

ANNUAL REPORT

2021 / 2022

The United Fire Brigades' Association

Our role 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 and out into the Pacific. Our strength comes from the unity of more than 690 brigades (including career, volunteer, urban, rural, defence, industry, airport and international) to which our members belong. Supported 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 members 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 and their brigades throughout New Zealand for 144 years.

Kia kaha, Kia kotahi ra
Our strength is our unity

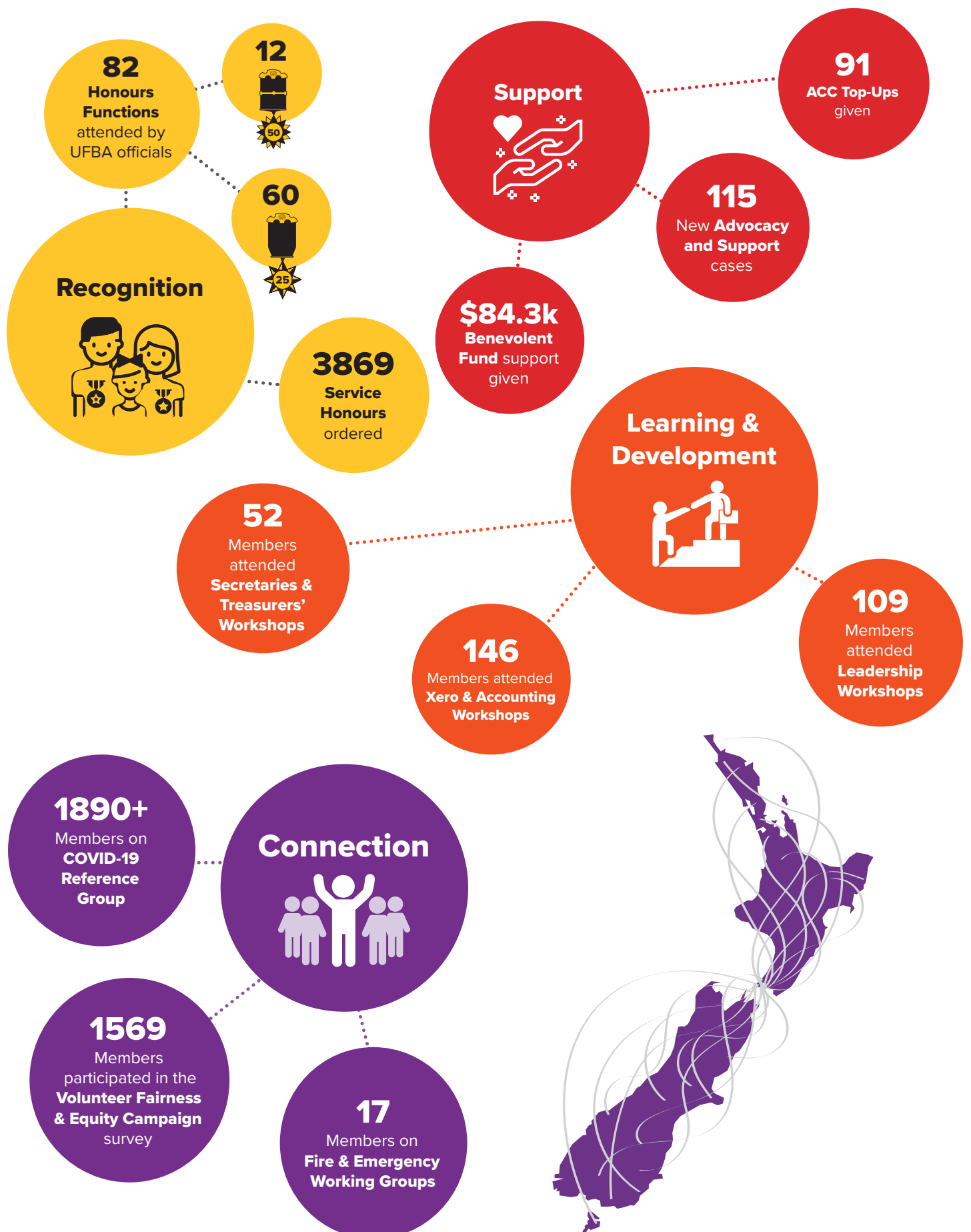


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UFBA AT A GLANCE

FIGURES RELATE TO SERVICES COMPLETED THROUGHOUT THE 2021/2022 FINANCIAL YEAR





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PRESIDENT'S MESSAGE

MIKE ALLEN • UFBA PRESIDENT 2021-2022

I have thoroughly enjoyed my time as your UFBA President. It has certainly been a quick year as the first half was mostly spent navigating our way through restrictions, however I was very grateful for the re-start of honours functions in April – and from there, the ceremonies kept coming in.

Getting back to the celebrations

I've had the pleasure and great honour to present 25 year Gold Stars and 50 year awards throughout Aotearoa New Zealand. I would like to acknowledge the many UFBA Past Presidents, Life honorary members, Provincial Presidents and Past President who have attended many award functions to present to our well-deserving recipients – thank you for your support of our members. It is always inspiring to see such a large number of 25 year service honours that have been achieved and with quite a few of these having waited a year or two to be able to hold the ceremony and receive their Gold Star. We have also presented an impressive number of 50 year service honours this year.

It's been a busy year

During the 2021/22 financial year, we made several significant achievements for the Membership, including:

- the announcement of personal torches to be rolled out in the 2022/23 financial year
- boosting our advocacy and support network
- assisted members in need through the Benevolent fund

- the Membership Advisory Panel appointed UFBA representatives to important Fire and Emergency workshops, working groups and projects
- removal of firefighters from the health order
- the benefit of the AMS role out completion by Fire and Emergency to all brigades

You should all celebrate and be very proud of the continued commitment, service and protection to your communities around Aotearoa under some challenging operating conditions while under the heaviest pandemic conditions and restrictions. While we expect to face further challenges, I have no doubt you will take it in your stride adapting to the conditions and embracing your learnings and resilience.

Many regions have endured immense weather conditions and, in some cases, have had devastating results from these events - yet you continue with the mahi time and time again, even if you are personally affected, to help and protect your community. It seems these once in 10, 50, 100 year events are becoming a regular occurrence in some regions.

Let's come together

I have no doubt many of you will be eager to reconnect at our UFBA AGM and Conference (Hui) to network with fellow members again. As the last face-to-face meeting was in 2019, this year's event is certainly going to be one to celebrate and remember. I look forward to seeing all the brigade delegates there to have your say and vote on motions and remits plus your vote of preferred candidates for Vice President and Board Directors. It will be a great time to welcome a large contingent of observers and new timers also.

It has been an absolute honour to represent our membership as your President. I am looking forward to sharing the weekend with you all and delivering my final address at the AGM.



Mike Allen
UFBA President



REVIEW OF THE YEAR

HON. PETER DUNNE • CHAIR OF THE UFBA BOARD

The theme of adaptation and change referred to in last year's annual review continued this year as the UFBA, like other organisations, responded to the ongoing challenges posed by the pandemic and our recovery from it. At the same time, the year has also been a time of refocusing on key areas of direct concern to our members.

We are one of the largest voluntary organisations in New Zealand, and the level of commitment of so many of our members, at so many levels across the country, is impressive. Not only does it sustain us as an organisation, but it is also reflected in the way brigades serve their communities, day in and day out, with quiet determination and commitment. It is little surprise, therefore, that firefighters continue to be regarded as our most trusted occupation. I am constantly filled with pride at the contribution and sacrifice of volunteers, and the regard in which you are so widely held.

