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**PERFORMANCE REPORT OF THE**

**NORTH CANTERBURY FISH AND GAME COUNCIL**

**FOR THE YEAR ENDED  
31 AUGUST 2025**

**Rounded to the nearest dollar**

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

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24 November 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 North Canterbury Fish and Game Council for the year ended 31 August 2025.

Yours faithfully

Alan Strong  
Chairman  
North Canterbury Fish and Game Council

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## ENTITY INFORMATION

### Legal Name

North Canterbury Fish & Game Council.

### Type of Entity and Legal Basis

The North Canterbury 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.

### Entity's Purpose

North Canterbury 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)

Functions of North Canterbury 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.

### Entity's Structure

The entity does not have any separate operating units, divisions or branches and does not have any subsidiaries or other controlled entities for financial reporting purposes.

## NORTH CANTERBURY FISH AND GAME COUNCIL'S GOVERNANCE ARRANGEMENTS

The Council currently consists of eight councillors who were elected in November 2024. Councillors are elected three yearly by Fish and Game licence holders in the Council's North Canterbury region. The Council currently has no co-opted members.

The Council meets a minimum of six times each year at the North Canterbury Fish and Game offices, 595 Johns Road, Harewood, Christchurch that enable licence holders to attend Council meetings should they desire.

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

Alan Strong is the current Chairman and David Coll was elected by the Council as an appointee to the New Zealand Fish and Game Council.

### Council and Staff

<b>Council Members</b>		<b>Meetings Attended</b>	<b>Dates held in position</b>
Alan Strong	Chairman	6/6	From Nov 2018 - current
Phillip Musson		5/6	From Nov 2018 - current
Dave Coll	NZC Appointee	6/6	From Nov 2018 - current
Dave Barron		5/6	From Nov 2021 - current
Niall Coster		5/6	From Nov 2021 - current
Andy Tannock		5/5	From Nov 2024 - current
Chris Brankin		5/5	From Nov 2024 - current
Nick Moody		4/5	From Nov 2024 - current
Ken Lloyd		1/1	From Nov 2021 – Nov 2024
Richard O'Keefe		0/1	From Nov 2018 – Nov 2024
Trevor Isitt		1/1	From Nov 2018 – Nov 2024
<b>Co-opted Members</b>			
Chris Brankin	Co-opted to Council	1/1	From June 2023 – Nov 2024

### **Staff Members**

Dr Rasmus Gabrielsson (to Mar 2025) <i>Chief Executive Officer</i>	Debbie Ambler <i>Office Manager</i>	Lyndon Slater (from Jul 2025) <i>Operations Manager</i>
Emily Craig <i>Fish &amp; Game Officer</i>	Harry Graham-Samson <i>Fish &amp; Game Officer</i>	Matthew Garrick <i>Fish &amp; Game Officer</i>
Steve Terry <i>Fish &amp; Game Officer</i>	Jackson Meecham <i>Fish &amp; Game Officer and Communications Advisor</i>	Caleb Ryder <i>Fish and Game Officer</i>
Richard Cosgrove	<i>Fish and Game Officer &amp; Communications Advisor (to May 2025)</i>	
Heather Garrick	<i>Quantitative Ecologist</i>	

### **Life Members (North Canterbury Acclimatisation Society)**

Knowles R.F

### **Chairs of the North Canterbury Fish and Game Council – 1991 to 2024**

Mugford J.G	December 1991 – April 1994
Curtis J.N	May 1994 – November 2000
Clements M.A	December 2000 – August 2015
Isitt T.L	August 2015 – October 2018
Strong A	November 2018 - current

### **North Canterbury Fish and Game Council's Reliance on Volunteers and Donated Goods and Services**

North Canterbury Fish and Game Council are not reliant on volunteer contributions or donated goods or services, however volunteer contributions as honorary rangers do contribute to increased capacity within our compliance program. Nine Honorary Rangers are employed in a voluntary capacity. Honorary rangers' contribution for the 2025-26 financial year was 200 of a total of 1157 licence checks.

# Statement of Service Performance

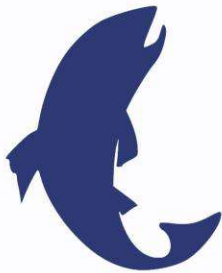
North Canterbury Fish & Game Council  
2024-2025 Financial Year



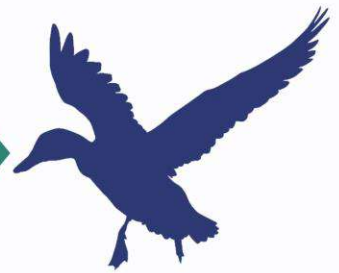
# Strategic Priorities of North Canterbury



The North Canterbury Fish & Game Council reviewed their strategic priorities (first developed in Feb 2020) at the February 2024 workshop to assist with the planning of the annual operations work plan to achieve and progress outcomes.



**PURPOSE**  
 The North Canterbury Fish and Game Council exists so that anglers and hunters have access to sustainable sports fish and game resources in the North Canterbury Region.



## Our Species Populations Are Enhanced By

- Identifying and protecting priority habitats from further degradation.
- Identifying restoration projects
- Ensuring best practice science is applied
- To better understand population trends and sustainability

## Key Stakeholders Are More Engaged

- To ensure stakeholders receive communication on the steps the organisation is taking and why
- ensuring stakeholders remain connected in a positive way to the organisation and its aims through the use of social media as a central means to communicate
- To promote collaborative and respectful relations with organisations, groups and local government with common interests.



## Participation Is Increased

- To identify and develop fishing opportunities close to Christchurch and to promote and develop game bird shooting particularly at Lake Ellesmere

## Have An Effective Relationship With Iwi In Our Region

- Invest in a mutually respectful and advantageous relationship with iwi and hapu
- Give effect to the principles of Te Tiriti o Waitangi (Treaty of Waitangi)



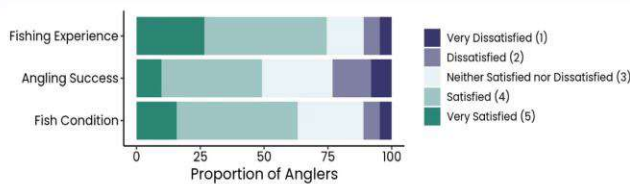
# Species Management

## Trout and Salmon



### Designated Waters Surveys

Surveys of resident and non-resident Designated Waters licence holders in the North Canterbury region demonstrated satisfaction with different aspects of fishing experiences in these rivers.



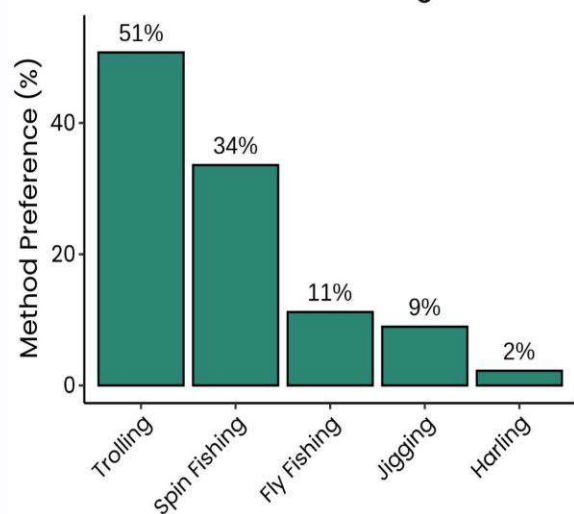
### Controlled Fishery Trial Booking System

The first year of the controlled fishery booking system for the North and South Branch of the Hurunui River highlighted challenges with the development and maintenance of the program. This led to frustrations from anglers when trying to book these rivers which lead to mixed reviews on the system overall when surveyed. Upgrades assisted with the smoother running of the booking system, however monitoring of this will continue.

