







ANNUAL REPORT

2020/21



The United Fire Brigades' Association

Our job is to support and advocate for over 14,000 individuals whose commitment, expertise and dedication helps to save lives, and livelihoods nationwide, from the Far North to the Deep South. Our strength comes from the unity of more than 680 brigades (including career, volunteer, urban, rural, defence, industry and airport) to which our members belong. Led by our small team at National Office in Tawa, Wellington, our volunteer network supports members to strive for excellence through events that challenge, upskill and motivate them to be their very best.

Behind the scenes our volunteers take part in technical panels, working groups, and brigade representation, and are backed by our current and past presidents, patron and our directors.

We also promote and advocate for the value of our members' volunteering to both Fire and Emergency New Zealand (FENZ) and Government. We estimate the annual economic value of our members' volunteer contribution to urban and rural communities is at least \$659 million (2019).

Through strength and unity, we have served firefighters throughout New Zealand for 143 years.

Kia kaha, Kia kotahi ra Our strength is our unity



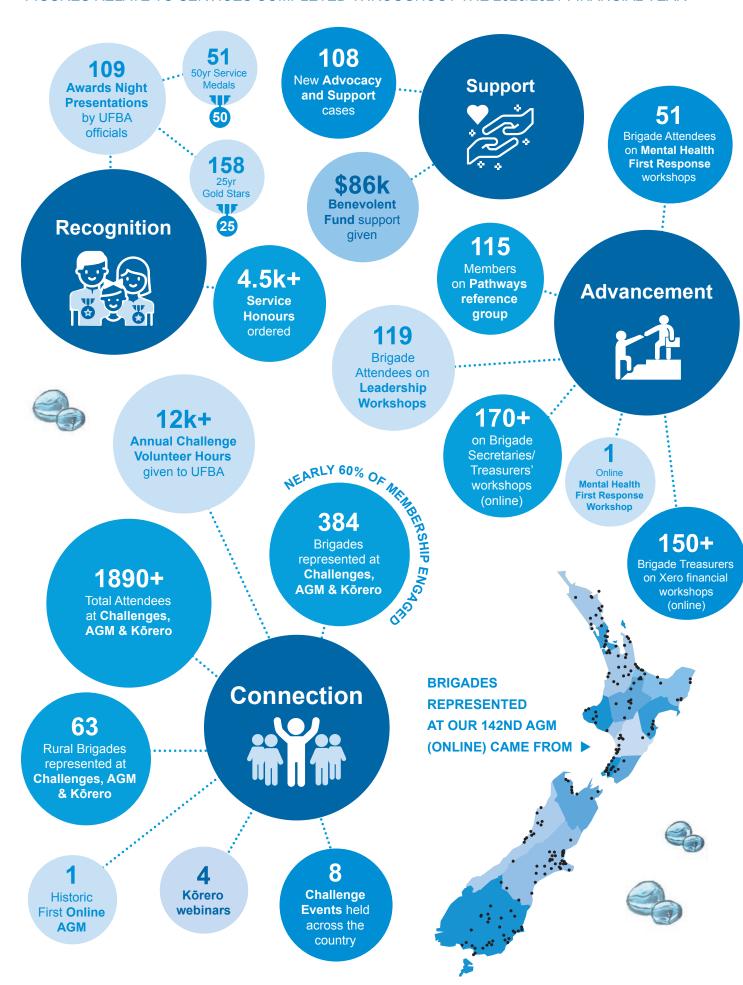


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UFBA AT A GLANCE

FIGURES RELATE TO SERVICES COMPLETED THROUGHOUT THE 2020/2021 FINANCIAL YEAR















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PRESIDENT'S MESSAGE

REPORT

JASON PRENDERGAST • UFBA PRESIDENT 2020-2021

Kia ora koutou katoa - Greetings and hello to you all.

What a truly amazing honour it has been to be President of your United Fire Brigades' Association of NZ for the past twelve months. Together we have been through a pivotal period, but I feel we are much stronger for it.

A year of challenges

Looking back to this time last year, we successfully hosted the AGM virtually, due to Covid restrictions. Thanks to you, the members, we embraced the occasion and accepted this challenge outside what is our normal. There have even been times when your UFBA and some of our personnel have been under attack (including criticism from other organisations or individuals in our sector), but you have continued to believe in our processes and shown your support and respect for a united membership.

We had other periods of nationwide, and regional lockdowns due to Covid, which affected our ability to host Challenges. Again you respected the tough decisions made for member safety, and answered the call when suitable alternative dates and venues were made available. There had to be postponements to presentations of Service Honours, Gold Stars and 50 Year Service Medals. You continued to embrace the need for safety, and also played your part in the national response to Covid-19.

Celebrating and supporting service

There have been many milestones throughout the year which must be celebrated. Our Challenges have been highly supported with fantastic improvement in numbers for most events. Our membership support services have flourished again through our advocacy, service honours, personal development courses, the Benevolent Fund and ACC assurance scheme. We had two amazing new Independent Directors join the Board: Hon. Peter Dunne as Chair and Jacqui Apiata-Coyne. We are very fortunate to have secured their services, and I am sure we will gain much from their expertise and experience.

Our members - an inspiration

The opportunities for me to meet so many of you have made being your President very rewarding. It has truly been a privilege to join with you and your families to celebrate your selfless commitment to your communities in its many forms.

I want to give a salute to your service, and have used every avenue available to me, whether thanking you in person, representing you as your President, or spreading the important messaging to the nation using any media opportunity available, of just how amazing you all are.

Being part of the UFBA, whether as a Volunteer, Paid, Urban, Rural, Industrial or Defence member, means you have given your time generously – including valuable time away from whanau.

From the highest-ranking officer to the newest recruit anywhere in Aotearoa, together you have collectively contributed so much to ensuring the safety and protection of the people in your communities. For that we will forever be indebted to you, and I thank you on behalf of the country.

None of us can ignore the impact such dedication takes on our family life. Please pass on my sincerest thanks and appreciation to your loved ones, for the moments you have missed, and any impact your service may have had on you. Kia Kaha.

We are united

Very important to me is the significance of our motto: Kia kaha, kia kotahi ra - Our strength is our unity. Throughout my term I have tried to use my voice in calling for members to be more understanding and respectful of other members' opinions, and beliefs. Whilst we don't have to agree with what someone else has to say, we must stay mindful they are entitled to ask questions, and allow them the opportunity to raise these in a safe environment. My call to you, the membership, is to embrace the power you each have and to show support and respect to those around you. By working together in this way, we truly are a United Fire Brigades' Association of New Zealand.

We need to always remember where we have come from, how we got here, and where we need to get to, before we can understand our future direction together.

As always, stay safe, keep smiling and most importantly, look after each other.

Nga mihi nui ki a koe

Jason Prendergast UFBA President





REVIEW OF THE YEAR

RICHIE SMITH • CHAIR OF THE UFBA BOARD

In this, my last annual review, it gives me great satisfaction to report the UFBA has met many challenges in the last year - while continuing to grow as an organisation.

It is particularly pleasing to note we have enjoyed significant membership growth this year. As of June 30, 2021 we have 685 financial members and more than 14,500 individual members enrolled.

In my last review I reported an unprecedented level of uncertainty and change. This theme has continued unabated as we adjust to new ways of operating, and the ever-present threat of Covid-19.

Governance developments

Our Board has enjoyed the support of excellent independent directors. Their guidance regarding our merger with the volunteer brigades represented by the Forest and Rural Fire Association of New Zealand (FRFANZ) has been key. Along with our elected directors, their leadership in navigating the many challenges of maintaining high levels of service in the world of Covid has been exemplary.

I would like to acknowledge the contribution of Brenda Pilott, our second independent director. Brenda announced in January this year she would be stepping down midyear. Since joining the Board in 2018, the UFBA has benefitted greatly from Brenda's experience and expertise gained during a lifetime of service in executive positions in the public sector. During her time at the UFBA Brenda has made a tangible difference through her work on the development of our modernised constitution, the UFBA's urgent adaptations under Covid-19, and our merger with the FRFANZ. Her significant contribution was recognised earlier this year when she was made an Officer of the New Zealand Order of Merit.

I would also like to acknowledge the recent appointment of an independent director of the highest quality: Jacqui Apiata-Coyne. She brings a wealth of professional leadership and not-for-profit governance experience, expertise in H&S audit and risk management to our organisation. Jacqui has been with us since March this year.

New leadership

The completion of my term on the UFBA Board created a directorship vacancy filled by the Hon. Peter Dunne, who joined our governance team in March 2021 as an independent director. In June he was unanimously elected by the Board as Chair, in accordance with our Constitution, which requires Board members to vote to appoint a member of the Board to the position of Chair if it is vacated.

I would like to congratulate Peter personally, and on behalf of our organisation. We are very fortunate to have someone of his calibre leading our Board. I look forward to supporting him, and the rest of the Board, in the role of Strategic Advisor (ex-officio).

Peter's knowledge of fire services in New Zealand and his relationships with brigades, Fire and Emergency New Zealand and the sector generally will be extremely beneficial to our Board, our members and the sector more broadly. As a former Minister of Internal Affairs, he led the development and establishment of the Fire and Emergency Act 2017, and subsequent plans for fire sector reform.

Moving forward Peter and the Board have agreed to focus on several strategic priorities:

- 1. A unified membership
- 2. A membership that feels valued
- 3. Stronger networks and outreach
- 4. Driving progress within the sector.

Specific workstreams will fit under each priority. For example, a planned campaign to ensure volunteers are covered for chronic workplace related illnesses will fit under priority two, and the Provincial MOU fits under priority three. I am confident their approach is the right one for us.

He tangata, he tangata, he tangata It is the people, the people, the people

It has been the competence and commitment of people across the UFBA that has enabled us to meet the challenges we have faced, and helped position us to take advantage of new opportunities.

I would like to acknowledge and recognise our HQ staff and the multitude of volunteer officials and committee representatives who work so very hard to support our membership with events, advocacy and other services. Every day you live our values by showing strength through unity.

I would also like to thank our Benevolent Fund Trustees, and pay credit to our people for cultivating such productive relationships with our accord partners (NZ Firefighters Welfare Society, Firefighters Credit Union), our Provincial Association Partners and their sub-associations. It is important too to acknowledge fellow associations and unions in the FENZ sector, and the important strategic partnerships and working relationships we have with the FENZ Board, executive leadership and its regional leaders. The commitment UFBA people and stakeholders exhibit on a daily basis is a strong foundation from which our members are able to build in serving their communities.

It is our members who deserve perhaps the most plaudits. Your commitment and dedication to keeping communities safe during times of crisis, and helping them recover afterwards, speaks for itself. It has been an honour to serve you and the wider UFBA whanau during my time as Chair.

I leave in the knowledge that recent additions to our Board will continue to support our people to grow and develop. All the very best for the future. Kia kaha.







REPORT ON THE BENEVOLENT FUND

ALAN COCKBURN • CHAIRMAN

This fund is there to look after our membership. We encourage every brigade to keep an eye on the welfare of all of its members and their families.

It is my pleasure to present this report on behalf of the Trustees of the UFBA Benevolent Fund for the year ending 30 June, 2021.

It has been a busy year with 37 applications processed, 35 approved and 2 declined. The total amount dispersed was \$86,394. We also dispersed \$1,700 in grocery vouchers to several recipients. Subscription income this year was higher than 2020 with \$62,415 received, compared to \$60,875 last year.

Our current investment holdings with our investors (Craigs Investment Partners) are as follows:

Shares at current value – public companies	\$321,902
Fixed Rate bonds at current value	\$134,548
Cash held by Craigs Investment Partners	\$17,389

As you are aware, last financial year we set aside a special Covid Fund to assist members who may have been affected by job losses and the business downturn due to lockdowns and other adverse effects of the pandemic. We were generously supported in this endeavour by FENZ who contributed \$100,000 to the fund.

I am pleased to advise that the demands on this fund have been light due no doubt to the financial support from the government offered to businesses and individuals affected by lockdowns.

During the financial year we allocated \$11,500 worth of grocery vouchers to 26 recipients. With the scope and possible spread of the Covid virus still among us it is therefore important that we keep this special fund operating, ready and available to offer help to any of our members who find themselves or their families severely disadvantaged by the measures put in place to combat Covid.

We hope this does not last all that long and that the strict measures being put in place will soon have it under control. Meanwhile the UFBA Special Covid Fund is ready to assist if needed.

