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**Government
of South Australia**

**SOUTH AUSTRALIAN
METROPOLITAN FIRE SERVICE
2024-25 Annual Report**

SOUTH AUSTRALIAN METROPOLITAN FIRE SERVICE

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2024-25 ANNUAL REPORT for the SOUTH AUSTRALIAN METROPOLITAN FIRE SERVICE

To:

Hon Rhiannon Pearce MP

Minister Emergency Services and Correctional Services

This annual report will be presented to Parliament to meet the statutory reporting requirements of the *Fire and Emergency Services Act 2005* and the requirements of Premier and Cabinet Circular *PC013 Annual Reporting*.

This report is verified to be accurate for the purposes of annual reporting to the Parliament of South Australia.

Submitted on behalf of the SOUTH AUSTRALIAN METROPOLITAN FIRE SERVICE
by:

Mr Jeff Swann

Chief Officer and Chief Executive

Date 10 October 2025

Signature



From the Chief Executive



It is my pleasure to present the 2024-25 Annual Report for the South Australian Metropolitan Fire Service (MFS), which highlights the outstanding work performed by our dedicated workforce. The MFS is a team of approximately 1,300 operational personnel, corporate professionals and technical staff who each continue to serve the community with professionalism.

Our commitment to serving and safeguarding the South Australian community is a fundamental principle guiding our operations and responsibilities. We recognise that to be truly effective, we must listen, understand, and respond to the diverse needs and challenges faced by all segments of our community. Our approach allows us to implement preventive measures, develop robust contingency plans, and provide targeted resources that support and enhance the resilience and wellbeing of our communities.

With the MFS Five-Year Strategic Plan, launched in July 2023, as our guide, we continue to strive towards becoming an industry leading fire service and an employer of choice for all members of the South Australian community.

In 2024-25, the MFS Full-Time Firefighter recruitment campaign continued to focus on diversifying our workforce, breaking down perceived barriers, and promoting an inclusive culture. For the first time, the campaign included both an open-for-all and a females-only 'Come and Try' day, giving participants valuable hands-on experience in what's involved in being a firefighter. The MFS conducted its first Lateral Entry Program, targeted at Firefighters and Senior Firefighters around Australia. This new initiative of the MFS was one of the first for any fire service across Australia, in an attempt to offer an alternative pathway for entry to qualified firefighters.

The MFS continued to heavily invest in the safety and protection of the community with the addition of 12 new fire appliances, positioned across metropolitan Adelaide, and seven upgraded appliances positioned throughout our regions. Enhancing our fleet capability aligns with evolving demands of emergency response and operational efficiency, enhancing our ability to respond to fire and rescue emergencies.

As highlighted throughout the Plan, the emergency response environment continues to evolve, and the MFS must remain adaptive to meet the growing demands of the community. Firefighters now respond to far more than structural fires. These include rescues, hazardous material incidents such as spills and leaks, and vehicle fires, reflecting the diverse and complex nature of modern emergency response

Finally, on behalf of the MFS I'd like to welcome the Honourable Emily Bourke MLC to the Emergency Service portfolio, who joined us in 2024-25. We appreciate her continued commitment to supporting high-quality emergency response and community resilience.

Jeff Swann

Chief Officer and Chief Executive

South Australian Metropolitan Fire Service

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Overview: about the agency

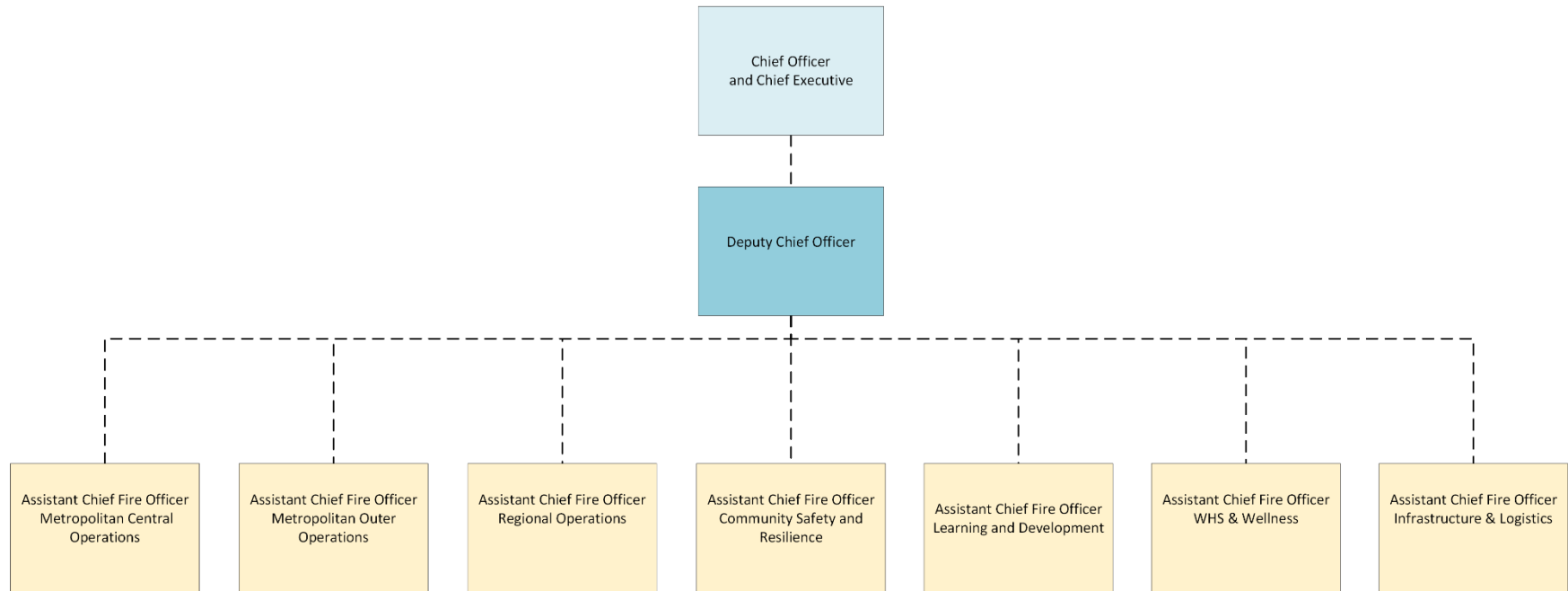
Our strategic focus

<p>Our Purpose</p>	<p>Trust - Trusted to safeguard the irreplaceable.</p> <p>Empower our Community - By providing education, training, and resources, we will prepare individuals and the community to be safer and more prepared to face anything.</p> <p>Empower our People - Fostering a sense of ownership, motivation and job satisfaction among our staff, leading to enhanced performance, innovation, and a higher level of fulfilment.</p> <p>Enrich our People - Fostering a supportive and inclusive environment, enabling personal and professional growth, and promoting work-life balance, we aim to enhance the overall wellbeing and satisfaction of our staff.</p> <p>Enrich our Community - Our proactive approach enables us to implement preventive measures, develop robust contingency plans, and offer targeted resources to support and enhance the resilience and wellbeing of our community.</p>
<p>Our Vision</p>	<p>Building a world-class fire and rescue service. We strive to be:</p> <p>Responsive - Arriving at incidents as quickly as possible, to keep our community safe and reduce public disruption.</p> <p>Collaborative - Our operating model provides a clear and collaborative organisational structure. We contribute to a unified emergency services sector. We are connected to our community, delivering impact through education partnerships and prevention awareness programs.</p> <p>Modern - Our infrastructure footprint meets the evolving needs of the community. We are seen as an employer of choice through inclusive and industry leading recruitment strategies.</p> <p>Agile - We are a nimble workforce which is deeply connected to all segments of our diverse community.</p> <p>Innovative - We utilise and consider emerging technology to enhance our capabilities. We deliver an industry best practice service and are seen as a sector innovator.</p> <p>Accountable - We have defined success measures which demonstrate to our community, stakeholders and corporate partners how we are delivering on public value and impact.</p>
<p>Our Values</p>	<p>Respect, Integrity, Teamwork, Excellence, Community</p>

<p>Our functions, objectives and deliverables</p>	<p>Our Objectives are:</p> <p>Community - Help make the South Australian community safer and more prosperous.</p> <p>Prevention - Minimise the frequency and effects of fires and other emergencies.</p> <p>Response - Reduce risk to life, property, environment and economy through operational excellence.</p> <p>Preparedness - Develop a sustainable community-focused organisation.</p> <p>Public value - Exceed expected standards of corporate governance and provide public value.</p> <p>To achieve our objectives, we have adopted the following strategic priorities:</p> <ol style="list-style-type: none">1. Community Focus2. Frontline Services – prevention and response3. Frontline Support Services – preparedness4. Governance and Public Value – organisational performance and value, people and culture
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Our organisational structure

Structure for the South Australian Metropolitan Fire Service
June 2025



Changes to the agency

During 2024-25 the MFS had significant staffing changes, including the recruitment of full-time firefighters. Every recruit firefighter has the opportunity to pursue a different career path in the MFS, including firefighting operations, community engagement, built environs, training, fire investigation, triple zero communications, and Urban Search and Rescue (USAR).

In addition to local recruit training squads, the MFS introduced the Lateral Entry Program, which offered an alternative pathway for entry to qualified firefighters from interstate services. The first squad of the new initiative welcomed seven firefighters from across Australia into MFS ranks.

The MFS has been placed on a Budget Performance Improvement Plan to ensure the organisation manages its budget responsibly. This has influenced how positions are allocated across the MFS, in line with government policy, while maintaining compliance with the minimum staffing requirements outlined in the Firefighter Enterprise Agreement 2022.

A new Firefighter Enterprise Agreement is under negotiation, which will have an impact on the workforce and funding arrangements.

The MFS welcomed Cameron Devey to the position of Deputy Chief Officer. Deputy Chief Officer Devey has an extensive career within the Emergency Services sector and brings with him a wealth of valuable, and transferable skills and operational knowledge. The Executive Director concluded her tenure, and the MFS appreciates her service to the South Australian community, including leading some significant organisational reform. The MFS reorganised its reporting structure to adapt with Executive staff movements and to align experiences and skills amongst the Assistant Chief Fire Officer (ACFO) rank.

The MFS and SA Country Fire Service (CFS) received \$5 million over two years to undertake per- and polyfluoroalkyl substances (PFAS) testing and remediation of facilities across both agencies, as well as determine future requirements. This is led by a joint-agency PFAS project team who will deliver key initiatives to appropriately manage sites impacted by PFAS, including capability development, strategy, policy, engagement, and reporting.

Our Minister



The Hon Emily Bourke MLC

Minister for Emergency Services and Correctional Services.

Our Executive team



Jeff Swann

Chief Officer and Chief Executive

- Legislative responsibility for the MFS.
- Responsible for the strategic and executive management of business strategy across the MFS.
- Responsible for the ultimate oversight of the MFS command and deployment of operational firefighting resources across the State.
- Drives the vision, discussion, development and delivery of integrated and complex strategy for the MFS.
- Statutory member of the State Emergency Management Committee and the South Australian Fire Emergency Commission (SAFECOM) Board.
- Accountable for operational outcomes as the State Controller (Fire Functional Service).
- Responsible for ensuring compliance with the Emergency Management Act (2004) and the State Emergency Management Plan, in particular the role of State Controller (Fire).



