



NORTHLAND FISH AND GAME COUNCIL AGENDA

PLACE	:	NORTHLAND FISH & GAME OFFICE UNIT A5, 7–11 NELL PLACE, WHANGAREI
DATE	:	<u>Friday 21 February 2025</u>
MEETING STARTS	:	7.00pm
DINNER	:	6.00pm

Welcome/Apologies

Annual or One Year Agenda Pg 1

**Confirmation of 11 December 2024 Meeting Minutes
Matters Arising from Minutes** Pg 2

Managers' Report Pg 8
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NZFGC Update

Audit Completion Report Pg 22
Draft Budget and OWP 2025-2026 separate paper
Memorandum – Trout Liberations 2026 Pg 29
Consultation document – Fatigue Policy and Guidelines separate paper

Health & Safety Report Pg 30
Executive Limitations Report Pg 31
Financial Report to 31 December 2024 Pg 33
Correspondence Schedule Pg 38

Other Business

NORTHLAND FISH & GAME ANNUAL OR ONE-YEAR AGENDA

Meetings	Council process	Regular agenda items	Annual items	Ad hoc items
Friday 21 February 2025	<ul style="list-style-type: none"> ▪ Routine – Apologies, minutes of previous meeting, matters arising, agenda items 	<ul style="list-style-type: none"> ▪ Managers Operational & Financial Reports ▪ Urgent General Business 	<ul style="list-style-type: none"> ▪ Evaluation of Council’s Governance Review ▪ Confirm trout order for 2026 liberation ▪ Draft budget ▪ Draft OWP 	<ul style="list-style-type: none"> ▪
Friday 28 March 2025	<ul style="list-style-type: none"> ▪ Routine – Apologies, minutes of previous meeting, matters arising, agenda items 	<ul style="list-style-type: none"> ▪ Managers Operational & Financial Reports ▪ Urgent General Business 	<ul style="list-style-type: none"> ▪ Report from Chairman on governance review 	<ul style="list-style-type: none"> ▪
Thursday 22 May 2025	<ul style="list-style-type: none"> ▪ Routine – Apologies, minutes of previous meeting, matters arising, agenda items 	<ul style="list-style-type: none"> ▪ Managers Operational & Financial Reports ▪ Urgent General Business 	<ul style="list-style-type: none"> ▪ Licence Fee and Form consultation ▪ Anglers Notice – issues requiring NZC consideration ▪ Report from Chairman on governance review 	<ul style="list-style-type: none"> ▪
Friday 15 August 2025	<ul style="list-style-type: none"> ▪ Routine – Apologies, minutes of previous meeting, matters arising, agenda items 	<ul style="list-style-type: none"> ▪ Managers Operational & Financial Reports ▪ Urgent General Business 	<ul style="list-style-type: none"> ▪ Budget and OWP – final sign-off ▪ Managers Annual Performance Review 	<ul style="list-style-type: none"> ▪
Friday 24 October 2025	<ul style="list-style-type: none"> ▪ Routine – Apologies, minutes of previous meeting, matters arising, agenda items 	<ul style="list-style-type: none"> ▪ Managers Operational & Financial Reports ▪ Urgent General Business 	<ul style="list-style-type: none"> ▪ Meeting programme - dates & venues for next year’s meetings ▪ Managers performance review report 	<ul style="list-style-type: none"> ▪
Thursday 11 December 2025	<ul style="list-style-type: none"> ▪ Routine – Apologies, minutes of previous meeting, matters arising, agenda items. 	<ul style="list-style-type: none"> ▪ Managers Operational & Financial Reports ▪ Urgent General Business 	<ul style="list-style-type: none"> ▪ Chairman and Managers Annual Report ▪ Financial Statement for year ended 31 August 2025 ▪ Review of audit report for 2024-25 FY ▪ Draft Game Notice 	<ul style="list-style-type: none"> ▪

NORTHLAND FISH & GAME COUNCIL
UNCONFIRMED MINUTES OF A MEETING
HELD AT THE NORTHLAND FISH & GAME OFFICE
NELL PLACE, WHANGAREI
7.00PM WEDNESDAY 11th DECEMBER 2024

PRESENT:

Chairman: Phil Durham

Councillors: Cameron Shanks, Mark Bell, John McEntee, Kelvin Ellis, Russell Daniels, Lloyd Altham, Barrie Barnes, Sean Brickland, Darryl Reardon

Staff: Craig Deal (Manager), Rachael Quin (Administrator)

The Chairman welcomed the councillors. The Conflict-of-Interest register was circulated around the table for all councillors to sign and declare any conflicts.

APOLOGIES: Lewis Peart (leave of absence), Noel Birchall

The Chairman informed the council that a leave of absence has been granted to Cr. Peart.

It was moved: *The apologies are accepted.*

Cameron Shanks / John McEntee **CARRIED**

Adoption of the Performance Report 2023-24

It was resolved: *That the Council adopts the Audited Performance Report of the Northland Fish & Game council for the year ended 31 August 2024.*

Darryl Reardon / Mark Bell **CARRIED**

Previous Minutes

It was resolved: *That the minutes of the previous meeting held on the 8th November 2024 are confirmed as true and correct.*

Russell Daniels / John McEntee **CARRIED**

Matters Arising

Field Days

The Manager confirmed a stand has been booked and he is communicating with the NZC Communications Advisor. Cr Barnes reported that NZFGC CE Corina Jordan would be willing to attend.

Managers' Report

1210 Resource Management Act

Manager reported that NFGC are still party to the appeal on the consent granted to the Meridian Solar are at Marsden Point. NFGC staff are supporting Forest and Bird in their appeal, attending an upcoming mediation process. There would be more to report in February. Cr Ellis queried the cost if unsuccessful.

1310 Access

The Manager explained that balloting for wetland stand sites for the 2025 season would be advertised and drawn closer to opening weekend to encourage more interest.

1531 Prosecutions

The manager advised that the offending individuals have all completed diversion conditions and the charges have been dismissed.

1600 Licensing

The manager reported that analysis of Take A Mate campaign has shown that 20% of those who utilise the "Take a Mate" promotion purchase a game licence in subsequent seasons which is a good rate of uptake. There are national discussions to expand the promotion to other regions.

It was moved: *That the Managers Report be received.*

Kelvin Ellis / Mark Bell

CARRIED

Field Officers Reports

The chair queried options available to address the botulism issue at Kaitaia oxidation ponds. The manager reported that we are waiting on the new consent approval which will have a botulism management plan and conditions that can be imposed. In the meantime, the Kaitaia field officer can only advocate Ventia and FNDC to continue to minimise the impacts of botulism. The Kaitaia field officer will be tasked to inspect other urban oxidation ponds on the Far North for signs of botulism.

It was moved: *That the Field Officers reports be received.*

John McEntee / Russell Daniels

CARRIED

2024 Hunter Survey Report

Cr Reardon suggested the special paradise shelduck season be extended by one week. The chairman proposed the shoveler bag limit remain at 3 as there is no evidence that harvest in Northland is affecting the total shoveler population regionally or nationally and there is no rationale to limit the hunter experience.

