



Government of Western Australia
Fire & Emergency Services Authority

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The Manager
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Dear Sir

A DEFINITION OF CHARITY CONSULTATION PAPER

The Fire and Emergency Services Authority of Western Australia (FESA) is a statutory authority established on 1 January 1999 under the *Fire and Emergency Services Authority of Western Australia Act 1998*. FESA is Western Australia's leading hazard management agency and performs a critical role coordinating emergency services for a range of natural disasters and emergencies threatening life and property.

FESA is supported by an extensive network of volunteer emergency service entities who work together with FESA to prevent, prepare for, respond to and recover from a diverse range of hazards on a 24/7 basis. These entities are essential and an integral part of their local communities. Volunteers provide this service free of charge and at a considerable cost to themselves and their families for which they receive no recompense.

The following table illustrates Western Australia's volunteer emergency service entities and their functions are detailed in Appendix A attached:

Entity type	Entity Numbers	Volunteer Numbers
Volunteer Bush Fire Service (VBFB)	585	25,778
Volunteer Fire and Rescue Service (VFRS)	88	2,142
Volunteer Fire Service (VFS)	9	377
Volunteer Emergency Service (VES)	16	625
Volunteer State Emergency Service (VSES)	65	1,994
Volunteer Marine Rescue Services (VMRS)	34	1,318
Total	797	32,234

The overwhelming majority of these volunteer entities are currently endorsed as public benevolent institutions or charitable institutions and utilise the existing income tax and GST concessions. The income tax exemption concession is critically important for these entities as it allows them to be exempt from paying income tax and lodging annual tax returns.

Approximately 50% of these entities are also registered for GST and are dependent on the following key GST concessions:

- Reimbursement of volunteer expenses;
- Raffles and bingo; and
- Fundraising events.

Volunteer entities receive core operational and capital funding grants through the Government's Emergency Service Levy, however they also perform their own independent fundraising. Fundraising is performed for various purposes including the purchasing of additional plant and equipment, personal protective equipment and training activities. They rely on events such as raffles, cake stalls and other community activities to raise additional funds and use the GST concessions to treat them as GST free supplies.

These volunteer entities highly value these concessions and would view any changes that could potentially restrict their classification as a charity negatively.

Consultation Paper

FESA has reviewed the consultation paper titled "A Definition of Charity" released for public consultation on 28 October 2011 on behalf of our volunteer entities and provide the following issues for consideration:

1. Charities Bill 2003 - Section 10 (1) – References to charitable purpose

The charitable purpose definition could be expanded to include the following:

"The advancement of the volunteer emergency services"

Reason

FESA strongly supports the creation of a separate charitable purpose definition for the "advancement of the volunteer emergency services". A specific purpose will provide greater certainty and recognition for our volunteer emergency service entities to gain access to charity concessions in their own right instead of relying on the "other purposes beneficial to the community".

The Exposure Draft 2003 clause 1.84 provides that "protection and safety of the general public" as an example of other purpose that is beneficial to the community. FESA volunteer emergency service entities could be captured within this classification. However FESA supports a more specific charitable purpose to ensure the unique charitable purposes and activities as described in Appendix A are recognised.

2. Charities Bill 2003 - Section 10 (2) – Advancement

The advancement definition could be expanded to include the following:

"Prevention"

Reason

FESA strongly supports the inclusion of "Prevention" in the Advancement definition. Volunteer emergency services entities provide a wide range of community prevention services with the aims to prevent and educate the community on natural and man-made disasters including emergency response.

The following key prevention programs are delivered by WA volunteer emergency service entities:

Controlled burning – volunteer entities perform controlled or prescribed burns of ground vegetation to reduce the fuel load to prevent more serious bushfires which could cause greater damage to communities in the future.

Bushfire Ready – volunteer entities encourage local residents to work together in preparing and protecting their families and properties against bushfires. The aim is to build the community resilience by providing an opportunity for neighbours to network, share ideas and information and develop and implement strategies to reduce their bushfire risk.

Juvenile and Family Fire Awareness (JAFFA) – volunteer entities help juveniles understand the dangers of fire play, educate them in the various aspects of fire behaviour and to alert them to the potential long term consequences of sustaining serious burns and the impact on the community of their actions

Smoke Alarm Batteries – volunteer entities encourage local residents to install and maintain their smoke alarms. Residents are encouraged to maintain their smoke alarms by changing the batteries on April 1 each year. Smoke alarms provide a vital early warning system in the event of a fire

Community Programs – volunteer entities educate communities on specific prevention programs including Storm Safe, Cyclone Safe and Flood Safe. Prevention delivery strategies includes visits to schools, community groups and public forums, shopping centre displays, and include door knocking and pamphlet delivery.

