



ANNUAL REPORT

2023 / 2024

OUR STRENGTH COMES FROM UNITY

We support and advocate for around 14,000 individuals whose commitment, expertise and dedication helps to save lives, and livelihoods nationwide.

Our strength comes from the unity of more than 690 member brigades, including including urban and rural volunteer, paid, industry, airport, Cook Islands, and defence force. This Association is serviced by our small team of 13 staff, governed by the Board and supported by the President, Vice President, Membership Advisory Panel and Challenge Panel.

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

We also promote and advocate for the value of our members to both Fire and Emergency New Zealand and the Government. The annual economic volunteer contribution of our members to New Zealand is \$823 million, they deserve fairness and equity in serving and protecting our communities.

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

Kia kaha, kia kotahi rā

Our strength is in our unity



UFBA AT A GLANCE 2023/24

Recognition



220
Honours
Functions
attended by
UFBA officials

5,365
Service
Honours
ordered

39
50 Year
Service Medals

181
Gold Stars

Challenges & Conference Hui



887
total number
of participants
in Challenge
Events

119
National
Road Crash
Rescue
Challenge
participants



307
North &
South Island
Firefighter
Challenge
participants

170
National
Firefighter
Challenge
participants

688
attendees
at 2023 AGM
& Conference
Hui



143
National
Drivers
Challenge
participants

148
North &
South Island
Waterway
Challenge
participants

Support



132
New
Advocacy
and Support
cases



\$71,030
in Benevolent Fund
support payments

44
Members
received
ACC Top-Ups

Learning & Development



35
Members
attended
Secretaries
& Treasurers
Workshops

109
Members
attended
Leadership
Workshops



351
Brigades
using Xero
Accounting
Software

192
Members
attended Xero
& Accounting
Workshops

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ANNUAL REVIEW

HON. PETER DUNNE ► CHAIR OF THE UFBA BOARD

The year under review was another year of challenge and achievement for the UFBA as the primary representative organisation of New Zealand's Volunteer fire and emergency personnel.

Their public profile had already been increased because of the community responses to the various adverse weather events of 2023, but the contribution and real worth of our volunteers was firmly established in the Hidden in Plain Sight report which the Board had commissioned from Esperance Capital during 2023.

That report assessed the monetary value of the contribution of volunteer firefighters to fire and emergency services across the country as \$823 million for the year to June 2023. It noted that volunteers are first responders to 42% of all structure fires, 70% of all motor vehicle accidents, 71% of all medical emergencies, and 85% of all vegetation fires.

Our volunteers make up 86% of frontline firefighters, covering over 93% of the country's landmass. 567 of the New Zealand's 647 fire stations are fully volunteer, a further 34 are operated jointly with employed firefighters, leaving 46 stations operated entirely by employed staff.

Significantly, the report showed that the value of the contribution of volunteers has been increasing – up just over 33% from the \$619 million figure assessed in 2019, the last time such a study was undertaken.

STRENGTHENING DIVERSITY AND COMMUNICATION

Buoyed by this information and the strong public response our brigades and members have been receiving about the role and contribution of volunteers, the UFBA has taken significant steps during the year to increase its diversity and direct communication with members. One important step has been the strengthening of the network of brigade representatives. Previously, there were brigade representatives in about 120 brigades – now nearly all our brigades have a brigade representative. Regular phone conferences are being held to boost engagement and share information. The role of UFBA management and staff in increasing this level of contact so substantially must be acknowledged.

At the same time, the Board has also established a Board internship programme to encourage the next generation of potential leaders to consider becoming engaged in the governance of the UFBA. Two interns have been appointed recently to work alongside the Board and management for a year, to develop new skills and share experiences.

Increasing diversity and communication is a constant priority for the Board. While the changes being made will take time to achieve their full potential, given the history and traditions of our organisation, we are confident that they will lead to the UFBA becoming even more competent, inclusive, committed and professional, as strong advocates for our volunteers, in the future. Challenges remain, however.

RELATIONSHIP WITH FENZ

Our relationship with FENZ is continuing to mature, but there remains room for improvement. FENZ still seems to be struggling with the reality that because it is an overwhelmingly volunteer organisation, the primary responsibility of its employed staff must be to enhancing support and opportunities for volunteers, through resourcing, equipment and training, so they can do their job as effectively as possible. Above all else, as the Hidden in Plain Sight report shows, it is in the national interest that they are able to do so.

Yet situations remain where FENZ middle management obstruct support for volunteers. For example, a middle manager recently declared that a training programme would not be available to volunteers, only employed staff. But FENZ senior management, while accepting that such behaviour is inappropriate, remains unwilling to intervene in such situations. This is simply not good enough and the UFBA will continue to call out such incidents, as and when they occur, until FENZ faces up to the problem.

FUNDING

Funding remains a bone of contention. FENZ has an annual budget of around \$713 million, of which just over \$4 million is allocated to the UFBA. That funding is prudently managed by our staff on a day-to-day basis and overseen by the Board's Audit and Risk committee. Direct FENZ funding has been reducing in proportionate terms in recent years, which has imposed its own challenges for the UFBA. In addition, FENZ has from time to time questioned the value of some of our activities – such as Challenges and aspects of the Annual Conference – which we consider betray a lack of understanding of some of the core activities and services to members of the UFBA.

The Board is far from opposed to strict financial accountability for its actions, but much of this has gone beyond that, and is directly impinging on our ongoing ability to service the needs of our members. Given the significance of volunteers' contributions, now confirmed by the Hidden in Plain Sight report, that degree of petty interference is unacceptable. Of particular concern is FENZ's refusal to

provide additional funding for the UFBA's advocacy services, the demand for which has grown substantially in recent years. This is an especially bitter pill to swallow, given the problems FENZ has been experiencing in its own work in this area of late.

The Board remains committed working with FENZ and its Board to improve this situation and to secure the UFBA's future funding on a more stable and realistic basis. We are looking seriously at seeking external sponsorship for some of our activities, although this should not be interpreted by FENZ as an excuse to further reduce our core funding in the future.

WORKING RELATIONSHIPS

At a broader level, there have been positive developments. On the initiative of the UFBA, the UFBA and FENZ Boards have met together twice over the last year. These meetings have been important, both to establish positive relationships, and to exchange information on a face-to-face basis. Given recent changes in the composition of the FENZ Board this ongoing direct contact will become more vital in future.

Regular meetings between the two Board chairs and the two chief executives have occurred on a quarterly basis.

LOCAL ADVISORY COMMITTEES

During the year, we were especially pleased that, after a period of inactivity, FENZ moved to appoint more Local Advisory Committees (LACs), as provided for in the 2017 legislation. LACs were conceived as an important mechanism for ensuring effective local input into national decision-making, and we welcome FENZ now making progress in this area.

VOLUNTEER ENGAGEMENT

The UFBA continues to work alongside FENZ on the development of a new volunteer engagement model, and on general leadership development programmes. We are also fully involved in work around the Eke Taumata programme, aimed at achieving long-term workplace culture change. These are all areas of direct interest to our members, and we remain keen to see progress made.

GOVERNMENT RELATIONS

Following the election of the new government last year, the Board sent a briefing paper to all Members of Parliament, and a more detailed briefing to the new Minister of Internal Affairs. These received positive responses, and follow-up meeting have been held with some MPs and Ministers, including the Minister of Internal Affairs.

We used the briefing papers to highlight some important issues where we believe the politicians can be of assistance. We have drawn their attention to current anomalies within Accident Compensation legislation regarding the treatment of volunteer firefighters and have urged its speedy resolution. So far, the response has been positive, and we remain hopeful there will be an amendment to resolve the situation.

BOARD MEMBERSHIP

The Board has been stable throughout the year and has worked well and cohesively.

Daryl Sayer will be leaving the Board at the Annual General Meeting following the completion of his two terms. He has been an outstanding member who will be sorely missed. We wish him well for the future.

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.

CONCLUSION

For 146 years the UFBA has been the primary advocate for firefighters, volunteers especially, across New Zealand. Over those years, brigades have enjoyed the support of their local communities, and their members' families. The Hidden in Plain Sight report powerfully underscores the depth of the contribution our volunteers make. The Board appreciates that commitment and acknowledges with profound gratitude the efforts of all our brigades and members. We remain determined to ensure that they receive the recognition they deserve.



Hon Peter Dunne
Chair



PRESIDENT'S MESSAGE

WARREN MASLIN ► PRESIDENT 2023/24

The UFBA is the only association that actively supports volunteers, and we are always ensuring all firefighters' interests are positioned in front of our political parties and FENZ management.

While the UFBA membership includes more than the volunteers who make up 86% of FENZ's frontline workforce, it is these volunteers who give our association the collective strength to ensure their voice is heard on all levels.

Over the past year, I have been privileged to see first-hand exactly how the work of the UFBA has directly and meaningfully impacted our members.

We have supported many members in various ways, but particularly by being more public with our messaging and raising the profile of volunteer firefighters – "Hidden in plain sight" - I have been discussing this bigger picture with members as I travelled around the many events and honours nights that I have been hosted at.

Historically firefighters learn from their past experiences. However, I have seen a lot of frustration on my travels, and more than ever, I am seeing volunteer management doing more and filling the gaps created by the inability of FENZ to move at a pace that reflects the times we live in. Let's ensure this does not determine our future.

It is time to remind FENZ that all volunteer firefighters join their local brigade to help others and support their communities in time of need, they do not join FENZ. Having been involved with the UFBA at a national level since FENZ was established seven years ago, this last year as your president has strengthened my belief that a focus on the needs of all New Zealanders is key and that we must use our volunteer's knowledge, expertise and business acumen, and open a culture of inclusion, regardless of "employment status". We need to change the old, ingrained thinking and bureaucracy. All firefighters want to help people when they need it most and have the passion to do so. We are one!

Ki te kāpuia e kore e whati

We need one another. We succeed together.

The passion you all have for serving your community comes across in all the interactions I have had across Aotearoa. The work your Vice President, Jeff Manson, is doing will flow through into next year with a consistent message and all eight of the Provincial Associations are doing the same. The commitment to members from your Provincial Associations and the UFBA team, strengthens the ability to mobilise our responses, to serve and protect our home communities even more!