2025 Game Notice

A summary of analysis for the Northland region of the NZ Game Bird Harvest Survey for all game bird species taken in the 2024 open game season was written by Field Officer Graham

Gallaghan for the council’s information. The councillors discussed the shoveler population and paradise shelduck increasing population. The following draft Game Gazette notice for the 2025 season was presented for the Council’s approval:

NORTHLAND FISH AND GAME REGION¹

1 Game That May Be Hunted or Killed—Duration of the 2025/2026 Season

Species	Season Duration (dates inclusive)	Daily Bag Limit
Grey/mallard duck and any hybrid of that species	3 May to 29 June 2025	12
NZ shoveler duck	3 May to 29 June 2025	2
Paradise shelduck	3 May to 27 July 2025 14 Feb 2026 to 22 Feb 2026	20 20
Black swan	3 May to 27 July 2025 14 Feb 2026 to 22 Feb 2026	20 20
Pukeko	3 May to 24 Aug 2025 14 Feb 2026 to 22 Feb 2026	12 12
California quail	3 May to 24 Aug 2025	10
Brown quail	3 May to 24 Aug 2025	10
Cock pheasant	3 May to 24 Aug 2025	5

2 Shooting Hours

- (1) 6.30am to 6.30pm, except the hunting of:
- (a) Paradise shelduck, pukeko and black swan on 14 Feb 2026 to 22 Feb 2026 will be from 6.30am to 8.00pm.

3 Decoy Limit

No limit.

4 Special Conditions

- (1) No person shall wilfully leave on the hunting ground any game bird(s) shot or parts of any game bird(s) shot.
- (2) Camouflaged Rowboats: Persons may hunt or kill game from an unmoored camouflaged rowboat.
- (3) During the 14 Feb 2026 to 22 Feb 2026 special open season, no person shall hunt within 300 metres of any urban sewage oxidation ponds.
- (4) Any licensed game bird hunter who has a Department of Conservation permit to take or kill wildlife for the purpose of hawking may hunt with an Australasian Harrier (*Circus approximans*) to take game birds. This is subject to the season length and bag limit for each game bird species in clause 1 of this notice and any other special conditions for the Northland Fish and Game region and also subject to any conditions imposed by the Director-General of Conservation under such a permit.

The Chairman
Northland Fish and Game Council

¹ Reference to description: *New Zealand Gazette*, 24 May 1990, No. 83, page 1861.

The council unanimously agreed the shoveler bag limit remain at 3 and not be reduced to 2. The council discussed the paradise shelduck bag limit and suggested a bag limit increase to 25 per day to encourage hunters and limit the ongoing issues with crop and pasture degradation that a growing population of paradise shelduck is causing. Cr Reardon proposed the limit increase for the special season and not the open season.

It was moved: *To raise the paradise shelduck bag limit from 20 to 25 effective from the 2025 game season and 2026 special season.*

Kelvin Ellis / Sean Brickland **CARRIED**

Draft Standing Orders

The manager tabled the draft Standing Orders for Northland Fish & Game Council adapted from the NZC adopted template.

It was resolved: *That the Standing Orders be adopted.*

John McEntee / Barrie Barnes **CARRIED**

Draft Governance Policy

The manager tabled the draft Governance Policy for Northland Fish & Game Council.

It was resolved: *That the Governance Policy be adopted.*

Mark Bell / Kelvin Ellis **CARRIED**

Health and Safety Report

Northland Fish & Game is required to give a Health & Safety report at each council meeting detailing:

- The implementation and adherence to Health & Safety policy/manual
- Any new issues or hazards that have arisen and how these have been addressed
- Progress with any ongoing issues
- Outcomes of audits and reviews required in the Health & Safety manual
- Any near misses or injuries

It was moved: *That the Health and Safety Report be received.*

Russell Daniels / Lloyd Altham **CARRIED**

Executive Limitations Report

It was moved: *That the Executive Limitations Report be received.*

Darryl Reardon / Kelvin Ellis **CARRIED**

Financial Report

Financial report ending 30 November 2024.

It was moved: ***That the Financial Report is adopted.***

Barrie Barnes / John McEntee

CARRIED

General Business

High Pathogenic Avian Influenza

The manager table a memorandum regarding avian influenza, its potential effects and the status of policies and strategy to prepare for and manage the arrival of it in New Zealand, for council information.

Draft Budget/OWP for 2025-26

The manager presented information for advice regarding priorities for Northland Fish & Game in the 2025-26 budget and operational work plan. Priorities were discussed by council with an emphasis on increase public interface as separate from stakeholder engagement to foster allies and friends of the organisation. A future effort is envisioned for more national support of priorities. Cr Bell suggested to promote Northland Fish & Game work with a list of surveyed wetland birds and recent evidence of the positive impact our wetland management provides e.g. bittern. He proposed revenue is sought and engagement with public is increased.

Action: Manager to carry out a cost estimate survey and risk assessment for starting bird watching tourism activities at Underwood wetland and Jack Bisset wetland.

The council saw the upcoming Field Days as an opportunity to promote Fish and Game and enlist support from NZC. The chairman suggested the public could be consulted for the management plan by enabling submissions to be received at the event.

The council suggested a bigger presence in local media and to ensure an informative media release leading up to the game bird season.

The chairman requested the true cost of each wetland hunting stand to gauge the real cost to Fish and Game providing access to hunters.

Action: Manager to work out costs of stands and proposed permit fee to hunters for the February 2025 meeting.

Other

Cr Brickland suggested maimai's could be upgraded as dual purpose for hunters and birdwatchers.

Cr Altham suggested an existing organisation involved in bird surveying could be engaged to reduced cost and risk.

It was moved: *That the staff of Northland Fish & Game be acknowledged and thanked for their hard work during the year.*

Kelvin Ellis / Darryl Reardon *CARRIED*

Cr Reardon congratulated Cr Barnes on his appointment to NZC.

There being no further business the Chairman declared the meeting closed at 9.32pm.

Phil Durham
Chairman

To: All Councillors
From: Craig Deal
Date: 21 February 2025
Subject: Managers Report

The following is an account of activities that management has been involved in since the 11 December 2024 meeting.

1111 Trend Counts

Trend counts completed – see field officer report.

We have received a complaint about black swan decimating the eel grass beds in the Rangaunu harbour. The boat was taken to survey the numbers which look to be around 1000 swan. This is not an excessive number.

The Northland Regional Council Biosecurity working group are looking to include black swan in the next pest management plan. I am working with council staff to ensure that this does not occur.

1116 Mallard Monitoring

In the absence of H5N1 strain of bird flu in New Zealand, Northland staff have assisted with two banding events in the Auckland Waikato region to develop skills.

1122 Game Bird Hunter Harvest

Hunter harvest report completed and included in agenda for consideration of 2025 Game Notice.

1160 Releases

A memorandum is included as an agenda item to consider the order for trout liberations into stocked fisheries in 2026.

1172 Game Gazette

The draft Game Notice has been submitted to NZ Council as resolved at the December 2024 meeting. Indications are that the change to paradise duck limit bags may not be approved by the Minister on the basis that no consultation was undertaken with licence holders.

1181 Game Bird Dispersal

Requests for permits to disturb and kill nuisance game birds have slowed over the early January period.

1182 Shelduck Week

The special season for shelduck, swan and pukeko will occur over the dates 15 – 23 February 2025.



The special shelduck season is a great opportunity for Northland hunters to get out in a social setting and add some great value to their licence. It also draws a lot of hunter effort from outside the region.

1210 Resource Management Act

I submitted an early engagement document to Northland Regional Council for the development of their pest management strategy. The main points were the legal classification for game birds and sports fish and the requirement to have clear aims and monitoring plans for pest fish removal operations to address water quality issues.

Mischa Davis and myself attended mediation in Auckland for the Marsden Solar Farm appeal. It was a successful two days and a reasonable compromise was reached with more existing wetland area being protected.

1220 Works and Management

1221 Jack Bisset Wetland

Flooding during Cyclone Gabrielle moved a large raft of raupo around which settled in front of stand 10. The stand holder has asked what we intend to do to remedy the situation.

1225 Flaxmill Maintenance

An estimate to remove the poplars off the bund along the western edge of the wetland has been received. This work would require several days with a heavy digger, a large mulcher and a truck, as well as the removal of 800 cubic metres of chip. This will likely cost in the vicinity of \$100,000.