Cameron Devey

Deputy Chief Officer

- Responsible for MFS firefighting operations, including emergency management and strategic operations.
- Managerial oversight of MFS legal and governance.

Legislation administered by the agency

- Part 3 of the *Fire and Emergency Services Act 2005*

Other related agencies (within the Minister's area/s of responsibility)

- South Australian Fire and Emergency Services Commission (SAFECOM)
- South Australian Country Fire Service (CFS)
- South Australian State Emergency Service (SES)

The agency's performance

Performance at a glance

The MFS is responsible for protecting the South Australian community from the effects of fires, road crash, hazardous materials, rescues and other incidents. The MFS serves the South Australian community across 37 fire stations; 20 located throughout metropolitan Adelaide and 17 in regional centres.

MFS metropolitan operations are staffed by full-time firefighters, operating 24 hours a day, 7 days a week. Our team is always prepared to respond to emergencies, ensuring the safety and well-being of our community.

MFS regional fire stations are strategically positioned for optimal coverage and are organised into four key service areas: Yorke and Mid North, Far North and Eyre, Riverland and Central, and Limestone Coast. All regional MFS fire stations are staffed by retained firefighters, except for full-time firefighters also being located at Mount Gambier and Port Pirie fire stations.

Whilst the MFS is known for being the primary first responder to structure fires, during 2024-25 these incidents equated to 4.44% of emergencies attended, showcasing the vast variety of responses the MFS attends, and the adaptability of the growing emergency call requirements.

Through the 2024-25 financial year, the MFS continued to collaborate with private entities and other emergency services agencies to ensure the safety of the South Australian community.

- January 2025, MFS responded to a residential structure fire with 35 firefighters from six MFS appliances and two MFS command vehicles. MFS Fire Investigation determined the cause to be accidental, having started from an e-bike stored within the house.
- December 2024, MFS responded to a well involved grass fire during extreme wind conditions, rapidly spreading and threatening several properties and residential areas surrounding a property in Smithfield. MFS attendance included 48 firefighters, 11 appliances, bulk water carrier, three command vehicles and an Assistant Chief Fire Officer, supported by seven CFS appliances. With the assistance of three aircrafts and two helicopters, and utilising 19 water drops across the grass area, plus crews working on the ground, fire control and extinguishment was accomplished within 90 minutes.
- October 2024, MFS attended a commercial pallet recycling centre shed fire containing smouldering recycled pallets. MFS crews utilised an internal ground monitor while cooling materials were removed using the business' machinery and relocated to a separate area to cool down. The EPA were notified and were on site. MFS worked for several hours to clear the site, handling approximately 50-70 tonnes of material.

This small snapshot of incidents attended by the MFS highlights the preparedness, resilience, and dedication of our firefighting teams, who continue to work tirelessly to safeguard the community while managing challenging environmental factors.

Agency specific objectives and performance

To achieve our objectives, we have adopted the following strategic priorities:

Community Focus

- Deliver first class emergency services that minimise social, economic and environmental loss.
- Actively engage with our community and authorising entities to identify risks and priorities.
- Ensure we provide the right services in the right places.
- Ensure the services we provide are effective, efficient and represent public value.
- Allocate our budget based on community risks and priorities and operate within it.

Frontline Services

Prevention

- Promote the adoption of cost-effective fire safety solutions that protect lives and property.
- Continue to identify innovative ways to deliver our successful Road Awareness and Juvenile Firelighter Intervention programs.
- Maintain our high rates of fire identification and elimination of products identified as the potential cause of fire from the marketplace.
- Continue prevention programs including fire cause investigation, safety inspections of public buildings, regulation, community support and education to help minimise the frequency and effects of fires and other emergencies.

Response

- Maintain 100% response rate to all emergencies.
- The MFS will increase the number of staff accredited to manage or serve in functional management roles at major national and state-level emergencies.
- Maintain our current standards of call receipt and dispatch for the SA emergency services sector.
- Maintain our current levels of direct support to our workforce and community during and after emergencies. This includes ensuring the sustainability of our successful employee wellness and mental health programs.

Frontline Support Services

Preparedness

- The recruitment training program will support, mentor and assist the development of personnel through the principles of Adult Learning and Assessment.
- Implement key findings from the review of the MFS Staff Development Framework.
- Develop and conduct promotion processes that employ holistic assessment strategies that assess the knowledge, skills and experience.
- Continue to develop comprehensive organisational learning programs that ensure our personnel maintain high skill levels and behaviours across all key roles and responsibilities.
- Undertake additional appliance purchases to reduce pressure on fleet reserves and the age of the fleet.
- Ensure effective and efficient procurement, management and use of fit for purpose infrastructure, appliances and equipment.

Governance and Public Value

Organisational performance and value

- Improve the integration and effectiveness of services provided by the emergency services sector to deliver public value.
- Develop a new strategic plan to establish direction and priorities for the next five financial years.
- Continue progress on a policy framework review project.
- Ensure the effective management of MFS functional support services.
- Meet expected standards of governance, risk management, compliance and value expected by our community and stakeholders.

People and culture

- Improve the physical, mental and emotional wellness of MFS personnel.
- Develop a professional culture that improves effectiveness, efficiency and delivers public value.
- Develop a sustainable, highly skilled workforce that is reflective of the community we serve.
- Utilise effective Human Resources management systems consistent with the broader SA Public Sector.

Community Focus

Agency objectives	Indicators	Performance
<p>Frontline Services – Community</p>	<p>Foster behaviours that increase community preparedness. This includes a range of activities such as educational visits, consumer warnings, home fire safety presentations, teachers’ resources and information distribution.</p>	<ul style="list-style-type: none"> - 135 home fire safety presentations, reaching a projected total of 4,812 participants. - 97% of participants identified they would implement measures to reduce fire risks in their home. - 557 community and school’ educational tours, visits and community events conducted by operations, reaching a projected total of 77,492 participants. - 89% of group organisers believe that participants will be more responsible regarding fire safety.

The MFS is dedicated to safeguarding the South Australian community from fire and rescue emergencies. To enhance community resilience, the MFS has implemented a variety of engaging activities which continued throughout 2024-25. By leveraging nationally recognised research and industry best practices, we can connect with our community and promote safer behaviours that help decrease the frequency of fires and other emergencies.

MFS Community Engagement Section conducted 135 home fire safety presentations reaching a projected 4,812 individuals. Home fire safety presentations are designed to educate individuals and groups on minimising fire risks and house fire prevention. These presentations are delivered by Community Engagement Officers who also tailor the presentations to groups that may be more vulnerable, including the elderly and Culturally and Linguistically Diverse (CALD) communities. The sessions aim to reduce the risk of home fires by providing age specific and culturally appropriate fire safety information to those who may face additional barriers.

Community Engagement Officers continued to assist local governments and the community through the People and Their Hoarding (PATH) program, which addresses the increased fire risk in hoarding residences through education and risk assessment.

In November 2024, the MFS hosted its annual Adelaide Fire Station Open Day. This strategic initiative fosters community engagement and showcases the vital work of the MFS and other emergency services. It provides the community with the opportunity to meet dedicated MFS firefighters, explore fire trucks and equipment, and gain valuable insights into the technologies that play a crucial role in emergency response. An estimated 3,000 people attended the event.

During 2024-25 operational personnel conducted 557 community tours and visits, reaching a projected total of 77,492 participants as part of the Community and Schools Education (CASE) program. The CASE program provides tailored, age-appropriate fire safety education to pre-schools, schools, higher education facilities, youth and community groups.

Operational crews attended 77 community events across the state, which included school fetes, community field days and specialised events, such as ‘Touch a Truck’.

Frontline Services

Agency objectives	Indicators	Performance*
Frontline Services – Prevention	Identify risks associated with fire and other emergencies.	The MFS investigated: <ul style="list-style-type: none"> - 175 fires in MFS metropolitan area. - 19 fires in MFS regional area. - 76 fires in CFS area. Fire cause was established in 78% of all fires examined.
	Foster behaviours that increase community preparedness. MFS provides the following programs: <ul style="list-style-type: none"> - Road Awareness Program (RAP) - Juvenile Fire Lighters Intervention Program (JFLIP) 	<ul style="list-style-type: none"> - 190 RAP presentations conducted, reaching a projected total of 16,309 participants. - 98% of participants indicated they would adopt safer behaviours after participating the RAP. - 13 participants were referred to the J-FLIP in metropolitan area. - 13 participants were referred to the J-FLIP from regional South Australia. - 0% of participants in the J-FLIP reoffended.

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In 2024-25, the MFS Road Awareness Program (RAP) presented to a projected total of 16,309 participants across schools, community groups, sporting clubs and a correction centre, across the State. Presentation numbers were lower this period, reflecting the MFS’s commitment to operating within allocated budget parameters.

The MFS RAP aims to enhance road safety with a clear and practical message. RAP addresses the long-term impacts of road trauma, including injury, loss, and disability, on victims and their families. A central feature is a presentation by a road crash survivor, supported by recreated scenarios to highlight the emotional and life-

changing consequences of unsafe driving. The presentation uses graphic footage of real crashes and reconstructions to deliver a realistic and hard-hitting message.

During 2024-25 the MFS reviewed its RAP cost recuperation model to support an enhanced program which can evolve to the community’s needs.

The MFS Juvenile Firefighters Intervention Program (J-FLIP), a free and confidential educational program, continued to help families address children’s fire-lighting behaviours throughout 2024-25. While curiosity about fire is common, deliberate fire lighting is dangerous and must be addressed immediately, as even one incident can have devastating consequences.

During 2024-25, 26 participants were referred to the J-FLIP from across the State. The program is tailored to each child based on their behaviour, maturity, and the potential risks involved.

The MFS investigated 270 fires across its areas of operation, including 175 in the metropolitan area, 19 in the regional area, and 76 in the CFS area. Fire cause was established in 78% of all fires examined.

Frontline Services

Agency objectives	Indicators	Performance*
<p>Frontline Services – Prevention</p>	<p>Ensure comprehensive environmental assessments of all MFS sites using PFAS-containing firefighting foams are conducted by qualified service providers, in collaboration with the EPA, following national and state guidelines, with timely reporting of results and community awareness initiatives implemented to inform the public about PFAS impacts.</p>	<p>Investigations into PFAS environmental factors included testing and remediation at various stations:</p> <ul style="list-style-type: none"> - 3 stations complete - 11 stations in progress - 37 stations risk profiled

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2024-25 saw the introduction of the joint-agency PFAS project team, who have continued the significant progress already completed by both MFS and CFS and will be the single point of contact for both agencies.

All 37 current and 27 divested MFS sites have been risk profiled for potential PFAS contamination. It is noted that a risk profile does not confirm the presence of PFAS onsite. A risk rating is indicative of the likelihood and severity of possible PFAS contamination.

