



---

**PERFORMANCE REPORT OF THE**

**NORTHLAND FISH AND GAME COUNCIL**

**FOR THE YEAR ENDED  
31 AUGUST 2024**

---

Presented to the House of Representatives pursuant to Section 26 X of the Conservation Act 1987.



11 December 2024

Hon Todd McClay  
Minister for Hunting and Fishing  
Parliament Buildings  
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26I of the Conservation Act 1987, the Performance Report of the Northland Fish and Game Council for the year ended 31 August 2024.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Phil Durham', written in a cursive style.

Phil Durham  
Chair  
Northland Fish and Game Council



## CONTENTS

ENTITY INFORMATION.....	1
CHAIRS REPORT .....	4
STATEMENT OF RESPONSIBILITY .....	6
STATEMENT OF SERVICE PERFORMANCE.....	7
OUTPUT 1: SPECIES MANAGEMENT .....	9
OUTPUT 2: HABITAT PROTECTION/MANAGEMENT .....	11
OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES.....	12
OUTPUT 4: PUBLIC INTERFACE .....	13
OUTPUT 5: COMPLIANCE .....	15
OUTPUT 6: LICENSING .....	16
OUTPUT 7: COUNCIL .....	18
OUTPUT 8: PLANNING & REPORTING.....	19
STATEMENT OF FINANCIAL PERFORMANCE .....	21
STATEMENT OF FINANCIAL POSITION .....	22
STATEMENT OF CASHFLOWS.....	23
STATEMENT OF ACCOUNTING POLICIES .....	24
NOTES TO THE PERFORMANCE REPORT.....	27
INDEPENDENT AUDITOR’S REPORT.....	37

## ENTITY INFORMATION

### Legal Name

Northland Fish & Game Council.

### Type of Entity and Legal Basis

The Northland Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990.

### Mission and Statutory Functions

Northland Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sports fish and game in the recreational interests of anglers and hunters.

The Council has statutory responsibilities established by the Conservation Act 1987 (including the Freshwater Fisheries Regulations 1983) and the Wildlife Act 1953 (incl. the Wildlife Regulations 1955).

Particular functions of Northland Fish and Game Council include:

- monitoring sports fish and game populations;
- monitoring the success and satisfaction of users;
- monitoring the condition and trend of ecosystems as habitats for sports fish and game;
- maintaining and improving access;
- maintaining and enhancing the habitat of sports fish and game;
- formulating and establishing regulations and policies which ensure the maintenance of sports fish and game populations and the recreational experience;
- securing compliance with sports fish and game regulations;
- promoting recreational angling and game bird hunting;
- representing the interests of anglers and hunters in the statutory planning process;
- keeping anglers and hunters informed.

The Council's operations are based upon a national statement of purposes and priorities, a Sports Fish and Game Management Plan which sets long term goals and policies, and an annual Operational Work Plan, which sets out the specific work programme and budget.

## Structure of Northland Fish and Game Council

Eight councillors were elected in November 2021. As of 31 August 2024, the Council consists of 8 councillors. Councillors are elected three yearly by fish and game licence holders in the Council's region.

The Council meets a minimum of six times each year.

The Regional Manager is responsible for the day-to-day operations and reports to the Council. Three other full and part time staff support the Regional Manager in delivering the Council's objectives.

Phil Durham is the current Chair and Darryl Reardon was elected by the Council as an appointee to the New Zealand Fish and Game Council.

## Council and Staff

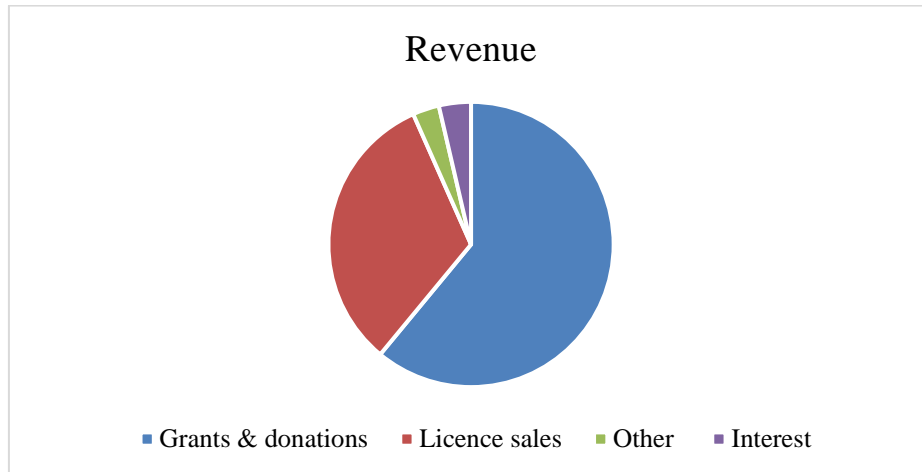
<b>Council Members</b>	<b>Sub Region</b>	<b>Meetings Attended</b>	<b>Dates held in position</b>
Phil Durham	Whangarei	5	2012, 2015 (Chairman) - current
Cameron Shanks	Kaipara	6	2003 - current
Russell Daniels	Whangarei	5	2018 - current
Darryl Reardon	Kaipara	4	2018, 2021 (NZ Council) - current
Peter Allen	Whangarei	0	2021 to September 2023
John Skeates	Bay of Islands	5	2018 - current
Mark Bell	Kaipara	6	2021 - current
John McEntee	Bay of Islands	5	2022 - current
Kelvin Ellis	Bay of Islands	4	2023 - current
Craig Deal (Manager)	<i>Staff</i>	6	
Rachael Quin	<i>Staff</i>	5	

<b>Staff Members</b>			
Regional Manager	Fish & Game Officer Whangarei	Fish & Game Officer Far North	Office Administrator
<i>Craig Deal</i>	<i>Graham Gallagher</i>	<i>John Macpherson</i>	<i>Rachael Quin</i>

## Main Sources of Cash and Resources

Northland Fish and Game Council derives revenue for funding its operations from various sources.

- a) Grants and donations (61%) \$384,207
- b) Sale of Fish and Game Bird licences (32.4%) \$203,915
- c) Other (includes but not limited to gas gun hire, permit fees, grazing) (3%) \$18,936
- d) Interest (3.6%) \$22,907



### Total Revenue \$629,965

We applied these funds to achieve the goals as set out in the mission statement.

#### Auditors

BDO Northland  
Level 3, BDO Business Centre  
15 Porowini Avenue  
PO Box 448  
Whangarei 0140

#### Bankers

ASB, Rathbone Street, Whangarei

#### Solicitors

Henderson Reeves Connell Rishworth, Whangarei (General)  
Marsden Woods Inskip & Smith, Whangarei (Prosecutions)

#### Offices

The Council office is located at Unit A5, 7-11 Nell Place, Raumanga, Whangarei 0110  
Phone: 09 438 4135  
Email: [northland@fishandgame.org.nz](mailto:northland@fishandgame.org.nz)  
Website: [www.fishandgame.org.nz](http://www.fishandgame.org.nz)



## CHAIRS REPORT

It is with pleasure that I present my annual report for 2024. The Northland Fish and Game Council has functioned extremely well, and the governance role has been performed faultlessly. We have been exceptionally well served by our small team of employees who have served the council, licence holders, and other stakeholders with an extremely high level of professionalism and dedication. All the statutory obligations of the council have been met. The operational work plan has been met and the finances have been well managed, and the budget met. Several new initiatives have been undertaken this year to better help our understanding of species we manage. The pukeko counts, crow counts (pheasant) and researching and mapping of potential spawning redds in streams holding wild populations of trout, will add to nationwide surveys to help Fish and Game better manage our resource.