We are bound together by our unwavering service-ethos, and unrelenting commitment to protect life, property, and the environment. This was especially evident in the response to the major forest fires in Northland over the summer period but was also a constant feature of responses to so many other non-fire emergencies our volunteers attended across New Zealand throughout the year. That ethos of service drives our organisation, on good days and bad. It must always be at the forefront of our focus.

In recognition of that, the Board established four key objectives to guide our ongoing activities on behalf of our membership. These are to:

- Unify our Membership
- Value our Membership
- Develop strong networks and outreach
- Drive positive progress in the sector.

Unify our Membership

The UFBA strongly believes much more must be done, to both support and protect volunteers as you go about your work. Better support for volunteers, urban and rural, was a major objective of the 2017 reforms, and is something to which I remain personally strongly committed.

The formal merger between the UFBA and FRFANZ created a single organisation to represent urban and rural volunteer firefighters. We continue to work to unify our membership across all aspects of our membership; urban, rural, volunteer, employed, international, military, and industrial brigades, to give effect to the purpose of that merger.

Value our Membership

In line with its commitment to valuing our membership, the UFBA advocates strongly for the fairness and equity interests of our members.

During the year, we initiated a campaign for **better coverage and support for volunteers** who fall ill or are injured in the line of duty. Our discussions with politicians, Fire and Emergency New Zealand, and other lead government agencies, are well underway, and look promising to deliver change.

The individual advocacy services provided by the UFBA to members continue to be well-utilised. **During the year 115 cases** were brought to our attention and acted upon by our advocacy team. The Board acknowledges the dedication and professionalism of our staff working in this important area.

In my address to last year's Annual General Meeting, I made clear my expectation that everyone involved with the UFBA uphold the **highest professional and personal standards** as we go about our respective roles. Consistent with that, I proposed that the UFBA revise its behaviour and conduct standards and implement new processes, including the establishment of a Disciplinary Committee provided for in the Constitution, to cover all members and employees of the UFBA. A consultation process earlier this year showed wide support for the proposed new procedures, which are currently in the process of being implemented. They will ensure that complaints about personal conduct or acting in a manner that brings the reputation of the Association into disrepute are treated in a way that is consistent, respectful, clear, and fair to all concerned.

The **Membership Advisory Panel (MAP)** was established to provide a clearer connection between the Board and the membership, independent of management and providing further transparency in the governance of the organisation. It's current membership comprises of UFBA President Mike Allen, Vice President Amber Hollis, Past President James Walker and Rural Representative Howard Cole.

The MAP has met frequently throughout the year and has provided regular advice and comment to the Board on various issues. It is an important forum for members to express their views and concerns and to have these considered and acted upon as necessary.

Develop strong networks and outreach

A condition of the merger with FRFANZ was the establishment of a new sector entity involving the forestry, refinery, and medical first response sectors, alongside fire interests. This peak body is known as **Tāngata Matatau** and we play an active role within it. Tāngata Matatau remains in a developmental stage, but interest in it and its potential remains strong. The UFBA will continue to play a role in the development of Tāngata Matatau, although it will not be at the expense of either the organisation or its membership.

During the year, the UFBA has continued to strengthen its relationships with kindred fire sector organisations, including signing **memorandum of understanding** with the New Zealand Institute of Fire Engineers and New Zealand Fire Brigades Institute

Drive positive progress in the sector

The UFBA has been concerned that the momentum of the 2017 reform process has slowed. We have asked Fire and Emergency how it will make up for lost time in the five years since the new organisation was established, and increased funding was given, to better support volunteers.

We are especially keen to see **progress on updating Brigade Agreements of Service and the Model Rules**. There are also other outstanding issues like a unified uniform, and greater consistency in the application of Fire and Emergency policies across the regions, on important matters such as training and fleet. The Board strongly believes it is in the best interests of our members, urban and rural, that the reform process is completed on a timely basis, so will continue to push Fire and Emergency on all these matters.

Relationship with Fire and Emergency New Zealand

While we work closely with Fire and Emergency and with its Board and Chief Executive, the UFBA Board's primary obligation is to be an effective advocate for our members and their interests. We enjoy a good working relationship with Fire and Emergency, as befits our strategic partnership. But we are not, and should not, become a mirror image of Fire and Emergency. There will be times when we disagree. We will not be bashful in promoting our members' interests in such situations.

Board Membership

Last year we farewelled Dame Margaret Bazley as our Patron. Dame Margaret was highly respected and made an outstanding contribution to the work of the UFBA over many years. We thank her for her service.

Earlier this year, Dave McFarlane was elected as our new Patron, and we warmly welcome him. Dave will be well known to many for his strong contribution to fire services delivery over many years and we are delighted at his election.

This year, Audit and Risk Committee Chair Warren Maslin completes his two terms as a Director elected by brigade members, and Deputy Chair Kevin Ihaka and Tom Thomson complete their terms as transitional Board members, following the FRFANZ merger. All have made strong contributions to the work of the Board which I acknowledge and thank them for.

Earlier this year, we welcomed Director Daryl Sayer back to the Board for a second three-year term and Immediate Past President Jason Prendergast onto the Board for his first term.

The Board currently comprises three elected Directors (Warren Maslin, Daryl Sayer, Jason Prendergast) two independent directors (Jacqui Apiata-Coyne, Peter Dunne), and two transitional members (Kevin Ihaka, Tom Thomson), a total of seven members. With the expiry of the transitional Directors' terms, the Board will reduce in size to five members. Our constitution provides for up to five elected Directors. The Board has therefore decided to increase the number of elected members to five over the next two years, meaning there will be an election for two Directors this year, and one next year.

Staff Activities

We are extremely lucky to be served by a highly professional, skilled, and stable small staff team, who work extremely hard on our behalf. They are ably led by our Chief Executive Bill Butzbach. On behalf of the Board, I acknowledge their dedication and commitment to our work and thank them for their service during the year. Inevitably, there were some staff changes during the year. These included Events Administrator, Holly Dallinger who is on maternity leave, we welcomed our new Communications and Marketing Manager, Tayla August and added a new role to support advocacy by appointing David Lattimore as our District Advocate.

Conclusion

Over the last year the Board's focus has been on serving the interests of our members, consistent with the role we have established over the 144 years as the primary advocate for the majority of firefighters in New Zealand. As the disruption brought about by the pandemic recedes and more normal conditions return, we will continue to promote the initiatives taken this year to support and uphold the dedicated, quality community safety service our volunteers provide so selflessly across the country.



My profound thanks and best wishes to you all.

Hon. Peter Dunne
Chair

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 2022.

Again, it has been a reasonably busy year with a total of 37 applications for grants received with a disbursement of \$84,350. Of the applications received we approved 33 with 1 being withdrawn and 3 declined.

Over the year we received \$70,670 in subscriptions from member Brigades which was a decrease of \$1,045 from the previous financial year.

Our operating cash reserve and investment holdings with our investors (Craigs Investment Partners) are:

Cash on hand	\$177,234
Shares at current value – public companies	\$332,995
Fixed Rate bonds at current value	\$176,742
Cash held by Craigs Investment Partners	\$46,586

Note – this amount also includes \$100,000 in funds contributed by Fire and Emergency for the COVID-19 pandemic. At the half-yearly meeting of the trustees it was agreed that the special COVID-19 fund be disestablished and the balance be returned with our thanks.

The balance is \$92,117, this will be returned at the start of the next financial year. The Trustees appreciated Fire and Emergency's support of the fund over what could have been a very trying period for our membership. We have agreed that any further claims related to the COVID-19 pandemic will be handled in the normal manner through general fund applications.

Over the last two years we have been reviewing our Trust Deed particularly looking at a few anomalies in our current

Trust Deed and bringing it in line with the changes to the Trusts Act 2019. A remit will be presented at the 2022 UFBA AGM to reflect these changes. I would like to thank Trustee Alan Burgess for the work that he has put into this project.

