



# NSW Rural Fire Service and Brigades Donations Fund

Annual Report and Financial Statements  
2021 - 2022



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## Chair's report

It is my pleasure to present the annual report of the NSW Rural Fire Service and Brigades Donations Fund (the Trust) for 2021/22.

The Trustees were this year pleased to welcome another five Rural Fire Brigades to the Trust: Peninsula, Lower Hunter Aviation, Darlington, Stanwell Park and Gledswood (an amalgamation of the former Leppington and Catherine Field brigades).

This takes the total membership to 321. Membership of the Trust provides Brigades with valuable support in managing their public donations, with the dual benefit that donations to these Brigades are tax deductible. The Trustees are keen to continue to expand membership in the coming year.

Since its establishment in 2012, the Trust has committed public donations to a range of projects that have delivered long-term benefits for our members and ultimately, the communities they serve and protect. The remarkable generosity of the community in response to the extraordinary efforts of our firefighters in combating the 2019/20 bush fires has enabled the delivery of an impressive suite of new resources and facilities that support our members in their activities and enhance their safety. People around Australia and the world donated a total of \$110 million to individual Brigades and the Trust. As at 30 June 2022, \$100 million of this funding had been committed to a range of projects to assist RFS members, including new helmets and breathing apparatus for firefighters, improvements to stations and the coming installation of Mobile Data Terminals in all frontline firefighting vehicles.

The Trustees have this year continued to provide diligent oversight of the expenditure of this public funding and ensure that appropriate controls are in place to monitor progress in achieving the Trust's objectives and compliance with the requirements of the Australian Charities and Not-for-profits Commission.

In the coming year, we look forward to the delivery of a far-reaching commitment with the establishment of the NSW Rural Fire Service Benevolent Fund to better support our members and their families at times of hardship. The Trust has allocated \$10 million to establish this important charity to help care for our people, especially the families of firefighters killed on duty and those injured on the fire ground.

This year we farewelled Trustee, Mr Stephen Robinson, who stepped down from the Trust in November 2021. I know my fellow Trustees will join me in thanking Stephen for his tireless work and commitment to the wellbeing of our members. Stephen's replacement, Ms Vikki Bingley, has been a valuable addition to the Trust. I also wish to place on the record my appreciation for the constructive approach of all Trustees and the RFS personnel who support our activities.

On behalf of our member Brigades – and indeed all our Brigades, who continue to benefit – I thank all those who have donated to the Trust in recognition of our members' service to our community. In closing, I pay tribute to our members, who have this year again demonstrated their dedication to serving the community, responding to assist communities across the state devastated by severe flooding. It is a privilege to work to support each and every one of these inspirational men and women.

Andrew Macdonald  
Chair

## Public Funding Allocated by the Trust Since 2019/20



**\$18m**

distributed direct to NSW RFS brigades as part of the brigade grant scheme.



**\$9m**

to assist with the provision of new firefighting helmets to all NSW RFS volunteers.



**\$18m**

as part of a district funding arrangement to allow for major projects or the acquisition of larger assets that have broad benefits to many volunteers.



**\$5m**

to enable key digital projects such as RFS ACTIV and eMembership, as well as funding to provide up to 1,000 volunteers with the opportunity to gain nationally accredited trainer and assessor qualifications.



**\$6m**

to allow for the distribution of respiratory protection equipment to all firefighting appliances across the state.



**\$10m**

to establish a benevolent fund for NSW RFS firefighters.



**\$36m**

to fund a project to rollout mobile data terminals into all front-line vehicles.

# The NSW Rural Fire Service and Brigades Donations Fund

The NSW Rural Fire Service and Brigades Donations Fund (the Trust) is a public fund established by the NSW Rural Fire Service (RFS) on 10 April 2012 to support volunteer brigades with the management of publicly donated funds. The Fund is managed by a Trust as a separate entity from the RFS.

The Trust is responsible for fairly and transparently distributing donated funds to assist Brigades to purchase and maintain firefighting equipment and facilities, providing training and resources and/or to otherwise meet the Brigades' administrative expenses associated with their volunteer-based fire and emergency services activities.

Over the past decade, the Trust has ensured that the goodwill and support of the community has delivered ongoing benefits to RFS brigades and volunteers. Projects made possible during this time have included the delivery of mobile training facilities and props, thermal manikins, Hot Fire Training Facilities at Canobolas, Bland Temora and Lower Hunter and a hot fire training pad at Castlereagh.

The remarkable generosity of the community in response to the extraordinary efforts of our firefighters in combating the unprecedented 2019/20 bush fires saw individuals, businesses and other groups around Australia and the world donate a total of \$110 million to individual brigades and the central Fund.

These donated funds are being used to accelerate or supplement projects and for initiatives over and above NSW Government funding allocated to the Service. As at 30 June 2022, more than \$100 million of this funding had been spent or allocated to deliver far-reaching benefits to RFS brigades and volunteers – and ultimately, the NSW community.

## Trust members

At the end of this reporting year, the Trust had 321 member brigades, whose membership gives them the ability to accept tax-deductible donations, both in person and online, without the costs, administrative burden and compliance issues of managing their own funds.

Treasurers of member Brigades are to sign an annual Declaration stating the Brigade's agreement to comply with the requirements of the Trust.



Coleambally member Paul Muir (centre) with Trustees Bruce McDonald (left) and Andrew Macdonald during the Trust's visit to the MIA and Riverina Districts.

## Trustees

The Trust Deed provides for a minimum of three Trustees, however, the Trustees have agreed in the Trust Deed that membership will consist of six trustees, comprising:

- Three representatives from participating member brigades
- One representative of the NSW Rural Fire Service Association (RFSA)
- Two representatives of the NSW Rural Fire Service.

Members are to be selected with consideration to providing a broad mix of knowledge, skills and diversity among Trustees to ensure added value to the operation of the Trust. They are to be of good standing and have a degree of responsibility to the community as a whole because of their tenure of some public office, their professional standing and/or their position in the community.

The Chair is to be elected by the Trustees and is appointed for a maximum two-year term but this can be extended by unanimous vote of the Trustees for a continuous period of not more than five years. The Chair should be a Trustee representative from a participating member brigade.

In 2021/22, the current Chair's tenure was extended from 2021 to 2023.

Following RFSA elections, Mr Stephen Robinson resigned from the Trust on 21 October 2021, with Mrs Vikki Bingley appointed on 18 November 2021 as the new RFSA representative on the Trust.

Profiles for the 2021/22 Trustees are provided on Page 12.

