



ANNUAL REPORT

2022 / 23

The United Fire Brigades' Association

We 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 the Cook Islands.

Our strength comes from the unity of more than 690 member brigades (including career, volunteer, urban, rural, defence, industry, and airport) to which our individual members belong. Our small team of 14 staff, governed by the Board and supported by the Membership Advisory Panel and Challenge Panel, provide services to your Association.

We rely on our network of Past Presidents, Life Honorary Members, Officials, Brigade Representatives, challenge and workshop participants, Provincials, Sub-Associations and our sector partnerships and relationships to support members and the wider sector in progressing positive change to benefit all.

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

Through strength and unity, we have served firefighters throughout New Zealand for 145 years.

Kia kaha, Kia kotahi ra
Our strength is our unity

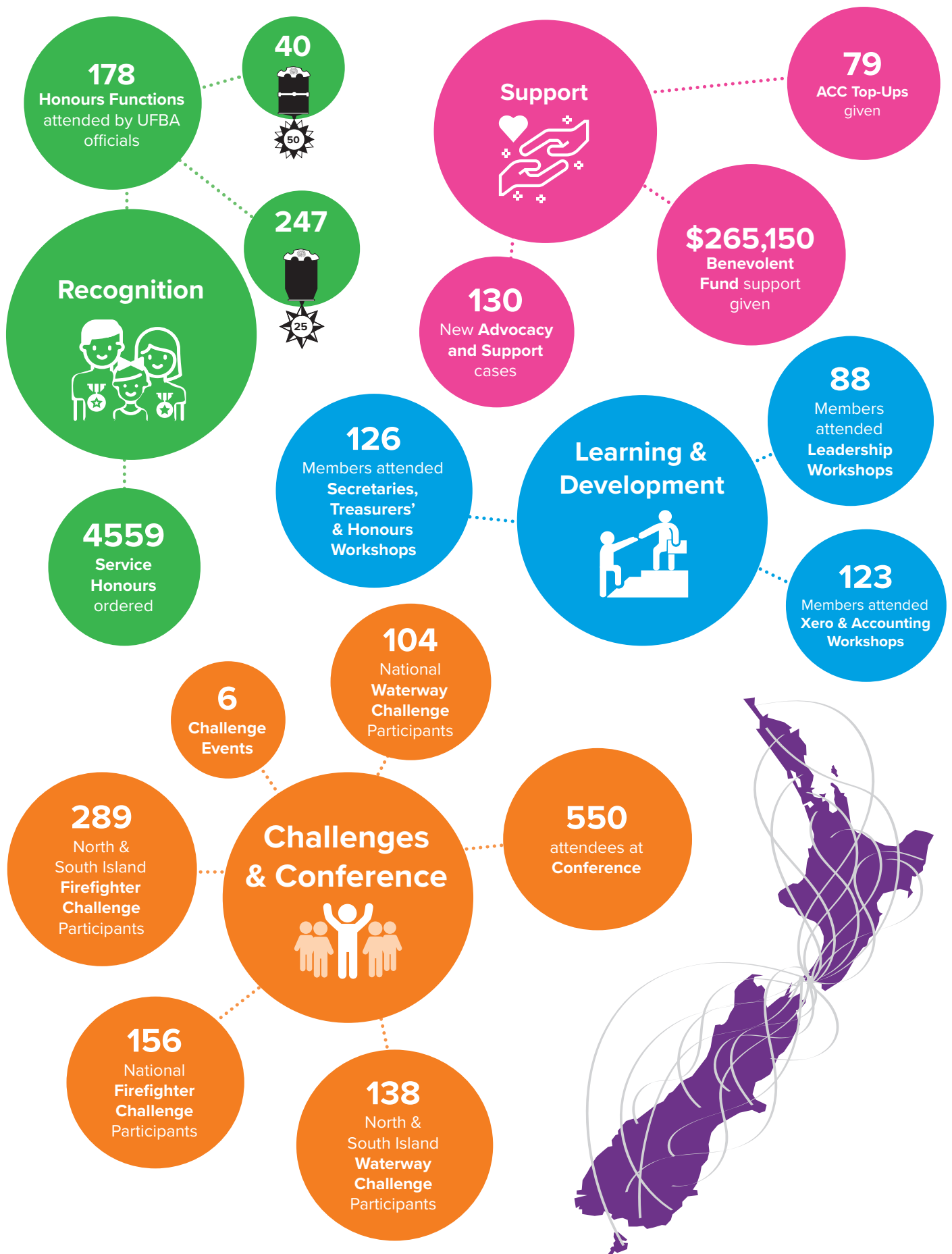


www.ufba.org.nz ● 0508 832 269 ● office@ufba.org.nz
PO Box 56079 ● 86 Main Rd, Tawa, Wellington, 5028

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UFBA AT A GLANCE

FIGURES RELATE TO SERVICES COMPLETED THROUGHOUT THE 2022/2023 FINANCIAL YEAR







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REVIEW OF THE YEAR

HON. PETER DUNNE • CHAIR OF THE UFBA BOARD

OVERVIEW

The year under review was one of challenge and achievement for the UFBA. After the disruption of the previous two years brought on by the pandemic, the welcome return to more normal times brought new challenges.

For the UFBA, an important priority was reconnecting with our membership base in a way that had not been possible during the pandemic. Therefore, in mid-2022, the chief executive and I undertook a Connection Tour. Over several weeks we visited brigades across the country, from the far north to the deep south, to meet directly with them, hear their concerns, and let them know what the UFBA was doing. Overall, the response was good and the intent behind our visits seemed appreciated and welcomed.

The Connection Tour provided a useful lead-in to our AGM and conference last year which was extremely well-attended and successful. After the online and restricted meetings of previous years, members welcomed the opportunity to get together in person, to share experiences and hear of new developments. Feedback after the AGM and Conference was overwhelmingly positive.

At the same time, there has been a maturing in the relationship between the UFBA and FENZ. In my address to last year's AGM, I expressed concern that the momentum of change within FENZ had slowed considerably, if not stalled altogether, and that many of the bad habits of the old New Zealand Fire Service were starting to re-assert themselves. I said then that the 2017 reforms had been about putting volunteers, rural and urban, at the centre of the new organisation, and on an equal footing when it came to resources and training, but that five years later that was not happening, which was unacceptable. I offered the UFBA's renewed commitment to working constructively with FENZ to achieve these goals.

It is fair to say that FENZ had been distracted by many other issues following the pandemic, including the protracted dispute with employed firefighters over their salary and conditions negotiations. However, following their resolution at the start of the year, FENZ began to focus more directly on the issues of concern to the UFBA, which we had put before them during 2022. As a result, significant progress has been made in addressing many of these during the year.

AREAS OF PROGRESS

Maintaining the independence of volunteer brigades is a critically important issue for the UFBA. Last year's AGM sent a strong message that the UFBA should oppose any attempts to compromise the independence of brigades. FENZ has now agreed to work with us on a new Brigade Engagement Model, including revised rules and an operating plan relative to local risk. Building on the good work that was done by volunteers back in 2018 with the FENZ Integration team, we look forward to working with brigades over the next year as we engage in consultation for the new Model.

The review of volunteer payments for long-duration incidents, which the UFBA has been promoting for some time, is now moving ahead with full UFBA involvement. At the same time, FENZ has agreed to formal discussions with the UFBA about giving effect to the requirement in the 2017 legislation that it follow the Crown Entity good employer provisions and where appropriate apply these to volunteers without compromising their volunteer status.

The issue of behaviour and culture has remained an important one. During the year, the UFBA initiated its new behaviour and conduct procedures, including the establishment of a Complaints and Disciplinary Committee as provided for in our constitution. The Public Service Commission (PSC) report on historical behaviour and conduct issues within FENZ highlighted many of the issues we had raised earlier with FENZ. The FENZ Board Chair has made it clear that her top priority is addressing the PSC Report's recommendations. She acknowledges FENZ will need to develop better wrap-around services, and that the UFBA has a key role to play regarding volunteers. In response, we have developed a package of proposals for services we could provide to FENZ on a contracted basis, which is currently being considered.

The UFBA has been concerned for some time at the lack of progress in establishing Local Advisory Committees (LACs) as provided for in the 2017 legislation. FENZ has now announced that a further nine LACs will be established by 2024, bringing the total number to 16, the total envisaged in the legislation.

OUTSTANDING ISSUES

However, there are still matters which the UFBA wants to see progressed further. We consider FENZ still needs to give greater priority to strengthening its relationship with its partners and communities generally, to give credibility to its work. Internal restructuring, the pandemic, and the industrial situation have distracted FENZ from strengthening these wider relationships in recent years. The UFBA understands the reasons for this, but it is now time to look beyond those to FENZ's effective engagement with the wider community. We remain committed to working with FENZ to achieve that.

For some time, the UFBA has advocated for the establishment of a peak body, known as Tāngata Matatau, to provide an independent forum for those involved in land management issues to have a better say in emergency management policies and practices that affect them. The impacts of damaging cyclones in the upper North Island earlier this year has given added relevance to the need for such a body, but FENZ remains unconvinced. It still believes its rural forums best meet these stakeholders' needs. Feedback to the UFBA from those stakeholders suggests otherwise. So in July, the UFBA convened a meeting of interested parties to consider the need for a body like Tāngata Matatau. The meeting drew on relevant experience from Portugal where a similar structure has been set up following recent devastating forest fires. A number of those attending the meeting have now committed to joining Tāngata Matatau, and the UFBA will continue to press FENZ to support Tāngata Matatau and to become involved.

CHALLENGES

Over recent years, FENZ has been gradually reducing the level of annual funding provided to the UFBA. Pressures on the FENZ Budget, especially the need to repay the loan advanced by the government to settle the industrial dispute, make it unlikely this will change in the foreseeable future. The UFBA is in a sound financial position, with a prudent investment policy, and is therefore not under immediate pressure. However, the Board believes current circumstances provide a positive opportunity for the UFBA to diversify its base and increase our self-reliance by investigating other potential income sources. These include potentially commercialising some of the services we provide to other parties and seeking sponsorship for some of our activities.

