 | 8,285 | 1,663 |

Initial recognition: Items of property, plant and equipment, are measured initially at cost and subsequently revalued at fair value less accumulated depreciation and impairment. Where an asset is acquired for no or nominal cost, the cost is its fair value at the date of acquisition. Assets transferred as part of a machinery of government change are 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 is capitalised and depreciated over the shorter of the remaining term of the lease or their estimated useful lives.

Subsequent measurement: Property, plant and equipment (PPE) as well as right-of-use assets under leases are subsequently measured at fair value less accumulated depreciation and impairment. Fair value is determined with regard to the asset's highest and best use (considering legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset) and is summarised below by asset category. In addition, for right-of-use assets, the net present value of the remaining lease payments is often the appropriate proxy for fair value of relevant right-of-use assets.

During 2021, the Authority undertook an independent revaluation of its property, plant and equipment in line with the five-year revaluation cycle based on the assets' Classification of the Functions of Government classification. Independent valuers are used to conduct the scheduled revaluation.

During 2023, the Authority conducted a revaluation of its motor vehicle, and plant and equipment in collaboration with the Fleet department of the Authority regarding replacement costs, considering factors such as market conditions and technology advancements. As a result of the fair value assessment, the carrying amounts of motor vehicle and plant and equipment were adjusted to their respective fair values less accumulated depreciation in alignment with the Authority asset policies.

Non-specialised land is 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 buildings: For the Authority's specialised buildings the current replacement cost method is used and adjusted for the associated depreciations.

Leasehold improvements are valued using the current replacement cost method. This cost generally represents the replacement cost of the asset after applying depreciation rates on a useful life basis.

Vehicles are valued using the current replacement cost method. The Authority 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 the Authority who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

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 7.3.2 for additional information on fair value determination of property, plant and equipment.

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

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

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

Right-of-use asset – Subsequent measurement

The Authority depreciates the right-of-use assets on a straight-line basis from the lease commencement date to the earlier of the end of the useful life of the right-of-use asset or the end of the lease term. The right-of-use assets are also subject to revaluation.

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

Leasehold improvements are valued using the current replacement cost method. This cost generally represents the replacement cost of the asset after applying depreciation rates on a useful life basis.

Impairment of property, plant and equipment

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

4.1.2 Depreciation and amortisation

Charge for the period (\$ thousand)

| | 2024 | 2023 |
|--|-----------------|-----------------|
| Buildings and leasehold improvements | (3,885) | (3,385) |
| Plant, equipment and vehicles | (7,492) | (8,606) |
| Leased vehicles | (1,605) | (1,157) |
| Total depreciation and amortisation | (12,981) | (13,148) |

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

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

| Asset | (years) Useful life |
|---|------------------------|
| Buildings (excluding the right-of-use assets) | 3 - 50 years |
| Leasehold improvements | 2 - 40 years |
| Plant, equipment and vehicles | 3 - 15 years |
| Leasehold buildings | 3 - 10 years |

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 the Authority obtains ownership of the underlying leased asset or if the cost of the right-of-use asset reflects that the Authority will exercise a purchase option, the Authority depreciates the right-of-use asset over its useful life.

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

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

4.1.3 Reconciliation of movements in carrying amount of property, plant and equipment ^(a)

(\$ thousand)

| | <i>Land at fair value</i> | | <i>Buildings and leasehold improvements at fair value</i> | | <i>Plant, equipment & vehicles at fair value</i> | | <i>Assets under construction</i> | | <i>Total</i> | |
|--|---------------------------|---------------|---|---------------|--|---------------|----------------------------------|---------------|----------------|----------------|
| | <i>2024</i> | <i>2023</i> | <i>2024</i> | <i>2023</i> | <i>2024</i> | <i>2023</i> | <i>2024</i> | <i>2023</i> | <i>2024</i> | <i>2023</i> |
| Opening balance 1 July | 23,518 | 23,518 | 50,341 | 42,467 | 39,922 | 38,360 | 54,678 | 30,494 | 168,459 | 134,839 |
| Additions | 10,368 | 0 | 9,707 | 3,373 | 6,258 | 4,199 | 31,626 | 32,256 | 57,959 | 39,827 |
| Revaluation | 0 | 0 | 0 | 0 | | 6,962 | 0 | 0 | 0 | 6,962 |
| Disposals | 0 | 0 | 0 | 0 | (274) | (22) | 0 | 0 | (274) | (22) |
| Transfer in/out of assets under construction | 0 | 0 | 8,185 | 7,886 | 4,523 | 186 | (12,708) | (8,072) | 0 | 0 |
| Depreciation | 0 | 0 | (3,885) | (3,385) | (9,096) | (9,763) | 0 | 0 | (12,981) | (13,148) |
| Transfer to disposal group held for sale | | | | | | | | | 0 | 0 |
| Closing balance | 33,886 | 23,518 | 64,348 | 50,341 | 41,333 | 39,922 | 73,596 | 54,678 | 213,163 | 168,458 |

Note

(a) Fair value assessments have been performed for all classes of assets in this purpose group, with material movements in value recorded.

4.2 Investments and other financial assets

(\$ thousand)

| | 2024 | 2023 |
|--|--------------|--------------|
| Current Investments and other financial assets ^(a) | | |
| Term deposits ^(b) | | |
| Australia dollar term deposits > 3 months | 8,640 | 8,256 |
| Total current Investments and other financial assets | 8,640 | 8,256 |
| Non-current Investments and other financial assets ^(a) | | |
| Term deposits ^(b) | | |
| Australia dollar term deposits > 12 months | 398 | 696 |
| Total non-current Investments and other financial assets | 398 | 696 |
| Total investments and other financial assets | 9,038 | 8,952 |

Notes:

(a) All investments relate to volunteer units. Volunteer units have discretion over how volunteer unit funds are spent subject to VICSES policies and procedures, including but not limited to financial delegations and the Volunteer Unit Finance Management Manual.

(b) Term deposits under the 'investments and other financial assets' class include only term deposits with maturity greater than 90 days.

