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**PERFORMANCE REPORT OF THE**

**NELSON MARLBOROUGH FISH AND GAME COUNCIL**

**FOR THE YEAR ENDED  
31 AUGUST 2025**

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

4 December 2025

Minister for Hunting & Fishing  
Parliament Buildings  
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987, the Performance Report of the Nelson Marlborough Fish and Game Council for the year ended 31 August 2025.

Yours faithfully



Owen Baigent  
Chair  
Nelson Marlborough Fish and Game Council

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## ENTITY INFORMATION

### Legal Name

Nelson Marlborough Fish & Game Council.

### Type of Entity and Legal Basis

The Nelson Marlborough 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

Nelson Marlborough 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 Nelson Marlborough 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 Nelson Marlborough Fish and Game Council

The Council currently consists of 8 councillors who were elected in October 2024. Councillors are elected three-yearly by fish and game licence holders in the Council's Nelson Marlborough region. Each meeting a representative from DOC, and Ngai Tahu are able to attend.

The Nelson Marlborough Manager is responsible for the day-to-day operations and reports to the Council. Five other full and part time staff support the Nelson Marlborough Manager in delivering the Councils objectives.

Owen Baigent is the Current Chair and Bill O'Leary was elected by the Council as an appointee to the New Zealand Fish and Game Council.

## Council and Staff

<b>Council Members</b>	<b>Offices held</b>	<b>Meetings Attended</b>	<b>Council status</b>
Owen Baigent	Chair & Executive Committee	6	Previous and Current
Nev Gane		5	Previous and Current
Guy Gardiner	Executive Committee	6	Previous and Current
Nick King		3	Previous and Current
Wayne McDonald	Executive Committee	4	Current only
Bill O'Leary	NZ Council appointee	5	Current only
Kylie Sargeant		3	Current only
Jonathan Trolove			Current From 14 July 2025
Jean Willis	Executive Committee	3	Previous and Current Passed away May 2025
Tom Kroos		1	Previous only
Bill Cash		1	Previous only
Carey Cudby		1	Previous only
Felix Borenstein		1	Previous only
Steve Holmes		1	Previous only
Sebastien Den Docker		-	Previous only
Ian McLeod		-	Previous only

Chris Golding Director General of Conservation Representative – Nelson Region  
 Gavin Finch Director General of Conservation Representative – Marlborough Regions  
 Darran Kerei-Keepa Ngai Tahu Representative

**Staff Members**

Rhys Barrier  
*Manager*

Karen Crook  
*Office Manager*

Lawson Davey  
*Fish & Game Officer*

Vaughan Lynn  
*Fish & Game Officer*

Jacob Lucas  
*Fish & Game Officer*

Robert Foster  
*Hatchery Manager*

**Auditors**

Crowe New Zealand Audit Partnership

On behalf of the Controller and Auditor General, Audit Department

**Bankers**

Westpac

**Offices**

The Council offices are located at,

66-74 Champion Road, Richmond.

and

Blenheim Operational Centre, Grovetown Park SH 1 Blenheim.

Phone 03 544 6382

Email [nelsonmarlborough@fishandgame.org.nz](mailto:nelsonmarlborough@fishandgame.org.nz)

Website [www.fishandgame.org.nz](http://www.fishandgame.org.nz)

## CHAIRS REPORT

Well another year has passed, and after one of the best autumn fishing in many years the region has been hit with 2 devastating floods only 1 week apart in June and July, the devastation was immense and will take years to correct, but as they say many hands make a difference, as Fish & Game staff and Nelson Trout Club members pitched into help affected land owners, repair fences and infrastructure, especially in the Motueka River catchment, although many man hours have generously been given along with donations of fencing requirements from repost it will be slow progress.

Reading recently in Fish and Game magazine special issue 13 2001, I noted that New Zealand Council approved a paper on a proposed Guides Licence "after many years of consultation with affected groups" said paper to be presented to Government, this licence has been requested by guides for over 30 years, slow progress.

Although it has been an arduous year, trying to implement the many changes requested by the Minister, Nelson Marlborough Fish & Game is in good heart, this is achieved by the dedication of our very good staff and office management along with a very unified Council, although we had the sad passing of a long standing and very dedicated Councillor Jean Willis who was also a well-respected Nelson Trout Club member.

With Fishing Licence sales down 4.3% and Game Bird Licence sales up 5% our accounts have come in on budget, this was help by a very generous donation of fish feed for the hatchery which along with fish going to North Canterbury Fish and Game has placed us in a very positive position, many thanks to all concerned.



Owen Baigent  
Chair

## STATEMENT OF RESPONSIBILITY

4 December 2025

The Council of the Nelson Marlborough 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 Nelson Marlborough Fish and Game Council, for the year ended 31 August 2025.



Owen Baigent

Chair



Rhys Barrier

Manager

## STATEMENT OF SERVICE PERFORMANCE

### Introduction

The Activities of Nelson Marlborough Fish and Game Council are planned under output areas detailed in the annual operating work plan. This Statement of Service performance compares actual results against the stated performance measures from the plan. For the purpose of this statement the overhead expenses detailed in the statement of financial performance (Administration, Salaries, Leases, Bad Debts and other) have been allocated to each output area on the basis of the proportion of staff time directly expended in each area.

### 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.

#### **Fishery Monitoring**

Annual monitoring programs were completed to assess population and habitat health of sports fisheries to inform regulation setting, angler satisfaction, and environmental planning advocacy efforts. Native fishery monitoring was also undertaken within 3 catchments in support of Fish & Game NZ’s wider social licence goal for the organisation detailed within the organisational national strategy. Fisheries monitoring work also informs the regions detailed annual fisheries report, which is made available all interested licence holders and other interested parties.

#### **Waterfowl Monitoring**

Monitoring programs were completed to assess both regional and national population trends in waterfowl species managed by Fish & Game. These programs assist Fish & Game Councils in their annual review of regional gamebird hunter harvest regulations to ensure that annual hunter harvest is sustainable and gamebird population levels are maintained at appropriate levels for the following year.

#### **Hatchery**

Manawa Energy (recently purchased by Contact Energy), and Fish & Game continue to resource the Wairau hatchery operation following settlement of the Branch hydro weir fish passage impact on the Branch River fishery. The hatchery produces adult rainbow trout which are released primarily into the Lake Argyle hydro reservoir, Branch River system above the hydro weir, and Waimea River Park fish out ponds. This year 800 adult rainbow trout were also provided to North Canterbury Fish & Game in support of the Take a Kid Fishing event hosted at the Groynes in Christchurch. The Manawa owned hatchery facility is now the cornerstone of this region’s angler recruitment and retention program and has led to an overall increase in resident angler participation

within this region since 2017, due to the popularity of put and take fisheries for novice, family and elderly angling participants.

### **Angler and Hunter Participation**

Maintenance and enhancement of access to fishing and hunting opportunities continued, along with provision of information to licence holders on regional fishing opportunities. A number of fishing clinics were held aiming to improve angling success rates for both existing and new anglers. Anglers also assisted Fish & Game staff with farm flood cleanup days within the Motueka River catchment following two 100-year floods over the 2025 winter. Landowner assistance was given in recognition of the positive angler-landowner relationships that generally exist within this catchment regarding river access. Several organised gamebird hunts were also facilitated by regional staff, along with advocacy in a number of areas aimed at retaining or improving gamebird hunting access.

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

We continued to represent the interests of Fish & Game and its licence holders through resource management processes and strategies, advocating for and making submissions on behalf of anglers and hunters where their recreational interests were relevant.

### **Compliance**

We carried out ranging checks to monitor compliance with angling and hunting regulations and took enforcement action where necessary. A high level of compliance is generally achieved within this region and is necessary to support sports fish and gamebird population management funded primarily through licence fees.