MURIWAI

The tragic loss of two firefighters from the Muriwai Volunteer Fire Brigade when responding to Cyclone Gabrielle was the undoubted low point of the year. The UFBA acknowledges the sacrifice of firefighters Dave van Zwanenberg and Craig Stevens who were killed when responding to the cyclone in their local community. We extend our deepest sympathy to their families, friends, and Brigade colleagues on their awful loss, and have been supporting them through the Benevolent Fund and where we can. The chief executive and I attended both funerals and were deeply moved by the outpouring of community support for Dave's and Craig's dedication and ultimate sacrifice. Formal inquiries into what happened are still proceeding, but the UFBA will do all it can to ensure the appropriate lessons are learnt, and that their sacrifices will not have been in vain.

RELATIONSHIP WITH FENZ

During the year we have maintained close contact with FENZ. There have been regular meetings between the two Board chairs and chief executives, and close contact at various other levels. While there has not always been agreement, discussions have always been positive and professional, and based on mutual respect. FENZ increasingly appreciates that the UFBA, representing 86% of its frontline workforce, is its largest stakeholder, and always seeks constructive engagement. We are keen to develop that relationship further.

BOARD MEMBERSHIP

Following last year's AGM, we welcomed Howard Cole to the Board. Tom Thomson returned to the board as an elected Director, following a term as a nominated Director after the FRFANZ merger. After the AGM, independent Director Jacqui Apiata-Coyne stood down, owing to other work commitments. Jacqui had made a strong contribution to the Board since being appointed in 2021 and is sorely missed. We wish her well for the future. In her place, Kevin Ihaka, whose term as a FRFANZ transitional Director had expired, was appointed as an independent Director and Deputy Chair of the Board.

Daryl Sayer and Jason Prendergast complete the Board membership. I thank all Board members for the positive contribution they have made throughout the year. I also acknowledge our Patron, Dave McFarlane, and thank him for the keen and insightful interest he has shown.

STAFF ACTIVITIES

We continue 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 Executive Assistant Susan Passuello and Events Administrator Holly Dallinger. During the year, we welcomed Events Coordinator Alex Nolan and Events Administrator Alex O'Donoghue who was on a fixed term contract till 30 June.

CONCLUSION

For the past 145 years, the UFBA has been the primary advocate for firefighters, volunteers especially, across New Zealand. Our brigades have been supported throughout by local communities, and firefighters' families. Events this year have been a strong reminder of their selfless dedication and commitment and provide a focus the UFBA should never lose sight of. The Board appreciates that commitment and acknowledges with profound gratitude the efforts of all our brigades and members. Together, we have made significant progress throughout the year.

My profound thanks and best wishes to you all.



Hon Peter Dunne
Chair



PRESIDENT'S MESSAGE

AMBER HOLLIS • UFBA PRESIDENT 2022-2023

Since the 2022 AGM and Conference, the wheels as President have been moving at a fast pace. The year is progressing quickly, and the calendar is full of meetings and events. As I say in my speeches, “Time is one the most precious things you have”, and I enjoy using every available minute to support our members.

Our networks have the ability to connect us, as individual members, to the UFBA and the great work being carried out behind the scenes to support all members. We need to continue to work together to maximise our voice and use it to continue building a strong, sustainable future.

The UFBA Advocacy and Support network is a professional operation that supports members with a wide range of matters – operational, personnel, disputes and leadership. Members have contacted me directly looking for guidance on how to move forward with situations that they have been presented with. It has been great connecting with members to support them and sharing that the UFBA is here to help when they are unsure and or in a situation that they need help with.

Earlier this year, Aotearoa New Zealand faced several severe weather events, including Cyclone Gabrielle. The devastation to our communities and the loss of two of our own, Craig Stevens and Dave van Zwanenberg was felt across the motu. To provide support for the affected areas, the UFBA quickly stood up its network of support and showed our strength in uniting people during a time of need. This support was particularly reflected in the Benevolent Fund grants for cyclone relief and I was humbled to be part of this process.

I have taken a proactive approach to engaging with the eight provincial associations to strengthen this relationship and network. Supported by Vice President Warren Maslin, we have regular monthly meetings and recently future-proofed and renewed our Memorandum of Understanding at our two-day strategic planning meeting. It is great to see so many new faces coming through the Provincials and I have confidence that this will remain a strong relationship knowing their goals to engage widely with their membership to support the UFBA's strategic priorities.

A full year of Challenges has been an incredible experience to be part of. My appreciation goes to the Events team, the Challenge panel, the officials, host brigades and competitors for making our challenges world-class. I am in awe of every aspect of these events; from the hours of set up and pack down, the smooth running of the event, the

professionalism, the manaakitanga and camaraderie, and of course the elite firefighter skills. Respect to you all, for what you do, for our people and be proud of what you have achieved. It has been an absolute privilege to support and watch you all compete over the season. Service honours have been in catch-up mode and this year has seen one of the largest years for presenting service honours. I am honoured to have been part of these celebrations recognising the outstanding commitment and dedication of our members. Now, let's “activate”. The 2023 UFBA AGM and Emerging Leaders Hui will bring us together to continue to enhance the “connection” from 2022 and “activate” our futures. I look forward to seeing delegates, observers, and Emerging Leaders in Wellington, in November 2023.

Kia kaha, kia Kotahi ra.
Our strength is our unity



Amber Hollis
UFBA President



REPORT ON THE BENEVOLENT FUND

ALAN COCKBURN • CHAIRMAN

It is my pleasure to present this report on behalf of the Trustees of the UFBA Benevolent Fund for the year ending 30 June 2023.

This year we have seen a significant increase in the demand for the Fund, with increases in general applications, and through the significant weather events that struck the northern parts of the country from the early part of the year, causing tragic and catastrophic hardship to many of our members.

A total of 98 applications for grants were approved for the 2022-23 financial year.

Major Weather Events

31 January - 11 February 2023

The major weather-related events were significant with many of our members being affected both by the severe rainstorms that hit Auckland at the end of January, and by Cyclone Gabrielle which affected Hawkes Bay, Tairāwhiti, and Wairarapa in February.

The tragedy in Muriwai started a period of stress and sacrifice for members of the brigades involved and continued on through to the major cyclone event. The sad loss of volunteer firefighters Craig Stevens and David van Zwanenberg from the Muriwai Volunteer Fire Brigade in the line of duty was a catastrophe that shocked us all.

This was followed in short order by the results of devastation that swept through Auckland and later down the east of the North Island. The Benevolent Fund was quick to respond with grants being made as soon as practicable to assist our members in distress. Being our own Fund, we are able to react quickly, well inside any time frame that insurance settlements come to hand.

In events such as these, it is often that those affected by the loss of a home or severe damage to property have also lost their possessions. In all of these cases, we were able to quickly provide funds for families to buy essential commodities and replacement clothing, enough to tie them over until their insurance settlements became available.

The Fund made 49 grants, distributing a total of over \$164,000.00, for members affected by the severe weather.

A breakdown of the applications by Region is as follows:

Auckland	15
Hawkes Bay	24
Tairāwhiti	8
Wairarapa	2

During this period we can report that 18 of our members lost their homes:

Auckland	9 Volunteer, and 3 Career
Hawkes Bay	3 Volunteer, and 1 Career
Tairāwhiti	2 Volunteer

As these events unfolded, the Benevolent Fund enacted our major events processes by appointing individual trustees to look after and manage the claims from each Region as they came to hand.

- Ray Topia – North Auckland and Northland
- Graham Booth – Greater Auckland
- Bryan Styles – Hawkes Bay and Wairarapa
- Alan Burgess – Tairāwhiti

In Regions where we did not have a trustee on the ground, we appointed representatives to act on our behalf, liaising with the appointed Trustee. We were greatly assisted in this by Past President Mark Adie in Hawkes Bay supported by Kim Hall and by CFO Karl Scragg in Tairāwhiti. I take this opportunity to sincerely thank Mark, Kim, and Karl for the outstanding work that they did on the Benevolent Fund's behalf in often very trying conditions.

Sustainable Future

You will see by the figures before you in relation to our expenditure over the year we have been forced to dip heavily into our reserves. These reserves were two-fold – (1) To provide for a backup for events such as we have just endured, and (2) to provide an additional income stream to the general fund through interest and growth from our managed funds.

At the Trust's half-year meeting, we discussed options for funding to continue to support our members, such as reviewing the Benevolent Fund subscription fee and setting up a working advisory group to assist in raising additional funds so that we can set up an independent funding stream over and above our annual subscription programme.

Retirements

Also at our half-year meeting, both myself and long-serving Trustee Ray Topia announced our intended retirement from the Fund at the end of this term. Ray has been a very long serving and valuable Trustee, giving 28 continuous years of service to the Fund. Ray has always brought experience and commitment to the role but is very aware, like me, that we all have to move on sometime. We do this to make room for two new Trustees and to bring the Fund closer and relevant to the Brigades that we serve.

To this end and in line with our Trust Deed – (Rule 4.2.1) the Trustees have recommended that the two vacancies be filled by current President of the UFBA Amber Hollis J.P., and Past President and Life Honorary Member Ross Ditmer Q.S.M.

The Trustees have also agreed on a process that should see a new Trustee being appointed every two years. This will ensure that fresh ideas and views are always on the table.

Finally, as I say my last farewell as Chairman of the Fund, I would like to thank my fellow Trustees, - UFBA Past Presidents Ray Topia, Alan Burgess, Graeme Booth, and Bryan Styles, current UFBA President Amber Hollis, current Vice President Warren Maslin, and CE Bill Butzbach for their contribution and support. Thank you also to Life Member George Verry for the role that he plays as the liaison person with our Fund Managers – Craigs Investment Partners, and last but not least to Jane Davie from the UFBA office who manages our Fund on a day-to-day basis and is untiring in her passion to the operation and processes of the Fund.

I am going to miss my regular contact and dialog with everyone who works and assists the operations of the Fund. The UFBA Benevolent Fund, founded in 1990, has brought so much help and support to so many over the years, and I have been so proud to have served for a short period of time over that history.

