



ANNUAL REPORT

2024 / 2025



OUR STRENGTH COMES FROM OUR UNITY

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

Our strength comes from the unity of more than 690 member brigades, including urban and rural volunteer, paid, industry, airport, Cook Islands, and defence force. This Association is serviced by our small team of 12 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 (ref: *Hidden in Plain Sight Valuation Report 2024*), they deserve fairness and equity in serving and protecting our communities.

Through strength and unity, we have served firefighters throughout New Zealand for over 146 years.

Kia kaha, kia kotahi rā
Our strength is our unity





UFBA AT A GLANCE 2024/25

Recognition



25

50-year medal recipients

137

25-year Gold Star medal recipients

130

New Advocacy & Support cases

4,302

awards ordered by members

186

Honours Functions attended

682

total attendees at the 2024 AGM & Hui

Events



869

total participants in Challenge Events

828

live stream AGM & Hui viewers

Support



\$90,000

of Benevolent Fund support given

114

ACC Top-Up payments made

Learning & Development



113

Members attended Leadership Workshops

450

views of the UFBA Video Resource Library

105

Members attended Xero & Accounting Workshops

34

Members attended Secretary & Treasurer Workshops





CONTENTS

Annual Review Hon. Peter Dunne, Chair of the UFBA Board	5
Our Board	8
President’s Message Jeff Manson President	9
Benevolent Fund Alan Burgess, Chair of the UFBA Benevolent Fund	10
Sector Advocacy	11
Service Honours	15
Membership Support Services	19
Individual Advocacy & Support.....	20
Membership Services.....	21
UFBA Events	22
Challenge Panel.....	23
Drivers Challenge.....	24
Waterway Challenge.....	25
Firefighter Challenge.....	26
Road Crash Rescue Challenge.....	27
AGM & Conference Hui 2024.....	28
UFBA Financial Statements	29
UFBA Benevolent Fund Financial Statements	45



ANNUAL REVIEW

HON. PETER DUNNE | CHAIR OF THE UFBA BOARD

Following last year's successful AGM and Conference Hui in Christchurch, the Board has focused much of its attention in the year under review on positioning the UFBA, as the primary representative organisation of New Zealand's volunteer fire and emergency personnel, to face the challenges of the future. That had been the clear message arising from the AGM and Hui, and one the Board has been keen to address.

PROMOTING EMERGING LEADERS – OUR STRENGTH AND DIVERSITY

For that reason, there has been a specific focus on identifying, from brigade level upwards, emerging future leaders and encouraging them to become more active in the UFBA.

A significant step in that direction came in August 2024 with the appointment of two board interns - Kaye Asham from Northland and Duncan Tabor from Wellington. They have participated fully on the Board, attending Board meetings and other engagements. Both have performed admirably and added much to the Board's work, and I thank them for their outstanding contribution. They have helped shape and better define for the future the role of both the Interns and the UFBA generally.

After this year's AGM and Conference Hui, the Board will be seeking the next Intern applicants. I would like to encourage any emerging leaders with an interest in becoming more involved in the UFBA to consider this opportunity.

In addition, the Board has encouraged and supported management's Leadership Workshops around the country and is pleased by the positive response these have been receiving. The work to increase the numbers of brigade representatives has also continued.

There are now 578 UFBA Brigade Representatives, a vast improvement on a couple of years ago when there was only 120. Regular Teams meetings are held to boost engagement and share information. The commitment of UFBA management and staff to this work must be acknowledged.

ACC PETITION

As a membership-based organisation, we are always ready to support members where and when we can. An opportunity arose earlier this year with regard to ACC

coverage for volunteers who suffer from work related mental injury or personal injury caused by work related gradual process disease, or infection while working in the community through FENZ. The current situation is anomalous and blatantly unfair.

While volunteer and employed firefighters are eligible for ACC coverage for an injury suffered as a direct result of their FENZ duties, only employed staff are covered for long-term illnesses acquired as a consequence of exposure to toxic substances, carcinogens and traumatic incidents. This is because according to ACC, volunteers are not employees, even though the Fire and Emergency New Zealand Act says they are to be treated as being in the nature of employees to ensure they get the same benefits as employed staff.

Earlier this year, the UFBA welcomed and fully supported Queenstown Volunteer Fire Brigade member, Katherine Lamont's petition, calling for volunteer firefighters to receive the same level of ACC coverage as their employed counterparts. The UFBA engaged our vast networks, media relations, and political relations to promote this. In the end, the petition received more than 36,500 signatures. It was presented to Parliament by Katherine Lamont and the UFBA in May, where the Labour Party announced their full party support for this change, and is currently with the Education and Workforce Select Committee for consideration. The Board acknowledges and thanks Katherine for this initiative. It is an issue we will continue to pursue.

FUNDING

After the concerns expressed in last year's Annual Review, the funding position has improved somewhat. Many of the issues that were in contention then have been resolved, after much discussion between the FENZ and UFBA Boards and senior managements.

The upshot has been that the UFBA and FENZ have recently signed a Conditional Grant Agreement through to June 2026. UFBA appreciates the ongoing support of FENZ and our role as a key partner with them on behalf of our members. In addition, the Brigade levy changes agreed at last year's AGM have already led to a significant improvement in the UFBA's financial position. The increased funding allows us to continue our important work for the membership.



ANNUAL REVIEW

Last year I commented that the UFBA was seeking commercial sponsorship to ensure the continuation of some of its activities. Earlier this year AA Insurance became one of the leading sponsors of the UFBA Firefighter Challenge series and UFBA Road Crash Rescue Challenge, not only ensuring the continuation of one of the UFBA's most important events but also establishing an important relationship between the UFBA and a leading insurance company.

RELATIONSHIP WITH FENZ

The UFBA's relationship with FENZ is its most important external relationship. It has improved significantly over the last year, thanks to closer contact between the Boards. The two Boards' chairs and chief executives continue to meet on a quarterly basis, and there is increasingly frequent contact between UFBA and FENZ personnel at other levels. All this is encouraging, and the UFBA is committed to further strengthening this relationship.

We remain two separate organisations, but we have common purpose in ensuring the effective delivery of fire and emergency services to New Zealanders. Our focus will always be on advocating for the interests of the 86% of Fire and Emergency's firefighters, who are volunteers.

In many senses, however, the tensions between the UFBA and FENZ are not at the Board or senior management level. While FENZ is taking steps to address this – albeit slowly – modernising its culture to more accurately reflect the organisation the 2017 reforms sought to establish, there are still too many middle managers wedded to the old system where employed staff were treated more favourably than their volunteer counterparts. The UFBA will continue to call out this conduct as and when we become aware of it, and to expect FENZ to address these instances.

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.

LOCAL ADVISORY COMMITTEES

Last year, we noted with approval that FENZ was moving to appoint more Local Advisory Committees (LACs), as provided for in the 2017 legislation. This year, we are delighted that FENZ has completed the process and that all the LACs have now been appointed. LACs were

envisaged as an important mechanism for ensuring effective local input into national decision-making, and we look forward to that now occurring.

TĀNGATA MATATAU

The UFBA played a significant role in the establishment of Tāngata Matatau in 2019 as a peak body to bring together groups that were not part of the establishment of FENZ but had a legitimate interest in emergency management issues. These included forestry, land management and conservation organisations. Tāngata Matatau is a non-executive body which provides an independent forum for discussion, with the ability to make recommendations to FENZ, the government or other groups.

In July, Tāngata Matatau, supported by the UFBA, brought together a very successful national conference of forest companies and contractors, farmers land managers, scientists, FENZ leaders, and conservationists on the management of fire in the rural and forest environment. A number of brigade personnel attended as well. This was an especially relevant event, given the rising incidence of wildfire around the world. Involvement by FENZ was particularly pleasing, given FENZ's earlier wariness of what might be Tāngata Matatau's agenda. The participation of the Minister of Internal Affairs was also appreciated.

The UFBA is now helping Tāngata Matatau bring the conference's conclusions together and will work with relevant stakeholders to achieve positive outcomes.

GOVERNMENT RELATIONS

During the year, the UFBA has provided information to a number of Members of Parliament from all parties in response to specific queries, or where a matter of local relevance has arisen. This included advice on the recent discussion paper put out for consultation on reform of New Zealand's Emergency Management systems. In particular, we have engaged with MPs from both sides of the House who have expressed interest in the ACC petition, and we hope this interest will be reflected when the petition is considered by the select committee. We continue to keep the Minister of Internal Affairs, the Minister to whom FENZ is responsible, informed of our activities and acknowledge her ongoing interest.

BOARD MEMBERSHIP

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

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.



ANNUAL REVIEW

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 147 years the UFBA has been the primary advocate for firefighters, volunteers especially, across New Zealand. That history commits the UFBA to continue to passionately advocate for volunteer firefighters, their families and their local communities. The Board acknowledges unreservedly their dedication and commitment and expresses its profound gratitude to all our brigades and members for the work they do and the personal sacrifices they make to serve and protect their communities. We remain determined to ensure that they receive the recognition they deserve.

Hon. Peter Dunne
UFBA Board Chair



OUR BOARD



PETER DUNNE

UFBA Board Director / Chair - Appointed

The Hon Peter Dunne joined the Board of the UFBA in March 2021 in an ex officio role. In June, he was unanimously elected as Chair of the Board. Peter was a member of Parliament from 1984 to 2017. He held many Ministerial portfolios during that time, including Minister of Internal Affairs in 1996 and from 2014 to 2017, and Minister of Revenue in 1996 and from 2005 to 2013. He has had a long-standing relationship with the UFBA that extends over many years. Peter's knowledge of fire services in New Zealand and his relationships with Brigades, Fire and Emergency New Zealand and the sector generally is of high-value to the UFBA.

KEVIN IHAKA

UFBA Board Director / Deputy Chair - Appointed

Kevin is the Managing Director of Forest Protection Services based in Whangārei and brings extensive experience in fighting wildfires across New Zealand, Australia, USA and Canada. The former Chair of the Forest and Rural Fire Association (FRFANZ), he joined the UFBA Board in 2019 as part of the merger as a Transition Board member and was appointed a director in 2023. Kevin holds a number of directorships and advisory roles in the forest and rural fire industries.



HOWARD COLE

Board Director - Elected

Howard was appointed Director UFBA Board in October 2022. Howard has a wealth of experience from time as a Former Executive Committee member of the Forest and Rural Fire Association NZ (FRFANZ) with over 33 year's experience as a Fire Officer. Howard is the Chief Fire Officer, a role which he has held for 26 years and a founding member of Waikato's Maramarua Volunteer Fire Brigade. Howard began farming in 1984, he has a strong knowledge for practical farming initiatives and continues to manage multiple farms within the Maramarua region. Howard was awarded the Queens Service Medal in 2018 for his service to the community.



