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**PERFORMANCE REPORT OF THE**

**TARANAKI 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.




3<sup>rd</sup> December 2025

Hon James Meager  
Minister of Hunting & Fishing  
Parliament Buildings  
Wellington

Dear Minister

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

Yours faithfully



Chris Donald  
Chair  
Taranaki Fish and Game Council

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## ENTITY INFORMATION

### Legal Name

Taranaki Fish and Game Council.

### Type of Entity and Legal Basis

The Taranaki 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

Taranaki 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 Taranaki 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, a 5-year Strategic Plan and an Annual Operational Work Plan, which sets out the specific work programme and budget.

## Structure of Taranaki Fish and Game Council

The Council currently consists of 7 councillors who were elected in October 2024. Councillors are elected three yearly by fish and game licence holders in the Council's region and the next elections will be held in October 2027.

The Council meets a minimum of six times per year to direct the Council's management and to make its policy decisions.

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

Chris Donald is the Current Chair and Gerard Karalus was elected by the Council as an appointee to the New Zealand Fish and Game Council, he resigned in May 2025 and Councillor Romon Sargeson was confirmed as Taranaki appointee to NZ Fish & Game Council

## Council and Staff

<b>Council Members</b>	<b>Meetings Attended</b>
Chris Donald	5
Gerard Karalus	7
Alan Flynn	7
Romon Sargeson	4
John Nancarrow	4
Rawenata Saunders	4
Christopher Mattock	5

Council held 7 meetings in the financial year:

- 19 October 2024
- 7 December 2024
- 2 November 2024 - first meeting of new Council
- 15 February 2025
- 29 March 2025
- 24 May 2025
- 16 August 2025 – meeting lapsed through lack of quorum

**Staff Members**

Phil Teal  
*Chief Executive*

Jilli Steedman  
*Secretary*

Allen Stancliff  
*Senior Fish & Game Officer*

Jack Harland  
*Fish & Game Officer*

**Auditors**

Vivien Cotton (BDO Manawatu Audit Limited),  
on behalf of the Office of the Auditor General

**Bankers**

BNZ

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## CHAIR'S REPORT

I am pleased to present the 2024/25 Annual Report on the operations of Taranaki Fish & Game Council.

The Taranaki Fish & Game Council continues to endeavour to manage the fish and game resource sustainably by achieving long-term strategic outcomes, protecting the resource, and ensuring licence holders have continued access for recreational use.

### **The Path Towards Fish and Game Legislative Reform**

The Government established a ministerial portfolio in 2023 to focus on recreational and commercial hunting and fishing activities. This acknowledges the importance of sports fishing and game bird hunting as a tradition in New Zealand.

Following the groundwork undertaken by Hon. Todd McClay, the current Minister for Hunting and Fishing, Hon. James Meager, has continued that momentum for review by dedicating considerable time to interact and consult with all Fish and Game Councils. Taranaki Fish and Game Council appreciated the openness of the Minister in maintaining open lines of communications. He has stated that he wanted to "*make it as easy as possible for Kiwis to go hunting and fishing in New Zealand.*"

Numerous reports over the years have highlighted where improvement to the organisation is warranted: variable governance practices<sup>1</sup>, duplication of activities and staff resources, increasing disconnect from licence holders, and internal tensions between regional and national entities.

The Minister announced in June 2025<sup>2</sup>, that he would introduce a stand-alone Fish and Game Act to modernise Fish and Game and make it a financially robust and fit for purpose organisation moving into the future. The major changes signalled include: a new stand-alone Fish and Game Act, nationalising the licence management system, clearer roles between national and regional councils, and a review of the advocacy function.

While the devil is often in the detail, it is with optimism that Taranaki Fish and Game Council await the introduction of the proposed legislation.

### **Wider Legislative Reform – Uncertainty and Opportunity**

The Government has undertaken an ambitious programme of legislative reforms that materially affect the environment in which Fish & Game operates and the outcomes achievable for licence holders. This has created challenges and opportunities:

- **Resource Management Legislation Reform:** A suite of legislative reform has already been undertaken in the last two years which will culminate in two new Bills being introduced to Parliament in late 2025 to deal with resource management. This has essentially paused review of regional planning documents (initially required before December 2024) which has created uncertainty in the resource management sector.

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<sup>1</sup> 2021. Clark, B., and T. Mills . *Review of the Governance of Fish and Game New Zealand and the Regional Fish and Game Councils. February 2021. A report prepared for the Minister of Conservation.*

<sup>2</sup> Beehive.govt.nz. Hon. James Meager – Minister for Hunting and Fishing. 5 June 2025. *Fish & Game reforms to modernise organisation*

- **Firearms Legislation Review:** This has provided clarification for legitimate licensed firearms owners regarding processes and requirements for compliance – ensuring a review and looking at the practical implications of any regulations created in recent years.
- **Health and Safety Legislation:** Proposed changes to Health and Safety legislation will remove ambiguity regarding landholder obligations who provide access to recreational uses.
- **Local Government Reform:** fundamental changes to Regional Councils' governance being transformed into a combined territory board made up of Mayors will likely have a flow on effect of structural changes to regional and district councils.
- **Local Water Done Well Reforms:** Changes to arrangements relating to water management and infrastructure maintenance will have a large impact on water quality and quantity outcomes.

### **Embracing Change – Progressing the Shared Resource Model**

Taranaki Fish & Game Council has consistently been proactive in adapting to organisational requirements and requests for change by the wider organisation. We have remained financially conservative when needed and embraced recommended operational changes when ethically appropriate. Over the past two years, we have committed to significant operational reforms, moving beyond 'business as usual' by developing a shared-resources operational model with the Wellington Fish & Game Council.

We have retained our own identity and our connections with local licence holders, communities, mana whenua, and resource agencies. This year, we decided to pause the full governance amalgamation of the Taranaki and Wellington regions, as we believed it would weaken our voice at a wider internal political level at this time. We still need to further adapt and develop our operational business model to take advantage of opportunities, meet emerging challenges, and maintain our resilience as an entity representing local hunters and anglers

I acknowledge the collaborative nature of interactions with Wellington Fish and Game Council and in particular my counterpart Paul Dewar, as we align our perspectives and approaches to operational changes. I also acknowledge the contributions of Phil Teal for his efforts in looking for management approaches for a shared resources model for the future in such a positive manner.

### **Operational Outcomes**

The shared resources operational model between Taranaki and Wellington has increased the diversity of expertise and critical mass of staff resources available. This has complemented the excellent work by field staff who retain connectedness with local licence holders, mana whenua, and resource managers.

A good example of this is the enhanced communications provided to licence holders through Wellington region's joint regular weekly email communication channel – resulting in great feedback from licence holders, and an increase in licence sales by 19% for fishing licences (LEQs) and 7% for game licences (LEQ) compared to the previous year.

In November this year, an observant young angler reported the presence of gold clam in Lake Rotomanu while attending a Fish and Game sponsored Family Fishing Weekend. While the incursion of the clam was obviously negative, there was a positive in that the biosecurity education material at the lake had served its purpose. Anglers (and hunters) are so often the first group to recognise degradation of water resources or spread of new unwanted species. We await to see what options the Regional Council will take in dealing with this incursion – as Taranaki Council see this lake as a potentially outstanding resource on New Plymouth’s doorstep.

Major biosecurity risks are not limited to just the establishment of gold clams at Lake Rotomanu. The chances of avian influenza (H5N1 strain) getting to New Zealand is almost certain - according to avian experts and epidemiologists. Fish and Game will be well placed to help with a response – but the effects on waterfowl populations (and hunting opportunities) could be devastating.

Some of the urgency has been reduced in responding to resource management advocacy issues as the regional planning processes to review regional plans have essentially been paused by both Taranaki Regional Council and Horizons Regional Councils until late 2027.

Governance arrangements for Taranaki Maunga (now a legal personhood status) were confirmed this year – and we await strategies to be developed for management actions.

Te Kōpuka (the collaborative group overseeing the Whanganui River) has further progressed its river management strategy, Te Heke Ngāhuru, to advance the health and well-being of Te Awa Tupua (also with legal personhood status).

### **Acknowledgment of Volunteers and Staff Contributions**

I acknowledge the considerable volunteer effort provided by those supporting the management of the fish and game resource. Honorary rangers undertake a critical compliance task that complements what we can achieve through our stipendiary rangers. The roster of volunteers that maintain the trout hatchery at Hāwera are to be congratulated for continuing to make this project viable – and their efforts are much appreciated by Fish and Game councillors and, in fact, all anglers in the Taranaki region. The trout produced here supplement wild populations in rivers that are increasingly subject to unstable and extreme climate events.