### **License System**

A readily accessible licensing system was maintained 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	\$256,622	\$87,739	\$168,883	\$264,896	\$123,648	\$141,248
Habitat Protection	\$162,667	\$5,000	\$157,667	\$144,744	\$24,747	\$119,997
Angler & Hunter Participation	\$87,818	\$0	\$87,818	\$119,352	\$105,284	\$14,068
Public Interface	\$28,263	\$0	\$28,263	\$105,611	\$1,328	\$104,283
Compliance	\$27,355	\$0	\$27,355	\$27,514	\$0	\$27,514
Licensing	\$33,281	\$685,234	-\$651,953	\$28,806	\$679,007	-\$650,201
Council	\$42,319	\$0	\$42,319	\$33,334	\$0	\$33,334
Planning & Reporting	\$60,345	\$0	\$60,345	\$38,464	\$0	\$38,464
Total Outputs	\$698,670	\$777,973	-\$79,303	\$762,721	\$934,014	-\$171,293
Administrative Expense offset by administrative income	\$5,000	\$5,000	\$0	\$12,459	\$12,459	\$0
Levies, Interest	\$94,288	\$7,419	\$86,869	\$94,288	\$8,548	\$85,740
	\$797,958	\$790,392	\$7,566	\$869,468	\$955,021	-\$85,553

## 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	\$46,178	\$0	\$46,178	\$47,910	\$3,990	\$43,920
1120	Harvest Assessment	\$5,348	\$0	\$5,348	\$4,934	\$0	\$4,934
1130	Fish Salvage	\$1,443	\$0	\$1,443	\$0	\$0	\$0
1140	Hatchery Operations	\$126,117	\$87,739	\$38,378	\$133,789	\$119,658	\$14,131
1150	Game Farm	\$0	\$0	\$0	\$0	\$0	\$0
1160	Liberations	\$72,726	\$0	\$72,726	\$73,435	\$0	\$73,435
1170	Regulations	\$2,886	\$0	\$2,886	\$1,704	\$0	\$1,704
1180	Control	\$1,924	\$0	\$1,924	\$3,124	\$0	\$3,124
Total		\$256,622	\$87,739	\$168,883	\$264,896	\$123,648	\$141,248

### 1110 Species Monitoring

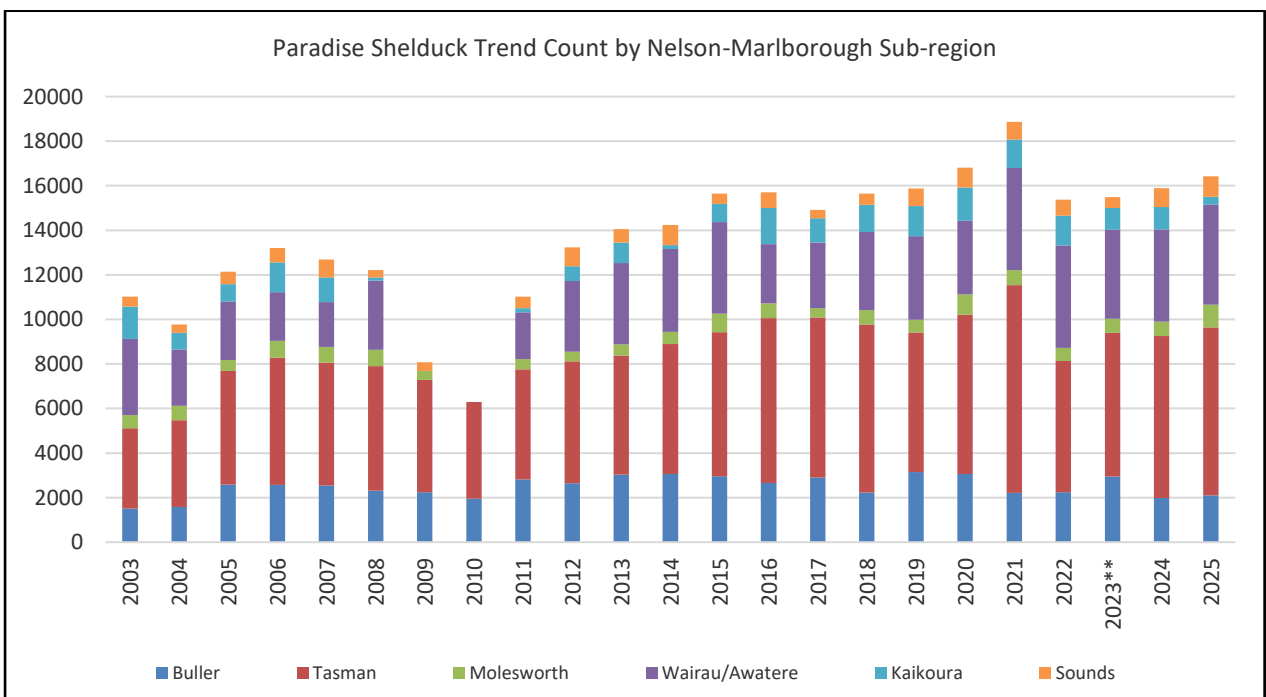
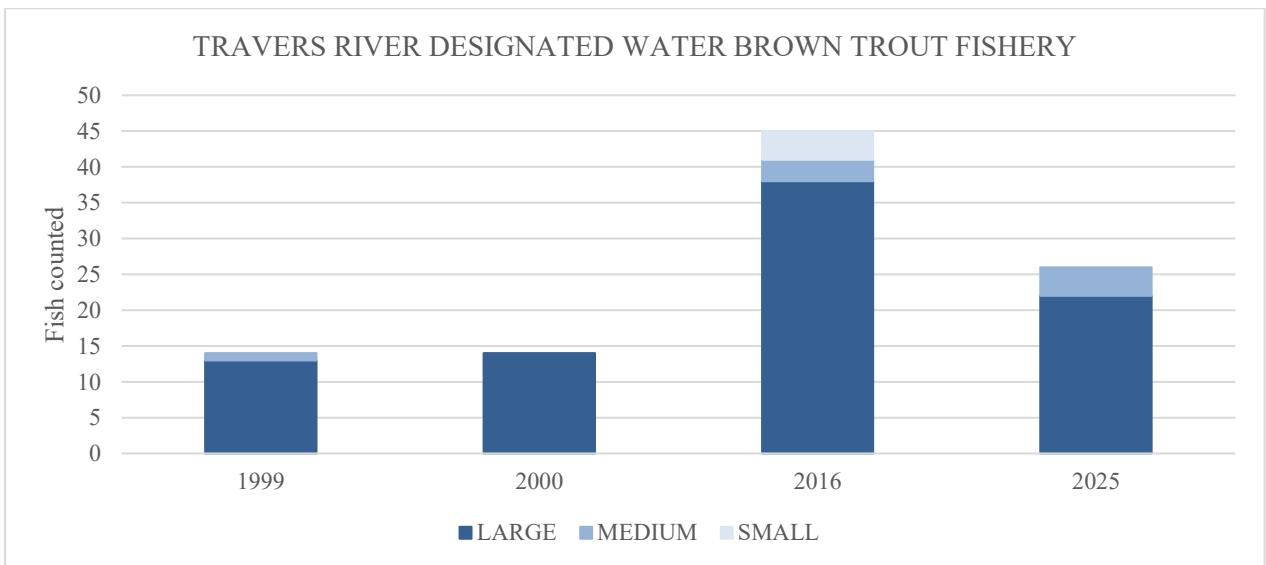
#### Performance Goals:

To efficiently collect data to monitor the region's sports fish and game bird populations.

Performance Measure	Performance Achieved
To monitor fish populations within the region including by drift diving representative river sites within 15 separate rivers by April.	A total of 33 dives were undertaken within 18 rivers, equating to approximately 33 km of trout population and river health monitoring (dive sites generally average around 1km across the 33 sites). <i>The full regional fisheries report can be viewed <a href="#">here</a>.</i>
Where considered necessary, carry out drift dive surveys on selected reaches of the back-country Rivers &/or tributaries, and assist West Coast with drift diving if requested.	The Travers Designated fishery was dived at two sites with good numbers of adult trout encountered ( <i>see annual fisheries report</i> ).
Trend counts of game birds to assess population trends. Report to the Council within one month of survey. Paradise Shelduck                      January Black Swan                                 January Mallard/Greys                             March Shoveler Duck                             August	Paradise shelduck monitoring demonstrated current hunter bag limits are sustainable but also effective at holding the current regional population at a manageable level in terms of landowner complaints received (a relatively high regional population within the Tasman and Golden Bay areas still generates crop damage complaints for the region to deal with however). Black swans have remained high within the Marlborough area due to an increase within the Wairau Lagoons since 2022, potentially due to an improvement of estuarine health.

Monitor populations of Chukar, NZ Shoveler and Grey Teal, according to national guidance.

Regional greylard counts were completed at 60 coastal index sites, along with grey teal and shoveller counts. *Regional monitoring data for gamebird species, along with the full national shoveller report can be viewed upon request.*



## 1120 Harvest Assessment

### *Performance Goals:*

Survey game bird population trends

<i>Performance Measure</i>	<i>Performance Achieved</i>
Complete an annual survey of game bird hunters, their regional effort, success rate and harvest.	Annual hunter harvest survey completed.