The Benevolent Fund receives many applications from brigades whose members would benefit greatly from financial planning and budgeting advice. To this end the Trustees have agreed to investigate referring applicants to organisations that we fund to offer these services.

We hope to be able to offer this service, along with our normal range of funding assistance, soon.

We feel that in some cases our assistance is often only a band aid on the problem and that a longer-term fix will be needed to support the recipient.

This year we have had a small number of cases where recipients have been financially disadvantaged through injuries sustained during their Fire Brigade operations.

In some cases this has been deeply disturbing, and we have been left feeling very concerned that members have been left to their own devices to try and gain satisfaction through the ACC process, with very little support and practical help from FENZ management in assisting them to navigate through what are sometimes difficult and complex situations.

We appreciate that FENZ assists with the 20% income top up, which is managed by the UFBA, but in cases where complexities arise there appears to be no practical help being offered to support the disadvantaged firefighter.

As these members have been injured in the 'line of duty' we would expect that FENZ would be there to assist the individual and their families through the whole process.

We hope that FENZ management will be working alongside the UFBA in the future to find a solution which is better than in some cases just suggesting referral to the Benevolent Fund for assistance.

This year we are amending the Trust Deed to include a clause that allows the Benevolent Fund to provide assistance to members when additional funding is received from third parties, such as FENZ, for special events like natural disasters.

Although we have been doing this in the past, there is some tidying up needed to bring the Trust Deed in line with this process, allowing clearer guidelines and management.

We are also including updates required because of amendments to the Charitable Trusts Act 1967 and the Incorporated Societies Act 1908.

At this point I would like to thank Trustee Alan Burgess for the effort he has put into this project, alongside Jane Davie and the UFBA's solicitors who have ensured we have covered all bases.

Finally, I would again this year like to thank all our Trustees (Past Presidents Ray Topia, Graeme Booth, Alan Burgess, Bryan Styles, our current President Jason Prendergast, Vice President Mike Allen, CEO Bill Butzbach, and exofficio life member George Verry) for their dedication and input to the management of the Fund.

Thank you to all the member Brigades for your support and financial contributions to this important fund that looks after the welfare of all our members.

Remember this is your Fund to support your fellow firefighters in times of severe financial hardship and stress. Please don't hesitate to get in contact with Jane Davie at the UFBA office for assistance and advice when you consider our help is needed.

Jane is an untiring and passionate advocate for the Fund and has again this year managed the day-to-day affairs of the Fund to a very high standard. Thank you, Jane.

Best wishes to you all for a successful conference and annual meeting.

May this coming year be good to you all as we again move through uncertain times.

Alan Cockburn QFSM, JP Benevolent Fund Chairman

On behalf of the UFBA Benevolent Fund Trustees



Helping members in need, year by year

2020-21 \$86,394 35 recipients



2019-20 \$103,000 36 recipients

2018-19 \$79,700 31 recipients



2017-18 **\$27,000** 15 recipients

2016-17 **\$53,000** 19 recipients



2015-16 **\$44,000** 20 recipients





CHALLENGE PANEL

CES PACEY • CHALLENGE PANEL LEADER

Tēnā koutou katoa

How good it has been to be back into the full swing of things with Challenges after such a long period of uncertainty! Whilst Challenges haven't fully recovered, with a couple slightly down on attendees and Drivers having to be cancelled due to Covid restrictions, it has still been a fantastic season. We achieved almost everything we set out to achieve.

Meeting the challenge

This year was the first full season of Combat we have been able to run since 2018. And getting the National Waterway Challenge off the ground when the first date was affected by Covid was nothing short of incredible. The huge effort by the Events Team that went into the tight turnaround time for this Challenge was appreciated by all. The officials also went above and beyond - with some attending four Challenges in eight weeks.

It has been extremely pleasing to see the mix of all our brigade types at our Challenges engaging and networking, and putting each other under a bit of pressure on the tracks.

It was also great to have inter-sector representation at our events, so thanks goes to Wellington Free Ambulance, St John and the New Zealand Police. There was some great media coverage this season - we featured on TV3's The AM Show, and 1 News. There was fantastic coverage in various newspapers around the country. We also had excellent public engagement at all our events.

It would not be possible to hold our suite of Challenges without ongoing support from Fire and Emergency New Zealand. We have a great relationship with some key staff there, and we do not take this for granted. On behalf of you all, I extend my sincere gratitude to Fire and Emergency.

In closing I must again sincerely thank:

- The UFBA Events Team. I am in regular contact with the team in the office. The support they give my team and officials, including work that goes on behind the scenes, does not go unnoticed.
- The officials who give up their very precious free time, completely voluntarily, and who undertake their duties with complete professionalism.
- The competitors, whom without the Challenges would not go ahead. It is evident to us all that a lot of you put in the hard yards training for your sport - again you do this in your own, precious time.
- My challenge panel that has been by my side the
 entire season and kept me in a straight line. I also
 acknowledge all the hard work Mark Osborne has
 put in over his term with us, especially with his expert
 medic skills. Mark leaves us this season as his term
 has come to an end. He will leave a large void to fill.

Stay safe out there, and train hard. I look forward to catching up with you all in the new Challenge season.

Mā te wā



Ces PaceyUFBA Challenge Panel
Leader

Delivering
unique
challenges that
upskill and motivate
firefighters across
the country



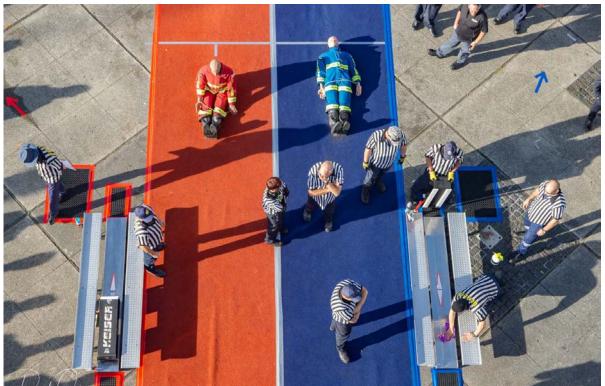
















SECTOR ADVOCACY

The UFBA has a mandate to represent the interests of all volunteer fire brigades and their enrolled members through effective sector advocacy on a range of key issues.

Often the UFBA provides a much needed volunteer lens to ensure equal consideration is given to the interests of volunteer, career, rural and urban firefighters, alongside other unions and associations with an interest in the sector. Membership representatives incorporating former FRFANZ executive committee members, workshop graduates, officers, directors and committee members contributed to a range of Fire and Emergency working groups this year.

Submissions and consultations

The UFBA encourages members to provide individual and group input to submissions made on their behalf. The base content is established through UFBA management and working party representatives and then made available, supported by surveys, for further refinement and contribution by members.

Submissions, consultations and advocacy undertaken by the UFBA:

DECEMBER 2020

FENZ AERIAL APPLIANCE FLEET AND CAPABILITY REVIEW RESPONSE

Our thanks to the members of the writing and review groups who worked to a very tight timeframe to develop a considered response to Fire and Emergency's Aerial Appliance Fleet and Capability Review.

The response was submitted to Fire and Emergency on 16 December 2020. It articulated the collective views of members, and captured our unique perspective, which considered, among other aspects, the need to take into account the requirements of volunteers in regard to the future composition of the FENZ aerial appliance fleet and its capabilities.

JANUARY 2021

UFBA SUBMISSION ON FENZ BEHAVIOUR & CONDUCT OFFICE'S PERMANENT SCOPE AND FUNCTIONS

December 2020 saw Fire and Emergency reach out for feedback on plans for their Behaviour and Conduct Office. We encouraged members to provide input and were pleased to see the engagement of many members with this proposal via the Consider This platform. The UFBA's submission on the BCO combines this member feedback with our insights, particularly those from our Advocacy and Support team who deal daily with those right in the heart of conflict and disputes.

With members we've already contributed a crucial voice in developing the Standards of Conduct and Code of Behaviour. Our submission aims to ensure the role the BCO plays is fair to all, applies the laws of natural justice, and has external oversight.

JUNE 2021

UFBA CALLS FOR LEGISLATIVE CHANGE TO PROTECT VOLUNTEERS

In June 2021 the UFBA made a call for protection under law for volunteer firefighters who suffer workplace illnesses such as cancer and post-traumatic stress disorder.

ACC now provides a means for paid firefighters to be recognised for coverage if affected by certain cancers that are known to relate to firefighting duties. Job-related mental trauma is also covered. But this is not the case for volunteer firefighters.

UFBA Chief Executive Bill Butzbach said the Accident Compensation Act 2014 must change. "Irrespective of what other countries are doing, volunteer firefighters in this country deserve better protection, accident compensation cover, and rehabilitation support if their work harms them."

The ACC law, when drafted, did not contemplate the notion of a volunteer emergency service workforce on call 24/7 who are 'engaged' rather than 'employed,' said Butzbach.

"Workplace illness such as cancer and post-traumatic stress don't differentiate between an employee and a volunteer, so why does the system? This is a gross inequity that must be fixed," said Butzbach. Volunteers make up 11,500 out of a 13,500 strong fire and emergency services frontline workforce and operate 24/7.

Membership Advisory Panel

The UFBA Membership Advisory Panel (MAP) helps members raise important issues with our Board for consideration or consultation. Acting as a liaison between the Board, management and membership, panel members are a first point of contact and also a sounding board for proposed recommendations. Members can raise matters directly with panel members. The MAP can also co-opt members to help them represent the membership on issues.

The MAP can influence the strategic direction of the UFBA by raising with the Board issues of importance to members. To be an effective sector advocate, the panel needs to know what members think of proposals or practices that impact them. With its networks and ability to gather information, the MAP can influence Fire and Emergency and Government decision makers to bring about positive change.

UFBA Vice President Mike Allen will take on the leadership of the MAP when he becomes UFBA President. "I am excited about continuing to work on the Membership Advisory Panel. I am impressed with the progress since its inception, the traction it has gained in a short time and feel positive about the future. I encourage all members to get on board and take an interest in matters raised for consultation going forward. Your voice is important to help affect change."

The MAP engages proactively with FENZ to ensure UFBA members' best interests are advanced when it comes to issues/topics considered by FENZ working parties. With two substantive issues addressed, and good progress made on several other issues important to members, the MAP has had a successful first year.

The substantive issues were a proposed requirement that all FENZ operational personnel be issued with a standard helmet torch for use in emergencies, and the way that FENZ schedules medical co-response and first aid training for volunteers.

Other highlights of the year:

- UFBA representatives were appointed to FENZ working groups to ensure processes were fair and transparent.
- Matters that impact UFBA membership were taken to FENZ for consideration.

President

JASON PRENDERGAST

VSO West Coast



Vice President
MIKE ALLEN
Senior Firefighter Plimmerton
and Rolleston VFB

Immediate Past President

JAMES WALKER

CFO, Wyndham VFB





HOWARD COLECFO Maramarua VRFF





SUPPORT SERVICES

Individual disputes advocacy

Along with a significant proportion of UFBA operations, individual advocacy in 2020-21 was impacted by the Covid-19 pandemic and its resultant restrictions. With travel curtailed, new ways of engagement for parties in dispute needed to be put in place; and while some of this could move to digital platforms, a computer screen is not the best substitute for face-to-face contact in personal situations. This issue mainly manifested in longer resolution times, although we worked hard to minimise the impact of delay.

Work continued on implementing recommendations to address bullying and harassment outlined in retired judge Coral Shaw's Independent Review of Fire and Emergency New Zealand's workplace policies, procedures, and practices. The UFBA, represented by our Advocacy and Support Advisor, continued our involvement in the Fire and Emergency Respect and Inclusion taskforces and wider Positive Workplace Culture initiatives to uphold the position and perspectives of our members.

The structure and operation of Fire and Emergency NZ's proposed Behaviour and Conduct Office (BCO) continued to emerge and the UFBA retained close oversight as it did so to ensure our members' interests were respected. This new Office is still in interim form but the UFBA will be seeking to cement a formal relationship to ensure we can best represent and support our members through engagement with the BCO.

During the period 1 July 2020 to 30 June 2021 the UFBA was contacted 108 times by brigade members for advocacy and support through conflict, complaints, and disputes. This is consistent with the previous year's number of 109 new cases. We worked on a total of 133 cases during the period 1 July 2020 to 30 June 2021 (including 25 unresolved cases at the beginning of the period.) We resolved 107 cases in total during the period. Of these, 52 were resolved within 7 days, 5 were resolved within 8-14 days, 6 were resolved within 15-30 days and 44 were resolved after 30 days. There were 26 active and outstanding cases as at 30 June 2021.