1226.1 Underwood Wetland

DOC Kauri Coast have a new tractor and are mowing the wetland area at the same time they do the tracks in the neighbouring scenic reserve. This is a significant cost saving to the council.



Underwood wetland stage 2 taken from drone. Credit DOC Kauri Coast.

1228 Wairua River Wildlife Management Reserve

A DOC-led cyanide operation has been undertaken to control predators. The toxin will be removed prior to 15 February 2025. The wetland was mown in December and is scheduled for another mow prior to 2025 game season to ensure access tracks are open.

1242 Botulism Monitoring and Clean Up

There is a significant botulism outbreak underway at Kaitia Wastewater Treatment Plant. I have reported this to FNDC and the deputy mayor. The deputy mayor responded, although whether action will be taken is uncertain. Paradise shelduck and mallard make up the majority of affected birds.

An outbreak in Otago at the Waikouaiti Wastewater Treatment Plant has generated significant media attention. By the end of January there were over 1000 dead birds collected – mostly paradise shelduck.



Dead and dying ducks in the Kaitaia Wastewater Treatment Plant botulism outbreak

1311 Negotiation with Forestry Companies

There are two land blocks in the Manganui catchment that have been purchased by an overseas investor for conversion to production forestry. I am working with Herenga ā Nuku (Walking Access Commission) to negotiate access for hunters into these forests. Both blocks encompass significant floodplain and wetland areas so there is opportunity for both waterfowl and upland hunting.

1313 Ballots and Permits

Underwood ballots will be advertised in the Game Magazine, email, social media and at the Field Days exhibit. The draw is scheduled for 01 April 2025.

1330 Newsletters

Reel Life articles for December, January and February were produced. The regional supplement to the game magazine has been submitted. Focus of the supplement is Underwood ballots, game bird trends and upland hunting in the Northland forestry blocks.

1411 Conservation Board Liaison

A POC for the new Conservation Board has not yet been provided.

1412 Mana Whenua Liaison

I have made contact with Patuharakeke staff and am seeking their input to the development of our sports fish and game bird management plan.

1431 Media Liaison

The issue between Federated Farmers and Southland Fish and Game has not had any impact on our operations.

I will consider media engagement if the Kaitaia botulism issue is not addressed.

1440 Public Promotions

The competition offering a free full season licence to be drawn from a pool of all anglers that submit weight and length for trout caught in Northland is being run again this season.

1451 Regional A&P Shows

I have booked a site at the Field Days event in Dargaville. Dates are 27 February – 01 March 2025. The site is one of the smallest but is still 6x4m. Planning is well underway, and we are gathering resources to equip the stand.

1453 Office Habitat and Poster Material

Northland hunter and photographer David Towgood has won the 2025 habitat stamp competition for the second year in a row.

1455 Information to Licence Holders and Members of the Public

Queries over the last month have mostly been regarding game bird control.

1511 Ranging

Staff and honorary rangers will have two teams in the field over the weekend 15-16 February 2025. Both teams will have Police support on both days.

1531 Prosecutions

An individual was caught fishing at Whau Valley Dam without a licence in late December 2024. Prosecution proceedings will be initiated in accordance with the national Prosecutions Policy.

1600 Licensing

For the new fishing season Northland sales are up 23% on last year. Overall fish licence sales nationally are down 0.7%.

1630 Commission

Commission is being paid by way of a credit on invoices issued to agents.

1821 Annual OWP/Budget

The draft budget and OWP for 2025-2026 is included with this meeting agenda for consideration and approval by council.

1822 Reporting/Audit

The annual report for 2023-2024 has been submitted to NZC and the Minister.

The completion report from the auditor is included in the agenda pack.

The budget variance report for the 2023-2024 budget was submitted to NZC. The budget was 96% spent which is within tolerance of 10%.

1840 National Liaison

The Minister for Hunting and Fishing is now James Meager. No correspondence has been received directly although NZC is engaging with him.

1900 Administration

The office has been open for all the required hours during the reporting period and has served the public and licence holders.

The hunter harvest survey draw for a 2025 whole season adult game bird hunting licence was drawn and the winner notified.

The Councils assets are well maintained and fully insured.

Dan Allen, the son of previous Northland Fish and Game Councillor Peter Allen, died in a swimming accident on 31 December 2024. A card has been sent to Peter and his wife Jeannie expressing condolences on behalf of the Northland Fish and Game Council.

A draft policy on fatigue management is included with the agenda for councils' consultation and feedback. A fatigue management policy is now mandatory for any regions that operate a vessel.

Recommendation

That the Northland Fish and Game Council receive this report.

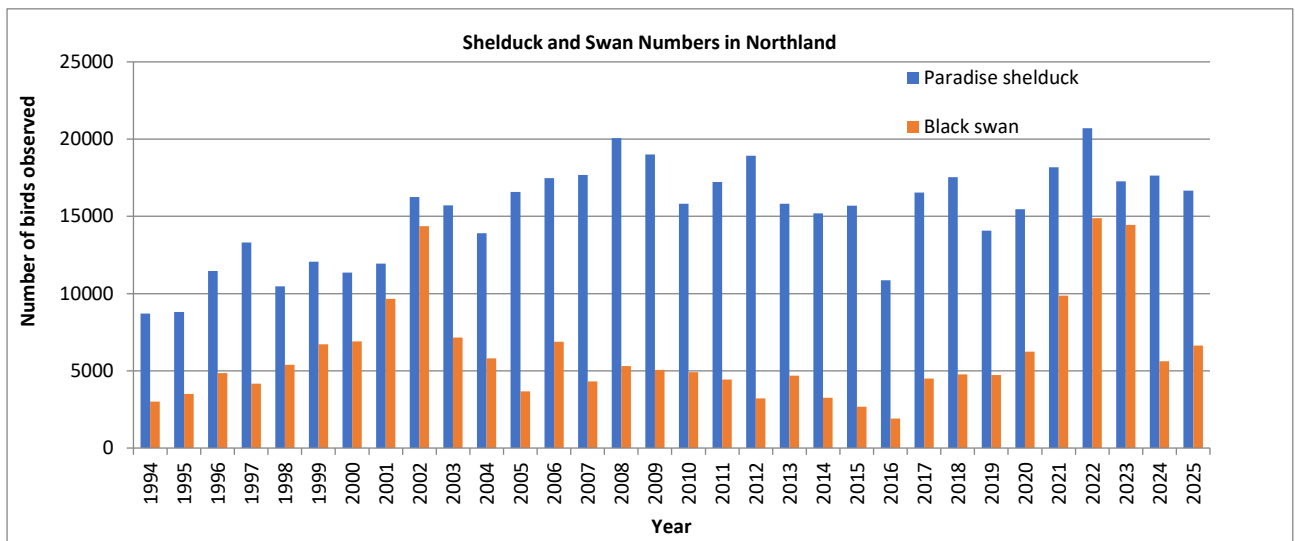


Craig Deal
Manager
11 February 2025

To: All Councillors
From: Graham Gallagher
Date: 5/02/2025
Subject: Field Officer Report (Whangarei)

1111 Trend counts and population monitoring

Shelduck: See attached shelduck trend count report.



Swan: Swan numbers seem to have settled to historical averages. The large reduction was mostly due to the decrease in the Omapere count. 12,000 were counted in both 2022 and 2023. Less than 1,000 were counted this year. It appears that a large proportion have moved out of the region rather than being distributed throughout Northland.

In January I assisted with Auckland/Waikato's mallard banding operations in Paeroa and Parakai.

1172 Regulations

Nothing to report.