### Lake Coleridge Creel Surveys

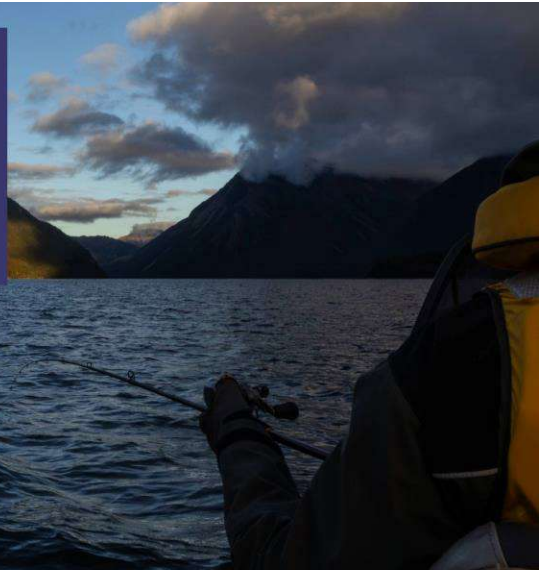
Creel surveys are used to track angler satisfaction, catch rates, and fish condition over time at targeted high country lakes. This information assists council with their decision making. For example, Lake Coleridge, North Canterbury's most fished lake, demonstrated high levels of satisfaction. Anglers caught, on average, 0.5 fish per hour and harvested 91% of salmon caught and 73% of rainbow trout caught. Trolling was the most used fishing method. Anglers who were harling or jigging as their primary fishing method had higher catch rates than anglers who used other methods.

Fishing Method of Anglers at Lake Coleridge



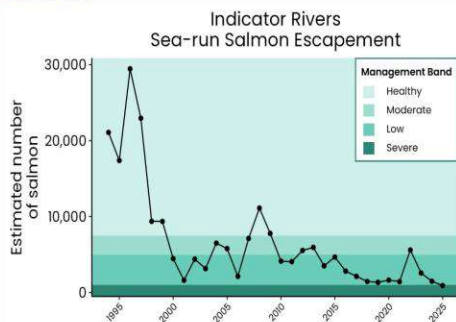
# Species Management

Trout and Salmon



## Sea-Run Salmon Management

The adaptive sea-run salmon management framework has now successfully increased spawning escapement to at least 70% for four years in a row. Unfortunately, the continued poor ocean and other environmental conditions have contributed to low survival rates and smaller than normal returned adult salmon. Harvest is estimated through voluntary returns and phone surveys, escapement is determined through aerial spawning surveys across the three indicator rivers (Rakaia, Waimakariri, and Rangitata). Estimated escapement was 900 salmon and a total estimated harvest was 175 salmon.



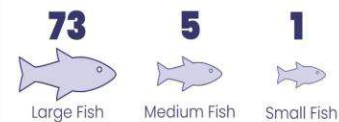
## Fish Salvages

Staff carried out one planned fish salvage on the Amuri Irrigation Company's Leslie Hills scheme raceway. 151 sports fish were salvaged and relocated back to the Waiiau Uwha river downstream of the scheme. A large number of native fish were also relocated during the salvage. Two reactive fish salvages were carried out on the Kimberlys Road Drain in September 2024 and on Cust River in March 2025. Between these two salvages approximately 100 brown trout were relocated downstream of each system.

## Drift Dive Program

North Canterbury staff completed drift dive surveys within the Lewis Pass Designated Waters Fishery. Drift dives provide key information on populations and habitats in these rivers. Observed fish are classified into species and length class. This long term dataset contributes to our understanding of the health of trout populations in these waters over time.

### 2025 Drift Dive Observations



Species	Common Name	Count
<i>Oncorhynchus mykiss</i>	Rainbow Trout	9
<i>Salmo trutta</i>	Brown Trout	116
<i>Oncorhynchus tshawytscha</i>	Chinook Salmon	26
<i>Gobiomorphus sp.</i>	Upland Bully and Common Bully	502
<i>Anguilla dieffenchii</i>	Longfin Eel	38
<i>Anguilla sp.</i>	Unidentified/Juvenile Eel	6
<i>Cheimarrichthys fosteri</i>	Torrentfish	1
<b>Total</b>		<b>698</b>

# Species Management

Game Birds

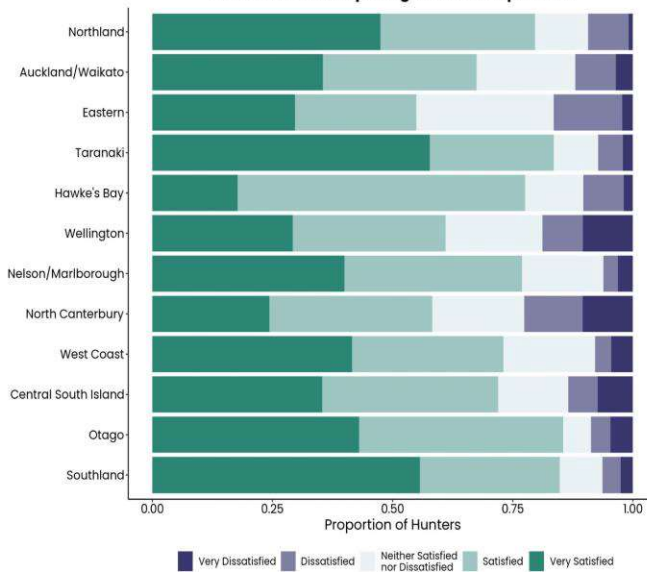


## Mallard/Gray Duck Management

Greylards (mallards, grey ducks, and any hybrid of the two) are the most important game bird species in New Zealand. A harvest framework for greylards has been drafted to inform management decisions in the North Canterbury region, using population monitoring data and hunter success data. Staff are working collaboratively with the Central South Island Fish and Game region to implement this strategy across the Canterbury Plains.

		Average dabbling ducks per 10 km transect		
		<10.0	10.0-20.0	>20.0
Hunter Success (Greylards/Hour)	<0.5			
	0.5-0.75			
	>0.75			

Satisfaction with Opening Weekend Experience



## Hunter Satisfaction

North Canterbury staff monitored hunter satisfaction across the country on the Opening Weekend of the duck season, in a continuation of the 2024 initiative. A total of 1,536 surveys were completed across 12 regions. The base question of monitoring satisfaction with hunting experience will be asked annually by the regions allowing insight into trends in hunter satisfaction.

# Science Driven



## Fishing for Your Mental Health

Over the past several years, staff at North Canterbury, along with Southland Field Officer Cohen Stewart and scientists from the University of Otago, investigated the impact of trout fishing on the mental health and wellbeing of New Zealand anglers. This study revealed that anglers who'd gone fishing recently had better mental health than those who hadn't. In particular, anglers who had fished in the past two weeks were 46% less likely to experience symptoms of moderate to severe anxiety and 52% less likely to report thoughts of self-harm. Outcomes of this study will be shared with the public to help anglers take advantage of the mental health benefits of fishing.