The UFBA monitors cases for trends and themes. The spread of cases across regions showed 35% from Te Hiku (Region 1), 26% from Te Ūpoko (Region 3), 21% from Te Ihu (Region 4), 13% from Ngā Tai ki te Puku (Region 2) and 5% from Te Kei (Region 5). Analysis shows that 40% of new issues were to do with bullying, followed by general requests for support (14%), procedural issues (14%), misconduct (12%), with the rest being general enquiries, privacy breaches and other issues. We note here that bullying also encompasses harassment, sexual harassment, racial harassment, discrimination, and victimisation as defined in the Fire and Emergency policy to address bullying, harassment, and victimisation.

We have noticed an increasing complexity to many of the cases we have managed and it has often been difficult to avoid escalation of these matters to a formal resolution process. We will continue to work to resolve disputes at the lowest level possible and to encourage early intervention so that the impact on our members is minimised.

Secretaries & Treasurers' workshops

Brigade Support personnel, who are often a Brigade Secretary or Brigade Treasurer, are vital team members. We have developed comprehensive training workshops for both these roles, which are offered by an experienced Brigade Secretary/Treasurer, and supported by a folder of resources. This includes information and guidance to allow Secretaries and Treasurers to fulfil their roles to the best of their abilities.

Covid-19 changed the way we trained brigade members in these roles. Our workshops are now offered online in the evening so that volunteers can participate outside normal work commitments. In the year beginning 1 July 2020, almost 90 brigade secretaries completed online training, and the same number of treasurers participated in training with the UFBA. These workshops have been very successful with positive participant feedback.



Xero financial software

The UFBA has continued to offer Xero financial software to brigades along with assistance from Grant Thornton. The software assists brigades to meet their statutory financial reporting obligations under the Charities Act 2008, and Fire and Emergency New Zealand accountability requirements. Because banks no longer accept cheques, brigades are required to move banking and financial management online and fully engage with the digital business environment.

Covid-19 changed the way we train brigade members to use Xero. Grant Thornton personnel have developed online training sessions with a specific brigade-focus. They offer this training in the evening to allow volunteers to participate outside normal work commitments. Over 150 brigade treasurers/members have undertaken online training in basic Xero. We also offer our members training in Intermediate Xero, a package for brigade members who are interested in year-end reporting tasks. The training also highlights internal checks they can perform to ensure their financial reports are correct. A short series of videos on popular topics has been developed to support our training. These are available on our website.

At the end of June 2021 280 brigades were either using Xero or in the process of transitioning to Xero.

Provincial Associations and the UFBA

In May 2021, the seven Provincial Associations and the UFBA signed a Memorandum of Understanding. This memorandum details the agreement the parties have made to collaborate on services that are important to members. A list of annual commitments has been developed.

The Accord and the UFBA

A revised Accord has been agreed between the three organisations – the UFBA, New Zealand Firefighters Welfare Society, and New Zealand Firefighters' Credit Union. A list of actions has been developed that will enhance this strategic relationship.

Accident Assurance Scheme

The ACC Assurance Scheme supports volunteer firefighters injured on Fire and Emergency business.

Under the scheme Fire and Emergency NZ volunteers injured in the course of duty receive payment for loss of wages in the first week of injury and an allowance of 20% of wages for additional time of incapacity to top up the 80% paid by ACC.

We administered 16 claims during the year of which two are ongoing. 105 payments totalling \$75,864 were made (this is double the amount paid last year). All claims were processed within the target of 14 working days.

All ACC claims are processed immediately provided the right information has been received from claimants. Delays in receiving information can affect the 14-day target. All missing information is followed up immediately to ensure timely payments can be made. Payments are made fortnightly on a Friday. All claims are signed off by Fire and Emergency NZ before payment is made.









PATHWAYS TO FIRE & EMERGENCY

The Pathways to Fire and Emergency programme aims to sustain a diverse volunteer brigade membership, foster the volunteer ethic, and enhance community resilience. We have developed materials for the Taitamariki Engagement Programme for 7 - 11-year-olds, a series of out-of-school activities run by brigades.



A number of brigades indicated their interest in being involved in the programme, and our next step is to review it in terms of launching a trial and monitoring the outcomes.

UFBA Fire Shop

The UFBA Fire Shop, including medal sales, continued to be popular with members. Delayed honours ceremonies due to the Covid-19 lockdown in the previous financial year pushed revenue into 2020/21. This meant sales of medals and honours stock were well in excess of previous years.

In the Fire Shop an effort was made to expand the range of branded items available. UFBA is continuing to review its stock and will offer members several new items beyond the standard FENZ branded clothing and caps in the new financial year.

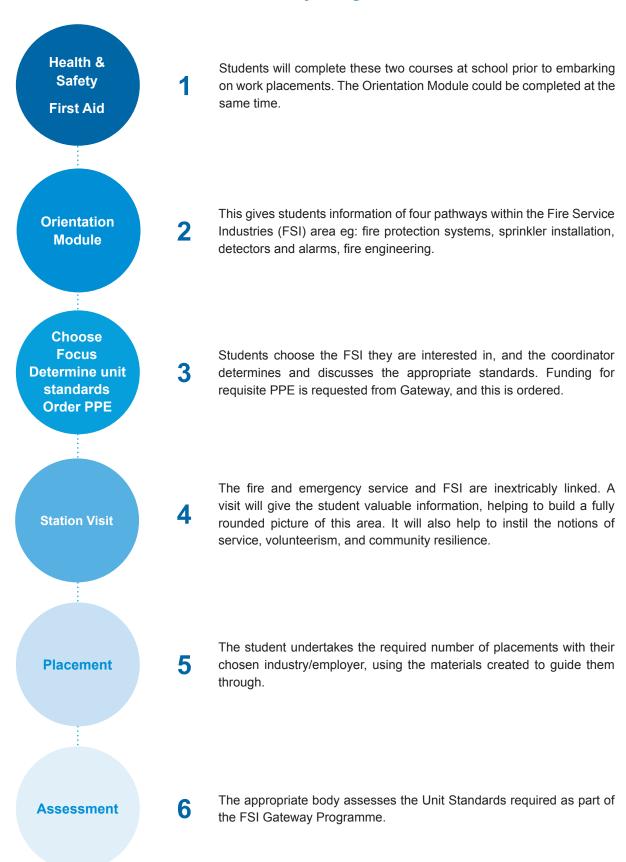
UFBA continues to monitor the benefit of the Fire Shop to members. Its financial contribution to the Association is currently positive and it is operating well on the new Shopify platform and UFBA website launched during the year.

Fire Protection Industries – Gateway Programme

The Fire Protection Industries Gateway programme is aimed at senior secondary students thinking about fire protection industries, via a school-based programme. School Gateway co-ordinators in the Working Group were enthusiastic about this career option for their students. Local fire protection industry employers recognised the benefits to their industries in participating (and some employers expressed interest if the programme were rolled out nationwide). A group of employers contributed their ideas towards a workplace Gateway programme that could contribute towards students gaining NCEA credits.



Fire Service Industries - Gateway Programme





ADVANCEMENT THROUGH LEARNING

Healthy brigades through supported individuals

The UFBA continues to provide workshops that promote the growth, development and skills of brigade and aspiring leaders.

Supporting brigade members through professional and personal development motivates them to perform to the best of their abilities and supports their retention as they feel valued.

Investment in improving the skills of a future leader can have far-reaching positive repercussions as that leader supports and nurtures local members for many years to come.

Developing both current and aspiring leaders is fundamental to fostering and sustaining healthy and productive brigades to better serve their communities.

Mental Health First Response Workshop

The number of workshops decreased by one this year, as Fire and Emergency NZ ran a similar workshop.

The one-day workshops were taken to regions around New Zealand with sessions in Palmerston North, Christchurch, and Nelson. One was moved online at the last minute due to Covid-19 travel and gathering restrictions.

Fifty-one brigade members have been supported with practical advice on creating a culture and environment where it is safe to discuss mental health.

These were the last mental health workshops delivered by Damian D'Cruz and the UFBA.



Leadership Workshop

We have continued to take workshops to the regions with sessions in Dunedin, Invercargill, Christchurch (twice), Whangarei, Hamilton, Palmerston North (twice) and Queenstown (as an extra workshop requested by the area Volunteer Development Manager).

One of the workshops was cancelled due to travel and gathering restrictions under Covid-19 but was later rescheduled. 119 brigade members have now acquired applicable skills they can take back to their teams and communities. By July 2021 over 574 graduates had completed the workshop – comprising an invaluable army of leaders.

The program has been extremely successful with 100% satisfaction ratings from surveys. The course combines theory with role-play and teamwork. It's important that learning actively puts theory into practice. Participants have said that the skills learned have been just as applicable to their everyday jobs as they are to their role with the brigades. Keeping the content relevant across both roles means theory is quickly applied to reality and retained.

Delivered by experienced tutor Damian D'Cruz, the course arms participants with a broad toolbox of skills. Content includes developing self-analysis, listening skills, conflict resolution, psychological profiling, emotional intelligence, seeking feedback, coaching and motivation theory. There was participation from those in fire-fighting and non-operational support roles from a broad mix of urban, rural, airport and industry brigades nationwide.







UFBA SERVICE HONOURS

The UFBA is proud of all brigade members for their service, commitment to their communities and to Fire and Emergency New Zealand.

The UFBA maintains service records for all individuals of every member brigade – over 13,500 people. We are delighted that this number now includes our ex-FRFANZ members.

Members who joined a rural brigade after the FRFANZ-UFBA merger automatically receive UFBA awards, and others may choose to switch to UFBA awards. As many rural records were lost or destroyed, we support members to provide evidence of service where required.

We have seen an increase in the number of awards ordered from 1 July to 30 June, partly due to Brigades postponing honours presentations due to Covid restrictions.

The following awards were ordered this year:

60 Year Certificate — 3
50 Year Service Medal — 37
40 Year Certificate — 69
25 Year Gold Star — 172
5 Year Medals — 604
2 Year 9ct gold bar — 511
2 Year alternative gold bar — 474
2 Year silver bar 2,534
50 Year mini medal — 14
25 Year mini medal — 57
5 Year mini medal — 70



Awards presented for 60, 50, 40 and 25 years of service

60 Year Certificate

RECIPIENT	BRIGADE
Brian Vincent	Opunake
Paul Hudson	Marton
Alexander (Lex) Robb	Balfour

50 Year Service Medal

RECIPIENT	BRIGADE
Roger Calder	Palmerston North
Bill Whitehorn	Mangonui
Murry Gillard	Te Awamutu
Murray Binning	Waitemata
Kenneth Clark 50	Ruakaka
Keith McIntosh	Central North Otago
Boyd Atkinson Donald Bowker	Wellington
Henry Wheeler	Rongotea
John Philp	Waikari
Graeme Phillips	Patea
Gerald Wilson	Christchurch
Douglas Platt	
Paul Bolton	Laingholm
Robert Manning	Beachlands
Garry Dockary	Havelock North
Murray Kidd	Palmerston North
Phillip Shaw	Coalgate
Graham Grace	Howick
Raymond Gardner	Fairlie
James Guyton	Mossburn
lan Osborne	Helensville
Murray Dickson	Methven
Paul Single	Hamilton
John Turkington	
Lindsay Rowe	
Michael Harwood	Auckland
Terrance Hewitt	
Bevan Moreton	Dunedin
Brent Bythell	Otaki

25 Year Gold Star

RECIPIENT	BRIGADE
Gordon Tonks	Te Kauwhata
Harry Turner	Waitemata
Martin Wise	
Brian Slader	Haumoana
Philip Marsh 25	Dunedin
Matthew Anderson	Luggate
Nigel Jackson	Blenheim
Mark Woodham	Arrowtown
Graham Brocklebank	Havelock North
David Weatherall	Roxburgh
Tyrone Burrowes	Rakaia
Anthony Nield	Lake Taupo
Simon Thom	Christchurch Airport
Roger Gordon	Wairoa
Gregory Baddock	Ranfurly
Johannus Hoedemakers	Oxford
John Hika	Invercargill
Daniel Middlemiss	
Deane Chalmers	
Grey Russell	Bluff
Tony White	Motueka
Colin Hope	
Stephen Edwards	Kerikeri
Noel Green Leslie Wasson	
Lance Allerby	Inglewood
lain Powell	Edgecumbe
Jason Ansley	Patea
Richard Marsh	Granity
Kerry Hocken	Rolleston
David Ham	Southern Comcen
Karl Patterson	Southern Conicen
Jason Nicholas	Christchurch
Jeffrey Taylor	Omistonaron
Paul Scarsbrook	
Anthony Parish	Amberley
Aaron Dawson	Papamoa
Anthony Smith	Mayor View
Cameron Grylls	Hamilton
Daryl Trim	
Aaron Waterreus	
David Minnis	Waikanae
Shaun Wooller	New Plymouth
Christopher Roberton	Waihi