## Donations

The magnitude of donations received by the Trust in response to the 2019/20 fires was unprecedented in the decade of its existence. These donations have enabled a range of large-scale initiatives and projects to be developed or accelerated, with new management programs and financial controls required to ensure accountability. Throughout 2021/22, work continued on the implementation of programs and the roll-out of new equipment and resources to brigades and volunteers around the state.

Donations can be made directly to member Brigades or to the central Fund via the RFS website.

Public donations totalled \$861,114.75 in 2021/22, of which:

- \$505,856.09 was donated to individual brigades
- \$355,258.66 was donated to the central Fund for distribution

## Major project funding and implementation

An RFS survey in April 2020 seeking members' input on how they believed the donations, in response to the 2019/20 fire season, should be spent informed and guided the Trustees' decision making. A number of projects and programs for which funding was allocated throughout 2019/20 and 2020/21 came to fruition during the 2021/22 reporting period. Implementation of other programs was ongoing at the start of 2022/23.

## New BR9 Helmets

The delivery of new BR9 helmets to improve the head protection of RFS members was one of the priority projects announced by Commissioner Rob Rogers in the wake of the 2019/20 fire season.



This project was able to be accelerated with \$9 million in funding committed by the Trust.

The rollout of the helmets was well advanced by year's end, with 96 per cent of helmets delivered. When complete, more than 45,300 helmets will have been delivered to almost 1,900 individual brigades across all 45 Districts.

## Respiratory protection

The rollout of new respiratory protection for RFS members was another of the Commissioner's Priority Projects that the Trust has supported with a major allocation of public funding, totalling \$6 million.



The rollout of new respirators began in February 2022 and was 93 per cent complete at year's end.

The Dräger X-Plore 3500 half-face respirator and Dräger X-Plore 5500 full-face respirator (both with ABEK P3 canisters) were selected for the rollout following testing and evaluation by RFS members and an open market tender process. The Service made the decision to supply respirators to appliances rather than individual firefighters as this was the most effective method of ensuring that a respirator was always available when required. This reflects the distribution of other respiratory protection equipment, such as CABA and disposable P2 masks. The rollout was based on appliance category to ensure that there were enough respirators for the number of seats on the appliance.

Each kit is split between half-face and full-face respirators, including small, medium and large half-face respirators.

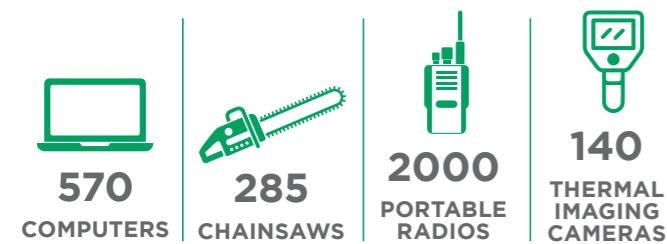
The kits also include spare canisters, containers for each respirator and cleaning materials. Both half-face and full-face respirators provide the required level of protection for bush firefighting, and the ABEK P3 canister was selected as it provides protection from hazards found in bush, structural and car fires.

### Brigade grants

At its 11 February 2020 meeting, the Trustees resolved to approve the \$10,000 Brigade Grants Program, under which every RFS Brigade would be able to apply for a \$10,000 grant for small items of equipment or facility works to benefit the members. Brigades were given flexibility, subject to Trust and RFS requirements, to spend their funding to best suit their particular needs. They were encouraged to purchase from or contract local businesses, as a way to support their communities particularly small businesses impacted during the Covid-19 pandemic. A total of 1,683 applications was received.

As at 30 June 2022, more than \$18 million had been paid under this program.

#### Brigade grants purchased:



- 100 water tanks
- 165 generators
- 30 washing machines
- 230 portable pumps
- 560 mobile phone signal boosters
- 215 electric hose reels
- 160 incident scene lighting equipment

The Trust conducted a two-phase audit of this program. Stage One comprised audits of 32 applications and Stage Two 108 additional applications. In all, the 140 grant applications (some of which were jointly submitted by a number of Brigades) had a total value of more than \$2.6 million. These applications were selected by the Trustees and included all of their own brigades.

The report of Stage One of the internal audit was tabled at Meeting 60, on 21 July 2021 and Stage Two at Meeting 64, on 20 January 2022.

All items reported as purchased by applicants were compliant with Trust and RFS requirements, with the exception of a set of radios that were returned as defective. The audit found 116 applicants fully accounted for having expended all of their approved funds and 24 applicants remained in progress, with three yet to have funds expended.

### District grants

At Meeting 48 on 22 October 2020 the Trustees advised that the Trust had allocated \$18 million to a District Grant Program. Each of the 45 RFS Districts was allocated a notional \$400,000 in funding, which was intended to be spent on updating volunteer training facilities and equipment and catering facilities or the purchase of specialised support vehicles used by RFS volunteers.

As with the Brigades grants, Districts were given the flexibility to pool funds if this would produce a better outcome for volunteers. Forty-two applications seeking a total of \$19.05 million in funding were received by the closing date of 30 June 2021.

At Meeting 62, the Trust endorsed projects totalling \$17.8 million in:

- 5 Districts in the North Western Area Command worth a total of \$2.23 million
- 6 Districts in the Western Area Command worth a total of \$2.8 million
- 6 Districts in the Hunter Area Command worth \$2 million
- 5 Districts in the Greater Sydney Area Command worth \$4.04 million
- 6 Districts in the South Western Area Command worth \$2.45 million
- 7 Districts in the South Eastern Area Command worth \$2.13 million
- 6 Districts in the North Eastern Area Command worth \$2.16 million

The Trustees set an expectation that these funds would be spent by the end of 2022 and decided at least one proposal in each Area Command would be audited over a two-year period to ensure funds were spent appropriately.

### District grants have purchased:



**\$11m**

on volunteer training facilities and equipment, including new and refurbished facilities, modern training props, virtual reality simulators and first aid mannequins.



**\$3.5m**

on specialist vehicles for use by volunteers and brigades, including bulk water tankers, forklifts, tilt tray trucks, trailers, operational command vehicles, all-terrain vehicles and specialised vehicles for community engagement.



**\$1.6m**

on catering facilities, equipment and vehicles including new kitchens, cool rooms, mobile catering vans and trailers.



**\$1.9m**

on other miscellaneous projects and items including equipment for Group Officers, fireground repeater radios, remote area firefighting equipment, portable weather stations, airbase facilities and equipment, variable message signs and new breathing apparatus support equipment.