The staff continue to deliver outstanding results for such a small, dedicated team, applying diligence and expertise across a wide range of workplan activities. Allen Stancliff remains the cornerstone of field operations and is highly respected by his peers, mana whenua, and resource managers for his local knowledge and strong work ethic. Jack Harland has brought valuable skills, energy, and support to the operational team, complementing Allen’s experience and methodical approach. I particularly want to acknowledge the recent retirement of Jillie Steedman who has undertaken Taranaki Fish and Game’s financial and administrative function so reliably for so many years. Council extends its best wishes in her retirement.

### **Acknowledgement of Governors Contributions**

I thank my fellow governors for their support in representing the recreational hunters and anglers and license holders in the Taranaki region. Our goal is to maintain an effective voice for those anglers and hunters – and all of this is done on a voluntary basis. I acknowledge the previous contributions of those councillors who did not stand at the last Fish and Game election, but also welcome the new councillors who provide fresh perspectives and see them contribute as they gain an understanding of the issues we are dealing with at the governance level.

**Focus to Remain on Licence Holders**

To the anglers and hunters – we remain committed to providing an operational and governance platform that will be resilient for any new operating environment we will have in the future - once the legislation reform is embedded and the organisational responses to those changes are made. Our focus remains in advocating for the recreational interests and achieving the best outcomes for licence holders.



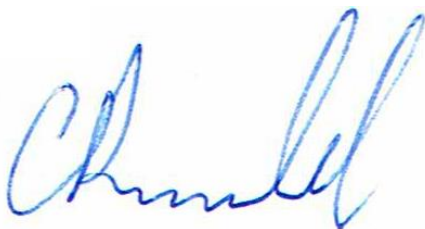
Chris Donald  
Chairman  
3 December 2025

## STATEMENT OF RESPONSIBILITY

3<sup>rd</sup> December 2025

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



Chris Donald  
Chairman



Gerard Karalus  
Councillor

## STATEMENT OF SERVICE PERFORMANCE

### For the Year Ended 31 August 2025

#### 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.

#### Main Sources of Cash and Resources

Taranaki Fish and Game Council derives revenue through the sale of fish and game licences, interest, contracts, a grant from New Zealand Fish and Game Council and miscellaneous sales.

#### Outcomes – Achievements

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

#### Hatchery

We continued to resource a hatchery operation run by volunteers to produce 2,163 brown and rainbow trout primarily for release into lakes in the region which have limited natural recruitment, to provide increased success and a more enjoyable fishing experience for anglers. An additional 610 rainbow trout were obtained from the Eastern Fish & Game Region and the Tongariro National Trout Centre for release into two local lakes.

#### Waterfowl Monitoring

Monitoring programmes are undertaken during the year to assess the productivity, survival, and harvest of gamebirds to set appropriate game bird hunting season conditions in order to maintain sustainable populations of game bird species for hunters now and in the future.

#### Angler and Hunter Participation

We continue to maintain and enhance access to the fish and game resource and inform hunters and anglers of opportunities for fishing and hunting in the Taranaki Fish & Game Region.

#### Sports Fish and Game Bird Habitat Protection

We represented Fish & Game interests and the 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.

### Compliance

We carried out compliance checks to monitor compliance with angling and hunting regulations and took enforcement action where considered necessary. A high level of compliance is necessary to support sports fish and game bird populations and to ensure that all users contribute to the resource.

### 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 expenses for service delivery 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	Unaudited Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	66,267	4,688	61,579	94,618	12,432	82,186
Habitat Protection	54,130	15,000	39,130	18,616	-	18,616
Angler & Hunter Participation	22,645	-	22,645	21,928	-	21,928
Public Interface	19,476	-	19,476	20,689	-	20,689
Compliance	12,624	1,000	11,624	8,590	-	8,590
Licencing	11,577	234,240	-222,663	10,069	264,569	-254,500
Council	19,057	-	19,057	24,012	-	24,012
Planning & Reporting	19,550	-	19,550	12,952	-	12,952
<b>Total Outputs</b>	<b>225,326</b>	<b>254,928</b>	<b>-29,602</b>	<b>211,474</b>	<b>277,001</b>	<b>-65,527</b>
Administrative Expense offset by administrative income	231,162	213,098	-	261,671	234,813	-
Donation	-	-	-	-	26,858	-
Levies, Interest	-	9,032	9,032	-	24,978	-24,978
	<b>456,488</b>	<b>477,058</b>	<b>-20,570</b>	<b>473,145</b>	<b>563,650</b>	<b>-90,505</b>



## OUTPUT 1: SPECIES MANAGEMENT

### SUMMARY OF RESOURCES

Code	Project cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	33,248	200	33,048	52,088	8,000	44,088
1120	Harvest Assessment	2,048	500	1,548	2,472	370	2,102
1140	Hatchery Operations	12,048	-	12,048	18,558	-	18,558
1160	Liberations	11,120	3,238	7,882	12,013	3,488	8,525
1170	Regulations	1,707	-	1,707	1,246	-	1,246
1180	Control	6,096	750	5,346	8,240	575	7,665
Total		66,267	4,688	61,579	94,617	12,433	82,184

**Obtain accurate and pertinent information to guide and enable effective management decisions to maximise user success and satisfaction while ensuring the sustainability of sports fish and gamebird populations across the region.**

Planned Result	Outcome
1. Assess juvenile trout recruitment in the Manganui River and tributaries to compare with baseline information from other catchment surveys (yr 1 of 2).	1. An electric fishing survey was carried out at 22 sites in the Manganui River catchment in December 2024, and a report prepared for Council's October 2025 meeting and results included in the 2024/25 Fishery Monitoring Report to Council. Additional electric fishing surveys were carried out at 10 sites in Kapuni Stream. Also, four sites in the Wāhianoa River, one site in Mākahikatoa Stream and 12 sites in Tokiāhuru Stream, all within Karioi Forest, with results included in the 2024/25 Fishery Monitoring Report to Council, as well as individual reports.
2. Undertake a resource inventory of the Manganui River catchment to determine current status of the trout fishery and identify threats and opportunities (yr 1 of 2)	2. Information was collated for a Manganui River catchment resource inventory report.
3. Monitor and report information on the status of the region's trout fisheries sufficient to measure overall angler success (through a diary scheme), set effective regulations and inform management directions.	3. Angler diaries were sent to 26 anglers for the start of the 2024/25 season, with 12 returned and information analysed and included in the 2024/25 Fishery Monitoring Report. Trout spawning surveys were conducted in Mangamahoe Stream including the lake inlet.
4. Implement an effective grey and mallard duck banding programme in the Whanganui area to obtain an estimate of the population size and level of hunting harvest which will guide future	4. Mallard and Grey duck banding was conducted at two sites near Whanganui in February 2025, with 467 ducks banded (455 mallard and 12 grey) and results included in a 2024/25 Whanganui Banding Report.



<p>monitoring requirements and regulation setting (yr 6).</p> <p>5. Monitor and report information on the status of the region’s mallard and grey duck, paradise shelduck, shoveler, swan and pukeko populations sufficient to assess harvest, identify and manage any population impacts, set effective regulations and inform management directions. As part of this review count methods for paradise shelduck, including the effectiveness, efficiency and cost of returning to aerial counts for some parts of the region.</p> <p>6. Review game bird monitoring programme for the region taking into account banding results and including regulation setting requirements.</p> <p>7. Participate in National Hunter Survey to derive a robust estimate of annual game bird harvest and hunter success.</p> <p>8. Recommend effective regulations that are timely, easily understood and which maximise licence holder opportunity while ensuring resource sustainability and public support.</p> <p>9. Provide advice and support practical and effective predator control opportunities that assist game bird populations.</p>	<p>5. Trend counts were completed for paradise shelduck and black swan in January 2025 and a report prepared for Council. A flight to monitor dabbling duck along 18 randomly selected transects around the Taranaki ringplain was undertaken in early April 2025. Taranaki/Whanganui Pukeko monitoring along 27 randomly selected road transects was conducted in April 2025. 28 sites were counted for the National Shoveler Survey in early August 2025.</p> <p>6. Dabbling duck counts were undertaken with a fixed wing Cessna 172 in 2025 rather than a helicopter and some Waimarino counts for paradise shelduck were also undertaken with a Cessna 172 rather than counted from the ground.</p> <p>7. 2024 results were included in the 2025/26 Game Gazette Notice report. Surveys for the 2025 game season were carried out.</p> <p>8. A 2025/26 Game Gazette Notice report was prepared for Council’s December 2024 meeting, with recommendations entered into the national document. An Angler’s Notice report was prepared for Council’s May 2025 meeting with recommendations entered into the national document.</p> <p>9. Advice and practical support were provided on request.</p>
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**Supplement trout fishing opportunities with appropriate stocking that is valued, cost effective in terms of the return to the angler and which retains community support.**