Thank you to everyone who has supported me over that time and thank you for the honour you have accorded me to be your Chairman over the last several years.

To me, the Benevolent Fund is the "Jewel in the Crown" of the UFBA. The Fund is always there for any member brigade to approach when they have a member struck down with extreme financial hardship at any time.

It has been an honour and a privilege for me to serve the Fund as a Trustee and as its Chairman.

Thank you.



Alan Cockburn QFSM, JP

Benevolent Fund Chairman

On behalf of the UFBA Benevolent Fund Trustees

HELPING MEMBERS IN NEED, YEAR BY YEAR

2022-23
\$265,150
98 recipients

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

MEMBERSHIP ADVISORY PANEL

AMBER HOLLIS | WARREN MASLIN | MIKE ALLEN | JAMES WALKER

The UFBA Membership Advisory Panel (MAP) helps members raise important issues with the 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 helps to inform the strategic direction of the UFBA by raising with the Board issues of importance to members. The MAP can also co-opt members to help them represent the membership on issues.

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 Amber Hollis has enjoyed leading and working with the team, Vice President Warren Maslin, Past President Mike Allan and co-opted Past President James Walker.

There has been a lot of work in 2023 with several working groups being re-established or new groups being set up. Using the UFBA network to appoint the right people to the working groups has occasionally been challenging due to the high calibre of members applying. Generally there is only one position available for UFBA representation. Please, if you missed out on a working group, keep an eye out as there's always something else coming up. We thank everyone for putting themselves forward and wanting to be part of the bigger picture.

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.



AMBER HOLLIS
President 2022/23
Station Officer Dunstan VFB



WARREN MASLIN
Vice President 2022/23
SFF Ashburton VFB



MIKE ALLEN
Immediate Past President
Auckland Ops Support



JAMES WALKER
Past President
CFO Wyndham VFB

SECTOR ADVOCACY

Over the past year, the UFBA has been working hard to deliver on the Board's Strategic Priorities for the membership and drive positive changes within the sector to support our membership.

CONNECTION WITH MEMBERS

The UFBA has significantly focused its efforts on connecting with members, taking every opportunity to engage, communicate and get face-to-face with the membership and your leaders to hear their voices.

Connection Tour

During the first half of the past financial year, UFBA CEO Bill Butzbach and Chair Hon. Peter Dunne embarked on a Connection Tour, visiting 18 locations around the country. The feedback from this tour helped shape our strategic priorities for the start of 2023 and highlighted that the UFBA is doing great work for its members, but we needed to improve on communicating the messages wider.

Fire and Emergency Conferences

Bill and Peter attended four out of the five Fire and Emergency Volunteer Leaders Conferences, to engage with brigade leaders, share the latest UFBA updates and receive direct feedback from our members.



Provincials and Sub-Associations

Bill attended several Provincial and Sub Associations AGMs. This was a great opportunity to reinforce the messages given at the Fire and Emergency conferences and reach a wider audience.

Later in the year, the Provincials held a two-day strategic planning meeting, led by UFBA President Amber Hollis and Vice President Warren Maslin, and attended by UFBA Management Staff. The purpose of this meeting was to strengthen and improve our two-way communication with each other, the UFBA and our members. We re-signed the Provincial and UFBA Memorandum of Understanding (MoU) which guides us with principles and outcomes to serve our common membership.

UFBA Brigade Representative Network

We have significantly improved our efforts and successfully re-invigorated the Brigade Reps. We are pleased to have engaged over 400 individuals who have put their hand up to be a conduit between their brigade and their Association. This is over 60% of our registered member fire brigades* who now have a clear point of contact to support our two-way communication. We continue to work on reaching the remaining brigades.

Based on the feedback from members, we know one-on-one or direct communication is the preference, which is why CE Bill committed to regular and localised bi-monthly online meetings with Brigade Reps, to engage in open discussions and share information, improving our reach to and from brigades.

**does not include industry or defence brigades*



POLITICAL AND SECTOR RELATIONSHIPS

Ministers and Government

Through Bill and Peter, the UFBA has formed an excellent working relationship with the new Minister of Internal Affairs Hon. Barbara Edmonds and regularly speak on relevant matters of importance. Minister Edmonds has shown great appreciation and support for our members since her appointment in February 2023.



In March, Minister Edmonds met with Bill, Peter, and Principal Strategic Advisor, Julia Costa to discuss our sector initiatives and our commitment to working together to advance important pieces of work to benefit our membership.

Following Cyclone Gabrielle, the UFBA also provided key Ministers' with an updated parliament briefing "Sustaining a Volunteer Workforce". This briefing clearly stated the importance of volunteer firefighters as 86% of the frontline workforce of Fire and Emergency New Zealand, the challenges they face to remain sustainable, the significant contribution they give to Aotearoa New Zealand and that they belong to the communities that they serve.

Since the release of this briefing, we have strengthened the awareness of volunteer firefighters in parliament and received continuous support from other MPs such as Priyanka Radhakrishnan, Minister for the Community and Voluntary Sector and Kieran McAnulty, Minister for Emergency Management.

More ACC Coverage for Firefighters

In May 2023, the UFBA made a submission to the Ministry of Business, Innovation and Employment (MBIE) to add or change the list of occupational diseases covered by ACC in Schedule 2. Our submission included 38 specific diseases associated with firefighting, such as specific cancers, asthma, heart attack, stroke, and musculoskeletal disorders, all backed by undeniable evidence. This has been acknowledged by MBIE and is currently with government officials as we await the outcome.

In addition to listing the firefighting-related occupational diseases and referencing the supporting evidence, we included a further discussion document that highlights how Aotearoa New Zealand's firefighters, regardless of whether they are paid or volunteer, are exposed to the same incidents, risks, trauma and gradual workplace injury or illness.

Therefore, our volunteer firefighters, along with their paid colleagues, must be recognised as a unique group of employment under ACC legislation.

All firefighters must be acknowledged for the specialised work they do for their communities, and laws must be changed to allow for presumptive legislation – so that no paid or volunteer firefighter needs to prove a single incident of cause, including mental health.

We have made this inequitable treatment of volunteers very clear to MBIE and through our relationship with the Minister of Internal Affairs, we gave a full brief of what needs to change to better support our members, Aotearoa New Zealand's firefighters. The UFBA will continue to advocate for this crucial legislative change on behalf of our members.

MoU with Accord

In March 2023, we had a successful meeting with the Accord group, which is made up of the UFBA, the New Zealand Firefighters Welfare Society and the New Zealand Firefighters Credit Union.

We signed a refreshed MoU, talked about projects we could work together on to serve our common membership and look forward to continuing this partnership and collaboration.



WORKING WITH FIRE AND EMERGENCY

Fire and Emergency leaders understand the value of the UFBA with our expertise and insights of our membership. It is common practice for Fire and Emergency to request UFBA representatives on their working, reference and project groups.

Over the past year, they have formally requested nine representatives, which we advertised through the Membership Advisory Panel and were appointed accordingly. While many of these working groups have a long-term focus, we have seen some results through Bill's positive working relationship with the Fire and Emergency Executive Leadership Team (ELT). This includes:

Volunteer Brigade Engagement Model – Fire and Emergency gave their support for the UFBA to commence progressing this large piece of work in partnership with FENZ. We have re-invigorated the previous work done in 2019 and will establish a membership working group to support the membership consultation in the next financial year.

Long Service and Good Conduct (LSGC) medal – in June 2023, Fire and Emergency consulted with the UFBA to consider broadening the eligibility criteria for a

new King's LSGC medal, they proposed extending the service recognition to all operational, non-operational and operational support members of a brigade, as the UFBA has done with service honours. We gave full support to this proposal and await the results.


Uniform Retender Project – as of June 2023, the procurement plan was approved with Wearer Assessment and Trails due to start in the next financial year.

Volunteer Annual Reimbursement – the Government's Health Order mandate, meant that the December 2022 reimbursements were made on a pro-rata basis due to the previous Fire and Emergency policy. UFBA worked with Fire and Emergency Deputy Chief Executive People to change this policy which resulted in all firefighters who were stood down due to the mandate receiving full Annual Reimbursement.

Volunteer Support Review – the UFBA is part of this Advisory Group and we have had significant input into the workshops which have led to the development of the Volunteer Support Function Review Project - Opportunities Identified report. This report was endorsed by the Project Governance Board in late June 2023 and sent to Fire and Emergency ELT. We look forward to continuing this work to improve support for our members.



MEMBERSHIP SUPPORT SERVICES

- Individual Advocacy
 - Leadership Workshop
 - Secretaries, Treasurers' and Service Honours Workshops
 - Xero Financial Software
 - ACC Assurance Scheme
- 

MEMBERSHIP SUPPORT SERVICES

INDIVIDUAL ADVOCACY AND SUPPORT

This important area of our business saw significant growth this year, both in numbers and in the complexity of cases. Despite this growth and pressure on our resources, we have continued to ensure we provided a high professional level of support and advice. We made a particular effort to advocate for the resolution of disputes at the lowest level possible, as this causes the least amount of disruption to the parties and to their brigades.

Meeting the demand for our services

We have been encouraged by how well our nation wide network of trained support volunteers have stepped up to support members in lower-level disputes and processes. We are deeply appreciative of their willingness to take on this role and the feedback from the members they have supported has been overwhelmingly positive. We are looking to strengthen these relationships further over the years ahead.

Our ongoing relationship with the BCO and FENZ

With the release of the findings from the review into Fire and Emergency’s workplace culture and complaints handling practices, undertaken by Belinda Clark QSM on behalf of the Public Service Commission, Fire and Emergency has accepted all recommendations made and began work to implement solutions. One of the recommendations was the disbanding of the Behaviour & Conduct Office (BCO) and the outsourcing of the management of behavioural complaints and investigations. The UFBA made considerable effort to form a respectful and productive relationship with the BCO however, we were concerned about the effectiveness of the BCO. We await with interest the outcome of Fire and Emergency’s deliberations and in the meantime, we continue to work for our members, within a system that is challenging.