### MDTs

The DGR has allocated \$36 million towards a project to install Mobile Data Terminals (MDTs) in firefighting vehicles to support volunteers responding to incidents. Funds will be transferred to the RFS over the coming years, starting in 2022/23.

The contract to develop, install and maintain this incident response technology was awarded to Fujitsu and signed by the company and RFS Commissioner in March 2022.

MDTs are touchscreen tablets that will enhance operational response by providing functionality including viewing incident details and mapping, building crew lists through integration with RFS ACTIV, breakthrough messages, navigation, turn-by-turn directions, viewing BOM weather information, incident command structure, annotations on tactical worksheets and SitReps.

### Benevolent Fund

The Trust has supported the establishment of the NSW Rural Fire Service Benevolent Fund with a commitment of \$10 million. This charity, to be established as a company limited by guarantee in the 2022/23 financial year, will provide additional support to RFS members and their families experiencing hardship, including the families of firefighters who die in the course of their duties or those who are injured on the fireground.

In the interim until the Fund is established, the Trust this year provided compassionate support in the form of a modest grant to enable minor modifications to the home of a family member of a firefighter who lost his life in the 2019/20 fires.

### Other projects

During 2021, the Trust allocated \$5 million in funding to key technology projects to benefit volunteers, including the new eMembership and RFS ACTIV systems and trainer and assessor qualifications.

Launched in October 2021, eMembership is a new mobile-friendly, easy to use online system that supports members of the community to apply for volunteer membership of the RFS. It also allows existing RFS volunteers to change their membership status, such as through dual membership or by transferring to another brigade.

RFS ACTIV is the new volunteer response system that provides real time information to RFS management and incident controllers about volunteer availability and incident attendance.

Funding from the Trust will provide support for up to 1,000 volunteers over two years to become an RFS trainers and assessors with nationally-accredited qualifications. This provides an opportunity to dramatically increase the number of qualified trainers available to support volunteers in their local communities.

## Other Trust activities

### Electronic banking review

The Trust began a review of existing EFTPOS/Electronic Donation Collection methods to determine if these met the needs of both donors and brigades. This will consider the use of technology such as QR codes and links to the NSW RFS webpage, mobile device compatibility, EFTPOS costs to brigades, Apple/Google pay compatibility and basic contact point referral messaging regarding non-DGR brigades.

### Inspections

In May 2021, Trustees visited Brigades in the MIA and Riverina Districts to inspect equipment and facilities that had been delivered with public funding allocated from the Trust. Chair Andrew Macdonald and Trustees Bruce McDonald and Anthony Clark attended, along with two members of the RFS Secretariat. The party also met with personnel from the two District offices, who supported the visit.

The Trustees visited the Griffith Air Base to inspect a new communications facility established in Hangar 7, providing controllers with additional visibility over air field operations and Coleambally Brigade to inspect its new kitchen, training room and facilities. The Trustees also visited Beelbangera Brigade and inspected its station renovations, including a new training room. They were grateful for the hospitality of members of the Fivebough Stony Point Brigade, which had

added a new meeting/training room and kitchen to its station.

Rannock Brigade's new large water tank, installed with Trust funding, will enable it to rapidly access an independent reserve supply of 90,000 litres of water for fire fighting, without immediately drawing on a scarce community resource.

Ladysmith Brigade members explained that the security system and cameras installed using its grant funding had helped prevent break-ins to the station despite a number of similar incidents in the village. Protecting the Brigade's appliances and other equipment from damage ensured members could respond effectively when needed.

The Trustees also heard about the benefits of the Riverina District's new prime mover and the Aviation Brigade RASCAL Airbase Retardant Suppressant Computer Aided Loading System.



Members of the Riverina District with their new prime mover, funded through the Brigade Grant program.

### Communications

The Trust published a Donated Funds Update in February 2022 to provide donors, RFS members and the community with a progress report on the expenditure of funds donated in response to the 2019/20 bush fires. The Update was available on the NSW RFS and Brigades Donations Fund page on the RFS website.

A community page was created on One RFS for the Trust, enabling members to more easily follow its activities.

The RFS Communications & Engagement team promoted the work of the Trust through this page, the eBulletin and Bush Fire Bulletin.



## Governance and Management

### Governance

The Trustees are individually and collectively committed to ensuring the effective governance of the Trust and compliance with all legislative, regulatory and corporate requirements. The Trustees reaffirm the Code of Conduct annually. In 2021/22, this occurred at Meeting 65 on 22 March 2022.

The Governance and control of the Trust is dictated by the:

- Trust Deed dated 10 April 2012 and Deed of Amendment dated 20 June 2013
- NSW Rural Fire Service and Brigades Donations Fund Governance and Operations Policy with Standard Operating Procedures v6.0
- NSW Rural Fire Service and Brigades Donations Fund Charter v4.0
- NSW Rural Fire Service and Brigades Donations Fund Code of Conduct
- Service Level Agreement between the New South Wales Rural Fire Service and NSW Rural Fire Service and Brigades Donations Fund (SLA)
- Trust Fund Risk Register v2.0
- Deed of Resignation and Appointment of Trustee
- Several Fact Sheets

The Trustees endorsed the Charter and Policy P1.0 - Trust Governance and Operational Management (with minor administrative amendments) at Meeting 62 on 21 October 2021.

The Trust has received Deductible Gift Recipient status from the Australian Taxation Office. It is registered and lodges financial reports with the Australian Charities and Not-for-profits Commission (ACNC). ABN: 88 311 702 546.

### 2021/22 Meetings

The COVID-19 pandemic necessitated the shift from in-person to online meetings in 2020. As social distancing restrictions were progressively lifted, Trustees returned to face-to-face meetings at RFS Headquarters during 2021/22, with the option of online attendance also maintained to facilitate participation by Trustees, RFS personnel or other stakeholders unable to attend in person.

While the Trust routinely operates on a schedule of quarterly meetings, six meetings were held throughout 2021/22 and attended by all Trustees:

- Meeting 60, 21 July, 2021
- Meeting 61, 19 August 2021
- Meeting 62, 21 October 2021
- Meeting 63, 18 November 2021
- Meeting 64, 20 January 2022
- Meeting 65, 22 March 2022

An extraordinary meeting was held at Griffith Fire Control Centre during the Trustees' visit to inspect funded projects in May 2022.

The meeting agenda is established according to a Forward Agenda Plan developed to ensure that commitments outlined in the Trust's Deed, guidance documents and associated financial obligations are addressed.

