



PERFORMANCE REPORT OF THE

AUCKLAND WAIKATO FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2025**

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

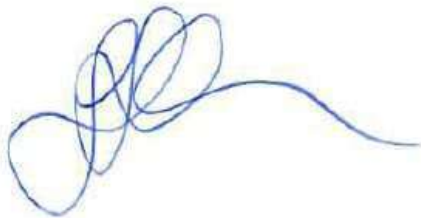
December 2025

Hon James Meager
Minister for Hunting and Fishing
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44 of the Public Finance Act 1989, the Performance Report of the Auckland Waikato Fish and Game Council for the year ended 31 August 2025.

Yours faithfully

A handwritten signature in blue ink, consisting of several overlapping loops and a long horizontal tail extending to the right.

Grant Annan
Interim Chair
Auckland Waikato Fish and Game Council

CONTENTS

ENTITY INFORMATION.....	1
STATEMENT OF RESPONSIBILITY	4
STATEMENT OF SERVICE PERFORMANCE.....	5
STATEMENT OF FINANCIAL PERFORMANCE	22
STATEMENT OF FINANCIAL POSITION	23
STATEMENT OF CASHFLOWS.....	24
STATEMENT OF ACCOUNTING POLICIES	25
NOTES TO THE PERFORMANCE REPORT	29
INDEPENDENT AUDITOR’S REPORT.....	--

ENTITY INFORMATION

Legal Name

Auckland Waikato Fish & Game Council.

Type of Entity and Legal Basis

The Auckland Waikato 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

Auckland Waikato 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 Auckland Waikato 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 the Auckland Waikato Fish and Game's operations

Auckland Waikato Fish and Game does not have any separate operating units, divisions, or branches and does not have any subsidiaries or other controlled entities for financial reporting purposes.

Auckland Waikato Fish and Game Council's Governance Arrangements

The Council currently consists of 12 councillors who were elected in November 2024. Councillors are elected three yearly by fish and game licence holders in the Council's region. Each meeting a representative from DOC and Conservation Board are invited to attend.

The Council meets a minimum of six times each year.

The Chief Executive is responsible for the day-to-day operations and reports to the Council. Six other full and part time staff support the Chief Executive in delivering the Councils objectives.

Nigel Juby is the Current Chair and Euan Williamson was elected by the Council as an appointee to the New Zealand Fish and Game Council.

Council and Staff

Chairman

Nigel Juby

Vice-chairman

Grant Annan

David Cocks

Council elected by licence holders

Euan Williamson

Geoff Dickey

Matt Baker

Tony Clark

Shane Smith

Paul Dell

Oliver Kent

Aaron Brown

Anton Sapich

Life Members

David Lawrie (1989)

Dean Blythen (1989)

Staff Members

Adam Daniel, PhD (Fisheries Manager)

Danielle Le Lelievre MSc, (Fish & Game Officers)

Beau Jarvis-Child MSc, (Fish & Game Officers)

Roslyn Simmonds (Office Manager)

Mischa Davis, BA/LLB, (Resource Management Officer)

Clare Robertson, MIWM, (Resource Management Officer)

Chief Executive

David Klee, MSc

Offices

The Council office is located at 156 Brymer Road, RD 9, Hamilton

Phone: 07 849 1666

Email: aucklandwaikato@fishandgame.org.nz

Website: www.fishandgame.org.nz

Council Meeting Attendance

Council Members	Sub Region	Meetings Attended	Apologies
Nigel Jubby	Central Waikato	6	
Grant Annan	Southern Waikato	6	
David Cocks	Auckland South	6	
Euan Williamson	Hauraki Coromandel	5	1
Geoff Dickey	North Waikato	5	1
Matt Barker	Auckland North	4	2
Tony Clark	Northern Waikato	4	2
Paul Dell*	Northern Waikato	5	
Oliver Kent*	Auckland South	5	
Aaron Brown*	Central Waikato	2	3
Anton Sapich*	Auckland North	3	2
Shane Smith*	Hauraki Coromandel	5	

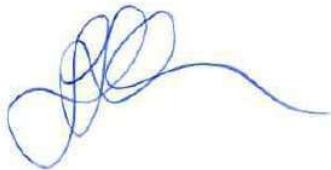
* - Note: New councillors who could only attend a maximum of five meetings because of election timing.

STATEMENT OF RESPONSIBILITY

The Council and Management of the Auckland Waikato Fish and Game Council, accept responsibility for the accuracy of and judgements used in the preparation of the following 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 provided by the Auckland Waikato Fish and Game Council under section 19A of the Public Finance Act 1989, regardless of whether that information is included in the Council's Performance Report.

In our opinion, the information set out in the financial statements and statement of service performance for the financial year ended 31 August 2025 fairly reflects the financial position and operations of the Council.

Grant Annan
Chair



5/12/2025

David Cocks
Vice-Chair



5/12/2025



AUCKLAND WAIKATO FISH & GAME COUNCIL

Statement Of Service Performance

2024-25 Financial Year



Chair's Report

As interim Chairman, it is with great pleasure that I present the 2024–2025 Chairman's Report.

This year we welcomed four new councillors to the Auckland/Waikato Fish & Game Council: Aaron Brown, Anton Sapich, Oliver Kent and Paul Dell. We also welcomed back Shane Smith, who has previously served on Council. Together with our returning councillors, decision-making has been constructive and supported by robust debate.

Our new Minister for Hunting and Fishing, Hon. James Meager, announced how he sees Fish & Game operating in the future, including major changes to how we function. We replied to the Minister expressing our thoughts on the reform process and, like every other region, now await the release of the proposed stand-alone Fish & Game Act.

Staff represented Auckland/Waikato Fish & Game at the Sika Show and the NZ Fishing, Hunting and 4x4 Expo in Rotorua, providing valuable opportunities to engage with licence holders and the wider community. Staff also continued to strengthen relationships with clubs and user groups, attending meetings and supporting events such as the Arapuni Fishing Contest, the Lake Rotorua and Lake Te Koutu Take a Kid Fishing days, and the Lower Waikato Fishing Contest.

Game bird monitoring was carried out through aerial trend counts from fixed-wing aircraft for paradise shelduck and black swan, and ground counts were completed for Australasian shoveler as part of the national census. New field staff completed their first full season of duck banding, with the help of volunteers banding 2,316 mallard and grey ducks.

Fishing regulations were comprehensively reviewed for the first time in 25 years to expand angling opportunities and simplify rules. Consultation through Reel Life, the Spring Flyer and direct emails generated 199 submissions. Anglers supported simpler rules, a two-fish daily limit and year-round fishing, while opposing the removal of fly-only waters. The resulting changes reduced the number of regulations by 65 percent and opened more than 100 additional river reaches to bait fishing.

Drift dives were completed on the Awakino, Kauaeranga, Waihou, Waitawheta and Whakapapa Rivers, with results within expected ranges. At Lake Arapuni, surveys confirmed that hatchery fish are attempting to spawn in tributaries, leading Council to pause hatchery releases for five years to protect wild genetics and save licence holders around \$10,000 annually. The sterile fish trial continues but has yet to show the expected growth or catch benefits.

Access to the resource remains an ongoing issue. The upper reach of the Whakapapa River is still blocked despite continued efforts to engage with mana whenua and the Department of Conservation.



Grant Annan

Chairman, Auckland Waikato Fish & Game Council

However, the new Angler Access Fund, established in 2024, builds on the success of the Stone Jug Road purchase. Supported by donations and a significant bequest, it will help secure long-term public access for anglers. Easement registration for Stone Jug Road is currently underway.

Habitat restoration remains a strong focus. Over 4,600 plants were distributed to 19 wetland and riparian projects, while work continued on Council's 1,700 hectares of wetlands. Major efforts at Te Aroha's Howarth Memorial Wetland included the installation of a new concrete weir arm to reduce leakage, with plans for a pump to maintain water levels. Staff once again secured significant external funding for various wetland projects on private land, with the aim to provide suitable habitat for game species and improving water quality.

Compliance efforts have increased in recent years, with six ranger teams deployed for the opening weekend of the hunting season and regular patrols throughout the year for fishing. Staff have now been trained to process offences internally, which has reduced the external costs of managing prosecutions.

Advocacy under the Resource Management Act and other legislation was extensive. Council made submissions opposing weakened wastewater discharge standards, raised ecological concerns over the Waihi North Gold Mine proposal, and contributed to improved outcomes under the Healthy Rivers Plan Change and the Waitomo District Plan, securing stronger freshwater protections and better access to trout fisheries.

Beau Jarvis-Child developed a new interactive mapping system showing live angler access, regulations and seasonal closures. This system has greatly improved communication with licence holders and aligns with Council's strategic priorities.

I wish to acknowledge David Klee and his team for their professionalism, dedication and commitment to Auckland/Waikato Fish & Game. Their collective efforts have delivered another successful year for the region.

Grant Annan
Chairman



Who is Auckland Waikato Fish & Game Council?