It is now more important than ever to mobilise our combined voices and deliver a message of strength and unity. The financial squeeze is hurting everyone, and we need to consider new ways of ensuring we are here for the long haul.

The changes that are coming to our sector in the short term will have long-term impacts, and to make this change sustainable your views are crucial to ensure the future is reflective of the needs of your brigade and community.



So, my challenge to you all is as follows:

- Mobilise yourself and each other.
- Don't lose what we have and ensure we are forward focused.
- When the siren calls, we mobilise - now is the time to mobilise collectively.

As a combined voice, we will achieve more having the UFBA as your organisation at a national level, listening, speaking and leading on your behalf, we will see great results that benefit everyone. I look forward to your attendance at the conference and AGM and ask that you all focus on the future by thinking ahead. I just want to finish on a note of gratitude as my journey at the national level comes to an end at this AGM and conference event.

I have always said I have got more out of the experience than I have given. If you are thinking of getting involved, you can make a difference, and you will meet great people from all walks of life.

I want to thank all those brigades who have hosted me and my wife Tracy, on our travels. You have all put your communities first and I thank you for this dedication. You

have created a welcoming environment that is part of the larger firefighting family that we all belong to. Thanks for the great experience and the honour of joining in your celebrations.

Finally, to my family, friends and the Ashburton Brigade who have been and continue to be an incredible support, I could not have done this without you.

United we achieve more

Fire is just part of our service, but it is the core

Being forward focused is the key

Appreciation, that's a thanks from me.

Kia kaha, kia Kotahi ra.

Our strength is our unity



Warren Maslin
UFBA President



BENEVOLENT FUND

ALAN BURGESS ► CHAIRMAN

It is a pleasure to share with you, my report as chair of your UFBA Benevolent Fund for the year ending 30 June 2024.

It would be fair to say the past twelve months has seen the fund operating at a level of what could be loosely termed, business as usual.

This follows a dramatic previous year which had seen the trust distribute funds to those in need at a level not seen since the South Island earthquakes.

During the past year the trust has distributed \$71,030 spread over thirty-two applications. There were two claims declined during this period.

The ability to administer and distribute funds by the trust have been enhanced by two major changes in the way we operate on a day-by-day basis.

In the first instance the membership passed a resolution, with unanimous support, at the last UFBA AGM, to increase the funds subscription from \$5 per person to \$8 per person per year.

Secondly, the cash flow into the fund is now aligned to the brigade grant timetable which has allowed us to carry out our business in a more structured way.

The trustees thank the brigade membership and FENZ for their support in these matters.

As trustees we are acutely aware we operate in the world of the unknown. This through necessity brings a raft of challenges when we attempt to plan to deliver the best set of outcomes for our membership in troubling times.

You will see from reading our financial report, the fund is in a good position, and this is in no small part due to the advice and support the trustees receive from Tim Crooks at Craigs Investment Partners and our Ex Afficio-liaison guru, George Verry.

A key element always at top of mind is the one of funding. The “what if” says we will never be sure we have it exactly right. A level of lateral thinking in our planning continues to be a focus for the group. Additional funding options to meet the next major incident continues to be a main priority for us over the next year and to this end we are taking some advice and direction from Scott Moran at MoranLaw.

The Benevolent Fund’s image and profile will also require our attention to meet today’s ever-changing brigade, social media and communication needs.

The funds’ ability to deliver is only as good as the claims and relevant information we receive.

The groundwork in most cases is instigated, as per our requirement, by the CFO of the brigade affected. You are the people who initially understand the situation and can pass on critical details which in turn allows the trustees to make informed decisions in a time relevant basis. Please contact Jane Davie at the UFBA office if you need assistance.

At our last AGM in 2023 we saw the retirement of the Chairman, Alan Cockburn and trustee, Ray Topia. Both gentlemen have served the benevolent fund, and indeed the UFBA with good wisdom, a passion for the organisation along with a critical sense of humour. I once again thank them for their service and wish them well for the future.

Thanks to the UFBA office team who keep the paper trail in order. Finally, a thanks to our trust members, Graeme Booth, Bryan Styles, Ross Ditmer, Amber Hollis, Jeff Manson, Warren Maslin and Ex Afficio, George Verry. Your dedication to the cause should never be underestimated.

Kind regards to all



Alan Burgess

Benevolent Fund Chairman

On behalf of the UFBA Benevolent Fund Trustees

MEMBERSHIP ADVISORY PANEL

WARREN MASLIN ► JEFF MANSON ► AMBER HOLLIS ► JAMES WALKER

As we are a membership association, the Membership Advisory Panel (MAP) was created for the purpose of supporting members to talk to and consult with the UFBA Board, as detailed in the UFBA constitution.

When the MAP was established, the COVID pandemic saw the MAP utilised to bring areas of concern to the UFBA, mostly about FENZ policies, and to allocate membership selection to FENZ Working Groups. This was a sensible use of the MAP and took it outside its initial role.

As we have come back into the normal mode of business operations in this post-pandemic world, gaps have been identified in this process and it has been recognised that advocacy and consultation should be a focus of the UFBA staff and management.

Therefore, the focus for the MAP during the 2023/24 financial year has been reviewing, shaping and proposing a new, more fit-for-purpose and efficient process while working with UFBA staff to reinstate the original purpose of the MAP.

We presented a paper to the Board with UFBA management support, confirming it will now be the responsibility of the UFBA management to appoint, support, and ensure information flow with UFBA Representatives appointed to working, advisory and reference groups. The UFBA staff managing this process will ask the Board, President, and Vice President for advice on appointments when required.

The Board fully supported this position and this directive has been enacted over the last few months as an improved best practice. We have worked with the UFBA to ensure there remains an understanding of our commitments to working groups and areas of concern with FENZ.

All applications received to the MAP this year have been about FENZ policy and outside UFBA direct influence, but they have all been taken to FENZ through the UFBA office.

- 50 yr medal – FENZ gift
- Tanker being water carrier only – no equipment
- Spray bars on tanker units

As a result, the MAP can report that in the 2023/24 financial year there have been no matters arising from the membership that have been taken to the Board.



WARREN MASLIN

President
SFF Ashburton VFB

JEFF MANSON

Vice President
SFF Mossburn VFB

AMBER HOLLIS

Immediate Past President
Station Officer Dunstan VFB

JAMES WALKER

Past President
CFO Wyndham VFB

SECTOR ADVOCACY

HIDDEN IN PLAIN SIGHT

On Friday 14 June 2024, the UFBA released an independent report on the valuation of the contribution of New Zealand's volunteer fire force – titled "Hidden in Plain Sight".

This report shows New Zealand needs to do more to invest in our volunteer firefighters to ensure they continue to keep New Zealand safe for the long term future.

The report shows these volunteers contribute an astounding 823 million dollars in annual economic value to New Zealand and highlights how reliant FENZ is on its volunteer workforce. Without them, there would be no FENZ.

FENZ is a substantially volunteer-based organisation supported by paid specialists. With volunteers making up 86% of the frontline workforce - they are unique amongst all volunteers in New Zealand, because they are engaged in a formal service agreement with a government agency to be on call 365 days a year, 7 days a week, 24 hours per day, all without pay - and the Fire and Emergency New Zealand Act 2017 requires them to be protected and supported. However, the required investment to provide better support for volunteers is just not there.

The UFBA is calling for fairness and equity in how the volunteer fire force is treated, resourced and acknowledged. They should not be subject to funding cuts, inferior resourcing, or taken for granted.

The report is not asking for our 11,832 volunteer firefighters to be paid. Our population is simply not large enough to support fire stations staffed by paid firefighters throughout the country, and our volunteers aren't motivated by money – for them, it's all about giving back to their communities.

Firefighters today are not just about fire.

From responding to motor vehicle accidents, medical call-outs, hazardous materials, search and rescue, natural disasters, weather events, and structure and vegetation fires, they are always ready.

The report shows an analysis of FENZ incident and response data from the last 12 months which shows that the roles of the volunteer and paid firefighters are vastly different, with the volunteer brigades undertaking broader roles across the fuller range of emergencies that arise.

Therefore, building safer, more resilient communities responded to by volunteers within their communities.

The report calls for the contribution of volunteer firefighters to be valued and treated equally and fairly.

Volunteers do not receive the same level of uniform, training, or equipment as their paid colleagues. They also receive less rehabilitation support, compensation, and health and safety cover when they are injured on duty. ACC does not cover mental trauma experienced by volunteer firefighters on duty, or chronic workplace illness because they do not receive payment for their work.

Volunteer firefighters deserve greater recognition for what they do.

It is time for the government and other decision-makers to recognise the enormous contribution our volunteer firefighters make, and to ensure the needs of our volunteers are always top of mind.




The largest association supporting firefighters in New Zealand championing volunteers, community resilience and preparedness.