Testing is underway at 11 high priority sites, with 15 standard priority sites scheduled to commence assessment in the next financial year, to meet EPA requirements.

Three MFS sites (Oakden, Noarlunga, Mount Barker) are no longer under EPA consideration.

Frontline Services

Agency objectives	Indicators	Performance*
<p>Frontline Services – Prevention</p>	<p>Ensure South Australian environs are safe places to live and work.</p> <p>MFS Built Environs programs help to ensure the safety of the South Australian public buildings. This includes ensuring new developments have required fire safety systems and do not employ high risk products or construction methods</p>	<ul style="list-style-type: none"> - 146 inspections and fire safety surveys conducted in education and health facilities. - 809 building development proposals assessed. - 81% of building development assessments were completed within 28 days. - 119 fire alarm connections completed. - 187 booster and hydrant commissioning tests conducted. - 11 hot smoke tests carried out. - 153 Building Fire Safety Committee meetings attended. - 133 inspections conducted in conjunction with Building Fire Safety Committees. - 504 deficiencies identified at all inspections and testing carried out by MFS. - 76 premises anomalies reported by operations and invested/assessed. - 30 emergency plans received from premises.

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The Built Environment Section (BES) continued to work closely with the building industry, the healthcare industry and local government to ensure, and improve the safety of the South Australian community and first responders from the effects of fire in the built environment.

The BES ensures that South Australian buildings are safe places to live, work and visit, and is completely independent of the construction and approval process.

The demand for the MFS BES has progressively increased each year, with BES having direct involvement with over 800 South Australian buildings during 2024-25. New building activities conducted by the Planning Section of BES has had an increase of 134% in the last decade.

BES ensured community and firefighter safety in new buildings prior to occupation through inspection and testing of installed fire safety systems under the PDI Act (Regulation (General) 103D) by conducting 187 hydrant system tests, 11 smoke exhaust system tests and connecting 119 monitored fire alarm systems.

The BES also consulted with developers and building certifiers on several critical infrastructure projects including the Heysen Tunnels, River Torrens to Darlington Tunnels, New Women’s and Children’s Hospital, Transport Management Centre, NUMED warehouse.

Frontline Services

Agency objectives	Indicators	Performance*
<p>Frontline Services – Response & Recovery</p>	<p>Ensure the development and delivery of effective emergency management systems.</p>	<ul style="list-style-type: none"> - 14 operational response plans developed. - 220 event notifications generated and disseminated. <p>The MFS provided comprehensive support to several high profile public events:</p> <ul style="list-style-type: none"> - AFL Gather Round - Australian HPV Super Series - 24hr Pedal Prix Murray Bridge - City to Bay Fun Run - LIV Golf Tournament - National Pharmacies Christmas Pageant - New Year's Eve Celebrations - Holdfast Bay - Royal Adelaide Show - Tour Down Under - VAILO Adelaide 500 - WOMADelaide

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The MFS Emergency Management section coordinates large scale MFS and multi-jurisdictional exercises, and assists in the management and facilitation of intrastate and interstate deployments in support of partner agencies. During the 2024-25 financial year the section developed 14 operational response plans and executed the relevant multi-jurisdictional exercises.

During 2024-25, 62 MFS personnel were deployed as part of strike teams and incident management team capacity across three operations to support partner agencies in recovery assistance, damage assessment, and rural firefighting. These deployments included the Queensland Floods, Queensland Tropical Cyclone Alfred and SA Lower Southeast Fox Fire Complex.

The MFS provides comprehensive emergency management support to high-profile public events, which bring together large crowds and presents unique fire and emergency response challenges. These events include, but are not limited to AFL Gather Round, VAILO Adelaide 500 and LIV Golf Tournament.

Frontline Services

Agency objectives	Indicators	Performance*
<p>Frontline Services – Response & Recovery</p>	<p>Ensure the MFS responds to all fires and other emergencies with timely and appropriate response.</p>	<ul style="list-style-type: none"> - The total number of incidents generating a response from Metropolitan Operations was 20,037. <ul style="list-style-type: none"> • 6,398 fire alarms • 414 Dangerous substances/spills/leaks • 1,781 other fires • 1,728 other responses • 5,016 rescues • 1,478 SAAS assist • 875 severe weather incidents • 871 structure fires • 433 vehicle fires - The total number of incidents generating a response from Regional Operations was 3,177. <ul style="list-style-type: none"> • 808 fire alarms • 86 Dangerous substances/spills/leaks • 458 other fires • 351 other responses • 416 rescues • 460 SAAS assist • 198 severe weather incidents • 159 structure fires • 68 vehicle fires

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During 2024-25, the MFS responded to a total of 23,214 incidents across South Australia. MFS Metropolitan operations responded to approximately 20,037 incidents, while MFS Regional Operations responded to 3,177 incidents.

MFS metropolitan operations responded to structure fires in an average time of 5.27 minutes, which is below the current seven-minute target.

Regional operations responded to structure fires in an average time of 8.11 minutes, below the current 11-minute target.

As the emergency response environment continues evolve, the MFS must remain adaptive to meet the increasing demands of the community. Firefighters now respond to far more than structural fires, including rescues, hazardous material incidents such as spills and leaks, and vehicle fires, reflecting the diverse and complex nature of modern emergency response. Environmental factors such as climate change, the emergence of new technologies like lithium-ion batteries, and the growth of complex infrastructure, including high-rise developments, are all contributing to the evolving nature of firefighting and emergency response.

Frontline Services

Agency objectives	Indicators	Performance*
Frontline Services – Response & Recovery	Ensure effective operational call receipt and dispatch.	<ul style="list-style-type: none"> - 22,927 Triple Zero (000) calls received. - 92,982 non-emergency calls. - The average answer time to answer Triple Zero (000) emergency calls was 5.0 seconds. - In 90.76% of Triple Zero (000) calls were answered on first attempt. Distribution of total dispatches for each agency type <ul style="list-style-type: none"> - 48.78% MFS Metropolitan - 7.73% MFS Regional - 25.29% CFS - 18.2% SES
	Ensure effective HAZMAT response capabilities to safely manage hazardous materials incidents and protect public health and safety.	<ul style="list-style-type: none"> - 49 HAZMAT training sessions conducted. - 572 personnel trained. - 10 exercises conducted. - 32 skills and maintenance sessions performed - 111 HAZMAT incident notifications.

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The MFS oversees statewide call receipt and dispatch for the MFS (metropolitan and regional areas), CFS and State Emergency Service (SES), which is vital to public safety, through the MFS Communication Centre (Comcen). Our specially trained staff assess each situation rapidly and accurately, prioritising incidents based on urgency. They coordinate responses by dispatching fire crews and resources, ensuring timely support for those in need.

During 2024-25, approximately 115,909 calls were received by Comcen personnel. Of the Triple Zero (000) emergency calls received, the average answer time was 5.0 seconds, with 90.76% answered on first attempt – a 1.59% increase from the previous financial year.

The MFS plays a vital role in protecting the community, property, and environment from hazardous materials (HAZMAT) incidents. The MFS responds to these incidents with highly trained personnel and specialised equipment, including HAZMAT response appliances. A review of the HAZMAT course is underway and will be available for staff in the near future.

Frontline Support Services

Agency objectives	Indicators	Performance*
<p>Frontline Support Services – Learning & Development</p>	<p>A highly skilled workforce that can safely undertake roles required of MFS personnel.</p>	<ul style="list-style-type: none"> - 2 drills squads formed. - 36 new firefighting personnel successfully recruited. - 36 weeks in total of training for new firefighting personnel provided.
	<p>Establish and maintain effective career development systems.</p>	<ul style="list-style-type: none"> - 1,416 units of mandatory study completed by MFS personnel. - 463 personnel enrolled in nationally recognised training through the Staff Development Framework. - 921 personnel completed the First Aid Program. - 698 personnel completed Breathing Apparatus (BA) Training. - 18 workshops conducted for Station Officer Preparation Program (SOPP). - 146 participants attended SOPP workshops. - 95 days of face-to-face SOPP workshops over a 12-month period. - 50 days of SOPP final practical simulation assessments conducted. - 96 participants took part in the SOPP practical simulation assessments. - 270 units of competency completed towards Certificate IV Public Safety (Firefighting Supervision).

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Recruit training continued through 2024-25, equipping new firefighters with a wide range of skills and knowledge across structural firefighting, road crash and technical rescue, rural fire urban interface, hazardous materials, pumping, and emergency driving. This ensures new recruits are equipped with the required skills to fulfill their roles safely and effectively as operational firefighters.

The Learning and Development Department delivered Australia's first Firefighter Direct Entry Induction and Training Program, preparing seven interstate firefighters to become full-time operational MFS Firefighters. The program adopted an experiential and collaborative learning approach, enabling participants to adapt their professional skills to MFS practices and procedures.

A review of the current Retained Firefighting recruitment model has been initiated to ensure alignment with the full-time firefighter recruitment process and to establish realistic scheduling that enables a more timely and efficient approach.

The MFS is a Registered Training Organisation, delivering nationally accredited programs benchmarked to national standards, ensuring firefighters develop skills to the highest professional level. This underpins workforce capability and safety, while giving the community confidence that the service operates to recognised and trusted standards.

In 2024-25, a broad range of programs were delivered to strengthen leadership, operational capability, and workforce development. The Station Officer Preparation Program (SOPP) continued as a three-year pathway that develops senior firefighters to confidently step into the role of Station Officer, providing training in command and control, alongside station administration, management, and leadership skills to effectively lead crews.

In-service training remained a focus to maintain and enhance workforce capability, which included:

- Breathing Apparatus training to reinforce core competencies and introduce new technology and practices.
- The first structural firefighting in-service course at Angle Park Training Centre to update techniques and best practice.
- Ongoing first aid training for full-time and retained staff.

The MFS manages the Urban Search and Rescue (USAR) capability on behalf of the State. The South Australian USAR (SA-USAR) Taskforce is a specialist 'deployment' capability primarily focussed on the search and rescue of people from partially or fully collapsed structures. Taskforce personnel are specially trained to locate, access, stabilise and transport trapped and often injured victims as result of events such as earthquakes, tsunamis and floods. The SA-USAR Taskforce incorporates personnel from the MFS, SES, S.A. Ambulance Service (SAAS) and other specialist areas. In 2024-25 the SA-USAR Taskforce delivered specialist skills maintenance training to 110 personnel from across the MFS and other Government agencies and Non-Government Organisations.

Frontline Support Services

Agency objectives	Indicators	Performance*
	<p>Ensure the provision of efficient whole of life vehicle and equipment solutions.</p>	<ul style="list-style-type: none"> - Current fleet in 2024-25: <ul style="list-style-type: none"> • 98 general purpose pumps, rescues and HAZMAT appliances. • 10 aerial appliances. • 11 specialist appliances. • 12 support vehicles. • 55 light and commercial. - New fleet received in 24-25: <ul style="list-style-type: none"> • 12 general purpose pumps, rescues and HAZMAT appliances. • 0 aerial appliance. • 0 special appliances. • 0 support vehicles. • 8 light and commercial.