Planned Result	Outcome
<p>10. Undertake annual trout stocking programme which concentrates on creating and maintaining valued lake fisheries.</p>	<p>10. During the year a total of 2,773 trout (877 brown, 1,896 rainbow) were released into four lakes and four rivers in the Taranaki Region where the species already exist. A hatchery and trout liberations report was prepared for Council’s October 2025 meeting.</p>
<p>11. Undertake release of up to 200 17-month rainbow trout into the lower Patea River and assess angler returns to gauge the potential for a long-term program (yr 6).</p>	<p>11. 352 17-month trout (150 brown, 202 rainbow) were released into the Patea River downstream of Patea Dam in</p>



<p>12. Operate Hawera hatchery in an effective, cost efficient and sustainable manner utilising volunteer support to meet the identified stocking objectives.</p>	<p>October and November 2024.</p> <p>12. Taranaki Fish and Game’s Hawera trout hatchery had a successful year utilising the efforts of the nine rostered volunteers. A total of 2,000 rainbow ova and 1,000 brown trout ova were received from Eastern Fish and Game’s Ngongotaha Hatchery in June 2025.</p>
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**Provide effective compliance to protect resource sustainability (including revenue base) and user experience to maintain licence holder satisfaction**

Planned Result	Outcome
<p>13. Review and renew ranger warrants and maintain a skilled honorary ranger team of at least 12 rangers consistent with requirements and objectives of the Compliance Policy and Strategy and also R3 principles.</p>	<p>13. Ranger warrant renewals were completed for 10 honorary rangers and one staff. One new staff member completed training and obtained their warrant. One honorary ranger relocated to Dunedin, bringing the total to nine honorary rangers and two staff in the region at year’s end.</p>
<p>14. Undertake safe and effective compliance coverage across the Taranaki Region, including a target of 100 licence checks of anglers and also of hunters.</p>	<p>14. A total of 47 anglers and 93 hunters were checked during the year. There was a 95.6% compliance rate for anglers and a 98.9% compliance rate for hunters. A 2024/25 Compliance Annual Report was prepared for Council’s October 2025 meeting.</p>
<p>15. Process detected offences in a fair and timely way consistent with national prosecutions guidelines.</p>	<p>15. Two angling offences and one game offence were detected during the year. One angling offence was dealt with via education. One angler gave a false name and could not be located. One game offence is still being followed up, as the hunter has returned overseas.</p>

**Proactively manage problem aggregations of gamebirds in the interests of both hunters and property owners and managers.**

Planned Result	Outcome
<p>16. Manage problem aggregations of gamebirds through implementation of a special Paradise Shelduck season in Area C and proactively responding to and assisting landholders</p>	<p>16. A 3-weekend (7 day) special hunting season for paradise shelduck was held in Game Management Area C in February and March 2025 and a report prepared for Council. 60 permits to disturb gamebirds were issued under delegated authority from Department of Conservation during the year and a game bird disturbance report prepared for Council’s October 2025 meeting.</p>

## OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

### SUMMARY OF RESOURCES

Code	Project cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA	17,065	-	17,065	8,945	-	8,945
1230	Assisted Habitat	33,652	15,000	18,652	7,882	-	7,882
1240	Assessment	3,413	-	3,413	1,789	-	1,789
Total		54,130	15,000	39,130	18,616	-	18,616

**Protect/ improve habitat for sports fish & game as a fundamental and effective means to sustain the fish & game resource in the interests of licence holders and with biodiversity benefits for the wider community.**

Planned Result	Outcome
<p>1. Provide valued advice and support to licence holders, landowners and the wider community regarding the importance of and how to protect and enhance habitat and also undertake predator control/ management to benefit both fish &amp; game and wider indigenous biodiversity resources.</p> <p>2. Promote, encourage and support landowners to create, enhance and protect wetlands by providing sound technical advice and assistance to make successful applications to the Game Bird Habitat Trust and Hunting &amp; Habitat Funds.</p> <p>3. Proactively take opportunities to make effective representation in statutory and other community processes to best achieve sports fish and game bird habitat protection and enhancement.</p>	<p>1. Advice on wetland creation and enhancement was provided to three landowners. Advice on suitable wetlands to visit during a 2-day wetland wānanga was provided to Lisa Berndt the Taranaki Regional Coordinator of Wai Connection. Staff met with Paul Turner from Taranaki Catchment Communities to discuss suitable projects for improving fish passage.</p> <p>2. Site visits were made to three potential wetland projects but owing to issues with timing and resource consenting no applications were made to the 2025 Game Bird Habitat Trust (GBHT) funding round. Site visits were made to two wetlands, and final referee’s reports completed to authorise payment of grants approved in 2022 by the GBHT and H&amp;H scheme. A site visit was made to sign off the final payment from the GBHT for a Taranaki 1-billion trees project.</p> <p>3. During 2024/25, the Council continued to be actively involved in Resource Management Act planning and consent processes, particularly in Taranaki. Staff worked closely and constructively with applicants and developers, local and regional authorities to reach solutions which met their objectives while also protecting trout and wetland habitat and fish passage for both trout and native fish without the need for formal hearing processes.</p>

<p>4. Investigate the establish an environmental award to acknowledge and highlight outstanding contributions to the protection of sports fish or gamebird habitat</p>	<p>4. It was decided not to proceed with sponsoring the “water quality improvement” section of the Taranaki Regional Council Environmental Awards.</p>
<p>5. Seek effective environmental outcomes as part of the reconsenting of the Mangorei and Motukawa hydro schemes.</p>	<p>5. Two pre-hearing meetings were attended in June and August 2025 to discuss consent conditions proposed by Manawa Energy for their Mangorei and Motukawa hydro-electric power schemes.</p>
<p>6. Promote and explore opportunities to improve water quality in Lake Rotomanu.</p>	<p>6. The Taranaki Regional Council (TRC) considered the lake inlet and outlet structures were a permitted activity, despite the outlet not having a proper fish pass. The TRC also considered that Fish &amp; Game was not an affected party in relation to the diversion of water into Lake Rotomanu from the Waiwhakaiho River, which limited opportunities to improve water quality in Lake Rotomanu.</p>

**Work collaboratively and proactively with landowners, other groups and iwi recognising the synergistic benefits and wider outcomes that can be achieved by this approach.**

Planned Result	Outcome
<p>7. Engage proactively and collaboratively with iwi &amp; community groups to identify and protect/ enhance shared resource values including contributing to water related matters through the Taranaki Maunga Settlement process.</p>	<p>7. During the year, staff attended the annual Wild for Taranaki (WfT) biodiversity forum, the WfT AGM and a quarterly catchup meeting, a Wai Connection Inanga/fish passage 2-day seminar, two Horizons Regional Council “Jobs for Nature” governance group meetings and undertook an electric fishing survey with Taranaki Iwi to gain information on piharau ammocete habitat within their rohe.</p>
<p>8. Represent Fish &amp; Game and provide valued input to the Te Awa Tupua process</p>	<p>8. Te Kōpuka meetings were attended on six occasions, including two face-to-face meetings at marae. The Council re-confirmed its Senior Field Officer as F&amp;G’s nominee at its 19th October 2024 meeting.</p>
<p>9. Explore options with other parties to remove a weir in the Waingongoro River at Eltham.</p>	<p>9. There were informal discussions with TRC staff about the process to remove the Riverlands Eltham weir on the Waingongoro River.</p>
<p>10. Investigate whether there is sufficient landowner support for an application to the Whanganui River Enhancement Trust (WRET) for funding assistance to continue the Horizons / F&amp;G joint</p>	<p>10. There was no progress with this during the year, as key Horizons Regional Council staff left the organisation. Currently, there is not sufficient landowner interest to warrant another application to WRET.</p>

<p>Orautoha Stream / Manganuioteao Riparian Project to protect water quality in this catchment and the many values it supports.</p>	
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**Development of an effective Natural Resources Plan that protects freshwater and wetland habitats and which will also minimise Council costs in consent processes and free up resources for other management responses.**

Planned Result	Outcome
<p>11. Engage in and actively advocate for provisions which protect and/ or enhance sports fish &amp; game bird habitat in the Taranaki Natural Resources Plan development process</p>	<p>11. Reviewed TRC Policy &amp; Planning agendas for results of latest plan consultation. Staff attended a hui with Iwi and TRC staff to discuss Freshwater Plan provisions in relation to "desirable &amp; undesirable species".</p>

## OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

### SUMMARY OF RESOURCES

Code	Project cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	3,613	-	3,613	1,628	-	1,628
1320	Satisfaction Survey	1,365	-	1,365	352	-	352
1330	Magazine & Newsletters	16,326	-	16,326	19,145	-	19,145
1350	Training	1,000	-	1,000	-	-	-
1360	Club Relations	341	-	341	804	-	804
Total		22,645	-	22,645	21,929	-	21,929

### Add value to licence holders by increasing their opportunity, success and satisfaction and so retain them in the sport.