The numbers – from 01 July 2022 to 30 June 2023

During this period, the UFBA was contacted 130 times by volunteers for advocacy and support with complaints and disputes. This was an increase of 14 new cases from last year. With 40 unresolved cases at the beginning of July, we worked on a total of 170 cases during this period.

We saw 126 cases resolved during this time. Of these, 43 were resolved within 7 days, 10 were resolved within 8-14 days, 9 were resolved within 15-30 days and 64 were resolved after 30 days.

There were 44 active and outstanding cases as of 30 June 2023.

On average, 88% of members were satisfied with the support they received from the UFBA.

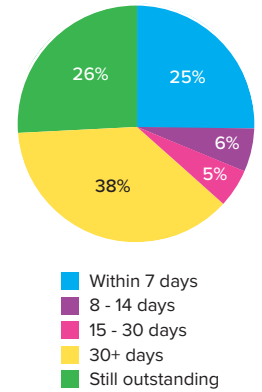
The UFBA monitors cases for trends and themes.

Analysis shows that of the new cases, 42 involved bullying, 29 involved procedural issues, 29 were requests for general support or advocacy over an issue, 26 involved misconduct, and 4 involved other issues. It should be noted 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.

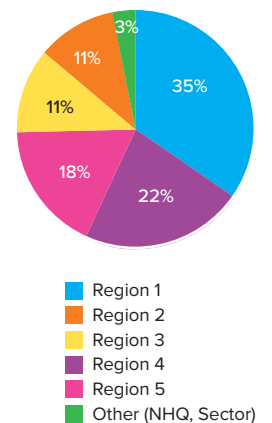
The UFBA has increasingly been requested to provide support for both parties to a dispute. The increase in capability that we have worked on over the past two years has enabled us to work both sides of a case and protect the very important ethical wall that must exist between parties, protecting the integrity of the advice and support available.

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. We will always encourage early intervention so that impact on members is minimised and the need for escalation to formal processes is avoided where possible.

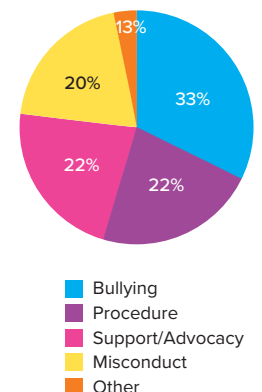
Time to Resolve Disputes 2022 - 2023



% of New Cases by Region 2022 - 2023



New Cases by Type 2022 - 2023



LEADERSHIP WORKSHOP

We were pleased to see these workshops continue to receive high demand and high praise from members. During this financial year, we carried out seven two-day workshops around the country, with sessions in Paihia, Hamilton, Rotorua, Palmerston North, Christchurch, Queenstown, and Gore.

This year we supported the leadership development of 88 members. By 30 June 2023 over 772 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 our experienced facilitator Damian D’Cruz, the workshop 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.

SECRETARIES, TREASURERS’ AND SERVICE HONOURS WORKSHOPS

We continued to support brigade secretaries and treasurers with our training workshops for both roles, which are offered by an experienced brigade secretary/treasurer supported with post-workshop resources. These resources include a handy reference guide for secretaries and treasurers.

In the year ending 30 June 2023, 33 members completed the four secretary workshops, and 23 members participated in the four treasurer workshops.

The new Service Honours workshop was well received with a total of 70 members attending the five online workshops offered during the year.

Workshops were held online in the evening so that volunteers can participate outside normal work hours. These learnings have been invaluable for participants and continue to be successful with positive participant feedback received from UFBA members.

XERO FINANCIAL SOFTWARE

The UFBA has continued to offer Xero financial software to all member brigades, 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 accountability requirements. At the end of the 2022/23 financial year, a total of 326 brigades were registered users of Xero.

Throughout the year the Grant Thornton Xero helpdesk responded to 282 phone calls or emails and assisted 28 brigades with converting to Xero. Xero continues to gain momentum as a useful financial tool for brigades.

Through the UFBA, Grant Thornton provided ongoing Xero support and training during the year with 12 Xero online workshops attended by 123 members covering the following topics:

Xero – fundamentals: 2 workshops, 24 members

Xero – proficiency intermediate: 3 workshops, 31 members

Accounting 101 - best practice: 3 workshops, 24 members

Accounting 201 – budgeting: 4 workshops, 44 members.

ACCIDENT ASSURANCE SCHEME

The ACC Assurance Scheme supports volunteer firefighters who are injured while carrying out their Fire and Emergency duties. These volunteers 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 nine claims during the 2022/23 financial year, of which two are ongoing. There were 79 payments made, totalling \$47,320.

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 prior to payment being made.

UFBA SERVICE HONOURS

- 50 Year Service Medals
 - 25 Year Gold Stars
- 
- A decorative graphic in the bottom-left corner of the page, consisting of several overlapping, glowing lines in various colors including orange, purple, green, yellow, and pink, extending diagonally across the dark background.

UFBA SERVICE HONOURS

The UFBA is proud of all brigade members for their service, commitment to their communities and to Fire and Emergency New Zealand. It is our privilege to be able to show our appreciation through the UFBA Service Honours.

The UFBA maintains service records for all individuals of every member brigade – over 14,000 people. We are delighted that this now includes our ex-FRFANZ members.

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

We have seen an increase in the number of presentations from 1 July 2022 to 30 June 2023, partly due to Brigades postponing their honours functions during 2019 to 2022, and catching up over the past year.

The following awards were ordered this year:

50 Year Service Medal	33
40 Year Certificate	34
25 Year Gold Star	145
5 Year Medals	572
2 Year 9ct gold bar	474
2 Year alternative gold bar	508
2 Year silver bar	2564
50 Year mini medal	25
25 Year mini medal	89
5 Year mini medal	115



50 YEAR SERVICE MEDALS

Congratulations to all our Gold Star and 50 Year Medal recipients for the 2022/23 financial year.

Below are the names of the recipients who were presented with these milestone achievements:

RECIPIENT	BRIGADE
John BEGG	Papamoa
Harold HARTNELL	Hawarden
Grant DULEY	Wairoa
Raymond HUXFORD	Feilding
Kenneth MANDERSON	Manukau
Ian PLUCK	Waikari
David ROONEY	Roxburgh
Ian DUDLEY	Hawera
Athol CONWAY	Manly (Albany FB)
Wesley REICHEL	Millers Flat
Henry NISSEN	Paihia
Leonard BLAKE	Northwest (Waitemata)
Peter DRAPER	Napier
Christopher VALENTINE	Richmond
Kevin SHEA	Stoke
Rod ANDERSON	Luggate
Stuart IDE	Frankton
Brendan BUTLER	Tikokino
Murray JOHNS	Dipton
Barry CLARKE	Matakana
Bruce THOMPSON	Ohakune
Alan MURDIE	Ohakune
John OLIVER	Otane
Garth PRINCE	Takaka
Geoffrey MCCLAY	Waiuku
Maurice COWIE	Omarama
Richard WATSON	Glenorchy
Peter JEEVES	Mauriceville
Brian SCHIMANSKI	Pleasant Point
Brian CARTER	Bulls
Michael FITZGERALD	Ikamatua
James MAXWELL	Thames
Norman CLARIDGE	Palmerston North
James SMITH	Auckland
Cornelius KAMPMAN	Ngaruawahia
Trevor BROWN	National HQ
Geoffrey MAYALL	Kaikohe
Alan SCORGIE	Renwick
Stanley HUTTON	Hororata
Russell POSTLEWAIGHT	Wellington

25 YEAR GOLD STAR MEDALS

Congratulations to all 25 Year Gold Star recipients:

RECIPIENT		BRIGADE
Ian	THOMPSON	Kawerau
Philip	MURPHY	Kawerau
Kenneth	RUSSELL	Kawerau
James	RAMSAY	Portobello
Liz	HARDING	Pleasant Point
Peter	CUFF	Hokitika
Warren	GOODALL	Kaponga
Roger	STARK	Kaponga
Stephen	MILNE	Winton
Mark	STEWART	Oakura
David	RIELLY	Oakura
Shane	METCALFE	Shannon
Tony	HOWLETT	Pines Kairaki
Eric	DAVIDSEN	Stoke
Antony	MCINTYRE	Kimbolton
Michael	CHARTERIS	Paeroa
Lentara	BEALE	Woodville
Neil	COLEY	Woodville
Grant	WATSON	Waikanae
Raymond	TRUEMAN	Waikanae
Lance	HELLEWELL	Mossburn
Joanne	KENNING	Mossburn
Darrell	WENDELGELST	Waiwera South
Peter	MCDONALD	Dipton
David	TOSH	Dipton
Gary	MCCRACKEN	Hawarden
Robson	RANKIN	Upper Moutere
Aaron	SUMMERHAYS	Wanganui
Carl	MOON	Wanganui
Mark	DICKSON	Ashburton
Andrew	RATTRAY	Ashburton
Glenn	SOWMAN	Ashburton
Michael	MURPHY	Waiouru
Korran	DEATH	Marton
Paul	COLLINS	Waikaia
David	MCGIFFORD	Tauranga
Michael	SWANSON	Tauranga
Timothy	PEARCE	Tauranga
Craig	DEMPSEY	Tauranga
Lennard	SABIN	Tauranga
Brendon	BURCHELL	Tauranga
Adam	MARTIN	Tauranga
Paul	ARROWSMITH	Tauranga