5. Other Assets Liabilities

Introduction

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

Structure

- 5.1 Receivables
- 5.2 Payables
- 5.3 Other non-financial assets

5.1 Receivables

| | (\$ thousand) | |
|----------------------------------|---------------|--------------|
| | 2024 | 2023 |
| Contractual | | |
| Grant receivables | 13,423 | 2,850 |
| Statutory | | |
| GST input tax credit recoverable | 1,326 | 768 |
| Other receivables | 150 | 67 |
| Total receivables | 14,899 | 3,685 |
| <i>Represented by</i> | | |
| Current receivables | 14,899 | 3,685 |

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

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

Details about the Authority's impairment policies, the Authority's exposure to credit risk and the calculation of the loss allowance are set out in Note 7.1.3.

5.2 Payables

(\$ thousand)

| | 2024 | 2023 |
|-----------------------|--------------|--------------|
| Contractual | | |
| Supplies and services | 7,805 | 7,356 |
| Statutory | | |
| Other taxes payable | 323 | 147 |
| Total payables | 8,128 | 7,503 |
| <i>Represented by</i> | | |
| Current payables | 8,128 | 7,503 |

Payables consist of:

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

Payables for supplies and services have an average credit period of 30 days.

5.2.1 Contract liabilities

(\$ thousand)

| | 2024 | 2023 |
|---|--------------|--------------|
| Contract Liabilities | | |
| Opening balance | 4,953 | 4,938 |
| Add: Payments received for performance obligations yet to be completed | 2,453 | 2,484 |
| Less: Revenue recognised in the reporting period for the completion of a performance obligation | (3,621) | (2,469) |
| Total contract liabilities | 3,785 | 4,953 |
| <i>Represented by</i> | | |
| Current contract liabilities | 3,785 | 4,953 |

Contract liabilities relate to consideration received in advance where the Authority is yet to satisfy the performance obligations in an enforceable contract that contains sufficiently specific performance obligations.

Grant funding was received from the State Government as part of the Volunteer Emergency Services Equipment Program (VESEP) to acquire or construct recognisable non-financial assets for Volunteer Units.

Maturity analysis of contractual payables ^(a)

(\$ thousand)

| | Carrying amount | Nominal amount | Maturity dates | | | |
|-----------------------|-----------------|----------------|-------------------|-------------|--------------------|--------------|
| | | | Less than 1 month | 1- 3 months | 3 months to 1 year | 1 to 5 years |
| 2024 | | | | | | |
| Supplies and services | 7,805 | 7,805 | 7,805 | - | - | - |
| Total | 7,805 | 7,805 | 7,805 | - | - | - |
| 2023 | | | | | | |
| Supplies and services | 7,356 | 7,356 | 7,356 | - | - | - |
| Total | 7,356 | 7,356 | 7,356 | - | - | - |

Note:

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

5.3 Other non-financial assets ^(a)

(\$ thousand)

| | 2024 | 2023 |
|---------------------------------------|---------------|---------------|
| Current other assets | | |
| Prepayments | 712 | 7,515 |
| Total current other assets | 712 | 7,515 |
| Non-Current other assets | | |
| Prepayments | 24,656 | 48,214 |
| Total non-current other assets | 24,656 | 48,214 |
| Total other assets | 25,368 | 55,729 |

Note:

(a) Balance at June 30 2024 includes \$24.997 million (30 June 2023: \$48.154million) paid to the Community Safety Building Authority for the construction of new Volunteer Unit Headquarters.

Other non-financial assets include pre-payments, which represent payments in advance of receipt of goods or services or the payments made for services covering a term extending beyond that financial accounting period.

6. How we Financed Our Operations

Introduction

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

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

Structure

- 6.1 Borrowings
- 6.2 Leases
- 6.3 Cash flow information and balances
- 6.4 Commitments for expenditure

6.1 Borrowings

(\$ thousand)

| | 2024 | 2023 |
|-------------------------------------|---------------|---------------|
| Current borrowings | | |
| Lease liabilities ^(a) | 2,395 | 1,642 |
| Total current borrowings | 2,395 | 1,642 |
| Non-current borrowings | | |
| Lease liabilities ^(a) | 13,181 | 9,294 |
| Total non-current borrowings | 13,181 | 9,294 |
| Total borrowings | 15,576 | 10,936 |

Notes:

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

'Borrowings' refer to lease liabilities associated with right of use assets.

Borrowings are classified as financial instruments. The measurement basis depends on whether the Authority has categorised its interest-bearing liabilities as either 'financial liabilities designated at fair value through net result', or financial liabilities at 'amortised cost'. The classification depends on the nature and purpose of the interest-bearing liabilities. The Authority determines the classification of its interest-bearing liabilities at initial recognition.

All interest-bearing borrowings are initially recognised at the fair value of the consideration received less directly attributable transaction costs and subsequently measured at amortised cost using the effective interest method.

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

6.1.1 Maturity analysis ^(a) of borrowings

(\$ thousand)

| | Carrying amount | Nominal amount | Maturity dates | | | | |
|--|-----------------|----------------|-------------------|-------------|--------------------|--------------|--------------|
| | | | Less than 1 month | 1- 3 months | 3 months to 1 year | 1 to 5 years | 5+ Years |
| 2024 | | | | | | | |
| Finance lease liabilities designated at fair value | 15,576 | 20,105 | 278 | 544 | 2,194 | 7,457 | 9,632 |
| Total | 15,576 | 20,105 | 278 | 544 | 2,194 | 7,457 | 9,632 |
| 2023 | | | | | | | |
| Finance lease liabilities designated at fair value | 10,936 | 15,499 | 265 | 484 | 1,832 | 4,187 | 8,731 |
| Total | 10,936 | 15,499 | 265 | 484 | 1,832 | 4,187 | 8,731 |

Note:

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

6.1.2 Interest expense

(\$ thousand)

| | 2024 | 2023 |
|-------------------------------|------------|------------|
| Interest on leases | 317 | 990 |
| Total interest expense | 317 | 990 |

'Interest expense' includes costs incurred in connection with the borrowing of funds and includes interest component of lease repayments.

Interest expense is recognised in the period in which it is incurred.

The Authority recognises borrowing costs immediately as an expense, even where they are directly attributable to the acquisition, construction or production of a qualifying asset.

6.2 Leases

Information about leases for which the Authority is a lessee is presented below.

The Authority's leasing activities

The Authority leases various properties, equipment and motor vehicles. The lease contracts are typically made for fixed periods of 1-10 years with an option to renew the lease after that date. Lease payments for properties are renegotiated in accordance with contract terms.