FIRE AND EMERGENCY WORKFORCE

 11,832 VOLUNTEERS

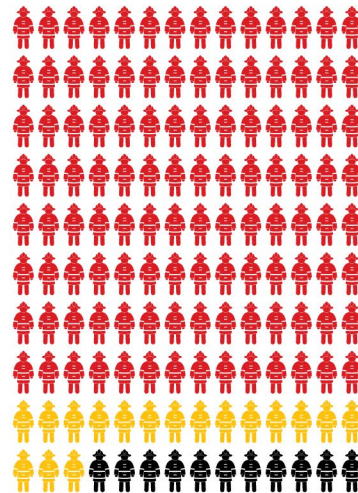
 1,807 PAID FIREFIGHTERS

 1,138 SUPPORT STAFF

FENZ's frontline workforce

UFBA REPRESENTS
14,000 members

Paid, volunteer, urban, rural, industrial, defence and Cook Islands

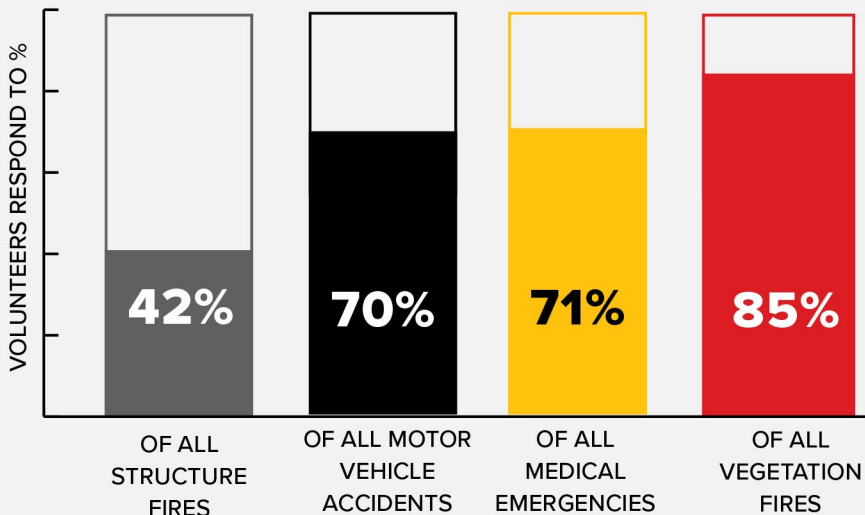
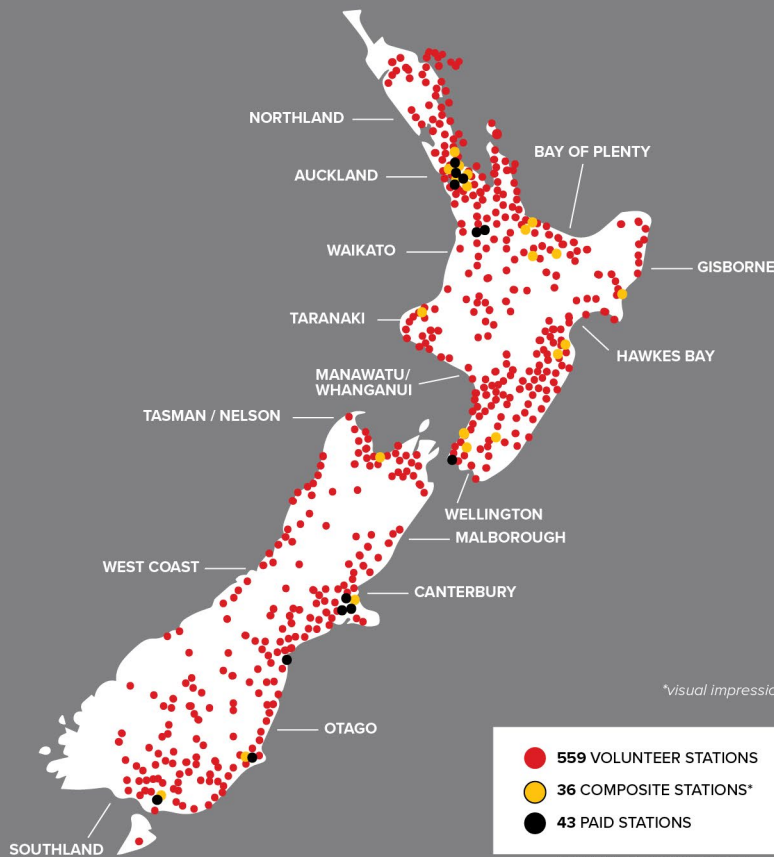


\$823m

Annual economic contribution of volunteers

86%

Volunteers represent 86% of the frontline Fire and Emergency NZ workforce



93%

Volunteer firefighters respond across 93% of New Zealand's land mass

STRENGTHENING THE MEMBERSHIP

Brigade Reps

Almost every brigade now has an appointed UFBA Brigade Representative, and we have been holding regular bi-monthly meetings with the CEO to discuss issues that brigades are facing, and we are advocating with FENZ. These include blood tests for cancer, payments for heavy transport licenses, rank and role, first aid revalidation, PPE, long-duration incident payments, fairness in FENZ policies, and many more.

This forum has been invaluable to help us stay connected to our member brigades and capture a broader volunteer voice.

We have also been joined by FENZ CE and National Commander in our meetings and we are pleased to see FENZ recognising the importance of this network.

There is still work to be done to increase engagement so we can be more reflective of our membership and support the wide range of views being shared and discussed.

Provincial Associations

The UFBA Management team joined the Provincial Leaders at the annual strategic meeting in Wellington in June, to discuss the future of our associations and how we can continue to work together for the benefit of our shared memberships. This is in addition to the monthly meetings between the UFBA President and Provincial Leaders which have been continuing and proving to be a great source of information sharing and collaboration.

A special acknowledgement to the East Coast Provincial Fire Brigades Association for having a successful first year in operation. We are proud to see the wider Tairāwhiti membership coming together at this level.

WORKING WITH FENZ

UFBA and FENZ Working Groups/Projects

Over the past year, the UFBA has been involved in many areas of work with an operational focus. We have worked closely with many FENZ managers, advisors, project leads, and working groups across the “4Ts” (Trucks, Training, Trousers/Uniform, and Technology), that require initial input from the volunteer voice before going out for full consultation. Being part of these discussions helps us stay connected and ahead of what is coming for our members:

- **AED Assessment Trial** – the UFBA worked with the FENZ procurement process trialing and testing AEDs with paid and volunteer firefighters. The evaluation team analysed the feedback and selected the best AED that FENZ will be using for the next 5 years.
- **Uniform** – we have been working closely with the FENZ uniform and procurement team to ensure that the volunteer’s voice has been considered and the best uniform is provided. There are still areas for improvement, and we will continue to engage regularly on this project. Level 1 uniform and Level 2 PPE trials are being conducted and we have had a significant focus

on ensuring the sizing of this PPE accommodates the differing body shapes with a male and female fit.

- **Fleet** – we have a good relationship with the FENZ National Fleet Manager and have worked closely to improve communications, discuss fleet structure, and the cascade process. We have been working collaboratively to update the brigade-owned assets policy.
- **Training Standards** – the UFBA sits on the Training and Standards Governance Committee and we have been working collaboratively to review all levels of training for urban and rural. Significant change is still underway around NZQA and the reviews of training programs.
- **Safe Person Concept** – a project scope and terms of reference has been developed with unions and associations to review this important area of work. The UFBA is committed to this project, as the Safe Person Concept is one of the key mechanisms to ensure firefighters’ safety.
- **Long Duration Payments** – the UFBA continues to work with FENZ on this complex process, with many challenges given the various payment models and agreements in place. We understand members’ frustrations with the lengthy delays in payments being made to volunteers.
- **Tanker Spray Booms** – we proactively worked with FENZ to help change the narrative on spray booms on tankers for areas that need them. FENZ are developing and piloting a tanker fitted with a spray boom and we look forward to sharing the results with members as soon as possible.
- **GPS Turnout System** – working closely with the FENZ National Communications Centre Manager, we helped determine areas where GPS will be difficult to run effectively due to coverage and access. This work is ongoing and we are committed to ensuring FENZ use a consistent approach across the country and are mindful of the challenges.

New Volunteer Brigade Engagement Model

The UFBA and FENZ have spent a significant amount of time co-designing and requesting feedback on the scope for Phase One of this project. The project seeks to clarify how the relationship between volunteers, their brigades and FENZ works, through a new relationship framework and supporting documents. It will pick up on previous work undertaken and will involve representation from UFBA and individual volunteer brigades.

A UFBA Working Group has been established and once the scope is signed by FENZ and the UFBA, the work will begin. A dedicated project team in FENZ is also being stood up in late 2024. We look forward to sharing further information and consultation opportunities with the membership next year.

Involvement with Eke Taumata

The UFBA has a dedicated staff member as our lead to ensure our members are kept informed of this large FENZ project, as well as 14 UFBA reps appointed to the FENZ Eke Taumata Advisory Group.

This project includes a number of workstreams aimed at addressing culture change and core behaviours, such as the new Code of Conduct, Speak Safe @ Fair Way (new independent complaints process), and leadership development.

UFBA Submissions to FENZ Consultations

- **Local Planning** – We engaged with the project team who are leading the discovery phase and submitted a feedback paper that FENZ feel is aligned with their views. UFBA Representatives also participated in Proof of Concept Workshops in Hamilton, Nelson, and Napier. UFBA CEO has been invited to continue to be part of this work as it develops in the 2024/25 financial year.
- **Code of Conduct Submission** – The UFBA was supportive of the intention to ensure all FENZ workplaces are welcoming, safe, and inclusive environments for all personnel. Overall the UFBA found the Internal Consultation Documents provided comprehensive information and guidance. The UFBA suggested that Unions and Associations be included in the “external support” section and that there was more clarity in the mediation services section and suggested providing more direct advice in relation to reporting criminal behaviour.
- **Paearu Mahi** – FENZ asked all Unions and Associations for feedback on five draft eligibility and assessment policies related to the Paearu Mahi (performance criteria) project. The criteria relates to personnel seeking the Assistant Fire Commander/Fire Commander ranks. We consulted with a group of members to provide feedback on the proposed policies. The UFBA submitted strong feedback on the draft policies including the need for more independence with the assessment personnel, assurance that there will be no single point of entry criteria, avoid biased appointments, and more progression pathways for volunteers.
- **Volunteer Brigade Leaders Development and Review Process Consultation** – The UFBA worked closely with the FENZ project team from the project initiation phase and continued with bi-weekly meetings. We provided updates to members and engaged with brigade representatives through our bi-monthly online forums by hosting the project lead and the national commander who provided detailed information on the proposals. We encouraged brigades to have an individual say about local leadership, to make submissions and to share their views with UFBA to be incorporated into our submission.
- **FENZ Levy Consultation** – Our submission supported the Levy increases in principle with the hope that the increased revenue will be used to further support volunteers, as well as appropriate development of FENZ personnel to support their volunteers who make up 86% of their frontline workforce.
- **FENZ Long Service Good Conduct Medal** – The UFBA were consulted on the criteria for eligibility and we supported the proposed approach. This is a lengthy process, which is being managed by FENZ, in order to put the request through the King.

POLITICAL AND SECTOR RELATIONSHIPS

New Government

With the new government coming in at the end of 2023, we prioritised our strategic political engagement, sending a briefing document to key Ministers and MPs, ensuring they were aware of the important work of the UFBA and the value of our membership. UFBA Board Chair, Hon. Peter Dunne and CEO, Bill Butzbach had follow up meetings with the Minister of Internal Affairs, Brooke van Velden, Minister for Rural Communities, Mark Patterson and Governance and Administration Committee Member and MP Tom Rutherford.