RECIPIENT		BRIGADE
Stephen	WRIGHT	Tauranga
Shayne	NELSON	Tauranga
Martin	QUAIFE	Tauranga
Bruce	RUTHERFORD	Tauranga
Brian	ALGAR	Waiheke
Dale	BARR	Huntly
Craig	BUSH	Huntly
Richard	ROLLINSON	Matamata
Ryan	UDY	Kaiapoi
Brendon	BLOGG	Temuka
Joanne	SMITH	Shannon
Alistair	NEWALL	Mosgiel
Graeme	SUTHERLAND	Weston
Bernard	MILLER	Weston
Ian	LILBURN	Bay View
Peter	SCARROTT	Bay View
Richard	HORNE	Gore
Donald	MCGUIGAN	Gore
Ross	BURNBY	Gore
Grant	NORTH	Gore
Rebecca	STEVENS	Seddon
Greg	HARPER	Omarama
Craig	SMITH	Lyttelton
Gareth	CHRISTENSEN	Kamo
Kevin	STIFFE	Kamo
Wayne	YEARBURY	Kamo
Leonard	LACY	Patumahoe
Desmond	HANSEN	Wellsford
Matt	RAILEY	Wellsford
Richard	STANLEY	Moana
Brian	WEIR	Ruakaka
Ian	FIELDER	Mayfield
Gary	MCCRACKEN	Hawarden
John	TAYLOR	Counties Manukau
Ian	THOMSON	Manly
Jason	CONNOLLY	Mahurangi East
Michael	COLLINGS	Taihape
Simon	MCLACHLAN	Cust
Roger	CLARK	Te Aroha
Brendon	DIACK	Tuatapere
Robert	DONALDSON	Tiwai
Kerry	DEVERY	Tiwai
Daryl	HANNA	Brighton

RECIPIENT		BRIGADE
Shane	CUNNINGHAM	Napier
Graeme	HAMILTON	Waimate
Kelly	McNAB	Stratford
Kevan	OLD	Stratford
Leonard	ERICKSON	Stratford
John	BANDY	Devonport
Darren	DEMPSEY	Raetihi
Jamie	RHODES	Eastern Bay
Brenda	DAVIS	Eastern Bay
Mark	ROOT	Southbridge
Blair	MAGRATH	Whangarei
Jeremy	HAY	Whangarei
Craig	DUDLEY	Whangarei
Corin	STEPHEN	Whangarei
Robert	WESTREN	Whangarei
Corey	MATCHITT	Whangarei
Stephen	PHILLIPS	Remutaka
Daniel	FROST	Upper Hutt
Christopher	NELSON	Outram
Stuart	CASEY	Outram
Allen	EASTWOOD	Riverton
Greg	POTTER	Arrowtown
Travis	DALE	Wyndham
Ivon	PILCHER	Te Puke
Stuart	RADCLIFFE	Norsewood
Warren	OLIVER	Renwick
William	CHRISTALL	Waipawa
Tim	SCOTT	Masterton
Joanne	HAYES	Masterton
William	ABEL	Picton
Graeme	RANKIN	Otaki
Nigel	CASH	Waitara
Stuart	BEGG	Kirwee
Brendon	STUART	Tapanui
Raymond	TRUEMAN	Waikanae
Karl	ARGYLE	Frankton
Michael	IDE	Frankton
David	CHRISTIE	Queenstown
Duncan	FREW	Darfield
Mark	BORICH	Leigh
Corrie	LEACH	Thames
Stephen	GRIFFITHS	Milton
Andrew	HAMILTON	Awhitu
Robert	DURLING	Athol
Peter	MCCLLENAGHAN	Foxton Beach
Neil	WOODGATE	Cobden

RECIPIENT		BRIGADE
Glynn	POTAKA	Eastland
Tipi	RURU	Whatatutu
Martin	JANSEN	Ravensbourne
Tim	O'HALLORAN	Wellington Airport
Kerian	MCCONNACHIE	Geraldine
Andrew	FITZSIMONS	Temuka
Peter	REDMOND	Sheffield
Daryl	SWEENEY	Sheffield
Graeme	PIPER	Sheffield
Jason	EVERETT	Nelson
Craig	MACE	Tarras
Brendon	MURRAY	Mataura
Mark	STEWART	Palmerston
Scott	LINDSAY	Invercargill
Brent	GALLAGHER	Motueka
John	HOTTER	Ohakune
Steve	DOWMAN	Waverley
Mike	BAILLIE	Rotorua
Gary	BENFELL	Rotorua
Richard	PECK	Rotorua
Elissa	CAIRNS	Rotorua OSU
Naki	WYNYARD	Rotorua
Michael	NOBLE	Rotorua OSU
Ivan	MORRISON	Wainuiomata
Wayne	HASSAN	Reefton
Martin	LENIHAN	Eastbourne
Warren	GLASSFORD	Waitemata
Morgan	MIRATANA	Waitemata
Jason	ORCHARD	Waitemata
Dion	JENKINS	Waitemata
Adrian	DONNE	Waitemata
Megan	TAIT	Waitemata
Barry	CLARK	Waitemata
Mauola	VAEONO	Waitemata
Mark	KEENAN	Hokitika
Craig	HAWKINS	Glenavy
David	WATKINS	Wellington
Brian	HART	Tairua
Daniel	SCOTT	Auckland OSU
Stefan	TIEFFENBACHER	National Headquarters
Michael	REDSHAW	Owaka
Gary	WRIGHT	Te Atatu
Richard	SPARKE	Te Atatu
Grant	DEThERIDGE- DAVIES	Masterton (Mauriceville)
Rhys	LEEKE	Ngongotaha

RECIPIENT		BRIGADE
Justin	SMITH	Ngongotaha
Leo	PENN	Ngongotaha
Anthony	WILSON	Kingston
Richard	PETERSEN	Wairau Valley
Stephen	BOLTON	Coromandel
Darren	WALKER	Coromandel
Bryan	KING	Otorohanga
James	HOEY	Whangarei Heads
Kenneth	VINSON	Whangarei Heads
Paul	MACDONALD	Whangarei Heads
David	CAPEY	Whangarei Heads
Bede	CREAN	Hawarden
Craig	AUSTIN	Hawarden
Lee	RASMUSSEN	Havelock North
Gregor	BOWATER	Lyttelton
Kere	NICHOL	Taupo
Darryl	LAWSON	Ikamatua
Mark	EALES	Tapanui
Christopher	REA	Hokitika
Michael	GARARD	Foxton
Stephen	LALOLI	Huia
Coryn	LALOLI	Huia
Joseph	HUGHES	Taneatua
Nigel	LILLEY	Rolleston
Scott	PENNY	Palmerston North
Ian	PENN	Palmerston North
Sam	JULIAN	New Plymouth
Richard	LELONG	Tasman
Peter	LOCK	Remutaka OSU
Rosanne	ENGLISH	Remutaka OSU
Steven	BIDDLE	Remutaka OSU
Gareth	BARTLEY	Eltham
Alan	DOHERTY	Hamilton
Richard	PECK	Rotorua
Barbara	SPICER	Orere Point
Daryl	SMITH	Coalgate
Phillip	BOURGEOIS	Christchurch
Joe	WILLIAMS	Christchurch
Shane	O'BRIEN	Christchurch
Sean	HILLEARD	Christchurch
Richard	GREEN	Christchurch
Wayne	HAMILTON	Christchurch
Haisley	O'LEARY	New Plymouth
Shayne	KENNEDY	Manly
Phillip	CONNELL	Waipu
Chris	WESTLAKE	Waipu

RECIPIENT		BRIGADE
Timothy	STEPHEN	Lyttelton
Anthony	O'NEILL	Port Chalmers
Glenn	HOLLAND	Port Chalmers
Kelvin	SPENCE	Tairua
Guy	ANDERSON	Darfield
Glenn	HOLTHAM	Maramarua
Rosemarie	SPARROW	Maramarua
Christopher	LIND	Auckland City
Martin	CAMPBELL	Mount Wellington
Shane	ENGLAND	Auckland City
David	LOTT	St Heliers
Michael	CARTER	Balmoral
Mark	DONALDSON	Brightwater
Nathan	PALMER	Brightwater
Martyn	BENNETTS	Pines Kairaki
Laurene	BENNETTS	Pines Kairaki
Benjamin	NILSON	Kokatahi-Kowhitirangi
Wiremu	MATENE	Kaikohe
Anna	CHRISTENSEN	Eketahuna
Leslie	JACKSON	Kaeo
Graham	DAVIES	Onewhero
David	ROSS	Ahipara
Mark	SILLIS	Timaru
Andrew	KNOWLES	Oban

UFBA EVENTS

- Challenge Panel
- Waterway Challenge
- Firefighter Challenge
- AGM & Conference Hui 2022

CHALLENGE PANEL

CES PACEY • CHALLENGE PANEL LEADER

Tēnā koutou katoa

What a year for UFBA challenges with so many competitors smashing their personal best times, achieving goals they have been striving to achieve for years and receiving accolades to acknowledge their hard training.

It was great to see how many new competitors are coming through and the way that the other competitors and officials encourage and welcome them. It always impresses me how we all help each other to be the best that we can be and pull together.

This year more than others, because of all the cancellations of 2022, it was very apparent that everyone was happy to be together to catch up with friends and families again as covid has had an impact on all of us in one way or another.

We shared the membership's disappointment in being forced to cancel Road Crash Rescue due to a lack of registrations. This challenge is enormously complex when it comes to logistics and resourcing and this decision had to be made before large non-refundable deposits were committed to. This does bring up a good point though, the learnings and techniques competitors bring back to their brigades from the Road Crash Rescue challenge directly benefit the communities they serve in how they respond. I encourage you to put teams together and compete in next year's challenge, regardless of your experience, and we can put you in touch with existing teams to assist in your training.

The Challenge Panel and Events Team are proud of the work we do to deliver our quality, competitor-centric challenges throughout the country. I urge you to consider hosting one of our challenges to highlight your area of the motu and the great people who serve your communities. Get in touch with the events team and they will tell you all you need to know about what your commitment will be.

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

- Our amazing Officials who dedicate their time, expertise and passion to each challenge. They are there long before the competitors to set up and are the last to leave after pack down. They volunteer their valuable time so that you can compete in a safe and quality environment.
- 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 dedication to striving to always make challenges better than the last one.
- The Events Team for their professionalism and enthusiasm, which compliments my team perfectly.
- Alex O'Donoghue from the Events Team, who has completed her maternity cover contract to go on to new adventures, and Holly Dallinger who has decided to become a full time mum.

And lastly, I want to thank our competitors, your passion and commitment to our challenges is what encourages us to constantly review and streamline how we deliver. Let's keep up the positive vibes we saw in this year's challenges and continue the values of positivity and camaraderie forward into everything we do.