Our wetlands were also in the spotlight, the Jack Bisset and Greenheart blocks recorded the highest number of bittern booms (calls) in Northland and, proving that game bird hunting is no barrier to conservation, we hosted a delegation to the Underwood property to celebrate World Wetland Day. We demonstrated to Priyanca Radhakrishnan, the Labour conservation spokesperson, the worth and value the hunters bring to conservation. To round the year off, our staff put on a great day at the Whau Valley Dam to promote trout fishing and our put and take fisheries. I cannot speak highly enough of the enthusiasm that Craig, John, Rachael and Graham bring to their jobs and the passion they have for Fish and Game.

The only downside to the years activities has been the issue of poor compliance. The behaviour of some hunters is appalling. If you consider the small number of ranging teams we have and the small number of hunters checked in the field then the level of offending; hunting without a licence, lead shot, rifles in the hunting stands, obstruction and running away from rangers, is an appalling indictment on the mindset of some firearms users. Police officers accompanied our ranging teams this year and although they enjoyed the experience, they must have been appalled at the behaviour of some of the groups encountered. In addition to the offences under the Wildlife Act, there was drinking and drug use as well. The Northland councillors are unanimous that such behaviour is intolerable and a slap in the face for all the hunters who abide by the rules. Offenders will be held to task.

This is the last term for the current council, and I extend my thanks for the service they have given. Councillor Dr Peter Allen resigned and was replaced by Councillor Kelvin Ellis and Councillor John Skeates did not stand for re-election. Thank you, John, for your time, your input has been valued. Councillor Darryl Reardon has represented Northland well at the NZC table. Darryl is not seeking reappointment to the role and is content to remain as an ordinary (if there is such a thing) councillor. Darryl, your contribution has been immense, on behalf of all licence holders, thank you.

On a national front, Fish and Game welcomed a new minister, The Honourable Todd McLay, into his role as minister of Hunting and Fishing. The Minister has taken a very active interest in Fish and Game and is keen to see the organisation continue to

represent anglers and hunters and adopt modern and efficient ways to do so. There are many inside Fish and Game who are obstructive to change and many more outside of

Fish and Game who would see our role diluted. We must stand united if we are to stand up to the challenges facing us and succeed in being effective advocates for licence holders.

I extend my thanks to the NZC Chair Barrie Barnes and the NZC Executive Officer, Corina Jordan, for their support and encouragement and to my fellow chairs in other regions for the effort they put in.

Nga mihi



**Phil Durham**  
**Chairman**

## STATEMENT OF RESPONSIBILITY

11 December 2024

The Council and Management of the Northland Fish and Game Council, accept responsibility for the accuracy of and judgements used in the preparation of the following Financial Statements and Performance Report, the establishment and maintenance of systems of internal control designed to provide reasonable assurance of the integrity and reliability of financial reporting and the end of year performance information.

In our opinion, the information set out in the following statements and attached notes to these statements fairly reflects the financial position and service performance of the Northland Fish and Game Council, for the year ended 31 August 2024.



Chair



Regional Manager

## STATEMENT OF SERVICE PERFORMANCE

### Introduction

The following is a summary of performance relating to objectives provided for in the 2023-2024 Operational Workplan, as adopted by Council for commencement on 1 September 2023.

### Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs. "Budget" and "Actual" costs are comprised of internal costs (proportion of staff time multiplied by overheads) and external costs established for each project.

### Outcomes – Achievements

During the year Council completed a number of tasks for the benefit of anglers and hunters.

#### **Species Management**

Monitoring programmes were undertaken during the year to assess productivity, survival, and harvest of game birds and trout to set appropriate season regulations to maintain sustainable populations of game bird species and trout for hunters and anglers now and in the future. Trout were released into three reservoirs. One reservoir fishery was monitored by netting survey and angler reports were noted to ensure stocking rates were producing healthy, quality fish. Paradise shelduck and swan were counted from air and pukeko, shoveler and pheasant were counted from ground. Hunter surveys for all game species were carried out for population trends, with the addition of a satisfaction survey over opening weekend of the game season in support of a national research effort. Northland hunters ranked the highest in the country for satisfaction and most amount of game birds harvested per hunter.

#### **Sports Fish and Game Bird Habitat Protection**

We represented Fish & Game interests and aspirations of anglers and hunters in resource management processes and strategies, advocating for and making submissions on behalf of anglers and hunters where their recreational interests could be impacted. Submissions also advocate the preservation of quality habitat for fish and game species. We also managed eight wetland properties to provide wildlife habitat and hunting access. The Underwood Wetland was celebrated on World Wetland Day. Australasian bittern recorders were installed across Northland to assess the endangered species population. Three of Northland Fish & Game wetlands were in the top 10 and one (Greenheart Wetland) had the highest recording in Northland.

#### **Angler and Hunter Participation**

We continued to maintain and enhance access to the fish and game resource and inform hunters and anglers of opportunities for fishing and hunting in the Northland Fish & Game region. We managed hunting access and permitting to six wetland properties. We received access licences to forests from four major forestry companies and created permits that allowed hunters access to twenty forests across the region. In addition, we

were also able to facilitate access to two private farms in the Far North for game bird hunting. Regional supplements to magazines and other publications were produced.

**Public Interface**

We maintained collaborative relationships with other environmental management agencies such as Iwi and Hapū, Northland Regional Council, district councils and Department of Conservation. We also participated in public events to raise awareness for Fish and Game and the work that licence holder money delivers in the region.

**Compliance**

We carried out compliance checks to monitor compliance with angling and hunting regulations and took enforcement action in accordance with policy. A high level of compliance is necessary to protect sports fish and game bird populations and to ensure that all users contribute to the resource. The main compliance effort for the region is the opening weekend of the game season in early May. Fish and Game staff, and honorary rangers checked hunters resulting in a higher than usual non-compliance.

**Licence System**

A readily accessible licensing system is available online and through Fish & Game licence retailers.

More detailed information on actual targets and outputs for the year is recorded within the following pages and a summary of budget and actual expenditure for each output area is provided below. The overhead expenses detailed in the Statement of Financial Performance have been allocated to each output area based on the proportion of staff time directly expended in each area.

**Summary Budget and Actual Expenditure for each output area.**

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$111,402	\$1,000	\$110,402	\$126,703	\$3,434	\$123,269
Habitat Protection	\$155,862	\$6,828	\$149,034	\$128,186	\$6,092	\$122,094
Angler & Hunter Participation	\$53,226	\$2,000	\$51,226	\$35,688	\$5,391	\$30,297
Public Interface	\$118,491	\$0	\$118,491	\$119,255	\$0	\$119,255
Compliance	\$45,012	\$0	\$45,012	\$61,066	\$0	\$61,066
Licensing	\$20,961	\$194,951	-\$173,990	\$16,787	\$203,915	-\$187,128
Council	\$40,728	\$0	\$40,728	\$41,318	\$0	\$41,318
Planning & Reporting	\$81,867	\$0	\$81,867	\$90,261	\$0	\$90,261
Total Outputs	\$627,549	\$204,779	\$422,770	\$619,264	\$218,832	\$400,432
Administrative Expense offset by administrative income	\$0	\$0	\$0	\$4,023	\$4,023	\$0
Levies, Interest	\$0	\$10,304	-\$10,304	\$0	\$22,907	-\$22,907
	\$627,549	\$215,083	\$412,466	\$623,287	\$245,762	\$377,525

## OUTPUT 1: SPECIES MANAGEMENT

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	\$66,239	\$0	\$66,239	\$70,544	\$0	\$70,544
1120	Harvest Assessment	\$14,417	\$0	\$14,417	\$32,055	\$0	\$32,055
1130	Fish Salvage	\$0	\$0	\$0	\$0	\$0	\$0
1140	Hatchery Operations	\$0	\$0	\$0	\$0	\$0	\$0
1150	Game Farm	\$0	\$0	\$0	\$0	\$0	\$0
1160	Liberations	\$10,179	\$0	\$10,179	\$9,719	\$0	\$9,719
1170	Regulations	\$2,060	\$0	\$2,060	\$404	\$0	\$404
1180	Control	\$18,507	\$1,000	\$17,507	\$13,981	\$3,434	\$10,547
Total		\$111,402	\$1,000	\$110,402	\$126,703	\$3,434	\$123,269

Aerial trend counts of paradise shelduck and swan were undertaken via fixed-wing aircraft in January 2024 to determine population trends. The national shoveler survey was completed by regional staff in August 2024 with ground counts of sites across the region. Pūkeko road transect counts were initiated in April 2024 for the region to obtain comparable population trend data. Site specific crow counts for pheasants were conducted in October 2023 to obtain comparable population trend data for pheasant in three areas – mid-north/Tangiteroria, Hikurangi and Kaitaia. Northland staff supported mallard banding events in the Auckland/Waikato region to develop banding and identification proficiency.