Local Emergency Management Committee – Local Governments are required under the *Emergency Management Act 2005* to establish local emergency management committees. These committees are representative based and include senior emergency service volunteers from both Fire and SES roles. The role of the committee is to provide the network of skills, knowledge and advice to assist the local governments in ensuring the local emergency management arrangements are in place.

Marine Safety – volunteer entities educate the boating community on specific prevention programs which include Boat Ramp Vessel and Equipment Safety Check which involves a 49 point safety plan performed prior to the vessel entering the water. Safety checks include checking items such as having the right safety equipment including flares, extinguishers, transceivers and life jackets. Another program includes the Launch and Retrieve Vessel which involves training the community on how to correctly launch and retrieve the vessel in a safe manner.

Should you require any further information, please do not hesitate to contact Anthony Somes, Senior Tax Advisor (08) 9323 9502 or Anthony.Somes@fesa.wa.gov.au.

Yours faithfully



**FRANK PASQUALE
EXECUTIVE DIRECTOR
CORPORATE SERVICES**

8 December 2011



APPENDIX A - VOLUNTEER EMERGENCY SERVICE ENTITIES FUNCTION OVERVIEW

Entity type	Purpose/Activities
Volunteer Bush Fire Service	<p>Providing emergency bush fire service to save, protect and preserve human life including assisting people in distress or suffering</p> <p>Bush fire prevention and risk management</p> <p>Bush fire suppression</p> <p>Provision of first aid, cardio-pulmonary resuscitation or expired air resuscitations</p> <p>Community fire safety education and promotion</p> <p>Training and exercises</p> <p>Competitions</p> <p>Certain VBFB's within the urban fringes of Perth have additional equipment and training to allow them to also operate as Volunteer Fire and Rescue Service Brigades, taking on additional responsibilities including responding to:</p> <p>Structural fires</p> <p>Road crash rescues</p> <p>Hazmat incidents</p>
Volunteer Fire and Rescue Service	<p>Provide emergency fire and rescue service to save, protect and preserve human life including assisting people in distress or suffering</p> <p>Bush fire prevention and risk management</p> <p>Bush fire suppression</p> <p>Structural fire suppression</p> <p>Rescue function including road accident rescue</p> <p>Hazmat incidents</p> <p>Community fire safety education and promotion</p> <p>Provision of first aid, cardio-pulmonary resuscitation or expired air resuscitations</p> <p>Hydrant inspections</p> <p>Training and exercises</p> <p>Competitions</p>
Volunteer Fire Service	<p>Provide emergency fire and rescue service to save, protect and preserve human life including assisting people in distress or suffering</p> <p>Structural fire</p> <p>Bush fire suppression</p> <p>Bush fire prevention and risk management</p> <p>Rescue function including road accident rescue</p>



Entity type	Purpose/Activities
	<p>Hazmat incidents</p> <p>Provision of first aid, cardio-pulmonary resuscitation or expired air resuscitations</p> <p>Community fire safety education and promotion</p> <p>Hydrant inspections</p> <p>Training and exercises</p> <p>Competitions</p>
<p>Volunteer Emergency Service</p>	<p>These units are multifunctional emergency services and are generally created when a VFRS Brigade and/or a VBF Brigade combine with a VSES Unit and/or a VMRS. Their broad roles include those functions outlined above under each respective brigade/group/unit type</p>
<p>Volunteer State Emergency Service</p>	<p>Provision of emergency services to save, protect and preserve human life including assisting people in distress, illness, suffering, lost or stranded</p> <p>Provision of emergency services for natural disasters including storm, cyclone, tsunami, earthquake and floods the SES will assist the community before, during and after the event</p> <p>Provision of search and rescue services including land base searches, cliff rescue, cave rescue and flood boat rescue</p> <p>Provision of road crash rescue services</p> <p>Provision of first aid, cardio-pulmonary resuscitation or expired air resuscitations</p> <p>Assist with the recovery of deceased persons if required</p> <p>Provide logistic, administration, planning and incident control in major events</p> <p>Provision of emergency repairs to properties, after storms, cyclones and floods</p>
<p>Volunteer Marine Rescue Services</p>	<p>Providing emergency marine rescue service to save, protect and preserve human life including assisting people in distress, illness, suffering, lost or stranded</p> <p>Provision of first aid, cardio-pulmonary resuscitation or expired air resuscitations</p> <p>Recovery of deceased persons</p> <p>Provision of training and education services to enable recreational mariners to better protect themselves at seas</p> <p>Provision of radio monitoring safety network</p> <p>Assist the WA Police to search for missing people or vessels</p> <p>Provide help to stricken vessels unable to make their own way</p> <p>Assisting in operations to remove grounded or submerged vessels where directed</p> <p>Towing damaged vessels back to shore or launching ramp</p> <p>Resupply of water or fuel to stranded vessels</p>