### More is More



Anglers who went fishing **more often** had better mental health scores than anglers who fished less frequently.

### Touch Water



Anglers who **waded** or **fished from a boat** had better mental health than anglers who fished from shore.

### Take a Hike



Anglers who **walked farther** while out fishing reported better mental health.

### Fish with Friends



Anglers who went fishing **with other people** had better mental health scores than those who fished alone.

For more information, check out:

Stewart, C., S. Nada-Raja, H. Sanders-Garrick, & P. Garbett. 2025. Recreational Trout Fishing and Mental Health and Well-being in Aotearoa New Zealand: A Cross-Sectional Study. Leisure Sciences DOI: 10.1080/01490400.2025.2520511

## Modeling Habitat Suitability

Staff at North Canterbury have developed preliminary models that estimate the suitability of riverine habitat throughout North Canterbury for spawning by rainbow trout, brown trout, and chinook salmon. These models were developed using a combination of internal data and data from other sources, such as the New Zealand Freshwater Fish Database, the Freshwater Ecosystems of New Zealand geodatabase, and the River Environment Classification geodatabase. Staff will validate these models using ground truthing methods throughout the next several spawning seasons, which will allow us to evaluate and fine tune the models. By identifying segments of river that provide the in-stream habitat components required to support sustainable sports fish populations, staff can focus efforts in areas that may have the greatest long-term impact on trout and salmon angling.

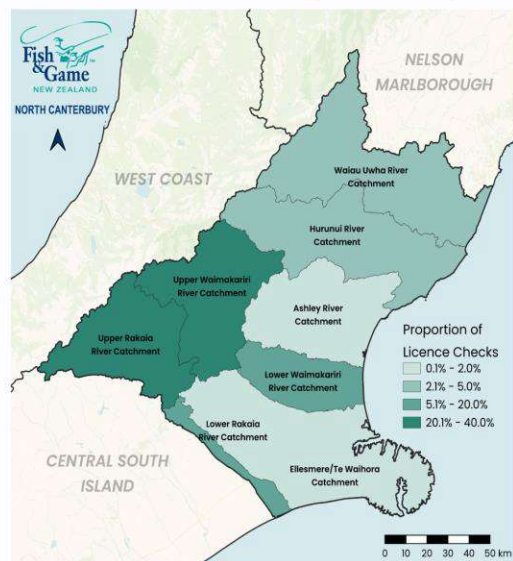


# Compliance

Fish & Game staff and volunteer rangers conducted compliance operations throughout the region during the 2024/2025 fishing and hunting season. A total of 1070 angler licences and 87 game bird licences were checked with 54 anglers committing 72 regulation breaches and 9 game bird hunters breaching 13. The compliance rate achieved is calculated by the total number of licence checked against the number of offenders found. So, for the reporting season, the compliance rate was 95% for fishing and 90% for game bird.



During the 2024/2025 fishing season, the compliance team visited 31 different lakes and rivers. That were determined by angler use from the National Angler's Survey.



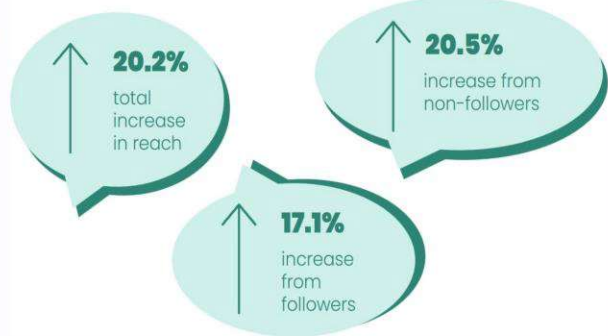
Offence Category	2023/24	2024/25
Fishing without a licence	11	41
Fishing regulations breaches	5	27
Hunting without a licence	5	3
Possession of lead shot within 200 m of open water	8	7
Hunt/kill protected species	1	2
Magazine capacity/illegal firearm	0	1



# Media & Communications



The field officer specialising in communications improved enhanced and tailored content to ensure measurable and consistent levels of engagement were had across all media platforms that was being released to stakeholders. A key part for this approach was anglers providing valuable advice, opinions, and insights that may otherwise have been overlooked.



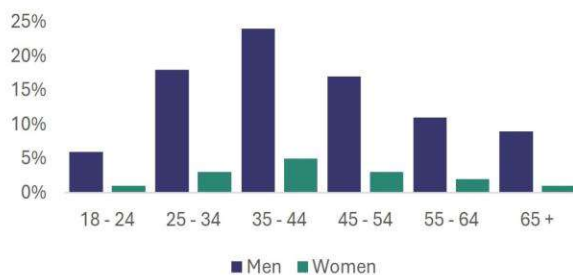
	2023/2024	2024/2025
Followers (August 31 <sup>st</sup> EOY)	2,095	2,608
Number of posts/updates in the past year	72	155
Number of videos released	8	32
NZ-International Followers Ratio	93.7%-6.3%	93.3%-6.7%

In conjunction with the national Public Awareness Group, regional social media guidelines were developed. This has provided clarity and consistency in how our various media channels are managed, how to define what is acceptable for discussion, and how we ensure control over the tone and direction of communications is managed.

In-depth analysis has begun to identify themes and trends that highlight aspects of our core work that require greater communication to the public. This has already proven useful ensuring our communications not only inform but reflect the interests and priority of the vast majority of anglers and hunters.



Reach Demographics



A North Canterbury Communications and Engagement Plan carrying through to 2028 is currently being developed at the request of Council as part of their strategic priorities but has yet to be completed.

# Media & Communications



## Hunting Report

A bi-weekly hunting report was initiated which filled a long-standing gap in communications with hunters. Importantly, all new subscribers actively opted in through Facebook or website prompts, showing that demand for dedicated hunting communications is strong and growing.

## Fishing Report

Moving the weekly fishing report from email to Facebook was quickly recognised as a loss for many anglers. This will be addressed by returning bi-weekly fishing reports back to an email format complemented with video reports on Facebook and YouTube.



**56.75%**

average open rate across the season



**26.1%**

increase in content interactions



**>600**

new subscribers added this year



**39.2%**

increase in views of >30 seconds



With the expansion of fishing and hunting videos being released through online means audience retention increased by 39.2% viewers watching for longer than 30 seconds. This represents a deliberate engagement with our content.



# Increased Participation

## Events

Staff hosted and supported a number of events throughout the region to encourage participation and provide additional opportunities for anglers to connect with staff, Councillors and Honorary Rangers.



Following the cancellation of the 2023 Take a Kid Fishing event, Fish & Game supported the September 2024 event by supplying 800 rainbow trout and assisted event organisers on the day. Five event and two competition permits were issued under Sections 4A and 57A of the Freshwater Fisheries Regulations 1983.

The annual Lake Coleridge fishing competition in November 2024 as part of the high-country opening celebrations. Over 100 anglers attended the event which covered the Rakaia lakes area.

The Ranger's Fishing Competition at the Waimakariri River mouth in April 2025, allowed anglers and staff to celebrate the end of the sea-run salmon season. Approximately 75 local salmon anglers attended the event which culminated in a sausage sizzle and a spot-prize draw.