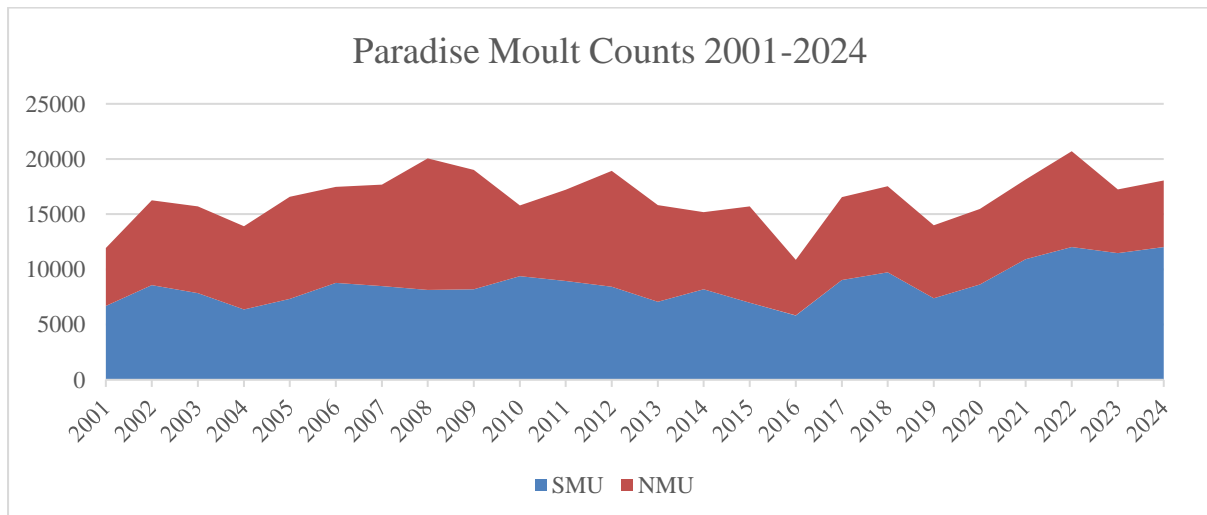


Figure 1: Number of Paradise Shelduck observed moulting in each of the separate management areas since 2001

The results from the game bird monitoring for the year were presented to Council at the January meeting where the Game Gazette was finalised and hunting regulations for 2024 game season were set.

Seven harvest surveys were carried out regularly through the 2024 game season. The harvest surveys determine “catch per unit of effort” for each game bird species as well as extrapolated total harvest for each species.

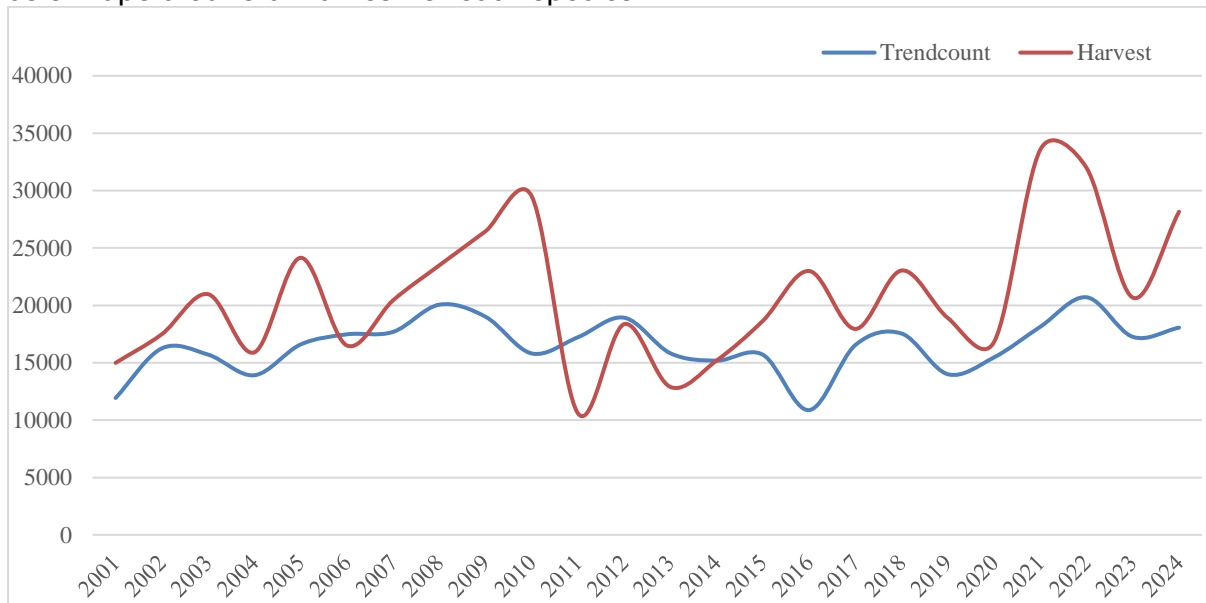


Figure 7: Paradise shelduck (*Tadorna variegata*) harvest compared to trend counts within the Northland region between 2001 and 2024

Trout liberations occurred in the three stocked reservoirs in Northland. Wilsons Dam and Lake Manuwai received 300 yearling rainbow fingerlings and Whau Valley received 300 rainbow fingerlings. Trout netting surveys were carried out in Wilsons Dam to determine growth rates of liberated trout.

Gas guns were hired out to landowners to disperse problem bird populations. Permits were issued to landowners to cull a limited number of birds. Permits were issued for paradise shelduck, pukeko and swan. During the 2023-24 period the written authorisations were up dramatically from previous years with paradise shelduck accounting for more than half of the complaints. A special summer season for paradise shelduck, black swan and pukeko was run over the dates 17 – 25 February 2024.

## OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA	\$12,770	\$0	\$12,770	\$22,897	\$0	\$22,897
1220	Works & Management	\$132,382	\$6,828	\$125,554	\$100,710	\$6,092	\$94,618
1230	Assisted Habitat	\$10,710	\$0	\$10,710	\$4,579	\$0	\$4,579
1240	Assessment	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$155,862	\$6,828	\$149,034	\$128,186	\$6,092	\$122,094

Regional staff made submissions on the draft Far North District Council District Plan, the Meridian Energy Solar Park at Ruakākā and the Kaitaia Wastewater Treatment Plant consent renewal. As a result the District Plan has more leniency for hunters and maimai construction, the wetland remediation for the solar park will be done in consultation with Fish and Game, and the Kaitaia Wastewater Treatment Plant will be designing and implementing a botulism management plan.

Regional staff have engaged in the development of the regional Freshwater Plan and have participated in the regional biosecurity working groups for golden clam. The regional Freshwater Plan process has been delayed until 2027.

Northland Fish and Game Council has continued to manage eight wetland properties for wildlife habitat and hunter access. Works undertaken include access maintenance, vegetation control, pest/predator control, and maintenance of open water areas. Some planned work in 2022-2023 was deferred to this financial year.

Multi species pest control occurred at the wetland using a variety of methods. This was focused during the key breeding season for waterfowl, to increase brood survival.