Planned Result	Outcome
1. Maintain and improve the Taranaki pages on the Fish & Game website so "how to" and "where to go" information is readily available, easily understood and up to date.	1. Taranaki web page information was kept up to date as required, including adding information on the 2025 special paradise summer hunting season in Area C and Taranaki perch fishing opportunities.
2. Work with National Office to populate new website with information including an 'Introduction to duck hunting in the Taranaki Region'.	2. The new website includes a comprehensive section on getting started in duck hunting.
3. Continue posting on the Council's facebook page in line with any National Policy to regularly inform licence holders using these forums	3. Taranaki Fish and Game's Facebook page has 328 followers. 16 posts were created or shared during the year.

### Encourage past and prospective hunters and anglers into the sport through initiatives which make it easy to have a go and/or provide support.

Planned Result	Outcome
4. Develop and utilise licence holder email list to keep hunters and anglers up to date.	4. Families registering for the 2023 Lake Rotomanu family trout fishing day were emailed to let them know about the 2024 event. The licence holder email list was also utilised for the Lower North Island Lowdown ezine.
5. Complete monthly contributions to the Reel Life and Both Barrels Ezines and weekly contributions to the Wellington Fish & Game Region's "Lower North Island Lowdown" angling email consistent with national R3 recommendations.	5. Seven monthly articles were prepared for Reel Life ezine and five for Both Barrels for distribution to all Taranaki licence holders who subscribe. These articles were written to keep users up to date with the current hunting and fishing conditions and to highlight potential opportunities. Taranaki information was also provided to the Wellington Fish & Game weekly email newsletter during the fishing and hunting seasons.

<p>6. Provide a quality 2-page regional supplement in each edition of Fish &amp; Game Magazine.</p> <p>7. Publication of valued hunting and fishing newsletters in conjunction with Wellington Fish &amp; Game and sent to regional licence holders and hunting landowners. Hunting newsletter also distributed to all rural box holders in the region.</p> <p>8. Proactively provide timely and useful information to licence holders when requested.</p> <p>9. Replace/ erect 2 -3 new signs which provide anglers with helpful on-site information re access and regulations consistent with identified priorities.</p> <p>10. Provide organised fishing opportunities in Lake Rotomanu and the Patea River in Stratford consistent with R3 objectives and branding and in association with volunteer groups for kids and families.</p> <p>11. When fish are available, release 2-year rainbow trout into Sattler’s Dam to provide opportunities for kids and families.</p> <p>12. Review, negotiate, publicise and issue access permits to publicly available</p>	<p>6. A 3-page supplement was prepared for hunting special issue 60 and a 3-page supplement for fishing special issue 61 to provide an overview of the current resource and highlight opportunities for the coming season.</p> <p>7. A joint 8-page Wellington – Taranaki regional fishing newsletter was prepared and posted to licence holders. A joint 8-page Wellington – Taranaki regional hunting newsletter was prepared and posted to licence holders and Taranaki rural box holders.</p> <p>8. Staff provided information to licence holders on fishing and hunting opportunities in the region as requested. Information was also provided to game bird hunters on the 2025 special season for paradise shelduck.</p> <p>9. Four angling signs were cleaned, and one sign replaced in the Lake Mangamahoe inlet. Repairs to an access gate at a Lake Mangamahoe casting platform were made on two occasions. A request for hunting access at Lake Ratapiko was followed up with Manawa Energy.</p> <p>10. The 5<sup>th</sup> annual Lake Rotomanu family trout fishing day was held on 3/11/2024 with help from the Inglewood Rod, Hunting &amp; Clay Target Club, Taranaki Hunting &amp; Fishing and Hynds Pipe Systems. Approximately 100 children plus their parents had a successful day. A grant application for the Stratford kids’ trout fishing day was submitted to the Taranaki Electricity Trust in conjunction with the Stratford Fishing Club and was successful in obtaining a \$1,000 towards event costs. A successful Stratford kids’ trout fishing day was held on 14/12/2024, attended by 85 children.</p> <p>11. 110 rainbow trout donated by DOC’s Tongariro National Trout Centre were released into Sattler’s Dam on 19/02/2025 to provide opportunities for kids and families.</p> <p>12. Access arrangements were confirmed for the 2025 game season, permits printed and issued to licence holders on request.</p>
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<p>hunting areas and actively seek and develop new opportunities.</p> <p>13. Identify and explore mentoring schemes to support new hunters.</p> <p>14. Develop web based introductory package for anglers highlighting access opportunities and methods to get started.</p> <p>15. Proactively take opportunities to make effective representation in statutory and other community processes to maintain or enhance hunting or angling access and opportunity.</p> <p>16. Assess satisfaction and success of Taranaki Region anglers using catch rates from a voluntary diary scheme and online satisfaction survey.</p> <p>17. Locate and publicise quality trout, perch and game bird recipes that enable anglers and hunters to make good use of these species.</p> <p>18. Assess satisfaction of Taranaki Region hunters using nationally agreed questions in the national hunter survey.</p> <p>19. Implement actions to influence hunter behaviour as identified in hunter behaviour strategy to maximise enjoyment and participation and also public support for gamebird hunting.</p> <p>20. Provision of ready and valued support and assistance to licence agents such that they are kept up to date, resourced and operate as effective agents.</p>	<p>Weekly ballots were held for Harakeke and Tauwhare Forests.</p> <p>13. Extensive information for new duck hunters is now available on the Fish &amp; Game website.</p> <p>14. Extensive information is now available on the Fish &amp; Game website, including on Taranaki public access points and fishery information.</p> <p>15. Few opportunities were available during the year.</p> <p>16. The 2025 angler diary scheme was completed with results incorporated into a Fishery Monitoring Report for Council's October 2025 meeting. An online Angler Satisfaction Survey was conducted and a report prepared for Council.</p> <p>17. Fish and Game cookbook promoted. An extensive list of recipes is now available on the Fish and Game website.</p> <p>18. An opening weekend game bird hunter satisfaction survey was conducted nationally with results presented to Council's October 2025 meeting. 84% of hunters in Taranaki said they were either satisfied or very satisfied with their overall opening weekend experience, the best in NZ.</p> <p>19. Ethical harvest of free-range food for the table included in game season publicity.</p> <p>20. Assistance to licence agents was provided as and when required and licence agents were visited prior to the start of the fishing and game bird hunting seasons.</p>
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## OUTPUT 4: PUBLIC INTERFACE

### SUMMARY OF RESOURCES

Code	Project cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	4,072	-	4,072	5,477	-	5,477
1420	Communication	3,413	-	3,413	2,412	-	2,412
1430	Advocacy	3,913	-	3,913	6,802	-	6,802
1440	Public Promotions	8,078	-	8,078	5,999	-	5,999
	Total	19,476	-	19,476	20,690	-	20,690

### Work proactively and collaboratively with iwi at all levels consistent with Treaty of Waitangi obligations and responsibilities regarding the protection and use of natural resources

Planned Result	Outcome
1. Proactively engage, work and collectively share with iwi and hapu within the region on matters affecting wetland and freshwater resources or their use.	1. Taranaki Fish and Game Council worked closely with iwi groups as opportunities arose. This reflects that we have many shared concerns and also skills and knowledge to contribute and collectively achieve strong environmental outcomes that will benefit both indigenous and introduced species and the wider community.

### Strong relationships and involvement with DOC and local and regional councils to effectively represent the interests of hunters and anglers in formal decision-making processes

Planned Result	Outcome
2. Liaise with Department of Conservation and Conservation Boards and proactively engage and work with Regional and District councils and community & industry groups.	2. Staff liaised with DOC, Horizons RC & Iwi regarding a plan to deal with any eel death events in the Whanganui River catchment over summer 2024/25. There was liaison with DOC regarding game bird hunter access to 4 Taranaki Conservation Areas, and the management and restoration plan for Lake Kohata near Whanganui. Staff also liaised with DOC regarding Manawa Energy's consenting of the Mangorei and Motukawa hydro schemes. Staff attended two Horizons RC "Jobs for Nature" governance group meeting to receive updates on progress with riparian fencing & planting and fish barrier identification and remediation in the Horizons region.

