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**PERFORMANCE REPORT OF THE**

**NORTHLAND 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.

13 December 2025

Hon James Meager  
Minister for Hunting and Fishing  
Parliament Buildings  
Wellington

Dear Minister

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

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Phil Durham', with a small horizontal line underneath.

Phil Durham  
Chair  
Northland Fish and Game Council

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## ENTITY INFORMATION

### Legal Name

Northland Fish & Game Council.

### Type of Entity and Legal Basis

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

### Mission and Statutory Functions

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

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

Particular functions of Northland Fish and Game Council include:

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

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

## Structure of Northland Fish and Game Council

Eleven councillors were elected in October 2024. As of 31 August 2025, the Council consists of 11 councillors. Councillors are elected three yearly by fish and game licence holders in the Council's region.

The Council meets a minimum of six times each year.

The Regional Manager is responsible for the day-to-day operations and reports to the Council. Three other staff support the Manager to deliver Council objectives.

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

## Council and Staff

Council Members	Sub Region	Meetings Attended	Dates held in position
Phil Durham	Whangarei	7	2012, 2015 (Chairman) - current
Cameron Shanks	Kaipara	7	2003 - current
Russell Daniels	Whangarei	7	2018 - current
Darryl Reardon	Kaipara	5	2018 - current, (NZ Council appointee 2021-2024)
Mark Bell	Kaipara	6	2021 - current
John McEntee	Bay of Islands	7	2022 - current
Kelvin Ellis	Whangarei	6	2023 - current
John Skeates	Bay of Islands	2	2018 - 2024
Sean Brickland	Kaipara	6	2024 - current
Barrie Barnes	Far North	7	2024 – current (NZ Council appointee)
Lloyd Altham	Bay of Islands	6	2024 - current
Lewis Peart	Bay of Islands	1	2024 – current
Craig Deal (Manager)	<i>Staff</i>	7	
Rachael Quin	<i>Staff</i>	7	

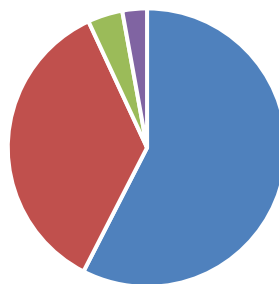
Staff Members			
Regional Manager	Fish & Game Officer Whangarei	Fish & Game Officer Far North	Office Administrator
<i>Craig Deal</i>	<i>Graham Gallagher</i>	<i>John Macpherson</i>	<i>Rachael Quin</i>

## Main Sources of Cash and Resources

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

- a) Grants and donations (57.5%) \$372,490
- b) Sale of Fish and Game Bird licences (35.5%) \$230,083
- c) Other (includes but not limited to gas gun hire, permit fees, grazing) (4.1%) \$26,242
- d) Interest (2.9%) \$18,500

### Revenue



■ Grants & donations ■ Licence sales ■ Other ■ Interest

### Total Revenue \$647,315

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

#### Auditors

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

#### Bankers

ASB, Rathbone Street, Whangarei

#### Solicitors

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

#### Offices

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



## CHAIRS REPORT

2025 has been a difficult year for Fish and Game. Social media continues to be a problem for society and its effect on our organisation is no different than any other group. Online bullying and abuse of Fish and Game staff and elected representatives continues to have a negative impact on people who are trying to do their very best for licence holders and regrettably this flows over to some of the people within the organisation who view the organisation with suspicion and see conspiracy behind every decision.

I would like to thank my fellow Chairs in the other 12 councils for the efforts they and their councillors put in. I would like to acknowledge Alan Strong the North Canterbury Chair, in particular for the extraordinary effort he makes in managing his council and stepping up to organise the regular Chairs online meetings. Alan has been subjected to innuendo and abuse online by keyboard warriors who would have no idea of the amount of time he invests in council matters but feel they know better than him. I understand that the declining salmon fishery is a cause for concern for passionate anglers, but does anyone seriously think that your elected volunteer representatives are not doing everything in their power to investigate and come with strong scientifically endorsed solutions? Lindsay Withington, who stepped aside as Southland Chair and then resigned from the organisation completely, was subjected to a sustained and vitriolic attack (as was the Southland Manager) from the Southland Federated Farmers which spread to a public campaign led by farming media commentators and other groups on the right side of the political spectrum. He was then abused by former Southland Fish and Game councillors and others. Lindsay and I might be from the opposite ends of the country, we might not have agreed on everything, but he put his hand up to do a job for the benefit of the licence holders for no personal reward and at great personal cost to himself and his family and he deserved far better than he received. Free speech is a cornerstone of democracy and should be a right we treasure, the right to remain silent should also be exercised.

The Northland Fish and Game Council has also had a difficult year. Budgets have come under pressure across the whole organisation, and we are no different. This year will be no different as the Minister has declined any increase to the cost of licences and again any shortfall in budgets or unexpected expenditure will be drawn from reserves. Craig and his staff managed the costs and expenditure extremely well. The very wet weather Northland endured meant some of the planned work in our wetlands was deferred until this summer. Compliance was better this year with only one reasonably serious offence detected during the special paradise duck summer season. Northland continues to be a destination for out of region hunters with paradise duck being the main attractant. Large areas of farmland have been converted to carbon farms, combined with the pastoral conversions to avocado orchards that occurred in the far north, resulting in some major moult sites lost. This puts pressure on existing moult sites and concentrates flocks causing problems for local landowners, this can in turn lead to pressure on hunters to exceed bag limits as landowners want the numbers reduced. We hear anecdotal stories of this happening, but ranging did not pick up any offences. Population monitoring and trend counts will continue to be vital in managing this species.

The council ran a site at the field days this year with the goal at increasing public understanding for what Fish and Game does and our regulatory role. It was not as successful as we hoped due to the site not being as visible as we needed; this year we have opted for a better site and will return to try and further the understanding of who we are.

Another activity that has been run was a very successful trout fishing day at the Whau Valley dam. It was well attended though the fish were hard to catch. The council is trying a different approach to releases, with older/larger fish being purchased and less being released, to see if this leads to better conditioned fish reaching a takeable size sooner. Surveys of potential spawning streams were undertaken in an effort to better understand the state of our wild fisheries.