Regional staff have provided advice to property owners looking to develop and enhance wetland areas on their properties.



Stage 2 of Underwood Wetland development taking shape



## OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

### SUMMARY OF RESOURCES

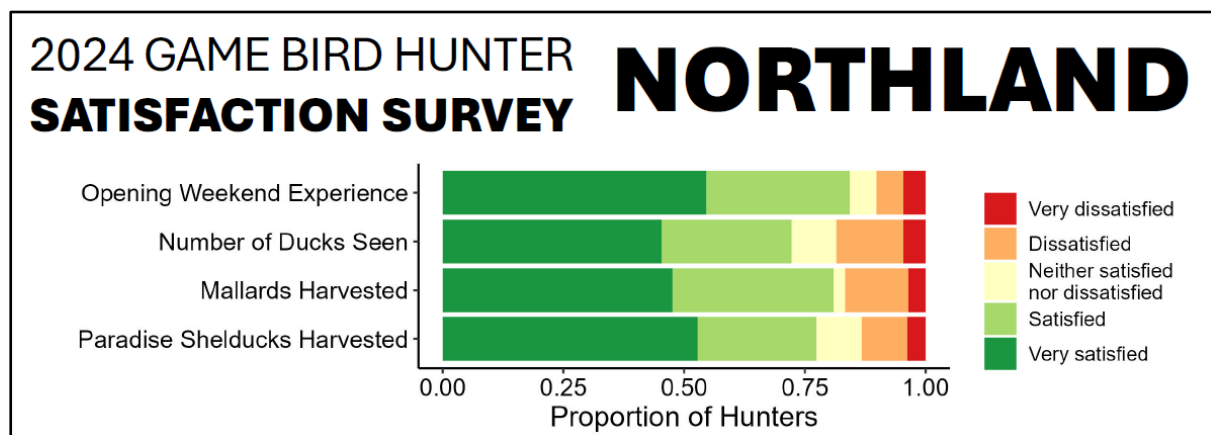
Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$16,153	\$2,000	\$14,153	\$27,202	\$5,391	\$21,811
1320	Satisfaction Survey	\$0	\$0	\$0	\$0	\$0	\$0
1330	Newsletters	\$24,715	\$0	\$24,715	\$8,351	\$0	\$8,351
1340	Other Publications	\$0	\$0	\$0	\$0	\$0	\$0
1350	Training	\$12,358	\$0	\$12,358	\$135	\$0	\$135
1360	Club Relations	\$0	\$0	\$0	\$0	\$0	\$0
1370	Huts	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$53,226	\$2,000	\$51,226	\$35,688	\$5,391	\$30,297

Access to wetland properties in the region was managed by way of ballots for stand sites, and issue of permits for stand holder and casual entry for hunting. Access to twenty plantation forests was negotiated and provided for with liability insurance and the issue of permits for hunting. Access to two farms (Pamu Station Rangiputa and Te Paki Station) in the Far North for game hunting was maintained via private arrangement.

As part of the opening weekend hunter harvest survey a hunter satisfaction survey was completed as part of a national research project. The results of this survey showed that Northland hunters have the highest satisfaction in the country for the hunting experience and rate of harvest.

Regional inserts for the game magazine and angler magazine were produced.

Planning commenced for a Fishing Tuition Day in October 2024.



An excerpt from the hunter satisfaction survey report showing the satisfaction rates of Northland hunters over the opening weekend of the game season.

## OUTPUT 4: PUBLIC INTERFACE

### ***SUMMARY OF RESOURCES***

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$61,788	\$0	\$61,788	\$37,982	\$0	\$37,982
1420	Communication	\$15,211	\$0	\$15,211	\$40,641	\$0	\$40,641
1430	Advocacy	\$30,894	\$0	\$30,894	\$18,273	\$0	\$18,273
1440	Public Promotions	\$0	\$0	\$0	\$0	\$0	\$0
1450	Visitors/Education	\$10,598	\$0	\$10,598	\$22,359	\$0	\$22,359
	Total	\$118,491	\$0	\$118,491	\$119,255	\$0	\$119,255

Regional staff maintained close working relationships with staff from all Department of Conservation (DOC) offices in the region, facilitating the joint management of wetlands such as Wairua Government Purpose Wildlife Management Reserve and Underwood Wetland. Regional staff engaged with DOC staff regarding the development of Te Hiku Conservation Management Strategy which is due for public notification. Conservation Board representatives attended Northland Fish & Game Council meetings.

Staff have maintained relationships and attended meetings with the Regional Freshwater Planning team and with the Regional Biosecurity team.

Regional staff maintain relationships with Mana Whenua and Iwi where appropriate. The Far North Field Officer works with staff from Ngāti Kuri, Ngāi Takoto, Ngāti Kahu, Te Aupōuri and Te Rarawa in areas of mutual interest such as wetland preservation and enhancement. Examples of collaboration are the work by Fish and Game staff to control crack willow in Kawakawa wetland to complement the work done by Ngāti Hine in their neighbouring wetland restoration project, and the control work by Fish and Game, Ngāti Kuri and Northland Regional Council to control gypsy wort in Te Werahi wetlands in the Far North.

The Far North Field Officer attended planting days for wetland restoration with the Bushlands Trust, Summit Forests, Department of Conservation and Paparore School at Lake Gem and at Lake Waiporohita with Bushlands Trust, Ngiti Kahu and Pamu Farms Rangiputa Station.

An event with over 40 attendees was hosted at the Underwood Wetland on World Wetland Day (02 Feb 2024) to celebrate the completion of stage two of the wetland development.

Information to licence holders is distributed by a variety of means including direct contact, social media, email, newsletters (Both Barrells and Reel Life) and through the Anglers and Hunters magazines. The regional pages on the New Zealand Fish and Game website are regularly updated and maintained. The office is attended at least six hours of each working day to satisfy inquiries from licence holder and members of the public.



*Chair of Northland Fish and Game Council Phil Durham addresses the attendees at the Underwood Wetland on World Wetlands Day 2024*

## OUTPUT 5: COMPLIANCE

### ***SUMMARY OF RESOURCES***

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$23,936	\$0	\$23,936	\$20,786	\$0	\$20,786
1520	Ranger Training	\$9,838	\$0	\$9,838	\$10,805	\$0	\$10,805
1530	Compliance	\$11,238	\$0	\$11,238	\$29,475	\$0	\$29,475
	Total	\$45,012	\$0	\$45,012	\$61,066	\$0	\$61,066

Compliance operations were executed in the region as follows:

- Staff patrolled rivers and streams in the region for the opening day of trout season (01 October 2023).
- Staff checked fishing licences incidentally when at the reservoir fisheries as part of other work activity.
- Ranging for the opening of paradise shelduck special season (17 February 2024) was carried out with one offence detected and prosecuted. A diversion program is being worked through at the time of this report.
- Opening weekend of 2024 game season (Saturday and Sunday 04 and 05 May 2024) was patrolled by rangers and supported by rural police. Multiple offences from six offenders were recorded and are being prosecuted. Diversion programs are being worked through at the time of this report.
- Further planned ranging activities for game hunting were cancelled due to the excessive workload created by prosecutions from opening weekend.
- An individual posted a video on YouTube where offences against the Wildlife Act 1953 were apparent. This has been investigated and charges have been laid. A diversion program is being worked through at the time of this report.

The manager and both field staff attended CERT training in Ngongotaha to retain currency.