## Trustees 2021/22

The Trustees during the reporting period were:



**Mr Andrew Macdonald (Chair)**  
*Representing member Brigades*

Mr Macdonald was appointed a Trustee on 1 May 2013. He joined the NSW RFS in 1981 and is currently Group Captain of Macarthur District and Macarthur District Rural Fire Service Association (RFS) Branch Chair. Mr Macdonald is also the Trust primary contact person Gledswood Rural Fire Brigade and a member of the NSW RFS/ RFS Service Delivery, Readiness and Agility Consultative Committee. Mr Macdonald has been the Chair of the Trust since 2019.



**Mr Bruce McDonald AFSM**  
*RFS representative*

Mr McDonald was appointed a Trustee on 17 October 2013. He joined the NSW RFS in 1980, serving 20 years as a volunteer before joining the staff ranks in 2000. Mr McDonald was awarded an Australian Fire Service Medal in 2011. Deputy Commissioner McDonald is currently transitioning to retirement from the NSW RFS and as a Commissioner's salaried nominee on the Trust. He will depart the Trust in the first half of the 2022-23 FY.



**Mr Anthony Clark**  
*RFS representative*

Mr Clark was appointed a Trustee on 16 January 2015. He joined the NSW RFS in 2008 as a Media Officer and is the Director, Communications and Engagement.



**Mr Scott Campbell**  
*Representing member Brigades*

Mr Campbell was appointed a Trustee on 1 May 2013. He joined the NSW RFS in 2005 and is a Group Officer and Captain of Lawrence Brigade in the Clarence Valley. Mr Campbell is also the RFS President.



**Mrs Vikki Bingley**  
*RFS representative*

Mrs Bingley was appointed a Trustee on 18 November 2021. She joined the NSW RFS in 1998 and is Senior Deputy Captain and President of Sutton Brigade in the Southern Tablelands. Mrs Bingley is also the RFS Secretary.



**Mr Glenn Wall**  
*Representing member Brigades*

Mr Wall was appointed a Trustee on 1 May 2013. He joined the NSW RFS in 1994 and is currently a member and Secretary / Treasurer of the Gresford Rural Fire Brigade. Mr Wall has been a member of the Dungog / Lower Hunter District Bush Fire Management Committee since 1999 and has been Chair since 2005. Mr Wall is the current Lower Hunter Health & Safety Representative, the Deputy Chair of the Resilient Communities and Valued Partnerships Consultative Committee and Director of the RFS. Mr Wall was the Chair of the Trust from 2013 to 2019.



**Mr Stephen Robinson**  
*RFS representative*

Mr Robinson was appointed a Trustee on 21 March 2016. He joined the NSW RFS in 1994 and is a member of the Gosford Operational Support Brigade. Mr Robinson became Director/ Secretary of the NSW RFS in 2015 and Vice President in 2021. Mr Robinson resigned from the Trust on 21 October 2021.

## Conflicts of interest

The Trustees are required to provide written declarations on an annual basis to the Trust declaring any circumstances, relationships or actions involving them which are or may be perceived as a conflict of interest of either a pecuniary or non-pecuniary nature that would preclude them from exercising their duties as Trustees.

At each meeting, details of any new conflicts of interest and mitigations will be acknowledged by the Chair and recorded in the minutes of that meeting.

A conflict of interest register is maintained by the Secretariat and tabled annually.

## Service Level Agreement

The Trust receives administrative and secretariat support from the RFS under the terms of a Service Level Agreement (SLA) established in January 2015 and reviewed annually.

The Trustees this year reviewed the SLA at Meeting 63, held on 18 November 2021. The 2021/22 Agreement was subsequently signed by the Chair on behalf of the Trust on 18 November 2021 and Executive Director Technology, Finance and Legal, Mr Stephen O'Malley, behalf of the RFS on 19 November 2021.

The RFS demonstrates, in part, its compliance with the SLA through quarterly and annual reporting on the 16 discrete services listed, including financial reporting, brigade membership status, outcomes to risk assessments, submission of the ACNC Annual Information Statement and the external auditor's report.

## Trust Performance Assessment

Trustees undertook an individual assessment of the performance of the Trust in October 2021, which sought feedback in relation to:

- Adherence to the Trust Charter
- Committee skills and experience
- Meeting administration and conduct
- Communication to brigades
- Internal and external control
- Self-assessment of trustee skills and experience

Results were de-identified, consolidated and presented to the Trust for consideration at Meeting 62 on 21 October 2021. The results consistently scored at the high end of the scale,

however, the responses relating to the Trustees' skills and experience and communications to brigades indicated that more focus was required to improve the ratings.

## Audit

The Trust must comply with Australian Taxation Office and Australian Charities and Not-for-profits Commission requirements in order to maintain its deductible gift recipient (DGR) status.

To ensure its ongoing compliance, the Trust is audited annually. An independent audit is conducted of the central Fund. The 2020/21 Auditor was Mr Sharma Balram, of Strategic Audit Services Pty Ltd. The final report of the Audit of the Trust's Financial Statements and Auditor's Report for the 2020/2021 financial year was endorsed at Meeting 62 on 21 October 2021.

The Annual Information Statement, Trust Financial Statements and Auditor's Report for the 2020/2021 reporting period was submitted to the ACNC on 20 January 2022.

The Trust's financial statements and the Independent Auditor's Report are at Appendix A (Page 17).

In addition, 21 member Brigades are randomly selected for individual audit each year. There is no inference of financial maladministration within the Brigades selected for audit. This activity also was conducted by Mr Balram in 2020/21.

Any specific audit findings are provided to the individual Brigade concerned. The audit outcomes inform broader advice that can be provided to all member Brigades to assist with their continuing compliance

The final report of the Audit of Brigade Compliance with Deductible Gift Recipient Compliance for 2020/2021 was endorsed at Meeting 64 on 20 January 2022. The outcomes were provided to the Commissioner of the RFS and member brigades.