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

Leases at significantly below-market terms and conditions

The Authority is party to below-market or "peppercorn" leases with municipal councils and state government entities in respect of volunteer unit premises.

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:

| | (\$ thousand) | |
|--|---------------|--------------|
| | 2024 | 2023 |
| Interest expense on lease liabilities | 317 | 990 |
| Expenses relating to short term leases | 443 | 294 |
| Total amount recognised in the statement of comprehensive statement | 760 | 1,284 |

6.2.3 Amounts recognised in the Statement of Cashflows

The following amounts are recognised in the Statement of Cashflows for the year ending 30 June 2024 relating to leases.

| | (\$ thousand) | |
|--|---------------|--------------|
| | 2024 | 2023 |
| Interest expense on lease liabilities | 317 | 990 |
| Expenses relating to short term leases | 443 | 294 |
| Total amount recognised in the statement of comprehensive statement | 760 | 1,284 |

For any new contracts entered into, the Authority considers whether a contract is, or contains a lease. A lease is defined as 'a contract, or part of a contract, that conveys the right to use an asset (the underlying asset) for a period of time in exchange for consideration'. To apply this definition the Authority 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 the Authority and for which the supplier does not have substantive substitution rights
- whether the Authority has the right to obtain substantially all of the economic benefits from use of the identified asset throughout the period of use, considering its rights within the defined scope of the contract and the Authority has the right to direct the use of the identified asset throughout the period of use
- whether the Authority has the right to take decisions in respect of 'how and for what purpose' the asset is used throughout the period of use.

Separation of lease and non-lease components

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

Recognition and measurement of leases as a lessee

Lease Liability – initial measurement

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

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

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

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

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

Short-term leases and leases of low-value assets

The Authority has elected to account for short-term leases and leases of low-value assets using the practical expedients presented in note 3.2 and 6.2.1. Instead of recognising a right-of-use asset and lease liability, the payments in relation to these are recognised as an expense in profit or loss on a straight-line basis over the lease term.

Below market/Peppercorn lease

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

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

Presentation of right-of-use assets and lease liabilities

The Authority presents right-of-use assets as 'property plant equipment' in the balance sheet. Lease liabilities are 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, volunteer unit cash, deposits at call and those highly liquid investments with an original maturity of three months or less that 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.

For cash flow statement presentation purposes, cash and cash equivalents include bank overdrafts, which are included as current borrowings on the balance sheet, as indicated in the reconciliation below.

(\$ thousand)

| | 2024 | 2023 |
|---|---------------|---------------|
| Total cash and deposits disclosed in the balance sheet held by the authority | 60,712 | 72,311 |
| Total cash and deposits disclosed in the balance sheet held by volunteer units ^(a) | 22,069 | 20,114 |
| Balance as per cash flow statement | 82,781 | 92,425 |

Note:

(a) Volunteer units have discretion over how volunteer unit funds are spent subject to VICSES policies and procedures including but not limited to financial delegations and the Volunteer Unit Finance Management Manual.

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

(\$ thousand)

| | 2024 | 2023 |
|--|--------------|---------------|
| Net result for the period | 4,436 | 11,260 |
| Non-cash movements | | |
| (Gain)/Loss on sale or disposal of non-current assets | (1,468) | (270) |
| Depreciation of non-current assets | 12,981 | 13,148 |
| Resources provided free of charge | (3) | - |
| Movements in assets and liabilities, net of non-cash financing activities | | |
| (Increase)/Decrease in receivables | (11,214) | 4,118 |
| (Increase)/Decrease in other non-financial assets | 2,841 | (3,847) |
| Increase/(Decrease) in payables | 625 | 3,104 |
| Increase/(Decrease) in contract liabilities | (1,168) | 14 |
| Increase/(Decrease) in provisions | 150 | 1,527 |
| Net cash flows from/(Used In) operating activities | 7,180 | 29,054 |

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. Where it is considered appropriate and provides additional relevant information to users, the net present values of significant individual projects are stated. 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)

| <i>Nominal amounts</i> 2024 | <i>Less than</i> 1 year | <i>1-5</i> years | <i>5+</i> years | <i>Total</i> |
|---|----------------------------|---------------------|--------------------|---------------|
| Capital expenditure commitments payable | 11,865 | 340 | - | 12,205 |
| Other commitments payable | 7,308 | 858 | - | 8,166 |
| Total other commitments | 19,173 | 1,198 | - | 20,371 |
| Less GST recoverable | | | | (1,852) |
| Total commitments (exclusive of GST) | | | | 18,519 |

| <i>Nominal amounts</i> 2023 | <i>Less than</i> 1 year | <i>1-5</i> years | <i>5+</i> years | <i>Total</i> |
|---|----------------------------|---------------------|--------------------|---------------|
| Capital expenditure commitments payable | 9,845 | 225 | - | 10,070 |
| Other commitments payable | 6,930 | 397 | - | 7,327 |
| Total other commitments | 16,775 | 622 | - | 17,397 |
| Less GST recoverable | | | | (1,582) |
| Total commitments (exclusive of GST) | | | | 15,815 |

7. Risks, Contingencies and Valuation Judgements

Introduction

The Victoria State Emergency Service Authority (the Authority) 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 the Authority related mainly to fair value determination.

Structure

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

7.1 Financial instruments specific disclosures

Introduction

Financial instruments arise out of contractual agreements that give rise to a financial asset of one entity and a financial liability or equity instrument of another entity. Due to the nature of the Authority'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*.

Categories of financial assets

Financial assets at amortised cost

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

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

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

The Authority recognises the following assets in this category:

- cash and deposits
- receivables (excluding statutory receivables); and
- term deposits with maturity greater than three months.

Categories of financial liabilities

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

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

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 the Authority's business model for managing its financial assets has changed such that its previous model would no longer apply.

However, the Authority is generally unable to change its business model because it is determined by the Performance Management Framework (PMF) and are required to apply the PMF under the Standing Directions 2018 under the FMA.