In last year's annual report, I commented on the sad situations that we often find ourselves dealing with, and the knowledge that our assistance at the time may not be enough to support recipients in the longer term. We are aware that many will be in need of further practical and advisory assistance and that there are other government agencies and community organisations available to assist on a national or local basis.

This is why we established a working party to look into a process where we can advise and recommend other agencies that could very well be of assistance to our members in need in times of crisis. This group is chaired by Trustee Brian Styles and includes Board Chair Hon. Peter Dunne, George Verry, Finance and Membership Services Manager Stephen Malanchak, and Jane Davie.

It is hoped that this group will be able to bring together the information and processes required to instigate a network to ultimately advise and inform members of the services and support available to them. The Trustees are keen to see this project come to fruition.

Over the past year, we have again struggled with some issues in the application process. We have reviewed the online "Guidelines Document" with the aim of making the requirements for the completion of applications clearer. It is important to note that this fund belongs to our member brigades, and we encourage everyone to make themselves aware of the aims and purposes of supporting any cases of distress within the Brigade family.



MEMBER FEEDBACK:

"Please pass on my gratitude and thanks to the UFBA for helping me and family through this sticky and unforeseen situation we have found ourselves in. The money goes towards all our unexpected medical bills and I can't really say enough to show my appreciation." – **UFBA member recipient of Benevolent Fund support 2021/22**

It is a fund where the Brigade, seeing an issue within their own members, makes an application request for assistance. Individual members are unable to make their own applications or instigate applications on their own behalf. We have over the last year been forced to decline applications written by the intended recipient. We are also unable to accept retrospective applications and remind members that all applications must be submitted under the name of the brigade and be signed off by the Chief Fire Officer or Officer in Charge. We do have a process in place for when this requirement may not be prudent. Brigades are advised that if they are not sure of the requirements or have any problems to ring Jane Davie at the UFBA office in the first instance.

Finally, I would like to thank the Trustees; Past Presidents Ray Topia, Graeme Booth, Alan Burgess, Bryan Styles, our current President Mike Allan, Vice President Amber Hollis, CE Bill Butzbach, Life Member George Verry, and Finance and Membership Manager Steven Malanchak for their support and dedication to the management of the fund. Also thanks to Jane Davie for her administration of the day-to-day business of the fund and the applications on our behalf.

My best wishes to you all for a successful and fruitful conference and annual meeting.



Alan Cockburn QFSM, JP

Benevolent Fund Chairman

On behalf of the UFBA Benevolent Fund Trustees

HELPING MEMBERS IN NEED, YEAR BY YEAR

2021-22
\$84,350
33 recipients

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

It was a challenging year for us as we had the 2022 venues, dates, officials, and teams booked in, but were only able to get one event under our belts before restrictions once again severely impacted our plans. While this was disappointing for all involved, we adapted and used this opportunity to revisit and update a few rules that have been outstanding, along with a tidy-up of our equipment as the Challenge Panel was able to visit the UFBA Warehouse and sort our storage space.

We delivered a very successful event at Mātaura South Island Waterways. The Otago/Southland Sub-Association went above and beyond to support this event, which was very much appreciated.

While we were unable to meet for competitions, our officials were able to stay connected with regular meetings through Microsoft Teams during the evenings (thanks to the Events Team for organising this). This kept us connected and gave us the chance to check in on each other and discuss what was happening for our members throughout the country. Our Events Team delivered a quiz for officials with some firefighting questions to keep us all entertained.

Our Challenge Panel had a couple of changes: we said goodbye to Mark Osbourne, and I want to take this opportunity to again thank him for all his work throughout his term. Mark will still be around as an official for next year's events so we will be able to utilise his experience and knowledge once again. Then we welcomed our new Challenge Panel Member, Murray Blogg from Temuka. Murray is well-known already for his work in the UFBA BA ready tent at firefighter challenges and will continue to be an asset to our team in the coming years. Murray also has officiated at Waterways for UFBA.

I want to thank the following for their support and mahi:

- Our amazing officials who have adapted to this ever-changing world that we currently live in.
- Fire and Emergency for their continued support of our challenges and recognising their importance to UFBA members.
- The Challenge Panel for their hours of work behind the scenes and on the tracks.
- The Events Team for their professionalism and enthusiasm which compliments my team perfectly.
- Holly from the Events Team, who has gone on a years' maternity leave after having Hudson. We are looking forward to him coming to his first event.

With Holly on leave we welcome Sulaiman into the team as Events Administrator. Sulaiman comes to us with an extensive background in events and is looking forward to meeting as many of our members as he can.

And lastly, I want to thank our competitors for adapting to the cancellations and disruptions, their continued questions and suggestions, and their advanced support of next year's programme.

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 Pacey

UFBA Challenge Panel Leader

UFBA Challenge Panel members Shayne Kennedy, Ces Pacey, Scott Allan and Murray Blogg.





SECTOR ADVOCACY

The UFBA is mandated by its constitution to support Brigade, Enrolled, Industry and Defence Members carrying out their work contributing to the well-being and safety of communities by giving effect to Fire and Emergency's principal objectives and main or additional functions as outlined in the Fire and Emergency New Zealand Act 2019; and (b) To do such other things as are incidental or conducive to the attainment of any of the above purpose. To give effect to this broad mandate, UFBA delivers a range of services including financial assistance in times of need, leadership development programmes, brigade administration workshops, and fire services-related conferences and provides a voice for members on matters that are likely to substantially affect them.

Often the UFBA provides a much-needed volunteer lens to ensure equal consideration is given to the interests of volunteers, alongside other unions and associations with an interest in the sector.

Membership representatives contributed to the following Fire and Emergency working parties, projects and reference groups this year:

- Uniform and PPE Technical Manual Review Group
- Carcinogen Control Steering Group
- Volunteer Lifecycle Research Project
- Hazmat Workshop
- Firewise Programme Redevelopment
- Volunteer Support Function Review
- National Radio Procedure Working Group
- Incident Management Development Working Group
- National Training Advisory Board.

In addition to improving the sector through participating in Fire and Emergency groups, the UFBA has also commenced some major ongoing campaigns during the 2021/22 financial year to drive positive sector change, such as:

- The **Volunteer Fairness and Equity Campaign** – aimed at achieving better support for volunteers who become ill or are injured as a result of their Fire and Emergency duties.
 - This includes leading a **Cancer Research Project** to gather the much needed evidence to support the claim that this is a very real risk to all firefighters, which includes volunteers.
 - Seeking policy change within ACC to recognise volunteers who are suffering from FENZ work-related post-traumatic stress

- FENZ to give further effect to the Crown Entity requirement to be a good employer (and apply all necessary modifications for volunteers) as if they were employees. This includes commencing an EEO programme aimed at the systematic identification and elimination of all aspects of policies, procedures and other institutional barriers that cause or perpetuate, inequality in respect of persons or groups of persons including FENZ volunteers.
- FENZ to provide rehabilitation and return to work support for volunteers injured on FENZ duty where other options are not available.
- **Removal of Firefighters from the Health Order vaccine mandate** – utilising a UFBA reference group comprising of over 30 highly-skilled members, we were able to convey key information to support members to make their own decisions and be a respected voice within the Fire and Emergency COVID-19 reference group.
- We signed a **Memorandum of Understanding with the New Zealand Fire Brigades Institute** – formalising our collaboration on mutually agreed research and development projects relevant to the fire and emergency services sector, and most importantly, that will benefit our shared membership.
- Raising awareness of the **significant contribution made to Aotearoa New Zealand by volunteer firefighters** – while celebrating National Volunteer Week, the UFBA publicly shared and highlighted the importance of volunteer firefighters who make up 85% of Fire and Emergency's frontline workforce.
- **Volunteer firefighter payments for long-duration incidents** – we were successful in our request to Fire and Emergency to make progress on resolving how these legacy payments to former voluntary rural fire forces are to be managed.