Richard Bell	Maungaturoto
Rachel Naylor	Mossburn
Craig Clarkson	Reefton
Ken Vercoe	Hastings
Dale Hammett	Leeston
Ian Petersen	Foxton
Shaun Sayer	
Bryce Porthouse	Tapawera
Hayden Martin	Paraparaumu
Quentin Ward	Silverstream
Jason Mercer	
Marty Knowles	Feilding
Stephen Fennell	Carterton
John Edmond	Remutaka
David Egerton	Tuatapere
Robert Borrie	Opotiki
Wayne Spearpoint	Bunnythorpe
Kevin Rowlands	Sumner
Rodney Leitch	Wyndham
Rory Tisdall	Lawrence
Colin Ross	Northern Comcen
Nathan Bennetto	Putaruru
Stuart Aston	
Wayne Pohe	
Linda Graham	Eltham
Brent Shepherd	Edendale
Aaron Kitto	Gore
Pamela Takiwa	Rotoma
Shane Lloyd-Jones	Brooklands
Steven Petersen	
James Forbes	Cheviot
James Gardner	Waikuku Beach
Ritchie Bee	Lincoln
Barry Saville	Carterton
Craig Brown	Dannevirke
Peter Sinclair	
Richard Hurst	Kamo
Craig Meads	Waikato
Logan Whyte	Mangatangi
Sean Jackman	Cust
Lex Brown	Orepuki
Paul Fowles	Palmerston North
Christopher Faithfull	
Bevan Langford	Karamea

Anthony Wilson	Hokitika
<u>-</u>	Wallacetown
Barry Calder	
Mark Montgomery	Whangarei/Kaipara
Roger Critchton	Howick
Rex Wilson	Paihia
Leslie Neame	Kumara
Russell Ilton	
Barry Harvey	Okato
Paul Mundt	Rahotu
Gary Carver	Hutt Valley
Michelle Sherwood	Turangi
John Pitchford	Tawa
Ken Johnston	
Alan Hemsley	Akaroa
Colin Long	Broadwood
Jason Dehar	Тари
Mike Mander	Helensville
Richard Logan	Pokeno
Toni David	Wellington
Andrew Tuffin	J
Paul Smith	
Wendy Bruere	
James Martin-Bond	
Danny Tafeamaalii	
Michael Thomason	
Adam Burgess	
Peter Sole	
Kerry O'Keefe	
Phillip Soal	
Richard Fowler	Counties Manukau
Michael Kellow	
Theunis Wedzinga	
John Taylor Michael Callander	
Brendon Lawson	
Dave Hindman	Hari Hari
Bede McGrath	nati nati
Grant Baker	Kaitaia
Colin Thomas	Greymouth
Andrew Croft	Amberley
Andrew Keith	Devonport
Paul Garnham	
Geoff Roberts	
Matau (Dan) Maitai	Tolaga Bay
Simon Ladley	Wakefield
Ross Paul	Paeroa
Craig Botting	Balclutha

Barry Nevill	Clyde
Kevin Healy	Waiatarua
Tim Burden	Kokatahi
Max Mayer	Eketahuna
Rik Tauroa	Whakatane
Ruchell De Gouw	Spencerville
David McKitterick	Ohai
Glenn Wannan	West Harbour
Bruce Downes	Waikari
Jacob Hawkins	Martinborough
Bernard Llewellyn	Patumahoe
Grant Weck	
Conon Kynoch	Ashley Clinton
John Waldin	
Darryl Wilson	
Michael Horgan	Auckland City
David Nicholls	
Jason Cameron	
Phillip Larcombe	
Jason Hugh Goodall	Pukekohe
Warwick Briggs	Te Atatu
-	



CHALLENGES: LEARN, MEET, COMPETE



Whether it's extrication, simulated medical response, climbing a six-storey tower in full PPE or masterfully shooting hoses at targets, UFBA challenges are a unique opportunity to demonstrate and practise the broad range of skills and specialised techniques required by our members.

Due to changes in Covid Alert Levels, we were unable to hold the National Drivers Challenge, although we did deliver eight successful Challenge events across the country. This included representation from volunteer, urban, rural, paid, industry and defence brigades. There was an increase in participation across all challenges this year, including 136 Rookie competitors.

Importantly, the range of Challenges we offer means there is something for everyone. Challenges encourage camaraderie, team-work, physical speed and endurance in a competitive environment.

Our competitors train tirelessly throughout the year, honing their skills, not only to win trophies and accolades, but also to take what they learn back to their brigade for the benefit of their community.

While the UFBA has a dedicated events team with over 20 years' experience in large event management, we simply could not achieve our success without the strength, support and knowledge of the Challenge Panel. Led by Ces Pacey, panel members give many hours of their time outside challenge events to ensure everything runs smoothly on the day.

Our skilled officials also give their time and knowledge to help run events. These volunteers and support personnel help ensure consistency and excellence across all of our event suites. We have even trained officials from Wellington Free Ambulance and St John to add to our expert team.

All these people form a unique community that welcomes new competitors, pushes people to improve on their personal bests and celebrates teamwork and camaraderie among brigades.

Media coverage

From print media to radio and television, there was fantastic media coverage for all our events.

Some highlights were:

- TVNZ1 current affairs show Seven Sharp covered our Road Crash Rescue Challenge in an exclusive feature that outlined the real value the challenge provides to the community.
- The Firefighter Combat Challenge was covered by the media as we toured the country. This included various newspapers, TVNZ1 News and The AM Show with Duncan Garner on TV3.

Public engagement

The UFBA National Waterway challenge included intersector displays from Wellington Free Ambulance and NZ Police. A community feeling was brought back to challenges this year thanks to displays, food trucks, and media coverage that resulted in significant public engagement.

Firefighter Combat Challenges always draw huge crowds from the public. This year Ashley Bloomfield came down to the Wellington waterfront to visit our Nationals.



Photo: Derek Quinn



WATERWAY CHALLENGE

Dating back to the 1880s, the Waterway Challenge remains one of the UFBA's oldest traditions. Teams of twos and fours compete to put their hose-running and pump-operating skills to the test in a fun and competitive environment. Recently introduced, simplified rules bring rural firefighting elements to the competition, and are now bedded in. The 2021 Waterway Challenge season had amazing energy and renewed enthusiasm after a disrupted 2020.

MEMBER FEEDBACK:

"The New Zealand Waterways Challenge, held at Wainuiomata in the weekend, was truly a fantastic event to be involved in. As we know this event was close to being abandoned because of Covid, so for it to go ahead was really great, but our expectations were certainly surpassed. The challenge itself was extremely well run and organised. We know the extra mile that went into making this happen and we are so, so grateful. We know how stretched you all are with challenge events being so close together but you just seem to be pushing on and doing a fantastic job. To the officials that are doing multiple events at the moment, well, thank you. It was a brilliant bunch of firefighters who competed, we all got on so well, it was a great atmosphere all weekend. Thank you everyone."

– Jeff Manson, Mossburn Volunteer Firefighter

RESULTS: NORTH ISLAND WINNERS MORRINSVILLE, JANUARY

2 PERSON	4 PERSON
1st Place – Havelock North B	1st Place – Carterton
2 nd Place – Morrinsville C	2nd Place - Ruakaka
3rd Place – Havelock North A	3rd Place - Matamata

SOUTH ISLAND WINNERS METHVEN, FEBRUARY

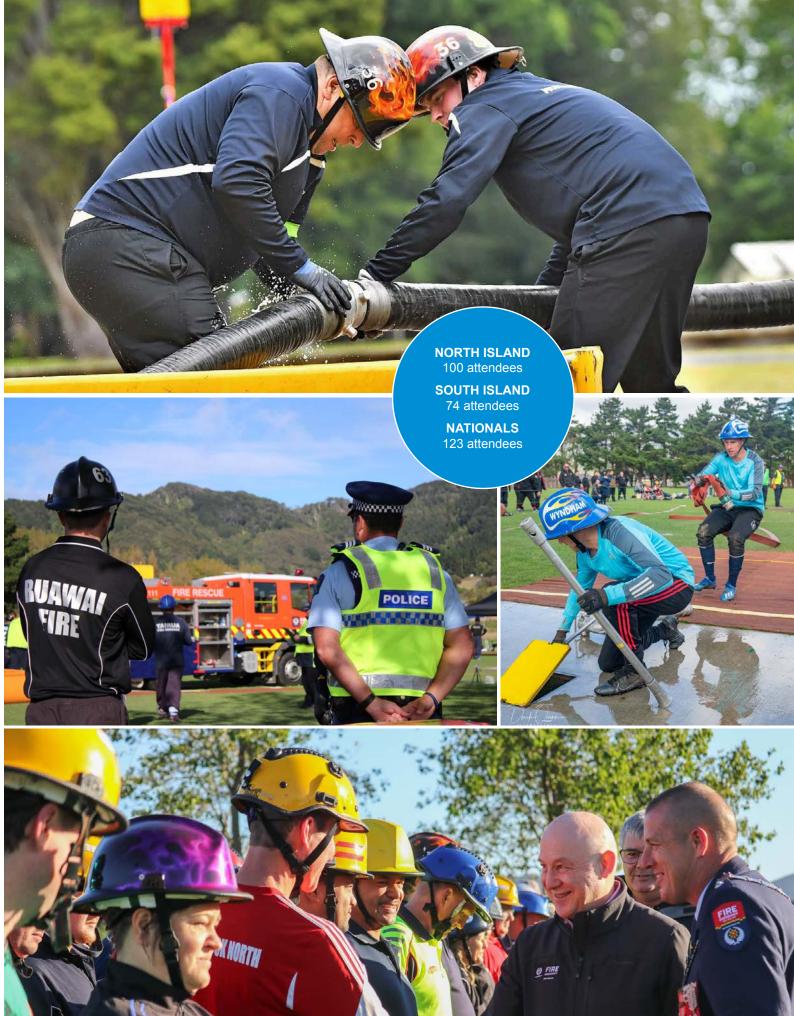
2 PERSON	4 PERSON
1st Place – Mossburn	1st Place – Kaitangata
2nd Place – Mataura	2nd Place - Greymouth
3rd Place – Rangiora	3rd Place - Mataura

NATIONALS WINNERS WAINUIOMATA, APRIL

2 PERSON	4 PERSON
1st Place – Havelock North B	1st Place – Silverdale
2nd Place – Mossburn	2nd Place – Carterton
3rd Place – Te Aroha	3rd Place - Kaitangata

Photos: Derek Quinn













ROAD CRASH RESCUE CHALLENGE



With around 200 road accident-related fatalities a year on New Zealand roads, local fire and emergency teams are often the first on the scene. Motor vehicle accidents remain a common cause of call outs across the country. The Road Crash Rescue Challenge is a unique learning opportunity to demonstrate and perfect rescue and medical response skills that could literally mean the difference between life and death when applied in real-life situations.

Teams of six, including a designated team leader and medic, race against the clock to extricate and treat patients in simulated road crashes. They are also scored on technique.

Numbers for these events were down from last time as a direct result of the changing pandemic environment and lack of time to train. This meant that this year we ran a combined North/South Island Challenge - two events in one, two scoring systems, and two sets of accolades.

MEMBER FEEDBACK:

"The biggest thing we gained from the [Road Crash Rescue Challenge] was the training. Upskilling ourselves to a much higher level than we were at was a bonus to our brigade, and our community. This is what the UFBA challenges provide, not just competitiveness, but improving on what we already do, so it's of huge benefit to our communities, as well as to us."

- Mossburn Volunteer Fire Brigade Trauma Team

RESULTS: SOUTH ISLAND WINNERS

1st Place - Amberley

2nd Place - Rolleston

3rd Place - Balclutha

Top Medical Team – Amberley

Top Team Leader - John Trounson, Rolleston

Top Technical Team - Rolleston

SOUTH ISLAND TRAUMA

1st Place - Amberley

2nd Place – Amberley (trauma only team)

3rd Place - Geraldine

NORTH ISLAND

1st Place - Whitianga

2nd Place – Huntly

3rd Place - Manly

Top Medical Team – Whitianga

Top Team Leader - Matthew Tregoweth, Huntly

Top Technical Team - Huntly

NORTH ISLAND TRAUMA

1st Place - Whitianga

2nd Place – Manly (trauma only team)

3rd Place - Huntly

Photos: Derek Quinn





FIREFIGHTER COMBAT CHALLENGE

With a well-earned reputation as the 'toughest two minutes in sport', the demanding Firefighter Combat Challenge is adapted for New Zealand from a similar event held in the United States.