## 1130 Fish Salvage

### *Performance Goals:*

To shift stranded trout from rivers where cost effective.

<i>Performance Measure</i>	<i>Performance Achieved</i>
If required, carry out fish salvage where it is cost effective and achievable. Cost recovery will be sought if applicable.	No fish salvages were required over this reporting period.

## 1140 Hatchery Operations

### *Performance Goals:*

To meet Manawa Energies Branch hydro consent obligations and in addition provide new entrant regional rainbow fisheries for R3 purposes.

<i>Performance Measure</i>	<i>Performance Achieved</i>
As provided for by our approved MPI licence, continue to rear salmonids within the Manawa Energy owned Marlborough freshwater fish farm to meet Branch River restocking objectives and restocking of regional 'put & take' fisheries for R3 purposes.	Adult fish for the 2024/25 fishing season, and sufficient trout fry for the 2025/26 season have been successfully reared at the hatchery, and hatchery grounds, infrastructure, and equipment maintained and serviced as required. <i>The full regional fisheries report can be viewed <a href="#">here</a>.</i>

## 1160 Liberations

### *Performance Goals:*

To investigate and, where appropriate, undertake fisheries and gamebird enhancements.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Continue liaison with Fulton-Hogan over a potential fish out pond in Marlborough created through gravel extraction for a 'Take a Kid Fishing' site in partnership with Marlborough District Council and the Marlborough Anglers club. Continue to	No progress occurred on developing a Marlborough fish out pond due to a lack of support from Marlborough District Council staff. A total of 4520 1+ kg adult rainbow trout were released from the Wairau hatchery for the 2024/25 financial year. The majority of these fish were

undertake fish releases within enclosed 'put and take' fisheries.	released into the enclosed Lake Argyle and Waimea ponds put and take fisheries, along with 700 being released into the Branch/Leatham rivers above the hydro weir. A small number of fish were also released into the Taylor River in support of a whanau family fishing day in Blenheim. These releases are aimed at providing easier 'entry-level' trout fishing for licence holders on their life journey toward mastering the art of catching trout within the regions much more difficult wild brown trout fisheries ( <i>see annual fisheries report</i> ).
Monitor and undertake fish restocking in the Branch River in conjunction with the hydroelectric power scheme, including salmonid and native fishery population health.	The Manawa Energy (now Contact) resource consent target of maintaining at least 7 catchable fish per kilometre above the hydro weir was achieved this year. All native fish monitoring work undertaken as part of this program was also completed. ( <i>see annual fisheries report</i> ).
Continue Rabbit Island Pheasant Enhancement through maintaining the present predator trapping network with volunteers. Investigate other options for potential future pheasant population enhancement.	Rabbit Island predator trapping continued.

## 1170 Regulations

### **Performance Goals:**

Efficient regulation of sports fishing and gamebird hunting.

<b>Performance Measure</b>	<b>Performance Achieved</b>
To co-ordinate the preparation and gazettal of the Angler's Notice by 1 July and notify as appropriate.	Completed through staff advice to Council.
Co-ordinate the preparation and gazettal of the Game Notice by 31 January and notify as appropriate.	Completed through staff advice to Council.

## 1180 Control.

### **Performance Goals:**

To mitigate the impact of game bird species on pastoral and horticultural land

<b>Performance Measure</b>	<b>Performance Achieved</b>
To investigate complaints from landholders experiencing crop depredation and respond according to Council policy.	A total of 57 crop depredation permits were issued, 29 for pukeko, 25 for paradise shelduck, and 3 for black swan.

## 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	\$52,429	\$0	\$52,429	\$47,678	\$19,660	\$28,018
1220	Works & Management	\$77,049	\$5,000	\$72,049	\$63,260	\$5,087	\$58,173
1230	Assisted Habitat	\$23,088	\$0	\$23,088	\$14,708	\$0	\$14,708
1240	Assessment	\$10,101	\$0	\$10,101	\$19,098	\$0	\$19,098
	Total	\$162,667	\$5,000	\$157,667	\$144,744	\$24,747	\$119,997

### 1210 RMA

#### Performance Goals:

To use statutory mechanisms to advocate for protection of the habitats of sports fish and game birds and for the interests of anglers and hunters especially over access to their sports.

Performance Measure	Performance Achieved
Review and respond to regional and other plans or policies notified by statutory agencies, including resolving the current FG Marlborough Environment Plan appeal, and inputting into the new NPSFM 2020 regional plan reviews that both Tasman and Marlborough are required to have notified by the end of 2024. Continue Liaison with Baton River catchment group over a proposal to update the Motueka Water Conservation Order.	Currently the NZ government has directed a pause on all Local Authority advancement of regional plan reviews to give effect to the NPSFM 2020, until it has completed a government directed review of the Resource management Act, and NPSFM 2020. Following a change of government at the last election the deadline for Tasman and Marlborough regional plan reviews was therefore extended from the end of 2024, out until 2028 to facilitate these legislative reviews. The substantive water allocation and minimum flow issues within the Fish & Game Marlborough Environment Plan (MeP) appeal were deferred into the development of Marlborough's new freshwater plan, the deadline for which has now unfortunately been pushed out until 2028 by the current Government. The region has one outstanding MeP appeal point around maimai requiring a resource consent which it hopes to resolve through the Grovetown Lagoon management plan process. The proposal from Baton landowners to update the Motueka Water Conservation Order was not advanced. Two independent science-based reviews of existing Marlborough

	<p>Environment Plan (MeP) water allocation and minimum flow settings within fisheries of concern to Fish &amp; Game were commissioned, revealing the current Marlborough Environment plan to provide inadequate environmental protection for instream values, and a planning framework for significant water overallocation to have been set through the MeP. A submission seeking to retain gamebird hunting was lodged on the draft Grovetown Lagoon management plan process. The region also submitted on the Waimea River Park management plan process and achieved a good result for the retention (and potential expansion) of existing gamebird hunting opportunities into the future. Input to a Tasman District Council (TDC) review of its river works environmental management plan occurred. Engagement with the Waimea Inlet forum process also occurred to preserve existing gamebird hunting areas. Significant engagement with the Motueka catchment collective project occurred, as did engagement with a TDC dog control bylaw review on behalf of gamebird hunters.</p>
<p>Monitor resource consent applications and other events and enforcement action outcomes and mineral licences and provide effective representation within the prescribed time.</p>	<p>On behalf of licence-holders we have been advocating to Marlborough District Council to consider the implications of the two recent technical reviews before it proceeds with significant new water overallocation within fisheries of interest to us through resource consent applications. If further overallocation progresses now it will be extremely difficult and economically costly for all parties to try and rectify through the next freshwater planning process and existing wild salmonid fisheries within these systems will degrade further as overallocation proceeds. So far, this advocacy has had limited success with the Council preference to proceed with short-sighted overallocation in line with its existing Marlborough Environment plan framework, despite findings of the technical reviews. A Department of Conservation resource consent</p>

	application for Upper Clarence instream river works to protect black fronted tern nesting islands was inputted to for protection of salmon spawning values, and a number of Tasman resource consent processes inputted to.
Proactively advocate the interests of anglers and hunters prior to consent applications and ensure resource developers are aware of and act to protect Fish and Game interests.	Staff undertook winter trout spawning surveys within rivers planned for winter willow control works, to inform timing of this work. A hui at Te Awhina marae on the future of the Motueka wastewater treatment plant was attended.
Monitor, evaluate and respond to any man-made large water impoundment applications.	No applications occurred.
Continue to liaise with the Picton to Kaikoura cycleway trust to ensure cycle trail development interfaces positively with Fish & Game's public awareness goals for the Para Wetland project.	Ongoing liaison occurred, the cycle trail section adjacent to Para wetland is yet to be constructed.

## 1220 Works & Management

### *Performance Goals:*

To enhance game bird habitats to maintain self-sustaining wild populations and improve hunting opportunities.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Undertake maintenance as required in Top Valley wetland.	Nil activity required.
Implement the Para Wetland Operational Plan, controlling willow infestation and enhancing water levels, waterfowl habitat and hunting opportunities in Para Swamp with assistance from hunters and other statutory or external agencies. Increase funding sources and promote the development more widely. Procure adequate internal/external funding for ongoing aerial willow control within Para Wetland.	Weed control work continued including vine control around native plantings, drone spraying of scattered willow, and drone spraying of a new pest plant incursion of Reed Sweet grass. The wetland was balloted out for interested gamebird hunters during the game season as normal, with some hunters achieving bag limits on opening weekend. A staff presentation of the project was also given to Marlborough Forest & Bird.