## Put-and-Take Fisheries

Three releases of salmon were completed during the year at Lake Roto Kōhatu Reserve, which is located at the edge of Christchurch City and is a valuable put-and-take fishery for anglers of all ages.

The Groyne Junior fishing lakes remained well-stocked with rainbow trout for a number of weeks following the 2024 Take a Kid Fishing event and provided extra fishing opportunities during the school holidays. These lakes provide a safe and easy area for child and junior licence holders to be introduced to fishing and practice their skills.

# Habitat Protection



## Te Waihora/Lake Ellesmere Management Plan

At Te Waihora/Lake Ellesmere work continued to protect habitat and enhance hunter access. This year has seen the entire back boundary of Greenpark Sands fenced off to protect sensitive wetland habitats from 4WD damage. Additionally, small gates were installed to facilitate hunter access with quad bikes when conditions allow.



## Glenariffe Stream/McIntyre Wetland

The east branch of Glenariffe stream was diverted back into its natural waterway, marking the renaturalisation of this watercourse for the first time in 70 years. This has significantly improved the water flow regime to both Glenariffe and Double Hill streams, and will have significant improvements to adult spawning and juvenile fish rearing habitats.

## Selwyn Backwater

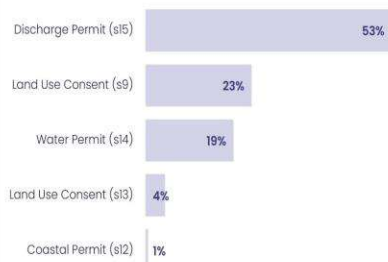
Work has been undertaken with a private landowner near Te Waihora/Lake Ellesmere to enhance a significant natural wetland on his property. Primarily, work is being developed to remove pest plants, particularly willows. Applications for funding is being sort and collaboration with relevant agencies (ECan, DOC, SDC, QEII) to move the restoration forward has been undertaken. Restoration of this wetland will improve 7 hectares of valuable waterfowl habitat bordering the largest public game bird hunting area in North Canterbury.



# Resource Management Act



2024/25 Resource Consent Applications by Type



2024/25 Resource Consent Applications by District



## Resource Consents

As the statutory management agency for sport fish and game birds, Fish & Game is required to consider the legislation including Resource Management Act 1991, National Policy Statements, Regional Council plans and District plans. In Canterbury all resource consent applications lodged with the Regional Council (Environment Canterbury) are presented weekly to interested parties and are assessed. Where relevant, Fish & Game provides feedback, makes requests for further information and/or makes submissions on consent applications.

Most notably, North Canterbury made multiple submissions on consent applications by Amuri Irrigation Company regarding Hydro-electric Power Schemes, and the Balmoral Water Storage Facility and Fish Screen. The latter included a pre-hearing meeting and all submissions resulting in additional and amended proposed consent conditions being accepted. Communications with Environment Canterbury about a number of other applications also resulted in accepted, amended or clarified consent conditions.

## Advocacy

North Canterbury staff attended a number of meetings, conferences, seminars and workshops throughout the year to ensure considerations are made to relevant workplans and policies that reflect Fish & Game's angling and hunting values. These included Regional and District Council working groups and huis; BRAid seminars (Braided River Aid), multi-agency and other statutory body workshops on various topics (biodiversity, biosecurity, pest management, policy).



## Rakaia Water Conservation Order

North Canterbury staff prepared for and presented at the court hearing regarding the Rakaia Water Conservation Order (WCO) declarations in November 2024. A decision was made in August 2025 by court who determined that the Minister for the Environment is responsible for upholding and monitoring the provisions of the WCO. Staff will continue to work on the WCO where necessary as more information becomes available.



# CHAIRMANS' REPORT

Tēnā koutou katoa,

It is my privilege to present the 2025 Annual Report on behalf of the North Canterbury Fish and Game Council (NCFGFC). This Report outlines the Council's strategic direction, operational priorities, and key achievements over the past year, as gives insight into our aspirations for the future.

## **Strategic Workshop and Governance Development**

In February, the Council convened its annual strategic workshop. We were honoured to host the Chairman and Chief Executive Officer of the New Zealand Fish and Game Council, for a productive discussion on the future direction of Fish and Game as an organisation.

This engagement laid the foundation for the development of a North Canterbury Proposal on a governance model that advocates for bottom-up decision-making complemented by top-down operational management.

The proposal aims to enhance accountability, foster meaningful career pathways, and leverage staff expertise across regional boundaries for the benefit of the entire organisation.

The Strategic Workshop also informed the Council's overarching strategic outcomes. These 'unbundle' our purpose statement and form all our plans and operational activity. They are integral to the discharge of Fish & Game's statutory duties.

## **Overarching Strategic Outcomes**

### **1. Our Species Populations are Enhanced**

*Our species populations will be enhanced by:*

- Priority habitat identification and restoration
- To better understand and monitor our species populations to ensure they are sustainable and to apply all available best-practice science and scientific methods also.

***The immediate success indicator in relation to the headline outcome will be:***

- That priority habitats are identified
- That plans are in place to protect those priority habitats from further degradation
- That possible restoration projects and partners are identified
- That best practice science is applied
- That we understand population trends and sustainability.

**2. Key stakeholders are more engaged.**

Social, economic, and environmental changes that affect, or potentially affect, our licence holders' ability to enjoy the activities that are central to our organisation's purpose, constitute a growing threat to the principles and values that we promote. This underlines the importance of the organisation (at national as well as regional levels) to develop channels of communication and relationships that will maintain stakeholders' knowledge, acceptance of our sport and engender trust and confidence in the organisation.

***The Council will focus on two priorities within this outcome.***

- Ensuring that stakeholders (particularly licensed and active anglers and hunters) receive communications from NCFGC that informs them about the steps the organisation is taking and why. To meet their information needs and expectations and keep them connected in a positive way to the organisation and its aims. The use of social media is a central means to achieve this priority, but we must also recognise that some categories of stakeholder (particularly older age groups) are more difficult to reach than others.
- That NCFGC has collaborative and respectful relationships with organisations that have interests in common and pursue objectives that confer mutual benefit. We recognise that stakeholder organisations with these characteristics must deal with their own pressures and resource constraints. Strong, mutually respectful relationships are needed to steer through situations when full alignment is not possible to achieve. Our limited resources mean that operationalising these two priorities will require further prioritisation between different categories of stakeholder.

***Key stakeholders are defined as:***

- Licence holders
- Those entitled to fish and hunt who are not required to be licenced holders (landowners or occupiers)

- The Department of Conservation
- Local authorities (particularly in respect of their environmental regulatory responsibilities)
- Future anglers and hunters (including those who have been but are not currently active)
- Next generation farmers
- Members of the public interested in the values promoted by NCFGC

### **3. Participation in sports fishing and game bird hunting is increased**

A continuing downward trend in licence sales and therefore participation has occurred over the last eight years from a high in 2014. It is important to maintain participation to ensure that anglers and hunters continue to have a voice in decision making into the future. It is considered important to encourage more diversity including more females into sports fishing and game bird hunting. It is also considered that game bird hunting participation could be increased in the North Canterbury Region by actively promoting the benefits to new groups like big game hunters.