1181 Game Bird Dispersal

Gas guns are being serviced as they return from the field.

1220 Works and Management Wetland Summary

Mowing at the Jack Bisset Wetlands has been organised for February. The Wairua will be mown again before the game season. Predator control operations are ongoing at all the wetlands.

Quote for tree removal at the Flaxmill wetland will be circulated.

1231/2 Landowner advice / NZGBHT applications

One NZGBHT site is being assessed at Ruakaka.

1313 Ballots/Permits

We have one stand at the Flaxmill and four at the Underwoods open for ballot.

1331 Media

The Game Magazine articles have been submitted and Reel Life articles produced.

1510 Ranging/Compliance

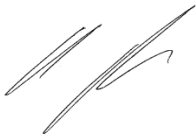
Ranging operations are planned for the Shelduck Special season in mid-February. We have one current FWOL file.

1923 Staff Training

Nothing to report.

Maritime/Moss

Drills and maintenance/checks continue to be conducted.



Graham Gallagher
Field Officer 10/02/2025

Paradise Shelduck Moulting Survey

January 2025

Results of annual counts at Northland moulting sites



Graham Gallagher, Fish & Game Officer, January 2025

Summary

The endemic Paradise Shelduck (Tadorna variegata) is Northland's most intensely managed game bird. Shelduck harvest makes up the largest proportion of hunters bag by far. Large concentrations of birds can result in localised crop damage causing issues for landowners. These large concentrations can create opportunities for hunters to harvest surplus birds. Each year repeat counts are made of known moult sites to gain an index of relative abundance. This year 16,663 birds were observed in total, this is a 8% decrease from the previous year and about 243 birds below the 20-year average. Long term monitoring (over 25 years) indicates that the northern population (Towai North) is slowly decreasing in the long term but stable in the short term (5 years). Long term monitoring (over 25 years) indicates that the southern population (Towai South) has increased both in the short term and long term. Monitoring has shown a relatively stable but slightly increasing overall population for Northland.

Introduction

Paradise Shelduck (*Tadorna variegata*) 'shelduck' are an endemic New Zealand species and well distributed throughout much of the country. Highest concentrations of shelduck are typically found adjacent to areas of developed farmland and around civil sewage oxidation ponds. In Northland, large concentrations of shelduck can be found in and around the Hikurangi Swamp, Mangawhai, Kerikeri, Kaikohe and Kaitaia areas.

Monitoring has occurred since the late 1980's and has seen the population of shelduck increase but the population has been relatively stable with a slight annual increase over the last 25 years.

Monitoring along with the hunter harvest results gives us critical information for us to set robust regulations.

Shelduck congregate during January to March at specific sites to moult. These areas are typically a small to medium sized water body with a nearby food supply. We have large moult sites located around irrigation dams and oxidation ponds.

The aim of the current survey was to:

- 1) Repeat the annual counts of known shelduck moult sites to gain an index of relative abundance of shelduck in Northland.
- 2) Provide recommendations for management of the shelduck population in context of the goals and objectives of the Northland Region 'Sports Fish & Game Bird Management Plan'.

Method

The 2025 moult site counts were undertaken in mid-January using a fixed wing aircraft. The aerial surveys were carried out with a Cessna single engine aircraft. The aircraft flies at low altitude and low speed circling the ponds to be surveyed. Usually two passes are required to count each site. A camera was utilised to 'ground truth' counts at suitable sites. The number of birds and the percentage change from the previous year was calculated for all sites and then for the Northern and Southern management units.

Results

Overall numbers

A total of 16,663 shelduck were observed moulting across all sites in 2025. This value was down from the 2024 count of 18,057. This equates to an approximate 8% decrease. Since the 2022 peak of 20,705 birds there has been a 19% decrease in numbers.

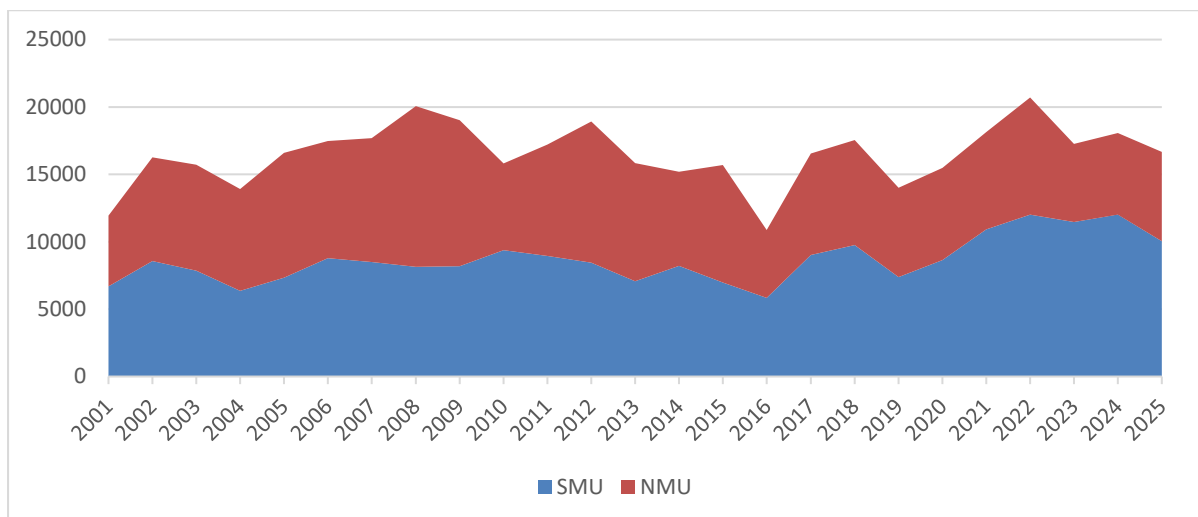


Figure 1: Number of Paradise Shelduck observed moulting in each of the separate management areas since 2001

Northern Management Unit (North of Towai)

A total of 6,634 shelduck were observed moulting at sites north of Towai in 2025. This value was up 599 birds from the 2024 count of 6,035; this equates to an approximate 10% increase in overall numbers counted from the previous year (see Appendix 1). Conversely, over the past 20 years (2006-2025) shelduck across all monitored sites north of Towai have decreased with a maximum recorded count of 11,912 birds in 2008. Over the past five years (2021-2025) numbers of shelduck across all sites north of Towai have remained stable.

Southern Management Unit (South of Towai)

A total of 10,029 birds were observed moulting south of Towai in 2025. This value is a decrease of 1,993 birds from the 2024 count of 12,022 and equates to a 17% decrease in numbers from the previous year (see Appendix 1). Over the past 20 years (2006-2025) shelduck across all monitored sites south of Towai have shown an increasing trend and a stable population over the last five years.

Discussion

Northern Management Unit (NMU)

The analysis shows that sites in the NMU have been relatively stable in the short term but with a decrease in the long term. The botulism affecting several large moulting sites could have affected overall numbers. Persistent droughts in the Far North have also impacted on population numbers and distribution. The conversion of pastoral land into intensive horticulture, pines and solar farms could also be affecting numbers. The largest decreases have been seen at Te Pahi, Nilsson's Dam and Paua Station. Nilsson's Dam suffered a major breach and has not been fixed. This was an exceptional pond on the Parengarenga Harbour and it is a great loss for game birds on the Far North. TePahi Station and Paua Station have had management changes with less cropping and pasture renewal, impacting on the shelduck numbers there.

Southern Management Unit (SMU)

The analysis shows that on average, numbers have increased in the SMU over time. The sites with the largest increases were the Maungaturoto oxidation ponds, Ruakaka area and the Wairua River above the falls.