## 1230 Assisted Habitat

### *Performance Goals:*

To enhance habitat and hunting or angling opportunities in areas not administered by Fish & Game.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Wetland enhancement in conjunction with local authorities, and private forestry companies including gamebird habitat	Weed control work was undertaken at Challies Island, Gibbs Road, Supplejack Valley, and Eve's valley constructed

development, as and where funds can be sourced, including funding from government Agencies.	wetlands. Staff also provided technical advice for several other wetland project proposals.
Where requested provide advice to landowners regarding pheasant, wetland and fisheries habitat development.	Advice around salmon spawning stream protection at Rainbow Station provided, and several other projects inputted to.
Participate in public/private land riparian planting projects where resources allow.	No activity within this output.
Represent Fish & Game interests through active support of the Grovetown Lagoon project and retain managed hunting at this site.	Ongoing staff input including a submission on the draft Grovetown Lagoon management plan process.

## 1240 Assessing and Monitoring

### ***Performance Goals:***

To monitor and assess sports fish spawning habitat within the region.

<b><i>Performance Measure</i></b>	<b><i>Performance Achieved</i></b>
To assess and monitor suitable Salmon and Trout spawning waters on a rotational basis, to provide information for planning and statutory advocacy. Priority areas include Riuwaka and Motueka catchments, particularly the Baton and Wangapeka.	Winter salmonid spawning counts were undertaken in the Rainbow River side spring for salmon. The Riuwaka, Wai-iti, Dove, Motupiko, and Rainy Rivers were surveyed for brown trout ( <i>see annual fisheries report</i> ).
Assess native fishery health within selected rivers where practicable, that have had salmonid releases undertaken within them over the last 5-10 years.	Annual native fishery monitoring via electric fishing was undertaken within the Riuwaka, Opouri, Branch, and Leatham Rivers ( <i>see annual fisheries report</i> ).

## 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	\$20,259	\$0	\$20,259	\$16,400	\$0	\$16,400
1320	Satisfaction Survey	\$5,772	\$0	\$5,772	\$2,523	\$0	\$2,523
1330	Newsletters	\$7,053	\$0	\$7,053	\$10,384	\$0	\$10,384
1340	Other Publications	\$1,443	\$0	\$1,443	\$3,240	\$0	\$3,240
1350	Training	\$27,598	\$0	\$27,598	\$63,425	\$105,284	-\$41,859
1360	Club Relations	\$25,693	\$0	\$25,693	\$23,380	\$0	\$23,380
1370	Huts	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$87,818	\$0	\$87,818	\$119,352	\$105,284	\$14,068

### 1310 Access

#### Performance Goals:

Establishing practical access to fishing and hunting areas, and identifying these with signs as appropriate

<i>Performance Measure</i>	<i>Performance Achieved</i>
<p>Maintenance of physical access, including signs on site, which conform to national sign standards.</p> <p>Assist with national online access resource development.</p>	<p>Angler access tracks across the region were maintained and cleared as required, including installation of new signage where necessary.</p>
<p>Facilitation with landowners, government departments and local authorities for continued or improved angler and hunter access.</p>	<p>Angler access management into the Branch during weekday logging operations was negotiated with the harvest contractor subject to conditions. Staff attended meetings with One-Forty-One Forestry around management of their public access easements moving forward. Ongoing hunter access to the southern end of the Wairau Lagoons was re-negotiated with the land manager. Significant staff engagement with Nelson City Council was required in order for them to have their Health &amp; Safety concerns addressed and be able to again issue hunting permits for the Wakapuaka land they administer.</p>
<p>Liaise with Walking Access NZ to promote access issues as required. Undertake action to enhance priority areas.</p>	<p>Liaison with the regional Walking Access Commission staff member occurred.</p>

## 1320 Satisfaction Survey and Management

### *Performance Goals:*

Ensure smooth transition into the Designated Waters fisheries management framework.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Communication to angling stake-holders.	Ongoing angler enquiries were responded to.
Increased compliance focus on Designated Waters.	Staff attended organisational meetings around the future of designated waters fishery management. A total of 26 licence checks were undertaken within the regions Designated waters.
Monitor angler use, on Designated Waters.	Until the organisation sets national policy with clear criteria for designation of a fishery (as signalled by the Hunting & Fishing Minister), limited angler use survey work will be undertaken in this space. Some information on angler use rates of the Travers Designated water fishery was collected.
Continue to monitor fish population and habitat health through drift diving.	The Travers River designated fishery was drift dived at two locations.

## 1330 Newsletters

### *Performance Goals:*

Maintain contact with licence holders and interest groups.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Produce supplements for two national magazines for distribution to all licence holders and interested parties by one month prior to the opening of each season.	Regional content provided for both the fishing and hunting magazines, plus staff contributed a feature article for the fishing magazine.
Regular communication with licence holders and the public through the regional e-zine with assistance of local angler's hunters and other regions. Maintain regional Facebook page.	Regional updates were provided for the nationally coordinated Reel Life and Both Barrels Ezines. Regional facebook content was provided and the regional duck diary initiative continued.
Update and actively enhance website including development of videos.	Regional content including the annual fisheries report was uploaded to the website.
Continue R3 orientated targeted Mail Chimp initiatives.	A pre-season and pre-xmas fishing EDM(Mail Chimp equivalent) was sent out to licence holders, plus a pre-season game EDM sent out to licence holders.

### 1340 Other Publications

**Performance Goals:**

Provide licence holders with information regarding access to the resource.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Continue to update and reprint access pamphlets as required.	No reprints required over this reporting period.

### 1350 Hunter & Angler Training Participation (R3)

**Performance Goals:**

Encourage and support new anglers and hunters.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Continue support for adult 'Fish and Game' programs.	NZDA/Fish & Game Hunts course was supported by FG staff. The Lake Argyle tag competition was run again for anglers. A number of fishing clinics (both fly and spin) were coordinated by staff across the region.
Coordinate at least one organised game bird hunt and or evening.	The Molesworth chukar was held again, along with an organised pukeko control hunt at Gardners Valley. Rabbit Island pheasant hunts were not able to occur this year due to Biosolids application throughout the hunting areas.
Continue to provide 'new entrant' fisheries via hatchery restocking for both junior and adult anglers.	Staff assisted the Tasman Sports Youth Fishing Trust with some of their events, provided regular fish releases for regional 'put and take' fisheries, and assisted with a Marlborough "Whanau fishing event" within the Taylor River, including the release of a small number of rainbows before this event.

### 1360 Club & Public Relations

**Performance Goals:**

Encourage and support participation in angling and hunting.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Liaise and meet with all clubs when requested. Report in staff report to Council.	Staff met with the Nelson and Marlborough Trout Fishing clubs several times.
Respond to enquiries from licence holders and members of the public concerning angling and hunting.	Ongoing public and licence holder enquiries were responded to as required.

## OUTPUT 4: PUBLIC INTERFACE

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$1,924	\$0	\$1,924	\$2,461	\$0	\$2,461
1420	Communication	\$15,200	\$0	\$15,200	\$47,148	\$1,328	\$45,820
1430	Advocacy	\$8,177	\$0	\$8,177	\$13,820	\$0	\$13,820
1440	Public Promotions	\$2,481	\$0	\$2,481	\$40,573	\$0	\$40,573
1450	Visitors/Education	\$481	\$0	\$481	\$1,609	\$0	\$1,609
	Total	\$28,263	\$0	\$28,263	\$105,611	\$1,328	\$104,283

#### 1410 Liaison

##### *Performance Goals:*

Liaison with other statutory authorities as required under the Conservation Act

<i>Performance Measure</i>	<i>Performance Achieved</i>
Liaison with Department of Conservation staff and with Conservation Board where requested.	DOC liaison occurred over several items including a resource consent application for instream works within the upper Clarence River.

#### 1420 Communication

##### *Performance Goals:*

Liaison with environmental groups, local authorities, iwi, and resource users to ensure hunting and angling and Fish and Game interests are recognised and provided for.

<i>Performance Measure</i>	<i>Performance Achieved</i>
Respond to requests for contact and consultation with catchment groups, guides, conservation groups, and landowners. Promote sports fish and game, using public awareness resource material.	Liaison with the Waimea Inlet forum continued around the role gamebird hunters play in contributing to the groups goals (FG run and service a trapline on the eastern half of Rabbit Island). Significant engagement within the Motueka catchment group continued including the ongoing servicing of several "Farmers for who" traplines, several Old Mans Beard control days with the Nelson Angler club, production and distribution of over 200 predator trap boxes to catchment trapping groups through the Nelson Anglers club, and over many hours of staff and angler club time donated towards flood cleanup events following two 100 year flood events over winter ( <i>see annual fisheries report</i> ).