We have also continued and built relationships with MP for Mana Hon. Barbara Edmonds, MP for Banks Peninsula Tracey McLellan, MP for Hawkes Bay Katie Nimmon, Hon. Damien O'Connor, MP for Invercargill Penny Simmons, and MP for Palmerston North Tangi Utikere. These relationships enable us to further raise the profile and importance of our membership throughout government.

ACC Campaign

One of the longer-term strategic priorities for the UFBA is to have volunteer firefighters recognised in the Accident Compensation Act 2001 for gradual workplace illness and injury, so they receive the same level of cover as their paid colleagues if they develop an illness or injury as a result of their FENZ response duties. Further to this, the UFBA believes that the ACC legislation needs to recognise psychological illness as a result of cumulative traumatic exposure.

Through the Hidden in Plain Sight campaign and our public profile work, we have focused on increasing awareness of the importance of volunteer firefighters in New Zealand, and that they deserve fair and equal treatment by FENZ and the government. UFBA Chair and CEO are meeting with the new Minister for ACC in early September 2024 to advance this very important piece of work.





SERVICE HONOURS

- ▶ 50 Year Service Medals
- ▶ 25 Year Gold Stars

SERVICE HONOURS

UFBA Service honours recognise the service provided by brigade members to their communities and Fire and Emergency New Zealand. We appreciate the effort and commitment people give to their roles. In recent years, we have made it easier for brigades to present awards to members contributing as non-operational support.

We are delighted to note that in the years since our merger with FRFANZ (Forest and Rural Fire Association of New Zealand) a number of rural brigades which had not previously awarded service honours have held an award presentation for the first time.

The UFBA maintains service records for every person in a member brigade and provides support to individuals and brigades needing assistance to update records where earlier records were lost or destroyed.

We have seen an increase in the number of 50 Year Service Medal and Gold Star recipients this year, reflecting the dedication to our country by so many people.

UFBA Service Honours awards ordered for the 2023/24 financial year

50 Year Service Medal	39
25 Year Gold Star	181
5 Year Medal	797
2 Year 9ct Gold Bar	550
2 Year Alternative Gold Ba	584
2 Year Silver Bar	2,955
50 Year Mini Medal	19
25 Year Mini Medal	91
5 Year Mini Medal	149



50 YEAR SERVICE MEDALS

Congratulations to all our 50 Year Service Medal and Gold Star recipients for the 2023/24 financial year.

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

RECIPIENT	BRIGADE
Gordon TAYLOR	Carterton
Gene FLEET	Hamilton
Rod TRIPLOW	Havelock North
Grahame ROBERTS	Huntly
Gary GOODWIN	Hutt Valley
John STURGEON	Kurow
Brian TAYLOR	Lawrence
George LEWIS	Manukau
Warren FEEK	Matamata
Neville PHILLIPS	Mataura
Mervyn ALEXANDER	Millers Flat
Derek WOODCOCK	Motueka
Ronald HEAL	Motueka
Lewis JONES	Nelson
Edward ENGBRETSSEN	Ngatea
Peter STEVENSON	Northern Comms Centre
Richard LYALL	Okiwi Bay
Brian PRATLEY	Otematata
Ewan MASON	Ranfurly
Tony MOSSOP	Rongotea
Ian THOMPSON	Ross
David PINDER	Roxburgh
Neville CARTER	Southbridge
Colin RITCHIE	Tapu
Graeme HUMPHREYS	Te Anau
Robert PEARCE	Tokoroa
Raymond DEVER	Tolaga Bay
John HARRIS	Waihi
Jock THOMSON	Wairoa
Jan AINSWORTH	Waitara
Frederic ABBOTT	Waitemata
Kevin MAXWELL	Waiuku
Euan LAWSON	Wakefield
James MOLENAAR	Wellington
Bevan KOPPERT	Weston
Kevin STECHMAN	Westport
Peter MANGIN	Whitianga
Gary MANGIN	Whitianga

25 YEAR GOLD STARS

RECIPIENT		BRIGADE
Alastair	TODD	Ahuroa
Andrew	ROSS	Albury
Andrew	LAING	Alexandra
Ken	PIERCE	Aorangi
Richard	PATTERSON	Aorangi
Geoff	STEVENSON	Aorangi
James	BARTLETT	Aorangi
Murray	FORWARD	Arrowtown
Marcus	KYNOCH	Ashley Clinton
Colin	TYLER	Ashley Clinton
Keith	MACKENZIE	Awhitu
Dion	TUTAKI	Bennydale
Carl	SMITH	Bennydale
Spike	GRIMME	Bethells Valley
Philip	HODSON	Blenheim Rural
Jack	KINI	Bluff
Donald	MACGREGOR	Browns
Ian	LOWE	Bunnythorpe
Russell	PHILLIPS	Chatham
George	NICHOLLS	Cook Islands Airport
Sonny	PUREAU	Cook Islands Airport
Piri	URIRAU	Cook Islands Airport
Justin	KERRISON	Coromandel
James	KENDRICK	Dannevirke
Brian	ARMSTRONG	Dargaville
Frank	WATSON	Diamond Harbour
Aaron	WHEELER	Dunedin
Peter	BROSNAN	Dunedin
Brent	KEY	Dunedin
Antony	MASON	Dunedin
David	PALMER	Dunedin
David	MUMBERSON	Dunsandel
Tony	SMITH	Dunstan
Steven	HUGHES	Edendale
Jarrad	WEST	Edgecumbe
Damon	SMITH	Fairlie
Roger	CLEMENT	Foxton
Dion	HALMSHAW	Frankton
Michael	CHARLES	Franz Josef
Kevin	FASTIER	Granity
Graham	BOOTE	Greymouth
Brent	MCKENZIE	Greymouth
Mark	BLOOMFIELD	Hamilton
Andrew	BAILEY	Hamilton
Shane	THOMPSON	Hamilton
Jason	PHILLIPS	Hanmer Springs
Allan	BROWN	Hastings
Dean	ISAACSON	Hastings
Nathan	FERGUSON	Hastings
Adam	EVANS	Haumoana

RECIPIENT		BRIGADE
Aaron	WILLIAMS	Havelock
Craig	FIELD	Havelock North
Clifford	BRENSSELL	Heriot
Paul	O'DEA	Hikurangi
Dylan	WAGNER	Hunua
Jay	BAUMAN	Hutt Valley
Glenn	HUDSON	Hutt Valley
Alaster	JEFFERYS	Hutt Valley
Peter	BOYD	Hutt Valley
David	JULL	Inglewood
John	WHEATLEY	Inglewood
Stewart	SAUNDERS	Invercargill
Anthony	TAYLOR	Kaikohē
Kraig	STEINER	Kaiwaka
Richard	AARTS	Kurow
Kevin	CAPELL	Lake Hawea
Owen	FORD	Lake Hawea
Nigel	FROST	Lake Tekapo
Philip	MULDOON	Lake Ōkāreka
Nicolas	TORKINGTON	Leigh
Kyle	STEANS	Lincoln
Nathan	CLARK	Lumsden
Trent	MORLEY	Mahurangi East
David	MCGORAM	Mahurangi East
Ross	PEACOCK	Mangaweka
Allen	PARKER	Mangonui
Antony	PEDERSEN	Mangonui
David	MCKEOWN	Manukau
Sue	BURTON	Manunui
Christopher	HOOSON	Martinborough
Murray	PIKE	Masterton
Bronwyn	DOBSON	Matata
Darryl	NEEDHAM	Maungaturoto
Gregory	HOLST	Maungaturoto
Karl	BURMESTER	Methven
Philip	BENTLEY	Millers Flat
Paul	FALCONER	Mosgiel
Damian	DALY	Mossburn
Gavin	CHRISTIE	Motueka
Samuel	RUBIE	Motueka
Geoffrey	BASHER	Motunau
Murray	VANSTONE	Motunau
Craig	BEDFORD	Napier
Jamie	MCCARTHY	Napier
Ian	CAMPBELL	Naseby
Grant	HAYWOOD	Nelson
Chris	OGLE-ATKINS	New Plymouth West
Mathew	CRABTREE	New Plymouth West
Craig	TUFFIN	Newlands
Peter	STODART	Nightcaps

25 YEAR GOLD STARS

RECIPIENT	BRIGADE
Anthony PHILPOTT	Nightcaps
Shane VEALE	Norsewood
Michael CHUBB	Onerahi
Brian REDWOOD	Onerahi
Peter NOONE	Onerahi
Steve BALKS	Onerahi
Thomas TAYLOR	Ongaonga
Lyle HASTE	Ormondville
Brice WINDELBORN	Pahiatua
Ian WATSON	Paihia
Te Rangi CLENDON	Papamoa
Brett MUIRSON	Patumahoe
John STEER	Pauanui
Leslie SMITH	Picton
Darren CATHIE	Piopio
Carl MILLS	Plimmerton
Bernadette HILLS	Pongaroa
Linda JOHNSTON	Port Waikato
Robert MAYO	Pukekohe
Dene COGHLAN	Putaruru
Kent HELMS	Rahotu
Shane MCKENZIE	Rangiora
Robert READ	Rangitata
Christopher TIMMS	Renwick
Craig PINER	Richmond
John KINGSBURY	Richmond
Neal MCCREADY	Rotorua
David WELSH	Roxburgh
Robert ROXBURGH	Southbridge
Lynette CROSSON	Southern Comms Centre
Daryl BALL	Southern Comms Centre

RECIPIENT	BRIGADE
Kevin (Mau) BARBARA	Southern Comms Centre
Ian THORNTON	Southern Comms Centre
Lance WILLIAMS	Stoke
David POOLE	Stokes Valley
David COLLINGS	Taihapa
Paul ANDERSON	Tangimoana
Kenneth BUTCHER	Tarras
William HARWOOD	Taumarunui
Arthur BRYAN	Te Anau
Colin MUNRO	Te Awamutu
Glenn ANDERSON	Te Awamutu
Deane MARK	Te Awamutu
Kevin HALL	Te Horo
Braden DAVIS	Tiwai
William (Robert) BRUNTON	Tokanui
Mechelle Kohunui	Tokomaru
Michael GUBB	Tokoroa
Gordon ROLSTON	Waihopai
Anthony SMITH	Waimate
Ryan MANSON	Waimate
Benjamin KEPES	Waipara
Nathan TRETHOWEN	Waipara
Warren GLASSFORD	Waitemata
Mark MCDONAGH	Waiuku
Craig MILNE	Wallacetown
Richard WOOD	Warkworth
Raeone WIRIHANA-TAWAKE	Waverley
John DOHERTY	West Melton
Kelvin COOK	Whangamata





MEMBERSHIP SUPPORT SERVICES

- ▶ Individual Advocacy & Support
- ▶ Membership Services
 - ▶ Secretaries & Treasurers' Workshops
 - ▶ Xero Financial Software
 - ▶ ACC Assurance Scheme
 - ▶ Leadership Workshops

INDIVIDUAL ADVOCACY & SUPPORT

Once again this critical area of support for our members had its busiest year, with 132 new cases being registered. This number is the highest number of new cases since the UFBA began supporting individuals in December 2018.