Train hard and hopefully we will see you and some new faces next season displaying the skills you have in your chosen disciplines.

Mā te wā



Ces Pacey
UFBA Challenge
Panel Leader



CHALLENGES & EVENTS

WATERWAY CHALLENGE

The UFBA Waterway Challenge originated in 1885 in Dunedin, it is our longest running challenge, and members continue to share their enthusiasm for this event by encouraging new participation.

Waterway is a team sport, it requires competitors to work together relying on precise timing and technical expertise while demonstrating core firefighting skills needed to save lives and property.

The 2023 season included the regional North and South Island challenges and the two-yearly National event. There was amazing energy, pride and professionalism demonstrated at each event, it was certainly a year to remember.

WINNERS: North Island Waterway

21 January, Havelock North - 41 competitors + 28 officials

2-PERSON		4-PERSON	
1 st	Te Aroha (A)	1 st	Silverdale
2 nd	Tairua	2 nd	Carterton
3 rd	Mayor View	3 rd	Wainuiomata

WINNERS: South Island Waterway

4 February, Cromwell - 45 competitors + 26 officials

2-PERSON		4-PERSON	
1 st	Mossburn	1 st	Greymouth
2 nd	Wyndham	2 nd	Cromwell A
3 rd	Lincoln	3 rd	Balclutha

WINNERS: National Waterway

26-27 May, Methven - 75 competitors + 29 officials

2-PERSON		4-PERSON	
1 st	Mossburn	1 st	Greymouth
2 nd	Te Aroha (A)	2 nd	Carterton
3 rd	Tairua	3 rd	Silverdale



FUN FACT:

Over 90% of participants thought this was a great event!

FUN FACT:

Over 95% of all competitors feel that this Challenge gives them an opportunity to network and create new friendships.

MEMBER FEEDBACK:

"It's awesome to have people from other teams offering advice or praise its really great." – 2022 North Island Waterway Challenge competitor



FIREFIGHTER CHALLENGE

In late 2022 the international Firefighter Challenge (previously the Firefighter Combat Challenge) brand became part of the First Responder Institute in the United States. Through our strong relationship with the event owners, the UFBA continues to hold the exclusive license for delivering this event for our members in New Zealand.

The Firefighter Challenge remains a testament to firefighters’ unique skills and fitness abilities, showcasing all aspects of firefighting and can be run in teams or as an individual. This creates an atmosphere of competitiveness, high energy and motivation, supported by a culture of camaraderie, hauora and manaakitanga, welcoming members from all backgrounds and experience.

WINNERS: South Island Firefighter Challenge

25 March, Christchurch - 99 competitors + 34 officials

MALE		FEMALE	
1 st	Kyle Gardiner, Takaka VFB	1 st	Claire Jones, Queenstown VFB
2 nd	Rupert Jackman, Cust VFB	2 nd	Fliiss Matheson, Cromwell VFB
3 rd	Samuel Goffriller, Upper Takaka VFB	3 rd	Toni Andrews, Cromwell VFB

WINNERS: North Island Firefighter Challenge

14-15 April, Auckland - 122 competitors + 34 officials

MALE		FEMALE	
1 st	Aidan Grant, Linton Military Camp FB	1 st	Jodi Reymer, Pirongia VFB
2 nd	Rowan Jackman, Parnell Station	2 nd	Petra Dye-Hutchinson, Devonport VFB
3 rd	Dan Brady, Devonport VFB	3 rd	Sela Corbett, Remuera Station

WINNERS: National Firefighter Challenge

5-6 May, Wellington - 118 competitors + 39 officials

MALE		FEMALE	
1 st	Rowan Jackman, Parnell Station	1 st	Jodi Reymer, Pirongia VFB
2 nd	Aidan Grant, Linton Military Camp	2 nd	Petra Dye-Hutchinson, Devonport VFB
3 rd	Rupert Jackman, Cust VFB	3 rd	Amelia Jackman, Rangiora VFB



Congratulations to our 2023 competitors who joined the Lions Den:

- #48 - Tane Rogers, Oamaru Volunteer Fire Brigade
- #49 - Rowan Jackman, Parnell Fire Station
- #50 - Neil Paton, Norsewood Volunteer Fire Brigade
- #51 - Claire Jones, Queenstown Volunteer Fire Brigade
- #52 - Jodi Purdie, Te Puke Volunteer Fire Brigade

FUN FACT:

On average two-thirds of competitors are between the age of 20 and 39 – but we have competitors going all the way up to 60+

FUN FACT:

31% of competitors were first timers.

FUN FACT:

While the majority of competitors are from urban volunteer brigades, it’s great to see an increase in rural volunteers and we are always pleased to see our paid and defence members join in!

MEMBER FEEDBACK:

“The challenge is a very good way of networking, building relationships between brigades and individuals around the wider FENZ community, as well as physically and mentally challenging oneself to overcome a demanding course and learning what resilience we actually have when put to the test. More firefighters should try it!” - **North Island Firefighter Challenge Competitor**

AGM & CONFERENCE HUI 2022

144TH UFBA AGM & CONFERENCE HUI 2022

28-30 OCTOBER 2022, MICHAEL FOWLER CENTRE

This is the largest networking of firefighters in New Zealand and the UFBA are humbled to be able to deliver this event for our members.

The return of our in-person AGM and Conference was a huge success. Members from all around the country travelled to the heart of Wellington to engage in UFBA business and constitutional matters at the AGM, followed by an insightful and exciting two days of conference with excellent keynote speakers. The events were also live-streamed, and recordings were posted to our website to support members who were unable to attend and further share the learnings.

The flavour throughout the event was “Connection”, the Events Team skillfully and creatively ensured that message was heard across the membership. Members were grateful for the opportunity to connect with each other, connect with their Association, connect with sector leaders and connect with experts in areas that support their development.

The whole UFBA staff put a tremendous amount of effort into delivering these highly professional events for our members each year. For a small team, they can certainly make a big difference.

Attendees:

- 550 attendees - 151 were first-time attendees
- 464 live stream views

DEMOGRAPHIC BREAKDOWN

CAREER	VOLUNTEER URBAN	VOLUNTEER RURAL
18	218	66



Where 2022 Conference attendees came from



FUN FACT:

95% rated this event as satisfactory or above.

Highest rated keynote speakers were:

- Lance Burdett
- Dr Tom Mulholland
- Melissa Clark-Reynolds.

FEEDBACK:

“This weekend I had the pleasure of connecting with hundreds of our people at the United Fire Brigades’ Association of New Zealand conference. Their partnership is incredibly important to us and I always really value this awesome opportunity to engage with our people in person”. - **Kerry Gregory, Chief Executive at Fire and Emergency New Zealand**

MEMBER FEEDBACK:

“To the fantastic UFBA team, what an amazing Conference we all had. Thanks to the team for such an inspiring event yet again, and for all your hard work too. So lovely to reconnect with everyone again. Looking forward to next year.” - **Megan Wiseman, Waikari VFB**

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

FINANCIAL STATEMENTS

for the year ended 30 June 2023



INDEPENDENT AUDITORS' REPORT

TO THE MEMBERS OF UFBA NZ

REPORT ON THE AUDIT OF THE FINANCIAL STATEMENTS

OPINION

We have audited the general purpose financial report of The United Fire Brigades' Association (the "Association") which comprise:

- a. the financial statements set out on pages 29 to 42, which comprise the statement of financial position as at 30 June 2023, and the statement of comprehensive revenue and expense, statement of changes in equity, and cash flow statement for the year then ended, and notes to the financial statements, including a summary of significant accounting policies; and
- b. the statement of service performance on page 28.

In our opinion, the accompanying general purpose financial report present fairly, in all material respects:

- a. the financial position of the Association as at 30 June 2023 and its financial performance and cash flows for the year then ended; and
- b. the service performance for the year ended 30 June 2023 in accordance with the Association's service performance criteria

in accordance with the Public Benefit Entity Standards issued by the New Zealand Accounting Standards Board.

BASIS FOR OPINION

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand)

(ISAs (NZ)) and the audit of the service performance information in accordance the International Standard on Assurance Engagements (New Zealand) (ISAE (NZ)) 3000 (Revised) 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 General Purpose Financial Report 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.

Our firm carries out other assignments for members of the Association in the area of special consultancy projects.

The firm has no other relationship with, or interest 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 and will 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 identified above and, in doing so, consider whether the other information is materially inconsistent with the financial statements, or our knowledge obtained in the audit, or 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 those charged with governance.

RESPONSIBILITIES OF THOSE CHARGED WITH GOVERNANCE FOR THE GENERAL PURPOSE FINANCIAL REPORT

Those charged with governance are responsible on behalf of the Association for:

- a. the preparation and fair presentation of the financial statements and statement of service performance in accordance with Public Benefit Entity Standards issued by the New Zealand Accounting Standards Board;
- b. service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Standards; and
- c. such internal control as those charged with governance determine is necessary to enable the preparation of the financial statements and statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report, the Board Members on behalf of the Association 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 those charged with governance 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 GENERAL PURPOSE FINANCIAL REPORT

Our objectives are to obtain reasonable assurance about whether the general purpose financial report 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 the general purpose financial 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 financial statements and the service performance information, 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 the Association's 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 Association'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 those charged with governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt

on the Association's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements 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 Association to cease to continue as a going concern.

- Evaluate the overall presentation, structure and content of the financial statements and the service performance information, including the disclosures, and whether the financial statements and the service performance information 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 those charged with governance 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 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 its members, as a body, for our audit work, for this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Limited



B Kennerley
Partner
Wellington
29 August 2023

STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

Our job is to support and advocate for over 14,000 individuals whose commitment, expertise, and dedication help to save lives and livelihoods nationwide, from the Far North to the Deep South. Our strength comes from the unity of more than 680 brigades (including career, volunteer, urban, rural, defence, industry, and airport) to which our members belong. Led by our small team at National Office in Tawa, Wellington, our volunteer network supports members to strive for excellence through events that challenge, upskill and motivate them to be their very best. Behind the scenes, our volunteers take part in technical panels, working groups, and brigade representation and are backed by our current and past presidents, patrons, and our directors. We also promote and advocate for the value of our members volunteering to both Fire and Emergency New Zealand (FENZ) and the Government. We estimate the annual economic value of our members' volunteer contribution to urban and rural communities is at least \$659 million (2019).