Liaison with local MPs if required.	Nil requests over this reporting period although staff have been assisting the NZFGC in organising a Parliamentary Fishing event for late Nov 2025 hosted within this region.
Liaison with Iwi on matters of mutual interest if required.	Liaison with Ngai Tahu over a potential Kaikoura project occurred. Some of the gamebird charity meals cooked with birds sourced from the Wairau Lagoons were provided back to Rangitane for distribution to whanau in need. Ongoing liaison with Ngati Kuia over water Marlborough District Council water over-allocation issues occurred, and liaison with Rangitane over the Parliamentary fishing day planning also occurred.
Liaison with local authorities as required each year.	Liaison with Marlborough District Council around water overallocation concerns occurred. Liaison with TDC staff over the Waimea River Park, and review of their aquatic restoration plan occurred.

### 1430 Advocacy

**Performance Goals:**

Acceptance of sport fishing and game bird hunting and community support for Fish and Game NZ management.

<b>Performance Measure</b>	<b>Performance Achieved</b>
Advocacy of fish and game topics in local and relevant national media in addition to regular media fishing/hunting updates, including support of national NZC campaigns in this area.	Top of the South Farming paper contributions continued, an article in the Waimea weekly rural magazine on trout spawning ran, and several other media outlet articles highlighting social licence initiatives the Nelson angling club and FG engaged with (flood cleanups / predator trapping), along with promotion of regional fishing clinics. Staff and Councillors worked with NZCFG staff on a national media release around the Taylor River whanau fishing event. Media coverage on the start of the regional gamebird season, Grovetown Lagoons hunting access, and wetlands also occurred. An article on the Para wetland restoration project also occurred.

### 1440 Public Promotions

**Performance Goals:**



To promote, hunting and fishing as exciting and valid recreational pursuits.

<b><i>Performance Measure</i></b>	<b><i>Performance Achieved</i></b>
Participate in field days and world wetlands day as required.	Engagement with a range of work within the Motueka catchment collective projects continued, including a river cleanup day, and installation of picnic tables at key river access points. A total of 244 gamebird meals were made within a certified kitchen coordinated through FG for distribution to charity via Te Piki Oranga (half of which went to Rangitane due to their interests within the Wairau Lagoons where a lot of gamebird meat was sourced from. Staff together with CeO Corina Jordan and NZ Landcare Trust participated in a TV1 New items filming event for world wetlands day in regard to small scale created wetlands FG had assisted with in the Moutere catchment collective group.
Support landowners adjacent to popular fisheries with flood clean-ups.	Approximately 11 separate Motueka catchment flood cleanup days were coordinated by FG staff with the assistance of fishing guides and the Nelson Anglers club, totalling over 600 hours of volunteer effort.

## **1450 Visitors/Education**

### ***Performance Goals:***

To undertake displays of Fish and Game activity and educate the public on angling, hunting and Fish and Game activities.

<b><i>Performance Measure</i></b>	<b><i>Performance Achieved</i></b>
Maintain contact with schools to promote angling and hunting and Fish and Game activities as requested. Facilitate school field trips to Para Wetland where requested.	Staff assisted with 5 facilitated fishing event at the Waimea ponds.
To engage with Tertiary Institutes to support students to undertake Fish & Game projects.	NMIT aquaculture students again visited the Wairau hatchery for fish spawning work, and staff engaged with NMIT over the future course direction.

## OUTPUT 5: COMPLIANCE

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$20,140	\$0	\$20,140	\$25,810	\$0	\$25,810
1520	Ranger Training	\$3,367	\$0	\$3,367	\$1,041	\$0	\$1,041
1530	Compliance	\$3,848	\$0	\$3,848	\$663	\$0	\$663
	Total	\$27,355	\$0	\$27,355	\$27,514	\$0	\$27,514

### 1500 Ranging, Training & Compliance

#### Performance Goals:

To check an annual 10% coverage of licence holders and seek a 95% compliance rate to ensure compliance with legislation in the interests of licence holders.

Performance Measure	Performance Achieved
To maintain adequate ranging to meet the 10% coverage of licence holders. Undertake targeted compliance work within Designated Waters fisheries.	The region achieved greater than 10% coverage of fishing licence checks, but less than 10% of gamebird licence holder checks. A total of 436 fishing licence checks occurred $436/4170 = 10.5\%$ , and 40 game licence checks $40/892 = 4.5\%$ . Achieving a 10% coverage of gamebird hunters within this region is problematic due to a low number of gamebird hunters residing within this region, and the fact that a high proportion go out of region over opening weekend due to a low overall greyland population and hunting opportunity within this region.
To undertake adequate training of new and existing honorary rangers, with twice yearly pre-season communication.	No new rangers, all ranger warrants were renewed, National compliance newsletters were circulated to all rangers.
To efficiently undertake prosecutions or other compliance actions against offenders under Council policy, laying information's or providing material to prosecutors within 20 working days of receiving reports.	No noncompliance was detected this year.

**OUTPUT 6: LICENSING****SUMMARY OF RESOURCES**

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$3,586	\$685,234	-\$681,648	\$3,446	\$679,007	-\$675,561
1620	Agent Servicing	\$2,886	\$0	\$2,886	\$663	\$0	\$663
1630	Agent Payments	\$26,809	\$0	\$26,809	\$24,697	\$0	\$24,697
	Total	\$33,281	\$685,234	-\$651,953	\$28,806	\$679,007	-\$650,201

**1600 Licensing & Agent Servicing****Performance Goals:**

To ensure the efficient process of fishing and hunting licences.

<b>Performance Measure</b>	<b>Performance Achieved</b>
To liaise with ESL to ensure the efficient and effective delivery of licences to licence holders.	Regional liaison with ESL occurred as required.
To undertake market analysis of licence holder data and work with the national public awareness manager.	On going tracking of licence sales and reported at each Council meeting.
To liaise with licence agents and keep them informed on Fish and Game activities.	Licence agents kept up to date with new season regulations.

<b>FISHING LICENCES</b>	<b>2020/21</b>	<b>2021/22</b>	<b>2022/23</b>	<b>2023/24</b>	<b>2024/25</b>
Adult Whole Season	1659	1588	1531	1486	1410
Non-Resident Whole Season	62	36	580	551	490
Loyal Senior Whole Season	313	323	332	363	361
Local Area Whole Season	174	203	173	223	230
Family Fishing	781	806	769	736	684
Adult Day	814	760	789	869	677
Non-Resident Day	23	23	588	600	780
Adult Winter	146	161	134	138	118
Adult Short Break	172	152	114	139	143
Adult Long Break	13	7	10	16	13
Junior Whole Season	227	254	270	300	407
Junior Non-Resident Whole Season	2	4	13	9	19
Junior Day	111	120	170	218	203
Junior Non-Resident Day	0	3	3	10	8
Child Non-Resident Whole Season	1	0	5	9	9
Child Non-Resident Day	0	0	5	8	7
<b>Total Fish Licences</b>	<b>4498</b>	<b>4440</b>	<b>5486</b>	<b>5675</b>	<b>5559</b>
<b>Whole Season Licence Equivalent</b>	<b>3483</b>	<b>3444</b>	<b>4410</b>	<b>4377</b>	<b>4170</b>

<b>GAME LICENCES</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Adult Whole Season	898	877	839	821	867
Adult Day	32	44	40	48	46
Junior Whole Season	89	73	78	83	82
Junior Day	1	1	2	7	1
Child Whole Season	28	21	20	34	44
<b>Total Game Licences</b>	<b>1048</b>	<b>1016</b>	<b>979</b>	<b>993</b>	<b>1040</b>
<b>Whole Season Licence Equivalent</b>	<b>922</b>	<b>900</b>	<b>862</b>	<b>847</b>	<b>892</b>

**OUTPUT 7: COUNCIL****SUMMARY OF RESOURCES**

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$0	\$0	\$0	\$663	\$0	\$663
1720	Council Meetings	\$42,319	\$0	\$42,319	\$32,671	\$0	\$32,671
	Total	\$42,319	\$0	\$42,319	\$33,334	\$0	\$33,334

**1700 Council Elections & Meetings****Performance Goals:**

To enable angler and hunter participation in Council elections.

To provide efficient management and operation of the council.