SUMMARY OF RESOURCES

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$ 162,667	\$ 8,500	\$ 154,167	\$ 249,749	\$ 14,670	\$ 235,079
Habitat Protection	\$ 585,938	\$ 194,000	\$ 391,938	\$ 340,655	\$ 130,957	\$ 209,698
Angler/Hunter Participation	\$ 71,482	\$ -	\$ 71,482	\$ 97,341	\$ -	\$ 97,341
Public Interface	\$ 32,115	\$ -	\$ 32,115	\$ 33,480	\$ -	\$ 33,480
Compliance	\$ 89,925	\$ 6,500	\$ 83,425	\$ 127,380	\$ 7,886	\$ 119,494
Licensing	\$ 7,904	\$ 1,125,345	-\$ 1,117,441	\$ 47,996	\$ 1,117,895	-\$ 1,069,899
Councils	\$ 59,083	\$ -	\$ 59,083	\$ 57,096	\$ -	\$ 57,096
Planning/Reporting	\$ 55,870	\$ -	\$ 55,870	\$ 68,791	\$ -	\$ 68,791
Total Outputs	\$ 1,064,984	\$ 1,334,345	-\$ 269,361	\$ 1,022,488	\$ 1,271,408	-\$ 248,920
Administration Expense offset by administrative income	\$ -	\$ -	\$ -	\$ 63,612	\$ 63,612	\$ -
Levies, Interest	\$ 228,107	\$ -	\$ 228,107	\$ 228,107	\$ 34,201	\$ 193,906
	\$ 1,293,091	\$ 1,334,345	-\$ 41,254	\$ 1,314,207	\$ 1,369,221	-\$ 55,014

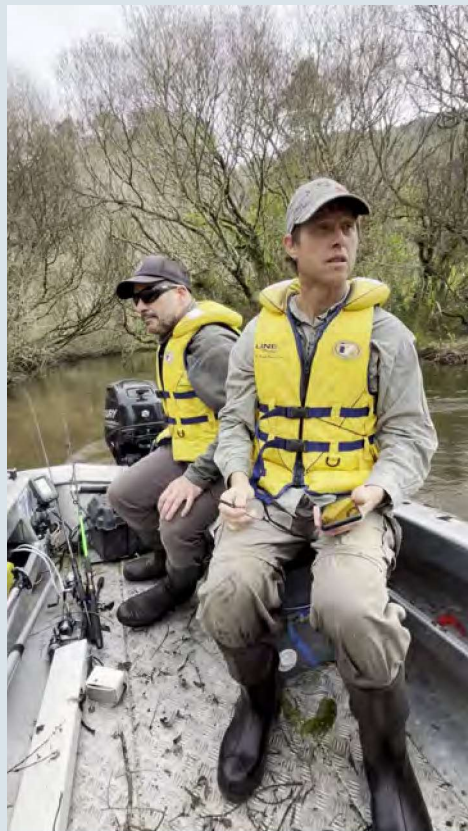
We are an independent crown entity with 7 staff (5.75 FTE), 12 governors, and 12 volunteer rangers. The current Chair is Grant Annan fisherman, hunter, semi retired builder and part time taxidermist.

Auckland Waikato Fish & Game Council is the statutory manager of sports fish and game bird resources within the Auckland Waikato Region. It holds functions and responsibilities set out in the Conservation Act 1987. The organisation's functions include managing, maintaining and enhancing the sports fish and game resources of in the long-term recreational interests of anglers and hunters; representing the interests and aspirations of anglers and hunters in the statutory planning process; and advocating the interests of the Council, including its interests in the habitats of sports fish and game birds.

The council has developed a set of strategic priorities to assign staff time and financial resources towards projects that improve or increase:

- Access making it easier for anglers and hunters to locate and utilise resources.
- Revenue through increasing participation and developing alternative sources of income.
- Water quality and quantity addressing, the pressures on our free-flowing water resources and the water quality of the Waikato Lakes and Wetlands.
- Grey and mallard populations and as a result, hunter opportunities.
- Communication with licence holders.

[Link to Auckland Waikato Region homepage on F&GNZ website](#)
[Link to Sports Fish & Game Management Plan](#)



Species Management: Sports Fish

Drift Diving

Drift dive surveys were completed at representative sites and a report prepared for Council. This information is important to ensure fish populations can sustain the current bag limits and to detect catastrophic collapses of the fish population requiring emergency closures. Long term monitoring also allows Fish & Game to improve the management of streams by looking at increases or declines in trout populations corresponding with land use change like fencing or land use intensification. Drift dive surveys were successfully conducted on the Awakino, Kauaeranga, Waihou, Waitawheta, Whakapapa and Kauaeranga Rivers. A new site at Oio Farms on the Whakapapa River was surveyed for the first time. All monitored rivers were within the expected range and no major changes in fish populations were detected.

[2024 Combined Drift Dive Report \(latest report\)](#)

Table below. Number of drift dives “attempted” and “completed” by year. Dives that do not meet minimum water quality requirements are abandoned due to an inability to accurately count fish.

Year	2025	2024
Attempted	7	6
Completed	6	5

Fish Surveys

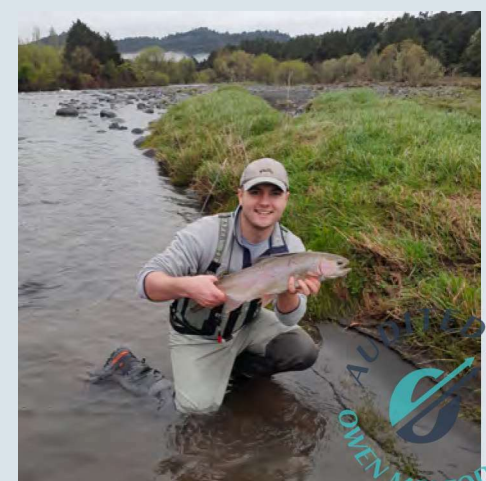
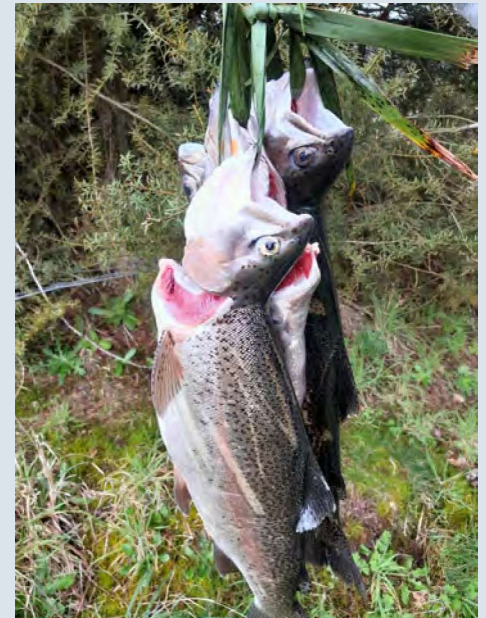
The proportion of wild rainbow trout (*Oncorhynchus mykiss*) entered in the Lake Arapuni fishing competition has averaged 53% over the last four years (2022-2025) and was 55% in 2025. Five spawning surveys were conducted between 3 May and 3 September 2025 and 64% of the spawning rainbow trout counted in Lake Arapuni were wild fish (46% tagged hatchery fish). An additional survey was conducted in May of 2025 but no spawning trout were spotted.

The Auckland/Waikato Fish & Game Council voted to pause the stocking of hatchery trout in Lake Arapuni for five years due to the significant interaction between hatchery and wild fish observed during spawning surveys. Hatchery released trout have been shown to reduce wild spawning populations by passing on detrimental genes that are advantageous in hatcheries but have negative consequences in the wild resulting in fewer of their offspring surviving when they spawn with wild fish. In theory the removal of hatchery trout should improve the survival of wild spawning trout increasing the wild population to maintain the fishery without the addition of hatchery trout. Pausing the stocking program will save licence holders around \$10,000 annually. Catch rates and angler satisfaction will be monitored to ensure wild fish numbers are adequate to sustain the fishery.

Table below. Spawning survey data from Lake Arapuni May to September 2025 and June to September 2024. The number of surveys completed, % of rainbow trout confirmed to be of hatchery origin and the maximum number of fish counted in a single survey.

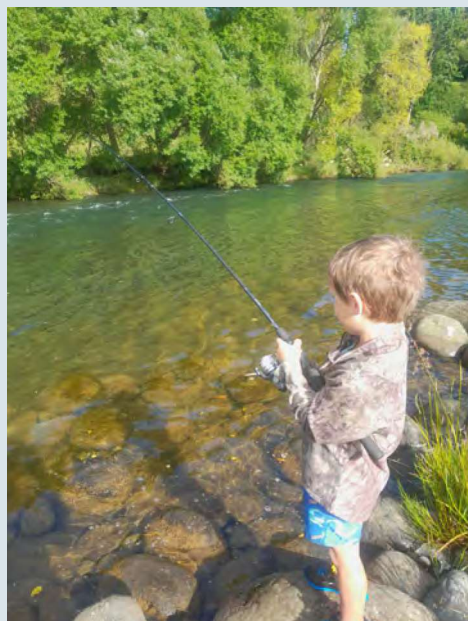
[2024 Arapuni Reservoir Spawning Report \(latest report\)](#)

Year	2025	2024
Surveys completed	5	4
% hatchery rainbows	46%	23%
Max count	52	22



Species Management: Sports Fish

Trout Transporter



Harvest Surveys (Sterile Trout Project)

This ongoing project is scheduled for completion in 2026. The objective is to develop and assess sterile trout that can be released without the detrimental effects of hatchery-wild spawning interactions. Sterile fish are also thought to have higher growth rates and the potential to reach larger sizes, as they do not expend energy on spawning activity. This presented an opportunity to create a trophy-sized fishery with minimal impact on the naturally spawning population.

