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## To the Chief Officer South Australian Country Fire Service

### Qualified Opinion

I have audited the financial report of South Australian Country Fire Service for the financial year ended 30 June 2025.

In my opinion, except for the possible effects of the matter described in the 'Basis for qualified opinion' section of my report, the accompanying financial report gives a true and fair view of the financial position of the South Australian Country Fire Service as at 30 June 2025, its financial performance and its cash flows for the year then ended in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards.

The financial report comprises:

- a Statement of Comprehensive Income for the year ended 30 June 2025
- a Statement of Financial Position as at 30 June 2025
- a Statement of Changes in Equity for the year ended 30 June 2025
- a Statement of Cash Flows for the year ended 30 June 2025
- notes, comprising material accounting policies and other explanatory information
- a Certificate from the Chief Officer and the Business Manager.

### Basis for qualified opinion

#### *Procurement reporting disclosure*

The South Australian Country Fire Service was required by the Treasurer's Instructions (Accounting Policy Statements) to include a disclosure reporting the level of procurement with South Australian businesses and non-South Australian businesses for 2024-25.

This requirement uses a framework established by the Treasurer's Instructions (Accounting Policy Statements) and definitions within Treasurer's Instruction 18 – *Procurement*.

The South Australian Country Fire Service included that disclosure in note 4.2 to the financial report.

My review of the processes used by the South Australian Country Fire Service identified that it did not have an effective process to meet the requirements of the framework which has been established for procurement reporting under the Treasurer's Instructions.

As such, I am not able to obtain sufficient appropriate audit evidence for the amounts disclosed in note 4.2.

I conducted the audit in accordance with the *Public Finance and Audit Act 1987* and Australian Auditing Standards. My responsibilities under those standards are further described in the 'Auditor's responsibilities for the audit of the financial report' section of my report. I am independent of the South Australian Country Fire Service. The *Public Finance and Audit Act 1987* establishes the independence of the Auditor-General. In conducting the audit, the relevant ethical requirements of APES 110 *Code of Ethics for Professional Accountants (including Independence Standards)* have been met.

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

## **Responsibilities of the Chief Officer for the financial report**

The Chief Officer is responsible for the preparation of the financial report that gives a true and fair view in accordance with relevant Treasurer's Instructions issued under the provisions of the *Public Finance and Audit Act 1987* and Australian Accounting Standards, and for such internal control as management determines is necessary to enable the preparation of the financial report that gives a true and fair view and that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the Chief Officer is responsible for assessing the entity's ability to continue as a going concern, taking into account any policy or funding decisions the government has made which affect the continued existence of the entity. The Chief Officer is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the assessment indicates that it is not appropriate.

## **Auditor's responsibilities for the audit of the financial report**

As required by section 31(1)(b) of the *Public Finance and Audit Act 1987* and section 100(2) of the *Fire and Emergency Services Act 2005*, I have audited the financial report of the South Australian Country Fire Service for the financial year ended 30 June 2025.

My objectives 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 Australian Auditing Standards will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this financial report.

As part of an audit in accordance with 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 South Australian Country Fire Service's internal control
- evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Chief Officer
- conclude on the appropriateness of the Chief Officer's use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity'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 the opinion. My conclusion is based on the audit evidence obtained up to the date of the auditor's report. However, future events or conditions may cause an entity 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.

My report refers only to the financial report described above and does not provide assurance over the integrity of electronic publication by the entity on any website nor does it provide an opinion on other information which may have been hyperlinked to/from the report.

I communicate with the Chief Officer about, 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 the audit.



Daniel O'Donohue  
**Deputy Auditor-General**

17 September 2025

OFFICIAL

# **South Australian Country Fire Service**

## **Financial Statements**

For the year ended 30 June 2025

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**South Australian Country Fire Service**  
**Certification of the Financial Statements**  
*for the year ended 30 June 2025*

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We certify that the:

- financial statements for the South Australian Country Fire Service:
  - are in accordance with the accounts and records of the South Australian Country Fire Service;
  - comply with relevant Treasurer's Instructions;
  - comply with relevant accounting standards; and
  - present a true and fair view of the financial position of the South Australian Country Fire Service at the end of the financial year and the results of its operations and cash flows for the financial year.
- internal controls employed by the South Australian Country Fire Service for the financial year over its financial reporting and its preparation of the financial statements have been effective.



Brett Loughlin  
Chief Officer  
South Australian Country Fire Service  
15 September 2025



Avril Tajnikar  
Business Manager  
South Australian Country Fire Service  
15 September 2025

**South Australian Country Fire Service**  
**Statement of Comprehensive Income**  
*for the year ended 30 June 2025*

		2025	2024
	Note	\$'000	\$'000
<b>Income</b>			
Contributions from the Community Emergency Services Fund	3.1	106 146	101 622
Grants and subsidies	3.2	6 943	3 612
Intra-government transfers	3.3	27 165	9 613
Fees and charges	3.4	1 783	2 388
Interest		166	239
Net gain from disposal of property plant and equipment	3.5	445	863
Other income	3.6	802	2 013
<b>Total income</b>		<b>143 450</b>	<b>120 350</b>
<b>Expenses</b>			
Employee related expenses	4.1	30 981	23 399
Supplies and services	4.2	97 503	76 591
Depreciation and amortisation	5.5, 5.8	13 863	13 624
Grants and subsidies		553	752
Borrowing costs		193	174
Other expenses	4.3	571	1 595
<b>Total expenses</b>		<b>143 664</b>	<b>116 135</b>
<b>Net result</b>		<b>(214)</b>	<b>4 215</b>
<b>Other comprehensive income</b>			
<i>Items that will not be reclassified to net result</i>			
Changes to asset revaluation surplus		47 470	4 465
<b>Total other comprehensive income</b>		<b>47 470</b>	<b>4 465</b>
<b>Total comprehensive result</b>		<b>47 256</b>	<b>8 680</b>

The accompanying notes form part of these financial statements. The net result and total comprehensive result are attributable to the SA Government as owner.

**South Australian Country Fire Service**  
**Statement of Financial Position**  
*as at 30 June 2025*

	Note	2025 \$'000	2024 \$'000
<b>Current assets</b>			
Cash and cash equivalents	5.2	10 157	10 861
Receivables	5.3	1 929	2 276
Other financial assets	5.4	3 311	3 294
<b>Total current assets</b>		<b>15 397</b>	<b>16 431</b>
<b>Non-current assets</b>			
Property, plant and equipment	5.5	226 315	176 588
Intangible assets	5.8	58	82
Capital works in progress	5.9	44 077	43 101
<b>Total non-current assets</b>		<b>270 450</b>	<b>219 771</b>
<b>Total assets</b>		<b>285 847</b>	<b>236 202</b>
<b>Current liabilities</b>			
Payables	6.2	7 789	5 554
Other financial liabilities	6.3	1 696	1 318
Employee related liabilities	6.4	3 947	3 437
Provisions	6.5	1 886	2 149
<b>Total current liabilities</b>		<b>15 318</b>	<b>12 458</b>
<b>Non-current liabilities</b>			
Other financial liabilities	6.3	6 899	7 791
Employee related liabilities	6.4	3 600	3 602
Provisions	6.5	8 146	7 723
<b>Total non-current liabilities</b>		<b>18 645</b>	<b>19 116</b>
<b>Total liabilities</b>		<b>33 963</b>	<b>31 574</b>
<b>Net assets</b>		<b>251 884</b>	<b>204 628</b>
<b>Equity</b>			
Asset revaluation surplus	7.1	114 986	67 516
Retained earnings	7.1	136 898	137 112
<b>Total equity</b>		<b>251 884</b>	<b>204 628</b>

The accompanying notes form part of these financial statements. The total equity is attributable to the SA Government as owner.