<b>Performance Measure</b>	<b>Performance Achieved</b>
Manage the election process, should this be required.	Elections were completed in October.
Hold no less than 6 Council meetings per year.	Completed

**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	\$1,443	\$0	\$1,443	\$1,136	\$0	\$1,136
1820	Annual Planning	\$3,559	\$0	\$3,559	\$4,827	\$0	\$4,827
1830	Reporting	\$23,116	\$0	\$23,116	\$15,432	\$0	\$15,432
1840	National Liaison	\$32,227	\$0	\$32,227	\$17,069	\$0	\$17,069
	Total	\$60,345	\$0	\$60,345	\$38,464	\$0	\$38,464

**1800 Planning and Reporting****Performance Goals:**

To provide for the efficient and effective operation of fish and game business.

<b>Performance Measure</b>	<b>Performance Achieved</b>
To implement the Sports Fish and Game Management Plan and review every 10 years, including canvassing front-end input to the plan review from interested Treaty Partners prior to public notification.	Delays around appropriate formatting, and the recent push to 'modernise' FG through a legislative review, mean the region has paused this work and is now seeking an extension on timeframes from the Minister until the new FG legislation is in place.
Present to Council for adoption an Operational Work Plan and Budget for the forthcoming year by April.	Operational workplan review was approved by Council.

Presentation of the audited Annual Report and Financial Statements for the year ended 31 August to a public meeting and to Parliament by 31 December.	Annual report completed and provided to Parliament.
Produce annually a game report and fisheries report for Councillors and interested licence holders.	Fisheries report completed and provided to licence holders and other interested external parties. Game harvest data was summarised for Council to aid the gamebird regulation review process however a full game report has not been put on hold at present due to staff workloads.
National liaison and advocacy to support or advise NZ F&G Council for national analysis or policy issues. Liaise with other regions in matters of mutual interest.	National and regional liaison occurred on a range of matters.

## OVERHEADS

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1910	Salaries	\$405,812	\$0	\$405,812	\$383,562	\$833	\$382,729
1920	Staff Expenses	\$22,618	\$0	\$22,618	\$21,948	\$0	\$21,948
1930	Staff Houses	\$0	\$0	\$0	\$0	\$0	\$0
1940	Office Premises	\$20,154	\$2,500	\$17,654	\$23,822	\$2,870	\$20,952
1950	Office Equipment	\$4,384	\$0	\$4,384	\$5,770	\$0	\$5,770
1960	Communications	\$8,950	\$0	\$8,950	\$7,673	\$0	\$7,673
1970	General	\$950	\$7,419	-\$6,469	\$860	\$14,285	-\$13,425
1980	General Equipment	\$3,500	\$2,500	\$1,000	\$8,277	\$3,019	\$5,258
1990	Vehicles	\$41,088	\$0	\$41,088	\$45,216	\$0	\$45,216
	Total	\$507,456	\$12,419	\$495,037	\$497,128	\$21,007	\$476,121

**NELSON MARLBOROUGH FISH AND GAME COUNCIL****Statement of Financial Performance**

For the year ended

31 August 2025

	Note	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
<b>REVENUE</b>				
Fish and Game licence sales	1	679,007	685,234	681,567
Donations, bequests, other fundraising	1	100,000	-	-
Funding from central/local government	1	5,087	5,000	-
Grants from non-government agencies	1	137,568	87,739	89,789
Interest	1	15,582	7,419	14,133
Other revenue	1	17,777	5,000	8,900
<b>Total Revenue</b>		<b>955,021</b>	<b>790,392</b>	<b>794,389</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species management	2	143,735	133,967	124,841
Habitat protection & management	2	30,399	15,000	27,436
Angler & Hunter participation	2	9,455	3,450	4,908
Public interface	2	4,707	2,000	2,452
Compliance	2	442	900	1,064
Licensing	2	25,587	27,509	31,746
Council	2	4,937	2,300	2,550
Planning & reporting	2	11,014	11,091	11,097
<b>Overheads</b>				
Employee related costs	2	405,510	428,430	423,053
Depreciation	4	47,774	-	39,525
Other expenses	2	91,618	79,026	95,068
<b>Total Expenses</b>		<b>775,178</b>	<b>703,673</b>	<b>763,740</b>
<b>Operating Surplus/(Deficit)</b>		<b>179,843</b>	<b>86,719</b>	<b>30,649</b>
<b>Less Other Expenses</b>				
<b>Levies to NZFGC</b>		94,288	94,288	108,053
<b>NET SURPLUS/(DEFICIT)</b>		<b>85,555</b>	<b>(7,569)</b>	<b>(77,404)</b>

# NELSON MARLBOROUGH FISH AND GAME COUNCIL

## Statement of Financial Position

As at  
31 August 2025

	Note	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and Short Term Deposits	3	149,723	-	146,797
Debtors and prepayments	3	27,168	-	48,607
Investments	3	103,961	-	-
<b>Total Current Assets</b>		<b>280,852</b>	<b>-</b>	<b>195,404</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	4	335,138	331,000	327,979
<b>Total Non-Current Assets</b>		<b>335,138</b>	<b>331,000</b>	<b>327,979</b>
<b>Total Assets</b>		<b>615,990</b>	<b>331,000</b>	<b>523,383</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses	3	58,687	20,000	15,066
Deferred Revenue	3	43,776	60,000	97,090
Employee costs payable	3	38,854	40,587	22,110
<b>Total Current Liabilities</b>		<b>141,317</b>	<b>120,587</b>	<b>134,266</b>
<b>Total Liabilities</b>		<b>141,317</b>	<b>120,587</b>	<b>134,266</b>
<b>NET ASSETS (total assets less total liabilities)</b>		<b>474,673</b>	<b>210,413</b>	<b>389,117</b>
<b>Total Accumulated Funds</b>	5	<b>474,673</b>	<b>476,418</b>	<b>389,117</b>

**NELSON MARLBOROUGH FISH AND GAME COUNCIL****Statement of Cash Flows**

For the year ended

31 August 2025

	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Fish and Game licence sales	681,805	685,234	688,698
Donations, bequests, other fundraising	100,000	-	-
Funding from central/local government	5,087	7,419	-
Contracts (non-government)	109,069	92,739	114,847
Interest	15,580	7,419	15,858
Other revenue	11,819	5,000	12,319
<b>Cash was applied to:</b>			
Payments to suppliers & Employees	765,341	703,673	850,413
GST (net)	4,957	23,511	6,384
<b>Net Cash Flows from Operating Activities</b>	<b>153,062</b>	<b>70,627</b>	<b>(25,075)</b>
<b>CASHFLOW FROM INVESTING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of investments/deposits	-	-	-
<b>Cash was applied to:</b>			
Purchase of investments/deposits	103,961	-	-
<b>Net Cash Flows from Investing Activities</b>	<b>(103,961)</b>	<b>-</b>	<b>-</b>
<b>CASHFLOW FROM FINANCING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment	7,000	-	4,348
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	53,176	57,419	60,929
<b>Net Cash Flows from Financing Activities</b>	<b>(46,176)</b>	<b>(57,419)</b>	<b>(56,581)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>2,925</b>	<b>13,208</b>	<b>(81,656)</b>
<b>Opening Cash</b>	<b>146,797</b>	<b>146,797</b>	<b>228,453</b>
<b>Closing Cash</b>	<b>149,723</b>	<b>160,005</b>	<b>146,797</b>
<b>This is represented by:</b>			
<b>Bank accounts and cash</b>	<b>149,723</b>	<b>160,005</b>	<b>146,797</b>

# Nelson Marlborough Fish & Game Council

## STATEMENT OF ACCOUNTING POLICIES

For the year ended 31 August 2025

### ACCOUNTING POLICIES APPLIED

#### Reporting Entity

Nelson Marlborough 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

Nelson Marlborough Fish and Game has elected to apply Tier 3 Not-for-Profit Reporting 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

Nelson Marlborough 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*

Insignificant Grants are recognised upon receipt.

Significant Grants with expectations over how or when the funding is used agreed in writing by both parties is recognised upon receipt where the expectation is not specific enough to demonstrate to the funder the expectation is satisfied.

Significant Grants with expectations over how or when the funding is used agreed in writing by both parties is recognised when expectation over use is satisfied where the expectation is specific enough to demonstrate to the funder the expectation 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.

### **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.

### **Bank accounts and cash**

Bank accounts and cash comprise cash on hand, cheque or savings accounts, deposits held at call with banks with maturities of 90 days or less.