If under rare circumstances an 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)

| | Cash and Deposits | Contractual financial assets - loans and receivables | Contractual financial liabilities at amortised cost | Total |
|---|-------------------|--|---|----------------|
| 2024 | | | | |
| Contractual financial assets | | | | |
| Cash and deposits | 82,781 | - | - | 82,781 |
| Receivables ^(a) | | | | |
| - Other receivables | - | 13,423 | - | 13,423 |
| Investments and other contractual financial assets | | | | |
| Term deposits | - | 9,038 | - | 9,038 |
| Total contractual financial assets | 82,781 | 22,461 | - | 105,242 |
| Contractual financial liabilities | | | | |
| Payables ^(a) | | | | |
| - Supplies and services | - | - | 7,805 | 7,805 |
| Borrowings | | | | |
| - Lease liabilities | - | - | 15,576 | 15,576 |
| Total contractual financial liabilities | - | - | 23,381 | 23,381 |

(\$ thousand)

| | Cash and Deposits | Contractual financial assets - loans and receivables | Contractual financial liabilities at amortised cost | Total |
|---|-------------------|--|---|----------------|
| 2023 | | | | |
| Contractual financial assets | | | | |
| Cash and deposits | 92,425 | - | - | 92,425 |
| Receivables ^(a) | | | | |
| - Other receivables | - | 2,850 | - | 2,850 |
| Investments and other contractual financial assets | | | | |
| Term deposits | - | 8,952 | - | 8,952 |
| Total contractual financial assets | 92,425 | 11,802 | - | 104,226 |
| Contractual Financial Liabilities | | | | |
| Payables ^(a) | | | | |
| - Supplies and services | - | - | 7,356 | 7,356 |
| Borrowings | | | | |
| - Lease liabilities | - | - | 10,936 | 10,936 |
| Total contractual financial liabilities | - | - | 18,292 | 18,292 |

Note:

(a) 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)

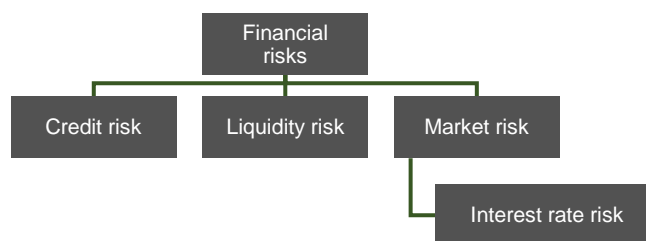
| | Total interest income/ (expense) | Impairment loss | Total |
|--|--|-----------------|--------------|
| 2024 | | | |
| Contractual financial assets | | | |
| Financial assets - cash and deposits | 3,128 | - | 3,128 |
| Total contractual financial assets | 3,128 | - | 3,128 |
| Contractual financial liabilities | | | |
| Financial liabilities at amortised cost | (317) | - | (317) |
| Total contractual financial liabilities | (317) | - | (317) |
| 2023 | | | |
| Contractual financial assets | | | |
| Financial assets - cash and deposits | 1,623 | - | 1,623 |
| Total contractual financial assets | 1,623 | - | 1,623 |
| Contractual financial liabilities | | | |
| Financial liabilities at amortised cost | (990) | - | (990) |
| Total contractual financial liabilities | (990) | - | (990) |

[Note: Amounts disclosed in this table exclude holding gains and losses related to statutory financial assets and 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 is 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 is 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 is calculated by taking the movement in the fair value of the financial asset or liability.

7.1.3 Financial risk management objectives and policies



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

Details of the significant accounting policies and methods adopted, including the criteria for recognition, the basis of measurement, and the basis on which income and expenses are recognised, with respect to each class of financial asset, financial liability and equity instrument above are disclosed in Note 7.3 to the financial statements.

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

The Authority's main financial risks include credit risk, liquidity risk and interest rate risk. The Authority manages these financial risks in accordance with its financial risk management policy.

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

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

Credit risk associated with the Authority's contractual financial assets is minimal because the main debtor is the Victorian Government.

In addition, the Authority 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, the Authority's policy is to only deal with banks with high credit ratings.

Provision of impairment for contractual financial assets is recognised when there is objective evidence that the Authority will not be able to collect a receivable. Objective evidence includes financial difficulties of the debtor, default payments, debts that are more than 60 days overdue, and changes in debtor credit ratings.

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 is classified as a transaction expense. Bad debt written off following a unilateral decision is 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, represents the Authority's maximum exposure to credit risk without taking account of the value of any collateral obtained. Currently the Authority does not hold any collateral as security, nor credit enhancements relating to any of its financial assets

There has been no material change to the Authority's credit risk profile in 2023-24.

Credit quality of financial assets

(\$ thousand)

| | Government agencies (triple A credit rating) | Financial institution (AA credit rating) | Total |
|--|---|--|----------------|
| 2024 | | | |
| Financial assets | | | |
| Financial assets with loss allowance measured at 12 month expected credit loss | | | |
| Cash and deposits(not assessed for impairment due to materiality) | - | 82,781 | 82,781 |
| Statutory receivable(with no impairment loss recognised) | 1,476 | - | 1,476 |
| Term deposits | - | 9,038 | 9,038 |
| Financial assets with loss allowance measured at lifetime expected credit loss: | | | |
| Contractual receivables applying the simplified approach for impairment | 13,423 | - | 13,423 |
| Total financial assets | 14,899 | 91,819 | 106,718 |

Credit quality of contractual financial assets that are neither past due nor impaired

(\$ thousand)

| | Government agencies (triple A credit rating) | Financial institution (AA credit rating) | Total |
|--|---|--|----------------|
| 2023 | | | |
| Financial assets | | | |
| Financial assets with loss allowance measured at 12 month expected credit loss | | | |
| Cash and deposits(not assessed for impairment due to materiality) | - | 92,425 | 92,425 |
| Statutory receivable(with no impairment loss recognised) | 836 | - | 836 |
| Term deposits | - | 8,952 | 8,952 |
| Financial assets with loss allowance measured at lifetime expected credit loss: | | | |
| Contractual receivables applying the simplified approach for impairment | 2,849 | - | 2,849 |
| Total financial assets | 3,685 | 101,377 | 105,062 |

Impairment of financial assets under AASB 9

The Authority records 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 the Authority's contractual receivables, statutory receivables and its investment in term deposits.

Contractual receivables at amortised cost

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

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

(\$ thousand)

| 30 June 2023 | Current | Less than 1 month | 1–3 months | 3 months – 1 year | 1–5 years | Total |
|--|---------|-------------------|------------|-------------------|-----------|-------|
| Expected loss rate (%) | - | - | - | - | - | - |
| Gross carrying amount of contractual receivables | 2,828 | 10 | 3 | 9 | - | 2,850 |
| Loss allowance | - | - | - | - | - | - |

| 30 June 2024 | Current | Less than 1 month | 1–3 months | 3 months – 1 year | 1–5 years | Total |
|--|---------|-------------------|------------|-------------------|-----------|--------|
| Expected loss rate (%) | - | - | - | - | - | - |
| Gross carrying amount of contractual receivables | 11,734 | 217 | 1,338 | 134 | - | 13,423 |
| Loss allowance | - | - | - | - | - | - |

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 are credited against the same line item.