**Engender support for hunting and fishing and the activities of Fish & Game by the general public and others who recognise that these activities contribute to a better environment and healthy lifestyle and in turn who support protecting these resources and the opportunity to participate.**

Planned Result	Outcome
3. Recognise and pursue opportunities to contribute to the wider community including 'Wild for Taranaki' and 'Rotokare Scenic Reserve Trust'	3. A Wild for Taranaki biodiversity quarterly catch-up, annual Biodiversity Forum and AGM was attended. Staff attended two meetings of Biosecurity Taranaki.
4. Take opportunities to promote the value of protecting freshwater, wetland and upland game habitats and the wider benefits from this.	4. Liaised with TRC staff about consenting requirements for wetland creation and enhancement work.
5. Represent the interests of hunters and anglers and promote the validity of fishing and gamebird hunting including as a means of collecting natural organic foods and engaging in a physical healthy lifestyle.	5. Supported the NZ Council's National ReWild Aotearoa campaign. Hunter access was facilitated to private farmland during the 2025 special paradise shelduck season and 2025 game season.
6. Maintain a positive and constructive profile in the media which encourages prospective participants and fosters support and understanding among the general public.	6. A fish season advertorial was placed in two newspapers. Publicity was also provided to 4 newspapers or magazines, the neighbourly on-line forum and two radio stations. Game season publicity, including for the 2025 Special Paradise Hunting Season, was provided to 4 newspapers. There was also publicity for the Lake Rotomanu Family Trout Fishing Day and Stratford kid's fishing releases.
7. Implement revised media strategy and including incorporating any National Policy	7. Communication Strategy is being prepared nationally.

## OUTPUT 5: COMPLIANCE

### SUMMARY OF RESOURCES

Code	Project cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	2,957	-	2,957	861	-	861
1520	Ranger Training	2,365	-	2,365	2,035	-	2,035
1530	Compliance	7,302	1,000	6,302	5,694	-	5,694
Total		12,624	1,000	11,624	8,590	-	8,590

### Provide effective compliance to protect resource sustainability (including revenue base) and user experience to maintain licence holder satisfaction

Planned Result	Outcome
<p>1. Review and renew ranger warrants and maintain a skilled honorary ranger team of at least 12 rangers consistent with requirements and objectives of the Compliance Policy and Strategy and also R3 principles.</p>	<p>1. Ranger warrant renewals were completed for 10 honorary rangers and one staff. One new staff member completed training and obtained their warrant. One honorary ranger relocated to Dunedin, bringing the total to nine honorary rangers and two staff in the region at year's end.</p>
<p>2. Undertake safe and effective compliance coverage across the Taranaki Region, including at least 100 licence checks of anglers and also of hunters.</p>	<p>2. A total of 47 anglers and 93 hunters were checked during the year. There was a 95.6% compliance rate for anglers and a 98.9% compliance rate for hunters. A 2024/25 Compliance Annual Report was prepared for Council's October 2025 meeting.</p>
<p>3. Process detected offences in a fair and timely way consistent with national prosecution guidelines.</p>	<p>3. Two angling offences and one game offence were detected during the year. One angling offence was dealt with via education. One angler gave a false name and could not be located. One game offence is still being followed up, as the hunter has returned overseas.</p>



## OUTPUT 6: LICENSING

### SUMMARY OF RESOURCES

Code	Project cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	-	234,240	-234,240		264,569	-264,569
1620	Agent Servicing	2,207	-	2,207	554	-	554
1630	Agent Payments	9,370	-	9,370	9,515	-	9,515
Total		11,577	234,240	-222,663	10,069	264,569	-254,500

Planned Result	Outcome
1. Provision of ready and valued support and assistance to licence agents such that they are kept up to date, resourced and operate as effective agents.	1. All Licence agents were visited at least twice during the year. Permits and support were provided to licence agents in Area C for the 2025 Paradise Special Season. Licence agents were given information on the Designated Waters and Salmon Endorsement licences.

FISHING LICENCES	2020/21	2021/22	2022/23	2023/24	2024/25
Family Fishing	154	135	124	105	128
Adult Whole Season	499	482	431	417	439
Non-Resident Whole Season	11	9	106	98	156
Loyal Senior Whole Season	72	79	83	84	95
Local Area Whole Season	47	39	43	45	38
Adult Winter	36	31	35	39	46
Adult Long Break	2	3	3	7	4
Adult Short Break	55	56	62	94	78
Adult Day	163	156	165	214	256
Non-Resident Day	4	30	245	289	385
Junior Whole Season	86	88	92	111	157
Junior Non-Resident Whole Season	1	3	5	4	10
Junior Day	29	46	42	61	95
Junior Non-Resident Day	0	0	7	4	16
Child Whole Season	164	141	234	400	562
Child Non-Resident Whole Season	0	0	4	3	2
Child Non-Resident Day	0	0	5	0	3
Sea Run Salmon Endorsement	0	0	15	11	6
Designated Waters - Resident	0	0	0	22	7
Designated Waters - Non-Resident	0	0	0	0	0
<b>Total Fish Licences</b>	<b>1323</b>	<b>1298</b>	<b>1701</b>	<b>2008</b>	<b>2483</b>
<b>Whole Season Licence Equivalent</b>	<b>897</b>	<b>855</b>	<b>934</b>	<b>1022</b>	<b>1222</b>



<b>GAME LICENCES</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>	<b>2024</b>	<b>2025</b>
Adult Whole Season	1081	1091	1056	968	1034
Adult Day	43	31	43	24	61
Junior Whole Season	95	80	88	98	92
Junior Day	2	3	-	-	-
Child Whole Season	47	39	46	46	51
<b>Total Game Licences</b>	<b>1268</b>	<b>1244</b>	<b>1233</b>	<b>1136</b>	<b>1238</b>
<b>Whole Season Licence Equivalent</b>	<b>1109</b>	<b>1113</b>	<b>1081</b>	<b>992</b>	<b>1064</b>

## OUTPUT 7: COUNCIL

### SUMMARY OF RESOURCES

Code	Project cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Meetings	19,057	-	19,057	24,012	-	24,012
	Total	19,057	-	19,057	24,012	-	24,012

**Sound and effective governance which facilitates a co-operative and supportive relationship between Council, staff and licence holders that enables effective management of resources in the best interests of the licence holder and the fish & game resource.**

Planned Result	Outcome
1. Not less than six meetings of Council are held and meetings are conducted consistent with provisions of the Standing Orders.	1. Six Council meetings were held during the year.
2. Council undertakes governance training provided nationally, preferably in conjunction with Wellington Fish & Game Council.	2. Taranaki Councillors attended a joint governance training session with Wellington F&G Councillors on 25/01/2025 in Palmerston North.
3. Identification and implementation of options and strategies to increase the diversity of Council and iwi involvement.	3. Governors independently canvassed potential candidates for the 2024 Fish and Game elections – including different cohorts.
4. The 5-Year Strategic Plan is reviewed and agreed by Council by March 2025.	4. The 5-year strategic plan was updated and received at Council's 19th October 2024 meeting and also at Council's 15th February 2025 meeting.
5. Formulation and adoption of an Annual Operational Plan and Budget for 2025/26 consistent with the 5-Year Strategic Plan.	5. The draft Annual Plan and Budget were received at the Council's 29 March 2025 meeting and adopted at Council's 18 October 2025 meeting.
6. Presentation by Council of its audited annual report for 2023/24 not later than 31 December 2024.	6. Council's audited Annual Performance Report for 2023/2024 was adopted and presented at a public annual general meeting held on 7 December 2024.
7. Effective regional policies are developed, adopted and reviewed as required and are consistent with any National Policy requirements.	7. Working with National Office to develop a suite of corporate policies.
8. Progress reporting of licence sales, work progress and financial position is timely and accurate and supports sound	8. A progress report on licence sales, work progress and financial position was

<p>financial and operational management and oversight.</p> <p>9. Effective administration such that the Council is within annual budget (<math>\pm 5\%</math>), operates consistent with best practice and at least 90% of its annual plan is completed.</p> <p>10. Staff management requirements including performance reviews completed, new KPIs and objectives for staff defined, and regular staff meetings.</p>	<p>included as an agenda item in each Council meeting agenda.</p> <p>9. Budget v's expenditure was closely monitored during the year.</p> <p>10. Weekly staff meetings were held throughout the year alongside programmed Health and Safety meetings. Performance reviews were completed for staff.</p>
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## OUTPUT 8: PLANNING & REPORTING

### SUMMARY OF RESOURCES

Code	Project cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Plan	2,830	-	2,830	1,674	-	1,674
1820	Annual Planning	1,365	-	1,365	402	-	402
1830	Reporting	9,794	-	9,794	9,670	-	9,670
1840	National Liaison	5,561	-	5,561	1,206	-	1,206
Total		19,550	-	19,550	12,952	-	12,952

**Operate consistent with National Policy and make valued contributions to the management of the resource and Fish and Game nationally in the interests of all licence holders.**

Planned Result	Outcome
1. Implement any outcomes and directions from Fish and Game Ministerial Review and /or National Council reviews.	1. Taranaki and Wellington Fish and Game held regular meetings involving staff, Councillors and Chairmen.
2. Progress amalgamation discussions with the Wellington Fish & Game and implement agreed measures which don't require legislative change.	2. Taranaki and Wellington Fish and Game adopted an operational shared resource management model from 1 <sup>st</sup> September 2023.