## OUTPUT 6: LICENSING

### SUMMARY OF RESOURCES

Code Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610 Licence Production	\$9,716	\$194,951	-\$185,235	\$7,676	\$203,915	-\$196,239
1620 Agent Servicing	\$2,472	\$0	\$2,472	\$2,694	\$0	\$2,694
1630 Agent Payments	\$8,773	\$0	\$8,773	\$6,417	\$0	\$6,417
Total	\$20,961	\$194,951	-\$173,990	\$16,787	\$203,915	-\$187,128

The 2023-2024 fishing licence and regulation guides were available at all agents in August 2023. The 2024 hunting licences and regulation guides were delivered and available at all agents in March 2024. Licence income was recovered from all agents through ESL. Regional specific information including season length, bag limits, authorised tackle and permit requirements was provided for the regulation booklets. "Take a Mate" hunting licences were sold for \$5/day (Game Bird Habitat Trust stamp fee) for the 4<sup>th</sup> and 5<sup>th</sup> May 2024.

Regional staff maintained contact with licence agents. Licensing issue support was provided where required. Licence commission was paid to agents through Eyede.

FISHING LICENCES	2019/20	2020/21	2021/22	2022/23	2023/24
Adult Whole Season	115	134	102	115	123
Non-Resident Whole Season	78	8	6	105	97
Loyal Senior Whole Season	13	7	8	8	15
Local Area Whole Season	11	3	11	12	10
Family Fishing	39	47	35	45	44
Adult Day	69	106	95	110	127
Non-Resident Day	54	11	10	132	144
Adult Winter	29	31	29	27	32
Adult Short Break	15	21	18	26	33
Adult Long Break	1	1	1	5	3
Junior Whole Season	29	21	11	19	30
Junior Non-Resident Whole Season	2	1	0	3	4
Junior Day	7	10	23	14	36
Junior Non-Resident Day	1	0	0	1	4
Child Non-Resident Whole Season	3	0	2	2	4
Child Non-Resident Day	0	0	2	0	2
<b>Total Fish Licences</b>	<b>466</b>	<b>401</b>	<b>353</b>	<b>624</b>	<b>708</b>
<b>Whole Season Licence Equivalent</b>		<b>261.71</b>	<b>213.44</b>	<b>367.04</b>	<b>467</b>

\*Child whole season omitted as nil \$ value

<b>GAME LICENCES</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>
Adult Whole Season	1561	1588	1540	1504	1470
Adult Day	65	48	53	73	56
Junior Whole Season	179	159	160	171	165
Junior Day	4	4	4	5	3
Child Whole Season	83	90	67	62	44
<b>Total Game Licences</b>	<b>1892</b>	<b>1889</b>	<b>1824</b>	<b>1815*</b>	<b>1738**</b>
<b>Whole Season Licence Equivalent</b>		<b>1630.01</b>	<b>1582.32</b>	<b>1552</b>	<b>1513</b>

\* Game bird licence figures are updated after reporting period to include game bird licences sold the following February for the Special Paradise Shelduck season.

\*\* Game bird licence figures do not include game bird licences yet to be sold for the Special Paradise Shelduck season in February as this occurs after the reporting period.

## OUTPUT 7: COUNCIL

### ***SUMMARY OF RESOURCES***

		Budget			Actual		
Code	Project Cluster	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$0	\$0	\$0	\$642	\$0	\$642
1720	Council Meetings	\$40,728	\$0	\$40,728	\$40,676	\$0	\$40,676
	Total	\$40,728	\$0	\$40,728	\$41,318	\$0	\$41,318

The council consisted of eight members at the start of the 2023-2024 financial year. Peter Allen resigned in September 2023. In accordance with the requirements of the Conservation Act 1987 it was determined that a by-election was not required to fill the vacancy and new candidate Kelvin Ellis was appointed to fill the vacancy in December 2023.

All Council meetings were held at the regional office in Whangārei. Council agendas were sent out prior to a meeting being held. Minutes were recorded at each meeting and produced the week following the meeting. The manager followed through on any actions from the meeting as soon as practical. Reimbursement for travel to meetings was made to the councillors.



## OUTPUT 8: PLANNING & REPORTING

### ***SUMMARY OF RESOURCES***

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Plan	\$16,477	\$0	\$16,477	\$1,482	\$0	\$1,482
1820	Annual Planning	\$21,336	\$0	\$21,336	\$33,066	\$0	\$33,066
1830	Reporting	\$14,249	\$0	\$14,249	\$13,278	\$0	\$13,278
1840	National Liaison	\$29,805	\$0	\$29,805	\$42,435	\$0	\$42,435
	Total	\$81,867	\$0	\$81,867	\$90,261	\$0	\$90,261

The Manager and Far North Field Officer attended a meeting with DOC staff and Iwi representatives regarding the drafting of Te Hiku Conservation Management Strategy.

The development of the Northland Sports Fish and Game Management Plan (SFGMP) has been delayed due to ongoing talks regarding amalgamation of the region with Auckland/Waikato and the development of new guidelines by New Zealand Fish and Game Council for best practice development of SFGMP.

The operational work plan and budget for 2024-2025 financial year were drafted and adopted by Council on 26 July 2024.

Financial reports have been presented at all meetings and adopted by Council throughout the year. The 2022-2023 annual performance report was presented publicly at a meeting held 11 December 2023. The report was then forwarded to the New Zealand Fish and Game Council office for forwarding to the Minister.

Regular informal and formal meetings were had by the managers group and New Zealand Fish and Game Council staff throughout the year. A national conference of all staff was attended in Rotorua in September 2023. Regional chairs attended a national meeting held in Wellington in April 2024 to consider draft regional budgets and provide recommendations to the New Zealand Fish and Game Council for contestable funding bids. Northland Fish and Game Council provided comments and recommendations to New Zealand Fish and Game Council regarding licence fees, legal/RMA/research fund applications, strategy development and draft national policies.

The Northland vessel "Gamekeeper" maintained currency and compliance with the Fish and Game Maritime Transport Operator Plan.



		Budget			Actual		
Code	Project Cluster	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1910	Salaries	\$369,786	\$0	\$369,786	\$357,726	\$0	\$357,726
1920	Staff Expenses	\$22,324	\$0	\$22,324	\$26,968	\$0	\$26,968
1930	Staff Houses	\$0	\$0	\$0	\$0	\$0	\$0
1940	Office Premises	\$50,050	\$0	\$50,050	\$51,161	\$0	\$51,161
1950	Office Equipment	\$1,900	\$0	\$1,900	\$1,573	\$0	\$1,573
1960	Communications	\$18,500	\$0	\$18,500	\$15,280	\$0	\$15,280
1970	General	\$4,245	\$0	\$4,245	\$4,508	\$4,023	\$485
1980	General Equipment	\$6,200	\$0	\$6,200	\$1,982	\$0	\$1,982
1990	Vehicles	\$15,500	\$0	\$15,500	\$31,081	\$0	\$31,081
	Total	\$488,505	\$0	\$488,505	\$490,279	\$4,023	\$486,256

**NORTHLAND FISH AND GAME COUNCIL**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
For the year ended 31 August 2024

	Note	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
<b>REVENUE</b>				
Fish and Game licence sales	1	203,915	194,951	191,689
Donations, bequests, other fundraising	1	4		2
Grants from non-government agencies	1	384,203	384,203	289,951
Interest	1	22,907	10,304	14,564
Other revenue	1	18,936	9,828	37,611
<b>Total Revenue</b>		<b>629,965</b>	<b>599,286</b>	<b>533,817</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species management	2	14,914	14,600	11,599
Habitat protection & management	2	33,097	37,228	20,928
Angler & Hunter participation	2	130	500	1,514
Public interface	2	1,538	1,300	2,811
Compliance	2	3,151	4,850	2,499
Licensing	2	10,322	12,310	10,857
Council	2	4,414	5,200	3,888
Planning & reporting	2	14,971	12,870	10,670
<b>Overheads</b>				
Employee related costs	2	384,694	392,110	338,243
Depreciation	4	26,708	28,682	28,271
Other expenses	2	106,437	107,595	93,489
<b>Total Expenses</b>		<b>600,376</b>	<b>617,245</b>	<b>524,769</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>29,589</b>	<b>(17,959)</b>	<b>9,048</b>