**South Australian Country Fire Service**  
**Statement of Changes in Equity**  
*for the year ended 30 June 2025*

		Asset revaluation surplus	Retained earnings	Total equity
	Note	\$'000	\$'000	\$'000
Balance at 1 July 2023		62 173	133 669	195 842
Prior period adjustments		-	106	106
<b>Restated balance at 1 July 2023</b>		<b>62 173</b>	<b>133 775</b>	<b>195 948</b>
Net result for 2023-24		-	4 215	4 215
Gain on revaluation of land during 2023-24	5.5	4 465	-	4 465
<b>Total comprehensive result for 2023-24</b>		<b>4 465</b>	<b>4 215</b>	<b>8 680</b>
Transfer between equity components		878	(878)	-
<b>Balance at 30 June 2024</b>		<b>67 516</b>	<b>137 112</b>	<b>204 628</b>
Net result for 2024-25		-	(214)	(214)
Gain on revaluation of land during 2024-25	5.5	7 565	-	7 565
Gain on revaluation of buildings during 2024-25	5.5	34 724	-	34 724
Gain on revaluation of Vehicles during 2024-25	5.5	4 758	-	4 758
Gain on revaluation of plant and equipment during 2024-25	5.5	423	-	423
<b>Total comprehensive result for 2024-25</b>		<b>47 470</b>	<b>(214)</b>	<b>47 256</b>
<b>Balance at 30 June 2025</b>	7.1	<b>114 986</b>	<b>136 898</b>	<b>251 884</b>

The accompanying notes form part of these financial statements. All changes in equity are attributable to the SA Government as owner.

**South Australian Country Fire Service**  
**Statement of Cash Flows**  
*for the year ended 30 June 2025*

		2025 (Outflows) Inflows \$'000	2024 (Outflows) Inflows \$'000
<b>Cash flows from operating activities</b>	<b>Note</b>		
<b>Cash inflows</b>			
Contributions from the Community Emergency Services Fund		106 146	101 622
Intra-government transfers		26 744	10 109
Receipts from fees and charges		2 151	5 038
Grants and funding		7 382	3 797
Investment and interest received		166	239
GST recovered		10 483	7 290
Other receipts		844	1 891
<b>Cash generated from operations</b>		<b>153 916</b>	<b>129 986</b>
<b>Cash outflows</b>			
Employee related payments		(30 423)	(26 294)
Payments for supplies and services		(105 177)	(83 767)
Payments of grants and subsidies		(553)	(752)
Interest paid		(193)	(174)
<b>Cash used in operations</b>		<b>(136 346)</b>	<b>(110 987)</b>
<b>Net cash from operating activities</b>	<b>7.2</b>	<b>17 570</b>	<b>18 999</b>
<b>Cash flows from investing activities</b>			
<b>Cash inflows</b>			
Proceeds from the sale of property, plant and equipment		577	913
<b>Cash generated from investing activities</b>		<b>577</b>	<b>913</b>
<b>Cash outflows</b>			
Purchase of property, plant and equipment		(17 038)	(20 193)
Payments for disposal of property		(16)	(22)
Payments for financial assets held-to maturity		(17)	(689)
<b>Cash used in Investing activities</b>		<b>(17 071)</b>	<b>(20 904)</b>
<b>Net cash used in investing activities</b>		<b>(16 494)</b>	<b>(19 991)</b>
<b>Cash flows from financing activities</b>			
<b>Cash outflows</b>			
Repayment of principal portion of lease liabilities		(1 780)	(1 430)
<b>Cash used in financing activities</b>		<b>(1 780)</b>	<b>(1 430)</b>
<b>Net cash used in financing activities</b>		<b>(1 780)</b>	<b>(1 430)</b>
<b>Net decrease in cash and cash equivalents</b>		<b>(704)</b>	<b>(2 422)</b>
Cash and cash equivalents at the beginning of the reporting period		10 861	13 283
<b>Cash and cash equivalents at the end of the reporting period</b>	<b>5.2</b>	<b>10 157</b>	<b>10 861</b>

The accompanying notes form part of these financial statements

**South Australian Country Fire Service**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**1. About the South Australian Country Fire Service**

Under the *Fire and Emergency Services Act 2005* (the Act), the South Australian Country Fire Service (CFS) is a not for profit body corporate, an agency of the Crown and part of the consolidated emergency services sector.

The financial statements include all the controlled activities of the CFS.

**1.1 Basis of preparation**

These financial statements are general purpose financial statements prepared in accordance with:

- section 23 of the *Public Finance and Audit Act 1987*;
- Treasurer's Instructions and Accounting Policy Statements issued by the Treasurer under the provisions of the *Public Finance and Audit Act 1987*; and
- relevant Australian Accounting Standards.

The financial statements are prepared based on a 12-month reporting period and presented in Australian currency. All amounts in the financial statements and accompanying notes have been rounded to the nearest thousand dollars (\$'000). 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.

Assets that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets. Liabilities that are due to be settled within 12 months after the end of the reporting period or for which the department has no right to defer the settlement for at least 12 months after the end of the reporting period are classified as current liabilities. All other assets and liabilities are classified as non-current.

Material accounting policy information is set out in the notes of the financial statements.

The CFS is liable for Payroll Tax, Fringe Benefits Tax (FBT) and Goods and Services Tax (GST).

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

- when the GST incurred on a purchase of goods or services is not recoverable from the Australian Taxation Office, in which case the GST is recognised as part of the cost of acquisition of the asset or as part of the expense item applicable; and
- receivables and payables, which are stated with the amount of GST included.

The net amount of GST recoverable from, or payable to, the ATO is included as part of receivables or payables in the Statement of Financial Position.

Cash flows are included in the Statement of Cash Flows on a gross basis, and the GST component of cash flows arising from investing and financing activities, which is recoverable from, or payable to, the ATO is classified as part of operating cash flows.

**South Australian Country Fire Service**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**1.2 Objectives and programs**

**Objectives**

The CFS is volunteer based and is responsible under the Act for the following functions:

- to provide frontline services with the aim of preventing the outbreak of fires, reducing the impact of fires and preparing communities through comprehensive community engagement programs
- to provide efficient and responsive frontline services for the purpose of fighting fires, dealing with other emergencies or undertaking any rescue
- to protect life, property and environmental assets from fire and other emergencies
- to develop and maintain plans to cope with the effects of fires and other emergencies
- to provide services or support to assist with recovery in the event of a fire or other emergency.

Funding of the CFS is primarily derived from the Community Emergency Services Fund (the Fund), in accordance with the *Emergency Services Funding Act 1998*.

Funds generated by Groups and Brigades through fundraising activities are held by the respective Group/Brigade for expenditure on the CFS's activities in the local community. These funds are recognised in the CFS's financial statements.

**Programs**

In achieving its objectives, the CFS provides services within two areas of activity: frontline service delivery and frontline service delivery support. These services are classified under one program titled 'Country Fire Service'. These services are predominantly delivered by volunteers.

**South Australian Country Fire Service**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

### 1.3 Budget performance

The budget performance table compares the CFS's outcomes against budget information presented to Parliament (2024-25 Budget Paper 4). The budget amounts have not been adjusted to reflect revised budgets or administrative restructures. The budget process is not subject to audit.

	Note	Original budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
<b>Statement of Comprehensive Income</b>				
<b>Income</b>				
Contribution from the Community Emergency Services Fund		104 169	106 146	1 977
Grants and subsidies		2 406	6 943	4 537
Intra-government transfers	(a)	-	27 165	27 165
Fees and charges		1 859	1 783	(76)
Interest		122	166	44
Net gain from the disposal of non-current assets		-	445	445
Other income		973	802	(171)
<b>Total Income</b>		<b>109 529</b>	<b>143 450</b>	<b>33 921</b>
<b>Expenses</b>				
Employee related expenses	(b)	22 970	30 981	8 011
Supplies and services	(c)	65 239	97 503	32 264
Depreciation and amortisation		14 991	13 863	(1 128)
Grants and subsidies		462	553	91
Intra-government transfers		44		(44)
Borrowing costs		143	193	50
Other expenses		3 096	571	(2 525)
<b>Total Expenses</b>		<b>106 945</b>	<b>143 664</b>	<b>36 719</b>
<b>Net result</b>		<b>2 584</b>	<b>(214)</b>	<b>(2 798)</b>
<b>Other comprehensive income</b>				
<i>Items that will not be reclassified to net results</i>				
Changes to asset revaluation surplus	5.5	-	47 470	47 470
<b>Total other comprehensive income</b>		<b>-</b>	<b>47 470</b>	<b>47 470</b>
<b>Total comprehensive result</b>		<b>2 584</b>	<b>47 256</b>	<b>44 672</b>

In 2024-25 the ESS undertook a formal revaluation of its property, plant and equipment. An estimate for the revaluation was not included in the State Budget.

Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

- Primarily relates to appropriation received for out of scale events associated with various local incident responses, as well as interstate and international deployments to the Northern Territory, Victoria, USA and Canada.
- Primarily due to Workers Compensation and overtime relating to out of scale events.
- Primarily due to aircraft standby and operation costs for extensions to the fire season, vehicle servicing, maintenance and refurbishment, personal protective equipment and uniforms, information systems and foam compounds.

**South Australian Country Fire Service**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**1.3. Budget performance (continued)**

	Note	Original budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
<b>Investing expenditure summary</b>				
Total existing projects	(d)	4 974	115	( 4 859)
Total Annual Programs		21 319	16 431	(4 888)
Total Leases	(e)	2 809	3 789	980
<b>Total investing expenditure</b>		<b>29 102</b>	<b>20 335</b>	<b>(8 767)</b>

Explanations are provided for variances where the variance exceeds the greater of 10% of the original budgeted amount and 5% of original budgeted total expenses.

- d. Due to reallocation from Annual Programs.
- e. Due to delays in the land and building program and reallocation to existing projects.

**1.4 Significant transactions with government related entities**

Significant transactions with the SA Government are identifiable throughout this financial report. In addition:

- Contributions from the Fund of \$106.146 million (refer note 3.1)
- Payment to the Attorney-General's Department for the government radio network of \$14.666 million (refer note 4.2).

**South Australian Country Fire Service**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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**2. Board, and committees**

**2.1 Key management personnel**

Key management personnel of the CFS include the Minister, the Chief Officer, the Deputy Chief Officer and Executive Directors of the CFS, who have responsibility for the strategic direction and management of the CFS.

The compensation detailed below excludes salaries and other benefits received by the Minister. The Minister's remuneration and allowances are set by the *Parliamentary Remuneration Act 1990* and the Remuneration Tribunal of SA respectively and are payable from the Consolidated Account (via DTF) under section 6 of the *Parliamentary Remuneration Act 1990*.

**Transactions with key management personnel and other related parties**

The CFS did not enter into any transactions with key management personnel or their close family during the reporting period that were not consistent with normal procurement arrangements.

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Compensation</b>		
Salaries and other short term employee benefits	938	922
Post-employment benefits	107	101
Termination benefits	21	-
<b>Total compensation</b>	<b>1 066</b>	<b>1 023</b>

**South Australian Country Fire Service**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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## 2.2 Remuneration of board and committee members

Members of boards and committees during 2025 were:

### State Bushfire Coordination Committee

B Loughlin*	C De Leiuën*
C Devey*	A May*
K M Egan	M Anolak
M Ashley	J R Fischer
K Bevan	T N B Roberts
R A Cadd	J D Lindner
F J Gill*	D Ezis*
J Formston*	D M Kowalski*
A Glavinic*	K Lee-Jones*
J B Drew*	E G Petrenas*
L Bruce*	P Merry
M J Blason	J L Clark*
M J Garrod*	W J Durack*
J Moyle	H L Greaves
P Yeomans	M S Martin*
S Reachill*	G R Grieger*
M Henderson	T Vaughan
J Ferguson	R K Hardy*
T A Fountain*	J W Sewart*
S L Elding*	D S Gilbertson
P R White	B J Browne
S Maddocks	P Kilsby*
P Button*	J De Candia*
S V McLean*	A Walsh
V Dzeladini	L M Brooks
B A Swaffer	J S Crocker
T J Forde*	

\* In accordance with the Premier and Cabinet's Circular Number 016, government employees did not receive any remuneration for board/committee duties during the financial year.

### Board and committee remuneration

The number of members whose remuneration received/receivable falls within the following bands:

The total remuneration received or receivable by members was \$9 200 (2024: \$1 900). Remuneration of members reflects all costs of performing board/committee member duties including sitting fees, superannuation contributions, salary sacrifice benefits and fringe benefits and any related fringe benefits tax paid.

	2025	2024
\$0	36	49
\$1 - \$19 999	8	4
<b>Total number of members</b>	<b>44</b>	<b>53</b>



**South Australian Country Fire Service**  
**Notes to and forming part of the financial statements**  
*For the year ended 30 June 2025*

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### 3. Income

#### 3.1 Contributions from the Community Emergency Services Fund

Contributions from the Fund amount to \$106.146 million (2024: \$101.622 million) and are recognised as revenues when the CFS obtains control over the funding. Control over contributions is normally obtained upon receipt.

#### 3.2 Grants and subsidies

	2025 \$'000	2024 \$'000
<b>Commonwealth-sourced grants</b>		
Commonwealth Government	50	378
<b>Total Commonwealth-sourced grants</b>	<b>50</b>	<b>378</b>
<b>SA Government grants and subsidies</b>		
Intra agency grants	1 729	139
Embed BOM Meteorologist	83	178
<b>Total SA Government grants and subsidies</b>	<b>1 812</b>	<b>317</b>
Private industry and local government	5 081	2 917
<b>Total grants and subsidies</b>	<b>6 943</b>	<b>3 612</b>

Grants and subsidies are recognised as an asset and income when the CFS obtains control of the grants and subsidies or obtains the right to receive the grant and subsidies and the income recognition criteria are met, this is generally on receipt.

Private industry funding includes contributions received from the National Aerial Firefighting Centre Ltd. These funds can only be applied to aircraft leasing and positioning costs and must be matched by State Government funding on at least a dollar for dollar basis.

Commonwealth Government revenue includes once-off project grants which are subject to specific funding agreements.

#### 3.3 Intra-government transfers

	2025 \$'000	2024 \$'000
Intra government transfers	27 148	9 598
Contingency funding provided by the Department of Treasury and Finance	17	15
<b>Total intra-government and transfers</b>	<b>27 165</b>	<b>9 613</b>

Intra-government transfers are recognised as income on receipt.

**South Australian Country Fire Service**  
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### 3.4 Fees and charges

	2025	2024
	\$'000	\$'000
Fire alarm attendance fees	292	303
Fire alarm monitoring fees	314	300
Fire safety fees	324	260
Facilities hire fees	178	212
Incident cost recoveries	675	1 313
<b>Total fees and charges</b>	<b>1 783</b>	<b>2 388</b>

All revenue from fees and charges is revenue recognised from contracts with customers.

Fees and charges revenue is recognised at a point in time when the CFS satisfies performance obligations by transferring the promised goods or services to its customers.

The CFS recognises revenue from contracts with customers from the following major sources:

#### **Fire alarm attendance and fire safety fees**

The CFS provides a range of fire alarm attendance and fire safety services to customers and charge prescribed fees for these services as regulated under the *Fire and Emergency Services Act 2005*. The CFS recognises revenue for these services in arrears once the relevant deliverables have been provided to the customer in line with the CFS's legislated responsibilities and internal policies.

The CFS is a referral agency under the *Planning, Development and Infrastructure Regulations 2017* and receives revenue from customers for undertaking development assessments in designated bushfire prone areas under the Planning and Design Code.

Payments for development assessments are received in advance upon referral of the development application to the CFS from the Attorney-General's Department or direct from the customer. The CFS is required to undertake an assessment of the development and provide statutory advice to the relevant parties. Revenue is recognised in arrears once statutory advice has been provided.

#### **Fire alarm monitoring fees**

The CFS undertake fire alarm monitoring services for customers and charge prescribed fees for these services as regulated under the *Fire and Emergency Services Act 2005*. Customers are charged an annual fee for this service and generally pay upfront in the first quarter of the financial year. The CFS recognises revenue for monitoring services over the time services are provided, with all services delivered by 30 June at the end of the financial year.

#### **Facilities hire fees**

The CFS receives revenue from the short term hire of the State Training Centre facilities at Brukunga from government and non-government customers. The terms of hire are outlined in a hire agreement that stipulate obligations regarding facilities, accommodation and catering to be provided. Customers are invoiced and payment is received in arrears once all performance obligations have been met.

#### **Incident cost recoveries**

The CFS provides support to other jurisdictions that request it when an emergency incident occurs. The terms of deployment are managed in accordance with the Arrangement for Interstate Assistance Framework by the National Resource Sharing Centre under the Australian and New Zealand National Council for Fire and Emergency Services.