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Through 2024-25, the MFS continued to heavily invest in the safety and protection of the community with the inclusions of 12 new fire appliances, positioned across metropolitan Adelaide. The fleet rejuvenation includes four Heavy Urban Pumps (general purpose), six Heavy Urban Pump Rescues and two HAZMAT Pumps.

The Heavy Urban Pump Rescues were equipped with new battery-operated cutters and spreaders. These tools are crucial for rescue emergencies, such as extrication at road crash rescue. The battery-operated tools eliminate the need for a separate hydraulic pump and hoses, enabling faster firefighter response and commencement of critical rescue operations. They also eliminate the need for petrol operated pumps which emit fumes and increased noise.

Seven refurbished appliances have been delivered to MFS regional stations, enhancing the fire and rescue capabilities of our regional crews. The upgraded appliances have undergone extensive refurbishment, replacing aging appliances and equipment in these regions.

Frontline Support Services

Agency objectives	Indicators	Performance
Frontline Support Services – Governance and public value	Ensure all required organisational plans are developed.	Submitted the following key plans: <ul style="list-style-type: none"> • MFS Workforce Plan. • A review of the SA Metropolitan Fire Service Regional Operations.

Corporate performance summary

During 2024-25 the MFS engaged an independent company to undertake a functional review of the upper management structure. The purpose of this review is to gain a clear understanding of current responsibilities, workloads, and overall deliverables. This process will provide an opportunity to reassess and realign responsibilities to ensure they are appropriately matched with organisational priorities and outcomes. It will also allow us to review the support and leadership framework, with the aim of ensuring leaders have the capacity to spend quality time with their teams, focusing on staff development, engagement, and regular interaction.

The MFS is committed to fostering a culture of continuous improvement through regular performance review and development processes. These processes ensure that all staff contributions are recognised, workloads and objectives are aligned to MFS priorities, and opportunities for professional growth are identified. This structured approach was trialled during 2024-25 and will continue for the foreseeable future.

MFS corporate professionals play a critical role in supporting frontline operations. During 2024-25 the MFS reviewed how the agency recruits in line with operational needs to reduce the number of unfunded FTEs.

Significant policy reviews have commenced to ensure governance, compliance, and operations remain effective and aligned with MFS strategic objectives. This review responds to changes in regulation, industry standards, community expectations and addresses the risk of outdated or inconsistent policies. It provides an opportunity to align MFS policies with our priorities, strengthen accountability and transparency, simplify processes, and provide clearer guidance for staff. Through this process, we are addressing any gaps and ensuring that our policies remain fit-for-purpose.

In the 2024-25 financial year, the MFS executed a Full-Time Firefighter recruitment campaign which focused on recruiting a more diverse workforce that reflects the community we serve. For the first time, the MFS offered an open-for-all and a females-only 'Come and Try' day, giving participants valuable hands-on experience in what's involved in being a firefighter. The campaign generated approximately 1300 applicants.

The growth in technology, such as lithium-ion batteries and electronic vehicles, represents different emerging risks within business and residential buildings. These changes have impacted the MFS response capability, and how firefighters respond to these new and emerging hazards.

Lithium-ion battery fires are the fastest growing fire risk in SA, occurring at a rate of at least one every week. The number of incidents attended by MFS personnel involving alternative and renewable energies during 2024-25 was 67*.

The MFS continues to lead in managing the risks posed by alternative and renewable energy technologies through ongoing research, the development of national guidelines, targeted training for first responders, and enhanced incident reporting. In the 2024–25 financial year, this included collaborating on the Australian and New Zealand National Council for fire and emergency services (AFAC) Hydrogen Safety Training, partnering on community Battery Energy Storage System projects, and co-developing the AFAC Response to Electric Vehicle Incident Foundation Training Course. This world first training course brought together national and international experts to integrate current best practice, cutting-edge research, and critical response information into a comprehensive body of knowledge. The MFS contributed to research efforts, ensuring that information aligned with operational requirements and agency processes. A suite of resources was produced, including a video representation and an eight-module training program tailored for firefighters. The course design, created specifically for operational crews, has since been widely adopted across the industry.

During 2024–25, the MFS implemented a range of initiatives to strengthen the safety and wellbeing of our firefighters. SAAS manual handling training was completed, building capability and confidence in the use of SAAS equipment to better support in SAAS Assist tasks. De-Wipe personal wipes were introduced to improve fireground decontamination, reducing the risk of harmful products of combustion being absorbed through the skin. In addition, full-face air-purifying respirators were rolled out, providing enhanced respiratory protection in wildfire hot zones and the urban interface.

The MFS continued to strengthen community relations and raise awareness for causes by wrapping two fire appliances during 2024-25. In partnership with the Office for Autism, the MFS unveiled the Hidden Disabilities Sunflower, printed on a Heavy Urban Pumper, replacing the previously wrapped aerial appliance, to raise awareness of hidden disabilities within the community. The Initiative aims to assist in creating awareness of disabilities and conditions that are not immediately obvious to others, and to promote diversity, equity and inclusion within our community.

In partnership with Veteran's SA, one of the state's largest public sector employers of veterans, the MFS honoured the second Veterans' Families Day by unveiling a fire truck wrapped in tribute, which will continue highlighting this message of support as it serves the community over the next year.

**Due to the nature of lithium-ion battery fires, all reported statistics are conservative estimates based on available data and are likely higher. These figures reflect the best information currently accessible, but actual numbers may exceed those presented.*

In February 2025, the MFS joined We're Equal. The MFS Chief Officer signed the pledge at Adelaide Fire Station with the SA Equal Opportunity Commissioner Jodeen Carney. We are committed to treating everyone within our workplace equally and will actively support everyone's rights to respect and to be safe from discrimination.

The Capital Projects Team successfully delivered several key projects across both metropolitan and regional fire stations during the 2024-25 financial year. A major focus has been the rollout of PPE storage projects, aimed at removing existing PPE storage from fire station engine rooms. In many cases, this required the development of purpose-built storage areas, extensions to existing fire stations, installation of demountable buildings, or modifications to current layouts. These works were strategically planned, with many stations requiring additional upgrades to accommodate the new PPE storage solutions. The Capital Works Projects Team will continue to work with all stakeholders during 2025-26 to work through the remainder of PPE Projects as well as program other projects of high priority across the MFS metropolitan and regional fire stations.

Throughout 2024-25 the MFS continued to:

- Contribute to the Office of the Commissioner for Public Sector Employment - State of the Sector Report.
- Ensure that all MFS personnel in prescribed positions have a valid Working with Children Check (WWCC).
- Provide ongoing training in mental health first aid.
- Ensure out online content meets Web Content Accessibility Guidelines (WCAG).

Disability Access and Inclusion Plan

The South Australian Emergency Services Sector Disability Access and Inclusion Plan 2020-2024 supports the Inclusive SA: State Disability Inclusion Plan 2019-2023.

This plan outlines the actions that the MFS, as a member of the South Australian Emergency Services Sector (ESS), will take to improve access and inclusion for people living with a disability including our staff and the people that access our information and resources.

White Ribbon

The MFS continues to monitor and report on the operation and implementation of the plan annually to the Chief Executive of the Department of Human Services, and via liaison with our emergency service sector partners.

- The MFS remains an accredited White Ribbon organisation and continues to provide a safer workplace through this ongoing program.
- Australasian Fire and Emergency Services Authorities Council (AFAC) Champions of Change Coalition.
- Continuing to implement the strategies developed by AFAC to enhance cultural change management processes.

Employment opportunity programs

Program name	Performance
Recruitment drive: Full-time	Full-time Firefighter (metropolitan areas) recruitment drive initiated, with approximately 1300 applications received.
Recruitment drive: Retained	Review of the recruitment process is underway.
Lateral Entry Program	Australia’s first Firefighter Direct Entry Induction and Training Program, preparing seven experienced interstate firefighters to become full-time operational MFS Firefighters.
MFS Disability, Diversity, Equity and Inclusion Plan 2024 - 2026	Provided training in diversity and inclusion for all personnel, incorporating ongoing training into Staff Development Framework programs.
Organisational structure	Reviewed the organisational structure for the MFS to ensure it appropriately accommodates current and future requirements.

Agency performance management and development systems

Performance management and development system	Performance
Station Officer Preparation Program (SOPP)	Continued as a three-year pathway that develops senior firefighters to confidently step into the role of Station Officer.
Review and development of operational staff	Focused on assessing the skills and knowledge of operational staff to enhance their effectiveness. Through regular evaluations and mandatory performance management discussions, personnel engage in informal yet effective post-incident reviews, as well as ongoing skills acquisition and reacquisition training. Lessons learned from previous operations emphasise the importance of adaptability and continuous education in addressing new challenges, ensuring that staff are well-equipped for the evolving demands in the field.
Performance Review and Development	Performance management and development is fundamental to ensuring the MFS meets community expectations and delivers services efficiently and effectively. A significant amount of work was undertaken in developing a framework that aimed to be relatable across the MFS, while applying the principals of the Office of the Commissioner for Public Sector Employment.

Work health, safety and return to work programs

Program name	Performance*
Employee Support Program	<ul style="list-style-type: none"> • 572 EAP consults (Cognition, Auspsych, Converge, Human Psychology - includes staff and family referrals, new and ongoing). • 10, 290 ESC contacts (Phone calls, emails, face to face and station visits). • 661 SP129's submitted (capture individual exposure).

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The MFS has seen an increase in the number of personnel seeking assistance in the short term as a result of an increased priority on mental health awareness and support. The MFS continued its involvement with SAFECOM to develop a sector Suicide Prevention Plan and Psychosocial Prevention Plan.

Program name	Performance*
MFS Functional Fitness	<p>Health Education – Firefighter Health, delivered to 89% of metropolitan stations/shifts, receiving very positive feedback.</p> <ul style="list-style-type: none"> - 223 functional fitness station visits. - 1,059 personal training session participants - 15 rehabilitation consults - 161 health screens completed - 110 health education sessions conducted <p>Voluntary health screening continued to be offered to the operational workforce. The health check consists of:</p> <ul style="list-style-type: none"> • Blood Pressure • Resting Heart Rate • Total Cholesterol • Triglycerides • Body Composition (Body Fat % or Waist to Hip Ratio) <ul style="list-style-type: none"> - The aim of the health check is to: <ul style="list-style-type: none"> • identify measures that are outside of the healthy range • trigger either a formal health check with a general practitioner or • lifestyle behavioural change

** The figures contained in this report may vary from those published in other MFS documents due to differences in data sources, reporting timeframes, or methodologies. To the best of our knowledge, the data has been collated and reported accurately. No assurance is provided that subsequent publications will align with the information presented herein.*

The Functional Fitness Program has delivered strong participation and measurable outcomes, with reported improvements in cardiovascular health. The program’s combination of online resources and instructor-led sessions has also contributed to improved operational readiness. Overall, the program provides demonstrable value as a preventative health initiative, enhancing workforce performance, reducing injury risk, and supporting the long-term resilience of frontline personnel.