## Contact Details

NSW Rural Fire Service  
& Brigades Donations Fund  
C/- 4 Murray Rose Avenue,  
Sydney Olympic Park NSW 2127

Tel: 02 8741 5519  
Email: [dgr@rfs.nsw.gov.au](mailto:dgr@rfs.nsw.gov.au)  
ABN: 88 311 702 546

# Member Brigades

## Area North Eastern

### New England District

Enmore

Diggings

### Coffs Coast District

Darkwood

North Bellingen

Bonville

Coffs Coast Support

Woolgoolga

### Clarence Valley District

Brooms Head

Dilkoon

Grafton City

Gulmarrad

Lawrence

Mt Ramornie

Pillar Valley

Wooloweyah

### Northern Tablelands District

Liston/Wylie Creek

Reddestone

### Far North Coast District

Lennox Head

Newrybar

Byron Bay

Federal

Mullumbimby

Tweed Coast

### Northern Rivers District

Bonalbo

Kyogle Headquarters

Blue Knob

The Channon

Hogarth Range

## Area North Western

### Liverpool Plains District

Spring Ridge

Blandford

## Namoi Gwydir District

Deep Creek – Narrabri

## Area Hunter

### Lower North Coast District

Clybucca

Cladstone – Kempsey

Dondingalong/Sherwood

South West Rocks

Yarrahapinni/Stuarts Pt

Eungai

### Central Coast District

Copacabana

Pearl Beach

The Bays

Somersby

Spencer

Wamberal

Central Coast Aviation

Awaba

Cooranbong

Killingworth

Mandalong

Martinsville

Seahampton

Wakelfield

Wyee

Wyee Point

Wallarah

Berkeley Vale

Charmhaven

Tuggerah

Gwandalan

Kulnura

Ourimbah

Warnervale

Laguna

Quorrobolong

Bendolba-Salisbury

Clarence Town

Gresford

Martins Creek

Paterson

Vacy

Raymond Terrace

Soldiers Point

Lower Hunter Communications

### Hunter Valley District

Mangoola

Martindale

Broke

### Mid Coast District

Limeburners Creek

Bulga Plateau

Burrell Creek

Firefly

Hannam Vale

Kundle/Moto

Mooral Creek

Old Bar

Rainbow Flat

Tinonee

Bonny Hills

Comboyne

Wauchope

Hollisdale

Lake Cathie

Pappinbarra

## Area South Eastern

### Far South Coast District

Angledale/Stoney Creek

Bemboka

Bermagui

Brogo

Cobargo

Kiah

Merimbula

Numbugga

Wonboyn

Wyndham – Bega Valley

Batemans Bay

Bingie

Bodalla

Runnyford

Central Tilba

Dalmeny

Deura River

Long Beach

Malua Bay

Tuross Head

Eurobodalla Catering

Broulee

### Lake George District

Ridgeway

Araluen

Boro/Mt Fairy

Braidwood

Bungendore

Captains Flat

Farrington

Hoskingtown/Rossi

Krawaree

Majors Creek

Mongarlowe

Mulloon

Carwoola

### Riverina Highlands District

The Glen/Mannus

Brindabella

### Shoalhaven District

Beaumont

Broughton Vale/Berry

Callala Bay

Callala Beach

Cambewarra

Cudmirrah

Culburra

Currarong

Depot Beach

Greenwell Point

Huskisson

Kioloa

Milton

Shoalhaven Heads

Sussex Inlet

Tabourie

Wandandian

Vincentia

### Southern Tablelands District

Marulan

Sutton

Bellmount Forest

Big Hill

Gunning – Fish River

### Monaro District

Anembo

Cooma

Shannons Flat

Berridale

## Area South Western

### Riverina District

Yathella

The Rock

Borambola

Forest Hill

Lake Albert

Yarragundry

Riverina Zone Aviation

### Southern Border District

Thurgoona

Bungowannah

Glenellen

Jindera

Mullengandra

Bucki

## Area Western

### South West Slopes District

Tumblong

### Canobolas District

Springside

### Orana District

Cumboogle

Eulomogo

### Cudgegong District

Clandulla

Cooks Gap

Gulgong D/C

Lue/Havilah

Mudgee HQ

Mullamuddy

Piambong

### South West Slopes District

Rugby

Young

### Chifley Lithgow District

Back Creek – Oberon

Black Springs

Jenolan Caves

Oberon HQ

Bathurst

Eglington

Freemantle

Glanmire – Walang

Hill End

Perthville/Georges Plns

Raglan

Rockley

Turondale

Wattle Flat – Sofala

Chifley Operation Support

Clarence Dargan

Kanimbla

Tarana



## Area Greater Sydney

### Blue Mountains District

Blue Mountains FCC  
Bullaburra  
Hazelbrook  
Katoomba Leura  
Lawson – Blue Mountains  
Medlow Bath  
Megalong Valley  
ShIPLEY  
Woodford – Blue Mountains  
South Katoomba  
Blackheath/Mt Victoria

### Cumberland District

Marsden Park  
Plumpton  
Schofields  
Shanes Park  
Eastern Creek  
Horsley Park  
Berkshire Park  
Londonderry  
Orchard Hills  
Wallacia

### Sutherland District

Sutherland Communications  
Engadine  
Heathcote HQ  
Illawong  
Kurnell  
Loftus  
Maianbar  
Menai  
Sandy Point  
Waterfall

### Hawkesbury District

Bilpin  
Colo Heights  
East Kurrajong  
Glossodia

Grose Wold  
Hawkesbury HQ  
Kurrajong Heights  
Mount Lagoon  
Upper Colo  
Yarramundi

### Hornsby/Ku-ring-gai District

Cherrybrook  
Cowan  
Dangar Island  
Dural  
Galston  
Hornsby Heights  
Milsons Passage

Muogamarra

### Illawarra District

Foxground  
Gerrigong  
Jamberoo  
Calderwood  
Dunmore  
Oak Flats  
Illawarra Communications  
Illawarra Support  
Illawarra Cadets

Austinmer  
Bulli  
Dapto  
Helensburgh  
Mt Keira  
Mt Kembla  
Otford  
Illawarra Comm Safety

### Macarthur District

Camden West  
Cobbitty  
Narellan  
Wedderburn  
Macarthur Communications  
Luddenham

Casula  
Middleton  
Georges River

### Northern Beaches District

Coal and Candle  
Davidson  
Duffys Forest  
Cottage Point  
Ingleside  
Mackerel Beach  
Scotland Island  
Tumbledown Dick  
West Pittwater

### Southern Highlands District

Avoca – Wingecarribee  
Burrawong  
Colo Vale  
Hill Top  
Mandemar – Wingecarribee  
Moss Vale  
Robertson  
Yerrinbool  
Appin  
Buxton  
Cawdor  
Douglas Park  
Mt Hunter  
Oakdale  
Orangeville/Werombi  
Silverdale  
Tahmoor  
The Oaks  
Theresa Park  
Wollondilly Communications



## NSW Rural Fire Service & Brigades Donations Fund

### Trustees' report

For the year ended 30 June 2022

The trustee's present their report together with the financial report of NSW Rural Fire Service & Brigades Donations Fund ("the Trust") for the year ended 30 June 2022 and the auditor's report thereon.