TOM THOMSON

UFBA Board Director - Elected

Tom is a fellow of the NZ institute of management, a member of the NZ Institute of Directors, Deputy Chair of the Canterbury Museum Trust and former honorary fisheries officer. Tom is also a current board member of the Canterbury Manufacturers Trust. His FENZ operational role is Deputy Controller and training officer for Motunau Rural Fire Brigade (Te Ihu) with 13+ years' experience. A former member of FRFANZ executive, he joined the UFBA Board in 2017 as a Transition Board member and was elected to the UFBA Board in 2022. He chairs the UFBA Audit and Risk Committee. Tom was made an Officer of the New Zealand Order of Merit (ONZM) for services to manufacturing and the community in 2019 New Years honours.



JASON PRENDERGAST

UFBA Board Director - Elected

Following in a long family line of firefighters, Jason has been heavily involved in Provincial and Sub-Associations. A regular face at the UFBA Challenge Events, Jason has contributed many hours to supporting the running of events. Jason is Station Officer at Runganga Volunteer Brigade and works for Fire and Emergency supporting local volunteers. First elected to the Board in 2022, Jason was re-elected for a second term in 2024. Jason is also a Past President of the UFBA.



KARL SCRAGG

UFBA Board Director - Elected

Karl has a passion and drive to give back for the community. This is reflected in his 32 years of operational experience with the Manutuke Volunteer Fire Brigade in Tairāwhiti, where he is currently the Officer in Charge. Karl's volunteer commitment extends across other organisations and community groups, such as Civil Defence Emergency Management. In 2023 Karl was the first President of the recently established East Coast Provincial Fire Brigades Association. Elected to the UFBA Board in 2024, Karl has a passion for the association and its members.





PRESIDENT'S MESSAGE

JEFF MANSON | UFBA PRESIDENT 2024 - 2025

It is with great pleasure that I present the UFBA President's report for the 2024-25 Financial Year.

The year has gone by at such a rapid pace, and I know with the blink of an eye, my term as president will be over, so it is of great importance that I get to spend as much time with you all as possible.

Seeing firsthand, the amount of energy and passion our UFBA team put into their roles, to make sure our association keeps moving forward. It is truly amazing and always done with our members' best interest put first, every time.

The Benevolent Fund Trustees have also been working tirelessly, not only with applications for assistance from our members in need, but also in future proofing the Fund. This has been led with such enthusiasm and an incredible effort from the Trustees. It is exciting to see what has been achieved by this group of dedicated members. This is one of the most moving and compassionate parts of the role as President, one I am proud to have been a part of.

Our eight Provincials from across the country have been very proactive and all taking part in an online monthly catch-up meeting. We have seen the progression of new leaders coming through, so the breadth of this group is forever changing, with new leaders bringing new ideas. The UFBA and provincials support each other and are committed to working together to connect our individual associations and shared memberships.

I must pass on my gratitude to the Board. I have greatly enjoyed and benefitted from being an observer of your meetings and the governance required for our association.

This has been an interesting and informative experience, seeing how our Board operates, strategic discussions and decision making, and striving for progress. I was pleased to see the strengthening of the relationships with the FENZ Board and Management, which can only add to the betterment for us all. Both Vice President, Lesina and I were very warmly welcomed at every meeting, but also given the opportunity to be involved, by being given the opportunity to express our opinion, we felt very much a part of the team.

A perfect example of the respected and professional relationship we have with FENZ is the genuine co-design approach of the Volunteer Engagement Model. It is great to see the UFBA and FENZ working together to develop,

engage and ultimately benefit all volunteers. I will be following the Volunteer Engagement Module closely. Remember, your input is what will lead to real change and securing a fit for purpose mandate for the future of us all.

Having been a competitor and official at our challenges for many years now, this season has been viewed from a different perspective. As President, to be there for all our members watching them compete, officiate or run the event has been a huge privilege. With my wife Jan by my side – also playing her part helping out in the pop-up UFBA Fire Shop, or assisting in the trauma pit at Road Crash Rescue, we have seen some true competitors pushing themselves to the limit over the year in all disciplines. This astounding effort produced great competitions, and most certainly developed skills and knowledge to take home to our communities to be better firefighters. These challenges make a real difference and it helps hugely that they are delivered to us at a world class standard. Thank you to everyone that makes these events so special.

Jan and I have met the most amazing people all over Aotearoa on this journey, from every walk of life, and we are so grateful for your warm welcomes. We have gained new friendships and discovered some very special places. I know our small, but highly dedicated service honours team has had an extremely busy year, and I appreciate all the opportunities given to me to present these honours to our members. It has truly been an honour.

Thank you to all our members for another inspiring year.

Kia kaha kia kotahi rā
Our strength is our unity

Jeff Manson
UFBA President





BENEVOLENT FUND

ALAN BURGESS | UFBA BENEVOLENT FUND CHAIR

This year the UFBA Benevolent Fund supported firefighters and their families with direct cash and voucher assistance. Requests came in from brigades nationwide, reflecting a spectrum of urgent needs from impacted members.

We refreshed our financial advice services from Craigs Investment Partners, to offer clearer guidance and outcomes for the fund. While the fund is not taking the position of wanting to bank huge reserves, it is the trustee's responsibility to ensure we are well prepared as possible for day-to-day requirements as well as the next big event such as an earthquake or flooding.

DISBURSEMENTS OVERVIEW

With the increase in funding from brigades, as approved at the 2023 AGM, moving from five dollars per member to eight dollars per member, the trustees have been able to deliver our services this year without any impact on our reserves. Throughout the 2024–2025 fiscal year, the Fund approved and delivered \$90,000 in assistance. Support was split between two main channels:

Assistance Type	Amount
Cash Disbursements	\$ 84,000
Supermarket Vouchers	\$ 6,000
Total	\$ 90,000

These resources were allocated swiftly to meet each applicant's specific circumstances. Many of the applicants reported back to the fund with a positive outcome of assistance received.

ELIGIBILITY AND CRITERIA

I take this opportunity to reinforce the application process to access funding from the fund. Our rules require the application to be generated and approved by the CFO of the brigade applying for support. While there can be circumstances making this portion of the process difficult, it remains the underlying principle of application.

If your brigade finds itself in a position of not being able to meet this criteria, please contact the fund's administrator for assistance.

Our trustees review every request against established guidelines.

Criteria include:

- Demonstrable financial hardship
- Exhaustion of other available support avenues
- Clear plan for fund usage that aligns with our mission

A handful of applications did not meet these standards and were respectfully declined, with referrals provided when possible.

The trustees have made the decision to offer a new Bequest Program Initiative. We have taken the learning from several sources regarding this option. This is targeted to ensure long-term stability for the fund. Introducing a bequest program gives current members and supporters, including Gold Star Association members, to include the UFBA Benevolent Fund in their Wills.

Key elements:

- A simple, legally vetted bequest process
- Outreach campaign featuring beneficiary stories
- For those allowing us, a recognition circle for legacy donors

This initiative aims to build an enduring endowment supporting generations of current and future firefighters in the UFBA family.

CHALLENGES AND OPPORTUNITIES

While demand remains relatively high, our key challenges include:

- Balancing rapid disbursement with thorough application review
- Expanding awareness of both direct aid and financial advice services
- Growing the bequest program in a competitive philanthropic landscape
- Continue awareness and planning for the unknown
- Grow, develop and understand potential partnerships to reinforce the funds capability

During the past year we have planned a targeted market identification activity to ensure the UFBA Benevolent Fund is able to be easily accessible to all members and has a visibility to the wider community. You will see several articles appearing in appropriate publications as well as a presence on social media to reinforce the funds activity.

Thank you to all brigades, firefighters, support staff and donors. Your generosity and commitment empowers us to deliver timely support and build a stronger, more resilient fire service community. If you would like to learn more about making a bequest or accessing our services, please visit the UFBA website for communication options.

As trustees of the fund, we hold our position as a great privilege, and it is extremely satisfying being able to deliver a critical service in what can be, very trying times.

Thanks to Graeme, Bryan, Ross, Amber, Jeff, Lesina, George and Jane for your commitment and dedication to the cause.



Alan Burgess
UFBA Benevolent Fund Chair





SECTOR ADVOCACY

UFBA MEMBERSHIP ENGAGEMENT

Board Internship

In the early part of this financial year, the Board initiated a Board Internship programme to help identify and develop future leaders within the membership and potentially support the succession of the Board of Directors. We had a number of quality applications from the membership and the Board agreed to appoint two interns; Kaye Asham and Duncan Tabor. The interns spent the year shadowing the UFBA Board to support their governance development.

UFBA Volunteer Field Experts

Over the last year, we have been developing membership expert groups to better enable the UFBA to engage with and draw on the expertise within our membership on key topic areas. By doing this, we will be able to provide factual and evidence-based feedback to FENZ, that is directly from members who have relevant expertise on the subject. This provides responses that are more reflective of the broader memberships' view to strengthen our submissions and work we do for you.

We piloted this initiative by establishing two Volunteer Field Expert Groups, one focusing on Fleet and the other focusing on Hauora (Safety, Health, and Wellbeing). We are pleased with the quality and engagement of these pilot groups and are looking forward to establishing several others in the next financial year.

Templated Incorporated Societies Constitution

The UFBA invested in a templated Incorporated Societies Constitution for brigades who wish to remain as an incorporated society under the 2022 Act. This template reflected the raising of the compliance bar, including Officers of the Society being legally accountable and liable, much like Board Directors are now. Members were also advised to research the new duties on the Companies Office website. The template was released to brigades who were registered as an incorporated society in March 2025, in order for them to adopt a new constitution in time. This was well received by those brigades.

UFBA Brigade Reps

Our UFBA Brigade Reps network has proven to be a valuable source of information sharing. At the beginning of the financial year, we changed the format of the bi-monthly CE and Brigade

Rep meetings to allow more flexibility in attendance. The new format worked well and we saw an increase in participation. These forums are valuable for connecting with important updates from the UFBA and Brigades. Fire and Emergency also see benefit in reaching out to this network. We will continue building on the strength of the Brigade Reps and emphasise the importance of their responsibility to pass information back to their brigades.

ACC

In March 2025, Katherine Lamont from the Queenstown Volunteer Fire Brigade launched a parliament petition to change the ACC legislation, to give volunteer firefighters the same ACC coverage and benefits as their paid colleagues. We proudly supported our members' initiative, as it had strong alignment with the UFBA's strategic priority on our ACC Fairness and Equity Campaign.