Competitors race against each other and the clock wearing full PPE and breathing from a BA set. They start by climbing a six-storey tower carrying a 19kg flaked hose, then hoist a 20kg hose coil up 6 storeys, before using a 4kg shot hammer to drive a beam 1.5 metres. Competitors then burst through saloon doors to hit a target with a charged hose, before finally dragging a 81kg mannequin 30.5m to the finish line.

The simulation is a great test of skill and fitness that demonstrates the physical demands of real-life firefighting to the public.

Competitors from Airforce, Defence, Industrial, Airport, Rural, Urban, Volunteer and Paid brigades represented the diversity in our membership.

MEMBER FEEDBACK:

"This season was an absolute blast! I would have to say it was my favourite season yet... The atmosphere and energy at the comps, especially in Wellington, was absolutely the highlight for me. I think the UFBA – along with all the people who come to support, race and lend a hand – have really nailed the inclusive, diverse and highly encouraging atmosphere that FENZ, as an organisation, is trying to achieve. So, with my most sincere and genuine gratitude, thank you... I could not be more grateful, as an individual but also as a woman interested in the collective wellbeing (physically and psychologically) of our wāhine (women) and of our tangata katoa (all people)."

- Taj Smith, New Plymouth, Paid Firefighter

FIREFIGHTER COMBAT

Three competitors achieved an internationally recognised and coveted Lion's Den award:

Makanesi Kava Kata, Otaki Volunteer Fire Brigade

Geoff Brown, Ohope Volunteer Fire Brigade

Clint Fouche, Laingholm Volunteer Fire Brigade.

RESULTS: SOUTH ISLAND WINNERS CHRISTCHURCH, MARCH

MALE	FEMALE
1st Place – Rupert Jackman	1st Place – Amelia Wood
2 nd Place – Jackson Proud	2 nd Place - Jenna Jones
3rd Place – Neil Linklater	3 rd Place - Claire Jones

NORTH ISLAND WINNERS AUCKLAND, APRIL / MAY

MALE	FEMALE
1st Place – Aidan Grant	1st Place – Lauren Malkin
2 nd Place – Hayden Kinzett	2 nd Place - Jodi Reymer
3rd Place - Rowan Jackman	3rd Place - Isabel Whitaker

NATIONALS WINNERS WELLINGTON, APRIL

MALE	FEMALE	
1st Place – Aidan Grant	1st Place – Lauren Malkin	
2 nd Place – Hayden Kinzett	2 nd Place – Jodi Reymer	
3rd Place - Rupert Jackman	3rd Place - Isabel Whitaker	

Photos: Derek Quinn







142nd UFBA AGM & Korero Series

142nd UFBA Annual General Meeting

We made history by successfully delivering the UFBA's first online AGM on 26 November 2020. This was in response to the potential Covid-19 impact on large events and the high risk of holding a face-to-face AGM and conference in uncertain times.

We know how important the AGM and Conference are in providing learnings, networking and promoting key sector messages, so the hard decision was made to deliver the AGM by Zoom and conference content (Kōrero) in a webinar series.

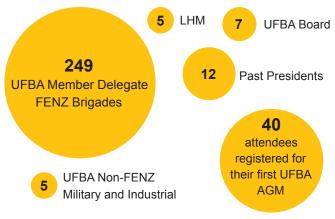
UFBA AGM

The 142nd UFBA AGM was delivered by Zoom to allow for the polling function for voting, therefore fulfilling our constitutional obligation of holding an interactive AGM. We exceeded quorum with 202 voting delegates attending virtually – forty of whom were attending a UFBA AGM for the first time.

Jason Prendergast was appointed UFBA President, and Mike Allen was appointed Vice President as an uncontested candidate. There were no remits to be voted on.

In all there were 254 registrants, with 202 in attendance.

BREAKDOWN OF REGISTRATIONS



AGM MEMBER FEEDBACK:

"On behalf of the Rangiora Brigade and as the Brigade delegate for the UFBA AGM I would like to congratulate you all for the professionalism and quality of the AGM. Given the circumstances you have faced throughout the year I feel the UFBA have shown great integrity, honesty and general care for the members. I think the Board, UFBA team, Benevolent and Technical team deserve a real pat on the back. I feel very proud to have such a hard working dedicated team of people looking after the interests of us all. I hope the coming year goes well for you all and I wish Jason and Mike Allen all the best in their new roles. Have a great Xmas and New Year and let's bring on 2021!"

- Hamish Peter, Rangiora Volunteer Fire Brigade

"Well done team. It was a great success. The 2020 Conference was well organised and well run. Looking forward to catching up with you all again over the next 12 months. Congratulations also to our new President and Vice President."

- David Ackroyd, Upper Hutt Volunteer Fire Brigade

"It was a difficult thing to manage and I feel that the hard work behind the scenes prior and during the event made the AGM successful. Well done all."

- Dave Francis, Amberley Volunteer Fire Brigade

ONLINE ATTENDEES DEMOGRAPHICS

9 Career	189 Volunteer		
2 Defence	e 2 Industrial		
31 Rural	163 Urban		
168 Male		0 Female	

175 people viewed the AGM via the website as observers. It should be noted this number is not an accurate representation of those watching as part of a group.





Korero Webinar Series

A series of four unique webinars designed to provide learnings from expert keynote speakers to replace the face-to-face conference content.

The webinars delivered key messages around cultural change and communication, behaviour and wellbeing as well as learning outcomes from an expert in Australian Wildfire Management. They also allowed the UFBA to provide a platform for Fire and Emergency to address members directly and for members to ask questions, which has always been a valuable part of UFBA face-to-face conferences.

Shane Fitzsimmons Kōrero on Australian Wildfires

30 JULY 2020

Unique Logins – 151 (with some watching in groups so total is likely to be much higher).



MEMBER FEEDBACK:

"I watched this brilliant presentation last night. Well done to the UFBA for organising these Kōrero Sessions."

Nigel Latta Kōrero on Resilience and Wellbeing

13 AUGUST 2020

Unique Logins – 173 (with some watching in groups so total is likely to be much higher).



MEMBER FEEDBACK:

"Nigel is clearly a skilled presenter which makes the subject even more interesting - someone else could have been as boring as! Care in selecting the right presenter is the key to the ongoing success of this initiative." While not all registered attendees tuned in on the night, the videos were subsequently made available to those who did register so they could watch them at a more convenient time. Some of the content, not limited by contractual obligations, will form part of our ongoing library of resources for members. The format was well-received by members, but survey results are clear that the preferred method of delivery is through a physical conference, as they missed the networking environment this offers.

MEMBER FEEDBACK:

"Ok for this situation but remember the face-to-face & social contact - the main part of the Fire Brigade Family - is lost."

Fire and Emergency NZ Kōrero and Panel discussion

with the Executive Leadership Team

17 SEPTEMBER 2020

Unique Logins – 88 (with some watching in groups so total is likely to be much higher).



MEMBER FEEDBACK:

"Thank you. Well done to all those involved. A great effort."

Hilary Barry Kōrero on Communication

15 OCTOBER 2020

Unique Logins – 133 (with some watching in groups so total likely to be much higher).



MEMBER FEEDBACK:

"The quality of the event was fantastic. It's really important to keep credibility and relevance by having good quality presenters, topics and reliable dial-in platforms. This one all worked really well and was very engaging and helpful. Thanks."



United Fire Brigades' Association of New Zealand Incorporated

FINANCIAL STATEMENTS for the year ended 30 June 2021



INDEPENDENT AUDITORS' REPORT



TO THE MEMBERS OF UFBA NZ

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the financial statements of United Fire Brigades' Association of New Zealand Incorporated on pages 31 to 43 which comprise the statement of financial position as at 30 June 2021, and the statement of comprehensive revenue and expense, statement of changes in equity and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies.

In our opinion, the accompanying financial statements present fairly, in all material respects, the financial position of United Fire Brigades' Association of New Zealand Incorporated as at 30 June 2021 and its financial performance and cash flows for the year then ended in accordance with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board.

BASIS FOR OPINION

We conducted our audit in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the *Auditor's Responsibilities for the Audit of the Financial Statements* section of our report. We are independent of the Association in accordance with Professional and Ethical Standard 1 *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

OTHER INFORMATION OTHER THAN THE FINANCIAL STATEMENTS AND AUDITOR'S REPORT THEREON

The Board are responsible for the other information. The other information comprises the information included in the Annual report but does not include the financial statements and our auditor's report thereon.

Our opinion on the financial statements does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the financial statements or our knowledge obtained in the audit of otherwise appears to be materially misstated.

If, based on the work we have performed, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

BOARD MEMBERS' RESPONSIBILITIES FOR THE FINANCIAL STATEMENTS

The Board are responsible on behalf of the Association for the preparation and fair presentation of these financial statements in accordance with Public Benefit Entity International Public Sector Accounting Standards Reduced Disclosure Regime issued by the New Zealand Accounting Standards Board, and for such internal control as those charged with governance determine is necessary to enable the preparation of financial statements that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements, those charged with governance on behalf of the entity are responsible for assessing the Association's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Board either intend to liquidate the Association or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE FINANCIAL STATEMENTS

Our objectives are to obtain reasonable assurance about whether the financial statements as a whole are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of these financial statements.

A further description of the auditor's responsibilities for the audit of the financial statements is located on the External Reporting Board's website at: https://www.xrb.govt.nz/assurance-standards/auditors-responsibilities/audit-report-8/

RESTRICTION ON USE OF OUR REPORT

This report is made solely to the Association's members, as a body. Our audit work has been undertaken so that we might state to the Association's shareholders, as a body, those matters which we are required to state to them in an auditor's report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the Association and the Associations' members as a body for our audit work, for this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Limited

410111

Grant Thornton

S Moonlight
Partner
Wellington
27 August 2021

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

FOR THE YEAR ENDED 30 JUNE 2021

TORTHE TEAR ENDED 30 JOINE 2021			
	Note	Actual 2021 \$	Actual 2020 \$
REVENUE FROM NON-EXCHANGE TRANSACTIONS	Note	Ψ	Ψ
Grants - Fire and Emergency New Zealand	5	3,181,698	3,488,238
- The dist Emergency New Zealand		3,181,698	3,488,238
		3,101,000	2,123,233
REVENUE FROM EXCHANGE TRANSACTIONS			
Conference and challenge levies		68,387	142,410
Subscriptions		263,915	251,616
Fire shop Sales		899,888	622,000
Interest received		7,751	6,223
Other income		105,749	120,891
		1,345,689	1,143,140
TOTAL REVENUE		4,527,387	4,631,378
EXPENDITURE			
Administration		739,237	1,045,805
Audit fees		13,286	14,759
Bad debts		10,200	10
Challenges	13	807,008	448,941
Communications	10	39,096	90,479
Conference		89,390	821,845
Cost of Fire Shop Sales		608,057	484,655
Depreciation		72,460	43,519
Donations		36,894	30,804
Honours subsidy (25 & 50 year)		150,000	101,004
Provision for doubtful debts		658	(1,074)
Professional fees		359,436	297,713
Premises lease and occupancy		134,574	125,078
Personnel		1,221,349	1,132,245
TOTAL EXPENDITURE		4,271,446	4,635,783
		1,271,110	.,,,,,,,,
TOTAL SURPLUS/(DEFICIT) FOR THE YEAR		255,940	(4,405)
Other comprehensive revenue and expenses		-	-
TOTAL COMPREHENSIVE REVENUE AND EXPENSES FOR	THE YEAR	255,940	(4,405)

These financial statements should be read in conjunction with the notes to the financial statements.