The staff of the Northland region have again represented the council well and I thank them for their efforts over the last year. The council has operated well, and I thank the councillors for A) standing for council, and B) turning up with positive ideas, debate and passion. The years operational work plan, finances and goals have been achieved. The audit again was smoothly managed (thanks Rachael), and no problems of any note reported.

Thank you to everyone involved for another successful year.

Nga mihi



**Phil Durham**  
**Chairman**

## STATEMENT OF RESPONSIBILITY

11 December 2025

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

In our opinion, the information set out in the following statements and attached notes to these statements fairly reflects the financial position and service performance of the Northland Fish and Game Council, for the year ended 31 August 2025.



Chair



Regional Manager

## STATEMENT OF SERVICE PERFORMANCE

### Introduction

The following is a summary of performance relating to objectives provided for in the 2024-2025 Operational Workplan, as adopted by Council for commencement on 1 September 2024.

### 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. The Statement of Service Performance is presented to align with the Operational Workplan and therefore is focused on budget versus actual. The exception to this is the number of licences where prior year data is also presented.

### Outcomes – Achievements

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

#### **Species Management**

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

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

We represented Fish & Game interests and aspirations of anglers and hunters in resource management processes and strategies, advocating for and making submissions on behalf of anglers and hunters where their recreational interests could be impacted. Submissions also advocate the preservation of quality habitat for fish and game species. We also managed eight wetland properties to provide wildlife habitat and hunting access.

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

We continued to maintain and enhance access to the fish and game resource and inform hunters and anglers of opportunities for fishing and hunting in the Northland Fish & Game region. We managed hunting access and permitting to six wetland properties. We received access licences to forests from four major forestry companies and created permits that allowed hunters access to 23 forests across the region. In addition, we were

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

### Public Interface

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

### Compliance

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

### Licence System

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

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

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

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$116,045	\$1,000	\$115,045	\$155,720	\$795	\$154,925
Habitat Protection	\$130,207	\$3,500	\$126,707	\$99,166	\$3,500	\$95,666
Angler & Hunter Participation	\$55,518	\$4,000	\$51,518	\$44,223	\$4,768	\$39,455
Public Interface	\$105,639	\$0	\$105,639	\$113,770	\$0	\$113,770
Compliance	\$49,624	\$0	\$49,624	\$38,168	\$0	\$38,168
Licensing	\$14,039	\$209,940	-\$195,901	\$17,734	\$230,083	-\$212,349
Council	\$42,168	\$0	\$42,168	\$48,863	\$0	\$48,863
Planning & Reporting	\$95,739	\$0	\$95,739	\$66,451	\$0	\$66,451
Total Outputs	\$608,979	\$218,440	\$390,539	\$584,095	\$239,146	\$344,949
Administrative Expense offset by administrative income	\$0	\$0	\$0	\$17,179	\$17,179	\$0
Levies, Interest	\$0	\$10,104	-\$10,104	\$0	\$18,500	-\$18,500
	\$608,979	\$228,544	\$380,435	\$601,274	\$274,825	\$326,449



## 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	\$71,305	\$0	\$71,305	\$61,742	\$0	\$61,742
1120	Harvest Assessment	\$14,677	\$0	\$14,677	\$36,984	\$0	\$36,984
1130	Fish Salvage	\$0	\$0	\$0	\$0	\$0	\$0
1140	Hatchery Operations	\$0	\$0	\$0	\$0	\$0	\$0
1150	Game Farm	\$0	\$0	\$0	\$0	\$0	\$0
1160	Liberations	\$11,290	\$0	\$11,290	\$12,817	\$0	\$12,817
1170	Regulations	\$1,048	\$0	\$1,048	\$360	\$0	\$360
1180	Control	\$17,725	\$1,000	\$16,725	\$43,817	\$795	\$43,022
Total		\$116,045	\$1,000	\$115,045	\$155,720	\$795	\$154,925

Aerial trend counts of paradise shelduck and swan were undertaken via fixed-wing aircraft in January 2025 to determine population trends. The national shoveler survey was completed by regional staff in August 2025 with ground counts of sites across the region. Pūkeko road transect counts were initiated in April 2025 for the region to obtain comparable population trend data. Site specific crow counts for pheasants were conducted in October 2024 to obtain comparable population trend data for pheasant in three areas – mid-north/Tangiteroria, Hikurangi and Kaitaia. Northland staff supported mallard banding events in the Auckland/Waikato region to develop banding and identification proficiency. The project to scope a new duck banding site in Northland was put on hold due to the threat of High Pathogen Avian Influenza.

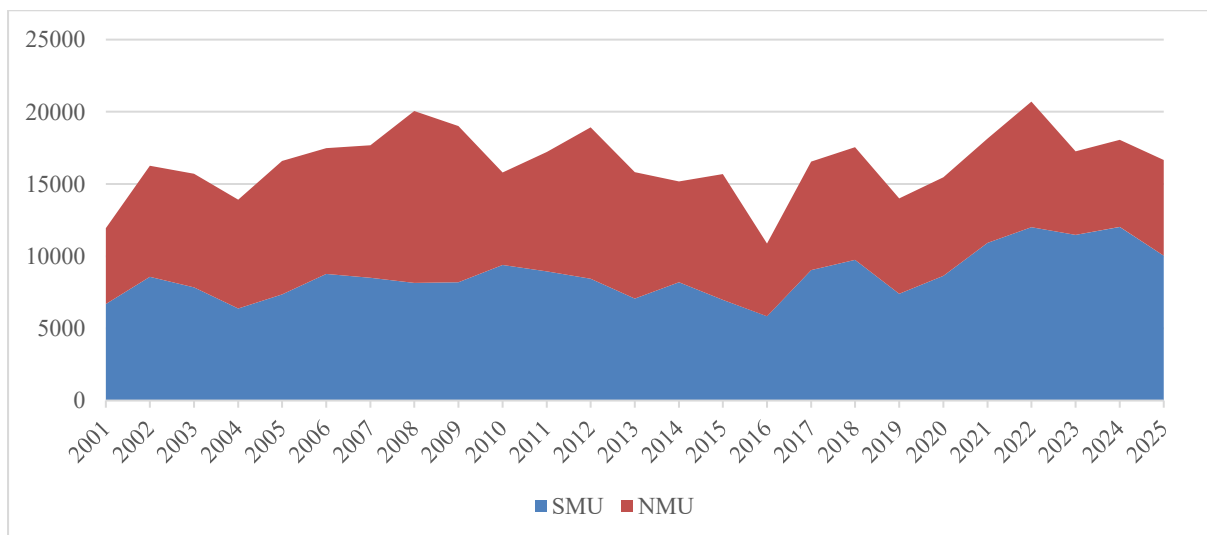


Figure 1: Number of Paradise Shelduck observed moulting in each of the separate management areas since 2001

The results from the game bird monitoring for the year were presented to Council at the December 2024 meeting where the Game Gazette was approved and hunting regulations for 2025 game season were set.