**Make the best use of new systems, processes and technology to maximise administrative efficiencies and minimise costs so resources are available for use elsewhere.**

Planned Result	Outcome
1. Effective communication and liaison with New Zealand Fish and Game Council and other Fish and Game regions including valued input and comment on Fish and Game issues and attendance at Fish and Game Managers meetings.	1. Staff participated in national group meetings for game bird monitoring, compliance, hatchery and fisheries. The CE attended national Fish and Game Manager's meetings on 21 occasions.
2. Contribute to National Office by providing valued advice, assistance and feedback on national issues and processes as requested.	2. Council provided advice and feedback on national issues and processes as requested.
3. Refine financial administration, reporting and analysis working with New Zealand Fish and Game Council and staff	3. Council worked towards refining annual reporting to Outcome Reporting format.

**Demonstrate a commitment to Health and Safety and ensuring the welfare of staff and others through effective policy, systems, resourcing and oversight**

Planned Result	Outcome
<ol style="list-style-type: none"> <li>1. All processes and activities are undertaken consistent with Council Health and Safety Policy and Manual.</li> <li>2. Staff are actively involved in implementing Health and Safety at Work policy and ensuring a safe workplace, including by undertaking two monthly staff meetings where Health and Safety at Work is a specific agenda item.</li> <li>3. Compliance with Health and Safety at Work requirements and policy including scheduled reviews and audits along with any issues identified or near misses routinely reported to each meeting of Council.</li> </ol>	<ol style="list-style-type: none"> <li>1. A Health and Safety report was included as an agenda item in each Council agenda, identifying any new issues and progress with addressing existing issues.</li> <li>2. Health and Safety was an agenda item at each weekly staff meeting. Garmin "InReach" was reactivated and carried by staff (along with epirob and gps) during summer fieldwork.</li> <li>3. Health and Safety was an agenda item at each weekly staff meeting and a report on Health and Safety at Work was included as an item in each council agenda.</li> </ol>

**TARANAKI FISH AND GAME COUNCIL**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
For the year ended 31 August 2025

	Note	Actual 2025	Unaudited Budget 2025	Actual 2024
		\$	\$	\$
<b>REVENUE</b>				
Fish & Game Licence Sales	1	264,569	234,240	227,229
Donations, bequests, other fundraising	1	26,858	-	-
Grants from non-government agencies	1	209,097	209,098	193,916
Revenue from service delivery contracts (non-government)	1	16,268	4,200	9,131
Interest	1	24,978	9,032	27,513
Other Revenue	1	21,881	20,488	2,830
<b>Total Revenue</b>		<b>563,651</b>	<b>477,058</b>	<b>460,619</b>
<b>EXPENSES</b>				
Employee Related Costs	3	313,117	291,254	244,349
Other Expenses Related to Service Delivery	2	139,783	152,496	142,405
Depreciation	5	20,245	12,739	16,826
<b>Total Expenses</b>		<b>473,145</b>	<b>456,489</b>	<b>403,580</b>
<b>Net Surplus / (Deficit)</b>		<b>90,506</b>	<b>20,569</b>	<b>57,039</b>

The accompanying statement of accounting policies and notes form an integral part of this performance report. This performance report should be read in conjunction with the Independent Auditors Report



**TARANAKI FISH AND GAME COUNCIL**  
**STATEMENT OF FINANCIAL POSITION**  
For the year ended 31 August 2025

	Note	Actual 2025 \$	Actual 2024 \$
<b>ASSETS</b>			
<b>Current Assets</b>			
Cash and Short Term Deposits	4	203,373	180,975
Debtors and Prepayments	4	67,117	66,118
Investments	4	462,588	413,521
<b>Total Current Assets</b>		<b>733,078</b>	<b>660,614</b>
<b>Non-Current Assets</b>			
Property, plant and equipment	5	78,571	57,505
<b>Total Non-Current Assets</b>		<b>78,571</b>	<b>57,505</b>
<b>Total Assets</b>		<b>811,649</b>	<b>718,119</b>
<b>LIABILITIES</b>			
<b>Current Liabilities</b>			
Creditors and accrued expenses	4	56,711	55,879
Employee costs payable	4	53,037	48,200
Deferred Revenue	4	12,144	14,788
<b>Total Current Liabilities</b>		<b>121,892</b>	<b>118,867</b>
<b>Total Liabilities</b>		<b>121,892</b>	<b>118,867</b>
<b>NET ASSETS</b>		<b>689,758</b>	<b>599,252</b>
<b>ACCUMULATED FUNDS</b>			
Accumulated surpluses or (deficits)	6	303,322	223,537
Restricted reserves	6	351,426	326,611
Discretionary reserves	6	35,010	49,104
<b>Total Accumulated Funds</b>		<b>689,758</b>	<b>599,252</b>

The accompanying statement of accounting policies and notes form an integral part of this performance report. This performance report should be read in conjunction with the Independent Auditors Report



## TARANAKI FISH AND GAME COUNCIL

## STATEMENT OF CASH FLOWS

For the year ended 31 August 2025

	Actual 2025 \$	Actual 2024 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>		
<b>Cash was received from:</b>		
Licence Sales	266,184	228,191
Grants, donations and fundraising	231,590	193,916
Interest	24,978	28,744
Other revenue	21,117	11,233
<b>Cash was applied to:</b>		
Other Expenses Related to Service Delivery	140,030	135,785
Employee Related Costs	308,279	244,260
<b>Net Cash Flows from operating activities</b>	<b>95,559</b>	<b>82,039</b>
<b>CASH FLOWS FROM OTHER ACTIVITIES</b>		
<b>Cash was received from:</b>		
Sale of property, plant and equipment	28,478	-
Sale of investments/deposits	-	-
<b>Cash was applied to:</b>		
Purchase of property, plant and equipment	(52,572)	-
Purchase of investments	(49,067)	22,959
<b>Net Cash Flows from Other Activities</b>	<b>(73,161)</b>	<b>(22,959)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>22,398</b>	<b>59,080</b>
<b>Opening Cash</b>	<b>180,975</b>	<b>121,895</b>
<b>Closing Cash</b>	<b>203,373</b>	<b>180,975</b>

The accompanying statement of accounting policies and notes form an integral part of this performance report. This performance report should be read in conjunction with the Independent Auditors Report



TARANAKI FISH AND GAME COUNCIL

**STATEMENT OF ACCOUNTING POLICIES**

For the year ended 31 August 2025

**ACCOUNTING POLICIES APPLIED**

**Reporting Entity**

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

These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

**Basis of Preparation**

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

**Goods and Services Tax (GST)**

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

**SPECIFIC ACCOUNTING POLICIES**

**Revenue Recognition**

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

An annual grant was provided from the New Zealand Fish and Game Council, which is recognised as revenue when it is received.

*Interest*

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



***Other Income***

Contracts for services: Revenue is recognised over time as the Council performs the service obligations specified in the contract (e.g., education programmes, habitat restoration work). Progress is measured by outputs delivered or milestones achieved, as agreed in the documented expectation.

Sales of goods: Revenue is recognised at a point in time when control of the goods passes to the customer (dispatch or collection). Prepayments are recorded as deferred revenue until delivery.

**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.

**Cash and Short Term Deposits**

Cash and short term deposits comprise cash on hand, cheque or savings accounts, and short term deposits with original maturities of 90 days or less.