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2021

Note	Actual 2021 \$	Actual 2020 \$
ASSETS	Ψ	Ψ
CURRENT ASSETS		
Cash & Cash Equivalents	1,050,624	963,556
Term Deposits	651,295	400,000
Receivables from exchange transactions	404,810	272,142
Accrued Income	12,179	2,351
Prepayments	89,406	85,539
Inventory	22,009	31,628
TOTAL CURRENT ASSETS	2,230,322	1,755,217
NON-CURRENT ASSETS		
Property, plant and equipment 7	222,376	265,512
Intangible assets 6	5,700	5,700
TOTAL NON-CURRENT ASSETS	228,076	271,212
TOTAL ASSETS	2,458,398	2,026,429
LIABILITIES		
CURRENT LIABILITIES		
Income in advance from exchange transactions	75,219	1,733
GST	66,603	30,331
Accounts Payable	138,012	171,623
Accrued Expenses	207,283	142,497
Employee Entitlements	114,034	78,938
TOTAL CURRENT LIABILITIES	601,151	425,122
TOTAL LIABILITIES	601,151	425,122
NET ASSETS	1,857,247	1,601,307
EQUITY		
Accumulated funds	1,857,247	1,601,307
TOTAL EQUITY	1,857,247	1,601,307

These financial statements should be read in conjunction with the notes to the financial statements.

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2021 Note	Accumulated Funds 2021 \$	Accumulated Funds 2020 \$
EQUITY AT BEGINNING OF YEAR	1,601,307	1,605,712
Total Recognised Income and Expenditure	255,940	(4,405)
EQUITY AS AT 30 JUNE	1,857,247	1,601,307

These financial statements should be read in conjunction with the notes to the financial statements.

STATEMENT OF CASH FLOWS

FOR THE YEAR ENDED 30 JUNE 2021	Actual	Actual
Note	2021 \$	2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from sales	850,020	612,933
Receipts from activities	405,787	395,759
Receipts from FENZ	3,088,043	3,382,730
Receipts from other revenue	105,749	120,891
Interest received	8,779	3,871
Net GST received/(paid)	36,273	(75,283)
Payments to employees and volunteers	(1,186,253)	(1,099,092)
Payments to suppliers	(2,940,711)	(3,644,831)
NET CASH FLOWS FROM OPERATING ACTIVITIES 8	367,687	(303,021)
CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Disposal of property, plant & equipment	(29,324)	(55,090)
Term deposit maturities	500,000	250,000
Investment in term deposits	(751,295)	(650,000)
NET CASH FLOW FROM INVESTING ACTIVITIES	(280,619)	(455,090)
NET CASH FLOWS FROM FINANCING ACTIVITIES	-	-
Net increase/(decrease) in cash and cash equivalents	87,068	(758,111)
Cash & cash equivalents at the beginning of the year	963,556	1,721,667
CASH AND CASH EQUIVALENTS AT END OF YEAR	1,050,624	963,556

These financial statements should be read in conjunction with the notes to the financial statements.

PETER DUNNE

Chairman of the UFBA Board 27 August 2021 **WARREN MASLIN**

Chairman of the UFBA Audit & Risk Committee 27 August 2021



NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2021

1. REPORTING ENTITY

The financial statements presented here are for the reporting entity United Fire Brigades' Association of New Zealand Incorporated ("the Association"). The Association is registered under the Incorporated Societies Act 1908 and the Charities Act 2005.

NATURE OF BUSINESS

The principal activity of the Association is providing services to the Fire Brigades of New Zealand.

2. STATEMENT OF COMPLIANCE

The financial statements have been prepared under Generally Accepted Accounting Practice. They comply with Public Benefit Entity International Public Sector Accounting Standards ("PBE IPSAS") and other applicable financial reporting standards as appropriate that have been authorised for use by the External Reporting Board for Not-For-Profit entities. For the purpose of complying with NZ GAAP, the Association is a public benefit not-for-profit entity and is eligible to apply Tier 2 Not-For-Profit PBE IPSAS on the basis that it does not have public accountability and it is not defined as large.

The Association has elected to report in accordance with Tier 2 Not-For-Profit PBE Accounting Standards and in doing so has taken advantage of all applicable Reduced Disclosure Regime ("RDR") disclosure concessions.

3. SUMMARY OF ACCOUNTING POLICIES

3.1 BASIS OF MEASUREMENT

The measurement basis adopted is historical cost, with the exception of inventory which is stated at the lower of cost and net realisable value.

3.2 PRESENTATION CURRENCY

The financial statements are presented in New Zealand dollars which is the Association's functional currency. The numbers have been rounded to the nearest dollar unless otherwise stated.

3.3 REVENUE

Revenue is recognised to the extent that it is probable that the economic benefit will flow to the Association and revenue can be reliably measured, regardless of when the payment is being made. Revenue is measured at the fair value of the consideration received or receivable, taking into account contractually defined terms of payment and excluding taxes or duty. The following specific recognition criteria must be met before revenue is recognised.

REVENUE FROM NON-EXCHANGE TRANSACTIONS

GRANT REVENUE

Revenues from non-exchange transactions with the Government and government agencies is recognised when the Association obtains control of the transferred asset (cash, goods, services, or property), and:

- it is probable that the economic benefits or service potential related to the asset will flow to the Association and can be measured reliably; and
- the transfer is free from conditions that require the asset to be refunded or returned to the Government if the conditions are not fulfilled.

Revenue from government grants and funding is measured at the fair value of the assets (cash, goods, services, or property) transferred over to the Association at the time of transfer, to the extent that there is a condition attached that would give rise to a liability to repay the grant amount or to return the granted asset, a deferred revenue liability is recognised instead of revenue. Revenue is then recognised only once the Association has satisfied these conditions.

REVENUE FROM EXCHANGE TRANSACTIONS

SALES OF GOODS

Revenue from the sale of goods (Fire shop goods) is recognised when the significant risks and rewards of ownership of the goods have passed to the buyer, usually on delivery of the goods, and when the amount of revenue can be measured reliably and it is probable that the economic benefits or service potential associated with the transaction will flow to the Association.

RENDERING OF SERVICES - CONFERENCE & CHALLENGE LEVIES AND SPONSORSHIP

Revenue from the rendering of services (provision of conferences and challenge events) is recognised by reference to the stage of completion of the service. Stage of completion is measured by reference to the dates of the conference and/or challenge event. When the revenue outcome cannot be measured reliably, revenue is recognised only to the extent that the expenses incurred are eligible to be recovered.

Sponsorship revenue is recognised in accordance with the completion of the conference and/or the challenge due to revenue recognition based upon provision of the whole event and not partial completion of the event.

SUBSCRIPTION AND OTHER INCOME

Subscription and other income is recognised upon receipt of cash. Recognition upon receipt of the funds enables a reliable measure of the fair value of the consideration less any taxes or duty.

3.4 FINANCIAL INSTRUMENT

Financial assets and financial liabilities are recognised when the Association becomes a party to the contractual provisions of the financial instrument.

The Association derecognises a financial asset or, where applicable, a part of a financial asset or part of a group of similar financial assets when the rights to receive cash flows from the asset have expired or are waived, or the Association has transferred its rights to receive cash flows from the asset or has assumed an obligation to pay the received cash flows in full without material delay to a third party; and either:

- the Association has transferred substantially all the risks and rewards of the asset; or
- the Association has neither transferred nor retained substantially all the risks and rewards of the asset, but has transferred control of the asset.

FINANCIAL ASSETS

Financial assets within the scope of NFP PBE IPSAS 29 Financial Instruments: Recognition and Measurement are classified as financial assets at fair value through surplus or deficit, loans and receivables, held-to-maturity investments or available-for-sale financial assets. The classifications of the financial assets are determined at initial recognition.

The categorisation determines subsequent measurement and whether any resulting revenue and expense is recognised in surplus or deficit or in other comprehensive revenue and expenses. The Association's financial assets are classified as either financial assets at fair value through surplus or deficit, or loans and receivables. The Association's financial assets include: cash and cash equivalent, and receivables from exchange transactions.

All financial assets except for those at fair value through surplus or deficit are subject to review for impairment at least at each reporting date. Financial assets are impaired when there is any objective evidence that a financial asset or group of financial assets is impaired. Different criteria to determine impairment are applied for each category of financial assets, which are described below.

LOANS AND RECEIVABLES

Loans and receivables are non-derivative financial assets with fixed or determinable payments that are not quoted in an active market.

After initial measurement, such financial assets are subsequently measured at amortised cost using the

effective interest rate method, less impairment. The losses arising from impairment are recognised in the statement of financial performance in cost of sales or other operating expenses for receivables.

This category generally applies to trade and other receivables as the Association does not hold any other denomination of financial asset.

IMPAIRMENT OF FINANCIAL ASSETS

The Association assesses at the end of the reporting date whether there is objective evidence that a financial asset or a group of financial assets is impaired. A financial asset or a group of financial assets is impaired and impairment losses are incurred if there is objective evidence of impairment as a result of one or more events that occurred after the initial recognition of the asset (a 'loss event') and that loss event has an impact on the estimated future cash flows of the financial asset or the group of financial assets that can be reliably estimated.

For financial assets carried at amortised cost, if there is objective evidence that an impairment loss on loans and receivables carried at amortised cost has been incurred, the amount of the loss is measured as the difference between the asset's carrying amount and the present value of the estimated future cash flows discounted at the financial asset's original effective interest rate. The carrying amount of the asset is reduced through the use of an allowance account. The amount of the loss is recognised in the surplus or deficit for the reporting period.

In determining whether there is any objective evidence of impairment, the Association first assesses whether there is objective evidence of impairment of financial assets that are individually significant, and individually or collectively significant for financial assets that are not individually significant. If the Association determines that there is no objective evidence of impairment for an individually assessed financial asset, it includes the asset in a group of financial asset's with similar credit risk characteristics and collectively assesses them for impairment. Assets that are individually assessed for impairment and for which an impairment loss is or continues to be recognised are not included in a collective assessment for impairment.

If in a subsequent period, the amount of the impairment loss decreases and the decrease can be related objectively to an event occurring after the impairment was recognised, the previously recognised impairment loss is reversed by adjusting the allowance account. If the reversal results in the carrying amount exceeding its amortised cost, the amount of the reversal is recognised in surplus or deficit.

FINANCIAL LIABILITIES

The Association's financial liabilities include trade and other creditors (excluding GST and PAYE), as well as employee entitlements.

All financial liabilities are recognised initially at fair value and, in the case of payables and loans and borrowings, net of directly attributable transaction costs.

The measurement of financial liabilities depends on their classification, the only applicable measure for the Association's financial liabilities is described below:

FINANCIAL LIABILITIES AT AMORTISED COST

After initial recognition, trade and other payables are subsequently measured at amortised cost using the effective interest rate method.

Gains and losses are recognised in surplus or deficit when the liabilities are derecognised as well as through the effective interest rate amortisation process.

Trade and other payables are unsecured and are usually paid within 30 days of recognition. Due to their short-term nature they are not discounted.

3.5 CASH AND CASH EQUIVALENTS

Cash and cash equivalents are short term, highly liquid investments that are readily convertible to known amounts of cash and which are subject to an insignificant risk of changes of value.

3.6 INVENTORIES

Inventories are stated at lower of cost and net realisable value. Cost is determined on a weighted average cost basis.

3.7 PROPERTY, PLANT AND EQUIPMENT

Property, plant and equipment are shown at cost less accumulated depreciation. Depreciation is calculated using the diminishing value method. Associated depreciation rates for asset classes are:

Tates for asset classes are.	Rate	Estimated Useful Life
Computer Equipment and Development	2-3 years	40-50%
Furniture and Fittings	5-10 years	10-20%
Leasehold Improvements	4-10 years	10-25%
Office Equipment	2-10 years	10-50%
Operational Equipment	3-10 years	10-40%
Appliances	4 years	25%

3.8 INTANGIBLE ASSETS

Intangible assets acquired separately are measured on initial recognition at cost. The cost of intangible assets acquired in a non-exchange transaction is their fair value at the date of the exchange.

Intangible assets with indefinite useful lives are not amortised, but are tested for impairment annually, either individually or at the cash-generating unit level. The assessment of indefinite life is reviewed annually to determine whether the indefinite life continues to be supportable. If not, the change in useful life from indefinite to finite is made on a prospective basis.

The intangible asset is the Association's trademark. It has an indefinite life and is non-depreciable.

3.9 LEASES

Payments on operating lease agreements, where the lessor retains substantially the risk and rewards of ownership of an asset, are recognised as an expense on a straight-line basis over the lease term.

3.10 EMPLOYEE BENEFITS

Liabilities for wages and salaries, annual leave and accumulating sick leave are recognised in surplus or deficit during the period in which the employee provided the related services. Liabilities for the associated benefits are measured at the amounts expected to be paid when the liabilities are settled.