It is interesting to note how many more of these cases relate to operational concerns than previously seen, which would indicate our members are not always getting the support they need from Fire and Emergency. Members can be assured that these trends are noted by the UFBA and taken up with Fire and Emergency at the highest level.

MEETING THE INCREASED DEMAND

We are grateful for the continuing support from our network of trained support volunteers who work with members to navigate lower-level disputes and processes. This is not always an easy role, particularly the time commitment it often requires on top of the demands of families, paid work and brigade involvement. We appreciate their willingness to support you – our members and their fellow volunteers.

NEW PROCESSES

The review undertaken by Belinda Clark QSM on behalf of the Public Service Commission into Fire and Emergency's workplace culture and complaints handling practices has resulted in the outsourcing of the management of behavioural complaints and investigations. These complaints are now being managed by "Speak Safe @ Fair Way". This has only been in place for 3 months and all parties are still finding their feet in this process.

One thing hasn't changed though – **The UFBA is ready and willing to support you through this or any other dispute process.** We remain totally committed to ensuring our members feel safe and supported no matter what might be happening. Get in touch with us for a confidential discussion.

THE NUMBERS FROM 1 JULY 2023 TO 30 JUNE 2024

During this period, the UFBA was contacted 132 times by members for advocacy and support with complaints and disputes. This was an increase of 2 new cases from last year. With 42 unresolved cases as at 1 July 2023, we worked on a total of 174 during the period.

We saw 146 cases resolved during this time. Of these, 41 were resolved within 7 days, 11 were resolved within 8-14 days, 6 were resolved within 15-30 days and 88 were resolved after 30 days.

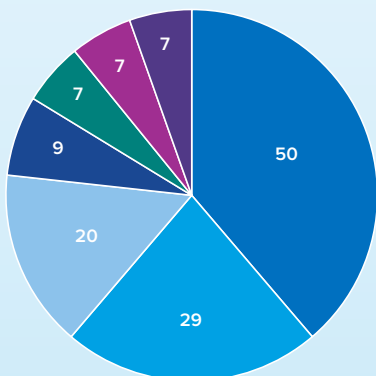
There were 28 active and outstanding cases as of 30 June 2024.

The UFBA monitors cases for trends and themes. Analysis shows that of the new cases:

- 50 involved misconduct
- 29 involved bullying
- 20 involved membership issues
- 9 involved procedure/operational matters
- 7 were general requests for advice or support
- 7 involved fleet concerns
- 7 involved medical or health, safety or wellbeing issues
- 3 were other requests for assistance.

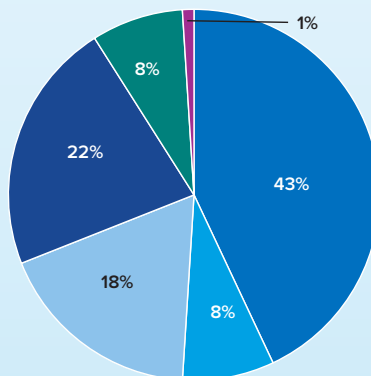
The UFBA is increasingly working with whole brigades to resolve low-level dissatisfaction before it erupts into conflict. The impact on members is minimised and the need for escalation to formal processes is avoided which means brigades can quickly and safely get on with their main purpose as a unified team. We encourage all members to speak with us to discuss what might be going on in your brigade.

NEW CASES BY TYPE
01.07.23 - 30.06.24



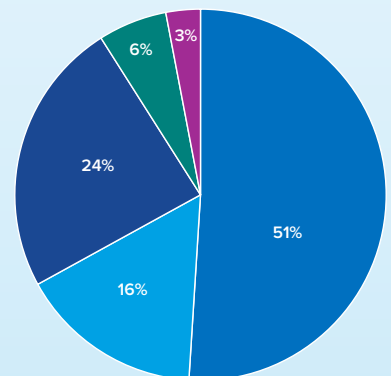
■ Misconduct
■ Advice/Support
■ Bullying
■ Fleet
■ Membership
■ Medical/H&S
■ Procedure/Operational

% OF NEW CASES BY REGION
2023-2024



■ Te Hiku
■ Te Ihu
■ Ngā tai ki te Puku
■ Te Ūpokō
■ Te Kei
■ NHQ

TIME TO RESOLVE DISPUTES
01.07.23 - 30.06.24



■ Within 7 days
■ 8-14 days
■ 15-30 days
■ 30 days
■ Still outstanding

MEMBERSHIP SERVICES

LEADERSHIP WORKSHOPS

We were pleased to see these workshops continue to receive high demand from members. During this financial year we took seven workshops around the regions with sessions in Wellington (three workshops), Christchurch, Auckland, Gisborne, and Pahiia.

This year 109 members attended the leadership workshops. By 30 June 2024 over 881 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 learnt have been just as applicable to their everyday jobs and personal lives as they are to their role within their brigades.

Keeping the content relevant across both roles means the theory was able to be quickly applied, supporting reality and retention. Delivered by experienced tutor Damian D'Cruz, the course arms participants with a broad toolbox of skills. Content includes developing self-analysis, listening skills, conflict resolution, psychological profiling, emotional intelligence, seeking feedback, coaching and motivation theory. Participants were from a broad mix of our membership, from all ranks and experience levels.

XERO FINANCIAL SOFTWARE

The UFBA has continued to offer Xero financial software to brigades along with assistance from Grant Thornton. The software assists brigades to meet their statutory financial reporting obligations under the Charities Act 2008, and Fire and Emergency New Zealand's accountability requirements.

At the end of the 2024 financial year, a total of 351 brigades were registered users of Xero. During the year the Grant Thornton Xero helpdesk fielded 282 phone calls or emails and assisted 36 brigades convert to Xero. Xero continues to gain momentum as a useful financial tool used by brigades. Grant Thornton provided ongoing Xero support and training during the year. We supported 16 Xero online workshops for 192 members covering the following topics:

- Xero - beginner: 3 workshops, 31 members
- Xero - proficiency: intermediate 4 workshops, 53 members
- Accounting 101 - best practice: 6 workshops, 77 members
- Accounting 201 - budgeting: 3 workshops, 31 members.

SECRETARIES & TREASURERS' WORKSHOPS

During the year we digitised the Secretaries and Treasurer's workshops. The workshops are now available on the UFBA's website so members can complete the training modules online.

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

Workshops were offered online in the evening so that volunteers can participate outside normal work hours. In the year ending 30 June 2024, 24 members (4 workshops) completed the secretarial workshop training, and 11 members (2 workshops) participated in the treasurer workshops. These workshops continue to be successful with positive participant feedback received from UFBA members.

ACCIDENT ASSURANCE SCHEME

The ACC Assurance Scheme supports volunteer firefighters injured while carrying out their Fire and Emergency duties. Under the scheme Fire and Emergency volunteers injured in the course of duty receive payment for loss of wages in the first week of injury and an allowance of 20% of wages for the time of incapacity to top up the 80% paid by ACC.

We administered 10 claims during the 2023/24 financial year. There were 44 payments made, totalling \$26,589. 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 EVENTS

- ▶ Challenge Panel
- ▶ Drivers Challenge
- ▶ Waterway Challenge
- ▶ Firefighter Challenge
- ▶ Road Crash Rescue Challenge
- ▶ AGM & Conference Hui

CHALLENGE PANEL

Tēnā koutou katoa

It has been an incredible year for UFBA Challenge Events and the first time since 2021 that we have been able to deliver a full suite of Challenges.

We had over 800 participants across our seven Challenge events, and it was great to see record numbers of new competitors coming through. It always impresses me how much camaraderie and support there is between competitors and officials too. We are all here to see everyone do their best, putting the training to the test while making new connections and enhancing their skills along the way.

We are having to do more with less due to nationwide cost increases for travel, accommodation, and catering. Every dollar counts.

The Challenge Panel and Events Team are proud of the work we do to deliver our quality, competitor-centric challenges throughout the country. There are many ways members can get involved, and I encourage every member to consider competing in at least one of our four suites of events, signing up to be an official or track helper, or 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 UFBA Events Team for a chat about what might work for you.

I would like to thank the following for their support and mahi over the past year:

- Fire and Emergency for their continued support of our challenges and recognising their importance to UFBA members.
- Every Challenge season, our amazing Officials dedicate their time, expertise and passion to each event. They are there long before the competitors to set up and are the last to leave after packing down. They volunteer their valuable time so that you can compete in a safe and quality environment. We have spent much of the past

year developing our Officials' succession plan as we farewelled some core officials who have now retired.

- The Challenge Panel for their hours of work and dedication to improve our Challenges. The Challenge Panel is also changing with the retirement of Shayne Kennedy. My deepest thanks to Shayne for all his support over the years, you will be missed on the Panel, but I am grateful for your continued support of our events as an Official. We are looking forward to working with Dave Francis as the newly appointed Challenge Panel member for the next season and welcoming back Murray Blogg in his reappointed position.
- The Events Team for their professionalism and enthusiasm to ensure these Challenges continue to be world-class events with every inch of detail well planned out. The Events Team welcomed Makayla Patel as their Events Administrator, and she has been a great addition to this high-performing team.
- 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.

Keep training, keep an eye out for the 2025 Challenge dates, and keep up the hard work. I look forward to seeing you next year.