UFBA PROFESSIONAL STANDARDS POLICIES

As UFBA Board Chair, Hon. Peter Dunne stated in his 2021 Informative Meeting speech in 2019, this Association amended its Constitution, with a comprehensive set of complaints and grievance procedures, including provision for the establishment of a complaints and disciplinary committee which will govern the practice of members of this Association (not Fire and Emergency), and that of UFBA employees.

The second half of this financial year focussed on developing these procedures and the disciplinary committee. The UFBA Professional Standards comprises of the following three policies:

1. Disciplinary and Complaints Committee Processes and Procedures Policy
2. Code of Professional Membership Behaviour Policy
3. Employee Code of Conduct, Disciplinary Processes, and Procedures Policy.

Consultation with the Membership

We ran a consultation process for members over four weeks from 28 March 2022, through the AskYourTeam survey platform, which supported members' anonymity and the draft documents were hosted on our website. This consultation allowed members to provide feedback on the behaviour and conduct standards and the policy to establish the disciplinary committee as required in the Constitution.

All the feedback provided supported the robustness of these policies, by ensuring they are relevant and understood by the membership:

- 83% agreed that the professional behavioural standards of the UFBA and its Members were clearly outlined in the draft Code of Professional Membership Behaviour Policy
- 79% agreed the Disciplinary and Complaints Committee Policy included all that was required for it to run effectively. 77% agreed that this Policy met and complied with natural justice principles.
- 84% agreed that the standards proposed for UFBA employees aligned with those expected of the Association and its members. 80% agreed that this Policy supported the requirements for natural justice.

Members asked that further consideration be given to:

- how the potential for a power imbalance is managed during a dispute. Particularly in smaller towns or brigades; between local leaders and volunteers; between experienced volunteers and new volunteer recruits; with females; between Members and UFBA employees, and where a complaint involves management or the Board.
- simplify the language used, and remove reference to family.
- a view that some standards may be too high or subjective, and that additional wording may be helpful to better describe acceptable behaviour within the circumstances of a situation.
- a general acknowledgement that whilst a policy may be written well, of equal importance is how it is implemented.
- for there to be more independence in the process.

Outcome

The policies were revised to incorporate member feedback, and to align with Fire and Emergency's processes, where they were directly relevant to Membership policies.

The Membership Advisory Panel reviewed the proposed amendments on behalf of the membership prior to Board approval of the changes.

The Board has established the Committee consistent with the UFBA Constitution and the approved UFBA policy in the first half of the 2022/23 financial year.

MEMBERSHIP ADVISORY PANEL

Mike ALLEN | Amber HOLLIS | James WALKER | Howard COLE

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 reference for consultation, consideration 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 support decision makers to bring about positive change for members and the wider sector.

The MAP is proactive in monitoring Fire and Emergency topics, working parties and groups to make sure our members are adequately represented. Your voice is important to help affect change. We encourage you to put forward your own ideas or topics for the MAP to review and assist with the implementation of a working group if feasible.

UFBA President and Chair of the MAP Mike Allen has enjoyed leading and working with the team, Vice President Amber Hollis and rural representative Howard Cole. The Immediate Past President would also normally hold a position in the MAP, however as Jason Prendergast was elected to the Board, he was unable to maintain the position. We then co-opted Past President James Walker back onto the MAP as he was familiar with the role, James accepted without hesitation.

We have been approached by Fire and Emergency to provide representatives to some significant and important workshops and working groups. We received an encouraging number of high calibre applicants to our requests for representatives and we appointed members based on their skills and knowledge relative to the subject.

The current working groups are complex with a long-term focus. While there were no specific final outcomes this year, there is some great work being done with detailed reporting and good progress - so keep monitoring the UFBA media channels for results over the coming year. Also keep an eye out for requests for representatives and register your interest.



MIKE ALLEN

President 2021/22
Senior Firefighter Plimmerton
and Rolleston VFB



AMBER HOLLIS

Vice President 2021/22
Station Officer Dunstan VFB



JAMES WALKER

Past President
CFO Wyndham VFB



HOWARD COLE

Rural Representative
CFO Maramarua VRFF

MEMBERSHIP SUPPORT SERVICES

- Individual Advocacy and Support
- Leadership Workshop
- Secretaries and Treasurers' Workshop
- Xero Financial Software
- ACC Assurance Scheme

INDIVIDUAL ADVOCACY & SUPPORT

This important area of our business was again impacted by COVID-19 constraints, restricting our ability to engage face to face in many instances. However, we worked hard to ensure parties were not disadvantaged by the need to proceed with dispute resolution processes through digital platforms and this allowed us to continue to seek satisfactory outcomes for parties.

Initiating our relationship with the BCO

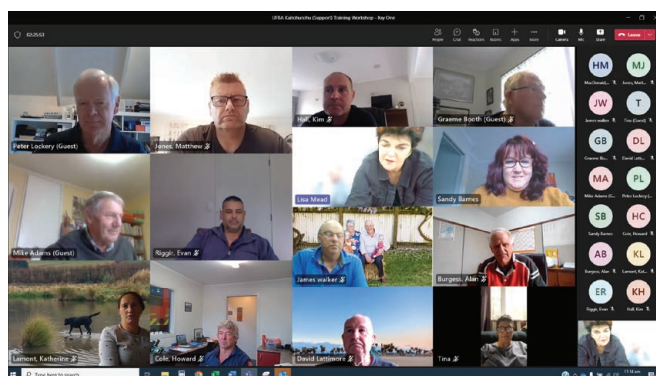
Fire and Emergency New Zealand's Behaviour and Conduct Office was finally implemented in its permanent form in October 2021. The UFBA, through the UFBA Advocacy and Support Advisor, forged a formal relationship with the BCO to enable us to best represent and support all Fire and Emergency volunteers, while also holding the BCO to best practices.

We can report that we have formed a respectful relationship that will be formalised through a Memorandum of Understanding in the 2022/23 financial year. All volunteers who become involved with the BCO in any way are encouraged to contact the UFBA for support and many have taken up that offer.

We increased our capacity to meet the demand

Fire and Emergency informed us that there would be an increase in disputes and complaints as their values became more deeply embedded in the organisation – not only in numbers but in complexity. To continue ensuring our members and Fire and Emergency volunteers always receive fair, unbiased and professional support through us, we employed a District Advisor to support the caseload and in addition to the two full-time UFBA staff, the UFBA Advocacy & Support Service was boosted by a total of 17 volunteers, fully trained to provide support to volunteers involved in disputes. The more complex cases are managed by the UFBA staff.

We are pleased to see volunteers step up into these roles and are excited to see this network develop. A big thanks to those of you who have joined us in this initiative.



The numbers

– from 01 July 2021 to 30 June 2022

During this period, the UFBA was contacted 115 times by volunteers for advocacy and support in complaints and disputes. This is an increase over last year's 108 new cases. We worked on a total of 134 cases during this period (including 26 unresolved cases outstanding at the beginning of the period).

We resolved 99 cases in total during this time. Of these, 47 were resolved within 7 days, 7 were resolved within 8-14 days, 1 was resolved within 15-30 days and 44 were resolved after 30 days. There were 40 active and outstanding cases as at 30 June 2022.

The UFBA monitors cases for trends and themes. The spread of cases across regions shows 32% from Te Hiku (Region 1), 23% from Ngā Tai ki te Puku (Region 2), 19% from Te Ūpoko (Region 3), 9% from Te Ihu (Region 4), 11% from Te Kei (Region 5), and 6% from other sources.