3.11 INCOME TAX

Due to its charitable status, the Association is exempt from income tax pursuant to CW (1)-(3) Income Tax Act 2007. The Association was registered as a charitable entity under the Charities Act 2005 on 30 June 2008.

3.12 GOODS AND SERVICES TAX (GST)

These financial statements have been prepared on a GST exclusive basis with the exception of accounts receivable and accounts payable which are GST inclusive.

3.13 EQUITY

Equity is the members' interest in the Association, measured as the difference between total assets and total liabilities. Equity is the Association's accumulated surplus or deficit since its formation.

RESTRICTED RESERVE

Restricted reserves are those reserves subject to specific conditions accepted as binding by the Board of EMQUAL and which may not be revised without reference to the Courts or third party. Transfers from these reserves may be made only for certain specified purposes or when certain specified conditions are met. These specified purposes as agreed by the Board of EMQUAL are that the funds are solely for the purpose of supporting future courses for young individuals in emergency management to further youth involvement in emergency management volunteering.

4. SIGNIFICANT ACCOUNTING JUDGEMENTS, ESTIMATES AND ASSUMPTIONS

The preparation of the Association's financial statements requires management to make judgements, estimates and assumptions that affect the reported amounts of revenues, expenses, assets and liabilities, and the accompanying disclosures, and the disclosure of contingent liabilities. Uncertainty about these assumptions and estimates could result in outcomes that require a material adjustment to the carrying amount of assets or liabilities affected in future periods.

JUDGEMENTS

In the process of applying the Association's accounting policies, management has made the following judgements, which have the most significant effect on the amounts recognised in the financial statements:

OPERATING LEASE COMMITMENTS

The Association has an office building lease and a photocopier lease.

The Association has determined, based on an evaluation of the terms and conditions of the arrangements, such as the lease term not constituting a substantial portion of the economic life of the building or the photocopier, that it does not retain all the significant risks and rewards of ownership of these properties and accounts for the contracts as operating leases.

ESTIMATES AND ASSUMPTIONS

The key assumptions concerning the future and other key sources of estimation uncertainty at the reporting date, that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year, are described below. The Association based its assumptions and estimates on parameters available when the consolidated financial statements were prepared. Existing circumstances and assumptions about future developments, however, may change due to market changes or circumstances arising beyond the control of the Association. Such changes are reflected in the assumptions when they occur.

USEFUL LIVES AND RESIDUAL VALUES

The useful lives and residual values of assets are assessed using the following indicators to determine potential future use and value from disposal:

- · The condition of the asset
- The nature of the asset, its susceptibility and adaptability to changes in technology and processes
- The nature of the processes in which the asset is deployed
- Availability of funding to replace the asset

Changes in the market in relation to the asset.

The estimated useful lives of the asset classes held by the Association are listed in Note 3.7.

GLOBAL PANDEMIC OF CORONAVIRUS DISEASE 2021

The global pandemic has continued to impact the operations of the United Fire Brigades' Association in 2021.

Due to continued lockdowns and subsequent uncertainty the organisation has delivered services but at a reduced level compared to prior years.

Management assessed the impact of COVID-19 on the valuation of the Association's financial and non-financial assets at reporting date. Management determined no impairment of assets was required due to the disruption caused by the COVID19 pandemic.

5. REVENUE FROM NON-EXCHANGE TRANSACTIONS

FIRE AND EMERGENCY NEW ZEALAND – GRANTS (OPERATING, CHALLENGE AND VOLUNTEER CAPABILITY BUILDING)

The total of operating and challenges grants paid by Fire and Emergency New Zealand for the financial year is \$2,885,316 (2020: \$3,033,353).

The Integration Programme Volunteerism Workstream of Fire and Emergency New Zealand also paid Volunteer Capability Building funding of \$314,072 for the financial year.

Volunteer Capability Funding was received by the Association on the basis of actual spend up to a budget cap across seven separate but related programmes intended to build volunteer capability. These programmes were Leadership and Governance Workshops, Leading Psychological Wellbeing Workshops, Local Leader Leadership Coaching, Brigade Restoration Practices, Brigade Secretary and Treasurer Workshops, and Xero Adoption and Training.

In total, \$3,199,388 (2020: \$3,488,238) is recognised as grants revenue for the financial year.

6. INTANGIBLE ASSETS

30 JUNE 2021	Cost \$	Accumulated Depreciation \$	Book Value \$
Trademark application	5,700	-	5,700
TOTAL INTANGIBLE ASSETS	5,700	-	5,700

30 JUNE 2020	Cost \$	Accumulated Depreciation \$	Book Value \$
Trademark application	5,700	-	5,700
TOTAL INTANGIBLE ASSETS	5,700	-	5,700

7. PROPERTY PLANT AND EQUIPMENT

30 JUNE 2021	Cost \$	Accumulated Depreciation \$	Book Value \$
Appliance	22,468	20,957	1,511
Leasehold improvements	42,460	33,469	8,991
Computer development	116,847	94,379	22,468
Computer equipment	69,466	51,788	17,678
Furniture & Fittings	91,124	58,939	32,185
Office equipment	24,385	21,876	2,509
Operational equipment	463,799	326,765	137,034
TOTAL NET BOOK VALUE	830,549	608,173	222,376

30 JUNE 2020	Cost \$	Accumulated Depreciation \$	Book Value \$
Appliance	22,468	20,453	2,015
Leasehold improvements	65,190	32,285	32,905
Computer development	104,847	82,734	22,112
Computer equipment	54,392	39,312	15,079
Furniture & Fittings	91,124	55,027	36,097
Office equipment	24,385	20,574	3,811
Operational equipment	463,799	310,307	153,492
TOTAL NET BOOK VALUE	826,205	560,693	265,512

Reconciliation of the carrying amount at the beginning and end of the period:

United Fire Brigades' Association 2021	Appliance	Leasehold improvements	Computer development	Computer equipment	Furniture & Fittings	Office equipment	Operational equipment \$	Total
Opening Balance	2,015	32,905	22,112	15,079	36,097	3,811	153,492	265,511
Additions	-	2,250	12,000	15,075	-	-	-	29,325
Depreciation	504	26,164	11,644	12,476	3,912	1,302	16,458	72,460
CLOSING BALANCE	1,511	8,991	22,468	17,678	32,185	2,509	137,034	222,376

8. RECONCILIATION OF NET (DEFICIT)/SURPLUS WITH THE NET CASH FLOWS FROM OPERATING ACTIVITIES

Actual 2021 \$	Actual 2020 \$
255,940	(4,405)
72,460	43,519
-	-
72,460	43,519
73,486	1,733
2,662	(159,243)
35,096	2,800
64,786	(97,538)
(142,495)	(86,563)
(3,867)	3,649
9,619	(6,973)
39,286	(342,135)
367,687	(303,021)
	2021 \$ 255,940 72,460 - 72,460 73,486 2,662 35,096 64,786 (142,495) (3,867) 9,619 39,286

9. CONTINGENT LIABILITIES

There are no contingent liabilities at year end (2020: \$nil).

10. CAPITAL AND LEASE COMMITMENTS

The Association had no capital commitments as at year end (2020: \$nil).

Commitments existed for non-cancellable operating leases as follows:

	Actual 2021 \$	Actual 2020 \$
Within 1 year	104,900	97,243
1 - 5 years	414,224	381,845
Over 5 years	315,807	349,343
TOTAL COMMITMENTS	834,931	828,431

11. RELATED PARTY TRANSACTIONS

The Board and Committee Members

The aggregate of payments made and outstanding balances relating to entities that the board and committee members have control or significant influence over can be summarised as follows.

			Sales 2021	Purchases 2021
PERSON	COUNTERPARTY	NOTE	\$	\$
Richie Smith	Tangata Matatau	i	-	20,746
Richie Smith	United Fire Brigades' Association - Acting CEO	ii	-	14,640
Richie Smith	New Zealand Post Limited	iii	-	1,548
Jason Prendergast	Greymouth Volunteer Fire Brigade	iv	1,274	-
Kevin Ihaka	Forest Protection Services Limited	٧	550	-
Bill Butzbach	Martinborough Volunteer Fire Brigade	vi	3,947	-
James Walker	Wyndham Volunteer Fire Brigade	vii	10	-
Warren Maslin	Ashburton Volunteer Fire Brigade	viii	5,379	-
Peter Dunne	Newlands Volunteer Fire Brigade	ix	99	-
Russell Anderson	Alexandra Voluntary Fire Brigade	Х	3,120	-
Daryl Sayer	Sumner Volunteer Fire Brigade	хi	395	-
Mike Allen	Plimmerton Volunteer Fire Brigade	xii	2,440	-
TOTAL			17,214	36,934

- i. The Association funded expenditure on behalf of Tangata Matatau of which Richie Smith is interim Chairman.
- ii. The Association purchased contract services from Richie Smith as Acting CEO.
- iii. The Association purchased goods and services from New Zealand Post of which Richie Smith is a Director.
- iv. The Association made sales to Greymouth VFB of which Jason Prendergast is the Station Officer.
- v. The Association made sales to Forest Protection Services, of which Kevin Ihaka is a Director.
- vi. The Association made sales to Martinborough VFB, of which Bill Butzbach is Treasurer.
- vii. The Association made sales to Wyndham VFB, of which James Walker is Chief Fire Officer.
- viii. The Association made sales to Ashburton VFB, of which Warren Maslin is a senior firefighter.
- ix. The Association made sales to Newlands VFB, of which Peter Dunne is an Honorary Member.
- x. The Association made sales to Alexandra VFB, of which Russell Anderson is Chief Fire Officer.
- xi. The Association made sales to Sumner VFB, of which Daryl Sayer is Chief Fire Officer.
- xii. The Association made sales to Plimmerton VFB, of which Mike Allen is a senior firefighter.

			Sales 2020	Purchases 2020
PERSON	COUNTERPARTY	NOTE	\$	\$
Richie Smith	Plato Creative Design Limited	i	-	4,238
Richie Smith	New Zealand Post	ii	-	580
Russell Anderson	Alexandra Volunteer Fire Brigade	iii	2,193	-
Jason Prendergast	Greymouth Volunteer Fire Brigade	iv	564	633
Warren Maslin	Ashburton Volunteer Fire Brigade	V	1,257	-
Daryl Sayer	Sumner Volunteer Fire Brigade	vi	1,945	-
Bill Butzbach	Martinborough Volunteer Fire Brigade	vii	1,877	-
James Walker	Wyndham Volunteer Fire Brigade	viii	1,484	-
TOTAL			9,319	5,450

- i. The Association purchased services from Plato Creative Design Limited, of which Richie Smith is Chairman of the Advisory Board.
- ii. The Association purchased goods and services from New Zealand Post of which Richie Smith is a Director.
- iii. The Association made sales to Alexandra VFB of which Russell Anderson is Chief Fire Officer.
- iv. The Association made sales to Greymouth VFB of which Jason Prendergast is the Station Officer.
- v. The Association made sales to Ashburton VFB of which Warren Maslin is a senior firefighter.
- vi. The Association made sales to Sumner VFB, of which Daryl Sayer is Chief Fire Officer.
- vii. The Association made sales to Martinborough VFB, of which Bill Butzbach is Treasurer.
- viii. The Association made sales to Wyndham VFB, of which James Walker is Chief Fire Officer.

Key Management Personnel

The key management personnel, as defined by PBE IPSAS 20 Related Party Disclosures, are the members of the governing body which is comprised of the Board of Directors and Chief Executive Officer. No remuneration is paid to members of the Board of Directors. The aggregate remuneration of key management personnel and the number of individuals, determined on a full-time equivalent basis, receiving remuneration is as follows:

	Actual 2021 \$	Actual 2020 \$
Total remuneration	246,357	246,357
Number of persons	1	1

12. CATEGORIES OF FINANCIAL ASSETS AND LIABILITIES

The carrying amounts of financial instruments presented in the statement of financial position relate to the following categories of assets and liabilities:	Actual 30 June 2021 \$	Actual 30 June 2020 \$
FINANCIAL ASSETS		
Financial assets at fair value through surplus or deficit		
Loans and receivables		
Cash and cash equivalents	1,050,624	963,556
Short term investments - Term Deposits	651,295	400,000
Receivables from exchange transactions	404,810	272,142
	2,106,728	1,635,699
FINANCIAL LIABILITIES		
At amortised cost		
Trade and other creditors	138,012	171,623
Employee entitlements	114,034	78,938
	252,046	250,561

13. CHALLENGES

Challenges that were held during the year and included in the Statement		
of Financial Performance, along with any costs related to prior year events	Actual	Actual
that were recognised in the current year can be summarised as follows.	2021	2020
	\$	\$
EVENTS HELD IN THE CURRENT YEAR		
National Waterways Challenge	120,758	-
Regional Waterways	87,321	105,092
National Firefighter Combat Challenge	175,769	21,835
National Drivers Challenge	-	146,610
Regional Firefighter Combat Challenge	286,255	123,713
National Road Crash Rescue	-	10,585
Australasian Road Crash Rescue	-	23,078
Regional Road Crash Rescue	135,970	4,229
Rules Review	-	-
ARRO fees and attendance	934	-
	807,008	435,143
EVENTS HELD IN THE PRIOR YEAR		
Regional Road Crash Rescue	-	12,484
National Waterway Challenge	-	234
Regional Firefighter Combat Challenge	-	116
National Firefighter Combat Challenge	-	964
	-	13,799
TOTAL	807,008	448,941

The balance of challenges is held on the balance sheet as either a prepayment or income in advance until the event occurs.