### **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.

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 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	2-50 years	Diminishing Value
Plant & Equipment	1.5-9 years	Diminishing Value
Motor Vehicles	3 years	Diminishing Value

Office Fittings, Furniture & Equipment	2-9 years	Diminishing Value
Land (Para Wetland)	0	Straight Line
Hatchery Asset	2.5-6 years	Diminishing Value

### 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.

### Discretionary reserves

Discretionary 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 18 March 2024

### CHANGES IN ACCOUNTING POLICIES

There has been a change in Revenue Recognition policy from last year. This is as a result of the change in accounting standards and is effective from 31 March 2025 reporting period.

# NELSON MARLBOROUGH FISH AND GAME COUNCIL

## Notes to the Performance Report

For the year ended  
31 August 2025

<b>Note 1: ANALYSIS OF REVENUE</b>	<b>Actual 2025 \$</b>	<b>Budget 2025 \$</b>	<b>Actual 2024 \$</b>
<b>Fish and Game Licence sales</b>			
Fish licence	568,619	588,866	578,781
Non Resident Fish Licence Levy	23,957	15,000	23,169
Game licence	86,431	81,368	79,617
<b>Total Licence sales</b>	<b>679,007</b>	<b>685,234</b>	<b>681,567</b>
<b>Donations, bequests, other fundraising</b>			
J&F Ring bequest	100,000	-	-
<b>Total Donations, bequests, other</b>	<b>100,000</b>	<b>-</b>	<b>-</b>
<b>Funding from central/local government</b>			
Marlborough Diestric Council Para wetland maintenance	5,087	5,000	-
<b>Total Funding from central/local govt</b>	<b>5,087</b>	<b>5,000</b>	<b>-</b>
<b>Grants from non-government agencies</b>			
National Fish & Game legal funding	19,660	-	9,263
Manawa Energy	112,604	86,117	75,222
Indevin Estate (Villa Maria)	1,304	-	1,304
Sports Fishing For Youth Trust	4,000	1,622	4,000
<b>Total Grants from non-govt agencies</b>	<b>137,568</b>	<b>87,739</b>	<b>89,789</b>
<b>Interest</b>			
Interest Earned	8,548	7,419	11,985
Other Interest for Funds held on Behalf of	7,034	-	2,148
<b>Total Interest</b>	<b>15,582</b>	<b>7,419</b>	<b>14,133</b>
<b>Other revenue</b>			
Consultancy fee	4,823	-	958
Other income categories	7,217	5,000	4,952
Gain on sale of fixed assets	5,737	-	1,897
Hatchery other income	-	-	450
Fines and prosecutions	-	-	643
<b>Total other revenue</b>	<b>17,777</b>	<b>5,000</b>	<b>8,900</b>

**NELSON MARLBOROUGH FISH AND GAME COUNCIL****Notes to the Performance Report**

For the year ended  
31 August 2025

<b>Note 2: ANALYSIS OF EXPENSES</b>	<b>Actual 2025 \$</b>	<b>Budget 2025 \$</b>	<b>Actual 2024 \$</b>
<b>Species management</b>			
Population monitoring	5,409	3,850	4,713
Harvest assessment	2,000	1,500	2,000
Hatchery operations	133,789	126,117	115,826
Releases	2,537	2,500	2,302
<b>Total Species management</b>	<b>143,735</b>	<b>133,967</b>	<b>124,841</b>
<b>Habitat protection &amp; management</b>			
Resource management	19,660	-	26,188
Works & management	10,347	15,000	924
Assisted habitat	131	-	-
Assessing & monitoring	261		324
<b>Total Habitat protection &amp; managemen</b>	<b>30,399</b>	<b>15,000</b>	<b>27,436</b>
<b>Angler &amp; Hunter participation</b>			
Access	214	1,500	1,025
Satisfaction surveys	251	-	2,636
Newsletters	350	800	975
Other publications	2,577	-	266
Training	6,063	950	6
Club relations	-	200	-
<b>Total Angler &amp; Hunter participation</b>	<b>9,455</b>	<b>3,450</b>	<b>4,908</b>
<b>Public interface</b>			
Communication	2,091	-	-
Public promotions	2,616	2,000	2,452
<b>Total Public interface</b>	<b>4,707</b>	<b>2,000</b>	<b>2,452</b>
<b>Compliance</b>			
Ranging	442	900	610
Ranger training	-	-	454
<b>Total Compliance</b>	<b>442</b>	<b>900</b>	<b>1,064</b>

<b>Note 2: ANALYSIS OF EXPENSES CONT</b>	<b>Actual 2025 \$</b>	<b>Budget 2025 \$</b>	<b>Actual 2024 \$</b>
<b>Licensing</b>			
Licence production & distribution	890	700	363
Agent servicing	-	-	5,062
Commission	24,697	26,809	26,321
<b>Total Licensing</b>	<b>25,587</b>	<b>27,509</b>	<b>31,746</b>
<b>Council</b>			
Council meetings	4,937	2,300	2,550
<b>Total Council</b>	<b>4,937</b>	<b>2,300</b>	<b>2,550</b>
<b>Planning &amp; reporting</b>			
Reporting	1,136	850	1,080
National liaison	31	-	18
Audit fee	9,847	10,241	9,999
<b>Total Planning &amp; reporting</b>	<b>11,014</b>	<b>11,091</b>	<b>11,097</b>
<b>Employee related costs</b>			
Salaries and wages	383,562	405,812	399,711
Fringe benefit tax	3,824	3,500	3,127
KiwiSaver contributions	10,235	11,946	11,512
ACC levies	1,366	1,200	1,134
Staff Training and Other expenses	6,523	5,972	7,569
<b>Total Employee related costs</b>	<b>405,510</b>	<b>428,430</b>	<b>423,053</b>
<b>Other expenses</b>			
Office premises	23,822	20,154	21,018
Office equipment	5,770	4,384	5,263
Communications	7,673	8,950	7,808
General	860	950	1,252
Field equipment	8,277	3,500	7,205
Vehicles	45,216	41,088	52,522
<b>Total Other expenses</b>	<b>91,618</b>	<b>79,026</b>	<b>95,068</b>

**NELSON MARLBOROUGH FISH AND GAME COUNCIL****Notes to the Performance Report**

As at  
31 August 2025

<b>Note 3 : ANALYSIS OF ASSETS AND LIABILITES</b>		<b>Actual 2025 \$</b>	<b>Budget 2025 \$</b>	<b>Actual 2024 \$</b>
	Note			
<b>Cash and Short Term Deposits</b>				
Current account balance		119,468	130,000	132,276
Cash on hand		5	5	5
Restricted Cash	7	30,250	25,000	14,516
<b>Total</b>		<b>149,723</b>	<b>155,005</b>	<b>146,797</b>
<b>Debtors and prepayments</b>				
Accounts receivable		4,472	6,000	31,934
Accrued interest		754	754	-
GST Receivable		21,942	-	16,673
<b>Total</b>		<b>27,168</b>	<b>6,754</b>	<b>48,607</b>
<b>Investments</b>				
<i>Current portion</i>				
Restricted Term Deposits	7	103,961	100,000	-
<b>Total</b>		<b>103,961</b>	<b>100,000</b>	<b>-</b>
<b>Creditors and accrued expenses</b>				
Trade and other payables		58,687	20,000	15,066
<b>Total</b>		<b>58,687</b>	<b>20,000</b>	<b>15,066</b>
<b>Deferred Revenue</b>				
Fish licence sales in advance		43,776	60,000	68,532
Hatchery income in advance		-	-	28,558
<b>Total</b>		<b>43,776</b>	<b>60,000</b>	<b>97,090</b>
<b>Employee costs payable</b>				
Accrued salaries and wages		-	-	200
Annual leave and time in lieu		23,267	25,000	9,559
PAYE owing		15,587	15,587	12,351
<b>Total</b>		<b>38,854</b>	<b>40,587</b>	<b>22,110</b>

## NELSON MARLBOROUGH FISH AND GAME COUNCIL

### Notes to the Performance Report

For the year ended  
31 August 2025

#### Note 4 : PROPERTY PLANT & EQUIPMENT

##### 2025

<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	200,887	-	-	-	200,887
Buildings	39,390	-	-	2,046	37,344
Plant & Equipment	8,189	-	-	2,055	6,134
Vehicles	69,030	53,176	1,258	40,402	80,546
Office Equipment	6,455	3,020	5	2,389	7,081
Hatchery	4,028	-	-	882	3,146
<b>Total</b>	<b>327,979</b>	<b>56,196</b>	<b>1,263</b>	<b>47,774</b>	<b>335,138</b>