There has been no provision for doubtful debts recognised in the history of the Authority and no bad debts are written off in the annual accounts to this date.

Statutory receivables and debt investments at amortised cost

The Authority'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.

The Authority also has investments in term deposits.

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. As the result, the loss allowance recognised for these financial assets during the period was limited to 12 months of expected losses. No loss allowance has been recognised.

Financial instruments: Liquidity risk

Liquidity risk arises from being unable to meet financial obligations as they fall due. The Authority operates under the 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.

The Authority is exposed to liquidity risk mainly through the financial liabilities as disclosed in the face of the balance sheet. The Authority manages its liquidity risk by:

- close monitoring of its short-term and long-term borrowings by senior management, including monthly reviews on current and future borrowing levels and requirements
- 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
- a high credit rating for the State of Victoria (Moody's Investor Services and Standard & Poor's triple-A, which assists in accessing debt market at a lower interest rate).

The Authority's exposure to liquidity risk is deemed insignificant based on prior periods' data and current assessment of risk.

The carrying amount of contractual financial liabilities recorded in the financial statements represents the Authority's maximum exposure to liquidity risk.

Financial instruments: Market risk

The Authority's exposures to market risk is primarily through interest rate risk. Objectives, policies and processes used to manage each of these risks are disclosed below.

Sensitivity disclosure analysis and assumptions

The Authority's sensitivity to market risk is determined based on the observed range of actual historical data for the preceding five-year period, with all variables other than the primary risk variable held constant. Sensitivity analyses shown are for illustrative purposes only. The following movements are 'reasonably possible' over the next 12 months:

- a movement of 50 basis points up and down (2023: 50 basis points up and down) in market interest rates (AUD).

The tables that follow show the impact on the Authority's net result and equity for each category of financial instrument held by the Authority 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. The Authority does not hold any interest-bearing financial instruments that are measured at fair value, and therefore has no exposure to fair value interest rate risk.

Cash flow interest rate risk is the risk that the future cash flows of a financial instrument will fluctuate because of changes in market interest rates. The Authority has minimal exposure to cash flow interest rate risks through cash and deposits that are at floating rate.

The Authority manages this risk by mainly undertaking fixed rate or non-interest-bearing financial instruments with relatively even maturity profiles, with only insignificant amounts of financial instruments at floating rate. Management has concluded for cash at bank and bank overdraft, as financial assets that can be left at floating rate without necessarily exposing the Authority to significant bad risk. Management monitors movement in interest rates as investments approach maturity.

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

Interest rate exposure of financial instruments

(\$ thousand)

| 2024 | Weighted Average Effective Interest Rate (%) (a) | Carrying amount (b) | Fixed interest rate | Variable interest rate | Non-interest bearing |
|---|--|------------------------|------------------------|---------------------------|-------------------------|
| Financial assets | | | | | |
| Cash and deposits | 4.50% | 82,781 | 6,662 | 76,116 | 3 |
| Receivables | | | | | |
| - Other receivables | | 13,423 | - | - | 13,423 |
| Investments and other contractual financial assets | | | | | |
| Term deposits | | 9,038 | 9,038 | - | - |
| Total financial assets | | 105,242 | 15,700 | 76,116 | 13,426 |
| Financial liabilities | | | | | |
| Payables | | | | | |
| - Supplies and services | | 7,805 | - | - | 7,805 |
| Borrowings | | | | | |
| - Lease liabilities | 4.48% | 15,576 | 15,576 | - | - |
| Total financial liabilities | | 23,381 | 15,576 | - | 7,805 |

(\$ thousand)

| 2023 | Weighted Average Effective Interest Rate (%) (a) | Carrying amount (b) | Fixed interest rate | Variable interest rate | Non-interest bearing |
|---|--|------------------------|------------------------|---------------------------|-------------------------|
| Financial assets | | | | | |
| Cash and deposits | 3.06% | 92,424 | 5,618 | 86,803 | 3 |
| Receivables | | | | | |
| - Other receivables | | 2,850 | - | - | 2,850 |
| Investments and other contractual financial assets | | | | | |
| Term deposits | | 8,952 | 8,952 | - | - |
| Total financial assets | | 104,226 | 14,570 | 86,803 | 2,853 |
| Financial liabilities | | | | | |
| Payables | | | | | |
| - Supplies and services | | 7,356 | - | - | 7,356 |
| Borrowings | | | | | |
| - Lease liabilities | 8.43% | 10,936 | 10,937 | - | - |
| Total financial liabilities | | 18,293 | 10,937 | - | 7,356 |

Notes:

- (a) Weighted average effective interest rate does not include cash and deposits held by volunteer units.
(b) 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 | -50 basis points | | +50 basis points | |
|--|--------------------|------------------|---|------------------|---|
| | | Net result | Fair value through OCI revaluation reserve | Net result | Fair value through OCI revaluation reserve |
| 2024 | | | | | |
| Contractual financial assets | | | | | |
| Cash and deposits ^(a) | 82,781 | (414) | - | 414 | - |
| Investments and other contractual financial assets | 9,038 | (45) | - | 45 | - |
| Total impact | 91,819 | (459) | - | 459 | - |
| Contractual financial liabilities | | | | | |
| Borrowings | 15,576 | (78) | - | 78 | - |
| Total impact | 15,576 | (78) | - | 78 | - |
| 2023 | | | | | |
| Contractual financial assets | | | | | |
| Cash and deposits ^(a) | 92,425 | (462) | - | 462 | - |
| Investments and other contractual financial assets | 8,952 | (45) | - | 45 | - |
| Total impact | 101,377 | (507) | - | 507 | - |
| Contractual financial liabilities | | | | | |
| Borrowings | 10,936 | (55) | - | 55 | - |
| Total impact | 10,936 | (55) | - | 55 | - |

Notes:

- (a) Cash and deposits include a deposit of \$77,708 thousand (2023: \$87,881 thousand) that is exposed to floating rates movements. Sensitivities to these movements are calculated as follows:
- 2024: \$77,708 thousand \times 0.005 = -\$389 thousand; and \$77,708 thousand \times 0.005 = \$389 thousand; and
 - 2023: \$87,881 thousand \times 0.005 = -\$439 thousand; and \$87,881 thousand \times 0.005 = \$439 thousand.