The trial commenced in Lake Arapuni in 2020 with staff monitoring results through tag returns from both fishing competition and the online tag reporting system. Preliminary results indicate that the sterile fish exhibit lower catch rates and are not achieving faster growth or larger sizes than standard hatchery fish. Based on current findings, the project does not appear to be realising the intended outcomes and is unlikely to be maintained beyond the current trial period.

Regulation Review Expands Angler Opportunity

Staff carried out a comprehensive review of the region's fishing regulations to improve angling opportunities across Auckland and Waikato. Anglers were invited to provide feedback through the Reel Life newsletter, Spring Flyer and direct emails, with responses gathered via online surveys and written submissions.

A total of 199 submissions were received, offering valuable insight into how anglers view their fisheries and future opportunities for improvement.

Most respondents supported simplifying the regulations and favoured a two-fish daily limit for both streams and lakes. There was moderate support for year-round fishing and less support for removing size limits. Fly anglers, who dominate stream and backcountry fisheries, opposed removing fly-only waters, while bait and spin anglers generally supported opening more areas to all fishing methods.

This feedback informed the Council's decision to implement several key regulation changes aimed at creating more diverse and accessible fishing opportunities across the region including;

- Retaining fly fishing only waters
- Year round fishing for most streams
- No minimum size limit
- 65% fewer regulations
- Over 100 additional river reaches available to bait fishing.

[2025 Sports Fish Regulation Change Report](#)



Species Management: Sports Fish



Opening New Waters – The Angler Access Fund

Building on earlier successes such as the purchase of Stone Jug Road, Auckland/Waikato Fish & Game has established the Angler Access Fund to further improve access and attract external revenue in line with Council’s strategic priorities.

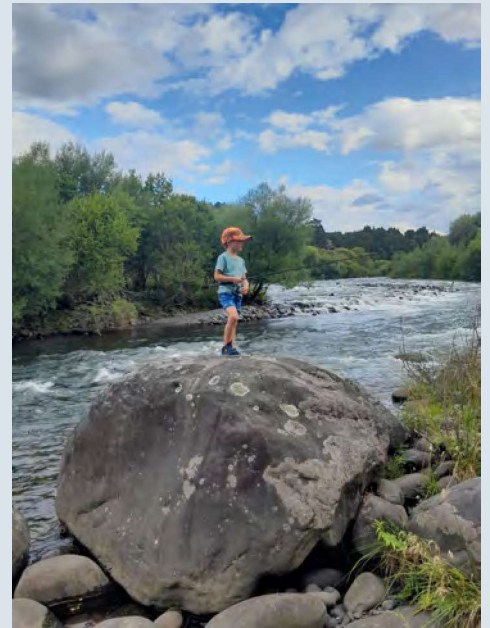
The fund provides a way for supporters to contribute through donations or bequests, allowing Fish & Game to purchase property or secure access arrangements that will remain available to anglers in perpetuity.

Launched in 2024, the initiative received strong early support, including several generous donations and a large bequest pledge. During the 2025 financial year, staff completed survey work and finalised easement wording for the Stone Jug Road property with assistance from local iwi. Once these are registered, attention will turn to identifying the next sites that could benefit from the fund.

Stocking Close to Home

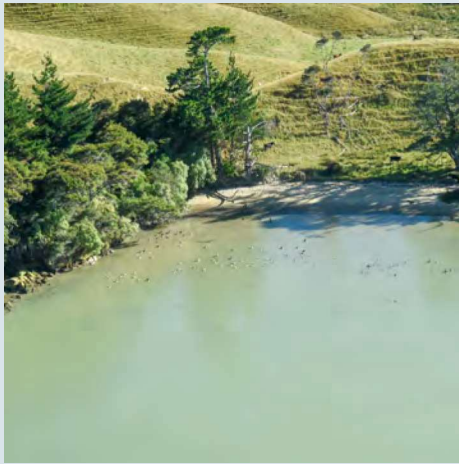
The majority of trout releases are conducted near Auckland, where there is a high concentration of licence holders and very limited trout fishing. These releases are made into waterways that lack natural recruitment. A total of three lakes are stocked within an hour of the Auckland CBD, including releases of 200 rainbow trout into Quarry Lake on the North Shore during the Easter, winter and spring school holidays. Rainbow trout releases are also conducted at Lake Arapuni, but the Council has paused these releases to improve the survival of naturally spawning trout in the lake.

Lake/River	2025		2024	
	1 Yr Rainbow	2 Yr Rainbow	1 Yr Rainbow	2 Yr Rainbow
Quarry Lake		600		600
Moana-nui		200		200
Whatihua		200		200
Parkinson		200		200
Arapuni	2000		2000	





Species Management: Gamebirds



SMS Survey

The SMS survey first piloted in 2024 was repeated to estimate band reporting rates, providing insight into how many hunters report recovered bands each year. Text messages were sent to approximately 5,500 licence holders asking whether they had harvested a banded duck and, if so, whether the band had been reported. The results help improve the accuracy of reporting-rate estimates and reduce bias in population modelling, leading to more reliable population assessments and better-informed management of regional waterfowl stocks.

2024-2025 SMS Reporting Rate Survey Report

Trend Counts

Paradise shelduck, black swan, and Canada geese populations continue to be monitored through annual aerial surveys of established moult sites, a programme that has been running since the late 1990s. In 2025, data from this long-term monitoring were analysed using hierarchical models to estimate an annual population index for each species, accounting for missing observations and variation between sites. These indices are used to calculate long- and short-term population trends, providing robust estimates of relative abundance and trajectory over time. The results support ongoing management decisions for these key gamebird species within the Auckland Waikato region.

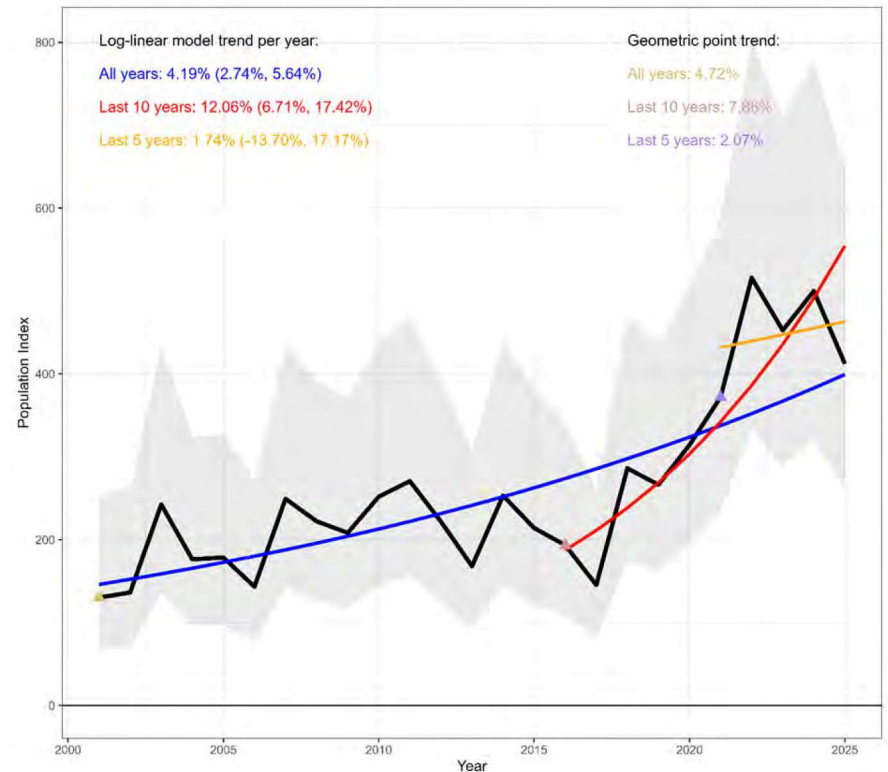


Figure 1: Estimated population index for paradise shelduck based on the north Auckland counts. Trends in indices for all years (blue), prior 10 years (red) and prior 5 years (orange) are also shown.

2024-2025 Trend Count Report





Species Management: Gamebirds

Waterfowl Management

Auckland Waikato Fish and Game has operated a waterfowl banding programme since 2002. During the 2024/25 season, staff and volunteers banded 2,316 mallard and grey duck across six sites throughout the region. Data from band recoveries are used to estimate key population parameters such as survival, harvest rate, and total population size. These measures inform regional harvest regulation decisions and contribute to long-term monitoring of population trends. With increasing hunting pressure and continued loss of wetland habitat, this information remains essential to guide sustainable management, as current estimates indicate waterfowl numbers have declined significantly over the past two decades.