	Actual This Year	Budget This Year	Actual Last Year
DESCRIPTION AND QUANTIFICATION (TO THE EXTENT PRACTICABLE) OF THE ENTITY'S OUTPUTS:			
Advocacy cases	130	Not budgeted	116
Treasurer / Secretary workshops (member attendance)	56	Not budgeted	47
Leadership Workshops	7	7	7
Challenge events	6	6	nil
ACC top-up - total amount payments to members	\$47,320	Not budgeted	\$66,552
ACC top-up - claims administered	9	Not budgeted	10
Service honours - number of 25 year Gold Stars ordered	247	Not budgeted	58

Additional Output Measures

UFBA is managing the distribution of Xero to brigades to assist Brigade Treasurers meet their financial reporting requirements. A total of 326 brigades are now registered users of Xero with 28 conversions occurring in the 2022/23 financial year.

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE
FOR THE YEAR ENDED 30 JUNE 2023

	Note	Actual 2023 \$	Actual 2022 \$
REVENUE FROM NON-EXCHANGE TRANSACTIONS			
Grants - Fire and Emergency New Zealand	6	3,432,320	2,358,664
		3,432,320	2,358,664
REVENUE FROM EXCHANGE TRANSACTIONS			
Conference and challenge levies		141,113	3,302
Subscriptions		316,020	296,351
Fire shop Sales		900,825	695,287
Investment income		9,700	-
Interest received		26,971	9,903
Other income		37,332	39,201
		1,431,961	1,044,044
TOTAL REVENUE		4,864,281	3,402,708
EXPENDITURE			
Administration		808,725	686,962
Audit fees		29,113	15,080
Challenges	14	828,560	92,033
Communications		10,197	13,538
Conference		805,311	187,793
Cost of Fire Shop Sales		578,574	508,981
Depreciation		38,717	52,965
Donations		35,457	38,740
Honours subsidy (25 & 50 year)		150,000	150,000
Provision for doubtful debts		-	(753)
Professional fees		290,490	222,732
Premises lease and occupancy		133,799	126,114
Personnel		1,299,531	1,201,658
TOTAL EXPENDITURE		5,008,474	3,295,843
TOTAL SURPLUS/(DEFICIT) FOR THE YEAR		(144,193)	106,865
Other comprehensive revenue and expenses		-	-
TOTAL COMPREHENSIVE REVENUE AND EXPENSES FOR THE YEAR		(144,193)	106,865

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

STATEMENT OF FINANCIAL POSITION
AS AT 30 JUNE 2023

	Note	Actual 2023 \$	Actual 2022 \$
ASSETS			
CURRENT ASSETS			
Cash & Cash Equivalents		828,966	785,917
Term Deposits		400,000	852,000
Receivables from exchange transactions		260,911	673,129
Accrued Income		19,806	6,225
Prepayments		150,191	61,586
Inventory		29,561	27,949
TOTAL CURRENT ASSETS		1,689,435	2,406,806
NON-CURRENT ASSETS			
Investment Fund	5	419,753	-
Property, plant and equipment	8	225,516	191,046
Intangible assets	7	5,700	5,700
TOTAL NON-CURRENT ASSETS		650,969	196,746
TOTAL ASSETS		2,340,404	2,603,552
LIABILITIES			
CURRENT LIABILITIES			
Income in advance from exchange transactions		457	91,567
GST		5,481	52,434
Accounts Payable		176,649	167,913
Accrued Expenses		216,962	220,407
Employee Entitlements		120,936	107,119
TOTAL CURRENT LIABILITIES		520,485	639,440
TOTAL LIABILITIES		520,485	639,440
NET ASSETS		1,819,919	1,964,112
EQUITY			
Accumulated funds		1,819,919	1,964,112
TOTAL EQUITY		1,819,919	1,964,112

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 2023

Note	Accumulated Funds 2023 \$	Accumulated Funds 2022 \$
EQUITY AT BEGINNING OF YEAR	1,964,112	1,857,247
Total Recognised Income and Expenditure	(144,193)	106,865
EQUITY AS AT 30 JUNE	1,819,919	1,964,112

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 2023

Note	Actual June 2023 \$	Actual June 2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Receipts from sales	847,691	677,055
Receipts from activities	441,242	316,001
Receipts from FENZ	3,717,626	2,224,259
Receipts from other revenue	37,332	39,201
Interest received	13,390	5,001
Net GST received/(paid)	(46,953)	(14,169)
Payments to employees and volunteers	(1,285,714)	(1,208,573)
Payments to suppliers	(3,650,325)	(2,081,142)
NET CASH FLOWS FROM OPERATING ACTIVITIES	74,289	(42,367)
CASH FLOW FROM INVESTING ACTIVITIES		
(Purchase)/Disposal of property, plant & equipment	(73,187)	(21,634)
Investment in Investment Fund	(410,053)	-
Term deposit maturities	852,000	451,295
Investment in term deposits	(400,000)	(652,000)
NET CASH FLOW FROM INVESTING ACTIVITIES	(31,240)	(222,340)
NET CASH FLOWS FROM FINANCING ACTIVITIES		
	-	-
Net increase/(decrease) in cash and cash equivalents	43,049	(264,707)
Cash & cash equivalents at the beginning of the year	785,917	1,050,624
CASH AND CASH EQUIVALENTS AT END OF YEAR	828,966	785,917

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



PETER DUNNE

Chairman of the UFBA Board
29 August 2023



TOM THOMSON

Chairman of the UFBA Audit & Risk Committee
29 August 2023

NOTES TO THE FINANCIAL STATEMENTS

FOR THE YEAR ENDED 30 JUNE 2023

1. REPORTING ENTITY

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

NATURE OF BUSINESS

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

2. STATEMENT OF COMPLIANCE

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

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

3. SUMMARY OF ACCOUNTING POLICIES

3.1 BASIS OF MEASUREMENT

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

3.2 PRESENTATION CURRENCY

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

3.3 REVENUE

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

REVENUE FROM NON-EXCHANGE TRANSACTIONS

GRANT REVENUE

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

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

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

REVENUE FROM EXCHANGE TRANSACTIONS

SALES OF GOODS

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

RENDERING OF SERVICES - CONFERENCE & CHALLENGE LEVIES AND SPONSORSHIP

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

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

SUBSCRIPTION AND OTHER INCOME

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

3.4 FINANCIAL INSTRUMENT

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

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

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

FINANCIAL ASSETS

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

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

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

LOANS AND RECEIVABLES

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

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate method, less impairment. The losses arising from impairment are recognised in the statement of financial performance in cost of sales or other operating expenses for receivables.

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

IMPAIRMENT OF FINANCIAL ASSETS

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

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

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

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

FINANCIAL LIABILITIES

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

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

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

FINANCIAL LIABILITIES AT AMORTISED COST

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

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

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

3.5 CASH AND CASH EQUIVALENTS

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

3.6 INVENTORIES

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

3.7 PROPERTY, PLANT AND EQUIPMENT

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

	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 2023

The global pandemic has continued to impact the operations of the United Fire Brigades Association in 2023.

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. INVESTMENT FUND

In October 2022 the Association invested \$410,053 in an investment fund managed by Craigs Investment Partners. The increase market value of the investment fund since commencement is \$9,700.

At 30 June 2023 the balance of the fund was \$419,753 made up of the following:

	Market Value \$
30 JUNE 2023	
New Zealand	
Fixed Interest	121,689
Property	10,057
Equities	71,079
Cash	111,327
Australia	
Equities	73,680
Cash	723
International	
Equities	30,892
Cash	306
TOTAL INVESTMENT PORTFOLIO	419,753

6. 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 \$3,119,391 (2022: \$2,053,235).

The Integration Programme Volunteerism Workstream of Fire and Emergency New Zealand also paid Volunteer Capability Building funding of \$312,929 (2022: \$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, \$3,432,320 (2022: \$2,358,664) is recognised as grants revenue for the financial year.

7. INTANGIBLE ASSETS

	Cost \$	Accumulated Depreciation \$	Book Value \$
30 JUNE 2023			
Trademark application	5,700	-	5,700
TOTAL INTANGIBLE ASSETS	5,700	-	5,700
	Cost \$	Accumulated Depreciation \$	Book Value \$
30 JUNE 2022			
Trademark application	5,700	-	5,700
TOTAL INTANGIBLE ASSETS	5,700	-	5,700

8. PROPERTY PLANT AND EQUIPMENT

	Cost \$	Accumulated Depreciation \$	Book Value \$
30 JUNE 2023			
Appliance	22,468	21,618	850
Leasehold improvements	39,816	33,265	6,551
Computer development	116,847	108,758	8,089
Computer equipment	94,229	78,613	15,616
Furniture & Fittings	50,230	27,516	22,715
Office equipment	23,596	17,913	5,683
Operational equipment	521,168	355,155	166,013
TOTAL NET BOOK VALUE	868,354	642,838	225,516

	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

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

United Fire Brigades' Association 2023	Appliance	Leasehold improvements	Computer development	Computer equipment	Furniture & Fittings	Office equipment	Operational equipment	Total
	\$	\$	\$	\$	\$	\$	\$	\$
Opening Balance	1,133	7,417	13,481	18,900	20,864	6,673	122,578	191,046
Additions	-	-	-	9,223	4,510	2,096	57,369	73,198
Disposals	-	-	-	(1)	-	(10)	-	(11)
Depreciation	(283)	(866)	(5,392)	(12,506)	(2,660)	(3,076)	(13,934)	(38,717)
CLOSING BALANCE	850	6,551	8,089	15,616	22,714	5,683	166,013	225,516

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

	Actual 2023 \$	Actual 2022 \$
NET SURPLUS/(DEFICIT) FOR THE YEAR	(144,193)	106,865
NON-CASH ITEMS		
Depreciation	38,717	52,965
Property, plant and equipment write-offs	-	-
TOTAL NON-CASH ITEMS	38,717	52,965
MOVEMENTS IN WORKING CAPITAL		
Increase/(decrease) in income in advance	(91,109)	16,348
Increase/(decrease) in trade and other payables	(38,217)	15,731
Increase/(decrease) in employee and volunteer benefits	13,817	(6,915)
Increase/(decrease) in provisions	(3,445)	13,125
Decrease/(increase) in investment fund	(9,700)	
Decrease/(increase) in trade and other receivables	398,636	(262,366)
Decrease/(increase) in prepayments	(88,605)	27,820
Decrease/(increase) in inventory	(1,612)	(5,940)
NET MOVEMENTS IN WORKING CAPITAL	179,765	(202,197)
NET CASH FLOWS FROM OPERATING ACTIVITIES	74,289	(42,367)

10. CONTINGENT LIABILITIES

There are no contingent liabilities at year end (2022: \$nil).