Workplace injury claims	Current year 2024-25	Past year 2023-24	% Change (+ / -)
Total new workplace injury claims	169	161	+4.97%
Fatalities*	1	0	+100%
Seriously injured workers*	0	0	-
Significant injuries (where lost time exceeds a working week, expressed as frequency rate per 1000 FTE)	64	63	+1.59%

*number of claimants assessed during the reporting period as having a whole person impairment meeting the relevant threshold under the Return to Work Act 2014 (Part 2 Division 5)

* Figures included fall under presumptive legislation, which deems specified injuries, illnesses, or fatalities to be work-related. Totals therefore reflect presumptive cases, consistent with the governing legal framework.

Work health and safety regulations	Current year 2024-25	Past year 2023-24	% Change (+ / -)
Number of notifiable incidents (<i>Work Health and Safety Act 2012, Part 3</i>)	1	6	-83%
Number of provisional improvement, improvement and prohibition notices (<i>Work Health and Safety Act 2012 Sections 90, 191 and 195</i>)	12	1	+1100%

The performance of the WHS&IM system is evaluated through internal and external audits, reviews and investigations of incidents. This includes analysis of hazard, incident, near miss (GovSAfety) reports, and workers compensation (SIMS) data and additional surveys to ensure effectiveness and facilitate ongoing improvement.

Return to work costs**	Current year 2024-25	Past year 2023-24	% Change (+ / -)
Total gross workers compensation expenditure (\$)	\$10,752,160	\$8,632,39.36	+1145.56%
Income support payments – gross (\$)	\$5,523,046	\$4,426,732.76	+24.77%

**before third party recovery

Data for previous years is available at [Annual Report Data - WHS and Return to Work - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/work-health-and-safety-act-2012)

Executive employment in the agency

Executive classification	Number of executives
EXEC0D	1
EXEC0B	1
EXEC0A	1

Data for previous years is available at: [Annual Report Data - Executive Employment - Dataset - data.sa.gov.au](https://data.sa.gov.au/dataset/annual-report-data-executive-employment)

The [Office of the Commissioner for Public Sector Employment](#) has a [workforce information](#) page that provides further information on the breakdown of executive gender, salary and tenure by agency.

Financial performance

Financial performance at a glance

The following is a brief summary of the overall financial position of the agency. The information is unaudited. Full audited financial statements for 2022-2023 are attached to this report.

Statement of Comprehensive Income	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	2023-24 Actual \$000s
Total Income	199,386	218,594	19,208	212,338
Total Expenses	191,208	215,433	24,225	222,411
Net Result	8,178	3,161	(5,017)	(10,073)
Total Comprehensive Result	8,178	125,004	116,826	22,515

Statement of Financial Position	2024-25 Budget \$000s	2024-25 Actual \$000s	Variation \$000s	2023-24 Actual \$000s
Current assets	34,622	6,860	(27,762)	4,489
Non-current assets	215,697	364,694	148,997	233,980
Total assets	250,319	371,554	121,325	238,469
Current liabilities	40,034	44,562	4,528	42,894
Non-current liabilities	76,555	91,343	14,788	84,930
Total liabilities	116,589	135,905	19,316	127,824
Net assets	133,730	235,649	101,919	110,645
Equity	133,730	235,649	101,919	110,645

Consultants disclosure

The following is a summary of external consultants that have been engaged by the agency, the nature of work undertaken, and the actual payments made for the work undertaken during the financial year.

Consultancies with a contract value below \$10,000 each

Consultancies	Purpose	\$ Actual payment
All consultancies below \$10,000 each - combined	Various	\$22,235

Consultancies with a contract value above \$10,000 each

Consultancies	Purpose	\$ Actual payment
AGON ENVIRONMENTAL PTY LTD	PFAS contamination Testing	\$23,475.00
AUSTRALIAN ENVIRONMENTAL AUDITORS	Site Contamination Audit	\$18,486.25
DFB PUBLIC SECTOR CONSULTING	Regional Review and Survey as part of EA	\$25,827.91
GHD PTY LTD	PFAS contamination Testing	\$1,171,261.81
JONES LANG LASALLE ADVISORY SERVICES PTY LTD	ESS cross sector revaluation of assets	\$54,000.00
MARTYN CAMPBELL CONSULTING PTY LTD	Provision of Occupational Hygiene consulting services	\$30,000.00
PETER BERRY CONSULTANCY PTY LTD	Summary report provided by system for staff promotion	\$27,710.00
	Total	\$1,350,760.97

Data for previous years is available at: Data SA - [Annual Report Data - Consultants](#)

See also the [Consolidated Financial Report of the Department of Treasury and Finance](#) for total value of consultancy contracts across the South Australian Public Sector.

Contractors disclosure

The following is a summary of external contractors that have been engaged by the agency, the nature of work undertaken, and the actual payments made for work undertaken during the financial year.

Contractors with a contract value below \$10,000

Contractors	Purpose	\$ Actual payment
All contractors below \$10,000 each - combined	Various	\$48,541.00

Contractors with a contract value above \$10,000 each

Contractors	Purpose	\$ Actual payment
BABCOCK PTY LTD	Site Contamination Audit	\$739,757.91
DANIEL WOOLLEY	Road awareness Program	\$10,853.84
HENDERSON HORROCKS RISK SERVICES PTY LTD	Industrial Relations	\$14,092.44
STILLWELL MANAGEMENT CONSULTANTS	Management Consulting, placement and professional development fee	\$30,495.00
TCB ELECTRICAL SERIVES (SA) PTY LTD	Emergency solar panel callout fees	\$44,402.14
	Total	\$839,601.33

Data for previous years is available at: Data SA - [Annual Report Data - Contractors](#)

The details of South Australian Government-awarded contracts for goods, services, and works are displayed on the SA Tenders and Contracts website. [View the agency list of contracts.](#)

The website also provides details of [across government contracts.](#)

Risk management

Fraud detected in the agency

Category/nature of fraud	Number of instances
N/A	Nil

NB: Fraud reported includes actual and reasonably suspected incidents of fraud.

Strategies implemented to control and prevent fraud

Strategies implemented to control and prevent fraud

SAFECOM maintains a governance structure and internal controls that are designed to prevent and minimise the impact of fraud including:

- Fraud, corruption, misconduct and maladministration policy, procedure and control plan in place.
- Financial and human resource policies and procedures.
- An Audit and Risk Committee that reports to the SAFECOM Board.
- Regular financial monitoring and reporting.

Data for previous years is available at: Data SA - [Annual Report Data - Fraud](#)

Public interest disclosure

Number of occasions on which public interest information has been disclosed to a responsible officer of the agency under the *Public Interest Disclosure Act 2018*:

NIL

Data for previous years is available at: Data SA - [Annual Report Data - Fraud](#)

Note: Disclosure of public interest information was previously reported under the *Whistleblowers Protection Act 1993* and repealed by the *Public Interest Disclosure Act 2018* on 1/7/2019.

Public complaints

Number of public complaints reported

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Professional behaviour	Staff attitude	Failure to demonstrate values such as empathy, respect, fairness, courtesy, extra mile; cultural competency	7
Professional behaviour	Staff competency	Failure to action service request; poorly informed decisions; incorrect or incomplete service provided	1
Professional behaviour	Staff knowledge	Lack of service specific knowledge; incomplete or out-of-date knowledge	-
Communication	Communication quality	Inadequate, delayed or absent communication with customer	1
Communication	Confidentiality	Customer's confidentiality or privacy not respected; information shared incorrectly	-
Service delivery	Systems/technology	System offline; inaccessible to customer; incorrect result/information provided; poor system design	2
Service delivery	Access to services	Service difficult to find; location poor; facilities/ environment poor standard; not accessible to customers with disabilities	1
Service delivery	Process	Processing error; incorrect process used; delay in processing application; process not customer responsive	1
Policy	Policy application	Incorrect policy interpretation; incorrect policy applied; conflicting policy advice given	1
Policy	Policy content	Policy content difficult to understand; policy unreasonable or disadvantages customer	-

Complaint categories	Sub-categories	Example	Number of Complaints 2024-25
Service quality	Information	Incorrect, incomplete, out-dated or inadequate information; not fit for purpose	1
Service quality	Access to information	Information difficult to understand, hard to find or difficult to use; not plain English	-
Service quality	Timeliness	Lack of staff punctuality; excessive waiting times (outside of service standard); timelines not met	-
Service quality	Safety	Maintenance; personal or family safety; duty of care not shown; poor security service/ premises; poor cleanliness	3
Service quality	Service responsiveness	Service design doesn't meet customer needs; poor service fit with customer expectations	-
No case to answer	No case to answer	Third party; customer misunderstanding; redirected to another agency; insufficient information to investigate	3
		Total	21

Additional Metrics	Total
Number of positive feedback comments	13,225
Number of negative feedback comments	-
Total number of feedback comments	13244
% complaints resolved within policy timeframes	100%

Data includes feedback gathered by the MFS Community Safety and Resilience Department which consisted of feedback from: General positive feedback (11), General negative feedback (2), Suggestions (19), Community engagement presentations (166), CASE Program (39), Road Awareness Program (12,541) and Direct email/telephone communications (468).

Data for previous years is available at: Data SA - [Annual Report Data - Complaints](#)

Service Improvements

Information is readily available on the MFS website – [Feedback | Metropolitan Fire Service \(mfs.sa.gov.au\)](#) about how to provide feedback or lodge a complaint with the organisation. Easy access to an online Customer Feedback form allows quick submission at a time that suits the individual.

Feedback, whether positive or critical, is essential to improving our services. Every piece of feedback or complaint is shared with the relevant managers, carefully evaluated, and investigated to ensure that the most appropriate support, corrective actions, or solutions are provided as quickly as possible.

Compliance Statement

The South Australian Metropolitan Fire Service is compliant with Premier and Cabinet Circular 039 – complaint management in the South Australian public sector	Y
The South Australian Metropolitan Fire Service has communicated the content of PC 039 and the agency’s related complaints policies and procedures to employees.	Y

Appendix: Audited financial statements 2024-25

OFFICIAL

South Australian Metropolitan Fire Service

Financial Statements

For the year ended 30 June 2025

OFFICIAL

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South Australian Metropolitan Fire Service
Certification of the Financial Statements
For the year ended 30 June 2025

We certify that the:

- financial statements of the South Australian Metropolitan Fire Service:
 - are prepared in compliance with the accounts and records of the South Australian Metropolitan 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 Metropolitan Fire Service at the end of the financial year and the result of its operations and cash flows for the financial year.
- internal controls employed by the South Australian Metropolitan Fire Service for the financial year over its financial reporting and its preparation of financial statements have been effective.