Analysis shows that 26% of these new cases involved procedural issues, 25% involved bullying, and 17% involved misconduct, followed by general requests for support/advocacy, COVID-19 concerns, 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.

A trend that followed on from the previous year is the increasing complexity of many of the cases we have managed and it was often difficult to avoid escalation of these matters to a formal resolution process. It was and remains our intention to resolve disputes at the lowest level possible but this is usually out of our control. We will always encourage early intervention so that impact on volunteers is minimised and the need for escalation to formal processes is avoided where possible.

This increase in capacity enhanced the UFBA's availability to work with both sides of a case, with procedures in place to protect the very important ethical wall that must exist between parties, protecting the integrity of the advice and support available.

MEMBERSHIP SUPPORT SERVICES

Leadership Workshop

We were pleased to see these workshops continue to receive high demand from members and very positive feedback. During this financial year we took seven workshops around the regions with sessions in Auckland (twice), Palmerston North, Blenheim, Tauranga, Greymouth and Queenstown.

One workshop was cancelled due to travel and gathering restrictions under COVID-19 but was later rescheduled. This year we upskilled 109 brigade members, who are now equipped with practical skills and techniques they can take back to their teams and communities. By 30 June 2022 over 684 graduates had completed the workshop since its inception – creating an invaluable network of leaders. The program continues to be extremely successful with 100% satisfaction ratings from surveys. The course combines theory with role-play and teamwork. Participants said that the skills they learned have been just as applicable to their everyday jobs and personal lives as they are to their role within their brigades.

Keeping the content relevant across both roles means the theory was able to be quickly applied, supporting reality and retention. 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. Participants were from a broad mix of our membership, from all ranks and experience levels.

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.

At the end of the 2022 financial year, a total of 294 brigades were registered users of Xero. During the year the Grant Thornton Xero helpdesk fielded 232 phone calls or emails and assisted 46 brigades converting to Xero. Xero continues to gain momentum as a useful financial tool used by brigades to complete their financial reporting and accountability responsibilities.

Grant Thornton provided ongoing Xero support and training during the year. We supported 13 Xero online workshops for members covering the following topics:

Xero fundamentals	4 workshops	50 members
Xero proficiency intermediate	4 workshops	41 members
Accounting 101	5 workshops	55 members

Secretaries & Treasurers' Workshops

Brigade support personnel, including brigade secretaries and treasurers are critical team members and are heavily relied on to complete important administration tasks for their brigades.

To assist secretaries and treasurers, we continued with our insightful training workshops for both roles, which are offered by an experienced brigade secretary/treasurer supported by post-workshop resources. Post-workshop resources include a handy reference guide for secretaries and treasurers.

Workshops are offered online in the evening so that volunteers can participate outside normal work hours. In the year ending 30 June 2022, 32 members completed the secretarial workshop training, and 20 members participated in the treasurer workshops. These workshops continue to be successful with positive participant feedback received from UFBA members.

Accident Assurance Scheme

The ACC Assurance Scheme supports volunteer firefighters injured while carrying out their Fire and Emergency duties.

Under the scheme Fire and Emergency 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 the time of incapacity to top up the 80% paid by ACC.

We administered 10 claims during the 2021/22 financial year, of which two are ongoing. There were 91 payments made, totalling \$66,552. All claims were processed within the target of 14 working days. All ACC claims were processed immediately once all the information had been received from claimants. Any claims missing information were followed up immediately to ensure timely payments could be made. Payments are made fortnightly on a Friday.

All claims were signed off by Fire and Emergency NZ prior to payment being made.

UFBA SERVICE HONOURS

- 50 Year Service Medals
- 25 Year Gold Stars

UFBA SERVICE HONOURS



The UFBA is proud of all Brigade members for their service and commitment to their communities and Fire and Emergency New Zealand. The UFBA maintains service records for every person in our broad membership base – over 14,000 people across urban, rural, employed, volunteer, industry, military and airport brigades.

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.

There were a significant number of 25 year Gold Star and 50 year service medal presentation ceremonies postponed in 2021/22. It is expected that medals ordered in 2021/22 and not presented will be presented in the 2022/23 financial year.

The following awards were ordered this year:

50 Year Service Medal	19
40 Year Certificate	39
25 Year Gold Star	169
5 Year Medals	518
2 Year 9ct gold bar	419
2 Year alternative gold bar	410
2 Year silver bar	2,140
50 Year mini medal	10
25 Year mini medal	71
5 Year mini medal	74

50 Year Service Medal

Congratulations to all 50 Year Service Medal recipients:

RECIPIENT	BRIGADE
John WALKER	Coromandel
Brian WATTERS	Morrinsville
Ronald SECONI	Whanganui
Martin BENTON	Whanganui
Neville CROY	Sheffield
Pieter VAN NISTELROOY	Stokes Valley
Michael FLEET	Muri Whenua
Ian PICKARD	National HQ
Alan TAPP	Milton
Kenneth CLARK	Whakatane
Colin KILPATRICK	Inglewood
Colin RIDDLE	Waiuku



UFBA SERVICE HONOURS



25 Year Gold Star

Congratulations to all 25 Year Gold Star recipients:

RECIPIENT		BRIGADE
Bruce	BUDD	Pirongia
Kelvin	WIRIHANA	Coromandel
Gregory	CHRISTENSEN	
Paul	TILSLEY	Whangamata
Reece	CAMERON	Edendale
Trevor	CLEARWATER	
Colin	WEST	Eastbourne
Tony	BELCHER	Pahiatua
Gavin	PRYCE	Whanganui
John	HILLS	Pongaroa
Pamela	MURDOCH	Waiau
Andrew	BRAY	Waimate
Mark	JOYCE	
Calvin	THOMSON	Otautau
John	MAWHINNEY	Alexandra
Paul	COLLINS	Waikaia
John	KOTEKA	Puaikura
Barry	HILL	
Michael	STRETTON	Plimmerton
Warren	OLIVER	Renwick
Jill	WAINES	Karamea
Kevin	CAPELL	Lake Hawea
Owen	FORD	
Keith	LAVERY	Cobden
Jason	JAMES	Karamea
Rachael	THORP	National HQ
Peter	GALLAGHER	
Ronald	EALAM	Oxford
Julian	GODDERIDGE	Hawera
Shane	DAVIDSON	Methven
Robert	SHANNON	
David	MCLEOD	

RECIPIENT		BRIGADE
Michael	MANNING	National Training Centre
Tim	COOK	Newlands
Trevor	CROSBIE	Te Akau
Johannes	VERMEY	
Robert	WALDEN	Okaiawa
Darcy	STANNARD	Hamilton
David	BEANLAND	
Nick	BRACKEN	
Alan	JONES	Toko
Linton	STRANG	Thornbury
Graeme	STRANG	
Keith	TEASDALE	Runanga
Christopher	SIMMONDS	Greytown
Donald	GREENE	Milton
Glen	WHITAKER	Te Kauwhata
Bryce	O'DONNELL	Pahiatua
Keith	MURPHY	New Plymouth
Peter	DRUMMOND	Waiuku
Stuart	SYMES	Manaia
Andrew	ALLAN	Bluff
Thomas	DALY	Ngahere
Debbie	DALY	
Margaret	SMITH	Porirua
Andrew	MILLS	
Brian	DAVISON	Mayor View
David	HARRISON	Kaikoura

UFBA EVENTS

- South Island Waterway Challenge
- Kōrero
- Online Informative Meeting

UFBA EVENTS 2022

Before the COVID-19 restrictions came into place, we were able to proceed with one challenge, the South Island Waterway event. However, the high level of uncertainty during the early stages of the restrictions led to the unprecedented cancellation of all our other challenge events in this financial year.