Mā te wā



Ces Pacey
UFBA Challenge Panel Leader



SHAYNE KENNEDY
Challenge Panel Member

CES PACEY
Challenge Panel Leader

SCOTT ALLAN
Challenge Panel Member

MURRAY BLOGG
Challenge Panel Member

DRIVERS CHALLENGE

LOCATION ► Manfeild, Feilding

COMPETITORS ► 105, including 53 rookies

OFFICIALS ► 38

The 2023 National Drivers Challenge was highly anticipated as it hasn't been run since 2019. We had a very quick up take for competitors to join, going to waitlist within 10 hours of opening registrations.

Friday saw all competitors complete pre-drives at the Copthorne Hotel, then head to Manfeild for their first exercises, followed by the theory exam. The remainder of the exercises on Saturday were at Manfeild. We appreciated FENZ's support in providing all the fleet, including several brand new appliances, and Driving Instructors who also signed off on the 10 ERD revalidations.

DRIVERS CHALLENGE

Feilding - 105 competitors + 38 officials

OVERALL WINNERS

- | | |
|-----------------|--|
| 1 st | Thomas Reid
Christchurch International Airport Rescue |
| 2 nd | David Houston
Cobden Volunteer Fire Brigade |
| 3 rd | Neil Matheson
Kohukohu Volunteer Fire Brigade |

THEORY TEST WINNER

- | | |
|-----------------|--|
| 1 st | Simeon East
Cust Volunteer Fire Brigade |
|-----------------|--|

TEAM AGGREGATE WINNER

- | | |
|-----------------|--------------------------------|
| 1 st | Te Anau Volunteer Fire Brigade |
|-----------------|--------------------------------|

FEEDBACK:

"I'd also like to take this opportunity to thank the team for running a really great event. I learnt loads of new skills and met some really great people. I'm looking forward to the next event." – **2023 Drivers Challenge competitor**

FEEDBACK:

"Being able to see new fire appliances, try skills in these, the difference in challenges. Using different appliances helps your knowledge and skill level to improve." – **2023 Drivers Challenge competitor**



WATERWAY CHALLENGE

NORTH ISLAND

We were excited to be in New Zealand's Daffodil capital with Carterton Volunteer Fire Brigade hosting this year's North Island Waterway event. We had plenty of public engagement with the location being in the centre of town. We had local media interest with an article that was published in the Herald about the event and the teams.

100% of respondents said this challenge helped them with building and strengthening their networks and connections with other firefighters.

SOUTH ISLAND

We enjoyed a wonderful weekend in Matura for the South Island Waterway Challenge. With an eager and well-equipped host brigade (Matura Volunteer Fire Brigade), and our officials, set up was efficient. We had a great mix of old and new competitors, with nearly 30% rookies.

It was great to have the Mayor of the Gore District, Ben Bell, join us and spend time talking to local brigades.

WINNERS: North Island Waterway

Carterton - 45 competitors + 28 officials

2-PERSON

1 st	Havelock North A
2 nd	Te Aroha A
3 rd	Tairua

4-PERSON

1 st	Carterton A
2 nd	Wainuiomata
3 rd	Wellsford

WINNERS: South Island Waterway

Matura - 47 competitors + 28 officials

2-PERSON

1 st	Wyndham A
2 nd	Greymouth
3 rd	Balclutha

4-PERSON

1 st	Cromwell A
2 nd	Matura
3 rd	Cromwell B

MEMBER FEEDBACK:

"Thank you very much for a well organized event. Great support from the UFBA and all the many officials that helped made the weekend a huge success."

– North Island Waterway Challenge competitor



FIREFIGHTER CHALLENGE

SOUTH ISLAND

Invercargill was so welcoming. The Invercargill Volunteer crew and the paid staff worked hard to support the officials to start our track off. While the consensus was it is very cold the camaraderie and enthusiasm of all the officials and competitors created a wonderful atmosphere.

NORTH ISLAND

North Island Firefighter was a fast-paced two days, with four new Lion's Den members achieved. There was fierce competition across all categories. The wet Palmerston North weather didn't dampen the spirits of our competitors or officials, with that Firefighter Challenge camaraderie as strong as ever.

NATIONAL CHALLENGE

You can't beat Wellington on a good day, not a cliché but a fantastic show from Wellington. We had a great set up, and great support. We welcomed four new members to the Lion's Den, and the competition across all categories was fierce. It was wonderful to host Russell Wood, Brendan Nally and Danny Tuato'o from Fire and Emergency, and MP Katie Nimon.

LION'S DEN

Congratulations to our 2024 competitors who joined the Lion's Den:

- Lisa Atkinson, Te Awamutu Volunteer Fire Brigade
- Lynsey Nault, Wellington Volunteer Rural Fire Force
- Sela Corbett, Remuera Fire Station
- Rob Graham, Manutuke Volunteer Fire Brigade
- Anna Alexander, Te Awamutu Volunteer Fire Brigade
- Ed Anscombe, Geraldine Volunteer Fire Brigade
- Sam Goffriller, Upper Takaka Volunteer Fire Brigade
- Kris King, Cromwell Fire Volunteer Brigade

WINNERS: South Island Firefighter Challenge

16 March, Invercargill - 100 competitors (49 rookies) + 30 officials

MALE

- 1st Kyle Gardiner, Takaka VFB
- 2nd Samuel Goffriller, Upper Takaka VFB
- 3rd Andrew Quinlivan, Chch Firefighters Social Club

FEMALE

- 1st Claire Jones, Queenstown VFB
- 2nd Amelia Jackman, Rangiora VFB
- 3rd Clare Pawson, Springfield VFB

WINNERS: North Island Firefighter Challenge

12-13 April, Palmerston Nth - 145 competitors (43 rookies) + 32 officials

MALE

- 1st Aidan Grant, Ohakea RNZAF Base Fire Brigade
- 2nd Rowan Jackman, Parnell Fire Station
- 3rd Dan Brady, Devonport VFB

FEMALE

- 1st Jodi Reymer, Pirongia VFB
- 2nd Lynsey Nault, Wellington North VFB
- 3rd Lisa Atkinson, Te Awamutu VFB

WINNERS: National Firefighter Challenge

3-4 May, Wellington - 132 competitors (91 rookies) + 38 officials

MALE

- 1st Aidan Grant, Ohakea RNZAF Base Fire Brigade
- 2nd Rowan Jackman, Parnell Fire Station
- 3rd Samuel Goffriller, Upper Takaka VFB

FEMALE

- 1st Jodi Reymer, Pirongia VFB
- 2nd Claire Jones, Queenstown VFB
- 3rd Lynsey Nault, Wellington North VFB



ROAD CRASH RESCUE CHALLENGE

National Road Crash Rescue 2024 was an excellent three days in Feilding with a great atmosphere. The teams and officials were excited to be back after a few years. 14 teams of six competed to save 20 'live patients' from 54 car wreckages as part of the national challenge, showcasing the vital importance of our volunteers in responding to emergencies.

We had new teams as well as teams that had competed previously. We also had a combination of both volunteer and paid brigades. Road Crash Rescue gained great media exposure and helped raise awareness of our members' crucial life-saving skills.

FEEDBACK:

"Thank you very much for running this competition a few weeks ago. Our team learnt so much from the 3 days that we were there. Everything we gained from it we are going to take back to our brigade, with the hope that it will benefit the whole community."

- 2024 RCR competitor

WINNERS: National Challenge

13-15 June, Feilding

88 competitors (33 rookies) + 31 officials

NATIONAL

1st East Otago

2nd Rolleston

3rd Mossburn

TRAUMA

1st Balclutha

2nd Auckland

3rd Clinton (T)

TOP MEDICAL TEAM

Balclutha

TOP TEAM LEADER

Wanaka

TOP TECHNICAL TEAM

East Otago



AGM & CONFERENCE HUI 2023

3-5 NOVEMBER ► MICHAEL FOWLER CENTRE, WELLINGTON

This was our largest event on record, with 688 attendees joining us throughout the three days. It was great to have so many emerging leaders and existing leaders represented, and exceptional to see nearly 50% were first-time participants at a UFBA AGM & Conference Hui.

The atmosphere was filled with excitement as members were grateful to come together in the heart of Wellington, network, gain valuable learnings, and make new connections across the country.

Our AGM covered all constitutional requirements and was followed by two valuable days of insightful and engaging keynote speakers and presentations from Fire and Emergency.

Both events were live-streamed so that our whole membership could benefit from these fantastic speakers. The recordings were also published on our website and we encouraged members to continue to share these within their brigades.

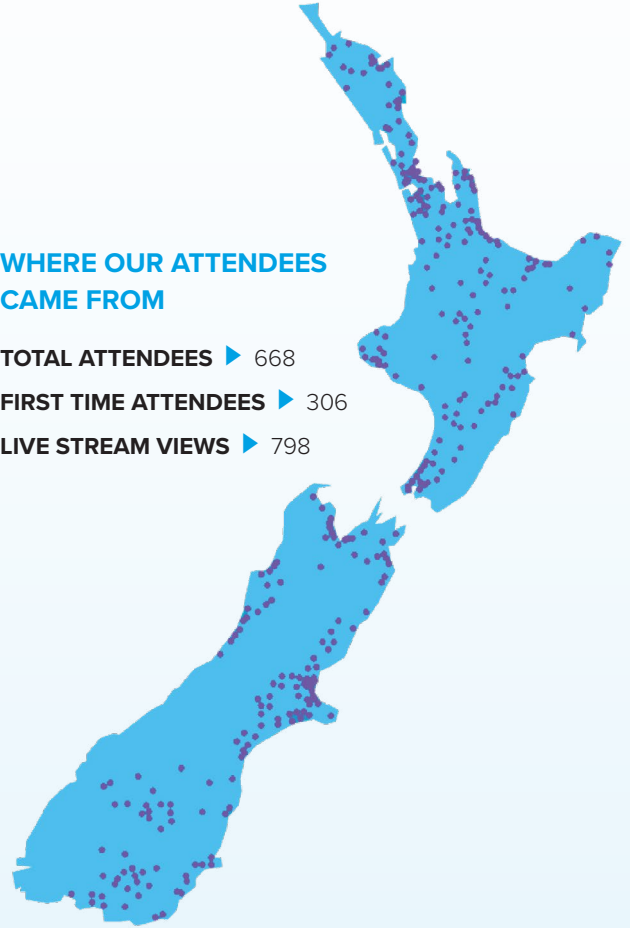
This enormous event would not have been possible without the hard work and dedication of the UFBA staff, who worked tirelessly to ensure our members felt the value and manaakitanga they deserve.