*The Council will focus on two priorities within this outcome.*

- Identify and develop a range of fishing opportunities close to the major population centre of Christchurch. The intent is to assist part time or learner fishermen find opportunities applicable to their current skill level and, in a broad sense, convert more of all ages into fishermen who can catch wild fish with reasonable success.
- Promote and develop game bird shooting in our region particularly at Lake Ellesmere due to its proximity to Christchurch.

### **4. The North Canterbury Fish and Game Council has a relationship with iwi in its region consistent with its obligations to give effect to the principles of the Treaty of Waitangi.**

North Canterbury Fish and Game Council has an obligation under S. 4 of the Conservation Act 1987 to give effect to the principles of the Treaty of Waitangi.

There is no guidance within the Conservation Act as to how Fish and Game Councils should interpret and operationalise this obligation. In practice it is not a matter which, until recently has been actively pursued within the organisation except where Fish and Game interests have directly intersected with iwi interests. Historically Fish and Game has given iwi reason to see the organisation as an adversary rather than a partner.

From a North Canterbury perspective, we are clear that we wish to invest in a mutually respectful and advantageous relationship with iwi and hapu in our region. To better

understand how they would want to engage with us, we need to invest time in 'meeting and greeting' appropriate groups.

This priority 'Outcome' description is broadly stated to avoid predetermining an outcome from what should be a collaborative approach. As the relationship with mana whenua develops, the priority 'Outcome' can become progressively more focused to reflect the aspirations that emerge.

### **Ten-Year Plus Aspirations**

To ensure that it takes a longer-term view the Council has determined the following components of its longer-term ambition.

- There is transparent resource allocation equity between Regional Fish and Game Councils that reflects angler and hunter activity.
- Regulators are held to account for carrying out their statutory responsibilities.
- The social licence of anglers and hunters to pursue their sport and put food on their table is protected.
- Licence holders accept their compliance obligations.
- Licence holders have opportunities to give back to the sport (e.g., as sponsors, donors, volunteers).
- The physical and mental health benefits of fishing and hunting are widely acknowledged.
- Information is available that assists in finding suitable opportunities to ensure marginal riparian strips are a legal requirement on all rivers for licence holders at all levels of ability and residential locations to have access to these opportunities to fish and hunt.
- There is an open relationship between the organisation and licence holders.
- The organisation is well respected and sought out by present and potential partner organisations.

### **2025-2026 Priorities**

With these aspirations in mind, the Council will focus on achieving or making measurable progress over the next 12 months on:

- Staff are tasked to develop a small native plant nursery on the NCFG site. Work with volunteers to source and grow native seedlings which can be donated to landowners who have valuable habitat that is suitable for planting. Work with the volunteers to plant the plants in combination with appropriate fencing. Ensure the McIntyre wetland planting days are held each spring and autumn.

- Staff are tasked with establishing a population base line for our high-country lakes and stepping stone fisheries. This information will be used to develop an enhancement plan and development a 'Trout Plan' after having completed a 'Salmon Plan' and a 'Game Bird Plan'. Given the increasing relative importance of the trout fishery in the region, Council intends to work on developing a wide range of initiatives to protect and enhance the trout fishery and licence holders' enjoyment of it.
- Staff are tasked to review the Salmon Management Plan. A review paper is to be provided to council with the completed 2025 Salmon report. The review should include engagement with licence holders.
- Staff are tasked to review our population monitoring programs to ensure robust monitoring design and ensure the output of a long term scientifically valid data set. Staff are to provide a written report to council with any recommendations for improvement of the monitoring programme. Staff are to consider developing operational standard operating procedures (SOP's) for monitoring.
- Staff are tasked to develop further our stepping stone fisheries close to Christchurch (Lake Roto Kohatu (Rua) a put and take fishery) and to provide a written report to council on the effectiveness of this fishery as a stepping stone fishery.
- Staff are tasked to develop a written regional communication plan. While this is a continuing challenge, the Council considers that the organisation could and should be more active in communicating with licence holders (particularly via social media) to ensure they have an accurate understanding of NCFGC's activities and the research and policies on which its activities are based.
- Maintaining a high level of compliance with applicable fishing and hunting regulations The Council acknowledges that pressure on staff resources may require some reduction in this activity but task staff to find ways to maintain the visibility and impact of the compliance effort so that licence holders comply with the terms of their licences and those fishing or hunting without licences are also held to account

These priorities are important as they are used by staff to help them develop an operational work plan and a budget to deliver the council's strategic plan.

### **Legislative Engagement and Organisational Leadership**

The Council will actively participate in the legislative review process initiated by the Minister for Hunting and Fishing, ensuring that proposed changes are practical and beneficial to the organisation.

We are pleased to welcome Lyndon Slater as our new Operations Manager. Lyndon brings valuable experience from LINZ and a deep understanding of Fish and Game. We extend our congratulations to Lyndon and his wife Sian on the birth of their second daughter Florence in September.

I continue to chair the Regional Chairs Forum, which meets monthly to discuss organisational matters. This forum has proven instrumental in fostering cross-regional collaboration and shared understanding.

### **Community Engagement and Compliance**

Staff have supported the Take a Kid Fishing Trust in delivering a successful event at the Groynes Lakes, creating memorable experiences for families and children.

The office remains active throughout the summer season, with staff engaged in ranging, surveys, and implementation of Council priorities.

### **Water Conservation Order – Rakaia River**

We have received a declaratory judgment confirming that the Minister for the Environment is responsible for the management and implementation of the Water Conservation Order on the Rakaia River. We await further direction from the Ministry.

## **KEY ACHIEVEMENTS**

Over the past year, the Council has:

- Improved governance performance through evidence-based decision-making
- Appointed a new Operations Manager and strengthened the staff team
- Developed the “North Canterbury Proposal” and signed an MOU with the New Zealand Council
- Constructed a native plant nursery to support habitat restoration
- Refined regional priorities to align staff efforts with Council goals
- Maintained budgetary discipline and fulfilled statutory obligations

### **Acknowledgements**

I wish to express my sincere gratitude to our dedicated councillors who volunteer their time and expertise. Their commitment to evidence-based decision-making ensures the responsible management of our resources.

I also extend my appreciation to our skilled and passionate staff, who work tirelessly to serve the licence holders of our region. Their efforts are vital in balancing resource management with stakeholder expectations.

In a time of organisational and environmental change, the Council has made difficult but necessary decisions to ensure the continued success of North Canterbury Fish and Game.

It has been an honour to serve as Chairman, and I am proud of what we have achieved together.