Seven harvest surveys were carried out regularly through the 2025 game season. The harvest surveys determine “catch per unit of effort” for each game bird species as well as extrapolated total harvest for each species.

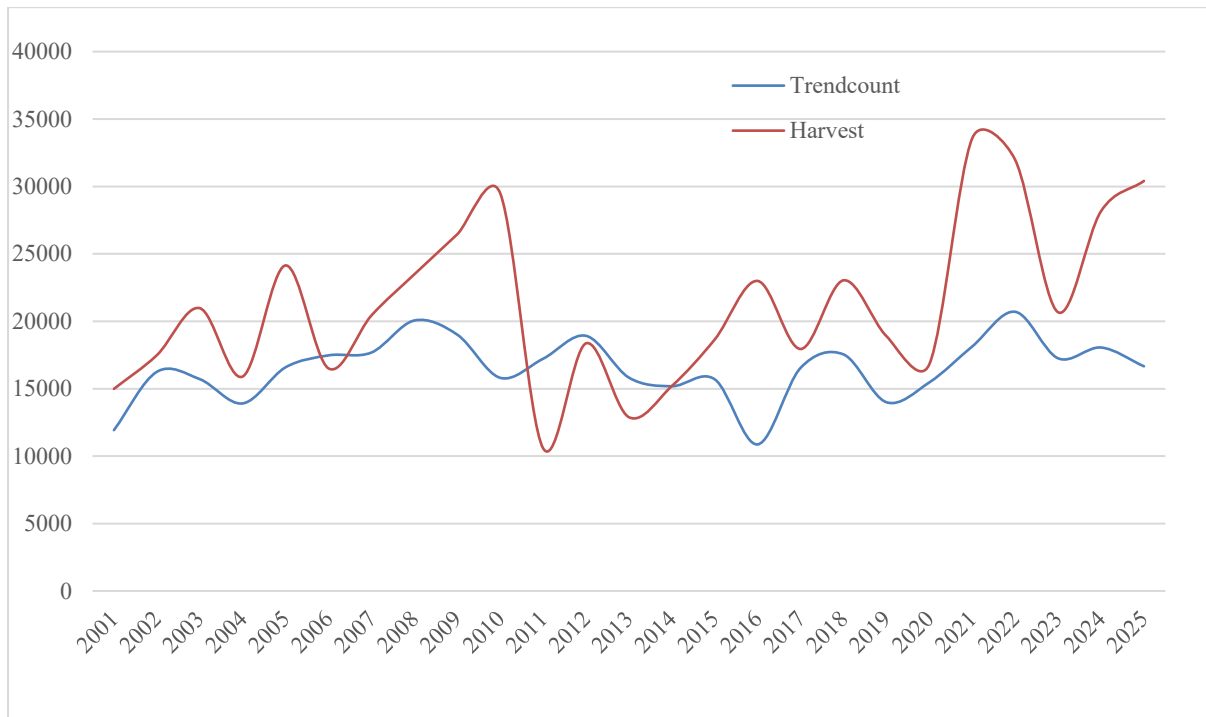


Figure 2: Paradise shelduck (*Tadorna variegata*) harvest compared to trend counts within the Northland region since 2001

Trout liberations occurred in the three stocked reservoirs in Northland. Wilsons Dam received 400 yearling brown trout and Lake Manuwai received 300 yearling rainbow trout. Whau Valley received 200 rainbow and 100 brown yearlings. Trout netting surveys were carried out in Lake Manuwai to determine growth rates of liberated trout.

Gas guns were hired out to landowners to disperse problem bird populations. Permits were issued to landowners to cull a limited number of birds. Permits were issued for paradise shelduck, pukeko and swan. During the 2024-25 period the written authorisations were up significantly again from previous years with paradise shelduck accounting for more than half of the complaints. A special summer season for paradise shelduck, black swan and pūkeko was run over the dates 15 – 23 February 2025.



## OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA	\$12,580	\$0	\$12,580	\$13,665	\$0	\$13,665
1220	Works & Management	\$101,901	\$3,500	\$98,401	\$57,643	\$3,500	\$54,143
1230	Assisted Habitat	\$10,484	\$0	\$10,484	\$26,537	\$0	\$26,537
1240	Assessment	\$5,242	\$0	\$5,242	\$1,321	\$0	\$1,321
Total		\$130,207	\$3,500	\$126,707	\$99,166	\$3,500	\$95,666

Regional staff made submissions on the draft Kaipara District Council District Plan, the draft Te Hiku Conservation Management Strategy, the Kerikeri/Waipapa Spatial Plan and the Kaikohe and Hikurangi Wastewater Treatment Plant consent renewals. Results from submissions of previous years were also enacted, with the highlight being the commencement of a maintenance project by Far North District Council to de-sludge the Kaitaia Wastewater Treatment Plant ponds. This will be decisive in mitigating the ongoing and devastating botulism outbreaks that it has historically fostered.

Northland Fish and Game Council has continued to manage eight wetland properties for wildlife habitat and hunter access. Works undertaken include access maintenance, vegetation control, pest/predator control, and maintenance of open water areas. One wetland suffered a breach of a bund wall that will require extensive repair work. \$10,000 of wetland maintenance budget has been held over to 2025-26 to fund some of this repair work.

Multi species pest control occurred at the wetlands using a variety of methods. This was focused during the key breeding season for waterfowl to increase brood survival. A cat control project was commenced in Summit Forest Te Hiku.