We were incredibly overwhelmed with the level of support from our membership, their family, and friends, who all got behind the petition. The petition closed in April with over 36,500 signatures, a testament to how much this change means for volunteer firefighters.

The UFBA continued to support Katherine Lamont through the petition process, including handing it over to the opposition spokesperson for ACC, Camilla Belich, on the steps of parliament, where full-party support for the petition was announced.



The UFBA will continue to advocate at a national political level, but as one of the 12,000 volunteer firefighters, it is you who can drive this change from the ground up. The aim is that our combined efforts mean we will meet in the middle on the doorstep of the decision-makers.

As a collective voice, we must be heard. It is important that governments of today and the future understand why ACC must change to provide fair and equal support to the volunteer firefighters who make up 86% of Fire and Emergency's frontline workforce. The UFBA will continue to campaign on this at every opportunity until the changes are made.





SECTOR ADVOCACY

POLITICAL AND SECTOR RELATIONSHIPS

Minister of Internal Affairs, Hon. Brook van Veldon

Board Chair, Hon. Peter Dunne and CE, Bill Butzbach had a meaningful meeting with the Minister of Internal Affairs at the Beehive in June 2024. They took the opportunity to talk about the great work our members do for their communities, fairness and equity in how they are treated and the relevance of the UFBA in supporting them.

MP, Camilla Belich

UFBA CE, Bill Butzbach and Principal Strategic Advisor, Julia Costa were invited to the Beehive by opposition spokesperson for Emergency Management, MP Camilla Belich, to share our views on the review of New Zealand's emergency management legislation and the discussion paper out for consultation. MP Belich also shared an update on the next steps in the ACC campaign and the petition by UFBA member Katherine Lamont. Bill provided a briefing paper to the MP on New Zealand's Emergency Management Policy. We look forward to continuing our work with MP Belich in these two important areas for our members.



Te Kiwi Māia

On 21 August the UFBA signed an MoU with Te Kiwi Māia, who provide rehabilitation, recovery and respite to emergency responders and defence personnel, who – as a result of their role in safeguarding and caring for New Zealanders – have physical or psychological injuries. This MoU recognises and endorses Te Kiwi Māia as a valuable partner in augmenting the commitment of UFBA to the physical and mental health and wellbeing of UFBA members. We will identify opportunities to coordinate activities and implement initiatives together.

Relationship with Provincial Associations

The UFBA President and Vice President continued to host regular monthly meetings with the Provincial Leaders. This forum has been an excellent way to share messages, feeding back information, and helping the UFBA build or identify national trends to better support all our members. The UFBA Management Team also continued to meet annually with the Provincial Leaders for strategic discussions. We also appreciated the opportunities to participate in Provincial AGMs to show our commitment to working together.



Volunteering New Zealand

The UFBA met with Michelle Kitney, CE of Volunteering New Zealand (VNZ) to discuss areas of strategic interest. Following this meeting, a renewed MoU was signed on 10 October 2024 between VNZ and the UFBA. This partnership will seek to identify areas of common interest and collaboration to promote, value and support volunteering and volunteers in New Zealand. We also attended the Volunteering New Zealand Conference, where Bill was a guest speaker at the networking function.





SECTOR ADVOCACY

WORKING WITH FIRE AND EMERGENCY

Rank and Role

Following a strong push from our membership and Brigade Rep forums, we have been working with FENZ to create a unified Rank and Role system for all personnel. At the end of the financial year, we can advise that the key principles and outcomes are in draft, pending the National Commanders sign off. This will be followed by some co-design work on the detailed approach and then a formal consultation process will take place.

New Volunteer Engagement Model Project

On 2 October, UFBA CE and FENZ CE showed their commitment to the project by signing the scope to phase one of the Volunteer Engagement Model (VEM). This was a historic event that was well received by the membership and marks the start of this important piece of work. The UFBA was invited to co-design the project with FENZ, and this was done to the fullest extent, where the UFBA's CE is a co-sponsor, UFBA's Principal Strategic Advisor is the co-business owner, and UFBA's Comms Manager is part of the core project team. The UFBA's VEM Working Group is also recognised in the project as an important group to connect with and provide contributions across a range of project aspects.



The project kicked off in the new year and quickly went out to members to gain their initial input, feedback and experiences through the "Seeking Your Insights" phase. Through this phase, a variety of feedback was received, highlighting what is working well, what is not working well, and how they would like to be engaged with throughout all phases of the project. This was a significant piece of work as the project team sought to reach out to as many brigades as possible. To further demonstrate the UFBA's commitment to this project, we also invested in the production of a video to support sharing information with members in a variety of ways.

We look forward to seeing this project through to the end and continuing to advocate for your interests as the work develops before full consultation.

Future Operational Capability Model project

The UFBA has a position on the governance committee to develop the future service delivery model within FENZ, that is evidence-based risk modelling and operationalising the local

planning process. This project is progressing well with work to finalise the framework near completion.

We have been fully engaged in this project to ensure our members views are represented. The project also focused on finalising the Enhanced Local Planning district and region process, and the first versions of the Station Risk Profile and Community Risk Profile tools have been developed and are undergoing user acceptance testing.

Volunteer Brigade Leaders Development and Five Year Review process consultation

The UFBA worked with the FENZ project team throughout the duration of this project. We provided updates to members and supported engaging members through our bi-monthly Brigade Rep forums. We encouraged brigades to have an individual say about local leadership, to make submissions and to share their views with UFBA. We monitored feedback through various communication channels and analysed individual submissions provided to us, to form the UFBA's submission on behalf of the membership.

FENZ Volunteer Leader Regional Conferences

We were pleased to see FENZ's willingness to include UFBA management in the development of the five regional volunteer leadership conferences. This led to further collaboration of their conference offering, with the UFBA being invited to present at all five conferences and be part of the Executive Leadership Team panel discussions. This was a valuable opportunity for the UFBA to engage with our members and demonstrate our professional working relationship with FENZ.

Health Monitoring Programme

While this project is in its early stages, the UFBA has been invited to be represented on the various working groups required. The scope of work is being developed now with input from the associations and unions. Our Volunteer Field Expert Group for Hauora will be highly useful for the FENZ Health Monitoring project, providing valuable input over the next financial year.

Eke Taumata

It is pleasing to see FENZ's commitment to addressing the 20 recommendations from the Public Service Commission review 2022. The UFBA has had a close working relationship with the governance and advisory groups, as well as representatives on working groups. Our particular areas of interest have been:

- Recommendation 2: Culture Plan
- Recommendation 6: Volunteer Brigade Leader 5 year term
- Recommendation 7: Review of Volunteer Executive Officer Course
- Recommendation 12: Criminal Conviction Vetting
- Recommendation 17: Diverse Leaders and Workplaces
- Recommendation 19: Training in dealing with poor behaviour is prioritised
- Recruitment Review – Career Firefighters and Comcen Dispatchers



SECTOR ADVOCACY

SUBMISSIONS

Strengthening New Zealand's Emergency Management Legislation Submission

The National Emergency Management Agency (NEMA) sought feedback on options to strengthen New Zealand's emergency management legislation. The UFBA provided an in-depth submission noting that emergency management planning - both locally and nationally, would look significantly different and more effective if it were truly informed by the needs of groups disproportionately affected by emergencies and that a more inclusive approach may shape planning and response.

Particular emphasis was placed on Iwi response as part of community resilience. The most effective way for Iwi experiences and mātauranga (Māori knowledge) to be provided to the Director of Civil Defence Emergency Management (CDEM) is through a formal, enduring, and culturally grounded mechanism that enables direct input, influence, and partnership. An approach with tikanga Māori values.



FENZ Local Planning

The UFBA made a detailed submission to FENZ on their Local Planning project sharing best practices. Following this, we met with the project leads who thanked us for our contribution. The UFBA was invited to appoint representatives to attend the Local Planning Concept workshops around the country, we sent a mix of members and management to attend and ensure a volunteer-lens and volunteer-friendly approach was being considered. These went well and FENZ were open to different perspectives.

Inland Revenue Department (IRD)

The UFBA made submissions to IRD on their consultations on a range of matters, including:

- Charity business income tax exemption
- Donor-controlled charities
- Not-for-profit and friendly society member transactions and related matters

- Income tax and Fringe Benefit Tax (FBT) exemptions that may no longer be fit for purpose
- Tax simplification for volunteers and donation tax concessions

The main item of consultation affecting members and the UFBA is the business income tax exemption. If passed, brigades and the UFBA would be affected on income earned outside its circle of membership, this income will be taxed in the future. This would increase the burden of tax compliance on brigades and the UFBA with the need to file annual income tax returns and this was a significant concern in terms of proposed tax changes for charities.

SPONSORSHIPS

AA Insurance

In March, the UFBA signed a partnership agreement with AA Insurance. AA Insurance agreed to sponsor the UFBA Firefighter Challenges and the UFBA Road Crash Rescue Challenge, which involves; sponsoring the build of the Firefighter Challenge towers and National finish line, providing track helpers or live patients, and, with support from Turners, the supply and transport of all wrecked vehicles for Road Crash Rescue. The total sponsorship contribution for this financial year saved the UFBA thousands of dollars during the financial year.



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.

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 2024/25 financial year

Item	Quantity
50 Year Medal	25
25 Year Gold Star Medal	165
5 Year Service Medal	655
2 Year Gold Bar	413
2 Year Alternate Gold Bar	434
2 Year Silver Bar	2,450
50 Year Mini Medal	14
25 Year Mini Gold Star	85
5 Year Mini Medal	61



Congratulations to all our 50 Year Service Medal and Gold Star recipients for the 2024/25 financial year.