11. CAPITAL AND LEASE COMMITMENTS

The Association had no capital commitments as at year end (2022: \$nil).

Commitments existed for non-cancellable operating leases as follows:

	Actual 2023 \$	Actual 2022 \$
Within 1 year	115,514	111,440
1 - 5 years	333,304	321,079
Over 5 years	309,978	298,432
TOTAL COMMITMENTS	758,796	730,951

12. 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 2023 \$	Purchases 2023 \$
Jason Prendergast	Greymouth Volunteer Fire Brigade	i	2,283	1,452
Amber Hollis	Dunstan Volunteer Fire Brigade	ii	3,180	
Warren Maslin	Ashburton Volunteer Fire Brigade	iii	8,489	
Daryl Sayer	Sumner Volunteer Fire Brigade	iv	2,638	
Mike Allen	Plimmerton Volunteer Fire Brigade	v	2,835	
Howard Cole	Maramarua Volunteer Fire Brigade	vi	4,805	
Kevin Ihaka	Forest Protection Services Limited	vii	1,647	
Warren Maslin	Maslin Distributors Limited	viii		6,412
TOTAL			15,047	7,864

- i. The Association funded expenditure to Greymouth VFB of which Jason Prendergast was 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 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 was a senior fire fighter.
- vi. The Association made sales to the Maramarua Volunteer Fire Brigade of which Howard Cole is the Chief Fire Officer.
- vii. The Association made sales to Forest Protection Services Limited, of which Kevin Ihaka is a Director.
- viii. The Association purchased advocacy services from Maslin Distributors Limited, of which Warren Maslin is a Director.

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	Newlands 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.

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 2023 \$	Actual 2022 \$
Total remuneration	276,420	246,330
Number of persons	1	1

13. 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 2023 \$	Actual 30 June 2022 \$
FINANCIAL ASSETS		
<i>Financial assets at fair value through surplus or deficit</i>		
<i>Loans and receivables</i>		
Cash and cash equivalents	828,966	785,917
Short term investments - Term Deposits	400,000	852,000
Receivables from exchange transactions	260,911	673,129
	1,489,877	2,311,046
FINANCIAL LIABILITIES		
<i>At amortised cost</i>		
Trade and other creditors	176,649	167,913
Employee entitlements	120,936	107,119
	297,585	275,032

14. 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 2023 \$	Actual 2022 \$
EVENTS HELD IN THE CURRENT YEAR		
National Waterways Challenge	168,977	-
Regional Waterways	104,918	46,456
National Firefighter Combat Challenge	239,838	(2,220)
National Drivers Challenge	-	17,741
Regional Firefighter Combat Challenge	281,123	20,799
National Road Crash Rescue	-	3,087
Australasian Police and Emergency Services Games	24,193	2,000
Regional Road Crash Rescue	6,683	-
ARRO fees and attendance	2,828	-
	828,560	87,863
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	828,560	92,033

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

15. RESTRICTED RESERVES

	Actual 2023 \$	Actual 2022 \$
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 2023 \$	Actual 2022 \$
Training and Research Reserve brought forward	25,287	25,265
Funds received (interest)	373	22
Scholarship paid	-	-
Training and Research Reserve as at 30 June	25,660	25,287

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.

16. 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 2023

© 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 the Benevolent Fund. The 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:

The Benevolent Fund has no other method to raise funds.

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

The 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 United Fire Brigades Benevolent Fund (the "Fund") which comprise:

- a. the entity information on page 44;
- b. the financial information set out on pages 48 to 51, which comprise the statement of resources and commitments as at 30 June 2023, and the statement of receipts and payments, and notes to the performance report, including a summary of significant accounting policies; and
- c. the statement of service performance on page 47.

In our opinion, the accompanying performance report present fairly, in all material respects:

- a. the entity information as at 30 June 2023;
- b. the financial position of the Fund as at 30 June 2023 and its financial performance for the year then ended; and
- c. the service performance for the year ended 30 June 2023 in accordance with the Fund's service performance criteria

in accordance with the Public Benefit Entity Simple Format Reporting – Cash (Not-for-profit) issued by the New Zealand Accounting Standards Board.

BASIS FOR OPINION

We conducted our audit of the financial statements in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the service performance information in accordance the International Standard on Assurance Engagements (New Zealand) (ISAE (NZ)) 3000 (Revised) 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 General Purpose Financial 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 interest in, the Fund.

RESPONSIBILITIES OF THOSE CHARGED WITH GOVERNANCE FOR THE PERFORMANCE REPORT

Those charged with governance are responsible on behalf of the Fund for:

- a. the preparation and fair presentation of the entity information, financial statements, and statement of service performance in accordance with Public Benefit Entity Simple Format Reporting – Cash (Not-for-profit) issued by the New Zealand Accounting Standards Board;
- b. service performance criteria that are suitable in order to prepare service performance information in accordance with Public Benefit Entity Simple Format Reporting – Cash (Not-for-profit); and
- c. such internal control as those charged with governance determine is necessary to enable the preparation of the financial statements and statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the general purpose financial report, the Trustees on behalf of the Fund are responsible 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 those charged with governance 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 entity information, and the performance report 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 the 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 and the service performance information, 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 the Fund's 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 Fund'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 those charged with governance and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fund'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 Fund to cease to continue as a going concern.
- Evaluate the overall presentation, structure and content of the performance report and the service performance information, including the disclosures, and whether the performance report and the service performance information 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 those charged with governance 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 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 Fund and its Trustees, as a body, for our audit work, for this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Limited



B Kennerley

Partner

Wellington

29 August 2023

STATEMENT OF SERVICE PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2023

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 2023	Actual 2022
DESCRIPTION AND QUANTIFICATION (TO THE EXTENT PRACTICABLE) OF THE ENTITY'S OUTPUTS:		
Welfare payments to members in need	265,150	84,350
Number of members who have received welfare payments	98	33

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 30 JUNE 2023

	Notes	Actual 2023 \$	Actual 2022 \$
OPERATING RECEIPTS			
Fees, subscriptions and other receipts from members	2	98,157	70,670
Interest, dividends and other investment income receipts	2	8,029	22,071
TOTAL OPERATING RECEIPTS		106,186	92,741
OPERATING PAYMENTS			
Welfare payments	3	100,250	84,350
Welfare Payments Cyclone	3	164,900	-
Stationery	3	30	-
Fire and Emergency - repayment of Covid fund	3	92,117	-
Bank fees and Annual Return Cost	3	91	91
TOTAL OPERATING PAYMENTS		357,388	84,441
OPERATING SURPLUS OR (DEFICIT)		(251,202)	8,300
INVESTMENTS		90,000	(100,000)
Increase/(Decrease) in Bank Accounts and Cash		(161,202)	(91,700)
Bank accounts and cash at the beginning of the financial year		177,234	268,934
BANK ACCOUNTS AND CASH AT THE END OF THE FINANCIAL YEAR		16,032	177,234
Represented by:			
Cheque account(s)		15,593	49,721
Savings account(s)		439	127,513
TOTAL BANK ACCOUNTS AND CASH AT THE END OF THE FINANCIAL YEAR		16,032	177,234

STATEMENT OF RESOURCES AND COMMITMENTS
AS AT 30 JUNE 2023

	2023	2022
	\$	\$
SCHEDULE OF RESOURCES		
Bank Accounts and Cash (from Statement of Receipts and Payments)	16,032	177,234
OTHER RESOURCES		
DESCRIPTION AND SOURCE OF VALUE	Current Value	Current Value
Grocery vouchers stock	-	4,500
Shares at current value - public companies	314,426	332,995
Property	14,740	-
Fixed rate bonds at current value	163,734	176,742
Cash held by Craigs Investment Partners	2,412	46,586



ALAN COCKBURN

Chairman, Benevolent Fund
 29 August 2023



RAY TOPIA

Benevolent Fund Trustee
 29 August 2023

NOTES TO THE PERFORMANCE REPORT

FOR THE YEAR ENDED 30 JUNE 2023

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	2023 \$	2022 \$
Fees, subscriptions and other receipts from members	Subscriptions from members	70,165	70,670
	Donations from members	27,992	-
	Other income	-	-
	TOTAL	98,157	70,670

RECEIPT ITEM	ANALYSIS	2023 \$	2022 \$
Interest, dividends and other investment income receipts	Interest	2,617	3,668
	Dividends	5,412	18,403
	TOTAL	8,029	22,071

NOTE 3: ANALYSIS OF PAYMENTS

PAYMENT ITEM	ANALYSIS	2023 \$	2022 \$
Welfare Payments	Welfare Payments	100,250	84,350
	Welfare Payments Cyclone	164,900	-
	TOTAL	265,150	84,350

PAYMENT ITEM	ANALYSIS	2023 \$	2022 \$
Other operating payments	Bank fees and Annual Return cost	91	91
	Stationery	30	-
	Fire and Emergency - repayment of Covid fund	92,117	-
	TOTAL	92,238	91



NOTE 4: RELATED PARTY TRANSACTIONS

There were no transactions involving related parties during the financial year. (2022 - 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. (2022 - Nil)