14. RESTRICTED RESERVES

	Actual 2021 \$	Actual 2020 \$
EMQUAL Reserve brought forward	79,132	79,132
EMQUAL Reserve as at 30 June	79,132	79,132

The restricted reserve has arisen from the liquidation of EMQUAL during the 12 months to 30 June 2017. The funds within the reserve have received a restriction placed against them insofar that the reserves are to only be made available for specified purposes or when certain conditions are met. These specified purposes as agreed by the Board of EMQUAL, prior to its liquidation, are that the funds are solely for the purpose of supporting future courses for young individuals in emergency management to further youth involvement in emergency management volunteering.

	Actual 2021 \$	Actual 2020 \$
Training and Research Reserve brought forward	24,446	-
Funds received	822	25,381
Scholarship paid	-	(935)
Training and Research Reserve as at 30 June	25,268	24,446

In July 2020 the United Fire Brigade Association as custodian of the New Zealand Fire Training and Research Foundation wound up their accounts and transferred funds into a newly created UFBA bank account. The Trust Deed states the funds are to be used for the establishment and administration of scholarships for the purposes of encouraging and enabling study and training of or in all aspects of fire prevention and firefighting. The funds are for disbursement to either the "Institution of Fire Engineers" (IFE) or the "New Zealand Fire Brigades' Institute" (NZFBI) subject to agreed business cases and agreement by all three parties as to the most effective use of these funds.

15. SUBSEQUENT EVENT

There have been no events subsequent to balance date that have a material effect on the nature of these financial statements.

United Fire Brigades' Association Benevolent Fund

FINANCIAL STATEMENTS

for the year ended 30 June 2021



 ${\bf @}$ The United Fire Brigades' Association Benevolent Fund is a registered charity under the Charities Act 2005, registered number CC33712.

LEGAL NAME OF ENTITY: United Fire Brigades' Association Benevolent Fund

TYPE OF ENTITY AND LEGAL BASIS (IF ANY): Registered Charity

REGISTRATION NUMBER: CC33712

ENTITY'S PURPOSE OR MISSION:

The Benevolent Fund provides assistance to firefighters and their families who are going through tough times financially or who have suffered misfortune in their lives.

ENTITY STRUCTURE:

A trust is set up to manage Benevolent Fund. Trust consists of five trustees and in addition the current UFBA President and Chief Executive Officer act as ex officio trustees.

MAIN SOURCES OF THE ENTITY'S CASH AND RESOURCES:

Brigades contribute \$5 per member per annum to the fund. The Benevolent Fund also has investments in shares and bonds to generate returns.

MAIN METHODS USED BY THE ENTITY TO RAISE FUNDS:

Benevolent Fund has no other method to raise funds.

ENTITY'S RELIANCE ON VOLUNTEERS AND DONATED GOODS OR SERVICES:

Benevolent Fund doesn't have volunteers. Members sometimes donate money to the Fund.







INDEPENDENT AUDITORS' REPORT

TO THE TRUSTEES OF UNITED FIRE BRIGADES' ASSOCIATION BENEVOLENT FUND

REPORT ON THE PERFORMANCE REPORT

OPINION

We have audited the performance report of United Fire Brigades' Association Benevolent Fund on pages 49 to 53, which comprises the entity information, the statement of service performance, the statement of financial performance and statement of cash flows for the year ended 30 June 2021, the statement of financial position as at 30 June 2021, and notes to the financial statements, including summary of significant accounting policies and other explanatory information.

In our opinion:

- the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- the accompanying performance report presents fairly, in all material respects:
- the entity information for the year then ended;
- · the service performance for the year then ended; and
- the financial position of United Fire Brigades'
 Association Benevolent Fund as at 30 June 2021 and
 its financial performance, and cash flows for the year
 then ended

in accordance with Tier 4 Public Benefit Entity Simple Format Reporting – Cash ("PBE SFR-C") issued by the New Zealand Accounting Standards Board.

BASIS FOR OPINION

We conducted our audit of the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)), and the audit of the entity information and statement of service performance in accordance with the International Standard on Assurance Engagements (New Zealand) ISAE (NZ) 3000 (Revised). Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of United Fire Brigades' Association Benevolent Fund in accordance with Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interests in, the United Fire Brigades' Association Benevolent Fund.

RESPONSIBILITIES OF THE TRUSTEES FOR THE PERFORMANCE REPORT

The Trustees are responsible for:

Identifying outcomes and outputs, and quantifying the outputs to the extent practicable, that are relevant, reliable, comparable and understandable, to report in the statement of service performance;

- the preparation and fair presentation of the performance report on behalf of the entity which comprises:
- · the entity information;
- the statement of service performance; and
- the statement of financial performance, statement of financial position, statement of cash flows, statement of accounting policies and notes to the performance report

in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Not-For-Profit) issued by the New Zealand Accounting Standards Board, and

 for such internal control as the Trustees determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trustees are responsible on behalf of United Fire Brigades' Association Benevolent Fund for assessing the United Fire Brigades' Association Benevolent Fund's ability to continue as a going concern, disclosing, as applicable, matters related to going concern and using the going concern basis of accounting unless the Trustees either intend to liquidate United Fire Brigades' Association Benevolent Fund or to cease operations, or have no realistic alternative but to do so.

AUDITOR'S RESPONSIBILITIES FOR THE AUDIT OF THE PERFORMANCE REPORT

Our objectives are to obtain reasonable assurance about whether the performance report 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 a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

As part of an audit in accordance with ISAs (NZ) and ISAE (NZ) 3000 (Revised), we exercise professional judgement and maintain professional scepticism throughout the audit. We also:

- Identify and assess the risks of material misstatement of the performance 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 control.
- Obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the entity's internal control.
- Evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by management.

- Conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the entity's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the performance 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 entity to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represents the underlying transactions and events in a manner that achieves fair presentation.
- Perform procedures to obtain evidence about and evaluate whether the reported outcomes and outputs, and quantification of the outputs to the extent practicable, are relevant, reliable, comparable and understandable.

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

RESTRICTION ON USE OF OUR REPORT

This report is made solely to the United Fire Brigades' Association Benevolent Fund's Trustees, as a body. Our audit work has been undertaken so that we might state to the United Fire Brigades' Association Benevolent Fund's Trustees, as a body those matters which we are required to state to them in our audit report and for no other purpose. To the fullest extent permitted by law, we do not accept or assume responsibility to anyone other than the United Fire Brigades' Association Benevolent Fund and the United Fire Brigades' Association Benevolent Fund's Trustees, as a body, for our audit work, for this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Limited

Grant Thornton

S Moonlight
Partner
Wellington
27 August 2021

STATEMENT OF SERVICE PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2021

DESCRIPTION OF THE ENTITY'S OUTCOMES:

Set up with a Trust Deed in 1990, the UFBA Benevolent Fund provides financial support for brigade members and their families in times of hardship or need. The Trustees of the Benevolent Fund Board consider every application on a case-by-case basis and make decisions regarding assistance accordingly. Any member of any brigade or rural fire force that is a UFBA member - volunteer, paid, rural, urban, industrial or defence - can apply for assistance from the UFBA Benevolent Fund.

	Actual 2021 \$	Actual 2020 \$
DESCRIPTION AND QUANTIFICATION (TO THE EXTENT PRACTICABLE)		
OF THE ENTITY'S OUTPUTS:		
Welfare payments to members in need	86,394	103,210
Number of members who have received welfare payments	35	29

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 30 JUNE 2021

TOR THE TEAR ENDED 30 JOINE 2021			
	Notes	Actual 2021 \$	Actual 2020 \$
OPERATING RECEIPTS		•	· ·
Donations, fundraising and other similar receipts	2	-	100,000
Fees, subscriptions and other receipts from members	2	71,715	60,925
Interest, dividends and other investment income receipts	2	11,610	12,080
TOTAL OPERATING RECEIPTS		83,325	173,005
OPERATING PAYMENTS			
Welfare payments	3	86,394	81,603
Welfare Payments Covid19	3	-	21,607
Bank fees and Annual Return Cost	3	745	91
TOTAL OPERATING PAYMENTS		87,139	103,301
OPERATING SURPLUS OR (DEFICIT)		(3,814)	69,704
INVESTMENTS		-	(10,000)
Increase/(Decrease) in Bank Accounts and Cash		(3,814)	59,704
Bank accounts and cash at the beginning of the financial year		272,748	213,044
BANK ACCOUNTS AND CASH AT THE END OF THE FINANCIAL Y	EAR	268,934	272,748
Represented by:			
Cheque account(s)		21,527	101,425
Savings account(s)		247,407	171,323
TOTAL BANK ACCOUNTS AND CASH AT THE END OF THE FINAN	CIAL YEAR	268,934	272,748

STATEMENT OF RESOURCES AND COMMITMENTS

AS AT 30 JUNE 2021

SCHEDULE OF RESOURCES	2021 \$	2020 \$
Bank Accounts and Cash (from Statement of Receipts and Payments)	268,934	272,748
OTHER RESOURCES		
DESCRIPTION AND SOURCE OF VALUE	Current Value	Current Value
Shares at current value - public companies	321,902	287,000
Fixed rate bonds at current value	134,548	133,491
Cash held by Craigs Investment Partners	17,389	15,538

ALAN COCKBURN

Chairman, Benevolent Fund 27 August 2021 **RAY TOPIA**

Benevolent Fund Trustee 27 August 2021



NOTES TO THE PERFORMANCE REPORT

FOR THE YEAR ENDED 30 JUNE 2021

NOTE 1: ACCOUNTING POLICIES

BASIS OF PREPARATION

United Fire Brigades' Association Benevolent Fund is permitted by law to apply PBE SFR-C (NFP) Public Benefit Entity Simple Format Reporting - Cash (Not-For-Profit) and has elected to do so. All transactions are reported in the Statement of Receipts and Payments and related Notes to the Performance Report on a cash basis.

GOODS AND SERVICES TAX (GST)

United Fire Brigades' Association Benevolent Fund is not registered for GST. Therefore amounts recorded in the Performance Report are inclusive of GST (if any).

NOTE 2: ANALYSIS OF RECEIPTS

		2021	2020
RECEIPT ITEM	ANALYSIS	\$	\$
Grants	Grants from Fire and Emergency NZ Covid19 relief	-	100,000
	TOTAL	-	100,000
		2021	2020
RECEIPT ITEM	ANALYSIS	\$	\$
Fees, subscriptions	Subscriptions from members	62,415	60,875
and other receipts from members	Donations from members	8,300	50
	Other income	1,000	-
	TOTAL	71,715	60,925
		2021	2020
RECEIPT ITEM	ANALYSIS	\$	\$
Interest, dividends and other investment income receipts	Interest	4,717	5,723
	Dividends	6,893	6,356
	TOTAL	11,610	12,079

NOTE 3: ANALYSIS OF PAYMENTS

PAYMENT ITEM	ANALYSIS	2021 \$	2020 \$
Welfare Payments	Welfare Payments	86,394	81,603
	Welfare Payments Covid19	-	21,607
	TOTAL	86,394	103,210
PAYMENT ITEM	ANALYSIS	2021 \$	2020 \$
Other operating payments	Bank fees and Annual Return cost	40	91
	Travel	705	-

745

91

NOTE 4: RELATED PARTY TRANSACTIONS

TOTAL

There were no transactions involving related parties during the financial year. (2020 - Nil)

NOTE 5: EVENTS AFTER THE BALANCE DATE

There were no events that have occurred after the balance date that would have a significant impact on the Performance Report. (2020 - Nil)