#### 1. Trustee's

The trustee's of the Trust at any time during or since the end of the financial year are:

Name	
Scott Campbell	Appointed 1 May 2013
Andrew Macdonald	Appointed 1 May 2013
Glenn Wall	Appointed 1 May 2013
Bruce McDonald	Appointed 17 October 2013
Anthony Clark	Appointed 16 January 2015
Stephen Robinson	Appointed 21 March 2016 (retired 21 October 2021)
Vikki Bingley	Appointed 18 November 2021

#### 2. Trustees' meetings

Meetings are held when necessary. This is predominantly to decide on the apportionment of the Trust's funds across the range of activities it involves itself in. A total of 6 meetings were held this financial year.

#### 3. Principal activities

The principal activity of the Trust during the course of the financial year was for the purpose of supporting the volunteer-based fire and emergency service activities of the Brigades.

There were no other significant changes in the nature of the activities of the Trust during the year.

#### 4. Operating and financial review

##### Overview of the Trust

The deficit for the year amounted to \$25,078,883 (2021: deficit of \$24,947,264). The deficit for the current year and the previous year reflects the ongoing distribution of significant donations that were received during the year ended 30 June 2020.

## NSW Rural Fire Service & Brigades Donations Fund

### Trustees' report (continued)

For the year ended 30 June 2022

#### Significant changes in the state of affairs

In the opinion of the trustees, there were no significant changes in the state of affairs of the Trust that occurred during the financial year under review.

#### 5. Events subsequent to reporting date

There has not arisen in the interval between the end of the financial year and the date of this report any item, transaction or event of a material and unusual nature likely, in the opinion of the trustees of the Trust, to affect significantly the operations of the Trust, the results of those operations, or the state of affairs of the Trust, in future financial years, apart from the Trustees dealing with the ongoing consequences of the global pandemic COVID-19, which has the potential to impact the Trusts' financial and operating decisions. The Trustees are continuously monitoring this to ensure it complies with the laws and regulations.

#### 6. Likely developments

The Trust expects to maintain the present status and level of operations.

#### 7. Environmental regulation

The Trust's operations are not subject to any significant environmental regulations under Commonwealth and State legislation.

#### 8. Lead auditor's independence declaration


The lead auditor's independence declaration is set out on page 14 and forms part of the Trustees' report for the financial year 2022.

This report is made with a resolution of the Trustees:

Dated at Sydney Olympic Park this 13 day of October 2022.



Andrew Macdonald  
Trustee



13/10/22

Bruce McDonald  
Trustee

NSW Rural Fire Service & Brigades Donations Fund  
Statement of comprehensive income  
For the year ended 30 June 2022

	Note	2022 \$	2021 \$
Revenue	4	1,746,782	4,696,752
Bank charges		(2,265)	(3,601)
Distributions to, or on behalf of, Brigades		(26,792,049)	(29,610,924)
Other expenses		(31,351)	(29,491)
<b>(Deficit) for the period</b>		<b>(25,078,883)</b>	<b>(24,947,264)</b>
Other comprehensive income for the period		-	-
<b>Total comprehensive income for the period</b>		<b>(25,078,883)</b>	<b>(24,947,264)</b>

The statement of comprehensive income is to be read in conjunction with the notes of the financial statements set out on pages 7 to 10.

NSW Rural Fire Service & Brigades Donations Fund  
Statement of changes in equity  
For the year ended 30 June 2022

	Allocated capital funds \$	Accumulated surplus \$	Total equity \$
Opening balance at 1 July 2020	10	108,633,988	108,633,998
Net (deficit) for the period	-	(24,947,264)	(24,947,264)
Closing balance at 30 June 2021	10	83,686,724	83,686,734
Opening balance at 1 July 2021	10	83,686,724	83,636,734
Net (deficit) for the period	-	(25,078,883)	(25,078,883)
Closing Balance at 30 June 2022	10	58,607,841	58,607,851

The statement of changes in equity is to be read in conjunction with the notes of the financial statements set out on pages 7 to 10.

NSW Rural Fire Service & Brigades Donations Fund  
Statement of financial position  
As at 30 June 2022

	Note	2022 \$	2021 \$
<b>Assets</b>			
Cash and cash equivalents	5	64,229,757	89,405,395
Trade and other receivables	6	3,187	3,309
<b>Total current assets</b>		<b>64,232,944</b>	<b>89,408,704</b>
<b>Total assets</b>		<b>64,232,944</b>	<b>89,408,704</b>
<b>Liabilities</b>			
Trade and other payables	7	5,625,093	5,721,970
<b>Total current liabilities</b>		<b>5,625,093</b>	<b>5,721,970</b>
<b>Total liabilities</b>		<b>5,625,093</b>	<b>5,721,970</b>
<b>Net assets</b>		<b>58,607,851</b>	<b>83,686,734</b>
<b>Equity</b>			
Settlement sum		10	10
Accumulated surplus	8	58,607,841	83,686,724
<b>Total equity</b>		<b>58,607,851</b>	<b>83,686,734</b>

The statement of financial position is to be read in conjunction with the notes to the financial statements set out on pages 7 to 10.

NSW Rural Fire Service & Brigades Donations Fund  
Statement of cash flows  
For the year ended 30 June 2022

	Note	2022 \$	2021 \$
<b>Cash flows from operating activities</b>			
Cash receipts in course of operations		861,020	3,582,733
Cash payments in course of operations		(26,922,298)	(29,728,492)
Cash provided by operating activities		(26,061,278)	(26,145,759)
Interest received		885,640	1,114,019
<b>Net cash from operating activities</b>	9	<b>(25,175,638)</b>	<b>(25,031,740)</b>
<b>Cash flows from financing activities</b>			
Settlement sum		-	-
<b>Net cash from investing activities</b>		<b>-</b>	<b>-</b>
Net (decrease) in cash and cash equivalents		(25,175,638)	(25,031,740)
Cash and cash equivalents at 1 July		89,405,395	114,437,135
<b>Cash and cash equivalents at 30 June</b>	5	<b>64,229,757</b>	<b>89,405,395</b>

The statement of cash flows is to be read in conjunction with the notes to the financial statements set out on pages 7 to 10.

## NSW Rural Fire Service & Brigades Donations Fund Notes to the financial statements

### 1. Reporting entity

NSW Rural Fire Service & Brigades Donations Fund ("the Trust") is domiciled in Australia.  
The financial report was authorised for issue by the Trustees on October 2022.