References

- Kelly, D (2010).** *Paradise Shelduck Moulting Survey 2010*. Fish & Game West Coast internal report.
Newton, G. (2019). *Paradise Shelduck Moulting Survey January/February 2019*. Fish & Game West Coast internal report.

To: All Councillors
From: John Macpherson
Date: 10 February 2025
Subject: Field Officer Report (Kaitaia)

Craig and I attended the TeHiku Conservation Management Strategy meeting, and Craig presented to the Board. The presentation was well received, with some questions coming from the Board. The first and most asked question was in relation to Canada Geese (no surprise there) as before we attended the meeting, Craig and I had discussed the likelihood of Canada Geese coming into the conversation. While no longer a game bird, the geese cause a lot of damage in the TeHiku area. Being prepared and having some stats on the geese gives us an opportunity to access some of the Iwi held properties. Some time spent discussing ways to lessen the effects of the geese gives Fish and Game a foot in the door for licence holders.

I attended the Omapere Lake Trust Board AGM. They are committed to improving the water quality. A project manager has been appointed to investigate ways this could be done. There was good discussion from board members. I outlined Fish and Game's responsibilities, websites with all legal framework, the work we have done to assist, and I gave an assurance to be available for discussions regarding game birds and the improvement of the lake. Again, this is Fish and Game's opportunity to gain access to Iwi held hunting areas.

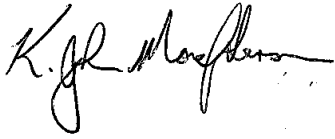
Meetings with DOC, NRC, Summit are progressing well. Bird flu is on the list of real dangers to NZ, and I've been in several meetings with DOC and NRC, making sure we are all on the same page. MPI are the primary in the event of an outbreak, but we are the experts in dealing with game birds regarding numbers and areas to check when the HPAI gets into NZ. The less invasive strain that hit poultry growers in the south was a wakeup call.

Botulism at the Kaitaia oxidation ponds has been ongoing the entire year. It is no longer a summer only event. After discussions with Craig, the issue was pushed onto MPI, FNDC, and NRC. This year has knocked out most of the paradise shelduck in the Kaitaia area, as well as affect the mallard, grey, and teal populations. I've been monitoring the Taipa and Kaeo oxidation ponds - they have a different system which does seem to affect the birds.

Permits issued to disturb game birds are around 60 which is down on last year. The two main factors I believe, are the swan moving off Lake Omapere and the reduced number of shelduck in the Kaitaia area.

Summit Forest cat trapping is ongoing. Some traps have been moved. We are looking at setting a line of traps in the TeRamanuka area, which is at the end of Ngataki road, up to and including Lake Half. This area is PCL on the boundary of Summit and has significant value for upland game, waterfowl, as well as gecko. We are currently working on a MOU with Summit, to formalise our access and contribution for licence holders.

Trend counts are done with good numbers of shelduck on the Taipa and Kaeo oxidation ponds. Good numbers of swan are on the harbours.

A handwritten signature in black ink, appearing to read 'K. J. Macpherson', written in a cursive style.

John Macpherson
Field Officer (Kaitaia)

17 January 2025

Northland Fish and Game Council
Unit A5, 7-11 Nell Place
WHANGAREI 0110
New Zealand

For the Councillors

1. COVER LETTER

We recently completed our audit of Northland Fish and Game Council (the "Council") for the year ended 31 August 2024.

We set out the findings of our audit work for that year in the report attached to this letter.

We would like to thank Rachael Quin for the assistance extended to BDO Northland during the course of the audit. We have received full and frank cooperation. There is nothing we wish to raise solely with the Council.

The primary aim of our audit is to form an opinion as to whether your financial statements fairly reflect the results of your organisation's activities for the reporting period and its financial position at balance date. The audit report expresses this opinion.

Our work has focussed on material transaction streams and therefore our work should not be relied upon as a complete review of the organisations systems, procedures and controls. An audit provides a high but not absolute level of assurance; it is not designed to be relied upon to detect all incidences of fraud or error. The responsibility to maintain adequate accounting systems and controls designed to prevent and detect fraud and error is the responsibility of the Council.

As part of our audit we review the accounting systems and procedures in operation and consider effectiveness from an audit perspective. As a result of this process we generally identify several matters that we draw to your attention together with our recommendations for improvement. The recommendations below are at best practice and do not reflect in any way on any particular individual in the organisation.

We welcome your response regarding any actions you are planning to take on the matters raised. If it is of value to your Council, we would be happy to attend a Council meeting to discuss any finance related issues you have.

If you have any queries, please don't hesitate to contact me.

Kind regards

BDO Northland



Adelle Wilson
Partner
Audit & Assurance Services
Email: adelle.wilson@bdo.co.nz

2. AUDIT CONCLUDING MEMORANDUM

2.1 Audit opinion

We conducted our audit in accordance with the auditing standards in New Zealand issued by the External Reporting Board. We planned and performed our audit so as to obtain all the information and explanations which we considered necessary in order to provide us with sufficient evidence to give reasonable assurance that the financial statements are free from material misstatements, whether caused by fraud or error. In forming our opinion, we also evaluated the overall adequacy of the presentation of information in the financial statements.

We signed an unmodified audit opinion over the financial statements of the Council for the year ended 31 August 2024.

2.2 Internal controls

During the audit we identified some improvements in internal controls that in our opinion, should be brought to your attention. These are outlined in section 3 of this report.

We have included all findings that our audit procedures highlighted. However, you will appreciate that our work is undertaken primarily to enable us to form an opinion if the financial statements present fairly, in all material respects the financial statements of the Council in accordance with PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector). Accordingly, we have designed our tests and the evaluation of your systems only to the extent necessary to enable us to arrive at this opinion.

2.3 Fraud risk

The primary responsibility for the prevention and detection of fraud rests with the Councillors and management.

As your auditor, we have a responsibility to assess the risk of material misstatement of the financial statements due to fraud. We identified potential fraud risk areas and designed audit tests to mitigate the risk of material error due to fraud. During the course of our audit we did not identify any instances of suspected or actual fraud.

2.4 Management judgements and accounting estimates

Overall, we note that the judgements and estimates by management in preparing the results for the year ended 31 August 2024 appear reasonable.

2.5 Audit misstatements

There were a few disclosure adjustments to the financial statements. A schedule of adjusted misstatements is contained in section 4 of this report and a schedule of unadjusted misstatements in section 5.

2.6 No disagreements with management

We have had no disagreements with management during the course of our audit.

2.7 No difficulties were encountered when dealing with management

We have encountered no difficulties with management about accounting treatment, measurement and disclosure during the course of the audit.

2.8 Independence

We have complied with the independence requirements of the Code of Ethics issued by the External Reporting Council and Guidelines on Independence issued by BDO New Zealand.

2.9 Going concern

There are no material uncertainties over the appropriateness of applying the going concern assumption in the preparation of the financial statements.

2.10 No non-compliance with laws and regulations

We have made enquiries in relation to non-compliance with laws and regulations during the course of our audit. We have not become aware of any instances of non-compliance with laws and regulations which has materially impacted the financial position or performance of the Council.

3. AUDIT FINDINGS

3.1 Update on finding from prior year audit

We noted that none of the issues raised last year were repeated. Generally, the number of observations in this letter is low. Additionally, the audit journals requested for the 2024 audit were solely for reclassification purposes and did not affect the bottom line.

We would like to commend the Council and the team for a job well done.

3.2 Findings on Reserves

Finding 1:

Our review of the reserves revealed that the non-resident levy revenue ceased in 2023, resulting in a surplus balance in the reserve. The current disclosure does not indicate any future plans for the reserve, which may lead to uncertainty regarding the use of these funds.