**Debtors and prepayments**

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

**Investments**

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

**Property, plant, and equipment**

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

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

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

Depreciation is both Straight Line and Diminishing Value. Rates used are:

	<u>Depreciation Method</u>
Buildings	Straight Line
Plant & Equipment	Diminishing Value
Motor Vehicles	Diminishing Value
Office Equipment	Diminishing Value



### **Creditors and accrued expenses**

Creditors and accrued expenses are measured at the amount owed.

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

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

### **Employee costs payable**

A liability for employee costs payable is recognised when an employee has earned an entitlement. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

### **Restricted and discretionary reserves**

Restricted and discretionary 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.

#### *Asset Replacement Reserve*

The asset replacement reserve is a reserve set up to enable Council to replace property, plant and equipment.

#### *Non-Resident Levy Reserve*

The Non-Resident Levy Reserve is for the purpose of management of "back country fisheries". The reserve was established with the introduction of the Non-Resident Licence in 2014. The funds include Non-Resident Licence income from years 2014/15 to 2022/23. Revenue from non-resident licence sales has been regarded as part of total licence income for New Zealand since 2023/24, rather than allocated a region specific revenue.

#### *Fisheries Reserve*

The Fisheries Project fund is for the purpose of enhancing freshwater fisheries within the region.

#### *Hunting and Habitat Scheme*

The Hunting and Habitat Scheme fund is for the purpose of enhancing wetlands and upland game habitat within the Taranaki region of Fish and Game. The reserve was established in 2012 to ensure that proceeds from the sale of Tom Watt Farm would be used to enhance wetlands and upland game habitat.

#### *Manganuioteao River Riparian Project*

This is a collaborative project to complete riparian fencing and protect water quality on the Orautoho Stream and Manganuioteao River. External funds are held by Fish and Game on behalf of Fish and Game and two other third parties.



### *North Taranaki Rod & Gun Club*

These are residual funds remaining in The Taranaki Rod & Gun Club' bank account. The Clubs constitution states that in the circumstance of winding up that the funds rest with the administrative body at the time (i.e. Taranaki Fish and Game Council) following the winding up of the Club.

At Council's meeting held on 15 February 2025 it was resolved that the funds be held in a Restricted Reserve and used for the promotion and development of fishing opportunity within the Taranaki Ringplain trout fisheries area, with a particular focus on Lake Mangamahoe.

### **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 17<sup>th</sup> August 2024.

### **Changes in accounting policies**

Some comparatives have changed to align with new Tier 3 (PS) reporting requirements.



Taranaki 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>Unaudited Budget 2025</b>	<b>Actual 2024</b>
	\$	\$	\$
<b>Fish and Game Licence Sales</b>			
Fish licence	162,001	130,769	133,645
Game licence	102,568	103,471	93,584
<b>Total Licence sales</b>	<b>264,569</b>	<b>234,240</b>	<b>227,229</b>
<b>Donations, bequests, other fundraising</b>			
Donations / koha from the public	26,858	-	-
<b>Total Donations, bequests, other fundraising</b>	<b>26,858</b>	<b>-</b>	<b>-</b>
<b>Grants from non-government agencies</b>			
National Fish & Game Grant	209,097	209,098	193,916
<b>Total Grants from non-government agencies</b>	<b>209,097</b>	<b>209,098</b>	<b>193,916</b>
<b>Interest</b>			
Interest	24,978	9,032	27,513
<b>Total Interest</b>	<b>24,978</b>	<b>9,032</b>	<b>27,513</b>
<b>Revenue From Service Delivery Contract (Non-Government)</b>			
Fish Population Assessment	8,000	200	478
Wellington Fish & Game Admin	8,268	4,000	8,653
<b>Total Revenue From Service Delivery Contract (Non-Government)</b>	<b>16,268</b>	<b>4,200</b>	<b>9,131</b>
<b>Other Revenue</b>			
Summer Gamebird Season	370	500	400
Trout Liberations	3,488	3,238	1,790
Gamebird Dispersal	575	750	640
Taranaki Hunting & Habitat Projects	-	15,000	-
Fines and Prosecutions	-	1,000	-
Staff reimbursements	231	-	-
Gain on sale or disposal of assets	17,217	-	-
<b>Total other revenue</b>	<b>21,881</b>	<b>20,488</b>	<b>2,830</b>

<b>Note 2: OTHER EXPENSES RELATED TO SERVICE DELIVERY</b>	<b>Actual 2025</b>	<b>Unaudited Budget 2025</b>	<b>Actual 2024</b>
	<b>\$</b>	<b>\$</b>	<b>\$</b>
<b>Species Management</b>			
Population Monitoring	9,733	15,500	1,924
Harvest Assessment	-	-	13,419
Hatchery operations	15,784	10,000	14,333
Releases	7,160	6,000	6,273
Control	2,352	2,000	2,009
<b>Total Species Management</b>	<b>35,029</b>	<b>33,500</b>	<b>37,958</b>
<b>Habitat Protection &amp; Management</b>			
Resource Management	2	-	272
Assisted Habitat	2,496	20,000	11,348
<b>Total Habitat Protection &amp; Management</b>	<b>2,498</b>	<b>20,000</b>	<b>11,620</b>
<b>Angler &amp; Hunter Participation</b>			
Access	794	200	148
Newsletters	13,236	9,500	11,828
Training	-	1,000	-
Club relations	-	-	300
<b>Total Angler &amp; Hunter Participation</b>	<b>14,030</b>	<b>10,700</b>	<b>12,276</b>
<b>Public Interface</b>			
Liaison	-	1,000	103
Advocacy	2,732	500	2,431
Public promotions	-	3,300	-
<b>Total Public Interface</b>	<b>2,732</b>	<b>4,800</b>	<b>2,534</b>
<b>Compliance</b>			
Ranging	57	500	766
Ranger training	849	1,000	3,542
Compliance	87	1,500	-
<b>Total Compliance</b>	<b>993</b>	<b>3,000</b>	<b>4,308</b>
<b>Licencing</b>			
Agent servicing	363	500	-
Commission	9,515	9,370	8,774
<b>Total Licencing</b>	<b>9,878</b>	<b>9,870</b>	<b>8,774</b>
<b>Council</b>			
Council Meetings	9,160	9,500	5,760
<b>Total Council</b>	<b>9,160</b>	<b>9,500</b>	<b>5,760</b>
<b>Planning &amp; Reporting</b>			
Management/Strategic planning	1,091	100	34
Reporting	1,027	500	463
National liaison	-	100	-
Audit fee	7,076	7,076	7,076
<b>Total Planning &amp; Reporting</b>	<b>9,194</b>	<b>7,776</b>	<b>7,573</b>



<b>Note 2: OTHER EXPENSES RELATED TO SERVICE DELIVERY (Cont'd)</b>	<b>Actual 2025</b>	<b>Unaudited Budget 2025</b>	<b>Actual 2024</b>
	\$	\$	\$
<b>Other expenses</b>			
Office premises	22,272	22,200	22,311
Office equipment	3,297	2,000	2,955
Communications	6,362	5,250	5,655
General	3,216	3,050	2,977
Field equipment	4,338	5,000	251
Vehicles	16,784	15,850	17,453
<b>Total Other Expenses</b>	<b>56,269</b>	<b>53,350</b>	<b>51,602</b>
<b>Total Other Expenses Relating to Service Delivery</b>	<b>139,783</b>	<b>152,496</b>	<b>142,405</b>

<b>Note 3: EMPLOYEE RELATED COSTS</b>	<b>Actual 2025</b>	<b>Unaudited Budget 2025</b>	<b>Actual 2024</b>
	\$	\$	\$
<b>Employee related costs</b>			
Salaries and wages	307,065	287,704	241,416
Fringe benefit tax	2,866	1,250	1,309
ACC levies	580	600	523
Staff Training and other expenses	2,606	1,700	1,101
<b>Total Employee related costs</b>	<b>313,117</b>	<b>291,254</b>	<b>244,349</b>



<b>Note 4: ANALYSIS OF ASSETS AND LIABILITIES</b>	<b>Actual 2025 \$</b>	<b>Actual 2024 \$</b>
<b>Cash and Short Term Deposits</b>		
Current account balance	203,373	180,975
<b>Total Cash and Short Term Deposits</b>	<b>203,373</b>	<b>180,975</b>
<b>Debtors and prepayments</b>		
Accounts receivable	62,459	62,539
Prepayments and accrued income	4,658	3,579
<b>Total Debtors and prepayments</b>	<b>67,117</b>	<b>66,118</b>
<b>Investments</b>		
Term Deposits	462,588	413,521
<b>Total Investments</b>	<b>462,588</b>	<b>413,521</b>
<b>Creditors and accrued expenses</b>		
Trade and other payables	14,930	21,936
Accrued expenses	10,065	7,282
GST payable	31,715	26,660
<b>Total Creditors and accrued expenses</b>	<b>56,711</b>	<b>55,878</b>
<b>Deferred Revenue</b>	<b>12,144</b>	<b>14,788</b>
<b>Employee costs payable</b>		
Accrued salaries and wages	5,365	3,686
Annual leave and time in lieu	39,463	39,577
PAYE owing	8,209	4,937
<b>Total Employee costs payable</b>	<b>53,037</b>	<b>48,200</b>