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



Stage 2 of Underwood Wetland development taken from drone

## 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	\$34,551	\$4,000	\$30,551	\$41,942	\$4,768	\$37,174
1320	Satisfaction Survey	\$0	\$0	\$0	\$0	\$0	\$0
1330	Newsletters	\$20,967	\$0	\$20,967	\$1,921	\$0	\$1,921
1340	Other Publications	\$0	\$0	\$0	\$0	\$0	\$0
1350	Training	\$0	\$0	\$0	\$360	\$0	\$360
1360	Club Relations	\$0	\$0	\$0	\$0	\$0	\$0
1370	Huts	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$55,518	\$4,000	\$51,518	\$44,223	\$4,768	\$39,455

Access to wetland properties in the region was managed by way of ballots for stand sites, and issue of permits for stand holder and casual entry for hunting. Access to 23 plantation forests was negotiated and provided for with liability insurance and the issue of permits for hunting. Access to two farms (Pamu Station Rangiputa and Te Paki Station) in the Far North for game hunting was maintained via private arrangement.

Staff worked with Herenga ā Nuku to increase access to new forestry blocks in the region.

As part of the opening weekend hunter harvest survey a hunter satisfaction survey was completed as part of a national research project. The results of this survey showed that Northland hunters have high levels of satisfaction.

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

A Fishing Tuition Day at Whau Valley Dam was executed in October 2024.



*A pair of novice hunters finding success after balloting a site in Underwood Wetland for Opening Weekend 2025*

## OUTPUT 4: PUBLIC INTERFACE

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$52,418	\$0	\$52,418	\$39,626	\$0	\$39,626
1420	Communication	\$3,145	\$0	\$3,145	\$3,963	\$0	\$3,963
1430	Advocacy	\$36,692	\$0	\$36,692	\$19,255	\$0	\$19,255
1440	Public Promotions	\$0	\$0	\$0	\$0	\$0	\$0
1450	Visitors/Education	\$13,384	\$0	\$13,384	\$50,926	\$0	\$50,926
	Total	\$105,639	\$0	\$105,639	\$113,770	\$0	\$113,770

Regional staff maintained close working relationships with staff from all Department of Conservation (DOC) offices in the region, facilitating the joint management of wetlands such as Wairua Government Purpose Wildlife Management Reserve and Underwood Wetland.

Staff have maintained relationships and attended meetings with the Regional Council Biosecurity team focussed on the regional responses to an incursion of High Pathenogenic Avian Influenza and golden clams.

Regional staff maintain relationships with Mana Whenua and Iwi where appropriate. The Far North Field Officer works with staff from Ngāti Kuri, Ngāi Takoto, Ngāti Kahu, Te Aupōuri and Te Rarawa in areas of mutual interest such as wetland preservation and enhancement. Examples of collaboration are the work by Fish and Game staff to control crack willow in Kawakawa wetland to complement the work done by Ngāti Hine in their neighbouring wetland restoration project, and the efforts by the Bushlands Trust with Fish and Game support, carrying out wetland and lake restoration in valuable waterbodies in the Far North.

The Far North Field Officer attended planting days for wetland restoration with the Bushlands Trust and coordinated predator control in Te Hiku forest in collaboration with Summit Forests.

A stand was established at Northland Field Days in Dargaville in February 2025 to increase public awareness of the work that Fish and Game does.

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



*Fish and Game staff at the Northland Fish and Game site at Northland Field Days, February 2025*

## OUTPUT 5: COMPLIANCE

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$24,512	\$0	\$24,512	\$19,796	\$0	\$19,796
1520	Ranger Training	\$8,387	\$0	\$8,387	\$0	\$0	\$0
1530	Compliance	\$16,725	\$0	\$16,725	\$18,372	\$0	\$18,372
	Total	\$49,624	\$0	\$49,624	\$38,168	\$0	\$38,168

Compliance operations were executed in the region as follows:

- Staff checked fishing licences incidentally when at the reservoir fisheries as part of other work activity. One offence was detected and prosecuted.
- Ranging for the opening of paradise shelduck special season (15 February 2025) was carried out with one offender detected. Prosecution is underway at the time of writing this report.
- Opening weekend of 2025 game season (Saturday and Sunday, 03 and 04 May 2025) was patrolled by rangers and supported by rural police. One offence was recorded and was dealt with by way of a formal warning.



*A Fish and Game Ranger conducting hunter checks on opening day of game season 2025*

## OUTPUT 6: LICENSING

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$3,545	\$209,940	-\$206,395	\$6,198	\$230,083	-\$223,885
1620	Agent Servicing	\$2,097	\$0	\$2,097	\$4,683	\$0	\$4,683
1630	Agent Payments	\$8,397	\$0	\$8,397	\$6,853	\$0	\$6,853
	<b>Total</b>	<b>\$14,039</b>	<b>\$209,940</b>	<b>-\$195,901</b>	<b>\$17,734</b>	<b>\$230,083</b>	<b>-\$212,349</b>

The 2024-2025 fishing licence and regulation guides were available at all agents in September 2024. The 2025 game bird hunting licences and regulation guides were delivered and available at all agents in March 2025. Licence income was recovered from all agents through ESL. Regional specific information including season length, bag limits, authorised tackle and permit requirements was provided for the regulation booklets. "Take a Mate" hunting licences were sold for \$5 (Game Bird Habitat Trust stamp fee) for the 3<sup>rd</sup> and 4<sup>th</sup> May 2025.

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

FISHING LICENCES	2019/20	2020/21	2021/22	2022/23	2023/24	2024/25
Adult Whole Season	115	134	102	115	123	152
Non-Resident Whole Season	78	8	6	105	97	128
Loyal Senior Whole Season	13	7	8	8	15	20
Local Area Whole Season	11	3	11	12	10	13
Family Fishing	39	47	35	45	44	57
Adult Day	69	106	95	110	127	163
Non-Resident Day	54	11	10	132	144	204
Adult Winter	29	31	29	27	32	28
Adult Short Break	15	21	18	26	33	29
Adult Long Break	1	1	1	5	3	4
Junior Whole Season	29	21	11	19	30	42
Junior Non-Resident Whole Season	2	1	0	3	4	7
Junior Day	7	10	23	14	36	45
Junior Non-Resident Day	1	0	0	1	4	10
Child Non-Resident Whole Season	3	0	2	2	4	10
Child Non-Resident Day	0	0	2	0	2	3
<b>Total Fish Licences</b>	<b>466</b>	<b>401</b>	<b>353</b>	<b>624</b>	<b>708</b>	<b>915</b>
<b>Whole Season Licence Equivalent</b>		<b>261.71</b>	<b>213.44</b>	<b>367.04</b>	<b>467</b>	<b>599</b>