Jeff Swann
Chief Officer
South Australian Metropolitan Fire Service
15th September 2025



Jarrad Cibich
Business Manager
South Australian Metropolitan Fire Service
15th September 2025

South Australian Metropolitan Fire Service
Statement of Comprehensive Income
For the year ended 30 June 2025

	Note	2025 \$'000	2024 \$'000
Income			
Contributions from the Community Emergency Services Fund	3.1	189 790	178 312
Appropriation	3.2	18 525	24 513
Fees and charges	3.3	6 937	6 512
Grants and subsidies	3.4	1 612	1 526
Intra-government transfers	3.5	159	176
Interest revenues		211	134
Net gain from disposal of non-current assets	3.6	-	15
Other income	3.7	1 360	1 150
Total income		218 594	212 338
Expenses			
Employee related expenses	4.1	181 138	187 122
Supplies and services	4.2	24 614	25 650
Depreciation and amortisation	5.4, 5.7	8 324	8 161
Grants and subsidies		74	97
Borrowing costs		33	40
Net loss from disposal of non-current assets	3.6	992	-
Other expenses	4.3	258	1 341
Total expenses		215 433	222 411
Net result		3 161	(10 073)
Other comprehensive income			
<i>Items that will not be reclassified to net result</i>			
Changes to asset revaluation surplus		121 843	32 588
Total other comprehensive income		121 843	32 588
Total comprehensive result		125 004	22 515

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 Metropolitan Fire Service
Statement of Financial Position
As at 30 June 2025

	Note	2025 \$'000	2024 \$'000
Current assets			
Cash and cash equivalents	5.2	4 416	2 430
Receivables	5.3	2 444	2 059
Total current assets		6 860	4 489
Non-current assets			
Property, plant and equipment	5.4	335 432	216 332
Capital works in progress	5.8	29 218	17 567
Intangible assets	5.7	44	81
Total non-current assets		364 694	233 980
Total assets		371 554	238 469
Current liabilities			
Payables	6.2	5 443	3 755
Employee related liabilities	6.4	26 524	25 228
Provisions	6.5	12 595	13 527
Other financial liabilities	6.3	-	384
Total current liabilities		44 562	42 894
Non-current liabilities			
Employee related liabilities	6.4	25 327	25 574
Provisions	6.5	65 209	58 314
Other financial liabilities	6.3	807	1 042
Total non-current liabilities		91 343	84 930
Total liabilities		135 905	127 824
Net assets		235 649	110 645
Equity			
Asset revaluation surplus	7.1	299 180	177 337
Retained earnings	7.1	(63 531)	(66 692)
Total equity		235 649	110 645

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

South Australian Metropolitan Fire Service
Statement of Changes in Equity
For the year ended 30 June 2025

	Note	Asset revaluation surplus \$'000	Retained earnings \$'000	Total equity \$'000
Balance at 1 July 2023		146 072	(57 942)	88 130
Net result for 2023-24		-	(10 073)	(10 073)
Gain on revaluation of land during 2023-24	5.4	32 588	-	32 588
Total comprehensive result for 2023-24		32 588	(10 073)	22 515
Transfer between equity components		(1 323)	1 323	-
Balance at 30 June 2024		177 337	(66 692)	110 645
Net result for 2024-25		-	3 161	3 161
Gain on revaluation of land and building during 2024-25	5.4	123 174	-	123 174
Loss on revaluation of vehicles during 2024-25	5.4	(2 330)	-	(2 330)
Gain on revaluation of plant and equipment during 2024-25	5.4	999	-	999
Total comprehensive result for 2024-25		121 843	3 161	125 004
Balance at 30 June 2025	7.1	299 180	(63 531)	235 649

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

South Australian Metropolitan Fire Service
Statement of Cash Flows
For the year ended 30 June 2025

		2025	2024
		(Outflows)	(Outflows)
		Inflows	Inflows
	Note	\$'000	\$'000
Cash flows from operating activities			
Cash inflows			
Contributions from the Community Emergency Services Fund		189 790	178 312
Appropriation		18 525	24 513
Intra-government transfers		212	70
Fees and charges		7 248	7 428
Grants and funding		1 671	1 634
Investment and interest received		211	134
GST recovered		2 236	2 271
Other receipts		1 299	901
Cash generated from operations		221 192	215 263
Cash outflows			
Employee related payments		(175 126)	(172 734)
Payments for supplies and services		(26 404)	(28 652)
Interest paid		(33)	(40)
Payments of grants and subsidies		(74)	(97)
Cash generated from operations	7.2	(201 637)	(201 523)
Net cash provided by operating activities		19 555	13 740
Cash flows from investing activities			
Cash inflows			
Proceeds from the sale of property, plant and equipment		48	118
Cash generated from investing activities		48	118
Cash outflows			
Purchase of property, plant and equipment		(17 262)	(14 115)
Payments for disposal of property		-	-
Cash used in investing activities		(17 262)	(14 115)
Net cash from used in investing activities		(17 214)	(13 997)
Cash flows from financing activities			
Cash outflows			
Repayment of principal portion of lease liabilities		(355)	(382)
Net cash used in financing activities		(355)	(382)
Net increase / (decrease) in cash and cash equivalents		1 986	(639)
Cash and cash equivalents at the beginning of the reporting period		2 430	3 069
Cash and cash equivalents at the end of the reporting period	5.2	4 416	2 430

The accompanying notes form part of these financial statements.

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

1. About the South Australian Metropolitan Fire Service

Under the *Fire and Emergency Services Act 2005* (the Act), the South Australian Metropolitan Fire Service (MFS) 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 MFS.

1.1 Basis of preparation

The financial statements are general purpose financial statements prepared in compliance with:

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

The financial statements have been prepared based on a 12-month 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 and liabilities that are to be sold, consumed or realised as part of the normal operating cycle have been classified as current assets or 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 MFS 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 (ATO), 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 Metropolitan Fire Service
Notes to and forming part of the financial statements
For the year ended 30 June 2025

1.2 Objectives and programs

Objectives

The MFS is established under the *Fire and Emergency Services Act 2005* (the Act) and is responsible under the Act for the following functions:

- to provide services with a view to preventing the outbreak of fires, or reducing the impact of fires, in any fire district
- to provide efficient and responsive services in any fire district for the purpose of fighting fires, dealing with other emergencies or undertaking any rescue
- to protect life, property and environmental assets from fires and other emergencies occurring in any fire district
- to develop and maintain plans to cope with the effects of fires or emergencies in any fire district
- to provide services or support to assist with recovery in the event of a fire or other emergency in a fire district
- to perform any other function assigned to the MFS by or under this or any other Act.

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

Programs

In achieving its objectives, the MFS provides services within three general areas: frontline services, frontline services support and governance and public value. These services are classified under one program titled 'South Australian Metropolitan Fire Service'.

South Australian Metropolitan 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 MFS 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
Statement of Comprehensive Income				
Income				
Contributions from the Community Emergency Services Fund				
		188 455	189 790	1 335
Appropriation	(a)	3 525	18 525	15 000
Fees and charges		5 542	6 937	1 395
Grants and funding		1 603	1 612	9
Intra-government transfers		-	159	159
Interest revenue		61	211	150
Other income		200	1 360	1 160
Total Income		199 386	218 594	19 208
Expenses				
Employee related expenses	(b)	155 194	181 138	25 944
Supplies and services		16 521	24 614	8 093
Intra-government transfers		309	-	(309)
Grants and subsidies		-	74	74
Borrowing costs		24	33	9
Depreciation and amortisation		8 785	8 324	(461)
Net loss from disposal of non-current assets		-	992	992
Other expenses	(c)	10 375	258	(10 117)
Total expenses		191 208	215 433	24 225
Net result		8 178	3 161	(5 017)
Other comprehensive income				
<i>Items that will not be reclassified to net result</i>				
<i>Changes to asset revaluation surplus</i>				
	5.5	-	121 843	121 843
Total other comprehensive income		-	121 843	121 843
Total comprehensive result		8 178	125 004	116 826

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.

- Variance mainly attributable to Governor's Appropriation Funding received from the Department of Treasury and Finance (DTF) to address 2024-25 funding shortfalls.
- Primarily due to additional overtime to cover leave and other backfill requirements and cost of recruit squad.
- Actual expenditure for Workers Compensation has been reclassified to Employee related expenses

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

1.3. Budget performance (continued)

	Note	Original budget 2025 \$'000	Actual 2025 \$'000	Variance \$'000
Investing expenditure summary				
Total existing projects	(d)	6 312	11 387	5 075
Total Annual Programs	(e)	8 862	7 330	(1 532)
Total Leases		177	192	15
Total investing expenditure		15 351	18 909	3 558

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 Program and timing of appliance builds.
e) Due to reallocation to existing projects.

1.4 Significant transactions with government entities

Significant transactions with government related entities

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

- Contributions received from the Fund of \$189.790 million (refer note 3.1).
- Payment to the Attorney-General's Department for the government radio network of \$2.990 million (refer note 4.2).

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

2. Board, committees and employees

2.1 Key management personnel

Key management personnel of the MFS include the Minister, the Chief Officer and the Deputy Chief Officer of the MFS who have responsibility for the strategic direction and management of the agency.

The compensation detailed below excludes the salary and other benefits of the Minister receives. 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 the *Parliamentary Remuneration Act 1990*.

	2025	2024
	\$'000	\$'000
Compensation		
Salaries and other short term employee benefits	552	576
Post-employment benefits	66	72
Other long-term employment benefits	-	285
Total compensation	618	933

Transactions with key management personnel and other related parties

The MFS 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.

2.2 Remuneration of board and committee members

Members of boards and committees during 2025 were:

South Australian Metropolitan Fire Service Disciplinary Committee

L D P Holland
S J Smithson*
G S Uren*
A J Caire*
J Abbott*
C Attick*

* In compliance 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:

	2025	2024
	No.	No.
\$0	5	3
\$1 - \$19 999	1	1
Total number of members	6	4

The total remuneration received or receivable by members was \$5 600 (2024: \$8 000). 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.

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

3. Income

3.1 Contributions from the Community Emergency Service Fund

Contributions from the Fund are recognised as revenues when the MFS obtains control over the funding. Control over contributions is normally obtained upon receipt. Total contributions for the year were \$189.790 million (2024: \$178.312 million).

3.2 Appropriation

	2025	2024
	\$'000	\$'000
Appropriation from Consolidated Account pursuant to the <i>Appropriation Act</i>	3 525	3 513
Appropriation from Governor's Appropriation Fund	15 000	21 000
Total appropriation	18 525	24 513

Appropriation is recognised on receipt. Appropriation consists of \$15.5 million (2024: \$21.5 million) for operational funding and \$3.0 million (2024: \$3.0 million) for capital projects.

3.3 Fees and charges

	2025	2024
	\$'000	\$'000
Fire alarm attendance fees	3 276	3 188
Fire alarm monitoring fees	3 089	2 914
Fire safety fees	572	410
Total fees and charges	6 937	6 512

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

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

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

Fire alarm attendance and fire safety fees

The MFS 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 MFS recognises revenue for these services in arrears once the relevant deliverables have been provided to the customer in line with the MFS' legislated responsibilities and internal policies.

The MFS is a referral agency under the *Planning, Development and Infrastructure Regulations 2017* and receives revenue from customers for undertaking development assessments under the Planning and Design Code.

Payments for development assessments are received in advance upon referral of the development application to the MFS from the Attorney-General's Department or direct from the customer. The MFS 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.