7.2 Contingent assets and contingent liabilities

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

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

Contingent assets

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

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

There were nil contingent assets of 30 June 2024 (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.

There were no contingent liabilities as at 30 June 2024 (2023: Nil).

7.3 Fair value determination

This section sets out information on how the Authority 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:

- Land
- Buildings
- Infrastructure
- Plant
- Equipment

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

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

Fair value hierarchy

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

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

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

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

How this section is structured

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

- carrying amount and the fair value (which would be the same for those assets measured at fair value)
- which level of the fair value hierarchy was used to determine the fair value:
 - 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.

The Authority currently holds a range of financial instruments that are recorded in the financial statements where the carrying amounts are a reasonable 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 2023-24 reporting period.

These financial instruments include:

| <i>Financial assets</i> | <i>Financial liabilities</i> |
|--|---|
| Cash and deposits | Payables: |
| Receivables: | <ul style="list-style-type: none"> • For supplies and services |
| <ul style="list-style-type: none"> • Sale of goods and services • Accrued investment income • Other receivables | |
| Investments and other contractual financial assets: | Borrowings: |
| <ul style="list-style-type: none"> • Term deposits | <ul style="list-style-type: none"> • Lease liabilities |

All financial instrument assets and liabilities are classified as Level 2.

There have been no transfers between levels during the period.

7.3.2 Fair value determination: Non-financial physical assets

Fair value measurement hierarchy

(\$ thousand)

| 2024 | Carrying amount as at 30 June 2024 | Fair value measurement at end of the reporting period using: | | |
|--|--|---|------------------------|------------------------|
| | | Level 1 ^(a) | Level 2 ^(a) | Level 3 ^(a) |
| Land at fair value | | | | |
| Non-specialised land | 33,886 | - | 33,886 | - |
| Total of land at fair value | 33,886 | - | 33,886 | - |
| Buildings and leasehold improvements at fair value | | | | |
| Specialised buildings | 50,754 | - | - | 50,754 |
| Leasehold Improvements | 13,617 | - | - | 13,617 |
| Total Buildings at fair value | 64,371 | - | - | 64,371 |
| Plant, equipment and vehicles at fair value | | | | |
| Vehicles | 27,510 | - | - | 27,510 |
| Plant and equipment | 13,800 | - | - | 13,800 |
| Total plant, equipment and vehicles at fair value | 41,310 | - | - | 41,310 |

| 2023 | Carrying amount as at 30 June 2023 | Fair value measurement at end of the reporting period using: | | |
|--|--|---|------------------------|------------------------|
| | | Level 1 ^(a) | Level 2 ^(a) | Level 3 ^(a) |
| Land at fair value | | | | |
| Non-specialised land | 23,518 | - | 23,518 | - |
| Total of land at fair value | 23,518 | - | 23,518 | - |
| Buildings and leasehold improvements at fair value | | | | |
| Specialised buildings | 42,877 | - | - | 42,877 |
| Leasehold Improvements | 7,487 | - | - | 7,487 |
| Total Buildings at fair value | 50,364 | - | - | 50,364 |
| Plant, equipment and vehicles at fair value | | | | |
| Vehicles | 24,422 | - | - | 24,422 |
| Plant and equipment | 15,477 | - | - | 15,477 |
| Total plant, equipment and vehicles at fair value | 39,899 | - | - | 39,899 |

Notes:

(a) Classified in accordance with the fair value hierarchy.

There have been no transfers between levels during the period.

Non-specialised land is 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 of the Authority's land was performed by Valuer-General Victoria to determine fair value using the market approach. The valuation, which conforms to Australian Valuation Standards, was determined by reference to the amounts for which assets could be exchanged between knowledgeable willing parties in an arm's length transaction. Fair value is determined by direct reference to recent market transactions on arm's length terms for land of comparable size and location to the Authority. The valuation was performed based on the current replacement cost of the assets. The effective date of the valuation is 30 June 2021.

Non-financial physical assets such as land are measured at fair value, with regard to the property's highest and best use after due consideration is made for any legal or physical restrictions imposed on the asset, public announcements or commitments made in relation to the intended use of the asset. Theoretical opportunities that may be available in relation to the asset are not taken into account until it is virtually certain that the restrictions will no longer apply. Therefore, unless otherwise disclosed, the current use of these non-financial physical assets will be their highest and best use.

To the extent that non-specialised land does not contain significant, unobservable adjustments, these assets are classified as Level 2 under the market approach.

Specialised buildings: For the Authority's specialised buildings, the current replacement cost method is 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.

Vehicles are valued using the current replacement cost method. The Authority 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 the Authority who set relevant depreciation rates during use to reflect the utilisation of the vehicles.

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. For plant, equipment and vehicles, existing depreciated historical cost is generally a reasonable proxy for current replacement cost because of the short lives of the assets concerned.

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.

Reconciliation of Level 3 fair value movements

(\$ thousand)

| | <i>Specialised buildings</i> | <i>Leasehold improvements</i> | <i>Vehicles</i> | <i>Plant and equipment</i> |
|------------------------|----------------------------------|-----------------------------------|-----------------|--------------------------------|
| 2024 | | | | |
| Opening balance | 42,877 | 7,487 | 24,422 | 15,477 |
| Purchases (sales) | 11,215 | 6,677 | 9,439 | 1,068 |
| Depreciation | (3,338) | (547) | (6,351) | (2,745) |
| Subtotal | 7,877 | 6,130 | 3,088 | (1,677) |
| Revaluation | - | - | - | - |
| Subtotal | - | - | - | - |
| Closing balance | 50,754 | 13,617 | 27,510 | 13,800 |
| 2023 | | | | |
| Opening balance | 34,582 | 7,885 | 26,548 | 11,814 |
| Purchases (sales) | 11,282 | - | 2,474 | 1,864 |
| Depreciation | (2,987) | (398) | (7,879) | (1,884) |
| Subtotal | 8,295 | (398) | (5,405) | (20) |
| Revaluation | - | - | 3,279 | 3,683 |
| Subtotal | - | - | 3,279 | 3,683 |
| Closing balance | 42,877 | 7,487 | 24,422 | 15,477 |