\*Child whole season omitted as nil \$ value

Northland Fish and Game Council  
For the year ended: 31 August 2025

<b>GAME LICENCES</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Adult Whole Season	1561	1588	1540	1504	1473	1510
Adult Day	65	48	53	73	80	48
Junior Whole Season	179	159	160	171	165	163
Junior Day	4	4	4	5	7	1
Child Whole Season	83	90	67	62	48	87
<b>Total Game Licences</b>	<b>1892</b>	<b>1889</b>	<b>1824</b>	<b>1815</b>	<b>1773*</b>	<b>1809**</b>
<b>Whole Season Licence Equivalent</b>		<b>1630.01</b>	<b>1582.32</b>	<b>1552</b>	<b>1521</b>	<b>1552</b>

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

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



## OUTPUT 7: COUNCIL

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

		Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$0	\$0	\$0	\$0	\$0	\$0
1720	Council Meetings	\$42,168	\$0	\$42,168	\$48,863	\$0	\$48,863
Total		\$42,168	\$0	\$42,168	\$48,863	\$0	\$48,863

The election of a new council occurred in August 2024, with the first meeting of the new council being in November 2024. The new council consists of eleven members.

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



## OUTPUT 8: PLANNING & REPORTING

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Plan	\$31,451	\$0	\$31,451	\$5,644	\$0	\$5,644
1820	Annual Planning	\$21,870	\$0	\$21,870	\$24,804	\$0	\$24,804
1830	Reporting	\$13,312	\$0	\$13,312	\$10,351	\$0	\$10,351
1840	National Liaison	\$29,106	\$0	\$29,106	\$25,652	\$0	\$25,652
	Total	\$95,739	\$0	\$95,739	\$66,451	\$0	\$66,451

The Manager and Far North Field Officer attended a hearing with Conservation Board representatives regarding the drafting of Te Hiku Conservation Management Strategy.

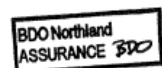
The development of the Northland Sports Fish and Game Management Plan (SFGMP) has been delayed due to ongoing talks regarding amalgamation of the region with Auckland/Waikato and the development of new guidelines by New Zealand Fish and Game Council for best practice development of SFGMP. Engagement with Mana Whenua has started since the Ministers announcement that regional structure is likely to remain as it currently is.

The operational work plan and budget for 2025-2026 financial year were drafted and adopted by Council on 15 August 2025.

Financial reports have been presented at all meetings and adopted by Council throughout the year. The 2023-2024 annual performance report was presented publicly at a meeting held 11 December 2024. The report was then forwarded to the New Zealand Fish and Game Council office for forwarding to the Minister.

Regular informal and formal meetings were had by the managers group and New Zealand Fish and Game Council staff throughout the year. Northland Fish and Game Council provided comments and recommendations to New Zealand Fish and Game Council regarding licence fees and draft national policies.

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



Northland Fish and Game Council  
For the year ended: 31 August 2025

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1910	Salaries	\$375,974	\$0	\$375,974	\$375,585	\$0	\$375,585
1920	Staff Expenses	\$28,100	\$0	\$28,100	\$30,816	\$0	\$30,816
1930	Staff Houses	\$0	\$0	\$0	\$0	\$0	\$0
1940	Office Premises	\$50,300	\$0	\$50,300	\$52,756	\$0	\$52,756
1950	Office Equipment	\$1,900	\$0	\$1,900	\$1,793	\$0	\$1,793
1960	Communications	\$12,800	\$0	\$12,800	\$12,735	\$0	\$12,735
1970	General	\$2,000	\$10,104	-\$8,104	\$2,152	\$35,679	-\$33,527
1980	General Equipment	\$7,900	\$0	\$7,900	\$1,108	\$0	\$1,108
1990	Vehicles	\$15,500	\$0	\$15,500	\$32,004	\$0	\$32,004
	<b>Total</b>	<b>\$494,474</b>	<b>\$10,104</b>	<b>\$484,370</b>	<b>\$508,949</b>	<b>\$35,679</b>	<b>\$473,270</b>

BDO Northland  
ASSURANCE *BD*

**NORTHLAND 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	230,083	209,940	203,915
Donations, bequests, other fundraising	1	-	-	4
Grants from non-government organisations	1	372,490	372,490	384,203
Interest, dividends, other investment revenue	1	18,500	10,104	22,907
Other revenue	1	26,242	8,500	18,936
<b>Total Revenue</b>		<b>647,315</b>	<b>601,034</b>	<b>629,965</b>
<b>EXPENSES</b>				
Employee remuneration and related costs	2	406,401	404,074	384,694
Other expenses related to service delivery	2	160,916	176,397	179,962
Depreciation	4	25,528	20,437	26,708
Other expenses	2	8,430	8,070	9,013
<b>Total Expenses</b>		<b>601,275</b>	<b>608,978</b>	<b>600,377</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>46,040</b>	<b>(7,944)</b>	<b>29,588</b>



The accompanying notes form an integral part of these financial statements

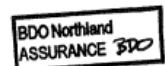
Northland Fish & Game Council  
**STATEMENT OF FINANCIAL POSITION**  
As at 31 August 2025

	Note	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
<b>ASSETS</b>				
<b>Current Assets</b>				
Cash and short term deposits	3	355,769	313,770	258,879
Debtors and prepayments	3	4,636	4,500	5,380
Investments	3	300,000	300,000	300,000
<b>Total Current Assets</b>		<b>660,405</b>	<b>618,270</b>	<b>564,259</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	4	472,821	467,322	514,008
<b>Total Non-Current Assets</b>		<b>472,821</b>	<b>467,322</b>	<b>514,008</b>
<b>Total Assets</b>		<b>1,133,226</b>	<b>1,085,592</b>	<b>1,078,267</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses	3	40,912	44,000	39,537
Deferred revenue	3	5,910	6,000	4,562
Employee costs payable	3	61,828	65,000	55,632
<b>Total Current Liabilities</b>		<b>108,650</b>	<b>115,000</b>	<b>99,731</b>
<b>Total Liabilities</b>		<b>108,650</b>	<b>115,000</b>	<b>99,731</b>
<b>NET ASSETS (total assets less total liabilities)</b>		<b>1,024,576</b>	<b>970,592</b>	<b>978,536</b>
<b>Accumulated Funds</b>				
Accumulated surpluses or (deficits)		681,917	656,042	663,986
Restricted and discretionary reserves		342,658	314,550	314,549
<b>Total Accumulated Funds</b>	5	<b>1,024,575</b>	<b>970,592</b>	<b>978,535</b>