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

50 YEAR SERVICE MEDAL RECIPIENTS

Name		Brigade
Jonathan	REWI	Putaruru
Robert	PINKERTON	Tauranga
Henry	STECHEMAN	Whanganui
Bryan	BARKLA	Whanganui
Andrew	HALL	Thornbury
Grant	CLAUSEN	Leeston
Peter	NAYLOR	Garston
Graeme	BOOTH	Laingholm
Murray	LANGE	Levin
Michael	MAGYAR	Remutaka
Neville	BENNETT	Oban
Michael	ISBISTER	Oamaru
Ewen	HERON	Wainuiomata
John	HARLICK	Tuakau
Ian	CARTER	Hahei
Richie	THOMAS	Moana
Grant	STEPHENS	Geraldine
Stuart	LAW	Hutt
Stuart	JONES	Kirwee
Paul	HARRIS	Waipara
Ian	KING	Otaki
Frederick	CRAWFORD	Pauanui
Frederick	BRADY	Pleasant Point
Murray	WATSON	Granity
David	QUEDLEY	Waitemata



SERVICE HONOURS

25 YEAR GOLD STAR MEDAL RECIPIENTS

Name		Brigade
Guy	JOHNSTONE	Winton
Kim	MURDIE	Tauranga
Melvorn	WAINWRIGHT	Tauranga
Mark	GERKEN	Balfour
Maxwell	WILLIAMS	Springfield
Simon	HARWOOD	Pendarves
Richard	MCARTHUR	Pendarves
David	O'DONNELL	Pendarves
Timothy	PORTER	Pendarves
Karen	DAVIES	Hawarden
Timothy	PAULIN	Clyde
James	OLORENSHAW	Hawarden
Thomas	WILSON	Whanganui
Paul	DOUGHTY	Whanganui
Shane	DUDLEY	Whanganui
Tony	DRAKE	Renwick
Karen	TIMMS	Renwick
Alan	TROW	Renwick
Robin	BILLINGTON	Rangiputa
Judith	BILLINGTON	Rangiputa
Aaron	KIRK	Morrinsville
Naki	WYNYARD	Rotorua
George	CLARKE	Rotorua
Brendan	WILLIS	Thornbury
Bruce	ROBERTSON	Patea
Dea	MINEHAN	Ross
Rhys	JONES	Te Anau
Kirk	GILLAM	Cobden
Bruce	MCDONALD	Darfield South
Simon	GORRINGE	Katikati
Steven	EARWAKER	Otautau
Robert	HUME	Garston
Brian	HEDLEY	Huntly
John	DOHERTY	West Melton
Jason	MCDONOUGH	Alexandra
Simon	EAST	Cust
Jonathon	RILEY	Cust
Steve	LEE	Gore
John	MILLS	Waikanae
Alan	DAVIE-MARTIN	Ahuroa
James	COTTER	Lake Hawea

Name		Brigade
Warren	HEWSON	Lake Hawea
Murray	WILLIS	Kaitoke
Ian	POTTS	Woodbourne
Richard	WILCOCK	Mahurangi East
Brian	HUTCHINS	Woodville
Ian	TAYLOR	Rongotea
Peter	WATKINS	Outram
Andrew	JACKMAN	Appleby
Anton	DAISH	Woolston
Graham	KING	Pukerau
Michael	EGERTON	Tuatapere
Garry	KEELING	Waipawa
Scott	WILSON	Kimbolton
Daniel	BRADFORD	Oamaru
Todd	FEARON	Spencerville
Christopher	CALVELEY	National Training Centre
Stephen	PATRICK	National Training Centre
Paul	MANUEL	National Training Centre
Matthew	SADLER	National Training Centre
Darren	HENNESSY	Hamilton
Leo	NEALE	Cannington
Donald	GEDDES	Timaru
Michael	FORBES	Birkenhead
Kiley	MILLAR	Turangi
Jason	MOORFIELD	Puaikura
Mark	ELLIS	Ashburton
Dennis	SMITH	Ruakaka
James	HARRIS	Frankton
Lorraine	MCCMAHON	Karikari
John	MCCMAHON	Karikari
Neville	BULL	Awhitu
Blair	BREGMEN	Otaki
Carey	RENWICK	Middlemarch/Dunedin Airport
Paul	GOUMAN	Clutha Valley
Jonathan	LARSEN	Whangarei
Graeme	SLATTER	Twizel
Mark	NOBLE	Invercargill
Murray	WARDS	Mataura
Nigel	RUSCOE	Seaview
Simon	SHIELDS	Helensville
Darcy	HART	Pukekohe



SERVICE HONOURS

Name		Brigade
Wayne	HUNT	Wainuiomata
Katarena	MARINO	Tolaga Bay
Blair	COCKBURN	Clinton
Richard	GADDUM	Waimārama
Shona	MORRELL	Waimārama
Peter	MORRELL	Waimārama
Michael	STOKES	Waimārama
Patrick	O'ROURKE	Rissington
Alan (Lofty)	HARRINGTON	Rissington
Craig	WHITESIDE	Waiwera South
Shane	MCLARIN	Waihi
Kristopher	STEVENS	Waihi
Micheal	MURRAY	Waihi
Kerry	FENWICK	Feilding
Dean	MILLAR	Tapawera
Leah	DENTON	Northern Communication Centre
Kenneth	CALLANDER	Te Awamutu
Craig	HENDERSON	Sumner
Belinda	BEETS	Central Communications Centre
Barry	MCKAY	Silverstream
Scott	WEDDELL	Silverstream
Dean	HEDLEY	Tahuna
Sarena	MONTGOMERY	Norsewood
Arron	KING	Papamoa
Mick	COOKE	Cust
Patrick	KILKELLY	Waiheke
Gary	WARD	Palmerston North

Name		Brigade
George	MANA	Palmerston North
Mark	HENDERSON	Palmerston North
Foot	WONG	Palmerston North
Dion	PHILLIPS	New Plymouth West
Marcel	HENDRIKS	Kaukapakapa
Nathan	TAPP	Milton
Craig	PANOHO	Waiau Pa
Gareth	BOWEN	Waiholā
Tai	THOMPSON	Ngongotaha
Robert	WALLIS	Edendale
Michael	HARRISON	Oamaru
Blair	DRYSDALE	Balfour
Tony	ANDERSON	Browns
Lesley	LOGAN	Huia
Colin	CARTER	Huia
Jason	PRENDERGAST	Greymouth
Stephen	SMITH	Waiaatarua
Glen	STICHBURY	Eastland
Michael	PYATT	Eastland
Peter	BARRON	Eastland
Dean	MEIKLE	Portobello
Bronwyn	ANDERSON	Portobello
William	DICKSON	Portobello
Anthony	BLUNDELL	Ruawai
Dennis	SHEEHAN	Ruawai
Tim	JOHNSON	Ruawai
Wayne	FERGUSON	Wallacetown
Stuart	POWELL	Balclutha





MEMBERSHIP SUPPORT SERVICES

- **Individual Advocacy**
- **Leadership Workshops**
- **Secretaries and Treasurers' Workshops**
- **Xero Financial Software**
- **ACC Assurance Scheme**



INDIVIDUAL ADVOCACY & SUPPORT

We saw another busy year this year with 130 new cases being registered. The common areas of dispute requiring support and resolution are situations between:

- ▶ Individual volunteer and individual volunteer
- ▶ Individual volunteer and Fire & Emergency
- ▶ Volunteer Brigade and Fire & Emergency
- ▶ Volunteer brigade internal conflict

We are able to provide advice and support in each of these scenarios and many others. We are also able to support both or multiple parties in the same dispute, thanks to our trained network of volunteer support members. We are fortunate to have these volunteers who are willing to support you – our members and their fellow volunteers. Along with our two advocacy staff members, who are volunteers themselves, serving in volunteer brigades, so they have a solid insight into what you are all doing.

We continue to liaise with Fire and Emergency at a number of levels, including at the very highest, to ensure your voices are heard when it comes to all concerns – whether operational or behavioural. We are involved in a number of working groups and we take seriously our role in ensuring Fire and Emergency complies with its statutory obligation to consult with volunteers on matters expected to impact on volunteers.

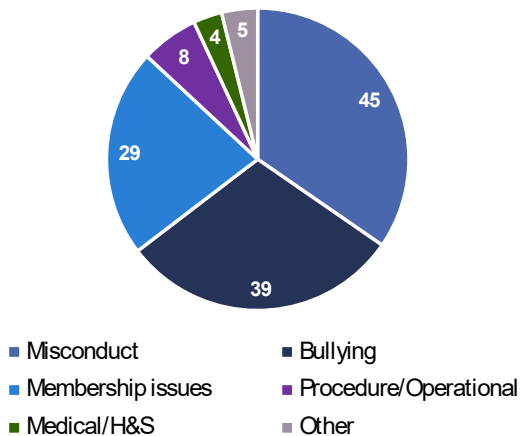
The Speak Safe @ Fair Way independent service to manage behavioural complaints is fully up and running now. There remain some concerns especially around the timeliness of the service,

but we regularly meet with the Fair Way and Fire and Emergency team to provide our feedback from on the ground, and our voice is definitely heard around that table. We do believe there is a will to make this service fit for purpose and we play our part in that.

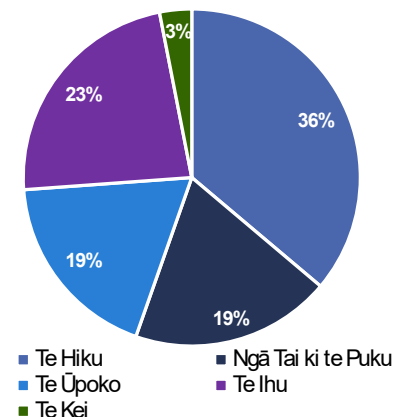
However, the UFBA is concerned at the increasing rate of litigation requiring the services of legal counsel. For the third year, we have exceeded the \$60K grant allocated for engaging legal counsel for FENZ volunteers who request UFBA Advocacy services. Despite very careful management, the UFBA incurred legal costs of \$95,697 for the 2024/25 financial year. The overspend has disappointingly been absorbed through volunteer members' funds, which is not the intention of Section 37 of the FENZ Act. Our process only seeks legal support for members when FENZ escalates disputes into arenas where we have no choice but to fund legal counsel for volunteer members. We have urged FENZ's processes to work with us to resolve disputes at the lowest possible level to avoid escalation into expensive litigation.

Our Advocacy and Support service is free to all FENZ volunteers. We maintain the upmost professionalism, respect, and privacy to ensure our members feel safe and supported. Our model ensures that we can represent all parties with our fair and unbiased approach. Volunteers should not suffer in silence or accept below-the-line behaviour - call us on 0508 832 269 for a confidential chat or email support@ufba.org.nz

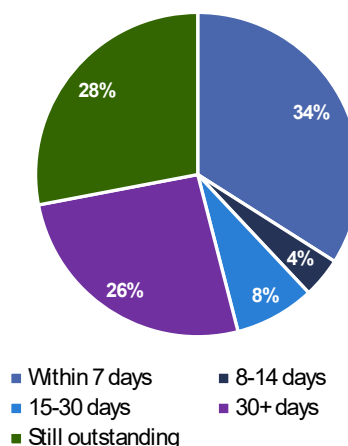
NEW CASES BY TYPE
01.07.24 - 30.06.25



% OF NEW CASES BY REGION
01.07.24 - 30.06.25



TIME TO RESOLVE DISPUTES
01.07.24 - 30.06.25





MEMBERSHIP SERVICES

LEADERSHIP WORKSHOPS

We were pleased to see these workshops continue to receive high demand from members with 113 members participating across seven workshops: Wellington, Christchurch, Auckland, Napier, Blenheim, Queenstown and Hamilton.