We suggest that the council consider and document future plans for this reserve. Additionally, appropriate disclosure should be added to the performance report to provide clarity on the intended use of the surplus balance.

Finding 2:

From our workings, it seems that an item of property, plant, and equipment was allocated to the non-resident levy reserve rather than the asset replacement reserve. We further found that the asset replacement reserve is negative at year end. It is not possible to have a negative reserve.

We recommended that the council reallocate the item of property, plant, and equipment to the correct reserve which was subsequently actioned. Additionally, steps should be taken to ensure that the asset replacement reserve is accurately maintained and does not reflect a negative balance in future reports.

3.3 Outdated Rating Valuations for Kaipara District Council

During our audit, we conducted an independent search of rating valuations and noted that the valuations for Kaipara District Council were not updated to the most recent valuations. The performance report did not reflect the most current land and improvement values and we requested that the disclosure be updated.

We encourage management to perform a thorough search for the latest valuations when preparing future performance reports to ensure that all disclosures contain the most up-to-date information.

3.4 Offset of income against expenses incurred

During our audit, we noted income from the sale of bird scarers that were purchased on behalf of customers has been offset against the cost of this purchase.

Recommendation: All income regardless of the type of income, must be disclosed as income and should not be offset against the expense incurred for this income.

3.5 Prepaid Liability Insurance

During our audit, we noted two years of insurance expenses included in FY2024. This is a result of last year's prepaid insurance reversed in the current year. However, the insurance for FY2025 was also expensed in the current year.

Our recommendation is to be consistent with the treatment of prepayments. All costs should be analysed to ensure they relate to the current year and the cost is not doubled up in any single year.

3.6 Segregation of Duties in Bank Transaction Processes

We identified that both bank users currently have the ability to create, modify, and authorise bank transactions. The concentration of these functions within the same users increases the risk of fraudulent activities and errors going undetected. Effective internal controls typically require these duties to be segregated to ensure that no single individual has control over all aspects of any critical transaction.

We recommend that the Council review the current bank user profiles and implement appropriate segregation of duties. Specifically, the roles of creating, modifying, and authorising bank transactions should be distributed among different individuals to enhance internal controls and mitigate the risk of fraud.

3.7 Change in Financial Reporting Requirements

For periods beginning on or after 1 April 2024, entities are required to apply the new Tier 3 (PS) standard. This change will impact the preparation and presentation of financial statements, necessitating adjustments to comply with the updated requirements.

The change entails financial reporting processes and systems be updated to reflect the new standard. This may involve a review of current financial reporting practices to ensure compliance.

It is recommended that Northland Fish & Game Council begin preparing for this transition as soon as possible to ensure a smooth implementation of the new Tier 3 (PS) standard. Early preparation will help mitigate any potential disruptions and ensure compliance with the new requirements.

4. SUMMARY OF ADJUSTED ITEMS

The following journals were identified by audit in the course of the audit, and have been adjusted in the financial statements:

Number	Account No	Name	Debit	Credit
1	8006	Non-Resident Levy Reserve		2,042.04
	8000.1	Transfer To/From Reserves	2,042.04	

Being the correction to asset disclosed in non-resident levy reserve when it has already been included in asset replacement reserve.

2	1181	1181 Gamebird Dispersal	2,024.60	
	4181	Game Bird Dispersal Income		2,024.60

To disclose revenue from sale of gamebird dispersal items sold to customers

3	5102	Prepayments	1,574.00	
	1976	1976 Public Liability Insurance		1,574.00

To record prepayment of FY2025 Public Liability Insurance

5. SUMMARY OF UNADJUSTED ITEMS

The following journal was identified by audit in the course of the audit, but were left unadjusted on the basis of materiality and timing-issue pertaining to sale and purchase of vehicles at year end:

Number	Account No	Name	Debit	Credit
1	8002	Asset Replacement Reserve		2,673.00
	8000.1	Transfer To/From Reserves	2,673.00	

Being the correction to the negative asset replacement reserve.

Memorandum

To: Councillors
From: Manager
Subject: Trout Liberations 2026
Date: 10th February 2025

Orders will soon be due for trout liberations in 2026. Northland region currently has three stocked reservoirs where trout are liberated annually.

Wilson's Dam (Ruakākā) can receive rainbow and brown trout as can Whau Valley Dam in Whangārei. Lake Manuwai in Kerikeri can receive rainbows only.

Wilson's Dam and Lake Manuwai typically receive 300-600 yearling trout annually and Whau Valley typically receives 300 yearling fish annually. Recent years have seen conservative releases due to reports of poor fish condition in Wilson's Dam and Lake Manuwai. Releases for the last three years are below in table format (all releases are yearling fish):

	Whau Valley	Lake Manuwai	Wilson's Dam
2022	300 rainbow	350 rainbow	350 rainbow
2023	200rainbow	350 rainbow	350 rainbow
2024	300rainbow	300rainbow	300rainbow

The 2025 liberation will be:

- Wilson's Dam 400 brown yearlings
- Whau Valley 200 rainbow and 100 brown yearlings
- Lake Manuwai 400 rainbow yearlings

It is recommended that council retain conservative stocking rates in Lake Manuwai and Wilson's Dam due to the assessed lower carrying capacity of the reservoir habitats and the low angling activity.

A recommended liberation for 2026 is:

- Wilson's Dam – 350 rainbow yearlings
- Whau Valley – 300 rainbow yearlings
- Lake Manuwai 350 rainbow yearlings

The anticipated cost of a yearling trout in 2026 will be \$4.22. This will result in a \$4,500 budget for trout liberations in the next budget.

Recommendations:

- Council receives this information
- Council resolve on a trout order for the 2026 liberations

Yours sincerely,



Craig Deal
10 February 2025

HEALTH AND SAFETY – February 2025

Background

As part of its commitment to Health and Safety and providing a safe workplace the Council requires a report at each meeting detailing;

1. implementation and adherence to Health and Safety policy / manual
2. any new issues and updates
3. progress with any ongoing issues
4. outcomes of audits and reviews required in the Health and Safety manual
5. any near misses or injuries and any new hazards and how these have been addressed

Update

1. Development of policy / manual	Status
Policy and Manual is in place.	Current
2. New issues and information	
Nil	
3. Ongoing issues	
Nil	
4. Audits, reviews, and meetings	
H&S meetings Vehicle inspections Annual audits and reviews	Monthly meetings held. Carried out monthly. Boat drills carried out February 2025. First Aid kit contents checks carried out. Reviewed electrocution and fire procedures.
5. Near misses, injuries, and hazards	
None to report	



Craig Deal
Manager
February 2025

Executive Limitations Reports

Northland Fish and Game Council Meeting 21 February 2025

Prepared by: **Craig Deal, Manager**

Report frequency: **Reports as required by ML 4.4.1**

General Comment

The policy ML 4.4.1 requires the Manager to report bimonthly on Financial Planning and Budgeting, Financial Condition and Activities, Protection of Assets, Programmes and Services and Public Affairs. These are regular reports and they are primarily aimed at certification by me that I have complied with the Executive Limitations Policies, or identifying any occasions where I have, either not been able to comply with the policies or there are issues that I believe need to be brought to the Councils attention the format of this report is therefore to certify compliance and note any exceptions.

EL 1 Financial Planning and Budgeting

Level Two

EL 1.2 Financial Planning for any financial year or the remaining part of financial year shall not deviate materially from the Councils strategic Ends policies, risk financial harm or fail to be derived from a multi-year plan.

Report

The budget and Operational Work Plan for 2024-2025 is underway. Expenditure is within budget. Prosecutions from compliance operations over opening weekend 2024 are likely to create a significant cost pressure in this financial year. There may have to be re-allocation of funds from other projects or reserves to cover the costs.