2024-2025 Mallard Population Report

Banding	2025	2024
First Schedules	2316	3137
Recaptures	79	77
Recoveries	513	468

Permits to Cull or Disturb

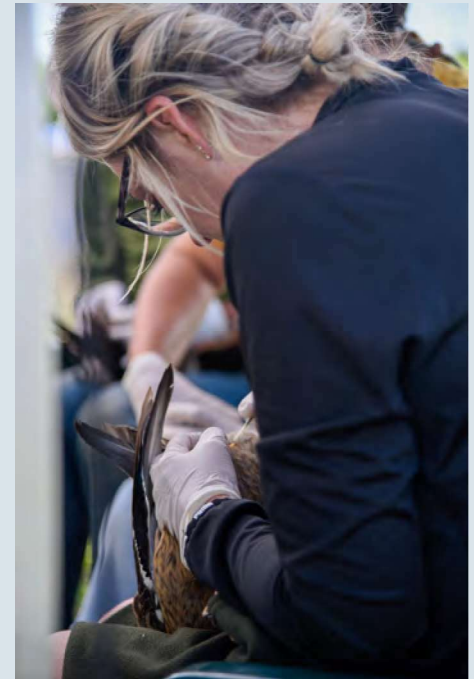
A total of 199 permit requests were received to assist in dispersing congregations of gamebirds where they were causing unacceptable damage or risk, primarily to farm crops, market gardens, and restoration plantings. All requests were responded to within two working days. The number of permits issued increased compared with the previous year, reflecting a rise in reports of crop damage, particularly from pukeko, which have reached levels that many farmers and horticulturists now regard as problematic.

Permits to:	2025 Cull	2025 Disturb	2024 Cull	2024 Disturb
Mallard	28	11	24	9
Paradise Shelduck	27	13	30	16
Pukeko	107	4	85	4
Upland game	1	0	1	0
Black Swan	5	2	2	1

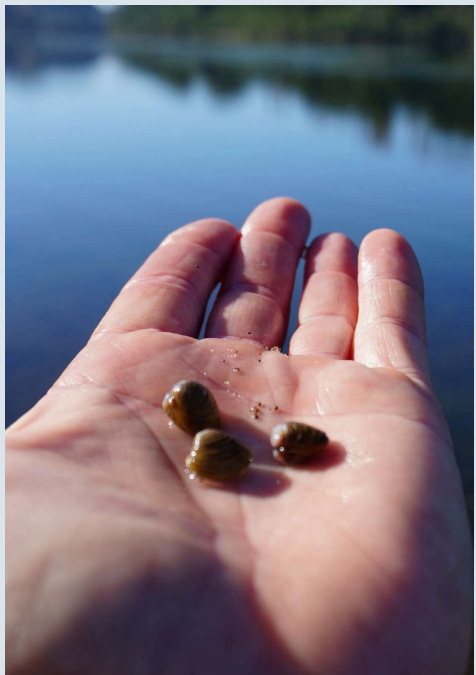
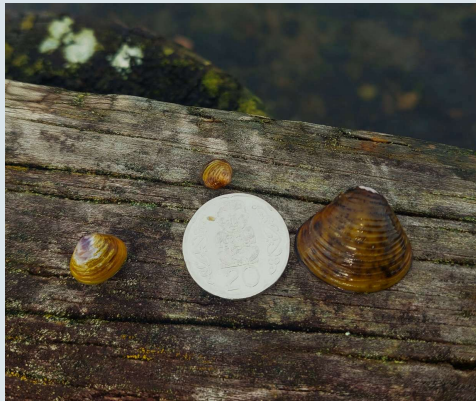
Gamebird Harvest Assessment

A total of 949 randomly selected licence holders were surveyed during the 2025 gamebird season as part of the Gamebird Harvest Survey. The survey provides essential data for estimating the average harvest and hunting effort, which are then used to calculate total harvest and total hours spent hunting across the region. This year, additional questions were included to gauge hunter satisfaction, opinions on mallard season length, and perceptions of bird numbers. The findings were presented to Council to assist in evaluating hunter sentiment and to inform future management and regulation of gamebird seasons in the Auckland Waikato region.

2024-2025 Harvest Report



Habitat Protection and Management



Gold Clam Invasion

Gold clam and other invasive aquatic organisms pose a significant risk to New Zealand's economy and freshwater values that support recreational fishing and hunting. Previous modelling of the freshwater pest *Didymo* suggested that a widespread incursion could cost the New Zealand economy between 58 million and 285 million dollars, depending on the extent of infestation and the level of control achieved.

Wake boats are fitted with internal ballast tanks that hold water to create surfable waves. These tanks cannot be fully emptied, which allows water and aquatic organisms to be transferred between waterways. In early 2023, Fish and Game staff wrote to the Ministry for Primary Industries (MPI) warning of the risks associated with importing used wake boats from the United States, where invasive clams and mussels are widespread.

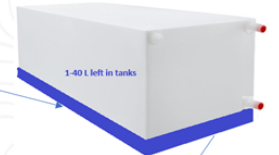
Later that year, the invasive gold clam was discovered in the Waikato River at several popular wakeboarding sites. Soon after, a second invasive clam species was detected at a private wakeboarding park near Taupō. The near simultaneous discovery of two new invasive species highlighted weaknesses in New Zealand's border biosecurity controls.

Staff have since participated in the Gold Clam Technical Advisory Group, which has focused on measures to prevent further incursions and to limit the spread of gold clams. In July 2025, staff travelled to the United States to consult with American experts who have managed similar invasive species for decades. The visit aimed to identify practical methods to strengthen New Zealand's biosecurity and containment measures.

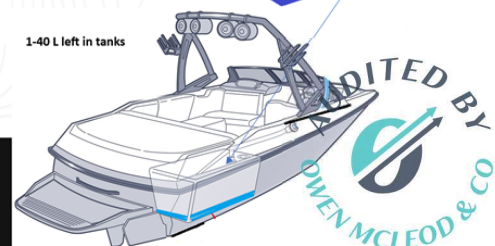
Recommendations arising from the trip included the installation of monitoring cameras at boat ramps, the use of decontamination tanks for wake boats, and the strengthening of import standards for used vessels. These recommendations were presented to MPI, iwi, and other agency partners. While a review of boat import standards is now underway, a lack of dedicated funding continues to impede the implementation of effective enforcement and decontamination initiatives.

Extreme risk of Invasive species in wake boats

- Wake boat tanks will hold 1000 L of water to make a huge wake
- Empty tanks hold between 1 and 40 L
- Check Clean Dry is not effective



1-40 L left in tanks



Habitat Protection and Management

Whangamarino Weir Section 128 Review

Auckland/Waikato Fish and Game is a joint consent holder for the Whangamarino Weir, alongside the Department of Conservation. The consent has authorised the damming of the Whangamarino River since 1991 and has successfully restored minimum water levels within the Whangamarino Wetland to more natural levels, similar to those that existed prior to human-induced modifications such as the Lower Waikato Flood Protection Scheme, the Waikato River hydro-power scheme, and historical sand-dredging activities. These cumulative impacts previously resulted in an approximate 1.2-metre reduction in wetland water levels.

In 2017, Waikato Regional Council initiated a review of the Whangamarino Weir under Section 128 of the Resource Management Act, raising concerns regarding the structure's potential effects on sedimentation, flood-scheme operation and capacity, and private land drainage. Eco-hydrological assessments have shown that removal of the weir would result in irreversible adverse effects for many species, both native and introduced, further accelerating the loss of wetland habitat across the region.

The recently completed review incorporated findings from the Collaborations Environmental Assessment Report (2024), which confirmed that the weir remains critical for maintaining wetland hydrology and supporting key ecological values. The report noted increased habitat availability for species such as bittern and dabbling ducks, and evidence that the weir continues to sustain overall wetland condition and biodiversity outcomes. Without the weir, much of the Whangamarino Wetland would be dry throughout the dabbling duck hunting season, and associated recreational values for licence holders would be severely reduced.

Staff have invested considerable time and effort in achieving an agreed set of revised consent conditions that balance ecological, flood management, and land drainage considerations. However, the current consent is due to lapse in 2027, and a new resource consent will be required to continue damming the Whangamarino River, whether through the existing structure or an alternative configuration. Staff have recently lodged an application to the national RMA fund to support the re-consenting process, which is expected to be another long and protracted one.

Preparatory work will now focus on establishing updated hydrological and ecological baselines, refining design options to improve fish passage, and beginning early engagement with key stakeholders ahead of the 2027 re-consenting date.

Links:
[Whangamarino Weir Planning Assessment](#)
[DOC Collaborations Whangamarino Weir S128 Current State Report](#)



Habitat Protection and Management



Wastewater Treatment Plant (WWTP) Consenting – Proposed National WWTP Performance Standards

The Proposed National Wastewater Performance Standards present a significant risk to current freshwater protections. The draft rules appear to override the National Policy Statement for Freshwater Management and would reduce the ability of councils to apply stricter discharge conditions, potentially allowing higher contaminant loads. Staff from Auckland/Waikato Fish & Game contributed to drafting the national submission on the proposed standards.

Several wastewater consent applications have been placed on hold pending the outcome of the standards, including the Matamata-Piako District Council district-wide application covering five wastewater treatment plants. Auckland/Waikato Fish & Game's submission raised concerns that, despite proposed upgrades, the requested increases in discharge volumes and limits could lead to further degradation of the already stressed Waihou River and Firth of Thames, which provide important habitat for trout and gamebirds respectively.