The inputs of the request are outlined in an operating plan and may include personnel, firefighting equipment and supplies, and consumables. Payment is made by the jurisdiction who received the assistance in arrears once performance obligations have been met and total costs of assistance have been assessed. Revenue is recognised in arrears once the emergency event has concluded and all assistance outlined in the operating plan has been ceased.

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**3.5 Net gain / (loss) from disposal of non-current assets**

	2025 \$'000	2024 \$'000
<b>Land and buildings</b>		
Proceeds from disposal	-	80
Costs of disposal	-	(22)
Less net book value of assets disposed	-	(28)
<b>Net gain from disposal of land and buildings</b>	<b>-</b>	<b>30</b>
<b>Vehicles</b>		
Proceeds from disposal	577	833
Costs of disposal	(16)	-
Less net book value of assets disposed	(169)	-
<b>Net gain from disposal of vehicles</b>	<b>392</b>	<b>833</b>
<b>Total assets:</b>		
Proceeds from disposal of non-current assets	577	913
Costs of disposal	(16)	(22)
Less net book value of assets disposed	(169)	(28)
<b>Net gain / (loss) on disposal of owned assets</b>	<b>392</b>	<b>863</b>
<b>Gain / (loss) on modification of right-of-use assets</b>	<b>53</b>	<b>-</b>
<b>Net gain from disposal of non-current assets</b>	<b>445</b>	<b>863</b>

Gains/losses on disposal are recognised at the date at which control of the asset is passed to the buyer and are determined after deducting the cost of the asset from the proceeds at that time. When revalued assets are sold, the revaluation surplus is transferred to retained earnings.

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### 3.6 Other income

Recoveries include employee benefits recoveries (i.e. where employees are seconded to other agencies or Commonwealth programs and the CFS continues to provide the ongoing salary for the employees) and goods and services (that is, where the CFS incurs expenditure on goods and services and later recovers the expenditure).

Although not recognised in the CFS's financial statements, the CFS receives volunteer services from numerous volunteers who provide frontline emergency response services to the community and in other support roles.

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Group/Brigade fundraising	231	1 096
Sundry revenues	25	110
Donations	478	531
Insurance recoveries	13	44
Salary recoveries	3	4
Property income	37	19
Resources received free of charge	-	137
Other	15	72
<b>Total other income</b>	<b>802</b>	<b>2 013</b>

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**4. Expenses**

**4.1 Employee related expenses**

	2025	2024
	\$'000	\$'000
Salaries and wages	20 567	19 306
Workers compensation	4 328	1 289
Superannuation	2 438	2 109
Annual leave	1 863	1 263
Payroll tax	1 246	1 165
Long service leave	203	560
Other employment related expenses	170	248
Additional compensation	95	(2 603)
Skills and experience retention leave	61	61
Board and committee fees	10	1
<b>Total employee related expenses</b>	<b>30 981</b>	<b>23 399</b>

The CFS's staff are employed under Part 4 of the *South Australian Fire and Emergency Services Act 2005*.

The superannuation expense represents the CFS's contributions to superannuation plans in respect of current services of current employees. There are no liabilities for payments to beneficiaries recognised by the CFS as DTF centrally recognises the superannuation liability in the whole-of-government financial statements.

**Employee remuneration**

The number of employees whose remuneration received or receivable falls within the following bands:

	Employees	
	2025	2024
	Number	Number
\$166 001 to \$171 000 *	n/a	2
\$171 001 to \$191 000	8	4
\$191 001 to \$211 000	3	5
\$211 001 to \$231 000	1	1
\$271 001 to \$291 000	-	1
\$311 001 to \$331 000	-	1
\$331 001 to \$351 000	1	-
<b>Total</b>	<b>13</b>	<b>14</b>

\*This band has been included for the purposes of reporting comparative figures based on the executive base level remuneration for 2023-24.

The total remuneration received by these employees for the year was \$2.59 million (2024: \$2.86 million).

The table includes all employees who received remuneration equal to or greater than the base executive remuneration level during the year. Remuneration of employees reflects all costs of employment including salaries and wages, payments in lieu of leave, superannuation contributions, salary sacrifice benefits and any related fringe benefits tax paid.

**South Australian Country Fire Service**  
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**4.2 Supplies and services**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Aerial support costs	35 651	25 258
Government radio network	14 666	14 308
Vehicles	10 046	8 736
Operational costs	8 779	4 402
Uniforms and protective clothing	4 453	3 456
Property costs	4 029	3 796
Communications	3 875	3 462
Computing costs	3 397	2 428
Contractors	2 920	1 405
Travel and training	2 586	1 979
Accommodation	2 175	2 098
Insurance premiums	697	648
Short term leases	455	426
Postage and freight	187	201
Consultancy	364	503
Legal fees	126	168
Shared Services SA fees	41	41
Other expenses	3 056	3 276
<b>Total supplies and services</b>	<b>97 503</b>	<b>76 591</b>

**Accommodation**

A part of the CFS's accommodation is provided by the Department for Infrastructure and Transport (DIT) under Memoranda of Administrative Arrangements (MoAA) issued in accordance with Government wide accommodation policies. These arrangements do not meet the definition of a lease and accordingly are expensed (disclosed within 'Accommodation' above).

**Other**

Includes audit fees paid/payable to the Audit Office of South Australia relating to work performed under the *Public Finance and Audit Act 1987* of \$52 000 (2024: \$55 000). No other services were provided by the Audit Office of South Australia.

**Leases**

The CFS recognises lease payments associated with short-term leases (12 months or less) and low value leases (less than \$15 000) as an expense on a straight-line basis over the lease term. Lease commitments for short term leases are similar to short term lease expenses disclosed.

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**4.2. Supplies and services (continued)**

**Expenditure – SA business and Non-SA business**

The following table includes all expenditure in relation to contracts above \$55,000 (GST inclusive) resulting from a procurement as defined in Treasurer's Instructions 18 – Procurement. Arrangements between public authorities and arrangements with other governments are not included.

Expenditure is inclusive of non-recoverable GST.

	2025 \$'000	Proportion of SA and non-SA businesses %
Total expenditure with South Australian businesses	66 108	78.29%
Total expenditure with non-South Australian businesses	18 331	21.71%
	<b>84 439</b>	<b>100%</b>

Classification as SA business or non-SA business is generally based on circumstances as at the time of entering into a contract. For contracts entered into before 20 February 2024, where sufficient evidence of an assessment made under previous procurement requirements is known to CFS, this was used to determine classification. For contracts where such evidence of prior assessment is not available and for all other contracts, classification is based on the definition of an SA business provided in TI 18.

TI 18 defines a business as being South Australian where it operates in South Australia and more than 50% of the workforce delivering the contract resulting from the procurement on behalf of the business are South Australian residents.

The disclosure for expenditure with SA businesses reflects the total spent on contracts within the TI 18 definition and in some instances includes the cost of goods sourced from outside South Australia.

In many cases, the determination has been made on the basis of representations made by suppliers at a point in time which has not been subject to independent verification.

**4.3 Other expenses**

	2025 \$'000	2024 \$'000
Donated assets	-	24
Derecognition of assets	422	1 571
Other	149	-
<b>Total other expenses</b>	<b>571</b>	<b>1 595</b>

**South Australian Country Fire Service**  
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**5. Assets**

**5.1 Financial assets**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Financial assets measured at amortised cost</b>		
Cash and cash equivalents	10 157	10 861
Receivables	956	681
Other financial assets	3 311	3 294
<b>Total financial assets</b>	<b>14 424</b>	<b>14 836</b>

All financial assets are measured at amortised cost.

**5.2 Cash and cash equivalents**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
Deposits with the Treasurer	3 461	4 378
Cash at bank - Groups/Brigades	5 220	4 974
Short-term deposits - Groups/Brigades	1 465	1 497
Cash at bank	8	8
Cash on hand	3	4
<b>Total cash and cash equivalents in the Statement of Financial Position</b>	<b>10 157</b>	<b>10 861</b>
<b>Total cash and cash equivalents in the Statement of Cash Flows</b>	<b>10 157</b>	<b>10 861</b>

Cash is measured at nominal amounts.

**Deposits with the Treasurer**

Special deposit accounts are established under section 8 of the *Public Finance and Audit Act 1987*. Special deposit accounts must be used in accordance with their approved purpose.

One operating account held with the Treasurer is interest bearing.