This was a disappointment to many of our team, officials and competitors, but it did give the Events Team and Challenge Panel time to develop next year's full programme (which can be found on the UFBA website), assess and modify

rules and processes, and update or maintain the challenge equipment – in preparation for a full suite of challenges in 2023.

Fire and Emergency also asked the UFBA to develop and deliver two challenges for the Australasian Police and Emergency Services games, which have been postponed until March 2023. These challenges will see emergency services personnel competing in a truck pull and firefighting challenge race against the clock.



WATERWAY CHALLENGE MATAURA | 22 JANUARY 2022

The Waterway Challenge remains our longest-running event, with its roots dating back to the 1880s incorporating modified rules to bring the event up-to-date and include rural firefighting elements. Teams of two and four compete in hose-running and pump-operating events to highlight their firefighting skills in a competitive and safe environment.

We were able to deliver one amazing Waterway Challenge in the beautiful Mataura this year, with 26% of competitors indicating at registration that this was their first time competing at a UFBA Waterway Challenge! We are always pleased to see a diverse range of experiences at our challenges.

Even though we were in the COVID-19 Orange Level with restrictions on the number of people who could be on site, and mandatory vaccine pass requirements, the atmosphere was enthusiastic, energy was high and our local host brigade went above and beyond to make us feel welcome.

Thank you to everyone who made our one challenge the fantastic event that it was, well done to all the competitors and congratulations to the winners:

2-PERSON

- 1st Place – Wyndham A
- 2nd Place – Mossburn B
- 3rd Place – Mataura

4-PERSON

- 1st Place – Kaitangata
- 2nd Place - Greymouth
- 3rd Place - Balclutha

MEMBER FEEDBACK:

"I would like to thank the challenge panel for the opportunity to officiate at these challenges. I would also like to thank the events team for all the work they put in to make all the UFBA challenges a great success, it must be very difficult in these trying Covid times, well done to you all." – **2022 South Island Waterway Challenge participant**



KŌRERO SERIES

In response to the COVID-19 pandemic and the cancellation of our face-to-face Conference, a series of three webinars were offered to the UFBA membership. Kōrero of course meaning a conversation or discussion. It's a whole new world now and we're finding new ways to connect in a meaningful way and have conversations.

The Kōrero Series was designed with our membership in mind, we looked at our learnings from previous events and analysed the data from post-event surveys from membership to influence the topics and presenter options. The chosen platform had no pre-registration required and was purposely made publicly accessible to remove this as a potential barrier, enabling all members to join.

To increase engagement, we added an element of live interaction through chat-based Q&A and enabled brigades to share the presentations for a short time if they were not able to attend on the night, due to contractual obligations with the speakers.

We gained a lot of learnings from this series of events which will support the development of future activities, however, feedback does confirm that our members value and gain more from in-person engagements.

Nigel Latta - PTSD 101

Nigel Latta's webinar attracted the highest number of live views. His take on the effects of PTSD on firefighters and tips to build resilience was right on point. Nigel is well-respected and very relevant in the emergency services sector.

Fire and Emergency - ELT

A highlight for members at previous in-person conferences is the opportunity to network directly with Fire and Emergency senior leaders and ask them direct questions. Live views were less than expected, however views of the recorded session were much higher. Even though there was a low number of live viewers, the level of engagement is reflected in the large number of questions received on the night.

Sir Graham Henry - Leadership

Sir Graham spoke about Leadership, a topic which was at the top of the list in the membership surveys.

MEMBER FEEDBACK:

"Well done and thank you for the efforts to provide these online sessions."

"Some external speakers more suitable to the online format. in house UFBA and FENZ activity are more suited to the face-to-face format."

"While face to face is preferable, online is a suitable alternative."

"Good job under challenging circumstances!"

"Great presentation - in fact I enjoyed all 3 sessions... Great work."

- Kōrero Webinar Series viewers

UFBA
UNITED FIRE BRIGADES' ASSOCIATION
Serving firefighters for over 140 years

Presents
Kōrero 2021

Nigel Latta
11 November

Fire and Emergency ELT
18 November

Sir Graham Henry
25 November

ONLINE INFORMATIVE MEETING

An enormous amount of work went into a meaningful online offering for the UFBA AGM as COVID-19, once again, halted plans for an in-person meeting. We had 261 delegates registered to attend online, and of these registrations, 69 indicated that this would be their first time participating in a UFBA AGM.

After discussions between UFBA Management and Fire and Emergency, it was agreed to use Zoom as the virtual meeting platform. This platform was chosen as it catered to the needs of our constitution through the use of the polling function for voting and unique login controls to restrict access to registered delegates only, to maintain the robustness of the voting process.

A live stream of the AGM was available for all other members to view through the UFBA website, this enabled members to hear the important messages shared and topics discussed, without being able to participate in the voting processes.

Before the AGM business started, the decision was made, despite every effort, that we had narrowly not reached quorum. This resulted in the agenda changing to the 'Quorum Not Met Script', which had been prepared in conjunction with the 'Quorum Met Script'. It was important that this contingency plan was in place to ensure matters which could be addressed were done so and other AGM business items which required quorum, were not discussed.

Whilst we were unable to proceed with our AGM, we were able to demonstrate to members that a virtual meeting can still be engaging and it was a good opportunity for them to hear from their recently appointed Board Chair.



**United Fire Brigades' Association
of New Zealand Incorporated**

FINANCIAL STATEMENTS

for the year ended 30 June 2022

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 (the "Association") on pages 26 to 39 which comprise the statement of financial position as at 30 June 2022, 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 the Association as at 30 June 2022 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 than in our capacity as auditor we have no relationship with, or interests in, the Association.

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

The Board is 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. The Annual Report is expected to be made available to us after the date of this auditor's report.

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.

When we read the Annual Report, if we conclude that there is a material misstatement therein, we are required to communicate the matter to the Board.

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/standards/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 members, 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 Association's members 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

31 August 2022

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE
FOR THE YEAR ENDED 30 JUNE 2022

	Note	Actual 2022 \$	Actual 2021 \$
REVENUE FROM NON-EXCHANGE TRANSACTIONS			
Grants - Fire and Emergency New Zealand	5	2,358,664	3,181,698
		2,358,664	3,181,698
REVENUE FROM EXCHANGE TRANSACTIONS			
Conference and challenge levies		3,302	68,387
Subscriptions		296,351	263,915
Fire shop Sales		695,287	899,888
Interest received		9,903	7,751
Other income		39,201	105,749
		1,044,044	1,345,689
TOTAL REVENUE		3,402,708	4,527,387
EXPENDITURE			
Administration		686,962	739,237
Audit fees		15,080	13,286
Challenges	13	92,033	807,008
Communications		13,538	39,096
Conference		187,793	89,390
Cost of Fire Shop Sales		508,981	608,057
Depreciation		52,965	72,460
Donations		38,740	36,894
Honours subsidy (25 & 50 year)		150,000	150,000
Provision for doubtful debts		(753)	658
Professional fees		222,732	359,436
Premises lease and occupancy		126,114	134,574
Personnel		1,201,658	1,221,349
TOTAL EXPENDITURE		3,295,843	4,271,446
TOTAL SURPLUS/(DEFICIT) FOR THE YEAR		106,865	255,940
Other comprehensive revenue and expenses		-	-
TOTAL COMPREHENSIVE REVENUE AND EXPENSES FOR THE YEAR		106,865	255,940