[Wastewater standards submission](#)

Botulism Management Plans - Resource Consents

Avian botulism outbreaks have been a recurring issue at wastewater treatment plants across the Waikato region, particularly during the summer months. These outbreaks, caused by *Clostridium botulinum*, can result in the paralysis and death of thousands of birds. Warm temperatures and low-oxygen conditions in treatment ponds create ideal conditions for the bacteria to thrive.

Working with local councils and agencies, Auckland/Waikato Fish & Game has successfully ensured that Botulism Management Plans were included in all relevant wastewater discharge consents we were involved in over the past year. These plans require proactive monitoring, response protocols, and mitigation measures to reduce risks to vulnerable bird populations.

This advocacy has strengthened disease management and directly supports the councils objective of minimising disease-related mortality in waterfowl while sustaining long-term hunter opportunities.

[Botulism - MPDC WWTP Consent Application](#)

Waikato Coastal Plan

The Waikato Regional Coastal Plan has been under review, with Auckland/Waikato Fish & Game advocating for stronger measures to reduce sediment loss and greater recognition of the importance of wetland restoration. A decision on the revised plan is expected later this year. This work reflects the Council's ongoing commitment advocating for freshwater and coastal habitats and supporting the restoration and long-term health of wetlands.

[Auckland Waikato Fish and Game submission on Proposed Waikato Regional Coastal Plan](#)



Habitat Protection and Management

Waihi North Gold Mine Project – Fast-track Consent Submission

Auckland/Waikato Fish & Game prepared and lodged a submission on the Waihi North Gold Mine Project under the Fast-track Approvals Act 2024. This was the first submission made by both Auckland/Waikato Fish & Game and Fish & Game New Zealand under the new legislation, which allows mining developments on conservation land.

The process differed significantly from standard Resource Management Act pathways, with only a limited number of parties invited to submit and just 20 days allowed to respond. Despite these constraints, Fish & Game highlighted the substantial ecological risks posed by the proposal, particularly to the Ohinemuri catchment and trout spawning habitats in the Mataura Stream.

[Waihi North Gold Mine Project Fast Track Submission](#)

Healthy Rivers Plan Change

The interim decision on the Healthy Rivers Plan Change (PC1) was released earlier this year. While the overall outcome was mixed, several important gains were achieved through Auckland/Waikato Fish & Game’s long-term involvement in the process since 2013. Key outcomes include stronger controls in the Waikare and Whangamarino catchments, limits on long-term consents for high-risk activities. Farm Environment Plans will now be mandatory, with mitigation requirements to be phased in over the next decade.

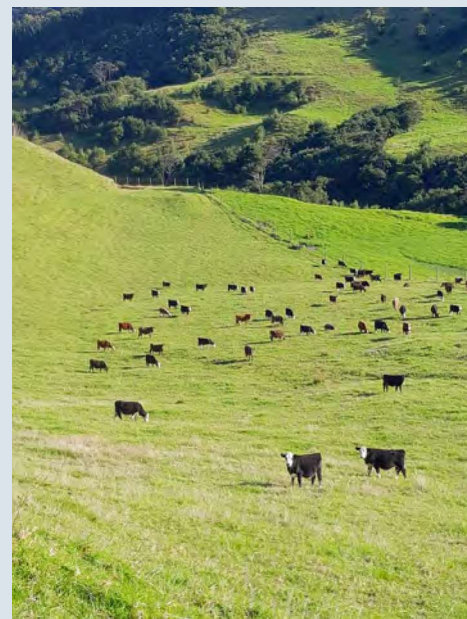
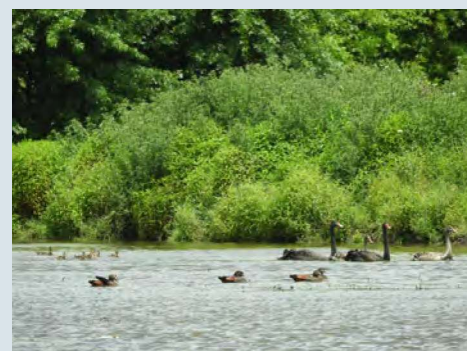
These outcomes reflect Auckland/Waikato Fish & Game’s statutory advocacy role under the Resource Management Act and align with Operational Work Plan objectives to protect freshwater habitats, improve wetland health, and promote sustainable land-use practices. A final decision on PC1 is expected by December 2025.

Waitomo District Plan Change

The final Waitomo District Plan delivered several important gains for Auckland/Waikato Fish & Game and local licence holders. New provisions will help facilitate public access to nationally significant trout fisheries in the upper Awakino and Waipā Rivers, while hunting has been formally recognised as a legitimate rural activity. Recreational hunting noise is now exempt from rural and open space noise rules, and Fish & Game signage is officially recognised, allowing installation without consent. Stronger vegetation clearance rules will further protect important fish and game habitats.

Together, these changes strengthen access, improve recognition of hunting and fishing values, and enhance environmental safeguards across the district. The outcome represents a clear success for Fish & Game advocacy and directly supports the Operational Work Plan objectives to improve access, maintain as-of-right entry where possible, and remove barriers faced by licence holders.

[Auckland Waikato Fish and Game Proposed Waitomo District Plan submission](#)



Habitat Protection and Management



Habitat Works

Habitat enhancement work this year focused on improving waterfowl breeding and rearing opportunities, particularly for greylards, through wetland restoration, pond construction, and riparian planting. Staff continued to assist landowners and community groups by providing technical advice. Collaboration with regional partners remained a key strength, ensuring that habitat works were well integrated with broader water-quality and biodiversity objectives.

Several new projects were initiated with support from WCEET (\$60,000) and Waikato Regional Council (\$20,000) via Waikato RiverCare. These will create four new pond habitats, retire adjoining marginal land, establish approximately 10,000 native plants, and install 3 km of fencing to exclude stock and protect riparian margins. An additional \$8,000 from the Gamebird Habitat Trust funded a 0.8 ha shallow-water wetland designed to increase dabbling and rearing habitat types that are limited in the region.

At Te Aroha, the Howarth Memorial Wetland project advanced in partnership with the local Fish and Game Association and Matamata-Piako District Council. The site continues to support large concentrations of waterfowl and is a critical refuge site during the game bird season. Following installation of a new weir in 2024, a seven-metre concrete arm was added this year to reduce seepage losses, and planning is underway for a pump system to maintain water levels during dry periods. This will reduce the risk of botulism outbreaks and protect refuge values during drought conditions.

Together these initiatives strengthened engagement with landowners and partner agencies while expanding the extent and quality of managed waterfowl habitat across the region.

Tree Distribution

As a part of this each year Auckland Waikato Fish & Game supports ecological projects around the Waikato wetlands by supplying plants for wetland and riparian restoration projects on both private land and Fish & Game wetlands. Staff supply and distribute plants across the region to worthwhile projects to protect and increase suitable habitat for gamebirds and improve water quality for sportsfish.

	2025	2024
Total plants supplied	4621	4462
Private land projects supported	12	18
Fish & Game wetlands supported	7	5





Habitat Protection and Management

Council Land

Council manages approximately 1,700 hectares of endangered wetland habitat across 39 properties, providing both important waterfowl breeding areas and hunting opportunities. Across these wetlands there are 125 constructed ponds that together accommodated around 320 hunters, in addition to 179 general-access permit holders last season. Council lands continue to play an important role in supporting new and urban-based hunters, offering accessible and well-managed opportunities to participate in waterfowling.

Responsibility for day-to-day maintenance of these wetlands is delegated to local Fish and Game Associations and wetland user groups, supported by Council funding for ongoing maintenance and enhancement works. Between January and July 2025, volunteers contributed a total of 212 labour-days across a range of habitat and maintenance activities.

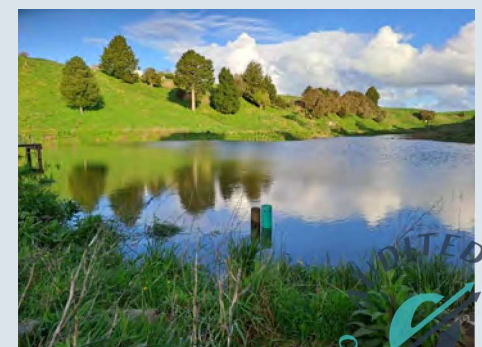
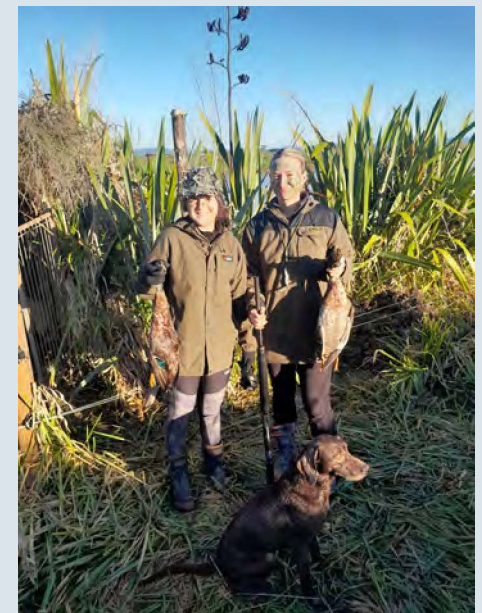
Individual Volunteers Days Worked (Jan 2025 – July 31 st 2025)	
Weed control	100
Planting, track/property maintenance	116
Pest control	29
Wetland management	3

Pest Control

Council continues to support active predator control across its wetlands by securing funding for community-based wetland associations and providing traps and materials. Members commit considerable time to checking and maintaining these networks, achieving strong outcomes for native biodiversity and gamebird productivity.