**Cash at bank – Groups/Brigades**

Accounts held at Brigade and Group level comprising of proceeds from fundraising, donations and other local activities.

**Short term deposits – Groups/Brigades**

Short-term deposits are made for varying periods of between one day and three months. The deposits are lodged with various financial institutions at their respective short-term deposit rates.



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### 5.3 Receivables

	2025	2024
	\$'000	\$'000
Current		
Receivables	974	687
Less impairment loss on receivables	(18)	(6)
GST input tax recoverable	637	1 305
Accrued Revenue	81	87
Prepayments	255	203
<b>Total current receivables</b>	<b>1 929</b>	<b>2 276</b>
<b>Total receivables</b>	<b>1 929</b>	<b>2 276</b>

All receivables are non-interest bearing. They are held with the objective of collecting the contractual cash flow.

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Receivables are normally settled within 30 days after the issue of an invoice or the goods/services have been provided under a contractual arrangement.

Other than as recognised in the allowance for impairment loss on contractual receivables, it is not anticipated that counterparties will fail to discharge their obligations. The carrying amount of receivables approximates net fair value due to being receivable on demand. There is no concentration of credit risk.

The net amount of GST recoverable from the ATO is included as part of receivables.

Refer to note 9.2 for further information on risk management.

The CFS has adopted the simplified impairment approach under AASB 9 Financial Instruments and measured lifetime expected credit losses on all contractual receivables using an allowance matrix as a practical expedient to measure the impairment allowance.

#### Allowance for impairment loss on contractual receivables

	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	6	27
Increase/(decrease) in the allowance	12	(21)
<b>Carrying amount at the end of the period</b>	<b>18</b>	<b>6</b>

Impairment losses relate to receivables arising from contracts with customers that are external to the SA Government.

Refer to note 9.2 for details regarding credit risk and the methodology for determining impairment.

### 5.4 Other financial assets

Medium-term deposits of \$3.311 million (2024: \$3.294 million) are held by the CFS for varying periods of between three months and twelve months. Because of their maturity dates exceeding three months, these funds are not reported within Cash and Cash Equivalents or the Statement of Cash Flows. The deposits are lodged with various financial institutions at their respective medium-term deposit rates. Other financial assets are measured at fair value.

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**5.5 Property, plant and equipment**

Property, plant and equipment comprises owned and right-of-use leased (ROU) tangible assets that do not meet the definition of investment property.

**Reconciliation of property, plant and equipment during 2024-25**

	Land	Buildings	Vehicles	Plant & equipment	ROU Land	ROU Buildings	ROU Vehicles	ROU Plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at 1 July 2024</b>	<b>15 181</b>	<b>40 500</b>	<b>108 047</b>	<b>1 764</b>	<b>2 297</b>	<b>737</b>	<b>1 624</b>	<b>6 438</b>	<b>176 588</b>
Acquisitions	1	-	115	111	-	1 903	1 886	-	4 016
Transfers from capital WIP <sup>(1)</sup>	-	1 491	12 122	1 581	-	-	-	-	15 194
Disposals	-	-	(169)	-	-	-	-	-	(169)
Derecognition of assets	(52)	-	(134)	(236)	-	-	(2 809)	-	(3 231)
Remeasurement	-	-	-	-	-	8	-	278	286
Revaluation increment	7 565	34 724	4 758	423	-	-	-	-	47 470
Other Changes	1	(2)	2	(1)	-	-	-	-	-
<b>Subtotal:</b>	<b>22 696</b>	<b>76 713</b>	<b>124 741</b>	<b>3 642</b>	<b>2 297</b>	<b>2 648</b>	<b>701</b>	<b>6 716</b>	<b>240 154</b>
<b>Gains/(losses) for the period recognised in net result:</b>									
Depreciation	-	(2 457)	(9 191)	(279)	(112)	(493)	(701)	(606)	(13 839)
<b>Subtotal:</b>	<b>-</b>	<b>(2 457)</b>	<b>(9 191)</b>	<b>(279)</b>	<b>(112)</b>	<b>(493)</b>	<b>(701)</b>	<b>(606)</b>	<b>(13 839)</b>
<b>Carrying amount at the end of the period</b>	<b>22 696</b>	<b>74 256</b>	<b>115 550</b>	<b>3 363</b>	<b>2 185</b>	<b>2 155</b>	<b>-</b>	<b>6 110</b>	<b>226 315</b>
<b>Gross carrying amount</b>									
Gross carrying amount	22 696	74 320	116 193	3 426	3 281	4 586	-	8 865	233 367
Accumulated depreciation	-	(64)	(643)	(63)	(1 096)	(2 431)	-	(2 755)	(7 052)
<b>Carrying amount at the end of the period</b>	<b>22 696</b>	<b>74 256</b>	<b>115 550</b>	<b>3 363</b>	<b>2 185</b>	<b>2 155</b>	<b>-</b>	<b>6 110</b>	<b>226 315</b>

\*All property, plant and equipment are classified in the level 2 and level 3 fair value hierarchy. Refer Note 9.1 for more details.

Refer to note 6.3 for details about the lease liability for right-of-use assets.

<sup>(1)</sup> Refer to note 5.9.

**South Australian Country Fire Service**  
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**5.5 Property, plant and equipment (continued)**

**Reconciliation of property, plant and equipment during 2023-24**

	Land	Buildings	Vehicles	Plant & equipment	ROU Land	ROU Buildings	ROU Vehicles	ROU Plant and equipment	Total
	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000	\$'000
<b>Carrying amount at 1 July 2023</b>	<b>10 595</b>	<b>42 959</b>	<b>113 532</b>	<b>1 956</b>	<b>2 433</b>	<b>972</b>	<b>777</b>	<b>7 019</b>	<b>180 243</b>
Acquisitions	-	209	-	-	-	165	1 316	-	1 690
Transfers from capital WIP <sup>(1)</sup>	14	-	4 967	231	-	-	-	-	5 212
Disposals	(28)	-	-	-	-	-	-	-	(28)
Transfers between asset classes	-	-	(72)	72	-	-	-	-	-
Donated Assets	-	-	(24)	-	-	-	-	-	(24)
Remeasurement	-	-	-	-	-	66	-	-	66
Revaluation increment	4 465	-	-	-	-	-	-	-	4 465
Derecognition of assets	-	-	(1 363)	(208)	-	-	-	-	(1 571)
Assets received free of charge	135	-	-	-	-	-	-	-	135
<b>Subtotal:</b>	<b>15 181</b>	<b>43 168</b>	<b>117 040</b>	<b>2 051</b>	<b>2 433</b>	<b>1 203</b>	<b>2 093</b>	<b>7 019</b>	<b>190 188</b>

**Gains/(losses) for the period recognised in  
net result:**

Depreciation	-	(2 668)	(8 993)	(287)	(136)	(466)	(469)	(581)	(13 600)
<b>Subtotal:</b>	<b>-</b>	<b>(2 668)</b>	<b>(8 993)</b>	<b>(287)</b>	<b>(136)</b>	<b>(466)</b>	<b>(469)</b>	<b>(581)</b>	<b>(13 600)</b>
<b>Carrying amount at the end of the period</b>	<b>15 181</b>	<b>40 500</b>	<b>108 047</b>	<b>1 764</b>	<b>2 297</b>	<b>737</b>	<b>1 624</b>	<b>6 438</b>	<b>176 588</b>

**Gross carrying amount**

Gross carrying amount	15 181	52 715	146 904	2 642	3 302	2 674	2 891	8 587	234 896
Accumulated depreciation	-	(12 215)	(38 857)	(878)	(1 005)	(1 937)	(1 267)	(2 149)	(58 308)
<b>Carrying amount at the end of the period</b>	<b>15 181</b>	<b>40 500</b>	<b>108 047</b>	<b>1 764</b>	<b>2 297</b>	<b>737</b>	<b>1 624</b>	<b>6 438</b>	<b>176 588</b>

\* All property, plant and equipment are classified in the level 3 fair value hierarchy except for land valued at \$882 000. Refer to note 6.3 for details about the lease liability for right-of-use assets. For more details regarding revaluation refer Note 9.1.

<sup>(1)</sup> Refer to note 5.9.

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**5.5 Property, plant and equipment (continued)**

**Depreciation**

All non-current assets, having a limited useful life, are systematically depreciated over their useful lives in a manner that reflects the consumption of their service potential.