The accompanying notes form an integral part of these financial statements

Northland Fish & Game Council  
**STATEMENT OF FINANCIAL POSITION**  
As at 31 August 2024

	Note	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
<b>ASSETS</b>				
<b>Current Assets</b>				
Bank accounts and cash	3	258,879	222,210	244,786
Debtors and prepayments	3	5,380	7,804	7,856
Investments	3	300,000	300,000	300,000
<b>Total Current Assets</b>		<b>564,259</b>	<b>530,014</b>	<b>552,642</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	4	514,008	512,051	489,754
<b>Total Non-Current Assets</b>		<b>514,008</b>	<b>512,051</b>	<b>489,754</b>
<b>Total Assets</b>		<b>1,078,267</b>	<b>1,042,065</b>	<b>1,042,396</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses	3	44,099	62,077	45,155
Employee costs payable	3	55,632	49,000	48,294
<b>Total Current Liabilities</b>		<b>99,731</b>	<b>111,077</b>	<b>93,449</b>
<b>Total Liabilities</b>		<b>99,731</b>	<b>111,077</b>	<b>93,449</b>
<b>NET ASSETS</b>		<b>978,536</b>	<b>930,988</b>	<b>948,947</b>
<b>EQUITY</b>	5	<b>978,536</b>	<b>930,988</b>	<b>948,947</b>

The accompanying notes form an integral part of these financial statements

Northland Fish & Game Council  
**STATEMENT OF CASHFLOWS**  
For the year ended 31 August 2024

	Note	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>				
<b>Cash was received from:</b>				
Licence sales		204,194	187,668	196,710
Grants, donations and fundraising		384,207	384,203	289,953
Interest		22,775	10,617	13,885
Other revenue		20,322	13,221	72,989
<b>Cash was applied to:</b>				
Payments to suppliers		182,842	170,534	163,497
Payments to employees		377,356	391,404	328,437
GST (net)		5,392	5,385	(1,743)
<b>Net Cash Flows from Operating Activities</b>		<b>65,908</b>	<b>28,386</b>	<b>83,346</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>				
<b>Cash was received from:</b>				
Sale of property, plant and equipment		-	853	8,357
<b>Cash was applied to:</b>				
Purchase of property, plant and equipment		51,815	51,815	72,142
<b>Net Cash Flows from Investing &amp; Financing</b>		<b>(51,815)</b>	<b>(50,962)</b>	<b>(63,785)</b>
<b>Net Increase / (Decrease) in Cash</b>		<b>14,093</b>	<b>(22,576)</b>	<b>19,561</b>
<b>Opening Cash</b>		<b>244,786</b>	<b>244,786</b>	<b>225,225</b>
<b>Closing Cash</b>	3	<b>258,879</b>	<b>222,210</b>	<b>244,786</b>

The accompanying notes form an integral part of these financial statements

Northland Fish & Game Council  
**STATEMENT OF ACCOUNTING POLICIES**  
For the year ended 31 August 2024

**ACCOUNTING POLICIES APPLIED**

**Reporting Entity**

Northland Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990. These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

**Basis of Preparation**

Northland Fish and Game Council has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

**Goods and Services Tax (GST)**

The Council is registered for GST. All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

**SIGNIFICANT ACCOUNTING POLICIES**

**Revenue Recognition**

Northland Fish and Game Council derives revenue through the sale of fish and game licences, interest, contracts, rentals, grants, and miscellaneous sales.

*Licence Revenue*

Licence revenue is recognised in the period the licence fee is earned, for example, a fish licence sold in August of the current year which relates to the next fishing season is treated as income in advance.

*Grants Received*

Grants are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when the condition of the grant is satisfied.

*Interest*

Interest revenue is recorded as it is earned during the year.

### *Other Income*

Income from contracts, rentals and miscellaneous sales are recorded as revenue in the period they are earned.

### *Grant From NZFGC*

An annual grant was provided from the New Zealand Fish and Game Council, which is recognised as revenue when it is received. Conditional grants intended for a specific purpose are recognised in the year in which they are used where there is a use or return clause.

### **Outputs**

The Council has allocated expenditure based on the 8 output codes - Species Management, Habitat Protection & Management, Angler & Hunter Participation, Public Interface, Compliance, Licensing, Council, and Planning & Reporting. These are expensed when the related service has been received.

### **Employee related costs**

Wages, salaries and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries. Performance payments are recorded when the employee is notified. Superannuation contributions are recorded as an expense as staff provide services.

### **Bank accounts and cash**

Bank accounts and cash comprise cash on hand, cheque or savings accounts, and deposits held at call with banks.

### **Debtors and prepayments**

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

### **Investments**

Investments comprise investments in term deposits with banks. Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it will be written down to the expected recoverable amount.

### **Property, plant and equipment**

Property, plant and equipment is recorded at cost, less accumulated depreciation and impairment.

Significant donated assets are recognised upon receipt at valuation. Significant donated assets for which current values are not readily obtainable are not recognised.

Depreciation is provided on a diminishing value basis at rates that will write off the cost of the assets over their useful lives. The useful lives and associated depreciation rates of the major classes of assets have been estimated as follows:

Land

Plant & Equipment	20% DV
Motor Vehicles	20% DV
Office Equipment	30% DV
Habitat Development	2% DV (Classified in Improvements)
Improvements	10% DV

### **Creditors and accrued expenses**

Creditors and accrued expenses are measured at the amount owed.

### **Game Bird Habitat Stamp levy**

Levies of \$7,826.09 + GST have been collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird Habitat Stamp Regulations 1993. The levy is \$5 for every game licence sold within the financial year.

### **Employee costs payable**

A liability for employee costs payable is recognised when an employee has earned an entitlement.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date. A liability and expense for long service leave and retirement gratuities is recognised when the entitlement becomes available to the employee.

### **Restricted Reserves**

Restricted reserves are those reserves subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without specified purposes or when certain conditions are met.

### **Dedicated Reserves**

Dedicated reserves are reserves held by the Council for a particular purpose.

### **Income Tax**

The Council is a Public Benefit Entity and is exempt from the payment of income tax in terms of the Income Tax Act 2007.

### **Budget Figures**

The budget figures are derived from the Council budget that was approved at the Council meeting on the 25<sup>th</sup> August 2023.

### **Tier 2 PBE Accounting Standards applied**

The Council has not applied any Tier 2 Accounting Standards in preparing its financial statements.

### **CHANGES IN ACCOUNTING POLICIES**

There have been no changes in the Accounting Policies.

Northland Fish & Game Council  
**NOTES TO THE PERFORMANCE REPORT**  
for the year ended 31 August 2024

<b>Note 1: ANALYSIS OF REVENUE</b>	<b>Actual 2024 \$</b>	<b>Budget 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Licence sales</b>			
Fish licence	61,380	49,198	43,992
Non Resident Fish Licence Levy	-	-	10,544
Game licence	142,535	145,753	137,153
<b>Total Licence sales</b>	<b>203,915</b>	<b>194,951</b>	<b>191,689</b>
<b>Donations, bequests, other fundraising</b>			
Donations/koha from the public	4	-	2
<b>Total Donations, bequests, other</b>	<b>4</b>	<b>-</b>	<b>2</b>
<b>Grants from non-government agencies</b>			
National Fish & Game grant	384,203	384,203	289,951
<b>Total Grants from non-govt agencies</b>	<b>384,203</b>	<b>384,203</b>	<b>289,951</b>
<b>Interest</b>			
Interest	22,907	10,304	14,564
<b>Total Interest</b>	<b>22,907</b>	<b>10,304</b>	<b>14,564</b>
<b>Other revenue</b>			
Game bird dispersal gas gun hire & sales	3,434	1,000	440
Habitat grazing - Greenheart	3,500	2,500	3,500
Permit fees	3,326	2,000	2,193
Predator Control Programme	2,065	700	2,131
Miscellaneous Income	4,283	-	157
Gain on sale of fixed assets	-	-	5,949
Works & Management	-	-	23,241
Wairua Wildlife Management Reserve	2,328	3,628	-
<b>Total other revenue</b>	<b>18,936</b>	<b>9,828</b>	<b>37,611</b>