WHERE OUR ATTENDEES CAME FROM

TOTAL ATTENDEES ► 668

FIRST TIME ATTENDEES ► 306

LIVE STREAM VIEWS ► 798



FEEDBACK:

"...big thanks for the warm welcome you always give Waiheke and make us feel special. I thought this one was such a well organised and informative conference for me like they always are. I have and will do my best to encourage other brigade members to take over my place.... It's really important what you all do and sometimes acknowledgement and appreciation of the staff of 13 is not shown enough but it is from me."

- Waiheke Volunteer Fire Brigade

FEEDBACK:

"Thanks for organising a really good weekend. Very inspiring and thought provoking speakers and a lot to bring back home to unpack and share. Really appreciated the opportunity to attend."

- Ashburton Volunteer Fire Brigade





UNITED FIRE BRIGADES' ASSOCIATION
OF NEW ZEALAND INCORPORATED

FINANCIAL STATEMENTS

for the year ended 30 June 2024

INDEPENDENT AUDITOR'S REPORT

OPINION

We have audited the performance report of The United Fire Brigades' Association of New Zealand Incorporated (the "Association") which comprise:

- a. the financial statements set out on pages 33 to 45, which comprise the statement of financial position as at 30 June 2024, 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 32.

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

- a. the financial position of the Association as at 30 June 2024 and its financial performance and cash flows for the year then ended; and
- b. the service performance for the year ended 30 June 2024 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 Members 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 PERFORMANCE 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 performance 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 PERFORMANCE REPORT

Our objectives are to obtain reasonable assurance about whether 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 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's 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



Brent Kennerley

Partner

Wellington

16 September 2024

STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

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 \$823 million (2024).

	Actual This Year	Budget This Year	Actual Last Year
DESCRIPTION AND QUANTIFICATION (TO THE EXTENT PRACTICABLE) OF THE ENTITY'S OUTPUTS:			
Advocacy cases	132	Not budgeted	130
Treasurer / Secretary workshops (member attendance)	35	Not budgeted	56
Leadership Workshops	7	7	7
Challenge events	6	6	5
ACC top-up - total amount payments to members	\$26,589	Not Budgeted	\$47,320
ACC top-up - claims administered	10	Not budgeted	9
Service honours - number of 25 year Gold Stars presented	160	Not budgeted	247

Additional Output Measures

UFBA is managing the distribution of Xero to brigades to assist Brigade Treasurers meet their financial reporting requirements. A total of 351 brigades are now registered users of Xero with 36 conversions occurring in the 2023/24 financial year (2022/23: 326).

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE FOR THE YEAR ENDED 30 JUNE 2024

	Note	Actual 2024 \$	Actual 2023 \$
REVENUE FROM NON-EXCHANGE TRANSACTIONS			
Grants - Fire and Emergency New Zealand	6	3,841,409	3,432,320
		3,841,409	3,432,320
REVENUE FROM EXCHANGE TRANSACTIONS			
Conference and challenge levies		105,511	141,113
Subscriptions		345,062	316,020
Fire Shop Sales		990,256	900,825
Investment income		16,733	9,700
Interest received		46,783	26,971
Rental income		19,994	-
Other income		157,207	37,332
		1,681,546	1,431,961
TOTAL REVENUE		5,522,955	4,864,281
EXPENDITURE			
Administration		737,487	808,725
Audit fees		25,745	29,113
Challenges	14	1,215,355	828,560
Communications		16,083	10,197
Conference		934,788	805,311
Cost of Fire Shop Sales		758,082	578,574
Depreciation		35,828	38,717
Donations		61,060	35,457
Honours subsidy (25 & 50 year)		150,000	150,000
Professional fees		361,190	290,490
Premises lease and occupancy		146,336	133,799
Personnel		1,254,254	1,299,531
TOTAL EXPENDITURE		5,696,208	5,008,474
TOTAL SURPLUS/(DEFICIT) FOR THE YEAR		(173,253)	(144,193)
Other comprehensive revenue and expenses		-	-
TOTAL COMPREHENSIVE REVENUE AND EXPENSES FOR THE YEAR		(173,253)	(144,193)

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

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2024

	Note	Actual 2024 \$	Actual 2023 \$
ASSETS			
CURRENT ASSETS			
Cash & Cash Equivalents		590,064	828,966
Term Deposits		500,000	400,000
Receivables from exchange transactions		331,665	260,911
Accrued Income		6,539	19,806
Prepayments		167,606	150,191
Inventory		33,262	29,561
TOTAL CURRENT ASSETS		1,629,136	1,689,435
NON-CURRENT ASSETS			
Investment Fund	5	436,486	419,753
Property, plant and equipment	8	209,564	225,516
Intangible assets	7	5,700	5,700
TOTAL NON-CURRENT ASSETS		651,750	650,969
TOTAL ASSETS		2,280,886	2,340,404
LIABILITIES			
CURRENT LIABILITIES			
Income in advance from exchange transactions		-	457
GST		26,602	5,481
Accounts Payable		250,463	176,649
Accrued Expenses		230,238	216,962
Employee Entitlements		126,917	120,936
TOTAL CURRENT LIABILITIES		634,220	520,485
TOTAL LIABILITIES		634,220	520,485
NET ASSETS		1,646,666	1,819,919
EQUITY			
Accumulated funds		1,646,666	1,819,919
TOTAL EQUITY		1,646,666	1,819,919

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 2024

	Note	Accumulated Funds 2024 \$	Accumulated Funds 2023 \$
EQUITY AT BEGINNING OF YEAR		1,819,919	1,964,112
Total Recognised Income and Expenditure		(173,253)	(144,193)
EQUITY AS AT 30 JUNE		1,646,666	1,819,919

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 2024

	Note	Actual June 2024 \$	Actual June 2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from sales		951,247	847,691
Receipts from activities		450,116	441,242
Receipts from FENZ		3,809,663	3,717,626
Receipts from other revenue		177,202	37,332
Interest received		60,051	13,390
Net GST received/(paid)		21,121	(46,953)
Payments to employees and volunteers		(1,248,272)	(1,285,714)
Payments to suppliers		(4,361,516)	(3,650,325)
NET CASH FLOWS FROM OPERATING ACTIVITIES	9	(140,388)	74,289
CASH FLOW FROM INVESTING ACTIVITIES			
(Purchase)/Disposal of property, plant & equipment		1,486	(73,187)
Investment in Investment Fund		-	(410,053)
Term deposit maturities		1,250,000	852,000
Investment in term deposits		(1,350,000)	(400,000)
NET CASH FLOW FROM INVESTING ACTIVITIES		(98,514)	(31,240)
NET CASH FLOWS FROM FINANCING ACTIVITIES		-	-
Net increase/(decrease) in cash and cash equivalents		(238,902)	43,049
Cash & cash equivalents at the beginning of the year		828,966	785,917
CASH AND CASH EQUIVALENTS AT END OF YEAR		590,064	828,966

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



PETER DUNNE

Chairman of the UFBA Board
30 August 2024



TOM THOMSON

Chairman of the UFBA Audit & Risk Committee
30 August 2024

NOTES TO THE FINANCIAL STATEMENTS

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 2022 and the Charities Act 2005.

NATURE OF BUSINESS

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

2. STATEMENT OF COMPLIANCE

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

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

3. SUMMARY OF ACCOUNTING POLICIES

3.1 BASIS OF MEASUREMENT

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

3.2 PRESENTATION CURRENCY

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

3.3 REVENUE

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

REVENUE FROM NON-EXCHANGE TRANSACTIONS

GRANT REVENUE

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

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

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

REVENUE FROM EXCHANGE TRANSACTIONS

SALES OF GOODS

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

RENDERING OF SERVICES - CONFERENCE & CHALLENGE LEVIES AND SPONSORSHIP

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

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

SUBSCRIPTION AND OTHER INCOME

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

3.4 FINANCIAL INSTRUMENT

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

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

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

FINANCIAL ASSETS

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

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

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

LOANS AND RECEIVABLES

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

After initial measurement, such financial assets are subsequently measured at amortised cost using the effective interest rate method, less impairment. The losses arising from impairment are recognised in the statement of financial

performance in cost of sales or other operating expenses for receivables.

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

IMPAIRMENT OF FINANCIAL ASSETS

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

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

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

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

FINANCIAL LIABILITIES

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

All financial liabilities are recognised initially at fair value and, in the case of payables and loans and borrowings, net of

directly attributable transaction costs.

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

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.

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 \$26,433.

At 30 June 2024 the balance of the fund was \$436,486 (2023 \$419,753).

30 JUNE 2023	Market Value 2024 \$	Market Value 2023 \$
New Zealand		
Fixed Interest	169,453	121,689
Property	8,446	10,057
Equities	64,215	71,079
Cash	45,164	111,327
Australia		
Equities	78,518	73,680
Cash	5,656	723
International		
Equities	63,739	30,892
Cash	1,295	306
TOTAL INVESTMENT PORTFOLIO	436,486	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 \$3,471,644 (2023: \$3,119,391).

The Integration Programme Volunteerism Workstream of Fire and Emergency New Zealand also paid Volunteer Capability Building funding of \$369,765 (2023: \$312,929) 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, \$3,841,409 (2023: \$3,432,320) is recognised as grants revenue for the financial year.