**Useful life**

Depreciation is calculated on a straight-line basis. Property, plant and equipment depreciation is calculated over the estimated useful life as follows:

<b>Class of asset</b>	<b>Useful life (years)</b>
Buildings	1-40
Vehicles	1-30
Plant and equipment	1-30
ROU Land	1-77
ROU Buildings	2-77
ROU Vehicles	3-5
ROU Plant and equipment	15

**Review of accounting estimates**

Assets' residual values, useful lives and amortisation methods are reviewed and adjusted, if appropriate, on an annual basis. Changes in the expected useful life or the expected pattern of consumption of future economic benefits embodied in the asset are accounted for prospectively by changing the time period or method, as appropriate.

Depreciation and amortisation expenses are presented in the reconciliation tables in note 5.5 and note 5.8.

CFS revalued its land, buildings, motor vehicles, plant and equipment as at 30 June 2025.

**5.6 Property, plant and equipment owned by the CFS**

Property, plant and equipment owned by the CFS with a value equal to or in excess of \$15 000 is capitalised.

Property, plant and equipment owned by CFS is recorded at fair value. Detail about the CFS's approach to fair value is set out in note 9.1.

**Revaluation and impairment**

Revaluation of property, plant and equipment is undertaken on a regular cycle at least every six years. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Property, plant and equipment non-cash generating assets, that are specialised in nature and held for continual use of their service capacity. These assets are not tested for impairment as they are regularly revalued to fair value.

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**5.7 Property, plant and equipment leased by the CFS**

Right-of-use property, plant and equipment leased by the CFS is measured at cost and there was no indication of impairment of right-of-use assets.

Short-term leases of 12 months or less and low value leases where the underlying asset value is less than \$15 000 are not recognised as right-of-use assets. The associated lease payments are recognised as an expense and are disclosed in note 4.2.

The CFS has a limited number of leases:

- 8 commercial leases for land and buildings used for the purpose of CFS brigade and group operational and administrative activities.
- 1 commercial lease over plant used for per-and polyfluoroalkyl substances (PFAS) remediation purposes.

The lease liabilities and interest expense related to the ROU assets are disclosed in note 6.3. The CFS's maturity analysis of lease liabilities is disclosed in note 6.3. Cash outflows related to ROU assets are disclosed in note 7.2. The CFS has not committed to any lease arrangements that have not commenced from 1 July.

Effective 1 April 2025, SAFA Fleet has issued new lease arrangements for all existing and new leases. The new lease agreements include a standard clause that gives SAFA Fleet substantive substitution rights in accordance with section B14 (a) of AASB 16 *Leases*. As a result, SAFA's motor vehicle leases are no longer captured by AASB 16. Consequently, CFS is no longer required to recognise ROU assets and liabilities relating to the motor vehicle leases and these have been derecognised as of 1 April 2025 – refer notes 5.5 and 6.3.

***Concessionary (peppercorn) leases***

The CFS has a number of leases over land with significantly below market terms. These leases are entered into with the principal aim of enabling the CFS to further its objectives and are all of a similar nature. The lease terms vary from 1 to 99 years with annual rental of \$0 or \$1.

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### 5.8 Intangible assets

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting period. Following initial recognition, intangible assets are carried at cost less any accumulated amortisation and any accumulated impairment losses. Amortisation of the CFS's computer software is calculated on a straight line basis over the estimated useful of 5-10 years.

The amortisation period and the amortisation method for intangible assets is reviewed on an annual basis.

The acquisition of or internal development of software is capitalised only when the expenditure meets the definition and recognition criteria and when the amount of expenditure is greater than or equal to \$15 000.

All research and development costs that do not meet the capitalisation criteria outlined in AASB 138 *Intangible Assets* are expensed.

#### **Computer software**

	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	82	-
Prior period adjustments	-	106
<b>Restated carrying amount at the beginning of the period</b>	<b>82</b>	<b>106</b>
<b>Gains/(losses) for the period recognised in net result:</b>		
Amortisation	(24)	(24)
<b>Carrying amount at the end of the period</b>	<b>58</b>	<b>82</b>
<b>Gross carrying amount</b>		
Gross carrying amount	373	373
Accumulated amortisation	(315)	(291)
<b>Carrying amount at the end of the period</b>	<b>58</b>	<b>82</b>

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**5.9 Capital works in progress**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Carrying amount at the beginning of the period</b>	<b>43 101</b>	<b>27 066</b>
Acquisitions	16 320	21 273
Transfers to property, plant and equipment	(15 194)	(5 212)
Capital WIP write off	(150)	(26)
<b>Carrying amount at the end of the period</b>	<b>44 077</b>	<b>43 101</b>

Capital works in progress are recognised as the cumulative costs of capital projects to balance date. Projects completed during the year have been recognised as property, plant and equipment (refer note 5.5) or intangible assets (refer note 5.8) and are valued at cost.

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**6. Liabilities**

**6.1 Financial liabilities**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Financial liabilities measured at amortised cost</b>		
Payables	1 841	905
Lease liabilities	8 595	9 109
<b>Total financial liabilities</b>	<b>10 436</b>	<b>10 014</b>

All financial liabilities are measured at amortised cost.

**6.2 Payables**

	<b>2025</b>	<b>2024</b>
	<b>\$'000</b>	<b>\$'000</b>
<b>Current</b>		
Creditors	1 841	905
Accrued expenses	5 948	4 649
<b>Total current financial liabilities</b>	<b>7 789</b>	<b>5 554</b>
<b>Total payables</b>	<b>7 789</b>	<b>5 554</b>

Payables and accrued expenses are recognised for all amounts owing but unpaid. Contractual payables are normally settled within 15 days from the date the invoice is first received. All payables are non-interest bearing. The carrying amount of payables represents fair value due to their short-term nature.



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### 6.3 Other financial liabilities

Lease liabilities have been measured via discounting future lease payments using either the interest rate implicit in the lease or DTF's incremental borrowing rate. There were no defaults or breaches throughout the year.

Lease liabilities relating to motor vehicles have been derecognised as of 1 April 2025 – refer notes 5.5 and 5.7.

Interest expense paid on lease liabilities during 2024-25 was \$193 000 (2024: \$174 000). The CFS does not capitalise borrowing costs.

All material cash outflows are reflected in the lease liabilities disclosed above.

	2025 \$'000	2024 \$'000
<b>Current</b>		
Lease liabilities	1 696	1 318
<b>Total current financial liabilities</b>	<b>1 696</b>	<b>1 318</b>
<b>Non-current</b>		
Lease liabilities	6 899	7 791
<b>Total non-current financial liabilities</b>	<b>6 899</b>	<b>7 791</b>
<b>Total other financial liabilities</b>	<b>8 595</b>	<b>9 109</b>

A maturity analysis of lease liabilities based on undiscounted gross cash flows is reported in the table below:

	2025 \$'000	2024 \$'000
<b>Lease liabilities</b>		
within 1 year	2 022	1 493
1 to 5 years	5 274	4 194
More than 5 years	4 632	4 464
<b>Total lease liabilities (undiscounted)</b>	<b>11 928</b>	<b>10 151</b>

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**6.4 Employee related liabilities**

	2025	2024
Current	\$'000	\$'000
Annual leave	2 556	2 278
Accrued salaries and wages	205	-
Skills and experience retention leave	103	115
Long service leave	453	497
Employment on-costs	630	547
<b>Total current employee related liabilities</b>	<b>3 947</b>	<b>3 437</b>
<b>Non-current</b>		
Long service leave	3 255	3 264
Employment on-costs	345	338
<b>Total non-current employee related liabilities</b>	<b>3 600</b>	<b>3 602</b>
<b>Total employee related liabilities</b>	<b>7 547</b>	<b>7 039</b>

Employee related liabilities accrue as a result of services provided up to the reporting date that remain unpaid. Apart from long service leave liability, employee related liabilities are measured at nominal amounts.

**Salaries and wages, annual leave, skills and experience retention leave (SERL) and sick leave**

The liability for salary and wages is measured as the amount unpaid at the reporting date at remuneration rates current at the reporting date.

The annual leave liability and the SERL liability are expected to be paid within 12 months and is measured at the undiscounted amount expected to be paid. The salary inflation rate applied to the annual leave and SERL liabilities changed to 3.2% in 2025 from 2.4% in 2024.