EL 2 Financial Condition

Level Two

EL 2.2 With respect to the actual and ongoing financial condition and activities the Manager shall not cause or allow the development of financial harm or material deviation of expenditures from Councils priorities.

Report

Expenditure has been in accordance with the Council priorities and the Councils financial position is sound. There will be costs involved with the attendance at the Northland Field Days event. This was not budgeted for; however it is within Councils priorities (and NZC Strategic Objectives) and has been deemed at Council to be a worthwhile investment. I will endeavour to get support and resources where possible and will minimise costs for the event. The unplanned spend is assessed to be in the vicinity of \$2000.

EL 6 Protection of Assets

Level Two

EL 6.2 The Manager shall not allow the Councils assets to be unprotected, inadequately maintained or unnecessary placed at risk.

Report

All of the Councils assets are regularly maintained and serviced by appropriate and experienced personnel. All assets are kept in secure locations and are fully insured against theft, loss or damage. Insurance for vehicles, the vessel, trailers and office contents has been renewed as of 01 Sept 2024.

EL 14 Programmes and Services

Level Two

EL 14.2 The Manager shall not allow programmes and services to be established which are not thoroughly researched prior to commencement and carefully managed, monitored and reviewed.

Report

No programmes or services have been entered into which do not align with the organisation's purposes or priorities.

EL 15 Public Awareness

Level Two

EL 15.2 The Manager shall not approve or in any way support any action or activity or statements to the news media that are derogatory or in any way damaging to Fish and Game New Zealand

Report

No actions or statements that might generate media attention have been made or supported in this reporting period and the reputation of Northland Fish and Game remains intact.



Craig Deal
10 February 2025

To: All Councillors
From: Rachael Quin
Date: 10 February 2025
Subject: Financial Report for the period ending 31st December 2024

Revenue

Fish & Game Bird Licence Income **\$44,314**

The latest national licence sales spreadsheet will be circulated at the Council meeting for Councillor's information.

NZFG Council Grant **\$93,122**

The first instalment of the NZC grant was made on the 21 November 2024. The second instalment is due to be received 20 February 2025.

Interest Income **\$7,323**

The term deposits (73 & 74) mature on 17 February 2025.

Other Income **\$13,180**

This figure includes gain on sale of Isuzu ute (\$10,590) and Greenheart Wetland grazing lease.

Total Income **\$157,939**

Expenditure

The current financial situation for the Council is that expenditure is under the budget in most areas. All depreciation has been accumulated.

Total Overheads **\$190,324**

Total Operating Expenditure **\$199,520**

Net Loss **\$41,582**

Recommendation

That the financial report to the 31 December 2024 be adopted.

Rachael Quin
Office Administrator

Balance Sheet

Northland Fish and Game Council

As at 31 December 2024

Account	31 Dec 2024
Assets	
Bank	
ASB Cashflow	767.78
Cheque Account	21,842.05
Habitat Development Fund	4,507.32
Savings on Call Account	200,277.09
Term Deposit (73)	202,898.63
Term Deposit (74)	101,449.32
Total Bank	531,742.19
Current Assets	
Accounts Receivable	12,938.24
Accrued Interest	2,480.45
Total Current Assets	15,418.69
Fixed Assets	
Accum Dep Field Equipment	(5,399.01)
Accum Dep Improvements	(39,582.21)
Accum Dep Office Equipment	(25,156.71)
Accum Dep Vehicles	(89,704.44)
Field Equipment	13,121.80
Improvements	140,383.00
Land	278,592.75
Office Equipment	29,951.93
Vehicles	180,894.12
Total Fixed Assets	483,101.23
Total Assets	1,030,262.11
Liabilities	
Current Liabilities	
Accounts Payable	5,921.00
Annual Leave & Time in lieu	52,183.02
Designated Waters Clearing	20.78
Game Bird Habitat Stamp	8.70
GST	19,636.97
Income in Advance	4,562.00
PAYE Clearing	9,296.35
Salmon Endorsement Clearing	12.47
Visa Credit Card - Craig Deal	1,666.82
Total Current Liabilities	93,308.11
Total Liabilities	93,308.11
Net Assets	936,954.00
Equity	
Accumulated Funds	
Current Year Earnings	(41,581.69)
Accumulated Funds	1,002,346.48
Transfer To/From Reserves	(316,590.75)
Retained Earnings	(23,810.79)
Total Accumulated Funds	620,363.25
Asset Replacement Reserve	(2,673.00)
Non-Resident Levy Reserve	23,989.75
Habitat Development Fund Reserve	4,424.00
Kai Iwi Lakes Fishing Competitions Reserve	1,204.00
NFGC Sports Fish & Game Mgmt Plan Reserve	3,535.00
Habitat Enhancement Programme	4,505.00
Game Bird Habitat Development Reserve	281,606.00
Total Equity	936,954.00

Profit and Loss

Northland Fish and Game Council

For the 4 months ended 31 December 2024

Account	YTD Actual	YTD Budget	YTD Variance	Annual Budget	Unused Budget	% of Budget
Trading Income						
Licence Sales						
Fish Licence Sales	44,305	0	44,305	61,586	(17,281)	72%
Game Bird Licence Sales	9	0	9	148,354	(148,345)	0%
Total Licence Sales	44,314	0	44,314	209,940	(165,626)	21%
Grants NZC	93,122	93,122	0	372,490	(279,368)	25%
Interest Income	7,323	0	7,323	10,104	(2,781)	72%
Other Income	13,180	1,750	11,430	8,500	4,680	155%
Total Trading Income	157,939	94,872	63,067	601,034	(443,095)	26%
Gross Profit	157,939	94,872	63,067	601,034	(443,095)	26%
Operating Expenses						
Species Management						
1111 Trend Counts	0	0	0	10,500	(10,500)	0%
1161 Trout Liberations	0	0	0	4,500	(4,500)	0%
1181 Gamebird Dispersal	0	1,000	(1,000)	2,000	(2,000)	0%
Total Species Management	0	1,000	(1,000)	17,000	(17,000)	0%
Habitat Protection/Management						
1212 Consents	96	0	96	0	96	0%
1221 Jack Bisset Wetlands	540	0	540	0	540	0%
1223 Habitat Maintenance	512	0	512	26,000	(25,488)	2%
1224 Borrow Cut Wetland	180	0	180	0	180	0%
1225 Flaxmill Development	180	0	180	0	180	0%
1226.1 Underwood Wetland Development	540	0	540	0	540	0%
1228 Wairua River Wildlife Management Res	180	0	180	0	180	0%
1228.2 Greenheart Lease/Development	180	0	180	0	180	0%
Total Habitat Protection/Management	2,408	0	2,408	26,000	(23,593)	9%
Participation						
1312 Anglers/Hunters Access Signs	0	0	0	1,000	(1,000)	0%
1313 Ballots/Permits/liability insurance	1,574	2,000	(426)	2,000	(426)	79%
1315 Kai Iwi Fishing Competitions & Tuition Days	307	500	(193)	500	(193)	61%
Total Participation	1,881	2,500	(619)	3,500	(1,619)	54%
Public Interface						
1412 Mana Whenua Liaison	0	0	0	500	(500)	0%
1431 Media Liaison	163	0	163	0	163	0%
1453 Office Habitat Print & Poster Material	0	0	0	300	(300)	0%
Total Public Interface	163	0	163	800	(637)	20%
Compliance						
1511 Ranger Allowance/Mileage	0	0	0	400	(400)	0%
1531 Court Prosecutions	0	0	0	4,000	(4,000)	0%
Total Compliance	0	0	0	4,400	(4,400)	0%
Licensing						
1613 Printing Regulation booklets (Fish)	35	0	35	100	(65)	35%
1614 Printing Regulation booklets (Game)	0	0	0	300	(300)	0%
1617 Transaction Fees	67	0	67	0	67	0%
1618 Transaction Fees excl GST	717	0	717	0	717	0%
1631 Commission on Sales - Fish	348	0	348	2,463	(2,115)	14%
1632 Commission on Sales - Game	(7)	0	(7)	5,934	(5,941)	0%
Total Licensing	1,160	0	1,160	8,797	(7,637)	13%
Councils						
1721 Council Meals	956	990	(34)	2,000	(1,044)	48%
1722 Travel Reimburse/Accom Councillors	2,313	1,800	513	4,000	(1,687)	58%
Total Councils	3,269	2,790	479	6,000	(2,731)	54%
Planning/Reporting						
1822 Annual Report & Financial Statements	(50)	0	(50)	3,000	(3,050)	-2%
1831 Audit	50	0	50	8,070	(8,020)	1%
1841 Managers Meetings	76	0	76	0	76	0%
1843 Maritime currency and qualifications	240	2,000	(1,760)	2,000	(1,760)	12%
Total Planning/Reporting	316	2,000	(1,684)	13,070	(12,754)	2%