**Note 5: PROPERTY PLANT & EQUIPMENT****2025**

	Opening Carrying Amount	Purchases	Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
	\$	\$	\$	\$	\$
<b>Asset Class</b>					
Plant & Equipment	7,578	-	-	760	6,818
Vehicles	46,649	52,572	11,261	18,767	69,194
Office Equipment	3,277	-	-	718	2,559
<b>Total</b>	<b>57,504</b>	<b>52,572</b>	<b>11,261</b>	<b>20,245</b>	<b>78,571</b>

**2024**

	Opening Carrying Amount	Purchases	Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
	\$	\$	\$	\$	\$
<b>Asset Class</b>					
Plant & Equipment	8,422	-	-	844	7,578
Vehicles	61,506	-	-	14,857	46,649
Office Equipment	4,401	-	-	1,124	3,277
<b>Total</b>	<b>74,329</b>	<b>-</b>	<b>-</b>	<b>16,825</b>	<b>57,504</b>



**Note 6: ACCUMULATED FUNDS**

	Actual 2025	Actual 2024
<b>Accumulated Funds</b>		
Balance as at 1 September	223,537	170,868
Surplus/(Deficit)	90,506	57,039
Transfer to Reserves	(65,789)	(15,000)
Transfer from Reserves	55,068	10,630
<b>Total Accumulated Funds</b>	<b>303,322</b>	<b>223,537</b>
<b>Discretionary Reserves</b>		
<b>Asset Replacement Reserve</b>		
Balance as at 1 September	21,578	11,578
Transfer from Accumulated Surpluses and Deficits	38,478	10,000
Transfer to Accumulated Surpluses and Deficits	(52,572)	-
<b>Balance at 31 August</b>	<b>7,484</b>	<b>21,578</b>
<b>Non-Resident Levy Reserve</b>		
Balance as at 1 September	20,140	20,551
Transfer from Accumulated Surpluses and Deficits	-	-
Transfer to Accumulated Surpluses and Deficits	-	(411)
<b>Balance at 31 August</b>	<b>20,140</b>	<b>20,140</b>
<b>Fisheries Project</b>		
Balance as at 1 September	7,386	7,386
Transfer from Accumulated Surpluses and Deficits	-	-
Transfer to Accumulated Surpluses and Deficits	-	-
<b>Balance at 31 August</b>	<b>7,386</b>	<b>7,386</b>
<b>Total Discretionary Reserves</b>	<b>35,010</b>	<b>49,104</b>
<b>Restricted Reserves</b>		
<b>Taranaki Hunting &amp; Habitat Scheme</b>		
Balance as at 1 September	321,961	327,680
Transfer from Accumulated Surpluses and Deficits	-	-
Transfer to Accumulated Surpluses and Deficits	(2,496)	(5,719)
<b>Balance at 31 August</b>	<b>319,465</b>	<b>321,961</b>
<b>Manganuioteao River Riparian Project</b>		
Balance as at 1 September	4,650	4,150
Transfer from Accumulated Surpluses and Deficits	-	5,000
Transfer to Accumulated Surpluses and Deficits	-	(4,500)
<b>Balance at 31 August</b>	<b>4,650</b>	<b>4,650</b>
<b>North Taranaki Rod &amp; Gun Club Funds</b>		
Balance as at 1 September	-	-
Transfer from Accumulated Surpluses and Deficits	27,311	-
Transfer to Accumulated Surpluses and Deficits	-	-
<b>Balance at 31 August</b>	<b>27,311</b>	<b>-</b>
<b>Total Restricted Reserves</b>	<b>351,426</b>	<b>326,611</b>
<b>Total Accumulated Funds</b>	<b>689,758</b>	<b>599,252</b>



**Note 7: COMMITMENTS****Commitments**

There are no commitments as 31 August 2025 (last year – nil)

**Non-cancellable Operating Lease Commitments**

Operating leases means payments for the Taranaki Fish and Game Council premises in New Plymouth

**Total Operating Commitment (exclusive GST)**

	2025	2024
Less than one year	20,800	\$ 20,800
Between one and two years	41,600	\$ 41,600
Between three and five years	27,733	\$ 41,600
Beyond five years	-	-
	\$90,133	\$ 104,000

**Note 8: CONTINGENCIES****Contingency**

There are no contingent liabilities as at 31 August 2025 (last year nil)

**Note 9: RELATED-PARTY TRANSACTIONS**

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

		2025 \$	2024 \$	2025 \$	2024 \$
Related Party	Description	Value	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game Council	Grant Received	209,097	193,916	60,115	55,751
Wellington Fish & Game Council	Management Services	26,600	28,000	4,255	-
Ruapehu Fish & Game Club	-	-	300	-	-

New Zealand Fish and Game is by statute a related party, with a financial redistribution for regional Fish and Game Councils. In the reporting year, Taranaki Fish and Game Council received a grant totalling \$209,097 from the New Zealand Fish and Game Council (2023/2024 \$193,916)

Wellington Fish and Game provides Taranaki Fish and Game Council services for management by the Chief Executive, Phil Teal. There are nil outstanding balances at year end (2023/24 – nil).



**Note 10: 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 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2025**

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

**ACTUAL 2025**

Output Area	Actual Direct	Actual Hours	Allocation of Overheads	Total Costs per Output
Species Management	35,029	1,483	59,589	94,618
Habitat Protection & Management	2,498	401	16,118	18,616
Angler & Hunter Participation	14,030	197	7,898	21,928
Public Interface	2,732	447	17,957	20,689
Compliance	993	189	7,597	8,590
Licencing	9,878	5	191	10,069
Council	9,160	370	14,852	24,012
Planning & Reporting	9,194	94	3,758	12,952
<b>Totals</b>	<b>83,514</b>	<b>3,186</b>	<b>127,960</b>	<b>211,474</b>

<b>Actual Overheads</b>	
Employee related costs	313,117
Depreciation	20,245
Other Expenses	56,269
Less Administrative Income	(261,671)
<b>Total Overheads to Allocate</b>	<b>127,960</b>

**UNAUDITED BUDGET 2025**

Output Area	Actual Direct	Actual Hours	Allocation of Overheads	Total Costs per Output
Species Management	33,500	960	32,767	66,267
Habitat Protection & Management	20,000	1,000	34,130	54,130
Angler & Hunter Participation	10,700	350	11,945	22,645
Public Interface	4,800	430	14,676	19,476
Compliance	3,000	282	9,624	12,624
Licencing	9,870	50	1,707	11,577
Council	9,500	280	9,557	19,057
Planning & Reporting	7,776	345	11,774	19,550
<b>Totals</b>	<b>99,146</b>	<b>3,697</b>	<b>126,180</b>	<b>225,326</b>

<b>Actual Overheads</b>	
Employee related costs	291,254
Depreciation	12,739
Other expenses	53,350
Less Administrative Income	(231,162)
<b>Total Overheads to Allocate</b>	<b>126,180</b>



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF TARANAKI 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 Taranaki Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of BDO Manawatu Audit Limited, to carry out the audit of the financial statements and statement of performance of the Fish and Game Council on his behalf.

#### Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 29 to 43, 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 9 to 28.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 29 to 43:
  - present fairly, in all material respects:
    - its financial position as at 31 August 2025; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with the Tier 3 (PS) Standard; and
- the statement of performance of the Fish and Game Council on pages 9 to 28:
  - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2025, including for each class of reportable outputs:
    - its standards of performance achieved as compared with the forecasts included in the annual operational plan for the financial year; and
    - its actual revenue and expenses as compared with the forecasts included in the annual operational plan for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 3 December 2025. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Fish and Game Council's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fish and Game Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fishing and Game Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of performance, including the disclosures, and whether the financial statements and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other Information**

The Council is responsible for the other information. The other information comprises the information included on pages 1 to 8, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

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

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

### **Independence**

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

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



Vivien Cotton  
BDO Manawatu Audit Limited  
On behalf of the Auditor-General  
Palmerston North, New Zealand