No provision has been made for sick leave as all sick leave is non-vesting and the average sick leave taken in future years by employees is estimated to be less than the annual entitlement for sick leave.

**Long service leave**

The liability for long service leave is measured as the present value of expected future payments to be made in respect of services provided by employees up to the end of the reporting period using the projected unit credit method.

AASB 119 *Employee Benefits* contains the calculation methodology for long service leave liability.

The expected timing and amount of long service leave payments is determined through whole-of-government actuarial calculations, which are based on actuarial assumptions on expected future salary and wage levels, experience of employee departures and periods of service. These assumptions are based on employee data over the police and emergency services sector.

The discount rate used in measuring the liability is reflective of the yield on long-term Commonwealth Government bonds. The yield on long-term Commonwealth Government bonds has increased in 2025 to 4.50% (4.25% in 2024). This increase in the bond yield, which is used as the rate to discount future long service leave cash flows, results in an overall decrease in the reported long service leave liability.

The net financial effect of the changes to actuarial assumptions in the current financial year is a decrease in the long service leave liability and employee benefits expense of \$76 253. The impact on future periods is impracticable to estimate as the long service leave liability is calculated using a number of demographical and financial assumptions - including the long-term discount rate.

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**6.4. Employee related liabilities (continued)**

The actuarial assessment performed by DTF maintained the salary inflation rate at 3.5% (2024: 3.5%) for the long service leave liability. Consequently, there was no net financial effect.

The current portion of long service liabilities reflects the amounts expected to be taken (approved or paid out of termination) to eligible employees within 2025-26.

**Employment on-costs**

Employment on-costs liabilities include payroll tax, Fringe benefits Tax, Pay As You Go Withholding, ReturnToWorkSA levies and superannuation contributions. They are settled when the respective employee benefits that they relate to is discharged. These on-costs liabilities primarily relate to the balance of leave owing to employees. The estimated proportion of long service leave to be taken as leave, rather than to be paid on termination, affects the amount of on-costs liabilities recognised as a consequence of long service leave liabilities.

The CFS contributes to several State Government and externally managed superannuation schemes. These contributions are treated as an expense when they occur. There is no liability for payments to beneficiaries as they have been assumed by the respective superannuation schemes. The only liability outstanding at reporting date relates to any contributions due but not yet paid to the superannuation schemes.

As a result of an actuarial assessment performed by DTF, the proportion of long service leave taken is 44% in 2025. The average factor for the calculation of employer superannuation on-costs has changed to 12% from 11.5% in 2024. These rates are used in the employment on-cost calculation. The net financial effect of the changes in the current financial year is not material. The estimated impact on future periods is not expected to be materially different to the effect on the current period as shown above.

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## 6.5 Provisions

	2025	2024
	\$'000	\$'000
<b>Current</b>		
Provision for workers compensation	1 841	2 086
Additional compensation	45	63
<b>Total current provisions</b>	<b>1 886</b>	<b>2 149</b>
<b>Non-current</b>		
Provision for workers compensation	7 576	6 581
Additional compensation	570	1 142
<b>Total non-current provisions</b>	<b>8 146</b>	<b>7 723</b>
<b>Total provisions</b>	<b>10 032</b>	<b>9 872</b>
<b>Movement in provisions</b>	<b>2025</b>	<b>2024</b>
	\$'000	\$'000
<b>Workers compensation:</b>		
<b>Carrying amount at the beginning of the period</b>	<b>8 667</b>	<b>8 919</b>
Reduction arising from payments	(2 365)	(1 380)
Changes from remeasurement	714	(1 025)
New accident liability	2 401	2 153
<b>Carrying amount at the end of the period</b>	<b>9 417</b>	<b>8 667</b>
<b>Additional compensation:</b>		
<b>Carrying amount at the beginning of the period</b>	<b>1 205</b>	<b>3 887</b>
Reduction resulting from payments	(694)	(151)
Changes from remeasurement	84	(2 690)
New accident liability	20	159
<b>Carrying amount at the end of the period</b>	<b>615</b>	<b>1 205</b>

### Workers compensation provision (statutory and additional compensation schemes)

The CFS is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, the CFS is responsible for the management of workers rehabilitation and compensation and is directly responsible for meeting the cost of workers' compensation claims and the implementation and funding of preventive programs.

Accordingly, a liability has been reported to reflect unsettled workers compensation claims (statutory and additional compensation schemes).

The workers compensation provision is based on an actuarial assessment of the outstanding liability as at 30 June 2025 provided by a consulting actuary engaged through the Office of the Commissioner for Public Sector Employment.

The additional compensation scheme provides continuing benefits to workers who have suffered eligible work-related injuries and whose entitlements have ceased under the statutory workers compensation scheme. Eligible injuries are non-serious injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation.

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## 6.5 Provisions (continued)

There is a significant degree of uncertainty associated with estimating future claim and expense payments and also around the timing of future payments due to the variety of factors involved. The liability is impacted by agency claim experience relative to other agencies, average claim sizes and other economic and actuarial assumptions.

In addition to these uncertainties, the additional compensation scheme is impacted by the limited claims history and the evolving nature of the interpretation of, and evidence required to meeting, eligibility criteria. Given these uncertainties, the actual cost of additional compensation claims may differ materially from the estimate.

## 7 Other disclosures

### 7.1 Equity

The asset revaluation surplus is used to record increments and decrements in the fair value of property and plant and equipment to the extent that they offset one another. Relevant amounts are transferred to retained earnings when an asset is derecognised.

### 7.2 Cash flow reconciliation

	2025 \$'000	2024 \$'000
<b>Reconciliation of cash and cash equivalents at the end of the reporting period</b>		
Cash and cash equivalents disclosed in the Statement of Financial Position	10 157	13 283
Balance as per the Statement of Cash Flows	10 157	13 283
<b>Reconciliation of net cash provided by operating activities to net cost of providing services</b>		
Net cash (used in) / provided by operating activities	17 570	18 999
<b>Add / (less) non-cash items</b>		
Depreciation and amortisation	(13 863)	(13 624)
Donated assets	-	(24)
Resources received free of charge	-	137
Net gain / (loss) from disposal of non-current assets	392	863
CWIP write-off	(150)	(26)
Derecognition of assets	(422)	(1 571)
Other non cash expenses	-	(2)
Capital accruals	(491)	1 289
<b>Movement in assets and liabilities</b>		
(Decrease) in receivables	(347)	(2 071)
(Increase) in payables	(2 235)	(2 645)
(Increase) in employee benefits	(508)	(44)
(Increase)/decrease in provisions	(160)	2 934
<b>Net result</b>	<b>(214)</b>	<b>4 215</b>

Total cash outflows for leases for the CFS was \$1.767 million (2024: \$2.030 million)

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## 8 Outlook

### 8.1 Unrecognised contractual commitments

Commitments include operating, capital and outsourcing arrangements arising from contractual or statutory sources and are disclosed at their nominal value.

#### Contractual commitments to acquire property, plant and equipment

	2025	2024
	\$'000	\$'000
Within one year	1 362	1 891
<b>Total contractual commitments to acquire property, plant and equipment</b>	<b>1 362</b>	<b>1 891</b>

These contractual commitments to acquire property, plant and equipment are the provision of new vehicles, as well as building and equipment projects.

#### Other contractual commitments

	2025	2024
	\$'000	\$'000
No later than one year	6 411	5 704
Later than one year but not later than five years	9 702	10 386
Later than five years	13 868	16 115
<b>Total other contractual commitments</b>	<b>29 981</b>	<b>32 205</b>

Other contractual commitments are for accommodation, maintenance contracts, personal protective clothing and information technology.

### 8.2 Contingent assets and liabilities

Contingent assets and contingent liabilities are not recognised in the Statement of Financial Position, but are disclosed by way of a note and, if quantifiable, are measured at nominal value.

The CFS is not aware of any contingent assets at the reporting date.

At 30 June 2025, the CFS identified a contingent liability relating to the historical use of per- and polyfluoroalkyl substances (PFAS) firefighting foams across sites in South Australia.

PFAS contamination has been identified at Brukunga, Naracoorte and Cherry Gardens CFS sites, which are now subject to s83a Notices of Site Contamination under the *Environment Protection Act 1993*. It is expected that future sites may be identified as PFAS contaminated in the future.