7. INTANGIBLE ASSETS

	Cost \$	Accumulated Depreciation \$	Book Value \$
30 JUNE 2024			
Trademark application	5,700	-	5,700
TOTAL INTANGIBLE ASSETS	5,700	-	5,700
	Cost \$	Accumulated Depreciation \$	Book Value \$
30 JUNE 2023			
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 2024			
Leasehold improvements	45,287	34,158	11,129
Computer development	120,087	112,318	7,769
Computer equipment	99,631	87,547	12,084
Furniture & Fittings	50,230	29,908	20,322
Office equipment	21,337	18,089	3,248
Operational equipment	528,009	372,996	155,013
TOTAL NET BOOK VALUE	864,580	655,016	209,564
	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

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

United Fire Brigades' Association 2024	Opening Balances	Additions	Disposals	Depreciation	Closing Balances
Appliance	850	-	(850)	-	-
Leasehold improvements	6,550	5,471		(893)	11,128
Computer development	8,089	3,240		(3,560)	7,769
Computer equipment	15,618	5,400		(8,933)	12,085
Furniture and fittings	22,714	-		(2,393)	20,321
Office equipment	5,684	-	(226)	(2,209)	3,249
Operational equipment	166,011	6,841		(17,840)	155,012
CLOSING BALANCE	225,516	20,952	(1,076)	(35,828)	209,564

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

	Actual 2024 \$	Actual 2023 \$
NET SURPLUS/(DEFICIT) FOR THE YEAR	(173,253)	(144,193)
NON-CASH ITEMS		
Depreciation	35,828	38,717
TOTAL NON-CASH ITEMS	35,828	38,717
NON-OPERATING ITEMS		
Profit on sale of fixed assets	(21,362)	-
MOVEMENTS IN WORKING CAPITAL		
Increase/(decrease) in income in advance	(457)	(91,109)
Increase/(decrease) in trade and other payables	94,936	(38,217)
Increase/(decrease) in employee and volunteer benefits	5,981	13,817
Increase/(decrease) in provisions	13,276	(3,445)
Decrease/(increase) in investment fund	(16,733)	(9,700)
Decrease/(increase) in trade and other receivables	(57,487)	398,636
Decrease/(increase) in prepayments	(17,416)	(88,605)
Decrease/(increase) in inventory	(3,700)	(1,612)
NET MOVEMENTS IN WORKING CAPITAL	18,400	179,765
NET CASH FLOWS FROM OPERATING ACTIVITIES	(140,388)	74,289

10. CONTINGENT LIABILITIES

There are no contingent liabilities at year end (2023: \$nil).

11. CAPITAL AND LEASE COMMITMENTS

The Association had no capital commitments as at year end (2023: \$nil).

Commitments existed for non-cancellable operating leases as follows:

	Actual 2024 \$	Actual 2023 \$
Within 1 year	130,554	115,514
1 - 5 years	494,954	333,304
Over 5 years	-	309,978
TOTAL COMMITMENTS	625,508	758,796

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 2024 \$	Purchases 2024 \$
Jason Prendergast	Runanga Volunteer Fire Brigade	i	2,495	-
Warren Maslin	Ashburton Volunteer Fire Brigade	ii	5,912	-
Daryl Sayer	Sumner Volunteer Fire Brigade	iii	595	-
Warren Maslin	Maslin Distributors Limited	iv	-	11,443
Peter Dunne	Tangata Matatau	v	-	12,219
Peter Dunne	Newlands Volunteer Fire Brigade	vi	4,939	-
Bill Butzbach	Tangata Matatau	vii	-	-
Bill Butzbach	Martinborough Volunteer Fire Brigade	viii	2,804	-
Jeff Manson	Mossburn Volunteer Fire Brigade	ix	3,721	-
Jeff Manson	Otago Southland Provincial Association	x	354	-
TOTAL			20,820	35,881

- i. The Association made sales to the Runanga VFB of which Jason Prendergast is the station officer.
- ii. The Association made sales to Ashburton VFB, of which Warren Maslin is a senior fire fighter.
- iii. The Association made sales to Sumner VFB, of which Daryl Sayer is a chief fire officer.
- iv. The Association purchased advocacy services from Maslin Distributors Limited, of which Warren Maslin is a Director.
- v. The Association purchased goods and services on behalf of Tangata Matatau of which Peter Dunne is the Chairman.
- vi. The Association made sales to Newlands VFB, of which Peter Dunne is an honoraray member.
- vii. The Association purchased goods and services on behalf of Tangata Matatau of which Bill Butzbach is the CEO.
- viii. The Association made sales to the Martinborough Volunteer Fire Brigade of which Bill Butzbach is a life member.
- ix. The Association made sales to the Mossburn Volunteer Fire Brigade of which Jeff Manson is a member.
- x. The Association made sales to the Otago Southland Provincial Association of which Jeff Manson is president.

PERSON	COUNTERPARTY	NOTE	Sales 2023 \$	Purchases 2023 \$
Jason Prendergast	Runanga 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			25,877	7,864

- i. The Association funded expenditure to Runanga 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 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.

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 2024 \$	Actual 2023 \$
Total remuneration	253,745	276,420
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 2023 \$
FINANCIAL ASSETS		
<i>Financial assets at fair value through surplus or deficit</i>		
<i>Loans and receivables</i>		
Cash and cash equivalents	590,064	828,966
Short term investments - Term Deposits	500,000	400,000
Receivables from exchange transactions	331,665	260,911
	1,421,729	1,489,877
FINANCIAL LIABILITIES		
<i>At amortised cost</i>		
Trade and other creditors	250,463	176,649
Employee entitlements	126,917	120,936
	377,380	297,585

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 2024 \$	Actual 2023 \$
EVENTS HELD IN THE CURRENT YEAR		
Annual General Meeting	58,889	
National Waterways Challenge	-	168,977
Regional Waterways	136,499	104,918
National Firefighter Challenge	278,178	239,838
National Drivers Challenge	188,216	-
Regional Firefighter Challenge	337,604	281,123
National Road Crash Rescue	201,246	-
Australasian Police and Emergency Services Games	-	24,193
Regional Road Crash Rescue	-	6,683
Tangata Matatau	12,219	
ARRO fees	-	2,828
	1,212,851	828,560
EVENTS HELD IN THE PRIOR YEAR		
National Waterway Challenge	1,923	-
Regional Firefighter Challenge	435	-
National Firefighter Challenge	146	-
TOTAL	1,215,355	828,560

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 2024 \$	Actual 2023 \$
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 2024 \$	Actual 2023 \$
Training and Research Reserve brought forward	25,660	25,287
Funds received (interest)	711	373
Scholarship paid	-	-
Training and Research Reserve as at 30 June	26,371	25,660

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 2024

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 AUDITOR'S REPORT

TO THE TRUSTEES OF UFBA BENEVOLENT FUND

REPORT ON THE AUDIT OF THE PERFORMANCE REPORT

OPINION

We have audited the performance report of United Fire Brigades Association Benevolent Fund (the "Fund") which comprise:

- a. the entity information on page 1;
- b. the financial statements set out on pages 51 to 54, which comprise the statement of resources and commitments as at 30 June 2024, and 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 50.

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

- a. the entity information as at 30 June 2024;
- b. the statement of resources and commitments and statement of receipts and payments for the year then ended; and
- c. the service performance for the year ended 30 June 2024 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 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 performance 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 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 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 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 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 Fund's 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.

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



Brent Kennerley

Partner

Wellington

16 September 2024

STATEMENT OF SERVICE PERFORMANCE

FOR THE YEAR ENDED 30 JUNE 2024

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 2024	Actual 2023
DESCRIPTION AND QUANTIFICATION (TO THE EXTENT PRACTICABLE) OF THE ENTITY'S OUTPUTS:		
Welfare payments to members in need	71,030	265,150
Number of members who have received welfare payments	33	98

STATEMENT OF RECEIPTS AND PAYMENTS

FOR THE YEAR ENDED 30 JUNE 2024

	Notes	Actual 2024 \$	Actual 2023 \$
OPERATING RECEIPTS			
Fees, subscriptions and other receipts from members	2	128,574	98,157
Interest, dividends and other investment income receipts	2	2,119	8,029
TOTAL OPERATING RECEIPTS		130,693	106,186
OPERATING PAYMENTS			
Welfare Payments	3	71,030	100,250
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	51	91
TOTAL OPERATING PAYMENTS		71,081	357,388
OPERATING SURPLUS OR (DEFICIT)		59,612	(251,202)
INVESTMENTS			
Increase/(Decrease) in Bank Accounts and Cash		79,612	(161,202)
Bank accounts and cash at the beginning of the financial year		16,032	177,234
BANK ACCOUNTS AND CASH AT THE END OF THE FINANCIAL YEAR		95,644	16,032
Represented by:			
Cheque account(s)		5,187	15,593
Savings account(s)		90,457	439
TOTAL BANK ACCOUNTS AND CASH AT THE END OF THE FINANCIAL YEAR		95,644	16,032

STATEMENT OF RESOURCES AND COMMITMENTS

AS AT 30 JUNE 2024

	2024 \$	2023 \$
SCHEDULE OF RESOURCES		
Bank Accounts and Cash (from Statement of Receipts and Payments)	95,644	16,032
OTHER RESOURCES		
DESCRIPTION AND SOURCE OF VALUE	Current Value	Current Value
Shares at current value - public companies	308,843	314,426
Property	13,760	14,740
Fixed rate bonds at current value	127,651	163,734
Cash held by Craigs Investment Partners	35,485	2,412



ALAN BURGESS

Chairman, Benevolent Fund
29 August 2024



BRYAN STYLES

Benevolent Fund Trustee
29 August 2024

NOTES TO THE PERFORMANCE REPORT

FOR THE YEAR ENDED 30 JUNE 2024

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	2024 \$	2023 \$
Fees, subscriptions and other receipts from members	Subscriptions from members	127,074	70,165
	Donations from members	1,500	27,992
	TOTAL	128,574	98,157

RECEIPT ITEM	ANALYSIS	2024 \$	2023 \$
Interest, dividends and other investment income receipts	Interest	2,119	2,617
	Dividends	-	5,412
	TOTAL	2,119	8,029

NOTE 3: ANALYSIS OF PAYMENTS

PAYMENT ITEM	ANALYSIS	2024 \$	2023 \$
Welfare Payments	Welfare Payments	71,030	100,250
	Welfare Payments Cyclone	-	164,900
	TOTAL	71,030	265,150

PAYMENT ITEM	ANALYSIS	2024 \$	2023 \$
Other operating payments	Bank fees and Annual Return cost	51	91
	Stationery	-	30
	Fire and Emergency - repayment of Covid fund	-	92,117
	TOTAL	51	92,238

NOTE 4: RELATED PARTY TRANSACTIONS

There were no transactions involving related parties during the financial year. (2023 - 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. (2023 - Nil)