By 30 June 2025 over 994 graduates had completed the workshop since its inception – building on 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, orientated around the unique role of firefighters and brigades. Participants said that the skills they learned have been just as applicable to their everyday jobs and personal lives as they are to their role within their brigades.

Keeping the content relevant across and complimentary to FENZ's offerings, 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

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

At the end of the 2025 financial year, a total of 369 brigades were registered users of Xero. During the year, Grant Thornton's Xero helpdesk fielded 369 phone calls or emails and assisted 18 brigades converting to Xero. Xero continues to be an attractive and useful financial tool for member brigades to complete their financial reporting and accountability responsibilities. Grant Thornton also provided ongoing Xero support and training during the year. We supported 14 Xero online workshops for 105 members covering the following topics:

- ▶ Xero - beginner: 6 workshops, 41 members
- ▶ Xero - proficiency intermediate: 4 workshops, 32 members
- ▶ Accounting 101 - best practice: 2 workshops, 15 members
- ▶ Accounting 201 - budgeting: 2 workshops, 17 members.



SECRETARIES & TREASURERS' WORKSHOPS

At the beginning of the financial year, we launched our Video Resource Library on the UFBA website. This library contains videos in a modular format of the Secretary and Treasurers' Workshops and means that these vital brigade roles can access learning or refreshers at any time that suits them. For the 2024/25 year we recorded 450 views of the Secretaries and Treasurers' online training material.

To further assist brigade secretaries and treasurers', we continued with our evening online training workshops for both roles, which are offered by an experienced brigade member.

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 17 claims during the 2024/25 financial year. There were 114 payments made, totalling \$79,667 (compare 2024: 44 payments totalling \$26,588).

All ACC claims were processed immediately, and within the 14 working day target, once all the information had been received from claimants. Any claims missing information were followed up promptly to ensure timely payments could be made.

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



UFBA EVENTS

- Challenge Panel
- Drivers Challenge
- Waterway Challenge
- Firefighter Challenge
- Road Crash Rescue Challenge
- AGM & Conference Hui 2024



CHALLENGE PANEL

CES PACEY | CHALLENGE PANEL LEADER

Tēnā koutou katoa

It has been another great year for UFBA Challenges, taking our team across the country to deliver our suite of events for you.

We had an average of 20 percent rookies attend each challenge, showing growth and succession in all four suites of events. 768 competitors were registered across all challenges.

Competitors challenged themselves to beat long-term goals and achieve personal bests. We saw seasoned competitors welcome and encourage rookies and each other, bringing the comradery we have all come to expect from UFBA challenges.

We shared competitors' disappointment in being forced to cancel National Firefighter Challenge due to an extreme weather event which cancelled flights into Wellington, preventing competitors and officials from travelling to the challenge. We acknowledge the training all competitors had put into this event, and thank them for their understanding during what was a difficult decision for the Challenge Panel and Events Team. Keep training hard, and we will see you in 2026 ready for a great Firefighter Challenge Season.

There are many ways to be involved in UFBA Events beyond competing. We rely on our team of officials to deliver our quality, competitor-centric challenges across the country. Get in touch with the UFBA Events Team if you'd like to find out more about becoming an official. If you don't have time to be an official, we welcome track helpers at every location to assist our team. We are also always on the lookout for host brigades. If you'd like to showcase your area and your brigade, get in touch with the Events Team to discuss hosting requirements.

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

- Our Officials who dedicate their expertise and passion to each challenge. They volunteer their valuable time, away from home and their brigades, to create safe, quality, expertly-led events for our members. They are there long before the competitors to set up and are the last to leave after pack down.
- The Challenge Panel for their hours of work behind the scenes and dedication to improving our challenges.
- Fire and Emergency for their continued support of our challenges and recognising their importance to UFBA members.
- AA Insurance - We were fortunate enough to have their support and sponsorship for the past challenge season. AA Insurance provided the towers for Firefighter Challenge and car wrecks for Road Crash Rescue scenarios, and we look forward to a continued relationship.
- The Events Team for their professionalism and enthusiasm, in delivering these events.
- And lastly, I want to thank our competitors. Your passion and commitment inspires us to strive to continually improve our events. Thank you for the energy and hard work you bring to everything you do. We look forward to seeing all our competitors, familiar and new faces, in the next Challenge season.

Mā te wā

Ces Pacey
UFBA Challenge Panel Leader



Ces Pacey

Challenge Panel Leader



Scott Allan

Challenge Panel Member



Murray Blogg

Challenge Panel Member



Dave Francis

Challenge Panel Member



DRIVERS CHALLENGE

NATIONALS

This highly anticipated 2-day annual event, held at Manfeild in Feilding on 9 & 10 August 2024, put competitors through their paces with a pre-drive test, 11 exercises and a theory test. We had 94 competitors, 28 of them were first-timers.

Public interest was high, with spectators pleased to support the great work our firefighters do for their communities through showcasing their skills. The spatial awareness and judgement decisions made during the challenge reflect real life challenges when driving on New Zealand roads.

Fire and Emergency not only funded the event but also provided Driving Instructors who helped with the ERD revalidations.

Officials, competitors and visitors highly praised this year's UFBA Drivers' Challenge as a professional and well-run challenge, with an 84% positive rating.

Our feedback survey showed that 90% felt that this Challenge gave them an opportunity to network with other firefighters and create connections that they may not have had the opportunity to otherwise.

WINNERS: National Drivers Challenge

Manfeild - 94 Competitors & 37 Officials

OVERALL WINNERS

1st	Simon East, Cust VFB
2nd	Trent Jones, Wellsford VFB
3rd	Grant Scothern, Te Puke VFB

THEORY TEST WINNER

Jamie Knight, Rae Valley VFB

TEAM AGGREGATE WINNER

Te Puke VFB

"The 2024 National Drivers Challenge was my first time competing in this event. The drivers Challenge gave me the opportunity to experience driving different types and different sizes of appliances and a range of scenarios that I don't think I would have had the opportunity to outside of an event like this" – **National Drivers Challenge Participant 2024**





WATERWAY CHALLENGE



United Fire Brigades' Association
WATERWAYCHALLENGE

The Waterway Challenge remains one of the UFBA's oldest traditions dating back to the 1880s. Hose running and pump operating are critical skills that all firefighters need to know, even with advances in equipment technology.

Waterway is a team sport, two and four person teams work together, relying on precise timings and technical expertise needed to save lives and property.

Members continue to share their enthusiasm for this event by encouraging numbers in new participants of 30 percent.

The 2025 season included the regional North and South Island challenges and the bi-annual National event.

NORTH ISLAND held in Havelock North at the Village Green on 18 January 2025, had a survey satisfaction rate of 100%.

SOUTH ISLAND held in Darfield on 1 February 2025 was also a very successful event. The feedback survey again showed 100% were satisfied.

We had enthusiastic public engagement at both regionals and huge community support.

NATIONALS held in Matura on 20-22 February 2025, coincided with the centennial anniversary for the Matura Volunteer Fire Brigade, which added to the significance of being in this beautiful part of the country.

This event was a great opportunity for brigades to continue to build camaraderie, and we are seeing more newer and younger teams entering the Challenge. The feedback survey showed 95% were satisfied with this event.

WINNERS: North Island Waterway Challenge

Havelock North - 48 Competitors & 28 Officials

2 - PERSON

1st	Mayor View
2nd	Te Aroha A
3rd	Te Aroha B

4 - PERSON

1st	Carterton A
2nd	Wainuiomata
3rd	Morrinsville

WINNERS: South Island Waterway Challenge

Darfield - 67 Competitors & 28 Officials

2 - PERSON

1st	Rangiora
2nd	Lincoln B
3rd	Lincoln A

4 - PERSON

1st	Greymouth
2nd	Mossburn
3rd	Cromwell A

WINNERS: National Waterway Challenge

Matura - 104 Competitors & 30 Officials

2 - PERSON

1st	Te Aroha A
2nd	Rangiora
3rd	Wyndham C

4 - PERSON

1st	West Harbour
2nd	Greymouth
3rd	Kaitangata

"Well organised and run despite the weather with lots of interpersonal contact between officials and teams and a very positive Challenge event." - **National Waterway Challenge participant 2025**





FIREFIGHTER CHALLENGE



With a well-earned reputation as the 'toughest two minutes in sport', the demanding Firefighter Challenge made up of relay, tandem and individuals striving for their personal bests, is adapted for New Zealand from a similar event held in the United States. Comprising of relay, tandem and individuals striving for their personal bests. The UFBA is one of the few organisations who can award the coveted Lion's Den accolade outside of the U.S.

With nearly 400 competitors, 54 of which were first-timers, competitors race against each other, and the clock, wearing full PPE and breathing apparatus. They start by climbing a six-storey tower carrying a 19kg flaked hose, then hoist a 20kg hose coil up six-storeys, before using a 4kg shot hammer to drive a beam 1.5 metres. Competitors then burst through saloon doors to hit a target with a charged hose, before finally dragging a 81kg mannequin 30.5m to the finish line.

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

SOUTH ISLAND held in Otautahi (Christchurch) at Hagley Park on 29 March 2025, where all categories were full and, incredibly, we saw five new Lions' Den members in one day, including two first-timers. We had track helpers from AA Insurance join us, as we launched our partnership. We had a 86% satisfaction rate for this event.

NORTH ISLAND held in Palmerston North on 11 & 12 April 2025 had a full draw for the two days. We were pleased to see 26 new competitors and a diverse representation of our membership at this Challenge, including 24% female and a range of age groups. The post event survey showed that 94% of respondents were satisfied or extremely satisfied.

NATIONALS It was with regret that we had to cancel the 2025 UFBA National Firefighter Challenge which was scheduled to be held 2-3 May in Wellington. This action was taken due to the extreme weather causing significant travel disruptions. While the weather would not have prevented on-site activity, we could not deliver this large event without personnel – both competitors and officials. We received feedback from membership, sharing in our disappointment but understanding that it was necessary. The Events Team worked hard to minimise financial impact. The impact of being unable to cancel all bookings and supplier costs, meant postponement was not a viable option. Due to strong, long-term relationships we have with many of the event suppliers, most did not charge in full and we were able to significantly minimise the financial loss though not enough to postpone the challenge to a later date unfortunately.