### 2. Basis of preparation

#### (a) Statement of compliance

The financial report is a general purpose financial report which has been prepared in accordance with Australian Accounting Standards adopted by the Australian Accounting Standards Board ("AASB"), the Australian Charities and Not-for-profits Commission Act 2012 and the Trust Deed dated 10 April 2012, and any subsequent amendments.

#### (b) Basis of preparation

The financial report is presented in Australian dollars and prepared on the historical cost basis.

#### (c) Functional and presentation currency

The financial statements are presented in Australian dollars, which is the Trust's functional currency.

#### (d) Use of estimates and judgement

The preparation of financial statements requires management to make judgements, estimates and assumptions that affect the application of policies and reported amounts of assets and liabilities, income and expenses. Actual results may differ from these estimates.

Estimates and underlying assumptions are reviewed on an ongoing basis. Revisions to accounting estimates are recognised in the period in which the estimate is revised and in any future periods affected.

### 3. Significant accounting policies

#### (a) Trade and other receivables

Trade and other receivables are stated at their cost less impairment losses.

#### (b) Cash and cash equivalents

Cash and cash equivalents comprises cash on hand and cash balances as per bank account.

#### (c) Trade and other payables

Trade and other payables are stated at cost.

#### (d) Revenue

Revenues are recognised at fair value of the consideration received net of the amount of goods and services tax (GST) payable to the taxation authority.

#### (i) Interest revenue

Interest revenue is recognised as it accrues, taking into account the effective yield on the financial asset.

#### (ii) Donations

Donations are recognised only when received at the Trust's administration offices or deposited into the Trust's bank account.

#### (iii) Distributions paid or payable

In accordance with the Trust Deed, the Trust fully distributes donations deposited to the account. Brigades may elect to have donations distributed to them upon receipt of the deposit or have monies retained within the Fund until some time in the future. Where donations are retained within the account interest is credited to the Brigade account on a monthly basis.

## NSW Rural Fire Service & Brigades Donations Fund Notes to the financial statements (continued)

### 3. Significant accounting policies (continued)

#### (e) Goods and services tax

Revenue, expenses and assets are recognised net of the amount of goods and services tax (GST), except where the amount of GST incurred is not recoverable from the taxation authority. In these circumstances, the GST is recognised as part of the cost of acquisition of the asset or as part of the expense.

Receivables and payables are stated with the amount of GST included. The net amount of GST recoverable from, or payable to, the taxation authority is included as a current asset or liability in the statement of financial position.

Cash flows are included in the statement of cash flows on a gross basis. The GST components of cash flows arising from investing and financing activities which are recoverable from, or payable to, the taxation authority are classified as operating cash flows.

#### (f) Income tax

The Trust is endorsed by the Australian Taxation Office for income tax exemption as a charitable fund, under Subdivision 50-B of the Income Tax Assessment Act 1997. This exemption applies from 3 May 2012.

NSW Rural Fire Service & Brigades Donations Fund  
Notes to the financial statements (continued)

	2022 \$	2021 \$
<b>4. Revenue</b>		
Donations – RFS	355,286	2,563,476
Donations – Brigades	505,856	1,019,920
Interest received – RFS	820,927	1,052,984
Interest received – Brigades	64,713	61,035
Other income	-	(663)
	<u>1,746,782</u>	<u>4,696,752</u>
<b>5. Cash and cash equivalents</b>		
Cash on hand	10	10
Cash at bank	64,229,747	89,405,385
	<u>64,229,757</u>	<u>89,405,395</u>
<b>6. Trade and other receivables</b>		
GST refundable	3,187	3,309
	<u>3,187</u>	<u>3,309</u>
<b>7. Trade and other payables</b>		
Distributions held in trust	5,592,918	5,689,795
Other creditors	32,175	32,175
	<u>5,625,093</u>	<u>5,721,970</u>
<b>8. Accumulated surplus</b>		
Accumulated surplus at beginning of period	83,686,724	108,633,988
Net (deficit)	(25,078,883)	(24,947,264)
Accumulated surplus at the end of period	<u>58,607,841</u>	<u>83,686,724</u>
<b>9. Reconciliation of cash flows from operating activities</b>		
<b>Cash flows from operating activities</b>		
Net (deficit) for the period	(25,078,883)	(24,947,264)
<i>Change in assets and liabilities during the financial year:</i>		
Decrease/(increase) in trade and other receivables	122	31,704
(Decrease)/increase in trade and other payables	(96,877)	(116,180)
<b>Net cash from operating activities</b>	<u>(25,175,638)</u>	<u>(25,031,740)</u>

NSW Rural Fire Service & Brigades Donations Fund  
Notes to the financial statements (continued)

**10. Key management personnel**

The following responsible persons were key management personnel of the Trust at any time during the reporting year:

Scott Campbell (Appointed 1 May 2013)  
Andrew Macdonald (Appointed 1 May 2013)  
Glenn Wall (Appointed 1 May 2013)  
Bruce McDonald (Appointed 17 October 2013)  
Anthony Clark (Appointed 16 January 2015)  
Stephen Robinson (Appointed 21 March 2016. Resigned 21 October 2021)

Vikki Bingley (Appointed 18 November 2021)

**Transactions with key management personnel**

No transactions with management personnel were noted throughout the year (2021: \$Nil).

**Trustees**

The Trustees did not receive remuneration for their services during the year (2021: \$Nil).

**11. Segment reporting**

NSW Rural Fire Service & Brigades Donations Fund is established and operates solely for the purpose of supporting the volunteer-based fire and emergency service activities of the Brigades and operates in Australia.

**12. Commitments**

Non-cancellable amounts contracted for but not recognised in the financial statements.

	2022 \$	2021 \$
<b>Payable</b>		
- not later than 12 months	27,000,000	46,146,123
- later than 12 months but not later than five years	23,000,000	30,563,405
- later than five years		
	<u>50,000,000</u>	<u>76,709,528</u>

**13. Subsequent events**

There has not arisen in the interval between the end of the financial period and the date of this report any item, transaction or event of a nature and unusual nature likely, in the opinion of the Trustees of the Trust, to affect significantly the operations of the Trust, the results of these operations, or the state of affairs of the Trust, in future financial years, apart from the Trustees dealing with the ongoing consequences of the global pandemic COVID-19, which has the potential to impact the Trusts' financial and operating decisions. The Trustees are continuously monitoring this to ensure it complies with relevant laws and regulations.