##### 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	200,887	-	-	-	200,887
Buildings	41,576	-	-	2,186	39,390
Plant & Equipment	11,012	-	-	2,823	8,189
Vehicles	44,298	58,248	2,447	31,069	69,030
Office Equipment	6,007	2,681	4	2,229	6,455
Hatchery	5,245	-	-	1,217	4,028
<b>Total</b>	<b>309,025</b>	<b>60,929</b>	<b>2,451</b>	<b>39,524</b>	<b>327,979</b>

# NELSON MARLBOROUGH FISH AND GAME COUNCIL

## Notes to the Performance Report

For the year ended  
31 August 2025

### Note 5: Accumulated Funds

	Actual 2025 \$	Actual 2024 \$
<b>Accumulated Surpluses or Deficits</b>		
Balance as at 1 September	95,336	180,774
Surplus/(Deficit)	85,555	(77,404)
Transfer to Reserves	(142,169)	(28,051)
Transfer from Reserves	86,447	20,017
<b>Total Accumulated Surpluses of Deficits</b>	<b>125,169</b>	<b>95,336</b>
<b><u>Discretionary Reserves</u></b>		
<b>Asset Replacement Reserve</b>		
<i>Replacement of vehicles and other assets over \$2,000</i>		
Balance as at 1 September	110,056	110,056
Transfer from Accumulated Funds	1,263	-
Transfer to Accumulated Funds	(56,196)	-
<b>Balance at 31 August</b>	<b>55,123</b>	<b>110,056</b>
<b>Non - Resident Levy Reserve</b>		
<i>levy from anglers fishing the regions designated waters, used in the management of those waters</i>		
Balance as at 1 September	151,346	131,360
Transfer from Accumulated Funds (Income)	23,957	22,622
Transfer to Accumulated Funds (Expenses)	(15,251)	(2,636)
<b>Balance at 31 August</b>	<b>160,052</b>	<b>151,346</b>
<b>Fisheries Enhancement</b>		
<i>Money from fisheries offence, used for the enhancement of the fisher in the region</i>		
Balance as at 1 September	5,696	5,446
Transfer from Accumulated Funds (Income)	-	250
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>5,696</b>	<b>5,696</b>
<b>Game Bird Enhancement</b>		
<i>Money from Gamebird offences, used for the enhancement of gamebird hunting in the region</i>		
Balance as at 1 September	2,680	2,287
Transfer from Accumulated Funds (Income)	-	393
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>2,680</b>	<b>2,680</b>

**Marlb Junior Fishing Development**

*Money for the development of a junior fishing in Marlborough*

Balance as at 1 September	<b>9,488</b>	<b>9,480</b>
Transfer from Accumulated Funds (Income)	-	<b>8</b>
Transfer to Accumulated Funds (Expenses)	-	-
	<b>9,488</b>	<b>9,488</b>
<b>Total Discretionary Reserves</b>	<b>233,039</b>	<b>279,266</b>

**Restricted Reserves**

**Wairau Hatchery**

*Money for the ongoing management of the fish hatchery between Manawa Energy and Nelson Marlborough Fish & Game*

Balance as at 1 September	<b>9,758</b>	<b>4,972</b>
Transfer from Accumulated Funds (Income)	11,665	4,786
Transfer to Accumulated Funds (Expenses)	<b>(15,000)</b>	-
<b>Balance at 31 August</b>	<b>6,423</b>	<b>9,758</b>

**Restricted Reserves**

**Save the Wairau**

*Money received from "Save the Wairau River (Inc) to assist Nelson Marlborough Fish & Game with the protection of the Wairau River*

Balance as at 1 September	<b>4,758</b>	<b>22,139</b>
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	<b>(17,381)</b>
<b>Balance at 31 August</b>	<b>4,758</b>	<b>4,758</b>

**Restricted Reserves**

**J&F Ring Bequest**

*Money to be used to encourage new anglers and hunters and promote good fishing and hunting practices*

Balance as at 1 September	-	-
Transfer from Accumulated Funds (Income)	105,284	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>105,284</b>	-

<b>Total Restricted Reserves</b>	<b>116,465</b>	<b>14,516</b>
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<b>Total Accumulated Funds</b>	<b>474,673</b>	<b>389,118</b>
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## NELSON MARLBOROUGH FISH AND GAME COUNCIL

### Notes to the Performance Report

For the year ended  
31 August 2025

#### Note 6: COMMITMENTS & CONTINGENCIES

##### Commitments

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

##### Contingency

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

#### Note 7: OTHER

##### Revenue with conditions which have not been recorded as a liability

Accumulated monies from the Wairau Hatchery operations are held in a restricted reserve called Wairau Hatchery for the ongoing management of the hatchery. This has been noted as restricted cash in Note 3

A Grant of \$29,646.03 was received from Save the Wairau River (Inc) in the 22/23 reporting year, this is to be used for the ongoing protection of the Wairau River. \$7,507 was spent in the 22/23 reporting year on Marlborough Environment Plan(MeP) mediation, 23/24 FY \$17,380 was used to fund an independent review of the existing MeP water allocation and minimum flow regime for the Wairau River. The balance is held in a restricted reserve called Save the Wairau River. This has been noted as restricted cash in Note 3

A bequeath of \$100,000. was received from J & F Ring the express wish for this money is that some of such funds be used to encourage new anglers to start and maintain fishing diaries and otherwise to learn and promote good fishing and hunting practices. This has been noted as restricted term deposit in Note 3

#### 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

#### 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: OUTSIDE GRANTS AND DONATIONS

A grant of \$1,304 was received from Villa Maria (Indevin Estates Ltd) for the purchase of fish for release within the region

As part of the on going partnership with Manawa Energy (Trustpower) \$86,117 was received to support the running of the Wairau Hatchery

A donation of \$1,000 was received from Manawa Energy for managing the camp ground at Lake Argyle

Sports Fishing For Youth Trust purchased \$4,000 worth of fish from the hatchery for Kids Fish Out Days at the Waimea River Park Junior Fishing Ponds.

# NELSON MARLBOROUGH FISH AND GAME COUNCIL

## Notes to the Performance Report

For the year ended  
31 August 2025

### 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	143,735	1,280	121,161	264,896
Habitat protection & management	30,399	1,208	114,345	144,744
Angler & hunter participation	9,455	1,161	109,897	119,352
Public interface	4,707	1,066	100,904	105,611
Compliance	442	286	27,072	27,514
Licensing	25,587	34	3,219	28,806
Council	4,937	300	28,397	33,334
Planning & reporting	11,014	290	27,450	38,464
Totals	230,276	5,625	532,445	762,721

#### Actual Overheads

Employee related costs	405,510
Depreciation	47,774
Other expenses	91,618
Less Administrative Income	(12,459)
Total Overheads to Allocate	532,443

#### BUDGET 2025

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	133,967	1,275	122,655	256,622
Habitat protection & management	15,000	1,535	147,667	162,667
Angler & Hunter participation	3,450	877	84,368	87,818
Public interface	2,000	273	26,263	28,263
Compliance	900	275	26,455	27,355
Licensing	27,509	60	5,772	33,281
Council	2,300	416	40,019	42,319
Planning & reporting	11,091	512	49,254	60,345
Totals	196,217	5,223	502,453	698,670

#### Budget Overheads

Employee related costs	428,430
Depreciation	-
Other Expenses	79,026
Less Administrative income	(5,000)
Total Overheads to Allocate	502,456

**INDEPENDENT AUDITOR'S REPORT****TO THE READERS OF NELSON-MARLBOROUGH 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 Nelson-Marlborough Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Philip Sinclair, using the staff and resources of the Crowe New Zealand Audit Partnership, 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 28 to 42, 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 service performance of the Fish and Game Council on pages 6 to 27.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 28 to 42:
  - 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 Not-for-Profit Entities issued by the New Zealand Accounting Standard Board; and
- the statement of performance of the Fish and Game Council on pages 6 to 27:
  - 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 Annual Operational Work Plan for the financial year; and
    - its actual revenue and expenses as compared with the forecasts included in the Annual Operational Work Plan for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 4 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 service 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 Annual Operational 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 included on pages 1 to 4 but does not include the financial statements and the statement of service performance, and our auditor's report thereon.

Our opinion on the financial statements and the statement of service 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 service 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 service 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.



Philip Sinclair  
Crowe New Zealand Audit Partnership  
On behalf of the Auditor-General  
Nelson, New Zealand