WINNERS: South Island Firefighter Challenge

Christchurch - 106 Competitors & 33 Officials

MALE

1st	Kyle Gardiner, Takaka VFB
2nd	Sam Goffriller, Upper Takaka VFB
3rd	Rupert Jackman, Chch Firefighters Social Club

FEMALE

1st	Claire Jones, Queentown VFB
2nd	Amy Paterson, Nelson Fire Station
3rd	Fliss Matheson, Cromwell VFB

WINNERS: North Island Firefighter Challenge

Palmerston North - 139 Competitors & 36 Officials

MALE

1st	Aidan Grant, Ohakea RNZAF Base Fire Brigade
2nd	Dan Brady, Devonport VFB
3rd	Jack Gardner, Linton Military Camp Fire Brigade

FEMALE

1st	Jodi Reymer, Pirongia VFB
2nd	Sela Corbett, Parnell Fire Station
3rd	Nicole Paulin, Laingholm VFB

LION'S DEN

Congratulations to our 2025 competitors who joined the Lions Den:

- #62 - Amy Paterson, Nelson VFB
- #63 - Paul Marshall, Nelson VFB
- #64 - Fliss Matheson, Cromwell VFB
- #65 - Nicole Paulin, Laingholm VFB
- #66 - Chris Peat, Christchurch International Airport
- #67 - John Ellington, Devonport Station
- #68 - Philip Hammond, New Plymouth West VFB

"No words could ever express the amount of appreciation I have for the team that make this event and all the UFBA events happen, equally grateful for the team that come together to make them run so smoothly! I feel so privileged to have the opportunity to be part of the event and can honestly say that on top of helping me to keep fit and strong to perform my role as a firefighter safely, its given us a wonderful network of friends we call family from all over the country. I see myself stepping out of competing soon and joining the team of officials to give back to the sport. Thank you."

- North Island Firefighter Challenge participant 2025



ROAD CRASH RESCUE CHALLENGE

COMBINED NORTH & SOUTH ISLAND

This combined North and South Island Regional Challenge was an exciting three days held at Manfield Stadium in Feilding 12-14 June 2025.

Motor vehicle and medical call-outs remain a common call-out across the country. Road Crash Rescue is a unique learning opportunity to demonstrate and perfect rescue and medical response skills that could literally mean the difference between life and death when applied in real-life situations.

Teams of six race against the clock to extricate and treat live actor "patients", in amazing moulage make up, in simulated road crash scenarios. Teams of two also compete in simulated medical events such as gunshot wounds, falls from heights and animal attacks. All of these teams are put in isolation before they compete, so they have no knowledge of the scenario that is awaiting them.

The demographics highlighted that there were a range of age groups, volunteer and paid personnel and an increase in female competitors who participated in this Challenge. The feedback survey showed that 94% respondents were satisfied or extremely satisfied. This event was delivered under budget, mainly due to the 72 wrecked vehicles donated from AA Insurance. The vehicles were selected with support from the team at Turners, ensuring they replicated the types of road crash scenarios our teams come across during call outs.

"Another great event. Learnt so much that I can take back to my brigade. Nowhere else can I watch that many serious entrapments and talk through techniques and process with likeminded people. Thank you UFBA" – Road Crash Rescue participant 2024

WINNERS: Combined Road Crash Rescue Challenge

Feilding - 80 Competitors & 35 Officials

SOUTH ISLAND

- | | |
|-----|-----------|
| 1st | Amberley |
| 2nd | Balclutha |
| 3rd | Ranfurly |

SOUTH ISLAND TRAUMA

- | | |
|-----|-----------|
| 1st | Balclutha |
| 2nd | Geraldine |
| 3rd | Amberley |

SOUTH ISLAND TOP MEDICAL TEAM

Amberley

SOUTH ISLAND TOP TEAM LEADER

Amberley

SOUTH ISLAND TOP TECHNICAL TEAM

Amberley

NORTH ISLAND

- | | |
|-----|-----------|
| 1st | Huntly |
| 2nd | Whitianga |
| 3rd | Hawera |

NORTH ISLAND TRAUMA

- | | |
|-----|--------------------------|
| 1st | Auckland |
| 2nd | Whitianga |
| 3rd | Wellington (Trauma Only) |

NORTH ISLAND TOP MEDICAL TEAM

Huntly

NORTH ISLAND TOP TEAM LEADER

Huntly

NORTH ISLAND TOP TECHNICAL TEAM

Hawera





AGM & CONFERENCE HUI 2024

The 2024 UFBA AGM & Conference Hui was an outstanding success, held in the beautiful and purpose built conference venue, the Te Pae Convention Centre in Ōtautahi Christchurch.

The AGM showed enthusiastic participation from members, who voted in their new Vice President, Lesina Walden, two Board Directors, Jason Prendergast and Karl Scragg and passed seven out of the eight motions.

The following two conference hui days were packed with relevant keynote speakers, interactive breakouts and exciting exhibitor displays.

We had 682 attendees and 35% of these were first-time attendees. We were pleased to see over 341 of our Member Brigades represented, along with 136 additional delegates from these brigades and 828 live-stream views across the three days. This was followed by a significant 1,251 post-event views of the conference hui recordings. It was also great to see that our audience diversity is increasing with 22% female and 11% Māori.

The feedback survey showed a 97.96% satisfaction result and shared positive and informative results which helped shape the 2025 Conference Hui. Particular highlights include:

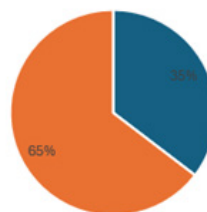
- Top-rated speakers were Lance Burdett, George Hare, and Dame Farah Palmer,
- 98% said they would share the learnings with their brigades,
- 91% felt the content was relevant to them, and
- 92% were satisfied with the new venue.

We continued to promote the learnings and benefits of our Conference Hui with our membership through other engagements such as our Brigade Reps and Provincial networks.

Where our
682 attendees
came from

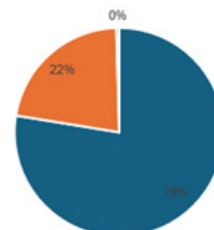


FIRST UFBA CONFERENCE



■ First ■ Not First

GENDER



■ Male ■ Female ■ Non-binary/Prefer not to say

"I hope that I get to return next year, and as above a massive thank you for everything that went in to the hui being a success!! Attending has reignited my spark and the passion I have for being a part of such an amazing organisation." – UFBA Conference Hui attendee 2024





UNITED FIRE BRIGADES' ASSOCIATION
OF NEW ZEALAND INCORPORATED

FINANCIAL STATEMENTS

for the year ended 30 June 2025

The United Fire Brigades' Association is a
registered charity under the Charities Act
2005, Registered number CC27476.



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 the financial statements on pages 3 to 12 and the statement of service performance on page 2. The complete set of financial statements comprise the statement of financial position as at 30 June 2025, and the statement of comprehensive revenue and expense, statement of changes in equity, and statement of cash flows for the year then ended, and notes to the financial statements, including a summary of significant accounting policies and other explanatory information.

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

- the financial position of the Association as at 30 June 2025 and its financial performance and its cash flows for the year then ended; and
- the statement of service performance for the year ended 30 June 2025 in that the service performance information is appropriate and meaningful and prepared in accordance with the Association's measurement bases or evaluation methods

in accordance with the Tier 2 Not-For-Profit Public Benefit Entity Standards issued by the New Zealand Accounting Standards Board ("applicable financial reporting framework").

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 ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) The Audit of Service Performance Information. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the Performance Report section of our report. We are independent of the 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 provides support and training on accounting software to individual volunteer fire brigades, on behalf of the Association. This service is exclusively for the brigades and not for the Association itself. The firm has no other relationship with, or interests in, the Association.

OTHER INFORMATION

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 Entity for:

- the preparation, and fair presentation of the performance report in accordance with applicable financial reporting framework;
- the selection elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance information that is appropriate and meaningful in accordance with the applicable financial reporting framework;
- the preparation and fair presentation of the statement of service performance in accordance with the Association measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
- the overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
- such internal control as those charged with governance determine is necessary to enable the preparation of the performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, those charged with governance 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.



INDEPENDENT AUDITOR'S REPORT

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 is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this performance report.

A further description of the auditor's responsibilities for the audit of the performance report is located at the External Reporting Board's website at: <https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-14-1/>

RESTRICTION ON USE OF OUR REPORT

This report is made solely to the board members of the Association, as a body. Our audit work has been undertaken so that we might state to them those matters which we are required to state 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 board members, as a body, for our audit work, this report or for the opinion we have formed.

Grant Thornton New Zealand Audit Limited

Sagar Adhau
Director
Wellington

20 August 2025



FINANCIAL STATEMENTS

STATEMENT OF SERVICE PERFORMANCE

“What did we do?” and “When did we do it?”

For the year ended

30 June 2025

The statement of service performance of the United Fire Brigades Association of New Zealand Incorporated presents a snapshot of the services provided to its membership and how those services are performing across the objectives set by the Association. Measuring our performance in these areas helps us understand how we are assisting our members deliver fire and emergency services to the community and delivery against our outcomes.

PURPOSE AND MISSION

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 (2019).

Description and Quantification (to the extent practicable) of the Entity's Outputs	ACTUAL 2025	BUDGET 2025	ACTUAL 2024
Advocacy cases	130	Not budgeted	132
Treasurer / Secretary workshops (member attendance)	60	Not budgeted	35
Leadership Workshops	7	7	7
Challenge events	6	6	6
ACC top-up - total amount payments to members	\$79,727	Not Budgeted	\$26,589
ACC top-up - claims administered	17	Not budgeted	10
Service honours - number of 25 year Gold Stars ordered	165	Not budgeted	160

KEY COMMENTARY:

Advocacy: The United Fire Brigades Association provides advocacy services to its membership. This involves engaging with members who require advocacy support in their roles with both volunteer and paid fire brigades. If required the Association provides legal support for members in addition to inhouse advocacy support. The UFBA provided support in 130 advocacy cases this year, slightly down from 132 last year. This continues to reflect a strong demand for member representation and support.

Training and Capability Development: During 2025 the Association held face to face regional treasurer and secretary workshops increasing the number of participants. Attendance at Treasurer/Secretary workshops rose significantly from 35 to 60, demonstrating increased engagement with governance training. Leadership Workshops remained consistent with 7 delivered, aligning with both the prior year and the budget.

Events and Engagement: Six Challenge events were held, consistent with both the budget and last year's delivery. These events remain a cornerstone of UFBA's member engagement and team-building efforts.

ACC Support: ACC top-up payments more than tripled compared to the previous year, rising to \$79,727 from \$26,589. This corresponds with a notable increase in claims administered (17 vs. 10 in 2024), indicating

greater reliance on this support service by members. The amount of ACC support provided to members varies each year depending on the number of operational incidents resulting in ACC claims

Service Recognition: The number of 25 Year Gold Star honours ordered rose slightly from 160 to 165, reflecting ongoing recognition of long-serving volunteers.