Table below: Total individual pest species caught on AWFG wetlands

	2024	2024
Central Shepherd (63 bait stations, 23 traps)	274	100
Williamson (35 trap and bait stations)	61	25
Sherrard *Summer Period only due to winter flooding	40	



Angler & Hunter Participation



Explore Auckland/Waikato Online Now!

Access Negotiations

Work this year focused on improving the fishing access database and developing a new online mapping system to enhance access information for anglers. Updates to the database included adding new fishing access points, tramping and 4x4 access routes, fishing shops, trolling routes, and identified fishing hotspots. Site visits were undertaken to verify access points, record signage locations and condition, and capture photographs for inclusion in the system. This work contributes directly to improving the accuracy and usability of the regional access dataset and supports future integration into a national mapping platform.

A new online mapping system has been developed to better communicate fishing access and regulations to licence holders:

<https://fishandgameaccessmap.org/>

The system combines point data for access features such as boat ramps, fishing shops, and key entry points with shapefile data of waterways that link directly to relevant fishing regulations. Rivers and lakes display as blue when open and red when closed, depending on the season. Users can view topographic or satellite basemaps and overlay public access information to help plan trips.

This new approach to communicating access and rules aims to reduce barriers for new anglers and encourage experienced licence holders to explore a wider range of fisheries. Given the changes to regional fishing regulations this year, the mapping tool provides an accessible and up-to-date way for anglers to familiarise themselves with the new rules and opportunities across the Auckland Waikato region.

Whakapapa River
upstream of 1 km upstream of Ohinetonga Road

Method: Fly
Open: 1 Oct - 30 Jun
Daily bag limit: 2 - trout
Size limit: No limit
Hours of fishing: No restrictions

Description: One of New Zealand's finest trout fisheries but certainly not for the faint hearted as the Whakapapa alternates between turbulent rapid, deep pools and long boulder runs. Access to the lower and middle reaches can be obtained from the villages of Kakahi and Ouhanga, south of Taumarunui. There is a good population of both rainbow and brown trout averaging 1.5kg. In the upper reaches the trout are generally larger but less abundant.

Additional Requirements:
Net <https://fishandgameaccessmap.org/>
water carrier (many long tramping long reaches, water scarce)

- Rivers and lakes
- Regulations
- Descriptions

Whakapapa River
downstream of 1 km upstream of Ohinetonga Road
Auckland/Waikato Fish & Game Region 2025/2026

Method: Fly, Spin
Open: 1 Oct - 30 Jun
Daily bag limit: 2 - trout
Size limit: No limit
Hours of fishing: No restrictions

Description: One of New Zealand's finest trout fisheries but certainly not for the faint hearted as the

- Access Points
- Descriptions
- Links to Google Maps

Stone Jug Road
Whakapapa River (get directions)
Auckland/Waikato Fish & Game Region

Description: Stone Jug Road access please follow poled route and posted instructions. This point was funded by the Fish & Game Access Fund.

[Download Full Regional Negotiations](#)

- Access Points
- Descriptions
- Links to Google Maps



Angler & Hunter Participation

Compliance/Ranging

Compliance remained a key operational focus in 2024–2025, supporting the objectives outlined in the Operational Work Plan for Projects 5.1.1 to 5.1.3.

Six ranger teams were deployed for the opening weekend of the game bird season, providing comprehensive coverage across the region. A total of 202 hunters were checked, resulting in 18 offence notices. Most hunters were fully compliant, with offences largely limited to the use of lead shot, unplugged guns and hunting over fed ponds. Enforcement action resulted in 15 firearms seizures and several prosecutions; with most cases resolved through the Fish & Game diversion process. Regular angling checks were also carried out, identifying five offences for unlicensed fishing, including one case detected through social media monitoring.

Staff continued to work closely with honorary rangers to ensure consistent coverage and adherence to health and safety requirements. Professionally run training sessions were held to meet obligations, ensuring all rangers are equipped to safely and effectively carry out compliance duties.

Prosecution files are now being managed in-house, reducing external legal costs and improving efficiency and consistency in case management. Collectively, these activities strengthened the protection and sustainable management of the region’s fish and game resources.

Warrantless powers of entry and/or search (Sec 39 Wildlife Act 1953 and Sec 40 Conservation Act 1987) for entry to land were exercised on 9 occasions, while carrying out game bird hunter ranging.

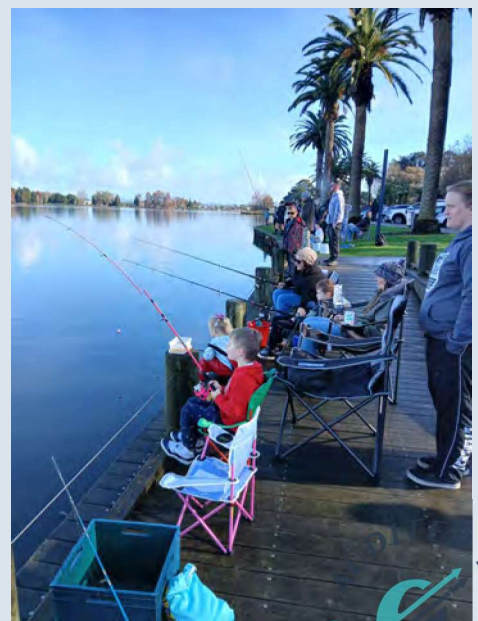
Public Interface

Staff continued to represent Fish and Game’s interests at local fish and game associations and clubs throughout the Auckland/Waikato Region, and to the wider public through regular liaison and media engagement. Representation included attendance at Hunting and Fishing duck nights, the Sika Show, the 4x4 Expo, and various Fish and Game club meetings and annual general meetings. These activities provided opportunities to promote hunting and fishing participation, maintain positive relationships with licence holders, and strengthen engagement with partner organisations and the public.

Public Permits

The number of permits issued for Fish & Game land and for the Rayonier Forest has stayed similar from year to year. With more promotion the "Take a Mate" licence has doubled which is great for new hunters in the region. The take a mate promotion allows a new hunter to accompany a full season licence holder on opening weekend for the price of the game bird habitat stamp alone (\$5), so there is no better time to introduce someone to the sport.

Permits	2025	2024
General Authority	179	181
Forest	71	69
Pondholders	314	318
Take a Mate	19	32



AUCKLAND WAIKATO FISH AND GAME COUNCIL

STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 31 August 2025

	Note	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
REVENUE				
Fish and Game licence sales	1	1,117,895	1,125,345	1,094,504
Donations, bequests, other fundraising	1	24,589	-	84,859
Grants from non-government agencies	1	142,770	198,500	350,774
Interest	1	47,352	-	67,444
Other revenue	1	51,342	10,500	26,147
Total Revenue		1,383,948	1,334,345	1,623,728
EXPENSES				
Expenses related to service delivery	2	259,844	299,020	482,192
Employee remuneration and other related expenses	2	606,444	624,494	699,938
Other expenses	2,4	400,604	369,577	306,418
Total Expenses		1,266,892	1,293,091	1,488,548
NET SURPLUS/(DEFICIT)		117,056	41,254	135,180

The accompanying notes form an integral part of these financial statements

AUCKLAND WAIKATO FISH AND GAME COUNCIL

STATEMENT OF FINANCIAL POSITION

As at 31 August 2025

	Note	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
ASSETS				
Current Assets				
Cash and Short Term Deposits	3	855,986	717,920	505,525
Debtors and prepayments	3	16,780	16,000	42,606
Investments	3	700,000	800,000	900,000
Total Current Assets		1,572,766	1,533,920	1,448,131
Non-Current Assets				
Property, plant and equipment	4	1,263,659	1,266,858	1,276,358
Total Non-Current Assets		1,263,659	1,266,858	1,276,358
Total Assets		2,836,425	2,800,778	2,724,489
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	109,548	100,500	106,899
Employee costs payable	3	84,996	131,000	92,765
Total Current Liabilities		194,544	231,500	199,664
Total Liabilities		194,544	231,500	199,664
NET ASSETS (total assets less total liabilities)		2,641,881	2,569,278	2,524,825
Accumulated Funds				
Accumulated surpluses or (deficits)		1,130,577	1,160,054	1,118,800
Restricted and discretionary reserves		1,285,392	1,183,312	1,180,113
Property, plant and equipment revaluation reserve		117,442	117,442	117,442
Other reserves		108,470	108,470	108,470
Total Accumulated Funds	5	2,641,881	2,569,278	2,524,825

The accompanying notes form an integral part of these financial statements

AUCKLAND WAIKATO FISH AND GAME COUNCIL

STATEMENT OF CASHFLOWS

For the year ended 31 August 2025

	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence sales	1,122,355	1,126,289	1,091,850
Donations, bequests and other fundraising	24,589	-	84,859
Grants from non-government organisations	146,890	198,500	189,150
Interest	47,214	46	87,211
Other revenue	17,141	14,388	244,470
Cash was applied to:			
Payments related to service delivery	583,983	402,978	758,476
Employee remuneration and other related payments	614,213	586,259	1,007,858
GST (net)	5,559	5,984	41,658
Net Cash Flows from Operating Activities	154,434	344,002	(110,452)
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	47,391	48,000	33,827
Sale of investments/deposits	200,000	100,000	400,000
Cash was applied to:			
Purchase of property, plant and equipment	51,364	51,500	157,899
Purchase of investments/deposits	-	-	-
Net Cash Flows from Investing & Financing	196,027	96,500	275,928
Net Increase / (Decrease) in Cash	350,461	440,502	165,476
Opening Cash	505,525	505,525	340,049
Closing Cash	855,986	946,027	505,525
This is represented by:			
Bank accounts and cash	855,986	717,920	505,525

The accompanying notes form an integral part of these financial statements

AUCKLAND WAIKATO FISH AND GAME COUNCIL

STATEMENT OF ACCOUNTING POLICIES

For the year ended 31 August 2025

ACCOUNTING POLICIES APPLIED

Reporting Entity

Auckland Waikato 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

Auckland Waikato Fish and Game has elected to the Reporting requirements for Tier 3 Public Sector Entities (Tier 3 (PS) standard) 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.