The accompanying notes form an integral part of these financial statements

Northland Fish & Game Council  
**STATEMENT OF CASHFLOWS**  
For the year ended 31 August 2025

	Actual 2025 \$	Budget 2025 \$	Actual 2024 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Grants from non-government organisations	372,490	372,490	384,207
Licence sales	230,834	210,074	204,194
Interest and other investments	19,090	10,753	22,775
Other cash received	19,254	15,523	20,322
<b>Total receipts</b>	<b>641,668</b>	<b>608,840</b>	<b>631,498</b>
<b>Cash was applied to:</b>			
Payments related to service delivery	162,393	177,422	173,828
Employee remuneration and related payments	400,205	394,706	377,356
Other	8,430	8,070	14,405
<b>Total payments</b>	<b>571,028</b>	<b>580,198</b>	<b>565,589</b>
<b>Net cash flows from operating activities</b>	<b>70,640</b>	<b>28,642</b>	<b>65,909</b>
<b>CASH FLOWS FROM INVESTING &amp; FINANCING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment	33,044	33,043	-
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	6,794	6,794	51,815
<b>Net cash flows from investing &amp; financing</b>	<b>26,250</b>	<b>26,249</b>	<b>(51,815)</b>
<b>Net increase / (decrease) in cash</b>	<b>96,890</b>	<b>54,891</b>	<b>14,094</b>
<b>Opening cash</b>	<b>258,880</b>	<b>258,879</b>	<b>244,786</b>
<b>Closing cash</b>	<b>355,770</b>	<b>313,770</b>	<b>258,880</b>
<b>This is represented by:</b>			
<b>Bank accounts and cash</b>	<b>355,769</b>	<b>313,770</b>	<b>258,879</b>



The accompanying notes form an integral part of these financial statements

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

**ACCOUNTING POLICIES APPLIED**

**Reporting Entity**

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

**Basis of Preparation**

Northland Fish and Game Council has elected to apply Tier 3 (PS) Standard on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

**Goods and Services Tax (GST)**

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

**Presentation Currency**

The Performance Report is presented in New Zealand Dollars (NZ\$) and all values are rounded to the nearest NZ\$.

**SIGNIFICANT ACCOUNTING POLICIES**

**Revenue Recognition**

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

*Licence Revenue*

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

*Grants Received*

Grants are recognised as revenue when they become receivable unless there is a documented expectation of use. If there is such an expectation, the grants are initially recorded as grants received in advance and recognised as revenue when the documented expectation over use 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. The outputs are disclosed within Note 2 of the Performance Report.

### **Employee related costs**

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

### **Bank accounts and cash**

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

### **Debtors and prepayments**

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

### **Investments**

Investments comprise investments in term deposits with banks with a maturity date of less than 12 months. Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it will be written down to the expected recoverable amount.

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

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

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

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

Land

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

### **Creditors and accrued expenses**

Creditors and accrued expenses are measured at the amount owed.

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

Levies of \$8,082.61 + GST have been collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird Habitat Stamp Regulations 1993. The levy is \$5 for every game licence sold within the financial year.

### **Employee costs payable**

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

### **Restricted Reserves**

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

### **Dedicated Reserves**

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

### **Income Tax**

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

### **Budget Figures**

The budget figures are derived from the Council budget that was approved at the Council meeting on the 20 September 2024.

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

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

### **CHANGES IN ACCOUNTING POLICIES**

The Council applied the Tier 3 (PS) standard for the first time this year. As a result of the first-time application of this standard, changes were required to revenue recognition, because of the change from accounting based on use or return conditions to accounting based on use or return conditions to accounting based on documented expectations over use.

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 requirements of this standard.

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



Northland Fish & 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	79,759	61,586	61,380
Game licence	150,324	148,354	142,535
<b>Total Licence sales</b>	<b>230,083</b>	<b>209,940</b>	<b>203,915</b>
<b>Donations, bequests, other fundraising</b>			
Donations from the public	-	-	4
<b>Total Donations, bequests, other fundraising</b>	<b>-</b>	<b>-</b>	<b>4</b>
<b>Grants from non-government organisations</b>			
National Fish & Game grant	372,490	372,490	384,203
<b>Total Grants from non-govt organisations</b>	<b>372,490</b>	<b>372,490</b>	<b>384,203</b>
<b>Interest and other investment revenue</b>			
Interest	18,500	10,104	22,907
<b>Total Interest</b>	<b>18,500</b>	<b>10,104</b>	<b>22,907</b>
<b>Other revenue</b>			
Game bird dispersal hire & sales	795	1,000	3,434
Habitat grazing - Greenheart	3,500	3,500	3,500
Permit fees	2,523	2,000	3,326
Wairua Wildlife Management Reserve	-	-	2,328
Predator Control Programme	2,115	2,000	2,065
Miscellaneous Income	6,719	-	4,283
Gain on sale of Property, Plant and Equipment	10,590	-	-
<b>Total other revenue</b>	<b>26,242</b>	<b>8,500</b>	<b>18,936</b>