Overall, UFBA's service outputs reflect strong delivery across advocacy, training, welfare, and recognition.

ADDITIONAL OUTPUT MEASURES:

UFBA is managing the distribution of Xero to brigades to assist Brigade Treasurers meet their financial reporting requirements. A total of 369 brigades are now registered users of Xero with 18 conversions occurring in the 2024/25 financial year (2023/24: 351). Providing Xero as a financial management tool to brigades allows brigades to easier fulfill financial reporting and stewardship obligations. Grant Thornton the Xero agent provides support to brigades including training and support to ensure the maximum value is gained by brigades who use Xero. Brigade Xero subscriptions are funded by the UFBA through funding from Fire and Emergency New Zealand.



FINANCIAL STATEMENTS

STATEMENT OF COMPREHENSIVE REVENUE AND EXPENSE

FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	ACTUAL 2025 \$	ACTUAL 2024 \$
Revenue from non-exchange transactions			
Grants - Fire and Emergency New Zealand	6	3,730,718	3,841,409
Sponsorship		21,810	-
		3,752,528	3,841,409
Revenue from exchange transactions			
Conference and challenge levies		125,075	105,511
Subscriptions		479,706	345,062
Fire shop Sales		1,043,050	990,256
Investment income		40,523	16,733
Interest received		38,246	46,783
Rental income		46,177	19,994
Other income		246,167	157,207
		2,018,944	1,681,548
Total revenue		5,771,472	5,522,956
Expenditure			
Administration		808,042	737,487
Audit fees		29,030	25,745
Challenges	14	1,237,510	1,215,355
Communications		7,400	16,083
Conference		774,757	934,788
Cost of Fire Shop Sales		805,060	758,082
Depreciation		36,664	35,828
Donations		36,861	61,060
Honours subsidy (25 & 50 year)		154,929	150,000
Professional fees		234,807	361,190
Premises lease and occupancy		147,589	146,336
Personnel		1,349,888	1,254,254
		5,622,537	5,696,209
Total expenditure		5,622,537	5,696,209
Total surplus/(deficit) for the year		148,935	(173,253)
Other comprehensive revenue and expenses		-	-
Total comprehensive revenue and expenses for the year		148,935	(173,253)

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



FINANCIAL STATEMENTS

STATEMENT OF FINANCIAL POSITION

AS AT 30 JUNE 2025

	NOTE	ACTUAL 2025 \$	ACTUAL 2024 \$
Assets			
Current Assets			
Cash & cash equivalents		612,209	590,064
Term Deposits		650,000	500,000
Receivables from exchange transactions		362,332	331,665
Accrued Income		4,256	6,539
Prepayments		170,014	167,606
Inventory		45,010	33,262
Total current assets		1,843,821	1,629,136
Non-current assets			
Investment Fund	5	477,009	436,486
Property, plant and equipment	8	224,702	209,564
Intangible assets	7	5,700	5,700
Total non-current assets		707,411	651,750
Total assets		2,551,232	2,280,886
Liabilities			
Current Liabilities			
GST		33,230	26,602
Accounts Payable		261,668	250,463
Accrued Expenses		346,836	230,238
Employee Entitlements		110,897	126,917
Total current liabilities		755,631	634,220
Total liabilities		755,631	634,220
NET ASSETS		1,795,601	1,646,666
Equity			
Accumulated funds		1,795,601	1,646,666
TOTAL EQUITY		1,795,601	1,646,666

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



FINANCIAL STATEMENTS

STATEMENT OF CHANGES IN EQUITY

FOR THE YEAR ENDED 30 JUNE 2025

	NOTE	ACTUAL 2025 \$	ACTUAL 2024 \$
EQUITY AT BEGINNING OF YEAR		1,646,666	1,819,919
Total Recognised Income and Expenditure		148,935	(173,253)
EQUITY AS AT 30 JUNE		1,795,601	1,646,666

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 2025

	NOTE	ACTUAL 2025 \$	ACTUAL 2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Receipts from sales		1,041,741	951,247
Receipts from activities		626,590	450,116
Receipts from FENZ		3,704,361	3,809,663
Receipts from other revenue		292,344	177,202
Interest received		40,528	60,051
Net GST received/(paid)		6,629	21,121
Payments to employees and volunteers		(1,365,908)	(1,248,272)
Payments to suppliers		(4,123,487)	(4,361,516)
NET CASH FLOWS FROM OPERATING ACTIVITIES	9	222,798	(140,388)
CASH FLOW FROM INVESTING ACTIVITIES			
(Purchase)/Disposal of property, plant & equipment		(50,653)	1,486
Term deposit maturities		950,000	1,250,000
Investment in term deposits		(1,100,000)	(1,350,000)
NET CASH FLOW FROM INVESTING ACTIVITIES		(200,653)	(98,514)
NET CASH FLOWS FROM FINANCING ACTIVITIES		-	-
Net increase/(decrease) in cash and cash equivalents		22,145	(238,902)
Cash & cash equivalents at the beginning of the year		590,064	828,966
CASH AND CASH EQUIVALENTS AT END OF YEAR		612,209	590,064

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

Peter Dunne

HON. PETER DUNNE
CHAIR OF THE UFBA BOARD
20 AUGUST 2025

Tom Thomson

TOM THOMSON
CHAIR OF THE UFBA AUDIT AND RISK COMMITTEE
20 AUGUST 2025



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



NOTES TO THE FINANCIAL STATEMENTS

- 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

In accordance with IPSAS 41 – Financial Instruments, the entity classifies its financial assets into the following categories:

- Financial assets measured at amortized cost:
These include cash and cash equivalents, trade receivables, grants receivable, and loans receivable. The entity holds these financial assets to collect contractual cash flows and the contractual terms give rise on specified dates to cash flows that are solely payments of principal and interest.
- Financial assets measured at fair value through surplus or deficit (FVSD):
These include certain equity investments and other financial assets that are not held to collect solely principal and interest payments.
- Financial assets measured at fair value through net assets/equity (FVNAE) (if applicable):
The entity may designate certain equity instruments not held for trading at FVNAE upon initial recognition.

Recognition and Measurement

Financial assets are initially recognised at fair value, plus transaction costs that are directly attributable to the acquisition of the financial asset (except for financial assets measured at FVSD, where transaction costs are expensed as incurred). Subsequent measurement depends on the classification of the asset:

- Amortised cost: Measured using the effective interest method, less any loss allowance for impairment.
- FVSD and FVNAE: Measured at fair value at each reporting date, with gains and losses recognised in surplus or deficit (FVSD) or in net assets/equity (FVNAE).

Impairment of Financial Assets

In line with IPSAS 41, the entity applies the expected credit loss (ECL) model to financial assets measured at amortised cost.

- The ECL model requires the recognition of a loss allowance based on either 12-month ECLs or lifetime ECLs, depending on whether there has been a significant increase in credit risk since initial recognition.
- For trade receivables and other short-term receivables, the entity applies the simplified approach, recognising lifetime ECLs from initial recognition.
- For loans receivable, the entity assesses credit risk at each reporting date and recognizes 12-month or lifetime ECLs accordingly.

Impairment losses, if any, are recognized in surplus or deficit under 'Impairment of financial assets'. The entity considers both historical default data and forward-looking information when assessing ECLs.

Credit Risk Management

The entity manages credit risk through active monitoring of receivable balances, setting credit limits, and evaluating counterparties' creditworthiness. Collateral or other credit enhancements are not typically held for financial assets.

Financial Liabilities

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

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

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

Financial liabilities at amortised cost

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

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

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

3.5 CASH AND CASH EQUIVALENTS

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

3.6 INVENTORIES

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

3.7 PROPERTY, PLANT AND EQUIPMENT

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

	Estimated useful life	Rate
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%



NOTES TO THE FINANCIAL STATEMENTS

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



NOTES TO THE FINANCIAL STATEMENTS

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 \$66,956.

At 30 June 2025 the balance of the fund was \$477,009 (2024 \$436,486).

	Market Value 2025 \$	Market Value 2024 \$
New Zealand		
Fixed Interest	184,620	169,453
Property	8,884	8,446
Equities	68,323	64,215
Cash	25,090	45,164
Australia		
Equities	84,445	78,518
Cash	9,102	5,656
International		
Equities	93,567	63,739
Cash	2,978	1,295

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 \$3,385,511 (2024: \$3,471,644).

The Integration Programme Volunteerism Workstream of Fire and Emergency New Zealand also paid Volunteer Capability Building funding of \$345,207 (2024: \$369,765) 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, \$3,730,718 (2024: \$3,841,409) is recognised as grants revenue for the financial year.

7. INTANGIBLE ASSETS

	COST \$	ACCUMULATED DEPRECIATION \$	BOOK VALUE \$
30 June 2025			
Trademark application	5,700	-	5,700
TOTAL INTANGIBLE ASSETS	5,700	-	5,700
	COST \$	ACCUMULATED DEPRECIATION \$	BOOK VALUE \$
30 June 2024			
Trademark application	5,700	-	5,700



NOTES TO THE FINANCIAL STATEMENTS

8. PROPERTY PLANT AND EQUIPMENT

	COST	ACCUMULATED DEPRECIATION	BOOK VALUE
	\$	\$	\$
30 June 2025			
Leasehold improvements	53,200	36,342	16,858
Computer development	120,087	115,425	4,662
Computer equipment	76,765	34,080	42,685
Furniture & Fittings	50,230	32,040	18,190
Office equipment	22,693	19,744	2,949
Operational equipment	528,859	389,501	139,358
Total Net Book Value	851,834	627,132	224,702

	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	528,008	372,996	155,012

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

United Fire Brigades' Association 2025	Opening Balances	Additions	Disposals	Depreciation	Closing Balances
	\$	\$	\$	\$	\$
Leasehold improvements	11,128	7,914		(2,184)	16,858
Computer development	7,769	-		(3,107)	4,662
Computer equipment	12,084	44,272	(2,591)	(11,080)	42,685
Furniture and fittings	20,322	-		(2,132)	18,190
Office equipment	3,248	1,357	-	(1,656)	2,949
Operational equipment	155,013	850		(16,505)	139,358
	209,564	54,393	(2,591)	(36,664)	224,702



NOTES TO THE FINANCIAL STATEMENTS

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

	ACTUAL 2025 \$	ACTUAL 2024 \$
NET SURPLUS/(DEFICIT) FOR THE YEAR	148,935	(173,253)
NON-CASH ITEMS		
Depreciation	36,664	35,828
TOTAL NON-CASH ITEMS	36,664	35,828
NON OPERATING ITEMS		
Profit on sale of fixed assets	(1,148)	(21,363)
MOVEMENTS IN WORKING CAPITAL		
Increase/(decrease) in income in advance	3,000	(457)
Increase/(decrease) in trade and other payables	17,832	94,936
Increase/(decrease) in employee and volunteer benefits	(16,020)	5,981
Increase/(decrease) in provisions	116,598	13,276
Decrease/(increase) in investment fund	(40,523)	(16,733)
Decrease/(increase) in trade and other receivables	(28,385)	(57,487)
Decrease/(increase) in prepayments	(2,407)	(17,416)
Decrease/(increase) in inventory	(11,748)	(3,700)
NET MOVEMENTS IN WORKING CAPITAL	38,347	18,400
NET CASH FLOWS FROM OPERATING ACTIVITIES	222,798	(140,388)

10. CONTINGENT LIABILITIES

There are no contingent liabilities at year end (2024: \$nil).