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

Auckland Waikato 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.

General funding or grants with no documented expectations over use

General funding received from central or local government, grants from non-government organisations and capital grants are recognised as revenue when the funds are received if there are no documented expectations over use.

General funding or grants with documented expectations over use

If funding is subject to documented expectations over use, the funds are initially recorded as deferred revenue. As the documented expectations over use are met, the deferred revenue is reduced and revenue is recorded.

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.

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.

Levies to NZFGC

A levy is paid each year to the New Zealand Fish and Game Council for the administration of the New Zealand Fish and Game Council, or redistribution to other Councils and for advocacy and research.

Cash and short-term deposits

Cash and short-term deposits comprise cash on hand, cheque or savings accounts, and deposits held at call or with original maturities of three months or less. Cash and short-term deposits are measured at the amount held.

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 losses. The Council has not elected to revalue any of its classes of property, plant and equipment after initial recognition.

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 charged on all property, plant and equipment other than land, so as to spread the cost of the asset over its useful life. Depreciation for each of the major categories of assets is calculated on the basis noted below:

All Assets Purchased prior to 1 September 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	3-10 years	Straight Line
Motor Vehicles	3-5 years	Straight Line
Office Fittings, Furniture & Equipment	2-10 years	Straight Line

All Assets Purchased after 1 September 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	3-20 years	Straight Line
Motor Vehicles	10 years	Straight Line
Office Fittings, Furniture & Equipment	2-20 years	Straight Line

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies are collected and 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.

Dedicated reserves

Dedicated reserves are those reserves that the Council has elected to transfer from accumulated funds for a particular purpose.

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.

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 17th August 2024.

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

The Council has adopted the new Tier 3 (PS) Standards issued on 18 May 2023 and this Performance report has been completed in line with these Standards.

Some minor changes have been made to the groupings of items from the previous year's Performance Report. This brings the Performance Report in-line with XRB guidance. There is no change in the overall income, expenses, assets or liabilities, and therefore no change to the Net profit or equity as a result.

AUCKLAND WAIKATO FISH AND GAME COUNCIL

NOTES TO THE PERFORMANCE REPORT

for the year ended 31 August 2025

Note 1: ANALYSIS OF REVENUE	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
Fish and Game Licence sales			
Fish licence	518,172	496,216	488,050
Game licence	599,723	629,129	606,454
Total Licence sales	1,117,895	1,125,345	1,094,504
Donations, bequests, other fundraising			
Donations/koha from the public	24,589	-	84,859
Total Donations, bequests, other	24,589	-	84,859
Grants from non-government agencies			
Grants	24,136	100,000	50,017
Mercery/Winstones	74,172	60,000	75,974
Habitat Works on F&G Land	9,862	11,000	90,587
National Fish & Game legal funding	21,427	20,000	105,751
Contract with NZFGC	13,173	-	28,445
Fish Surveys	-	1,000	-
Drift Diving	-	1,500	-
Fish release	-	5,000	-
Total Funding from central/local govt	142,770	198,500	350,774
Interest			
Other interest	10,230	-	16,448
Other Interest for Funds held on Behalf of	37,122	-	50,996
Total Interest	47,352	-	67,444
Other revenue			
Fines and prosecutions	7,886	6,000	3,251
Gain on Sale/Disposal of Asset	34,201	-	18,080
Miscellaneous Income	9,255	4,000	4,816
Training Income	-	500	-
Total other revenue	51,342	10,500	26,147

Note 2: ANALYSIS OF EXPENSES	Actual 2025	Budget 2025	Actual 2024
Expenses related to service delivery	\$	\$	\$
Species management			
Population monitoring	25,539	24,020	23,681
Harvest assessment	1,380	-	2,097
Releases	18,072	18,300	16,735
Control	755	1,000	1,695
Total Species management	45,746	43,320	44,208
Habitat protection & management			
Resource management	29,070	25,000	105,873
Works & management	40,296	27,500	179,356
Assisted habitat	24,136	165,000	75,972
Assessing & monitoring	25	1,000	-
Waikaremoana fund	10,059	-	-
Total Habitat protection & managemer	103,586	218,500	361,201
Angler & Hunter participation			
Access	11,551	500	3,331
Newsletters	-	-	300
Other publications	-	200	-
Total Angler & Hunter participation	11,551	700	3,631
Public interface			
Advocacy	90	-	120
Public promotions	507	500	-
Total Public interface	597	500	120
Compliance			
Ranging	717	500	1,475
Ranger training	152	500	438
Compliance	39,620	17,000	6,636
Total Compliance	40,489	18,000	8,549

Note 2: ANALYSIS OF EXPENSES CONT	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
Licensing			
Licence production & distribution	379	-	6,678
Commission	43,208	-	43,551
Total Licensing	43,587	-	50,229
Council			
Council meetings	2,353	2,000	3,213
Total Council	2,353	2,000	3,213
Planning & reporting			
Reporting	11,614	16,000	11,041
National liaison	321	-	-
Total Planning & reporting	11,935	16,000	11,041
Employee related costs			
Salaries and wages	552,189	565,749	621,017
Fringe benefit tax	6,814	7,000	5,595
KiwiSaver contributions	32,701	33,995	54,925
ACC levies	2,401	2,300	1,651
Staff Training and Other expenses	12,339	15,450	16,750
Total Employee related costs	606,444	624,494	699,938
Other expenses			
Office premises	29,890	31,920	20,235
Office equipment	2,891	4,000	1,813
Communications	16,826	21,200	18,837
General	7,295	9,850	11,140
Field equipment	2,993	6,500	1,010
Vehicles	61,729	68,000	69,619
Total Other expenses	121,624	141,470	122,654

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
Cash and Short Term Deposits			
Current account balance	593,292	517,920	146,990
Deposits held on Call	262,694	200,000	358,335
Cash on hand	-	-	200
Total	855,986	717,920	505,525
Debtors and prepayments			
Accounts receivable	10,596	10,000	36,560
Prepayments and accrued income	6,184	6,000	6,046
Total	16,780	16,000	42,606
Investments			
<i>Current portion</i>			
Term Deposits	700,000	800,000	900,000
Total	700,000	800,000	900,000
Creditors and accrued expenses			
Trade and other payables	74,071	65,000	48,840
Income in Advance	38,309	35,000	56,728
GST Payable	(2,815)	500	1,331
Total	109,565	100,500	106,899
Employee costs payable			
Accrued salaries and wages	10,312	11,000	25,210
Annual leave and time in lieu	74,684	120,000	67,555
Total	84,996	131,000	92,765

Note 4 : PROPERTY PLANT & EQUIPMENT**2025**

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	937,903	-	-	-	937,903
Buildings	151,859	-	-	6,468	145,391
Plant & Equipment	52,813	-	-	5,655	47,158
Vehicles	118,245	49,700	13,190	36,466	118,289
Office Equipment	15,538	1,664	-	2,284	14,918
Total	1,276,358	51,364	13,190	50,873	1,263,659

2024

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	937,903	-	-	-	937,903
Buildings	158,327	-	-	6,468	151,859
Plant & Equipment	7,383	52,200	3,125	3,645	52,813
Vehicles	66,411	103,255	12,622	38,799	118,245
Office Equipment	16,026	2,444	-	2,932	15,538
Total	1,186,050	157,899	15,747	51,844	1,276,358