The CFS is continuing to work through the cost implications of PFAS contamination which is expected to include costs to remediate contaminated land and dispose of contaminated materials.

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### 8.3 Impact of standards not yet implemented

The CFS assessed *Australian Accounting Standards and Interpretations* that first applied in 2024-25 and determined that they did not have a material impact on its financial statements. No new *Australian Accounting Standards or Interpretations* have been early adopted.

### 8.4 Events after the reporting period

All events occurring after financial statement balance date, and for which the financial reporting framework requires adjustment or disclosure, have been adjusted or disclosed.

## 9 Measurement and risk

### 9.1 Fair value

AASB 13 *Fair Value Measurement* defines fair value as the price that would be received to sell an asset or paid to transfer a liability in an orderly transaction between market participants, in the principal or most advantageous market, at the measurement date.

#### Initial recognition

Where assets are acquired at no value, or minimal value, they are recorded at fair value in the Statement of Financial Position.

#### Revaluation

Property, plant and equipment, other than right of use assets, are subsequently measured at fair value after allowing for accumulated depreciation.

Non-current tangible assets are valued at fair value and revaluation of non-current assets or a group of assets is only performed when the fair value at the time of acquisition is greater than \$1.5 million and estimated useful life is greater than three years.

Revaluation is undertaken on a regular cycle as detailed below. If at any time management considers that the carrying amount of an asset materially differs from its fair value, then the asset will be revalued regardless of when the last valuation took place.

Any accumulated depreciation as at the revaluation date is eliminated against the gross carrying amounts of the assets and the net amounts are restated to the revalued amounts of the asset.

#### Fair value hierarchy

The CFS classifies the value measurement using the following fair value hierarchy that reflects the significance of the inputs used in making the measurements, based on the data and assumptions used in the most recent revaluation:

Level 1: traded in active markets and is based on unadjusted quoted prices in active markets for identical assets or liabilities that the entity can access at measurement date.

Level 2: not traded in active market and are derived from inputs (inputs other than quoted prices included within level 1) that are observable for the asset, either directly or indirectly.

Level 3: not traded in active market and are derived from unobservable inputs.

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**9.1 Fair value (continued)**

The CFS's policy is to recognise transfers into and out of fair value hierarchy levels as at the end of the reporting period.

During 2024 and 2025, the CFS had no valuations categorised into level 1; there were no transfers of assets between level 1 and 2 fair value hierarchy levels and there were no changes in valuation technique.

**Land, buildings and vehicles**

An independent valuation of land, vehicles and buildings was performed by JLL (Certified Practising Valuer) in 2024-25.

Fair value of land at that time was determined using the market approach. The valuation was based on recent market transactions for similar land in the area and includes adjustment for factors specific to the land such as size and location. For land classified as restricted in use, fair value was determined by applying an adjustment to reflect the restriction.

The fair value of buildings was determined using current replacement cost, due to there not being an active market. The current replacement cost considered the need for ongoing provision of government services, specialised nature and restricted use of the assets, their size, condition and location.

The next independent valuation of land, vehicles and buildings will occur in 2030-31.

**Plant and equipment**

All items of plant and equipment that had a fair value at the time of acquisition less than \$1.5 million and had an estimated useful life of less than three years have not been revalued. The carrying value of these items is deemed to approximate fair value.

An independent valuation of plant and equipment was performed by JLL (Certified Practising Valuer) in 2025.

The next independent valuation of land, vehicles and buildings will occur in 2030-31.

**Fair value classification - non-financial assets at 30 June 2025**

	Note	Level 2 \$'000	Level 3 \$'000	Total \$'000
<b>Recurring fair value measurements</b>				
Land	5.5	17 129	5 998	23 127
Buildings	5.5	-	72 856	72 856
Vehicles	5.5	103 254	870	104 124
Plant and equipment	5.5	283	1 839	2 122
<b>Total recurring fair value measurements</b>		<b>120 666</b>	<b>81 563</b>	<b>202 229</b>
<b>Total fair value measurements</b>		<b>120 666</b>	<b>81 563</b>	<b>202 229</b>



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## 9.2 Financial instruments

### Financial risk management

Risk management is managed by the CFS corporate services section. Risk management policies are in accordance with the *SA Government Risk Management Guide* and the principles established in the Australian Standard *Risk Management Principles and Guidelines*.

The exposure of the agencies financial risk (liquidity risk, credit risk and market risk) is low due to the nature of the financial instruments held. There have been no changes in risk exposure since the last reporting period.

### Liquidity risk

The CFS is funded principally from the Fund. The CFS works with the Fund to determine the cash flows associated with its Government approved program of work and to ensure funding meets the expected cash flows.

Refer to notes 1.2 and 3.1 for further information.

### Credit risk

The CFS has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history. No collateral is held as security and no credit enhancements relate to financial assets held by the CFS.

### Cash

The CFS considers that its cash and cash equivalents have low credit risk based on the external credit ratings of the counterparties and therefore the expected credit loss is nil.

### Impairment of financial assets

The CFS has adopted the simplified impairment approach under AASB 9 and measured lifetime expected credit losses on all trade receivables using an allowance matrix as a practical expedient to measure the impairment allowance.

To measure the expected credit losses, receivables are grouped based on shared risks characteristics and the days past due. When estimating expected credit loss, the CFS considers reasonable and supportable information that is relevant and available without undue cost or effort. This includes both quantitative and qualitative information and analysis, based on the CFS's historical experience and informed credit assessment, including forward-looking information.

The maximum period considered when estimating expected credit losses is the maximum contractual period over which the CFS is exposed to credit risk.

The expected credit loss of government debtors is considered to be nil based on the external credit ratings and nature of the counterparties.

Loss rates are calculated based on the probability of a receivable progressing through stages to write off based on the common risk characteristics of the transaction and debtor.

	Debtor gross carrying amount \$'000	Loss %	Lifetime expected losses \$'000
<b>2025</b>			
Current (not past due)	599	0.25%	2
1 - 30 days past due	8	0.48%	-
31 - 60 days past due	13	2.09%	-
61 - 90 days past due	9	3.49%	-
More than 90 days past due	248	6.58%	16
<b>Loss allowance</b>	<b>876</b>		<b>18</b>

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**9.2. Financial instruments (continued)**

Loss rates are based on actual history of credit loss, these rates have been adjusted to reflect differences between previous economic conditions, current conditions and the CFS's view of the forecast economic conditions over the expected life of the receivables.

Impairment losses are presented as net impairment losses within net result, subsequent recoveries of amounts previously written off are credited against the same line item.

Receivables are written off when there is no reasonable expectation of recovery. Indicators that there is no reasonable expectation of recovery include the failure of a debtor to enter into a payment plan with the CFS and a failure to make contractual payments for a period of greater than 180 days past due.

The allowance was recognised when there was objective evidence that a receivable was impaired. The allowance for impairment was recognised in other expenses for specific debtors and debtors assessed on a collective basis for which such evidence existed. Impairment losses on the CFS's receivables were \$18 000 (2024: \$6 000). No impairment losses were recognised in relation to contract assets and accrued revenue during the year.

**Debt instruments**

The CFS's debt investments at amortised cost are considered to have low credit risk and the consideration of expected credit loss was limited to 12 months expected losses. The expected credit loss is nil.

**Market risk**

The CFS does not trade in foreign currency, nor enter into transactions for speculative purposes, nor for hedging. The CFS does not undertake any hedging in relation to interest or foreign currency risk and manages its risk as per the government's risk management strategy articulated in *TI 23 Management of Foreign Currency Exposures*.

Exposure to interest rate risk may arise through its interest-bearing liabilities, including borrowings. The CFS's interest bearing liabilities are managed through SAFA and any movement in interest rates are monitored on a daily basis. There is no exposure to foreign currency or other price risks.

There have been no changes in risk exposure since the last reporting period.

**Categorisation of financial instruments**

Details of the material 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 are disclosed in the respective financial asset/financial liability note.

**Classification of financial instruments**

The CFS measures all financial instruments at amortised cost excluding lease liabilities which are measured at the present value of expected future cash payments. All financial assets and liabilities carrying amount equals their fair value as at 30 June 2025 and are expected to be settled within one year excluding financial liabilities. Refer to the lease liabilities maturity analysis in note 6.3 for more information.