11. CAPITAL AND LEASE COMMITMENTS

The Association had no capital commitments as at year end (2024: \$nil).

Commitments existed for non-cancellable operating leases as follows

	ACTUAL 2025 \$	ACTUAL 2024 \$
Within 1 year	138,705	130,554
1-5 years	387,495	494,954
Over 5 years	-	-
TOTAL COMMITMENTS	526,200	625,508



NOTES TO THE FINANCIAL STATEMENTS

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

	NOTE	SALES 2025 \$	PURCHASES 2025 \$
Person - Counterparty			
Jason Prendergast - Runanga Volunteer Fire Brigade	i	1,139	-
Lesina Walden - Rotorua Volunteer Fire Brigade	ii	2,052	-
Karl Scragg - Manutuke Volunteer Fire Brigade	iii	2,105	-
Peter Dunne - Tānagata Matatau	iv	3,000	28,987
Peter Dunne - Newlands Volunteer Fire Brigade	v	20	-
Bill Butzbach - Martinborough Volunteer Fire Brigade	vi	2,973	-
Jeff Manson - Mossburn Volunteer Fire Brigade	vii	1,514	-
Jeff Manson - Otago Southland Provincial Association	viii	404	-
TOTAL		13,207	28,987

i. The Association made sales to the Runanga VFB of which Jason Prendergast is the station officer.

ii. The Association made sales to Rotorua VFB, of which Lesina is an operational support senior fire fighter.

iii. The Association made sales to Manutuke VFB, of which Karl Scragg is a senior station officer.

iv. The Association purchased goods and services and received income on behalf of Tānagata Matatau of which Peter Dunne is the Chairman.

v. The Association made sales to Newlands VFB, of which Peter Dunne is an honoraray member.

vi. The Association made sales to the Martinborough Volunteer Fire Brigade of which Bill Butzbach is a life member.

vii. The Association made sales to the Mossburn Volunteer Fire Brigade of which Jeff Manson is a member.

viii. The Association made sales to the Otago Southland Provincial Association of which Jeff Manson is president.

	NOTE	SALES 2024 \$	PURCHASES 2024 \$
Person - Counterparty			
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 - Tāngata Matatau	v	-	12,219
Peter Dunne - Newlands Volunteer Fire Brigade	vi	4,939	-
Bill Butzbach - Tāngata Matatau	vii	-	12,219
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 Tāngata 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 Tāngata 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.

Key Management Personnel

	ACTUAL 2025	ACTUAL 2024
Total remuneration	\$253,744	\$253,745
Number of persons	1	1



NOTES TO THE FINANCIAL STATEMENTS

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 2025 \$	ACTUAL 2024 \$
Financial assets		
Financial assets at fair value through surplus or deficit		
Loans and receivables		
Cash and cash equivalents	612,209	590,064
Short term investments - Term Deposits	650,000	500,000
Receivables from exchange transactions	362,332	331,665
	1,624,541	1,421,729
Financial liabilities		
At amortised cost		
Trade and other creditors	261,668	250,463
Employee entitlements	110,897	126,917
	372,565	377,380

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 2025 \$	ACUTUAL 2024 \$
Events held in the current year		
Annual General Meeting	69,718	58,889
National Waterways Challenge	188,282	-
Regional Waterways Challenge	139,882	136,499
National Fire Fighter Challenge	77,965	278,178
National Drivers Challenge	173,691	188,216
Regional Fire Fighter Challenge	360,120	337,604
National Road Crash Rescue	215,362	201,247
Tāngata Matatau	-	12,219
	1,225,020	1,212,852
Events held in the prior year		
National Road Crash Rescue Challenge	6,302	1,923
Regional Fire Fighter Challenge	-	435
National Fire Fighter Challenge	523	146
Annual General Meeting	5,665	-
TOTAL	1,237,510	1,215,356

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



NOTES TO THE FINANCIAL STATEMENTS

15. RESTRICTED RESERVES

	ACTUAL 2025 \$	ACTUAL 2024 \$
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 2025 \$	ACTUAL 2024 \$
Training and Research Reserve brought forward	26,371	25,660
Funds received (interest)	544	711
Scholarship paid	-	-
Training and Research Reserve as at 30 June	26,915	26,371

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 2025



INDEPENDENT AUDITORS' REPORT

OPINION

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

- the entity information on page 1;
- the statement of cash received and cash paid on pages 2 and 3,
- the statement of service performance on page 1, and
- the notes to the annual performance report, including a summary of significant assets and transactions with close relationships on pages 4 and 5 for the year ended 30 June 2025.

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

- the entity information as at 30 June 2025;
- the cash transactions for the year ended 30 June 2025; and
- the service performance for the year ended 30 June 2025 in accordance with the Fund's service performance criteria

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

BASIS FOR OPINION

We conducted our audit of the statement of cash received and cash paid in accordance with International Standards on Auditing (New Zealand) (ISAs (NZ)) and the audit of the statement of service performance and entity information in accordance the ISAs (NZ) and New Zealand Auditing Standard (NZ AS) 1 (Revised) The Audit of Service Performance Information. Our responsibilities under those standards are further described in the Auditor's Responsibilities for the Audit of the annual performance report section of our report. We are independent of the Fund in accordance with Professional and Ethical Standard 1 International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board, and we have fulfilled our other ethical responsibilities in accordance with these requirements. We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Other than in our capacity as auditor we have no relationship with, or interest in, the Fund.

RESPONSIBILITIES OF THOSE CHARGED WITH GOVERNANCE FOR THE ANNUAL PERFORMANCE REPORT

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

- the preparation, and fair presentation of the annual performance report in accordance with applicable financial reporting framework;
- the selection elements/aspects of service performance, performance measures and/or descriptions and measurement bases or evaluation methods that present service performance

information that is appropriate and meaningful in accordance with the applicable financial reporting framework;

- the preparation and fair presentation of service performance information in accordance with the Fund's measurement bases or evaluation methods, in accordance with the applicable financial reporting framework;
- the overall presentation, structure and content of the service performance information in accordance with the applicable financial reporting framework; and
- such internal control as those charged with governance determine is necessary to enable the preparation of the annual performance report that is free from material misstatement, whether due to fraud or error.

In preparing the annual performance report, those charged with governance 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 ANNUAL PERFORMANCE REPORT

Our objectives are to obtain reasonable assurance about whether the annual performance report as a whole is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion. Reasonable assurance is a high level of assurance but is not a guarantee that an audit conducted in accordance with ISAs (NZ) and NZ AS 1 (Revised) will always detect a material misstatement when it exists. Misstatements can arise from fraud or error and are considered material if, individually or in the aggregate, they could reasonably be expected to influence the economic decisions of users taken on the basis of this annual performance report.

A further description of the auditor's responsibilities for the audit of the annual performance report is located at the External Reporting Board's website at: <https://www.xrb.govt.nz/standards/assurance-standards/auditors-responsibilities/audit-report-c2/>.

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

Sagar Adhau
Director
Wellington
20 August 2025



PERFORMANCE REPORT

STATEMENT OF SERVICE PERFORMANCE

For the year ended

30 June 2025

	CURRENT YEAR	LAST YEAR
Description of main activities undertaken during the past year		
Welfare payments to members in need	\$95,000	\$71,030
Number of members who have received welfare payments	48	33

STATEMENT OF CASH RECEIVED AND CASH PAID

FOR THE YEAR ENDED 30 JUNE 2025

	CURRENT YEAR \$	LAST YEAR \$
Statement of cash received and cash paid		
Opening balance in bank account(s) and cash on hand	95,644	16,032
Plus cash received from operating activities		
Donations, koha, bequests and other fundraising	4,540	1,500
Membership fees and subscriptions	113,986	127,074
Interest or dividends received	1,960	2,119
Other cash received	-	-
Total cash received from operating activities	120,486	130,693
Less cash paid for operating activities		
Grants and donations paid	95,000	71,030
Other cash paid	91	51
Total cash paid for operating activities	95,091	71,081
Total GST paid or refunded in the year	-	-
Cash surplus or (deficit) from operating activities	25,395	59,612
Plus: Cash received from other activities		
Sale of investments	-	20,000
Total cash received from other activities	-	20,000
Less: Cash paid for other activities		
Purchase of investments	75,000	-
Total cash paid for other activities	75,000	-
Cash surplus or (deficit) from other activities	(75,000)	20,000
Increase or (decrease) in cash for the year	(49,605)	79,612
Closing balance in bank account(s) and any cash on hand	46,039	95,644
Represented by:		
Closing balance of bank account(s)	46,039	95,644
Total cash balances held	46,039	95,644



PERFORMANCE REPORT

NOTES

The organisation is not registered for GST and all amounts are recorded inclusive of GST (if any).

SIGNIFICANT ASSETS

Information about significant assets held is required based on applicable lines below.

	CURRENT YEAR \$	LAST YEAR \$
Description of assets		
Investments	619,909	489,759

The value of investments is based on the market value of an investment fund managed by Craigs Partners at 30 June.

TRANSACTIONS WITH CLOSE RELATIONSHIPS

There were no transactions involving close relationships during the year. (Last year - Nil)

UFBA BENEVOLENT FUND INVESTMENT FUND

	CURRENT YEAR \$
Opening balance 1/7/2024	485,740.00
Investment increase from cash reserves	75,000.00
Market value increase (net)*	59,169.00
Closing market value 30/6/2025	619,909.00
* Investment returns added to the fund	
Average value	552,824.50
Return 12 months	10.70%

ALAN BURGESS
CHAIR OF THE UFBA BENEVOLENT FUND
20 AUGUST 2025

BRYAN STYLES
UFBA BENEVOLENT FUND TRUSTEE
20 AUGUST 2025