Description of significant unobservable inputs to Level 3 valuations

| 2023 and 2024 | Valuation technique | Significant unobservable inputs | Range (weighted average) | Sensitivity of fair value measurement to changes in significant unobservable inputs |
|-------------------------------|--------------------------|---------------------------------------|--|---|
| Specialised buildings | Current replacement cost | Direct cost per square metre | \$147 - \$5 552/m ² (\$1 651) | A significant increase or decrease in direct cost per square metre adjustment would result in a significantly higher or lower fair value. |
| | | Useful life of specialised buildings | 4-50 years (41 years) | A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation. |
| Leasehold improvements | Current replacement cost | Cost per unit | \$1,835 - \$1,174,483 per unit (\$79,496) | A significant increase or decrease in direct cost per unit would result in a significantly higher or lower fair value. |
| | | Useful life of leasehold improvements | 3 – 40 years (24 years) | A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation. |
| Vehicles | Current replacement cost | Cost per unit | \$6,000 - \$726,889 per unit (\$119,082) | A significant increase or decrease in cost per unit would result in a significantly higher or lower fair value. |
| | | Useful life of vehicles | 1 – 15 years (13 years) | A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation. |
| Plant and equipment | Current replacement cost | Cost per unit | \$3,338 - \$223,050 per unit (\$38,723) | A significant increase or decrease in cost per unit would result in a significantly higher or lower fair value. |
| | | Useful life of plant and equipment | 4 – 15 years (11 years) | A significant increase or decrease in the estimated useful life of the asset would result in a significantly higher or lower valuation. |

Significant unobservable inputs have remained unchanged since June 2023.

8. Other Disclosures

Introduction

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

Structure

- 8.1 Ex gratia expenses
- 8.2 Other economic flows included in net result
- 8.3 Reserves
- 8.4 Responsible persons
- 8.5 Remuneration of executives
- 8.6 Related parties
- 8.7 Remuneration of auditors
- 8.8 Subsequent events
- 8.9 Other accounting policies
- 8.10 Australian Accounting Standards issued that are not yet effective
- 8.11 Glossary of technical terms
- 8.12 Style conventions

8.1 Ex gratia expenses

Ex gratia expenses are the voluntary payments of money or other non-monetary benefit (e.g. a write off) that are 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.

There were no ex gratia expenses for both individual items and in aggregate that are greater than or equal to \$5,000 during the financial year ended 30 June 2024 (2023: Nil).

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.

8.3 Reserves

(\$ thousand)

| | 2024 | 2023 |
|--|---------------|---------------|
| Physical asset revaluation surplus ^(a) | | |
| Balance at beginning of financial year | 21,420 | 14,458 |
| Revaluation increments / (decrements) | - | 6,962 |
| Balance at end of financial year | 21,420 | 21,420 |
| Net changes in reserves | - | 6,962 |

Notes:

(a) The physical assets revaluation surplus arises on the revaluation of land, buildings & plant and equipment

8.4 Responsible persons

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

Names

The persons who held the positions of Ministers and Accountable Officers in the Authority are as follows:

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 13 April 2024

Accountable Officer

Stephen Griffin 1 July 2023 to 3 December 2023

Gregory Leach 4 December 2023 to 30 June 2024

Members of the board of governance, which includes Board Chairperson

| | | |
|----------------------|--------------|-----------------------------------|
| Gregory Wilson | Chair | 1 July 2023 to 3 May 2024 |
| Jasmine Doak | Chair | 21 May 2024 to 30 June 2024 |
| | Board Member | 1 July 2023 to 20 May 2024 |
| Bernard Cronin | Board member | 1 July 2023 to 28 September 2023 |
| Lisa Borowick | Board member | 1 July 2023 to 30 June 2024 |
| Casey Nunn | Board member | 1 July 2023 to 30 June 2024 |
| Bernadette Northeast | Board member | 1 July 2023 to 30 June 2024 |
| Jane Foley | Board member | 1 July 2023 to 30 June 2024 |
| Noel Clement | Board member | 29 September 2023 to 30 June 2024 |

Remuneration

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)

| <i>Remuneration band</i> | <i>2024</i> | <i>2023</i> |
|--|-------------|-------------|
| \$0 - \$9,999 | 1 | 1 |
| \$10,000 - \$19,999 | 2 | 6 |
| \$20,000 - \$29,999 | 4 | - |
| \$40,000 - \$49,999 | 1 | 1 |
| \$290,000 - \$299,999 | 1 | - |
| \$320,000 - \$329,999 | - | 1 |
| \$370,000 - \$379,000 | 1 | - |
| Total number of executives ^(a) | 10 | 9 |
| Total remuneration | 772 | 478 |

Amounts relating to ministers are reported in the State's Annual Financial Report.

(a) *The total number of senior executive service members includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are also reported within the related parties note disclosure (Note 8.6).*

8.5 Remuneration of executives

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

Remuneration comprises employee benefits (as defined in AASB 119 *Employee Benefits*) in all forms of consideration paid, payable or provided by the Authority, or on behalf of the Authority, 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 benefits or deferred compensation.

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

(\$ thousand)

| Remuneration of executive officers (including Key Management Personnel disclosed in Note 8.6) | Total remuneration | |
|--|--------------------|--------------|
| | 2024 | 2023 |
| Short-term employee benefits | 2,119 | 1,762 |
| Post-employment benefits | 210 | 176 |
| Other long-term benefits | (45) | 116 |
| Termination benefits | - | - |
| Total remuneration ^(a) | 2,284 | 2,054 |
| Total number of executives | 9 | 8 |
| Total annualised employee equivalents ^(b) | 8.2 | 7.8 |

Notes:

(a) The total number of executive officers includes persons who meet the definition of Key Management Personnel (KMP) of the entity under AASB 124 Related Party Disclosures and are also reported within the related parties note disclosure (Note 8.6).

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

8.6 Related parties

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

The financial statements incorporate financial transactions of the 143 operational VICSES volunteer units on a cash basis.