**Note 2: ANALYSIS OF EXPENSES**

	<b>Actual 2025</b>	<b>Budget 2025</b>	<b>Actual 2024</b>
	\$	\$	\$
<b>Employee remuneration and related expenses</b>			
Salaries and wages	375,585	375,974	357,726
Fringe benefit tax	9,815	7,000	7,274
KiwiSaver contributions	11,397	10,800	10,479
ACC levies	899	1,000	797
Staff training and other expenses	8,705	9,300	8,418
<b>Total Employee related costs</b>	<b>406,401</b>	<b>404,074</b>	<b>384,694</b>
<b>Other expenses related to service delivery</b>			
<b>OVERHEADS</b>			
Office premises	52,756	50,300	51,161
Office equipment	1,793	1,900	1,573
Communications	12,735	12,800	15,280
General	2,152	2,000	4,508
Field equipment	1,108	7,900	1,982
Vehicles	32,004	32,000	31,081
<b>Subtotal</b>	<b>102,548</b>	<b>106,900</b>	<b>105,585</b>
<b>OUTPUTS</b>			
<b>Species management</b>			
Population monitoring	10,468	10,500	8,319
Releases	5,132	5,000	3,389
Control	1,669	2,000	3,206
	<b>17,269</b>	<b>17,500</b>	<b>14,914</b>
<b>Habitat protection &amp; management</b>			
Resource management	96	-	-
Works & management	14,295	26,000	33,097
	<b>14,391</b>	<b>26,000</b>	<b>33,097</b>
<b>Angler &amp; Hunter participation</b>			
Access	2,556	3,100	130
	<b>2,556</b>	<b>3,100</b>	<b>130</b>
<b>Public interface</b>			
Communication	-	-	1,178
Advocacy	163	-	90
Visitor facilities	2,895	2,900	270
	<b>3,058</b>	<b>2,900</b>	<b>1,538</b>

<b>Compliance</b>			
Ranging	463	400	1,256
Ranger training	-	-	1,108
Compliance	841	1,000	787
	<b>1,304</b>	<b>1,400</b>	<b>3,151</b>
<b>Licensing</b>			
Licence production & distribution	2,596	400	3,905
Commission	6,853	8,397	6,417
	<b>9,449</b>	<b>8,797</b>	<b>10,322</b>
<b>Council</b>			
Council elections	-	-	373
Council meetings	6,595	6,000	4,041
	<b>6,595</b>	<b>6,000</b>	<b>4,414</b>
<b>Planning &amp; reporting</b>			
Annual planning	2,950	3,000	3,166
National liaison	796	800	3,645
	<b>3,746</b>	<b>3,800</b>	<b>6,811</b>
	<b>Subtotal</b>	<b>58,368</b>	<b>69,497</b>
<b>Total Other expenses related to service delivery</b>	<b>160,916</b>	<b>176,397</b>	<b>179,962</b>
<b>Other expenses</b>			
Loss on sale of disposal of assets	-	-	853
Audit fee	8,430	8,070	8,160
<b>Total Other expenses</b>	<b>8,430</b>	<b>8,070</b>	<b>9,013</b>



<b>Note 3 : ANALYSIS OF ASSETS AND LIABILITIES</b>	<b>Actual 2025 \$</b>	<b>Budget 2025 \$</b>	<b>Actual 2024 \$</b>
<b>Cash and short term deposits</b>			
Current account balance	12,321	8,570	5,944
Savings account balance	338,070	300,000	248,117
Cashflow bank account	796	800	394
Habitat Development Fund	4,582	4,400	4,424
<b>Total</b>	<b>355,769</b>	<b>313,770</b>	<b>258,879</b>
<b>Debtors and prepayments</b>			
Accounts receivable	3,191	3,000	2,007
Prepayments and accrued income	1,445	1,500	3,373
<b>Total</b>	<b>4,636</b>	<b>4,500</b>	<b>5,380</b>
<b>Investments</b>			
<i>Current portion</i>			
Term Deposits	300,000	300,000	300,000
<b>Total</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Creditors and accrued expenses</b>			
Trade and other payables	8,590	12,500	14,561
Gamebird Habitat Stamp levy	9,295	7,500	7,826
Accrued expenses	11,380	12,000	10,350
GST Payable	11,647	12,000	6,800
<b>Total</b>	<b>40,912</b>	<b>44,000</b>	<b>39,537</b>
<b>Deferred revenue</b>			
Deferred revenue	5,910	6,000	4,562
<b>Total</b>	<b>5,910</b>	<b>6,000</b>	<b>4,562</b>
<b>Employee costs payable</b>			
Accrued salaries and wages	14,490	15,000	13,324
Annual leave and time in lieu	38,900	40,000	34,497
PAYE owing	8,438	10,000	7,811
<b>Total</b>	<b>61,828</b>	<b>65,000</b>	<b>55,632</b>

**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	278,594	-	-	-	278,594
Buildings	101,656	-	-	2,571	99,085
Plant & Equipment	8,277	6,794	-	1,818	13,253
Vehicles	120,174	-	22,454	19,540	78,180
Office Equipment	5,307	-	-	1,598	3,709
<b>Total</b>	<b>514,008</b>	<b>6,794</b>	<b>22,454</b>	<b>25,527</b>	<b>472,821</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	278,594	-	-	-	278,594
Buildings	104,345	-	-	2,689	101,656
Plant & Equipment	5,681	4,072	-	1,476	8,277
Vehicles	95,310	45,437	-	20,573	120,174
Office Equipment	5,824	2,306	853	1,970	5,307
<b>Total</b>	<b>489,754</b>	<b>51,815</b>	<b>853</b>	<b>26,708</b>	<b>514,008</b>

The following table summarises the most recent rating valuation for Land and Improvements. This is reported for information purposes only. All property, plant and equipment is recorded at cost less accumulated depreciation (where applicable).

	<b>Date</b>	<b>Land</b>	<b>Improvements</b>	<b>Total</b>
		<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Land &amp; Buildings</b>				
State Highway, Kawakawa	1/10/2022	20,000	-	20,000
<b>Kaipara</b>				
Flaxmill, Waihue Road, Dargaville	1/09/2023	225,000	5,000	230,000
<b>Bob Taylor Road, Tangiteroria</b>				
(Jack Bisset Wetland)	1/09/2023	42,000	2,000	44,000
<b>Whangarei District</b>				
Carruth Road, Maungatapere (Jack Bisset Wetland)	1/07/2024	450,000	105,000	555,000
		<b>737,000</b>	<b>112,000</b>	<b>849,000</b>