Overheads

Salaries						
1911 Salaries	130,606	120,000	10,606	370,975	(240,369)	35%
Kiwisaver Contributions	3,787	3,600	187	10,800	(7,013)	35%
1913 Seasonal Contractor	1,600	0	1,600	5,000	(3,400)	32%
1914 Allowances	1,200	1,200	0	2,500	(1,300)	48%
Total Salaries	137,193	124,800	12,393	389,275	(252,082)	35%
Staff Expenses						
1921 ACC Levy	549	0	549	1,000	(451)	55%
1922 Fringe Benefit Tax	2,414	1,750	664	7,000	(4,586)	34%
1923 Staff Training	0	0	0	2,500	(2,500)	0%
1924 Health & Safety (OSH)	191	0	191	2,000	(1,809)	10%
1925 Staff Expenses	1,248	0	1,248	2,500	(1,252)	50%
1926 Staff Uniforms	0	0	0	500	(500)	0%
Total Staff Expenses	4,401	1,750	2,651	15,500	(11,099)	28%
Office Premises						
1941 Rent	12,667	12,664	3	38,000	(25,333)	33%
1942 Office Premises Rates (inc Water)	3,659	2,050	1,609	8,200	(4,541)	45%
1943 Office Maintenance	71	0	71	500	(429)	14%
1944 Insurance (mgmt fees)	490	500	(10)	500	(10)	98%
1945 Power	830	732	98	2,200	(1,370)	38%
1946 Office Security	200	300	(100)	900	(700)	22%
Total Office Premises	17,917	16,246	1,671	50,300	(32,383)	36%
Office Equipment						
1951 Purchases (Under 2,000) Office Equipment	116	0	116	1,500	(1,384)	8%
1952 Asset Replacement/Depreciation	1,390	1,280	110	3,838	(2,448)	36%
1953 Equipment Maintenance	0	0	0	400	(400)	0%
1954 Equipment/Contents Insurance	1,116	500	616	500	616	223%
Total Office Equipment	2,621	1,780	841	6,238	(3,617)	42%
Communications/Consumables						
1961 Telephone/fax/internet	1,716	2,000	(284)	6,000	(4,284)	29%
1963 Courier/Freight	189	0	189	1,000	(811)	19%
1964 Stationery	205	0	205	1,000	(795)	21%
1965 Photocopier	972	600	372	1,800	(828)	54%
1966 Computer Expenses	857	1,660	(803)	5,000	(4,143)	17%
Total Communications/Consumables	3,939	4,260	(321)	14,800	(10,861)	27%
General						
1972 Subscription	216	0	216	500	(284)	43%
1974 Bank Charges	39	0	39	0	39	0%
1975 General (inc Petty Cash)	352	0	352	800	(448)	44%
1976 Public & Statutory Liability Insurance	0	0	0	700	(700)	0%
Total General	607	0	607	2,000	(1,393)	30%
General Equipment						
1981 Purchases (Under 2000) Field Equipment	484	0	484	1,500	(1,016)	32%
1982 Asset Replacement Field Equipment	552	580	(28)	1,738	(1,186)	32%
1983 Field Equipment Maintenance	78	0	78	700	(622)	11%
1985 Equipment Hire/Rental	0	0	0	500	(500)	0%
Total General Equipment	1,114	580	534	4,438	(3,324)	25%
Vehicle Expenses						
1991 Purchases (Under 2,000) Vehicles	0	0	0	500	(500)	0%
1992 Asset Replacement -Vehicles	6,513	4,952	1,561	14,861	(8,348)	44%
1993 Vehicle Maintenance	2,272	0	2,272	6,500	(4,228)	35%
1994 Vehicle Insurance	6,893	6,000	893	6,000	893	115%
1995 Vehicle Registration	252	0	252	1,000	(748)	25%
1996 Vehicle Fuel & RUC	5,762	5,000	762	15,000	(9,238)	38%
1997 General Trailer Maintenance	30	0	30	500	(470)	6%
1999.1 Boat Maintenance	777	0	777	1,000	(223)	78%
1999.3 Polaris ATV	32	0	32	1,500	(1,468)	2%
Total Vehicle Expenses	22,532	15,952	6,580	46,861	(24,329)	48%
Total Overheads	190,324	165,368	24,956	529,412	(339,088)	36%
Total Operating Expenses	199,520	173,658	25,862	608,979	(409,459)	33%
Net Profit	(41,582)	(78,786)	37,204	(7,945)	(33,637)	523%

Aged Receivables Summary

Northland Fish and Game Council

As at 31 December 2024

Ageing by due date

Contact	Current	< 1 Month	1 Month	2 Months	3 Months	Older	Total
Fish & Game, Eyede Solutions Ltd for	12,938.24	0.00	0.00	0.00	0.00	0.00	12,938.24
Total	12,938.24	0.00	0.00	0.00	0.00	0.00	12,938.24
Percentage of total	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

Aged Payables Summary

Northland Fish and Game Council

As at 31 December 2024

Ageing by due date

Contact	Current	< 1 Month	1 Month	2 Months	3 Months	Older	Total
Aged Payables							
Boutique Body Corporate Ltd	2,707.00	0.00	0.00	0.00	0.00	0.00	2,707.00
BP Oil New Zealand Ltd	1,113.23	0.00	0.00	0.00	0.00	0.00	1,113.23
Eastern Fish & Game Council	86.54	0.00	0.00	0.00	0.00	0.00	86.54
Firewatch Northland 2018	334.91	0.00	0.00	0.00	0.00	0.00	334.91
Fish & Game, Eyede Solutions Ltd for	171.95	0.00	0.00	0.00	0.00	0.00	171.95
New Zealand Fish and Game Council	69.00	0.00	0.00	0.00	0.00	0.00	69.00
Northland Business Systems Limited	411.24	0.00	0.00	0.00	0.00	0.00	411.24
Paymark / Worldline	21.74	0.00	0.00	0.00	0.00	0.00	21.74
Powershop	283.99	0.00	0.00	0.00	0.00	0.00	283.99
SprayShop Limited	509.51	0.00	0.00	0.00	0.00	0.00	509.51
TSC IT Consultants	211.89	0.00	0.00	0.00	0.00	0.00	211.89
Total Aged Payables	5,921.00	0.00	0.00	0.00	0.00	0.00	5,921.00
Total	5,921.00	0.00	0.00	0.00	0.00	0.00	5,921.00
Percentage of total	100.00%	0.00%	0.00%	0.00%	0.00%	0.00%	100.00%