Ngā mihi nui,

Alan Strong

Chairman – North Canterbury Fish and Game Council



# **NORTH CANTERBURY FISH AND GAME COUNCIL**

## **FINANCIAL STATEMENTS**

For the year ended 31 August 2025

### **FINANCIAL STATEMENTS**

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# NORTH CANTERBURY 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	1,718,116	1,673,721	1,722,397
Interest, Dividends and Other Investments	1	9,268	13,367	15,493
Government Service Delivery Grants/Contracts	1	-	-	201,694
Non-Government Service Delivery Grants/Contracts	1	166,367	105,048	272,632
Other revenue	1	73,368	20,800	68,813
<b>Total Revenue</b>		<b>1,967,119</b>	<b>1,812,936</b>	<b>2,281,029</b>
<b>EXPENSES</b>				
Other Expenses Related to Service Delivery	2	296,464	227,138	750,116
Employee Remuneration & Other Related Expenses	2	926,804	881,735	833,788
Other Expenses	2,4	256,132	233,400	250,783
<b>Total Expenses</b>		<b>1,479,400</b>	<b>1,342,273</b>	<b>1,834,687</b>
<b>Operating Surplus/(Deficit)</b>		<b>487,719</b>	<b>470,663</b>	<b>446,342</b>
<b>Less Other Expenses</b>				
<b>Levies to NZFGC</b>		645,291	645,290	648,865
<b>SURPLUS/(DEFICIT)</b>		<b>(157,572)</b>	<b>(174,627)</b>	<b>(202,523)</b>

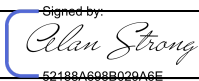
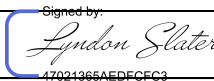
# NORTH CANTERBURY FISH AND GAME COUNCIL

## Statement of Financial Position

As at  
31 August 2025

	Note	Actual 2025 \$	Actual 2024 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Short Term Deposits	3	344,632	327,566
Debtors and prepayments	3	71,940	171,969
<b>Total Current Assets</b>		<b>416,572</b>	<b>499,535</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	4	2,026,087	2,101,330
<b>Total Non-Current Assets</b>		<b>2,026,087</b>	<b>2,101,330</b>
<b>Total Assets</b>		<b>2,442,660</b>	<b>2,600,865</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Creditors	3	163,057	68,160
Deferred Revenue	3	115,432	182,828
Employee costs payable	3	63,015	91,148
<b>Total Current Liabilities</b>		<b>341,504</b>	<b>342,136</b>
<b>Total Liabilities</b>		<b>341,504</b>	<b>342,136</b>
<b>NET ASSETS (total assets less total liabilities)</b>		<b>2,101,156</b>	<b>2,258,729</b>
<b>Accumulated Funds</b>			
Accumulated surpluses or (deficits)		1,806,217	1,951,580
Restricted and discretionary reserves		294,939	307,150
<b>Total Accumulated Funds</b>	5	<b>2,101,156</b>	<b>2,258,729</b>

This performance report has been approved by those charged with governance:

Date: 25/11/2025	Date: 25/11/2025
Signature:  <small>Signed by: 52188A608B020A6E</small>	Signature:  <small>Signed by: 47021365AEDFCFC3</small>
Name: Alan Strong	Name: Lyndon Slater
Position: Chairman	Position: Operations Manager

# NORTH CANTERBURY FISH AND GAME COUNCIL

## Statement of Cash Flows

For the year ended

31 August 2025

	Actual 2025 \$	Actual 2024 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Cash Received:</b>		
Fish and Game Licence	1,761,172	1,728,543
Grants, donations and fundraising	166,367	474,326
Interest, Dividends and Other Investment Receipts	9,268	15,493
Other Cash Received	73,368	66,583
<b>Total Receipts</b>	<b>2,010,175</b>	<b>2,284,945</b>
<b>Cash Payments:</b>		
Payments Related to Service Delivery	1,016,495	1,547,465
Employee Remuneration and Other Related Payments	954,937	848,821
<b>Total Payments</b>	<b>1,971,432</b>	<b>2,396,286</b>
<b>INFLOW/OUTFLOW</b>	<b>38,743</b>	<b>(111,341)</b>
<b>CASH RECEIVED FROM OTHER ACTIVITIES</b>		
<b>Cash Received</b>		
Sale of property, plant and equipment	45,022	-
<b>Cash Payments</b>		
Payments to acquire property, plant and equipment	66,700	87,499
<b>INFLOW/OUTFLOW</b>	<b>(21,678)</b>	<b>(87,499)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>17,065</b>	<b>(198,840)</b>
<b>Opening Cash</b>	<b>327,566</b>	<b>526,406</b>
<b>Closing Cash</b>	<b>344,631</b>	<b>327,566</b>

North Canterbury Fish & Game Council  
**STATEMENT OF ACCOUNTING POLICIES**  
For the year ended 31 August 2025

## ACCOUNTING POLICIES APPLIED

### **Reporting Entity**

North Canterbury 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**

This performance report is prepared in accordance with the XRB's Tier 3 (PS) Standard. The entity is eligible to apply these requirements as it does not have public accountability and has total annual expenses of less than \$5million. All transactions in the performance report are reported using the accrual basis of accounting. This performance report is prepared under the assumption that the entity is a going concern and will continue to operate for the foreseeable future.

All amounts are recorded in New Zealand Dollars rounded to the nearest dollar.

## SPECIFIC ACCOUNTING POLICIES

### **Revenue Recognition**

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

#### ***Fish and Game Licence Sales***

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.

#### ***Non-government Service Delivery Grants/Contracts***

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

#### ***Interest***

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

### ***Other Income***

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

### ***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.

### ***Employee Related Costs***

Wages, salaries, and annual leave are recorded as an expense as staff provide services and became 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 in the Statement of Financial Position and Statement of Cash Flows comprise cash balances and bank balances (including short-term deposits) with original 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 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	Diminishing Value
Motor Vehicles	3-5 years	Diminishing Value
Office Fittings, Furniture & Equipment	2-10 years	Diminishing Value

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***

North Canterbury Fish and Game is wholly exempt from New Zealand income tax having fully complied with all statutory conditions of these exemptions.

### ***Budget Figures***

The Budget figures are derived from the Council budget that was approved at the Council meeting on 24 July 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**

Significant aggregation changes to items in the Statement of Financial Performance were also required on first time application of the Tier 3 (PS) standard. Comparative amounts have been presented in accordance with the requirement of this standard.

There have been no other changes to the Entity's accounting policies since the date of the last audited Performance Report.

# NORTH CANTERBURY 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 \$
<b>Fish and Game Licence sales</b>			
Fish licence	1,424,487	1,426,915	1,425,193
Non Resident Fish Licence Levy	-	-	437
Game licence	238,955	246,806	242,199
Sea-Run Salmon Licence	21,365	-	26,891
Designated Waters Licence - Resident	12,022	-	10,589
Designated Waters Licence - Non Resident	21,287	-	17,088
<b>Total Licence sales</b>	<b>1,718,116</b>	<b>1,673,721</b>	<b>1,722,397</b>
<b>Interest, Dividends and Other Investments</b>			
Interest	9,268	13,367	15,493
<b>Total Interest, Dividends and Other Investments</b>	<b>9,268</b>	<b>13,367</b>	<b>15,493</b>
<b>Government Service Delivery Grants/Contracts</b>			
Freshwater Improvement Fund	-	-	201,694
<b>Total Government. Service Delivery Grants/Contracts</b>	<b>-</b>	<b>-</b>	<b>201,694</b>
<b>Non-Government Service Delivery Grants/Contracts</b>			
Te Waihora / Muruwai Projects	-	-	47,000
Staff Development Grant	-	-	6,000
Legal Fund Grant NZC	82,114	-	66,503
Contracting Income NZC	79,453	105,048	132,019
Fish Salvages	4,800	-	21,110
<b>Total Non-government Service Delivery Grants/Contracts</b>	<b>166,367</b>	<b>105,048</b>	<b>272,632</b>
<b>Other revenue</b>			
Angling & Hunting Competitions	2,509	-	3,012
Diversion & Habitat	22,289	-	28,194
Rent Received	20,800	20,800	19,160
Miscellaneous Income	21,260	-	3,935
Costs Reimbursed by NZC Other	6,140	-	2,716
Miscellaneous Income	-	-	113
Gain on Sales of Fixed Assets	-	-	3,500
Depreciation Recovered	4,538	-	8,183
Agency Eftpos Sales	(4,168)	-	-
<b>Total other revenue</b>	<b>73,368</b>	<b>20,800</b>	<b>68,813</b>