## NSW Rural Fire Service & Brigades Donations Fund Trustee's declaration

In the opinion of the Trustee's of NSW Rural Fire Service & Brigades Donations Fund ("the Trust"):

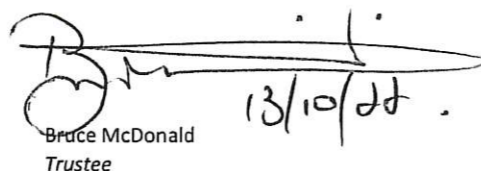
- (a) the accompanying financial statement of the Trust are drawn up so as to give a true and fair view of the financial position of NSW Rural Fire Service & Brigades Donations Fund for the year ended 30 June 2022 and the state of affairs of the Trust as at that date, and comply with the provisions of the Trust Deed dated 10 April 2012 (and any subsequent amendments), and Division 60 of the Australian Charities and Not-for-profits Commission Act 2012;
- (b) at the date of this Declaration, there are reasonable grounds to believe the Trust will be able to pay its debts as and when they become due and payable.

Dated at Sydney Olympic Park this 13 day of October 2022.

Signed in accordance with a Resolution of the Trustee:



Andrew Macdonald  
Trustee



Bruce McDonald  
Trustee



Strategic Audit Services  
Chartered Accountants

## Independent auditor's report to the members of NSW Rural Fire Service & Brigades Donations Fund

### Report on the Audit of the Financial Report Qualified Opinion

We have audited the accompanying financial report of NSW Rural Fire Service & Brigades Donations Fund ("the Trust") for the financial year ended 30 June 2022, which comprises the statement of financial position as at 30 June 2022 and the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year then ended, a summary of significant accounting policies, other explanatory notes to the financial statements set out on pages 3 to 10 and the responsible entities declaration set out on page 11.

In our opinion, except for the effects on the financial report of such adjustments, if any, as might have been required had the limitation referred to in the qualification paragraph not existed, the financial report of NSW Rural Fire Service & Brigades Donations Fund has been prepared in accordance with Division 60 of the *Australian Charities and Not-for-profits Commission Act 2012*, including:

- giving a true and fair view of the Trust's financial position as at 30 June 2022 and of its performance for the year ended on that date; and
- complying with Australian Accounting Standards and Division 60 of the *Australian Charities and Not-for-profits Commission Regulations 2013*.

### Basis for qualified auditor's opinion

Revenues from donations are a significant source of revenue for NSW Rural Fire Service & Brigades Donations Fund. As is common for such income, it has been agreed that due to limited controls over the collection of cash donations prior to entry into its financial records, it is not possible to determine the completeness of revenue. Accordingly, as the evidence available to us regarding revenues from these sources was limited, our audit procedures with respect to these items of revenue had to be restricted to the amounts recorded in the financial records. We therefore are unable to express an opinion on whether the revenues from these sources are complete.

### Basis of opinion

We conducted our audit in accordance with Australian Auditing Standards. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Report* section of our audit. We are independent of the registered entity in accordance with the ethical requirements of the Accounting Professional and Ethical Standards Boards APES 110 *Code of Ethics for Professional Accountants* (the Code) that are relevant to our audit of the financial report in Australia. We have also fulfilled our other ethical responsibilities in accordance with the Code. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

### Responsibilities of the Responsible Entities for the Financial Report

The responsible entities of the registered entity are responsible for the preparation and fair presentation of the financial report in accordance with Australian Accounting Standards, the Australian Charities and Not-for-profits Commission Act 2012 and the Trust Deed dated 10 April 2012 (and any subsequent amendments), and for such internal control as the responsible entities determine is necessary to enable the preparation of the financial report that is free from material misstatement, whether due to fraud or error.

In preparing the financial report, the responsible entities are responsible for assessing the Trust's ability to continue as a going concern, disclosing as applicable, matters relating to going concern and using the going concern basis of accounting unless the responsible entities either intend to liquidate the Trust or to cease operations, or has no realistic alternative but to do so.

Responsible entities are responsible for overseeing the registered entity's financial reporting process.

### Auditor's Responsibilities for the Audit of the Financial Report

Our objectives are to obtain reasonable assurance about whether the financial report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is high level of assurance, but is not a guarantee that an audit conducted in accordance with Australian Auditing Standards will always detect a material misstatement when it exists. Misstatement can arise from fraud or error and are considered material



**Independent auditor's report to the members of NSW Rural Fire Service & Brigades Donations Fund (continued)**

**Auditor's Responsibilities for the Audit of the Financial Report (Continued)**

if, individually or in aggregate, they could reasonably be expected to influence the economic decision of users taken on the basis of this financial report.

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

- identify and assess the risks of material misstatement of the financial report, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal controls.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purposes of expressing an opinion on the effectiveness of the registered entity's internal controls.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the responsible entities.
- Conclude on the appropriateness of the responsible entities' use of the going concern basis of accounting and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial report or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Trust to cease or continue as a going concern
- Evaluate the overall presentation structure and content of the financial report, including the disclosures, and whether the financial report represents the underlying transactions and events in a manner that achieves a fair presentation
- Obtain sufficient appropriate audit evidence regarding the financial information of the Trust or business activities within the Trust to express an opinion on the financial report. We are responsible for the direction, supervision and performance of the Trust's audit. We remain solely responsible for our audit opinion.

We communicate with responsible entities regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal controls that we identify during our audit.

We also provide the responsible entities with a statement that we have complied with relevant ethical requirements regarding independence, and to communicate with them all relationships and other matters that may reasonably be thought to bear on our independence, and where applicable, related safeguards.

**Strategic Audit Services Pty Limited**  
Chartered Accountants

S Balram  
Director

Sydney Olympic Park.  
13 October 2022.

Principal  
Sharma Balram

Bella Vista  
Suite 406, 33 Lexington Drive  
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Baulkham Hills NSW 2153  
Ph: (02) 8882 9188  
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**Strategic Audit Services**  
Pty Ltd  
ACN: 139 121 841



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To: the Trustees of NSW Rural Fire Service & Brigades Donations Fund

I declare that, to the best of my knowledge and belief, in relation to the audit for the financial year ended 30 June 2022 there have been:

- no contraventions of the auditor independence requirements as set out in Accounting Professional and Ethical Standards Board APES 110 *Code of Ethics for Professional Accountants* in relation to the audit; and
- no contraventions of any applicable code of professional conduct in relation to the audit.

**Strategic Audit Services Pty Limited**  
Chartered Accountants

S Balram  
Director

Sydney Olympic Park.

13 October 2022.

Principal  
Sharma Balram

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Suite 406, 33 Lexington Drive  
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# NSW Rural Fire Service and Brigades Donations Fund