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

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2022

	Note	Actual 2022 \$	Actual 2021 \$
ASSETS			
CURRENT ASSETS			
Cash & Cash Equivalents		785,917	1,050,624
Term Deposits		852,000	651,295
Receivables from exchange transactions		673,129	404,810
Accrued Income		6,225	12,179
Prepayments		61,586	89,406
Inventory		27,949	22,009
TOTAL CURRENT ASSETS		2,406,806	2,230,322
NON-CURRENT ASSETS			
Property, plant and equipment	7	191,046	222,376
Intangible assets	6	5,700	5,700
TOTAL NON-CURRENT ASSETS		196,746	228,076
TOTAL ASSETS		2,603,552	2,458,398
LIABILITIES			
CURRENT LIABILITIES			
Income in advance from exchange transactions		91,567	75,219
GST		52,434	66,603
Accounts Payable		167,913	138,012
Accrued Expenses		220,408	207,283
Employee Entitlements		107,119	114,034
TOTAL CURRENT LIABILITIES		639,440	601,151
TOTAL LIABILITIES		639,440	601,151
NET ASSETS		1,964,112	1,857,247
EQUITY			
Accumulated funds		1,964,112	1,857,247
TOTAL EQUITY		1,964,112	1,857,247

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 2022

	Note	Accumulated Funds 2022 \$	Accumulated Funds 2021 \$
EQUITY AT BEGINNING OF YEAR		1,857,247	1,601,307
Total Recognised Income and Expenditure		106,865	255,940
EQUITY AS AT 30 JUNE		1,964,112	1,857,247

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 2022

	Note	Actual 2022 \$	Actual 2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from sales		677,055	850,020
Receipts from activities		316,001	405,787
Receipts from FENZ		2,224,259	3,088,043
Receipts from other revenue		39,201	105,749
Interest received		5,001	8,779
Net GST received/(paid)		(14,169)	36,273
Payments to employees and volunteers		(1,208,573)	(1,186,253)
Payments to suppliers		(2,081,142)	(2,940,711)
NET CASH FLOWS FROM OPERATING ACTIVITIES	8	(42,367)	367,687
CASH FLOW FROM INVESTING ACTIVITIES			
(Purchase)/Disposal of property, plant & equipment		(21,634)	(29,324)
Term deposit maturities		451,295	500,000
Investment in term deposits		(652,000)	(751,295)
NET CASH FLOW FROM INVESTING ACTIVITIES		(222,340)	(280,619)
NET CASH FLOWS FROM FINANCING ACTIVITIES		—	—
Net increase/(decrease) in cash and cash equivalents		(264,707)	87,068
Cash & cash equivalents at the beginning of the year		1,050,624	963,556
CASH AND CASH EQUIVALENTS AT END OF YEAR		785,917	1,050,624

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



PETER DUNNE

Chairman of the UFBA Board
31 August 2022



WARREN MASLIN

Chairman of the UFBA Audit & Risk Committee
31 August 2022

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2022

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 assets 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:

	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 2022

The global pandemic has continued to impact the operations of the United Fire Brigades Association in 2022.

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 COVID-19 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 \$2,053,235 (2021: \$2,885,316).

The Integration Programme Volunteerism Workstream of Fire and Emergency New Zealand also paid Volunteer Capability Building funding of \$305,429 for the financial year.

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

In total, \$2,358,664 (2021: \$3,181,698) is recognised as grants revenue for the financial year.

6. INTANGIBLE ASSETS

	Cost \$	Accumulated Depreciation \$	Book Value \$
30 JUNE 2022			
Trademark application	5,700	-	5,700
TOTAL INTANGIBLE ASSETS	5,700	-	5,700

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

7. PROPERTY PLANT AND EQUIPMENT

	Cost \$	Accumulated Depreciation \$	Book Value \$
30 JUNE 2022			
Appliance	22,468	21,335	1,133
Leasehold improvements	39,815	32,399	7,416
Computer development	116,847	103,366	13,481
Computer equipment	85,007	66,107	18,900
Furniture & Fittings	45,720	24,856	20,864
Office equipment	21,510	14,836	6,674
Operational equipment	463,799	341,221	122,578
TOTAL NET BOOK VALUE	795,166	604,120	191,046

	Cost \$	Accumulated Depreciation \$	Book Value \$
30 JUNE 2021			
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

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

United Fire Brigades' Association 2022	Appliance \$	Leasehold improvements \$	Computer development \$	Computer equipment \$	Furniture & Fittings \$	Office equipment \$	Operational equipment \$	Total \$
Opening Balance	1,511	8,991	22,468	17,678	32,185	2,509	137,034	222,376
Additions	-	-	-	15,542	335	5,758	-	21,635
Disposals	-	(581)	-	-	(9,168)	(689)	-	(10,438)
Depreciation	(378)	(994)	(8,987)	(14,320)	(2,488)	(904)	(14,456)	(42,527)
CLOSING BALANCE	1,133	7,416	13,481	18,901	20,864	6,674	122,578	191,046

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

	Actual 2022 \$	Actual 2021 \$
NET SURPLUS/(DEFICIT) FOR THE YEAR	106,865	255,940
NON-CASH ITEMS		
Depreciation	52,965	72,460
Property, plant and equipment write-offs	-	-
TOTAL NON-CASH ITEMS	52,965	72,460
MOVEMENTS IN WORKING CAPITAL		
Increase/(decrease) in income in advance	16,348	73,486
Increase/(decrease) in trade and other payables	15,731	2,662
Increase/(decrease) in employee and volunteer benefits	(6,915)	35,096
Increase/(decrease) in provisions	13,125	64,786
Decrease/(increase) in trade and other receivables	(262,366)	(142,495)
Decrease/(increase) in prepayments	27,820	(3,867)
Decrease/(increase) in inventory	(5,940)	9,619
NET MOVEMENTS IN WORKING CAPITAL	(202,196)	39,286
NET CASH FLOWS FROM OPERATING ACTIVITIES	(42,367)	367,687

9. CONTINGENT LIABILITIES

There are no contingent liabilities at year end (2021: \$nil).

10. CAPITAL AND LEASE COMMITMENTS

The Association had no capital commitments as at year end (2021: \$nil).

Commitments existed for non-cancellable operating leases as follows:

	Actual 2022 \$	Actual 2021 \$
Within 1 year	111,439	104,900
1 - 5 years	321,079	414,224
Over 5 years	298,432	315,807
TOTAL COMMITMENTS	730,951	834,931

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.

PERSON	COUNTERPARTY	NOTE	Sales 2022 \$	Purchases 2022 \$
Jason Prendergast	Greymouth Volunteer Fire Brigade	i	1,073	247
Amber Hollis	Dunstan Volunteer Fire Brigade	ii	4,822	-
Warren Maslin	Ashburton Volunteer Fire Brigade	iii	3,223	698
Daryl Sayer	Sumner Volunteer Fire Brigade	iv	224	
Mike Allen	Plimmerton Volunteer Fire Brigade	v	985	
Peter Dunne	Newland Volunteer Fire Brigade	vi	4,425	-
Bill Butzbach	Martinborough Volunteer Fire Brigade	vii	296	
TOTAL			15,047	946

- i. The Association funded expenditure to Greymouth VFB of which Jason Prendergast is the station officer.
- ii. The Association made sales to Dunstan Volunteer Fire Brigade, of which Amber Hollis is a member.
- iii. The Association made sales and funded expenditure to Ashburton VFB, of which Warren Maslin is a senior fire fighter.
- iv. The Association made sales to Sumner VFB, of which Daryl Sayer is a chief fire officer.
- v. The Association made sales to Plimmerton VFB, of which Mike Allen is a senior fire fighter.
- vi. The Association made sales to the Newlands Volunteer Fire Brigade of which Peter Dunne is an honorary member.
- vii. The Association made sales to Martinborough VFB, of which Bill Butzbach is treasurer.