Note 5: Accumulated Funds	Actual 2025 \$	Actual 2024 \$
Accumulated Surpluses or Deficits		
Balance as at 1 September	1,118,800	1,230,922
Surplus/(Deficit)	117,056	135,180
Transfer to Reserves	(135,883)	(281,415)
Transfer from Reserves	30,604	34,113
Total Accumulated Surpluses of Deficits	1,130,577	1,118,800
<i>Dedicated Reserves</i>		
Asset Replacement Reserve		
Balance as at 1 September	117,442	117,442
Transfer from Accumulated Funds	-	-
Transfer to Accumulated Funds	-	-
Balance at 31 August	117,442	117,442
Non - Resident Levy Reserve		
Balance as at 1 September	108,470	115,148
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	(6,678)
Balance at 31 August	108,470	108,470
Total Dedicated Reserves	225,912	225,912
<i>Restricted Reserves</i>		
Opuatia Wetland Fund		
Balance as at 1 September	13,071	12,452
Transfer from Accumulated Funds (Income)	400	619
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	13,471	13,071
Ingham Wetland Fund		
Balance as at 1 September	2,343	2,232
Transfer from Accumulated Funds (Income)	72	111
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	2,415	2,343
Whanganui River Fund		
Balance as at 1 September	214,577	162,294
Transfer from Accumulated Funds (Income)	53,163	53,537
Transfer to Accumulated Funds (Expenses)	(3,222)	(1,254)
Balance at 31 August	264,518	214,577

Note 5: Accumulated Funds con't	Actual 2025 \$	Actual 2024 \$
Waikato River Fund		
Balance as at 1 September	56,842	47,139
Transfer from Accumulated Funds (Income)	18,505	18,092
Transfer to Accumulated Funds (Expenses)	(7,680)	(8,389)
Balance at 31 August	67,667	56,842
Lake Areare Fund		
Balance as at 1 September	38,967	37,123
Transfer from Accumulated Funds (Income)	1,192	1,844
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	40,159	38,967
Lower Waikato Wetland		
Balance as at 1 September	137,766	39,657
Transfer from Accumulated Funds (Income)	15,723	101,327
Transfer to Accumulated Funds (Expenses)	(17,599)	(3,218)
Balance at 31 August	135,890	137,766
Williamson Wetland		
Balance as at 1 September	64,241	62,650
Transfer from Accumulated Funds (Income)	1,966	3,076
Transfer to Accumulated Funds (Expenses)	-	(1,485)
Balance at 31 August	66,207	64,241
Huntly Wetland Fund		
Balance as at 1 September	417,796	371,844
Transfer from Accumulated Funds (Income)	12,785	45,952
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	430,581	417,796
Fonterra Wetland Fund		
Balance as at 1 September	2,103	14,783
Transfer from Accumulated Funds (Income)	-	409
Transfer to Accumulated Funds (Expenses)	(2,103)	(13,089)
Balance at 31 August	-	2,103

Note 5: Accumulated Funds con't	Actual 2025 \$	Actual 2024 \$
Murray Young Wetland Fund		
Balance as at 1 September	184,703	175,960
Transfer from Accumulated Funds (Income)	5,652	8,743
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	190,355	184,703
Access Fund		
Balance as at 1 September	47,704	-
Transfer from Accumulated Funds (Income)	26,425	47,704
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	74,129	47,704
Total Restricted Reserves	1,285,392	1,180,113
Total Accumulated Funds	2,641,881	2,524,825

BREAKDOWN OF RESTRICTED RESERVES

Restricted reserve

Opuatia Wetland Fund
Ingham Wetland Fund
Whanganui River Fund

Waikato River Fund

Lake AreAre Fund
Lower Waikato Wetland

Williamson Wetland
Huntly Wetland Fund

Fonterra Habitat Fund

Murray Young Wetland
Fund

Donations

Nature & purpose

F&G wetland activities in the Opuatia Catchment.

Activities associated with the Brennan wetland restoration.

Enhance and monitor habitat or improve licence holder opportunities in the Whanganui/Whakapapa Catchments.

Enhance habitat and recreational opportunities in the Waikato River Catchment.

Restoration activities at Lake AreAre and surrounds.

Purchase, maintain, enhance habitat values and recreational opportunities in the lower Waikato Region.

F&G activities associated with the Williamson Wetland.

Purchase, restoration, and maintenance of wetlands in the Huntly Region.

Activities associated with the Stokes wetland restoration project.

F&G activities associated with the Murray Young Wetland.

Project Specific, current donations are for the newly developed Auckland/Waikato access fund.

Note 6: COMMITMENTS & CONTINGENCIES**Commitments**

There are no commitments as at 31 August 2025(Last Year - nil)

Contingency

The Council has obligations arising from employment contracts, to provide retirement leave to staff when they reach retirement age and have been employed by the council for over 10 years.

the Council currently has staff who have been employed for over 10 years but have not reached retirement age. The council has not recognised the liability in its financial statements as there is uncertainty in determining the present obligation.

Note 7: OTHER**Goods or Services Provided to the Entity in Kind**

Description	Amount
Honorary ranging activities	No Charge
Councillor meetings and events	No Charge

Note 8: RELATED-PARTY TRANSACTIONS

Related-party disclosures have not been made for transactions with related parties that are within a normal supplier of client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

Related Party	Description	2025	2024	2025	2024
		\$	\$	\$	\$
		Value	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game Council	Levies paid	228,107	131,920	-	-
New Zealand Fish and Game Council	Legal funding received	21,427	105,751		
New Zealand Fish and Game Council	Services rendered	13,173	28,447		
Eastern Fish & Game Council	Purchase of fish	18,072	16,152		

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. (Last Year Nil)

Note 10: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2025

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 2025

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	45,746	2,221	204,003	249,749
Habitat protection & Angler & hunter participation	103,586	2,581	237,069	340,655
Public interface	11,551	934	85,790	97,341
Compliance	597	358	32,883	33,480
Licensing	40,489	946	86,891	127,380
Council	43,587	48	4,409	47,996
Planning & reporting	2,353	596	54,743	57,096
Totals	11,935	619	56,856	68,791
	<u>259,844</u>	<u>8,303</u>	<u>762,644</u>	<u>1,022,488</u>

Actual Overheads

Employee related costs	606,444
Depreciation	50,873
Other expenses	121,624
Less Administrative Income	<u>(13,173)</u>
Total Overheads to Allocate	765,768

BUDGET 2025

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	43,320	1,359	119,347	162,667
Habitat protection & Angler & Hunter participation	218,500	4,184	367,438	585,938
Public interface	700	806	70,782	71,482
Compliance	500	360	31,615	32,115
Licensing	18,000	819	71,925	89,925
Council	-	90	7,904	7,904
Planning & reporting	2,000	650	57,083	59,083
Totals	16,000	454	39,870	55,870
	<u>299,020</u>	<u>8,722</u>	<u>765,964</u>	<u>1,064,984</u>

Budget Overheads

Employee related costs	624,494
Depreciation	-
Other Expenses	141,470
Less Administrative income	<u>-</u>
Total Overheads to Allocate	765,964



Note 11: EMISSION TRADING SCHEME

Auckland Waikato Fish and Game Council has entered into the Emission Trading Scheme (ETS) in relation to 823Ha of forest with 49,380 pre-1990s NZUs allocated to these properties. Emission Units (NZUs) are received from or transferred to the government in respect to carbon stock changes in respect to these properties. Carbon stocks are calculated in accordance with the climate change (forestry sector) regulations 2008. Units will have to be returned to the government upon harvest of the forest stock. As a result these non-liability-free units are held at a nominal nil value and the units held are as below.

If the use of this forestry land were to change Auckland Waikato Fish and Game Council would be required to return the NZUs to the government. Auckland Waikato Fish and Game Council has no intentions to change the use of this land.

As at balance date Auckland Waikato Fish and Game Council holds 29,940 pre-1990s NZUs.

Any shortfall in NZUs would need to be purchased from markets at current rates.

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF AUCKLAND WAIKATO REGION FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2025

The Auditor-General is the auditor of Auckland Waikato Region Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Richard Owen, using the staff and resources of Owen McLeod & Co Ltd, to carry out the audit of the financial statements and statement of performance of the Fish and Game Council on his behalf.

Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 22 to 39, that comprise the statement of financial position as at 31 August 2025, the statement of financial performance, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 5 to 21.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 22 to 39:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2025; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Reporting Requirements for Tier 3 Public Sector Entities; and
- the statement of performance of the Fish and Game Council on pages 5 to 21:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2025, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the description of the annual operating work plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the description of the annual operating work plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 08 December 2025. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities relating to the financial statements and the statement of performance, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Council for the financial statements and the statement of performance

The Council is responsible on behalf of the Fish and Game Council for preparing financial statements and a statement of performance that are fairly presented and comply with generally accepted accounting practice in New Zealand.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and a statement of performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the statement of performance, the Council is responsible on behalf of the Fish and Game Council for assessing the Fish and Game Council's ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Fish and Game Council, or there is no realistic alternative but to do so.

The Council's responsibilities arise from the Public Finance Act 1989, the Crown Entities Act 2004, and the Conservation Act 1987.

Responsibilities of the auditor for the audit of the financial statements and the statement of performance

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of performance, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements and the statement of performance.

For the budget information reported in the financial statements and the statement of performance, our procedures were limited to checking that the information agreed to the Fish and Game Council's description of the annual operating work plan.

We did not evaluate the security and controls over the electronic publication of the financial statements and the statement of performance.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Fish and Game Council's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fish and Game Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of performance

or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fishing and Game Council to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements and the statement of performance, including the disclosures, and whether the financial statements and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information up to page 4, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

Our opinion on the financial statements and the statement of performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the statement of performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the statement of performance or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Fish and Game Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of the Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Fish and Game Council.



Richard Owen
Owen McLeod & Co Ltd
On behalf of the Auditor-General
Hamilton, New Zealand