**Note 2: ANALYSIS OF EXPENSES**

	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
<b>Species management</b>			
Population monitoring	8,319	9,600	8,497
Releases	3,389	4,000	3,102
Control	3,206	1,000	-
<b>Total Species management</b>	<b>14,914</b>	<b>14,600</b>	<b>11,599</b>
<b>Habitat protection &amp; management</b>			
Works & management	33,097	37,228	20,928
<b>Total Habitat protection &amp; management</b>	<b>33,097</b>	<b>37,228</b>	<b>20,928</b>
<b>Angler &amp; Hunter participation</b>			
Access	130	500	1,514
<b>Total Angler &amp; Hunter participation</b>	<b>130</b>	<b>500</b>	<b>1,514</b>
<b>Public interface</b>			
Communication	1,178	1,000	2,550
Advocacy	90	-	-
Visitor facilities	270	300	261
<b>Total Public interface</b>	<b>1,538</b>	<b>1,300</b>	<b>2,811</b>
<b>Compliance</b>			
Ranging	1,256	250	285
Ranger training	1,108	1,600	569
Compliance	787	3,000	1,645
<b>Total Compliance</b>	<b>3,151</b>	<b>4,850</b>	<b>2,499</b>
<b>Licensing</b>			
Licence production & distribution	3,905	3,537	4,597
Commission	6,417	8,773	6,260
<b>Total Licensing</b>	<b>10,322</b>	<b>12,310</b>	<b>10,857</b>
<b>Council</b>			
Council elections	373	-	287
Council meetings	4,041	5,200	3,601
<b>Total Council</b>	<b>4,414</b>	<b>5,200</b>	<b>3,888</b>

**Planning & reporting**

Annual planning	3,166	2,800	2,800
National liaison	3,645	2,000	-
Audit fee	8,160	8,070	7,870
<b>Total Planning &amp; reporting</b>	<b>14,971</b>	<b>12,870</b>	<b>10,670</b>

**Employee related costs**

Salaries and wages	357,726	369,786	322,210
Fringe benefit tax	7,274	-	-
KiwiSaver contributions	10,479	10,974	9,136
ACC levies	797	1,000	856
Staff Training and Other expenses	8,418	10,350	6,041
<b>Total Employee related costs</b>	<b>384,694</b>	<b>392,110</b>	<b>338,243</b>

**Other expenses**

Office premises & rent	51,161	50,050	45,426
Office equipment	1,573	1,900	1,746
Communications	15,280	18,500	12,831
General	4,508	4,245	2,392
Field equipment	1,982	6,200	1,971
Vehicles	31,081	26,700	28,916
Loss on sale of disposal of assets	853	-	207
<b>Total Other expenses</b>	<b>106,438</b>	<b>107,595</b>	<b>93,489</b>

**Note 3 : ANALYSIS OF ASSETS AND LIABILITES**

	<b>Actual 2024 \$</b>	<b>Budget 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Bank accounts and cash</b>			
Current account balance	5,944	5,944	92,445
Savings account balance	248,117	211,448	147,258
Cashflow bank account	394	394	874
Habitat Development Fund	4,424	4,424	4,209
<b>Total</b>	<b>258,879</b>	<b>222,210</b>	<b>244,786</b>
<b>Debtors and prepayments</b>			
Accounts receivable	2,007	5,000	3,907
Prepayments and accrued income	3,373	2,804	3,949
<b>Total</b>	<b>5,380</b>	<b>7,804</b>	<b>7,856</b>
<b>Investments</b>			
<i>Current portion</i>			
Term Deposits	300,000	300,000	300,000
<b>Total</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Creditors and accrued expenses</b>			
Trade and other payables	14,561	25,000	8,237
Gamebird Habitat Stamp levy	7,826	7,500	7,845
Income in Advance	4,562	2,000	6,611
Accrued expenses	10,350	10,000	10,270
GST Payable	6,800	17,577	12,192
<b>Total</b>	<b>44,099</b>	<b>62,077</b>	<b>45,155</b>
<b>Employee costs payable</b>			
Accrued salaries and wages	13,324	-	11,216
Annual leave and time in lieu	34,497	43,000	30,477
PAYE owing	7,811	6,000	6,601
<b>Total</b>	<b>55,632</b>	<b>49,000</b>	<b>48,294</b>

**Note 4 : PROPERTY PLANT & EQUIPMENT**

**2024**

<b>Asset Class</b>	<b>Opening Carrying Amount</b>	<b>Purchases</b>	<b>Sales/ Disposals</b>	<b>Current Year Depreciation and Impairment</b>	<b>Closing Carrying Amount</b>
Land	278,594	-	-	-	278,594
Improvements	104,345	-	-	2,689	101,656
Plant & Equipment	5,681	4,072	-	1,476	8,277
Vehicles	95,310	45,437	-	20,573	120,174
Office Equipment	5,824	2,306	853	1,970	5,307
<b>Total</b>	<b>489,754</b>	<b>51,815</b>	<b>853</b>	<b>26,708</b>	<b>514,008</b>

**2023**

<b>Asset Class</b>	<b>Opening Carrying Amount</b>	<b>Purchases</b>	<b>Sales/ Disposals</b>	<b>Current Year Depreciation and Impairment</b>	<b>Closing Carrying Amount</b>
Land	146,056	132,538	-	-	278,594
Improvements	107,162	-	-	2,817	104,345
Plant & Equipment	558	5,576	79	374	5,681
Vehicles	114,461	6,778	2,394	23,535	95,310
Office Equipment	3,774	3,740	128	1,562	5,824
<b>Total</b>	<b>372,011</b>	<b>148,632</b>	<b>2,601</b>	<b>28,288</b>	<b>489,754</b>

**Significant Assets Recorded - Source and Date of Valuation**

<b>Land &amp; Buildings</b>	<b>Date of Valuation</b>	<b>Land</b>	<b>Improvements</b>	<b>Total</b>
<b>Far North District</b>				
State Highway, Kawakawa	1/10/2022	20,000	-	20,000
<b>Kaipara</b>				
Flaxmill, Waihue Road, Dargaville	1/09/2023	225,000	5,000	230,000
<b>Bob Taylor Road, Tangiteroria</b>				
(Jack Bisset Wetland)	1/09/2023	42,000	2,000	44,000
<b>Whangarei District</b>				
Carruth Road, Maungatapere (Jack Bisset Wetland)	1/07/2021	425,000	90,000	515,000
		<b>712,000</b>	<b>97,000</b>	<b>809,000</b>

**Note 5: EQUITY**

	<b>Actual 2024</b>	<b>Actual 2023</b>
	\$	\$
<b>Accumulated Funds</b>		
Balance as at 1 September	607,885	622,239
Surplus/(Deficit)	29,589	9,048
Transfer to Reserves	(47,513)	(50,959)
Transfer from Reserves	74,026	27,557
<b>Total Accumulated Funds</b>	<b>663,987</b>	<b>607,885</b>

**Dedicated Reserves**

**Asset Replacement Reserve**

Each year the Council sets aside funds for the replacement of the Council's assets such as office equipment, field equipment and vehicles.

Balance as at 1 September	20,460	8,332
Transfer from Accumulated Funds	28,682	28,222
Transfer to Accumulated Funds	(51,815)	(16,094)
<b>Balance at 31 August</b>	<b>(2,673)</b>	<b>20,460</b>

NOTE: Vehicle NCR478 was replaced by QNG463 during the year. However, the sale occurred after the 2023-2024 financial year, resulting in a negative reserve balance (timing issue). Following the year end, the reserve balance returned to a positive.