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

3.3 Fees and charges (continued)

Fire alarm monitoring fees

The MFS undertakes fire alarm monitoring services for customers and charges 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 MFS recognises revenue for monitoring services over the time services are provided, with all services delivered by 30 June.

Incident recoveries

The MFS provides support to interstate jurisdictions that request it when an emergency incident occurs. The terms of deployment are managed under 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 (AFAC).

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.

3.4 Grants and subsidies

Commonwealth sourced grants \$1.612 million (2024: \$1.526 million) are recognised as an asset and income when the MFS obtains control of the contributions or obtains the right to receive the contributions and the income recognition criteria are met, this is generally on receipt.

Commonwealth grant funding for the MFS relates to the cost of providing fire and emergency services to Commonwealth properties under the Memorandum of Understanding for the Provision of Fire Services. All grants received from the Commonwealth are grants with unconditional stipulations.

	2025	2024
	\$'000	\$'000
Commonwealth Government	1 603	1 526
Private industry and local government	9	-
Total Grants and subsidies	1 612	1 526

3.5 Intra-government transfers

Intra-government transfers are recognised as income on receipt. Cash injections from DTF address MFS cost pressures and cash shortfalls.

	2025	2024
	\$'000	\$'000
Contingency funding provided by the Department of Treasury and Finance	9	9
Intra government transfer	150	167
Total intra-government transfers	159	176

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

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

	2025	2024
	\$'000	\$'000
Land and buildings		
Proceeds from disposal	-	110
Less net book value of assets disposed	-	(103)
Net gain / (loss) from disposal of land and buildings	<u>-</u>	<u>7</u>
Vehicles		
Net proceeds from disposal	48	-
Less net book value of assets disposed	(1 051)	-
Costs of disposal	-	-
Net gain / (loss) from disposal of vehicles	<u>(1 003)</u>	<u>-</u>
Plant and equipment		
Net proceeds from disposal	-	8
Net gain / (loss) from disposal of plant and equipment	<u>-</u>	<u>8</u>
Total assets:		
Net proceeds from disposal	48	118
Less net book value of assets disposed	(1 051)	(103)
Net gain / (loss) from disposal of owned assets	<u>(1 003)</u>	<u>15</u>
Gain/(loss) on modification of right-of-use assets	<u>11</u>	<u>-</u>
Total net gain / (loss) from disposal of non-current assets	<u>(992)</u>	<u>15</u>

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.

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

3.7 Other income

Other income is recognised upon receipt, except for Rent of premises.

The MFS receives revenue from long term lease agreements with tenants for land controlled by the Minister for Police, Emergency Services and Correctional Services (the Minister). Payment is made by the tenant on a monthly basis in advance. The MFS recognise this revenue on a time proportionate basis over the lease period.

	2025	2024
	\$'000	\$'000
Property income	716	647
Salary recoveries	454	448
Insurance recoveries	93	-
Donations	64	3
Sundry revenues	27	32
Recoveries from legal cases	2	5
Other	4	15
Total other income	1 360	1 150

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

4. Expenses

4.1 Employee related expenses

	2025	2024
	\$'000	\$'000
Salaries and wages	119 326	121 838
Superannuation	19 495	18 344
Workers compensation	15 568	8 413
Annual leave	14 374	14 275
Other employee related expenses	418	790
Long service leave	3 598	6 041
Payroll tax	7 730	7 971
Skills and experience retention leave	1 299	1 223
Targeted voluntary separation payments	169	-
Additional compensation	(844)	8 220
Board and committee fees	5	7
Total employee related expenses	181 138	187 122

The MFS's staff are employed under Part 3 of the *South Australian Fire and Emergency Services Act 2005*.

The superannuation expense represents the MFS's contributions to superannuation plans in respect of current services of current employees. There are no liabilities for payments to beneficiaries recognised by the MFS 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
	No.	No.
\$166 001 to \$171 000 *	n/a	31
\$171 001 to \$191 000	104	102
\$191 001 to \$211 000	81	70
\$211 001 to \$231 000	50	49
\$231 001 to \$251 000	13	16
\$251 001 to \$271 000	1	3
\$271 001 to \$291 000	-	1
\$351 001 to \$371 000	1	1
\$451,001 to \$471,000	1	1
Total	251	274

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

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. The total remuneration received by these employees for the year was \$50.35 million (2024: \$54.152 million).

The number of employees included in the banding for 2025 has decreased from 2024 predominantly due to backpay received in 2024 from the introduction of the new enterprise bargaining agreement. The number of employees included in the banding above is predominantly due to the payment of overtime penalties.

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

4.1 Employee related expenses (continued)

Targeted voluntary separation packages (TVSP's)

The number of employees who received a TVSP during the reporting period was 1 (2024: Nil).

	2025	2024
	\$'000	\$'000
Amount paid to separated employees:		
Targeted voluntary separation packages	141	-
Leave paid to separated employees	28	-
Net cost to the agency	169	-

4.2 Supplies and services

	2025	2024
	\$'000	\$'000
Property costs	4 138	3 399
Government radio network	2 990	2 639
Vehicles	2 902	3 522
Uniforms and protective clothing	2 674	3 072
Contractors	2 239	2 745
Computing costs	1 727	1 777
Operational costs	1 597	1 971
Consultancy	1 373	1 623
Communications	788	872
Travel and training	717	971
Insurance premiums	651	446
Legal fees	428	146
Accommodation	291	279
Low-value leases	63	257
Postage and freight	43	34
Shared Services SA fees	61	57
Other expenses	1 932	1 840
Total supplies and services	24 614	25 650

Accommodation

A part of the MFS's accommodation is provided by the Department for Infrastructure and Transport (DIT) under Memoranda of Administrative Arrangements (MoAA) issued in compliance 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 \$59 000 (2024: \$61 400). No other services were provided by the Audit Office of South Australia.

Leases

The MFS recognises lease payments associated with 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 is similar to short term lease expenses disclosed.

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

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	Proportion of SA and non-SA businesses
	\$'000	%
Total expenditure with South Australian businesses	23 176	67.16%
Total expenditure with non-South Australian businesses	11 332	32.84%
	34 508	100%

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 2023, where sufficient evidence of an assessment made under previous procurement requirements is known to MFS, 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	2024
	\$'000	\$'000
Donated assets	120	-
Other	94	-
Derecognition of assets	44	1 341
Total other expenses	258	1 341

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

5. Assets**5.1 Financial assets**

	2025	2024
	\$'000	\$'000
Financial assets measured at amortised cost		
Cash and cash equivalents	4 416	2 430
Receivables	1 094	1 205
Total financial assets	5 510	3 635

All financial assets are measured at amortised cost.

5.2 Cash and cash equivalents

	2025	2024
	\$'000	\$'000
Deposits with the Treasurer	4 410	2 424
Cash on hand	6	6
Total cash and cash equivalents in the Statement of Financial Position	4 416	2 430
Total cash and cash equivalents in the Statement of Cash Flows	4 416	2 430

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 compliance with their approved purpose. One operating account is held with the Treasurer. This account is interest bearing.

5.3 Receivables

	2025	2024
	\$'000	\$'000
Current		
Receivables	1 100	1 210
Less impairment loss on receivables	(6)	(5)
Prepayments	189	289
Accrued revenues	106	55
GST	1 055	510
Total current receivables	2 444	2 059
Total receivables	2 444	2 059

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

Receivables arise in the normal course of selling goods and services to other government agencies and to the public. Contractual 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.

Refer to note 9.2 for further information on risk management.

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

5.3 Receivables (continued)

The MFS has adopted the simplified impairment approach under AASB 9 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 \$'000	2024 \$'000
Carrying amount at the beginning of the period	5	6
Increase/(decrease) in the allowance	1	(1)
Carrying amount at the end of the period	6	5

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.

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

5.4 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 \$'000	Buildings \$'000	Vehicles \$'000	Plant & equipment \$'000	ROU Buildings \$'000	ROU Vehicles \$'000	Total \$'000
Carrying amount at the beginning of the period	94 281	72 554	46 057	2 077	892	471	216 332
Acquisitions	-	-	-	-	-	192	192
Transfers from capital WIP ⁽¹⁾	-	1 202	5 536	274	-	-	7 012
Disposals	-	-	(1 051)	-	-	-	(1 051)
Derecognition of assets	-	-	-	(44)	-	(445)	(489)
Revaluation increment/decrement	88 120	35 054	(2 330)	999	-	-	121 843
Donated assets provided	-	-	(120)	-	-	-	(120)
Subtotal:	182 401	108 810	48 092	3 306	892	218	343 719
Gains/(losses) for the period recognised in net result:							
Depreciation	-	(3 374)	(4 096)	(482)	(117)	(218)	(8 287)
Subtotal:	-	(3 374)	(4 096)	(482)	(117)	(218)	(8 287)
Carrying amount at the end of the period	182 401	105 436	43 996	2 824	775	-	335 432
Gross carrying amount							
Gross carrying amount	182 401	105 476	44 149	2 825	1 384	-	336 235
Accumulated depreciation	-	(40)	(153)	(1)	(609)	-	(803)
Carrying amount at the end of the period	182 401	105 436	43 996	2 824	775	-	335 432

*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.

⁽¹⁾ Refer to note 5.8.

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

5.4 Property, plant and equipment (continued)

Reconciliation of property, plant and equipment during 2023-24

	Land \$'000	Buildings \$'000	Vehicles \$'000	Plant & equipment \$'000	ROU Buildings \$'000	ROU Vehicles \$'000	Total \$'000
Carrying amount at the beginning of the period	61 796	75 982	43 039	2 403	764	359	184 343
Acquisitions	-	-	-	-	-	396	396
Transfers from capital WIP ⁽¹⁾	(103)	-	-	-	-	-	(103)
Disposals	-	566	7 670	40	-	-	8 276
Revaluation increment	32 588	-	-	-	-	-	32 588
CWIP write off	-	(609)	(692)	(7)	-	-	(1 308)
Remeasurement	-	-	-	-	250	-	250
Subtotal:	94 281	75 939	50 017	2 436	1 014	755	224 442
Gains/(losses) for the period recognised in net result:							
Depreciation	-	(3 385)	(3 960)	(359)	(122)	(284)	(8 110)
Subtotal:	-	(3 385)	(3 960)	(359)	(122)	(284)	(8 110)
Carrying amount at the end of the period	94 281	72 554	46 057	2 077	892	471	216 332
Gross carrying amount							
Gross carrying amount	94 281	87 662	63 362	3 607	1 384	823	251 119
Accumulated depreciation	-	(15 108)	(17 305)	(1 530)	(492)	(352)	(34 787)
Carrying amount at the end of the period	94 281	72 554	46 057	2 077	892	471	216 332

*All property, plant and equipment are classified in the level 3 fair value hierarchy. Refer to note 6.3 for details about the lease liability for right-of-use assets.

¹⁾ Refer to note 5.8

South Australian Metropolitan Fire Service
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5.4 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:

Class of asset	Useful life (years)
Buildings	1-60
Vehicles	1-23
Plant and equipment	1-20
ROU Buildings	12
ROU Vehicles	3-5
ROU Land	11

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.