Related parties of the Authority and 143 Operational VICSES volunteer units include:

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

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

Key management personnel (KMP) of the Authority pursuant to Section 53 (1) (b) of the of the FMA of the Authority's financial statements include:

| Key Management Personnel | Position Title | |
|---|---|---------------------------------|
| The Governing Board (refer to note 8.4 for list of Board Members) | | |
| The Hon. Jaclyn Symes MP | Portfolio Minister | 1 July 2023 to 30 June 2024 |
| Mr Stephen Griffin | Chief Executive Officer | 1 July 2023 to 3 December 2023 |
| Mr Gregory Leach | Chief Executive Officer | 4 December 2023 to 30 June 2024 |
| Mr Tim Wiebusch | Chief Officer Operations | 1 July 2023 to 30 June 2024 |
| Ms Kate White | Executive Director Community & Corporate Services | 1 July 2023 to 30 June 2024 |

Remuneration of key management personnel

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

(\$ thousand)

| Compensation of KMPs | 2024 | 2023 |
|---|--------------|--------------|
| Short-term employee benefits ^(a) | 1,404 | 1,093 |
| Post-employment benefits | 131 | 105 |
| Other long-term benefits | (61) | 81 |
| Total ^(a) | 1,474 | 1,279 |

Notes:

(a) Note that KMPs are also reported in the disclosure of remuneration of executive officers (Note 8.5).

Significant transactions with government-related entities

During the year, the Authority had the following government-related entity transactions (refer to Note 2 for more detail):

- \$85.95 million received from Department of Justice and Community Service (2023: \$109.43m).
- \$6.80 million received from the other state government-related entities (2023: \$6.01m).

Transactions and balances with key management personnel and other related parties

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

Other than the citizen type transactions, there were no related party transactions with the Authority or in relation to the 143 VICSES volunteer units which has been incorporated into the Authority's financial statements, that involve KMPs, their close family members and their personal business interests.

All other transactions that have occurred with KMP and their related parties have not been considered material for disclosure. In this context, transactions are only disclosed when they are considered necessary to draw attention to the possibility that the Authority's financial position and profit or loss may have been affected by the existence of related parties and by transactions and outstanding balances, including commitments, with such parties.

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

8.7 Remuneration of auditors

(\$ thousand)

| | 2024 | 2023 |
|---|------------|------------|
| Victorian Auditor-General's Office | | |
| - Audit of the financial statements | 112 | 117 |
| Total remuneration of auditors | 112 | 117 |

8.8 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.

No matters or circumstances have arisen since the end of the financial year which significantly affected or may affect the operations of the Authority the results of the operations or the state of affairs of the Authority in the future financial years.

8.9 Other accounting policies

Contributions by owners

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 the Authority.

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

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

Accounting for goods and services tax (GST)

Income, expenses and assets are recognised net of the amount of associated GST, unless the GST incurred is not recoverable from the Australian Tax Office. In this case, it 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 GST receivable or payable. The net amount of GST recoverable from, or payable to, the taxation authority 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 Australian Tax Office, are presented as operating cash flow.

Commitments and contingent assets or liabilities are also stated inclusive of GST.

8.10 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 the Financial Statements.

AASB 2022-10 Amendments to Australian Accounting Standards – Fair Value Measurement of Non-Financial Assets of Not-for-Profit Public Sector Entities.

AASB 2022-10 amends AASB 13 *Fair Value Measurement* by adding authoritative implementation guidance and illustrative examples for fair value measurements of non-financial assets of not-for-profit public sector entities not held primarily for their ability to generate net cash inflows.

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
- provides guidance on the application of the cost approach to fair value, including the nature of costs to be included in a reference asset and identification of economic obsolescence.

This Standard applies prospectively to annual periods beginning on or after 1 January 2024, with earlier application permitted.

AASB 18 Presentation and Disclosure in Financial Statements. AASB 18 replaces AASB 101 Presentation of Financial Statements. This Standard applies for annual reporting periods beginning on or after 1 January 2028.

The key presentation and disclosure requirements established by the Standard are:

- the presentation of newly defined subtotals in the statement of profit or loss;
- the disclosure of management-defined performance measures; and
- enhanced requirements for grouping (aggregation and disaggregation) of information.

This Standard applies for annual reporting periods beginning on or after 1 January 2028, with earlier application permitted.

The Authority 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.

8.11 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 refers to interest-bearing liabilities mainly raised from public borrowings raised through the Treasury Corporation of Victoria, lease liabilities, service concession arrangements 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.

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 either:

- 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 comprises:

- 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.

Grant expenses and other transfers are transactions in which one unit provides goods, services, assets (or extinguishes a liability) or labour to another unit without receiving approximately equal value in return. Grants can either be operating or capital in nature.

While grants to governments may result in the provision of some goods or services to the transferor, they do not give the transferor a claim to receive directly benefits of approximately equal value. For this reason, grants are referred to by the AASB as involuntary transfers and are termed non-reciprocal transfers. Receipt and sacrifice of approximately equal value may occur, but only by coincidence. For example, governments are not obliged to provide commensurate benefits, in the form of goods or services, to particular taxpayers in return for their taxes.

Grants can be paid as general-purpose grants, which refer to grants that are not subject to conditions regarding their use. Alternatively, they may be paid as specific purpose grants, which are paid for a particular purpose and/or have conditions attached regarding their use.

General government sector comprises all government departments, offices and other bodies engaged in providing services free of charge or at prices significantly below their cost of production. General government services include those that are mainly non-market in nature, those that are largely for collective consumption by the community and those that involve the transfer or redistribution of income. These services are financed mainly through taxes, or other compulsory levies and user charges.

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, service concession financial liabilities 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.

Leases are rights conveyed in a contract, or part of a contract, the right to use an asset (the underlying asset) for a period of time in exchange for consideration.

Net 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.

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 to '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 remeasurements. 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 includes short and long-term trade debt and accounts payable, grants, taxes and interest payable.

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 leases and on produced assets such as buildings and entertainment, but excludes rent income from the use of non-produced assets such as land. User charges includes sale of goods and services income.

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 the Authority.

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.

8.12 Style conventions

Figures in the tables and in the text have been rounded. Discrepancies in tables between totals and sums of components reflect rounding. Percentage variations in all tables are based on the underlying unrounded amounts.

The notation used in the tables is as follows:

| | |
|---------|--------------------------|
| .. | zero, or rounded to zero |
| (xxx.x) | negative numbers |
| 200x | year period |
| 200x-0x | 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 the Authority's annual report.