**Non-Resident Levy Reserve**

The non-resident levy reserve is for the purpose of management of 'back country fisheries'. The reserve was established with the introduction of the Non-Resident Licence in 2014. A portion of each non-resident licence fee was transferred to this reserve. Non-resident licence revenue ceased in 2023.

Balance as at 1 September	25,005	14,461
Transfer from Accumulated Funds (Income)	-	10,544
Transfer to Accumulated Funds (Expenses)	(3,057)	-
<b>Balance at 31 August</b>	<b>21,948</b>	<b>25,005</b>

**Habitat Development Fund**

Reparation paid to the Northland Fish & Game Council is set aside for the purpose of habitat development. The funds set aside are held in a separate bank account. Interest earned on these funds remains with the reserve.

Balance as at 1 September	4,209	4,060
Transfer from Accumulated Funds (Income)	215	149
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>4,424</b>	<b>4,209</b>

### Kai Iwi Lakes Fishing Competition

There was no trout fishing competition held in 2024 as trout liberations have ceased and the fishery is now no longer viable. The balance held in the reserves can be used for future competitions.

Balance as at 1 September	1,204	1,204
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>1,204</b>	<b>1,204</b>

### NFGC Sports Fish and Game management plan

NZFGC has not allocated any funds this year to their Sports Management Plan. To date, \$1,465 has been spent and the balance is \$3,535 remaining.

Balance as at 1 September	3,535	3,535
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>3,535</b>	<b>3,535</b>

### Habitat Enhancement Program

A portion of the permits sold for the Jack Bisset, Flaxmill and the Te Hiku Forest goes towards predator control within the wetlands and forest. The Council is dedicated to predator control activities.

Balance as at 1 September	5,043	4,462
Transfer from Accumulated Funds (Income)	2,065	2,131
Transfer to Accumulated Funds (Expenses)	(2,603)	(1,550)
<b>Balance at 31 August</b>	<b>4,505</b>	<b>5,043</b>

<b><i>Total Dedicated Reserves</i></b>	<b><i>32,943</i></b>	<b><i>59,456</i></b>
--	----------------------	----------------------

### Restricted Reserves

#### Game Bird Habitat Development

This reserve is held by this Council for the purchase of land for game bird habitat and development. The amount is held within an investment bank account. All interest earned in this account is available for use as part of the Northland Fish and Game Council operating budget.

Balance as at 1 September	281,606	281,606
Transfer from Accumulated Funds (Income)	16,551	9,913
Transfer to Accumulated Funds (Expenses)	(16,551)	(9,913)
<b>Balance at 31 August</b>	<b>281,606</b>	<b>281,606</b>

<b><i>Total Restricted Reserves</i></b>	<b><i>281,606</i></b>	<b><i>281,606</i></b>
---	-----------------------	-----------------------

<b>Total Equity</b>	<b>978,536</b>	<b>948,947</b>
---------------------	----------------	----------------

## **Note 6: COMMITMENTS & CONTINGENCIES**

### **Commitments**

Greenheart Wetlands - Lease Land for 35 year period commencing 1 September 2013. Annual Rent is \$1.00. Whangarei District Council - 5 year lease for use of land adjacent to Wairua River. Annual licence fee is \$1.00. The lease renewed on 1 July 2024 with no change to terms. The Council leases premises at Unit A5, 7-11 Nell Place, Raumanga, Whangarei. The annual lease is \$38,000 + GST. The lease renewed on 1st August 2024 with no change to terms.

### **Contingency**

There are no contingent liabilities as at 31 August 2024. (2023: Nil)

## **Note 7: OTHER**

### **Goods or Services Provided to the Entity in Kind**

<b>Description</b>	<b>Amount</b>
Honorary ranging activities	No Charge
Councillor meetings and events	No Charge

### **Right to occupy**

The field officer located in Kaitaia occupies an office space at the DOC office in Kaitaia at no cost other than maintaining the grassed area.

## **Note 8: RELATED-PARTY TRANSACTIONS**

There are no transactions involving related parties during the financial year. (2023: Nil)

## **Note 9: EVENTS AFTER BALANCE DATE**

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (2023: Nil)

## **Note 10: MINISTERIAL REVIEW**

In February 2021, the Minister of Conservation presented the review for Governance of Fish and Game New Zealand and the New Zealand Fish and Game Councils. This report sets out 36 recommendations to be implemented for the future of Fish and Game.

A review implementation team was established, including the then Chair of the NZFGC, Ray Grubb, Brian Anderton, the acting CEO of the NZFGC, and DoC representatives. After 18 months, the ISG Report from this Committee was drafted but was never approved by the Minister. In November 2022, the Minister disbanded this group. The New Zealand Council (NZC) had been waiting on this report for the direction to implement the Review, as many of the recommendations were reliant on legislative changes. One of the recommendations was for the amalgamation of Councils (reducing the number of Councils from 12 to 6).

**Note 10: MINISTERIAL REVIEW continued**

In October 2022, the Regional Fish and Game Chairs wrote to the NZC asking them to implement the non-legislative parts of the Review. In November 2022, the NZC, agreeing with the Regional Chairs, instructed the NZC CEO to implement the non-legislative parts of the Review. On 6 December 2022, Sia Aston, Deputy Director – Public Affairs, on behalf of the Department of Conservation, wrote to the New Zealand Council, advising that Fish and Game should proceed with implementing the review recommendations that do not require legislative changes.

Due to the time lost with the ISG, the implementation of many of these recommendations only commenced at the end of November 2022.

In February 2023, The NZC established two work groups - Future Finance and Future Structures, which are working on structural and financial considerations for the organisation. These draft reports were presented to the NZC in April 2024 and sent to Regions.

The NZC has instigated a cost optimisation project to determine areas where Fish and Game can identify savings and efficiencies. This report has not yet been completed.

The NZC is currently working with the Minister for Hunting and Fishing to determine the legislative changes required to ensure Fish and Game can operate more efficiently.

NZC have been supporting the Wellington and Taranaki regions in their operational amalgamation.

National Policies have been adopted this year which are consistent with the recommendations of the Ministerial review.



**Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2024**

In the Statement of service performance, overheads are allocated across the 8 Output areas based on the hours worked within those Outputs over the year. Below is the calculation for distributing the overheads across the output area.

**ACTUAL 2024**

<b>Output Area</b>	<b>Actual Direct \$</b>	<b>Actual Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management	14,914	830	111,789	126,703
Habitat protection & management	33,097	706	95,089	128,186
Angler & hunter participation	130	264	35,558	35,688
Public interface	1,538	874	117,717	119,255
Compliance	3,151	430	57,915	61,066
Licensing	10,322	48	6,465	16,787
Council	4,414	274	36,904	41,318
Planning & reporting	14,971	559	75,290	90,261
<b>Totals</b>	<b>82,537</b>	<b>3,985</b>	<b>536,727</b>	<b>619,264</b>

**Actual Overheads**

Employee related costs	384,694
Depreciation	26,708
Other expenses	106,437
Less Administrative Income	18,884
<b>Total Overheads to Allocate</b>	<b>536,723</b>

**BUDGET 2024**

<b>Output Area</b>	<b>Budget Direct \$</b>	<b>Budget Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management	14,600	940	96,802	111,402
Habitat protection & management	37,228	1,152	118,634	155,862
Angler & Hunter participation	500	512	52,726	53,226
Public interface	1,300	1,138	117,191	118,491
Compliance	4,850	390	40,162	45,012
Licensing	12,310	84	8,651	20,961
Council	5,200	345	35,528	40,728
Planning & reporting	12,870	670	68,997	81,867
<b>Totals</b>	<b>88,858</b>	<b>5,231</b>	<b>538,691</b>	<b>627,549</b>

**Budget Overheads**

Employee related costs	392,110
Depreciation	28,682
Other Expenses	107,595
Less Administrative income	10,304
<b>Total Overheads to Allocate</b>	<b>538,691</b>