# NORTH CANTERBURY FISH AND GAME COUNCIL

## Notes to the Performance Report

For the year ended  
31 August 2025

### Note 2: OTHER EXPENSES RELATED TO SERVICE DELIVERY

	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
<b>Employee Remuneration and Other Related Expenses</b>			
Salaries and wages	896,145	859,735	789,977
Fringe benefit tax	6,616	7,500	7,731
ACC levies	(342)	1,500	1,028
Staff Training and Other expenses	24,385	13,000	35,052
<b>Total Employee Remuneration &amp; Other Related Expenses</b>	<b>926,804</b>	<b>881,735</b>	<b>833,788</b>
<b>Species management</b>			
Population monitoring	67,526	95,800	104,999
Harvest assessment	1,154	3,100	1,639
Fish salvage	20	200	702
Hatchery operations	-	-	2,000
Releases	-	5,000	5,111
Regulations	-	-	105
Control	-	-	345
<b>Total Species management</b>	<b>68,700</b>	<b>104,100</b>	<b>114,901</b>
<b>Habitat protection &amp; management</b>			
Resource management	84,428	400	71,149
Works & management	-	500	-
Assisted habitat	21,767	17,200	165,527
Assessing & monitoring	-	-	-
<b>Total Habitat protection &amp; management</b>	<b>106,195</b>	<b>18,100</b>	<b>236,676</b>
<b>Angler &amp; Hunter participation</b>			
Access	1,511	1,500	1,196
Satisfaction surveys	-	500	87
Newsletters	2,319	-	5,556
Training	-	1,000	261
Increased Participation	5,266	2,500	-
Club relations	-	-	3,399
<b>Total Angler &amp; Hunter participation</b>	<b>9,096</b>	<b>5,500</b>	<b>10,499</b>
<b>Public interface</b>			
Liaison	3,105	400	2,951
<b>Total Public interface</b>	<b>3,105</b>	<b>400</b>	<b>2,951</b>
<b>Compliance</b>			
Ranging Programme	14,958	5,000	7,071
<b>Total Compliance</b>	<b>14,958</b>	<b>5,000</b>	<b>7,071</b>

**Note 2: ANALYSIS OF EXPENSES CON'T**

	<b>Actual 2025 \$</b>	<b>Budget 2025 \$</b>	<b>Actual 2024 \$</b>
<b>Licensing</b>			
Licence production & distribution	1,968	-	11,528
Commission	63,278	69,038	65,969
<b>Total Licensing</b>	<b>65,246</b>	<b>69,038</b>	<b>77,497</b>
<b>Council</b>			
Council meetings	5,955	5,000	6,160
<b>Total Council</b>	<b>5,955</b>	<b>5,000</b>	<b>6,160</b>
<b>Planning &amp; reporting</b>			
Reporting & Audit	23,209	20,000	21,133
<b>Total Planning &amp; reporting</b>	<b>23,209</b>	<b>20,000</b>	<b>21,133</b>
<b>Freshwater Improvement Fund</b>			
FIF Legal & Survey Costs			3,162
FIF Culvert			100,974
FIF Salaries			111,728
FIF In Kind Expenses			57,364
<b>Total Planning &amp; reporting</b>	<b>-</b>	<b>-</b>	<b>273,228</b>
<b>Other Expenses Related to Service Delivery</b>			
Office premises	22,640	29,500	29,458
Office equipment	1,848	2,250	3,027
Communications	23,086	14,000	26,433
General	49,498	32,150	31,076
Field equipment	3,956	2,500	7,574
Vehicles	58,041	43,000	36,742
Loss on sale of disposal of assets	142	-	1,270
<b>Total Other Expenses Related to Service Delivery</b>	<b>159,211</b>	<b>123,400</b>	<b>135,580</b>

# NORTH CANTERBURY FISH AND GAME COUNCIL

## Notes to the Performance Report

As at  
31 August 2025

### Note 3 : ANALYSIS OF ASSETS AND LIABILITIES

	Actual 2025 \$	Actual 2024 \$
<b>Cash and Short Term Deposits</b>		
Current account balance	344,632	327,566
<b>Total</b>	<b>344,632</b>	<b>327,566</b>
<b>Debtors and prepayments</b>		
Accounts receivable	40,733	151,186
Prepayments and accrued income	10,276	514
GST Receivable	20,931	20,269
<b>Total</b>	<b>71,940</b>	<b>171,969</b>
<b>Creditors and accrued expenses</b>		
Trade and other payables	152,882	56,989
Deferred Revenue	115,432	182,828
Accrued expenses	10,175	11,171
GST Payable	-	-
<b>Total</b>	<b>278,489</b>	<b>250,988</b>
<b>Employee costs payable</b>		
Accrued salaries and wages	10,390	16,542
Annual leave and time in lieu	28,513	54,425
PAYE owing	24,112	20,181
<b>Total</b>	<b>63,015</b>	<b>91,148</b>

# NORTH CANTERBURY FISH AND GAME COUNCIL

## Notes to the Performance Report

For the year ended

31 August 2025

### Note 4 : PROPERTY PLANT & EQUIPMENT

#### 2025

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	1,048,015	-	-	-	1,048,015
Buildings	822,260		-	31,976	790,284
Plant & Equipment	46,909	4,117	490	6,340	44,196
Vehicles	174,468	59,289	44,532	53,193	136,032
Office Equipment	6,016	3,294	-	4,260	5,050
Furniture & Fittings	3,662			1,152	2,510
<b>Total</b>	<b>2,101,330</b>	<b>66,700</b>	<b>45,022</b>	<b>96,921</b>	<b>2,026,087</b>

#### 2024

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	1,048,015	-	-	-	1,048,015
Buildings	847,730	6,457	-	31,927	822,260
Plant & Equipment	35,180	18,834	1,012	6,093	46,909
Vehicles	183,165	65,766	5,100	69,363	174,468
Office Equipment	7,250	5,042	-	6,276	6,016
Furniture & Fittings	5,464		258	1,544	3,662
<b>Total</b>	<b>2,126,804</b>	<b>96,099</b>	<b>6,370</b>	<b>115,203</b>	<b>2,101,330</b>