PERSON	COUNTERPARTY	NOTE	Sales 2021 \$	Purchases 2021 \$
Richie Smith	Tangata Matatau	i		20,746
Richie Smith	United Fire Brigades' Assn 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	Fire Protection Services Limited	v	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	x	3,120	
Daryl Sayer	Sumner Volunteer Fire Brigade	xi	395	
Mike Allen	Plimmerton Volunteer Fire Brigade	xii	2,440	
TOTAL			17,214	36,934

- i. The Association funded expenditure on behalf of Tanagata 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 Fire 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 fire fighter.
- 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 a chief fire officer.
- xi. The Association made sales to Sumner VFB, of which Daryl Sayer is a chief fire officer.
- xii. The Association made sales to Plimmerton VFB, of which Mike Allen is a senior fire fighter.

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 2022 \$	Actual 2021 \$
Total remuneration	246,330	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 2022 \$	Actual 30 June 2021 \$
FINANCIAL ASSETS		
<i>Financial assets at fair value through surplus or deficit</i>		
<i>Loans and receivables</i>		
Cash and cash equivalents	785,917	1,050,624
Short term investments - Term Deposits	852,000	651,295
Receivables from exchange transactions	673,129	404,810
	2,311,046	2,106,728
FINANCIAL LIABILITIES		
<i>At amortised cost</i>		
Trade and other creditors	167,913	138,012
Employee entitlements	107,119	114,034
	275,031	252,046

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 that were recognised in the current year can be summarised as follows.

	Actual 2022 \$	Actual 2021 \$
EVENTS HELD IN THE CURRENT YEAR		
National Waterways Challenge	-	120,758
Regional Waterways	46,456	87,321
National Firefighter Combat Challenge	(2,220)	175,769
National Drivers Challenge	17,741	-
Regional Firefighter Combat Challenge	20,799	286,255
National Road Crash Rescue	3,087	-
Australasian Road Crash Rescue	2,000	-
Regional Road Crash Rescue	-	135,970
ARRO fees and attendance	-	934
	87,864	807,008
EVENTS HELD IN THE PRIOR YEAR		
Regional Road Crash Rescue	4,406	-
Regional Waterways	(250)	-
National Waterway Challenge	(1,955)	-
Regional Firefighter Combat Challenge	3,377	-
National Firefighter Combat Challenge	(1,409)	-
	4,170	-
TOTAL	92,033	807,008

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 2022 \$	Actual 2021 \$
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 2022 \$	Actual 2021 \$
Training and Research Reserve brought forward	25,265	24,443
Funds received	22	822
Scholarship paid	-	-
Training and Research Reserve as at 30 June	25,287	25,265

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 2022

® 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 UFBA BENEVOLENT FUND

REPORT ON THE PERFORMANCE REPORT

OPINION

We have audited the performance report of the United Fire Brigades' Association Benevolent Fund (the "Fund") on pages 44 to 47, which comprises the entity information, the statement of service performance, the statement of receipts and payments for the year ended 30 June 2022, the statement of resources and commitments as at 30 June 2022, and notes to the performance report, including summary of significant accounting policies and other explanatory information.

In our opinion:

- a. the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- b. 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 the Fund as at 30 June 2022 and its financial performance for the year then ended.

BASIS FOR OPINION

We conducted our audit of the statement of receipts and payments, the statement of resources and commitments, and notes to the performance report, including summary of significant accounting policies and other explanatory information, 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 the 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 Fund.

OTHER INFORMATION

The Trustees are responsible for the other information. The other information comprises the information included in the Annual report but does not include the performance report and our auditor's report thereon. The Annual report is expected to be made available to us after the date of this auditor's report.

Our opinion on the performance report 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 performance report, our responsibility is to read the other information and, in doing so, consider whether the other information is materially inconsistent with the performance report, or our knowledge obtained in the audit or 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 communicate the matter to the Trustees.

RESPONSIBILITIES OF THE TRUSTEES FOR THE PERFORMANCE REPORT

The Trustees are responsible for:

- a. 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;
- b. the preparation and fair presentation of the performance report on behalf of the Fund which comprises:
 - the entity information;
 - the statement of service performance; and
 - the statement of receipts and payments, statement of resources and commitments, and notes to the performance report, including summary of significant accounting policies and other explanatory information.
- c. 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 the Fund for assessing the 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 the 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 Fund's Trustees, as a body. Our audit work has been undertaken so that we might state to the 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 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



S Moonlight

Partner

Wellington

31 August 2022

STATEMENT OF SERVICE PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2022

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 2022	Actual 2021
DESCRIPTION AND QUANTIFICATION (TO THE EXTENT PRACTICABLE) OF THE ENTITY'S OUTPUTS:		
Welfare payments to members in need	\$84,350	\$86,394
Number of members who have received welfare payments	33	35

STATEMENT OF RECEIPTS AND PAYMENTS
FOR THE YEAR ENDED 30 JUNE 2022

	Notes	Actual 2022 \$	Actual 2021 \$
OPERATING RECEIPTS			
Fees, subscriptions and other receipts from members	2	70,670	71,715
Interest, dividends and other investment income receipts	2	22,071	11,610
TOTAL OPERATING RECEIPTS		92,741	83,325
OPERATING PAYMENTS			
Welfare payments	3	84,350	86,394
Welfare Payments Covid19	3	-	-
Bank fees and Annual Return Cost	3	91	745
TOTAL OPERATING PAYMENTS		84,441	87,139
OPERATING SURPLUS OR (DEFICIT)		8,300	(3,814)
INVESTMENTS		(100,000)	-
Increase/(Decrease) in Bank Accounts and Cash		(91,700)	(3,814)
Bank accounts and cash at the beginning of the financial year		268,934	272,748
BANK ACCOUNTS AND CASH AT THE END OF THE FINANCIAL YEAR		177,234	268,934
Represented by:			
Cheque account(s)		49,721	21,527
Savings account(s)		127,513	247,407
TOTAL BANK ACCOUNTS AND CASH AT THE END OF THE FINANCIAL YEAR		177,234	268,934

STATEMENT OF RESOURCES AND COMMITMENTS

AS AT 30 JUNE 2022

	2022 \$	2021 \$
SCHEDULE OF RESOURCES		
Bank Accounts and Cash (from Statement of Receipts and Payments)	177,234	268,934
OTHER RESOURCES		
DESCRIPTION AND SOURCE OF VALUE	Current Value	Current Value
Grocery vouchers stock	4,500	
Shares at current value - public companies	332,995	321,902
Fixed rate bonds at current value	176,742	134,548
Cash held by Craigs Investment Partners	46,586	17,389



ALAN COCKBURN

Chairman, Benevolent Fund
31 August 2022



RAY TOPIA

Benevolent Fund Trustee
31 August 2022

NOTES TO THE PERFORMANCE REPORT

FOR THE YEAR ENDED 30 JUNE 2022

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

RECEIPT ITEM	ANALYSIS	2022 \$	2021 \$
Fees, subscriptions and other receipts from members	Subscriptions from members	70,670	62,415
	Donations from members	-	8,300
	Other income	-	1,000
	TOTAL	70,670	71,715
RECEIPT ITEM	ANALYSIS	2022 \$	2021 \$
Interest, dividends and other investment income receipts	Interest	3,668	4,717
	Dividends	18,403	6,893
	TOTAL	22,071	11,610

NOTE 3: ANALYSIS OF PAYMENTS

PAYMENT ITEM	ANALYSIS	2022 \$	2021 \$
Welfare Payments	Welfare Payments	84,350	86,394
	Welfare Payments Covid-19	-	-
	TOTAL	84,350	86,394
PAYMENT ITEM	ANALYSIS	2022 \$	2021 \$
Other operating payments	Bank fees and Annual Return cost	91	40
	Travel	-	705
	TOTAL	91	745

NOTE 4: RELATED PARTY TRANSACTIONS

There were no transactions involving related parties during the financial year. (2021 - 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. (2021 - Nil)