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

5.5 Property, plant and equipment owned by MFS

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

Property, plant and equipment owned by the MFS is recorded at fair value. Detail about the MFS'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 are 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.

The previous Christies Beach MFS station was decommissioned in January 2024 when operations were moved to new premises in Noarlunga. The site at Christies Beach has subsequently remained vacant while the impact of per-and polyfluoroalkyl substances (PFAS) contamination issues are being investigated with the consequence that the property has incurred some damage due to vandalism. At 30 June 2025, the impact on fair value from PFAS contamination and other damage could not be reliably measured, therefore the fair value of this property has remained unchanged.

South Australian Metropolitan Fire Service
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5.6 Property, plant and equipment leased by the MFS

Right-of-use property, plant and equipment leased by the MFS is measured at cost and there were no indications 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 MFS has one commercial lease for a building used for the purpose of operating a regional fire station at Mount Barker.

The lease liabilities and interest expense related to the ROU assets are disclosed in note 6.3. The MFS's maturity analysis of lease liabilities is disclosed in note 6.3. Cash outflows related to leases are disclosed in note 7.2. The MFS 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, ESS 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 5.4 and 6.3.

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5.7 Intangible assets

Reconciliation of intangible assets	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	81	165
Derecognition of assets	-	(33)
Subtotal:	81	132
Gains/(losses) for the period recognised in net result:		
Amortisation	(37)	(51)
Subtotal:	(37)	(51)
Carrying amount at the end of the period	44	81
Gross carrying amount		
Gross carrying amount	449	448
Accumulated depreciation	(405)	(367)
Carrying amount at the end of the period	44	81

Intangible assets are initially measured at cost and are tested for indications of impairment at each reporting date. Following initial recognition, intangible assets are carried at cost less accumulated amortisation and any accumulated impairment losses.

Amortisation of computer software is calculated on a straight-line basis over the estimated useful life 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.

5.8 Capital works in progress

	2025	2024
	\$'000	\$'000
Carrying amount at the beginning of the period	17 567	11 384
Acquisitions	18 717	14 493
Transfers to property, plant and equipment	(7 012)	(8 276)
CWIP write off	(54)	(34)
Carrying amount at the end of the period	29 218	17 567

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 5.4) or intangible assets (refer note 5.7) and are valued at cost.

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6 Liabilities**6.1 Financial liabilities**

	2025	2024
	\$'000	\$'000
Financial liabilities measured at amortised cost		
Payables	5 443	3 755
Lease liabilities	1 009	1 516
Total financial liabilities	6 452	5 271

All financial liabilities are measured at amortised cost.

6.2 Payables

	2025	2024
	\$'000	\$'000
Current		
Creditors	1 229	1 188
Accrued expenses	4 213	2 559
Paid Parental Leave Scheme payable	1	8
Total current payables	5 443	3 755
Total payables	5 443	3 755

Payables and accruals are recognised for all amounts owing but unpaid. Creditors are normally settled within 30 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

The MFS measures lease liabilities at discounted future lease payments using either the interest rate implicit in the lease or the 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 5.4 and 5.5.

Interest expense paid on lease liabilities during 2024-25 was \$33 000 (2024: \$40 000). The MFS does not capitalise borrowing costs.

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

	2025	2024
	\$'000	\$'000
Current		
Lease liabilities	-	384
Total current financial liabilities	<u>-</u>	<u>384</u>
Non-current		
Lease liabilities	807	1 042
Total non-current financial liabilities	<u>807</u>	<u>1 042</u>
Total other financial liabilities	<u>807</u>	<u>1 426</u>

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

	2025	2024
	\$'000	\$'000
Lease liabilities		
within 1 year	143	414
1 to 5 years	573	816
More than 5 years	293	286
Total lease liabilities (undiscounted)	<u>1 009</u>	<u>1 516</u>

South Australian Metropolitan Fire Service
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6.4 Employee related liabilities

	2025	2024
	\$'000	\$'000
Current		
Annual leave	13 247	13 508
Employment on-costs	5 064	4 851
Long service leave	4 123	3 936
Skills and experience retention leave	2 401	2 259
Accrued salaries and wages	1 689	674
Total current employee related liabilities	26 524	25 228
Non-current		
Long service leave	21 196	21 537
Employment on-costs	4 131	4 037
Total non-current employee related liabilities	25 327	25 574
Total employee related liabilities	51 851	50 802

Employee benefits accrue as a result of services provided up to the reporting date that remain unpaid. Non-current employee benefits are measured at present value and current employee benefits 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 reporting date.

The annual leave liability and the SERL liability in full is expected to be payable 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 increased 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 of 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 project 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.

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6.4 Employee related liabilities (continued)

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 \$475 271. 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.

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 MFS 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.

The proportion of long service leave taken has increased to 85.95% from 84.17% in 2024. The average factor for the calculation of employer superannuation on-costs has changed to 16 % from 15.5% 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
Current		
Provision for workers compensation	10 506	11 811
Additional compensation	2 089	1 716
Total current provisions	12 595	13 527
Non-current		
Provision for workers compensation	38 586	30 451
Additional compensation	26 623	27 863
Total non-current provisions	65 209	58 314
Total provisions	77 804	71 841
Movement in workers compensation provisions	2025	2024
	\$'000	\$'000
Workers compensation		
Carrying amount at the beginning of the period	42 262	38 636
Reductions arising from payments	(6 101)	(4 748)
Changes from remeasurement	(724)	(2 779)
New accident liability	13 655	11 153
Carrying amount at the end of the period	49 092	42 262
Additional compensation		
Carrying amount at the beginning of the period	29 579	21 359
Reductions arising from payments	(2 187)	(1 873)
Changes from remeasurement	(2 167)	7 185
New accident liability	3 487	2 908
Carrying amount at the end of the period	28 712	29 579

Workers Compensation provision (statutory and additional compensation schemes)

The MFS is an exempt employer under the *Return to Work Act 2014*. Under a scheme arrangement, the MFS 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 nonserious injuries sustained in circumstances which involved, or appeared to involve, the commission of a criminal offence, or which arose from a dangerous situation.

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.

South Australian Metropolitan Fire Service
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6.5 Provisions (continued)

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
Reconciliation of cash and cash equivalents at the end of the reporting period		
Cash and cash equivalents disclosed in the Statement of Financial Position	4 416	2 430
Balance as per the Statement of Cash Flows	4 416	2 430
Reconciliation of net cash provided by operating activities to net cost of providing services		
Net cash provided by operating activities	19 555	13 740
Add / (less) non-cash items		
Depreciation and amortisation	(8 324)	(8 161)
Donated assets	(120)	-
Net gain/(loss) from disposal of non-current assets	(992)	15
Capital WIP write off	(54)	(34)
Derecognition of non-current assets	(44)	(1 341)
Capital accruals	1 455	378
Movement in assets and liabilities		
Increase/(decrease) in receivables	385	(58)
(Increase)/decrease in payables	(1 688)	(337)
(Increase)/decrease in employee benefits	(1 049)	(2 429)
(Increase)/decrease in provisions	(5 963)	(11 846)
Net result	3 161	(10 073)

Total cash outflows for leases for the MFS was \$451 000 (2023-24: \$679 000).

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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	8 770	3 455
Total contractual commitments to acquire property, plant and equipment	8 770	3 455

These contractual commitments to acquire property, plant and equipment are related to the Noarlunga Command Station and vehicle equipment.

Other contractual commitments

	2025	2024
	\$'000	\$'000
Within one year	1 982	2 505
Later than one year but not later than five years	1 401	1 543
Later than five years	1 990	2 281
Total other contractual commitments	5 373	6 329

MFS's other contractual commitments are for accommodation, agreements relating to asset maintenance, information technology, protective firefighting equipment and equipment.

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

The MFS recognises a contingent liability relating to the historical use of per-and polyfluoroalkyl substances (PFAS) firefighting foams across sites in South Australia.

All 37 current and 27 divested MFS sites have been risk profiled for potential PFAS contamination. Testing is underway at 11 high priority sites, with 15 standard priority sites scheduled to commence assessment by 30 December 2025 and low priority sites by December 2027 to meet EPA requirements. Three MFS sites (Oakden, Noarlunga, Mount Barker) are no longer under EPA consideration.

The MFS 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.

8.3 Impact of standards not yet implemented

The MFS 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.

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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 MFS 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.

The MFS'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 MFS 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.

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9.1 Fair value (continued)

Land, buildings and vehicles

An independent valuation of land, buildings and vehicles 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 that less than three years have not been revalued. The carrying value of these items is deemed to approximate fair value.

	Note	Level 2 \$'000	Level 3 \$'000	Total \$'000
Recurring fair value measurements				
Land	5.5	182 402		182 402
Buildings	5.5	-	104 467	104 467
Vehicles	5.5	108	39 525	39 633
Plant and equipment	5.5	22	2 879	2 901
Total recurring fair value measurements		182 531	146 871	329 403
Total fair value measurements		182 531	146 871	329 403

9.2 Financial instruments

Financial risk management

Risk management is managed by the MFS corporate services section and the MFS risk management policies are in compliance with the *Risk Management Guide* issued by the Premier and Treasurer and the principles established in the *Australian Standard Risk Management Principles and Guidelines*.

The exposure of the MFS to 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

Liquidity risk arises from the possibility that the MFS is unable to meet its financial obligations as they fall due. The MFS is funded principally from the Fund. The MFS works with the Fund to determine the cash flows associated with its government-approved program of work to ensure funding meets the expected cash flows.

Refer to note 1.2 and 3.1 for further information.

Credit risk

The MFS has minimal concentration of credit risk. The MFS has policies and procedures in place to ensure that transactions occur with customers with appropriate credit history. The MFS does not engage in high risk hedging for its financial assets. No collateral is held as security and no credit enhancements relate to financial assets held by the MFS.

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9.2 Financial instruments (continued)

Impairment of financial assets

Loss allowances for receivables are measured at an amount equal to lifetime expected credit loss using the simplified approach in AASB 9. The MFS uses an allowance matrix to measure the expected credit loss of receivables from non-government debtors which comprise a large number of small balances.

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 MFS 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 MFS'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 MFS 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.

The following table provides information about the exposure to credit risk and ECL for non-government debtors.

	Debtor gross carrying amount \$'000	Loss %	Lifetime expected losses \$'000
2025			
Current (not past due)	12 901	0.10%	12
1 - 30 days past due	62 757	0.16%	99
31 - 60 days past due	38 990	0.40%	158
61 - 90 days past due	17 245	0.79%	136
More than 90 days past due	346 429	1.50%	5 211
Loss allowance	478 322		5 616

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 MFS'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 MFS 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.

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9.2 Financial instruments (continued)

Cash and debt instruments

The MFS 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.

All of the MFS'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 MFS does not trade in foreign currency, nor enter into transactions for speculative purposes, nor for hedging. The agency 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 MFS'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.

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 assets and liabilities

The MFS measures all financial instruments at amortised cost other than 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. Maturity analysis for financial liabilities is presented in note 6.3.