# NORTH CANTERBURY FISH AND GAME COUNCIL

## Notes to the Performance Report

For the year ended  
31 August 2025

### Note 5: Accumulated Funds

	<b>Actual 2025</b>	<b>Actual 2024</b>
	\$	\$
<b>Accumulated Surpluses or Deficits</b>		
Opening Balance	1,951,580	2,066,467
Surplus/(Deficit)	(157,572)	(202,523)
Transfer to Restricted and Discretionary Reserves	(288,859)	(645,677)
Transfer from Restricted and Discretionary Reserves	301,068	733,313
<b>Closing Balance</b>	<b>1,806,217</b>	<b>1,951,580</b>
<b><i>Discretionary Reserves</i></b>		
<b>Asset Replacement Reserve</b>		
Balance as at 1 September	59	13,060
Transfer from Accumulated Funds	88,203	61,736
Transfer to Accumulated Funds	(71,690)	(74,737)
<b>Balance at 31 August</b>	<b>16,572</b>	<b>59</b>
<b>Designated Waters Reserve</b>		
Balance as at 1 September	50,628	-
Transfer from Accumulated Funds (Income)	1,270	50,628
Transfer to Accumulated Funds (Expenses)	(51,898)	-
<b>Balance at 31 August</b>	<b>-</b>	<b>50,628</b>
<b>Sea-Run Salmon Reserve</b>		
Balance as at 1 September	25,547	-
Transfer from Accumulated Funds (Income)	95	-
Transfer to Accumulated Funds (Expenses)	(25,642)	-
<b>Balance at 31 August</b>	<b>-</b>	<b>25,547</b>
<b>20% Minimum Reserve</b>		
Balance as at 1 September	130,930	-
Transfer from Accumulated Funds (Income)	80,290	280,930
Transfer to Accumulated Funds (Expenses)	(51,525)	(150,000)
<b>Balance at 31 August</b>	<b>159,695</b>	<b>130,930</b>
<b>Habitat &amp; Access Improvement Fund</b>		
Balance as at 1 September	638	-
Transfer from Accumulated Funds (Income)	22,370	29,737
Transfer to Accumulated Funds (Expenses)	-	(29,099)
<b>Balance at 31 August</b>	<b>23,008</b>	<b>638</b>
<b>Total Discretionary Reserves</b>	<b>199,275</b>	<b>207,802</b>

## Note 5: Accumulated Funds Continued

### Restricted Reserves

#### **Te Waihora (Lake Ellsmere) Reserve**

Balance as at 1 September	17,630	83,400
Transfer from Accumulated Funds (Income)	13,107	151,280
Transfer to Accumulated Funds (Expenses)	(17,653)	(217,050)
<b>Balance at 31 August</b>	<b>13,084</b>	<b>17,630</b>

#### **Muruwai (Coopers Lagoon) Reserve**

Balance as at 1 September	1,681	8,397
Transfer from Accumulated Funds (Income)	874	1,284
Transfer to Accumulated Funds (Expenses)	-	(8,000)
<b>Balance at 31 August</b>	<b>2,555</b>	<b>1,681</b>

#### **Rakaia Reserve Restricted**

Balance as at 1 September	80,037	82,836
Transfer from Accumulated Funds (Income)	838	44,535
Transfer to Accumulated Funds (Expenses)	(80,875)	(47,334)
<b>Balance at 31 August</b>	<b>-</b>	<b>80,037</b>

#### **Rakaia Reserve**

Balance as at 1 September	-	-
Transfer from Accumulated Funds (Income)	81,810	-
Transfer to Accumulated Funds (Expenses)	(1,785)	-
<b>Balance at 31 August</b>	<b>80,025</b>	<b>-</b>

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<b><i>Total Restricted Reserves</i></b>	<b>95,664</b>	<b>99,348</b>
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<b>Total Accumulated Funds</b>	<b>2,101,156</b>	<b>2,258,729</b>
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# NORTH CANTERBURY 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

#### 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

Related Party	Description	2025		2024	
		Value	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game Council	Income	\$ 167,842	\$ 226,280	\$ 35,420	\$ 35,210
	Expense	\$ 663,004	\$ 680,398	\$ 120,102	\$ 15,786

There were so significant transactions, or any other transaction requiring disclosure involving related parties during the financial year. (Last year - \$3,215).

### 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: ABILITY TO CONTINUE AS A GOING CONCERN

The financial statements have been prepared on a going concern basis. While the Council currently operates under the existing legislative framework, the Government announced in June 2025 significant reforms to Fish and Game New Zealand, including centralisation of licence fee collection and redistribution, changes to governance responsibilities, and increased compliance and reporting requirements. These changes are expected to be introduced into legislation in 2026 and may materially affect the Council's future funding model and operational autonomy. At the date of signing these financial statements, the Council has sufficient resources to meet its obligations for at least 12 months from the date of approval. Management has assessed the potential impact of these reforms and believes that, despite uncertainty regarding future revenue collection and administrative responsibilities, there are no indicators that the Council will be unable to continue as a going concern.

# NORTH CANTERBURY FISH AND GAME COUNCIL

## Notes to the Performance Report

For the year ended  
31 August 2025

### Note 11: 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	68,700	1,791	244,478	313,178
Habitat protection & management	106,195	984	134,320	240,515
Angler & hunter participation	9,096	1,195	163,122	172,218
Public interface	3,105	915	124,901	128,006
Compliance	14,958	2,071	282,700	297,658
Licensing	65,246	101	13,787	79,033
Council	5,955	419	57,195	63,150
Planning & reporting	23,209	485	66,205	89,414
Totals	296,464	7,961	1,086,708	1,383,172

#### Actual Overheads

Employee related costs	926,804
Depreciation	96,921
Other expenses	159,211
Less Administrative Income	(128,023)
Total Overheads to Allocate	1,054,913

#### BUDGET 2025

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	104,100	2,864	233,577	337,677
Habitat protection & management	18,100	2,310	188,395	206,495
Angler & Hunter participation	5,500	2,070	168,821	174,321
Public interface	400	1,470	119,887	120,287
Compliance	5,000	640	52,196	57,196
Licensing	69,038	220	17,943	86,981
Council	5,000	240	19,573	24,573
Planning & reporting	20,000	2,470	201,443	221,443
Totals	227,138	12,284	1,001,835	1,228,973

#### Budget Overheads

Employee related costs	881,735
Depreciation	110,000
Other Expenses	123,400
Less Administrative income	(125,848)
Total Overheads to Allocate	989,287

**INDEPENDENT AUDITOR'S REPORT  
TO THE READERS OF NORTH CANTERBURY FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND  
STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2025**

The Auditor-General is the auditor of North Canterbury Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Aaron Higham, using the staff and resources of BDO Invercargill, to carry out the audit of the financial statements and statement of service performance of the Fish and Game Council on his behalf.

**Opinion on the financial statements and the statement of service performance**

We have audited:

- the financial statements of the Fish and Game Council on pages 25 to 40, that comprise the statement of financial position as at 31 August 2025, the statement of comprehensive income, statement of changes in equity 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 4 to 16.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 25 to 40:
  - 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 the XRB's Tier 3 (PS) Standard; and
- the statement of service performance of the Fish and Game Council on pages 4 to 16:
  - 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 operating work plan for the financial year; and
    - its actual revenue and expenses as compared with the forecasts included in the business plan for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 25 November 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 service performance**

The Council is responsible on behalf of the Fish and Game Council for preparing financial statements and a statement of service 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 service performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the statement of service 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 service performance**

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of service 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 service performance.

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

We did not evaluate the security and controls over the electronic publication of the financial statements and the statement of service 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 service 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 service 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 Fish 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 service performance, including the disclosures, and whether the financial statements and the statement of service 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 Entity Information and Structure of the North Canterbury Fish and Game Council on pages 1 to 3, and the Chairman's Report on pages 19 to 23, 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.



Aaron Higham  
BDO Invercargill  
On behalf of the Auditor-General  
Invercargill, New Zealand