**Note 5: ACCUMULATED FUNDS**

	<b>Actual 2025 \$</b>	<b>Actual 2024 \$</b>
<b>Accumulated Surpluses or Deficits</b>		
Balance as at 1 September	663,986	607,885
Surplus/(Deficit)	46,040	29,588
Transfer to Reserves	(52,924)	(47,513)
Transfer from Reserves	24,815	74,026
<b>Total Accumulated Surpluses of Deficits</b>	<b>681,917</b>	<b>663,986</b>
<b><i>Dedicated Reserves</i></b>		
<b>Asset Replacement Reserve</b>		
Balance as at 1 September	(2,673)	20,460
Transfer from Accumulated Funds	33,043	28,682
Transfer to Accumulated Funds	(6,794)	(51,815)
<b>Balance at 31 August</b>	<b>23,576</b>	<b>(2,673)</b>
<b>Non - Resident Levy Reserve</b>		
Balance as at 1 September	21,948	25,005
Transfer from Accumulated Funds (Income)	2,042	-
Transfer to Accumulated Funds (Expenses)	-	(3,057)
<b>Balance at 31 August</b>	<b>23,990</b>	<b>21,948</b>
<b>Habitat Development Fund</b>		
Balance as at 1 September	4,424	4,209
Transfer from Accumulated Funds (Income)	158	215
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>4,582</b>	<b>4,424</b>
<b>Kai Iwi Lakes Fishing Competition</b>		
Balance as at 1 September	1,204	1,204
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>1,204</b>	<b>1,204</b>
<b>NFGC Sports Fish and Game Management Plan</b>		
Balance as at 1 September	3,535	3,535
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>3,535</b>	<b>3,535</b>
<b>Habitat Enhancement Program</b>		
Balance as at 1 September	4,505	5,043
Transfer from Accumulated Funds (Income)	2,115	2,065
Transfer to Accumulated Funds (Expenses)	(2,455)	(2,603)
<b>Balance at 31 August</b>	<b>4,165</b>	<b>4,505</b>
<b>Total Dedicated Reserves</b>	<b>61,052</b>	<b>32,943</b>

**Note 5: ACCUMULATED FUNDS CONT...**

***Restricted Reserves***

**Game Bird Habitat Development**

Balance as at 1 September	<b>281,606</b>	<b>281,606</b>
Transfer from Accumulated Funds (Income)	15,566	16,551
Transfer to Accumulated Funds (Expenses)	<b>(15,566)</b>	<b>(16,551)</b>
<b>Balance at 31 August</b>	<b>281,606</b>	<b>281,606</b>

<b>Total Restricted Reserves</b>	<b>281,606</b>	<b>281,606</b>
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<b>Total Accumulated Funds</b>	<b>1,024,575</b>	<b>978,535</b>
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**Breakdown of Restricted and Discretionary Reserves**

Name	Nature and Purpose	Current year	Last year
		\$	\$
Asset Replacement Reserve	Replacement of assets	23,576	(2,673)
Non - Resident Levy Reserve	Management of 'back country fisheries'	23,990	21,948
Habitat Development Fund	Reparation set aside for habitat development	4,582	4,424
Kai Iwi Lakes Fishing Competition	Competition funds	1,204	1,204
NFGC Sports Fish and Game Management Plan	Sports Management Plan development	3,535	3,535
Habitat Enhancement Program	Predator control in wetlands and forest	4,165	4,505
Game Bird Habitat Development	Game bird habitat purchase and development	281,606	281,606
	<b>Total</b>	<b>342,658</b>	<b>314,549</b>



## Note 6: COMMITMENTS & CONTINGENCIES

### Commitments

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

### Contingency

There are no contingent liabilities as at 31 August 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

### Right to occupy

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

## Note 8: RELATED-PARTY TRANSACTIONS

There are no transactions involving related parties during the financial year. (Last Year - Nil)

## Note 9: EVENTS AFTER BALANCE DATE

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



**Note 10: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2025**

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

**ACTUAL 2025**

<b>Output Area</b>	<b>Actual Direct \$</b>	<b>Actual Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management	17,269	1,153	138,451	155,720
Habitat protection & management	14,391	706	84,775	99,166
Angler & hunter participation	2,556	347	41,667	44,223
Public interface	3,058	922	110,712	113,770
Compliance	1,304	307	36,864	38,168
Licensing	9,449	69	8,285	17,734
Council	6,595	352	42,268	48,863
Planning & reporting	3,746	452	54,275	66,451
<b>Totals</b>	<b>58,368</b>	<b>4,308</b>	<b>517,297</b>	<b>584,095</b>

**Actual Overheads**

Employee related costs	406,401
Other expenses related to service delivery	102,548
Depreciation	25,528
Less Administrative Income	(17,179)
<b>Total Overheads to Allocate</b>	<b>517,298</b>

**BUDGET 2025**

<b>Output Area</b>	<b>Budget Direct \$</b>	<b>Budget Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management	17,500	940	98,545	116,045
Habitat protection & management	26,000	994	104,207	130,207
Angler & Hunter participation	3,100	500	52,418	55,518
Public interface	2,900	980	102,739	105,639
Compliance	1,400	460	48,224	49,624
Licensing	8,797	50	5,242	14,039
Council	6,000	345	36,168	42,168
Planning & reporting	11,870	800	83,869	95,739
<b>Totals</b>	<b>77,567</b>	<b>5,069</b>	<b>531,412</b>	<b>608,979</b>

**Budget Overheads**

Employee related costs	404,074
Other expenses related to service delivery	106,900
Depreciation	20,437
Less Administrative income	-
<b>Total Overheads to Allocate</b>	<b>531,411</b>

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF NORTHLAND 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 Northland Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Adelle Wilson using the staff and resources of BDO Northland, 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 entity information on pages 1 to 2 and the financial statements of the Fish and Game Council on pages 21 to 35, that comprise the statement of financial position as at 31 August 2025, the statement of financial performance and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 7 to 20.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 1 to 2 and 21 to 35:
  - present fairly, in all material respects:
    - its financial position as at 31 August 2025; and
    - its entity information, financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with the Tier 3 (PS) standard; and
- the statement of performance of the Fish and Game Council on pages 7 to 20:
  - 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 description of the annual operating work plan for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 11 December 2025. This is the date at which our opinion is expressed.

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

### **Basis for our opinion**

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other Information**

The Council is responsible for the other information. The other information comprises the information included on pages 4 to 6, but does not include the entity information, the financial statements and the statement of performance, and our auditor's report thereon.

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

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

**Independence**

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

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

A handwritten signature in blue ink that reads 'Adelle Wilson'.

Adelle Wilson  
BDO Northland  
On behalf of the Auditor-General  
Whangarei, New Zealand