



PERFORMANCE REPORT OF THE

NEW ZEALAND FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2023**

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

23 November 2023

Hon Tama Potaka
Minister of Conservation
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44 of the Public Finance Act 1989, the Performance Report of the New Zealand Fish and Game Council for the year ending 31 August 2023.

Yours faithfully

A handwritten signature in blue ink, consisting of several loops and a long, sweeping tail that ends in a small arrowhead.

Chair
New Zealand Fish and Game Council

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ENTITY INFORMATION

Legal Name

New Zealand Fish and Game Council.

Type of Entity and Legal Basis

The New Zealand 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

New Zealand and Game Council was established for the purposes of the management, maintenance, and enhancement of sports fish and game birds 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 the New Zealand Fish and Game Council include:

- monitoring sports fish and game bird populations;
- monitoring the success and satisfaction of users;
- monitoring the condition and trend of ecosystems as habitats for sports fish and game birds;
- maintaining and improving access;
- maintaining and enhancing the habitat of sports fish and game birds;
- formulating and establishing regulations and policies which ensure the maintenance of sports fish and game bird 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 on an organisational strategy that sets long-term goals and priorities.

Structure of New Zealand Fish and Game Council

Fish and Game New Zealand is the collective brand name of the New Zealand Fish and Game Council and 12 regional Fish and Game Councils, established in 1990 to represent the interests of anglers and hunters and provide coordination of the management, enhancement, and maintenance of sports fish and game (Section 26B of the Conservation Act 1987).

The New Zealand Government expects Fish and Game New Zealand to oversee the effective management of the country's sports fish and game resources carried out by 12 regions. To do this, the New Zealand Fish and Game Council has a number of formal statutory powers, but the need for the whole organisation to work co-operatively in the interests of anglers and hunters is just as important.

Both the New Zealand Fish and Game Council and the 12 regional Fish and Game councils are public entities.

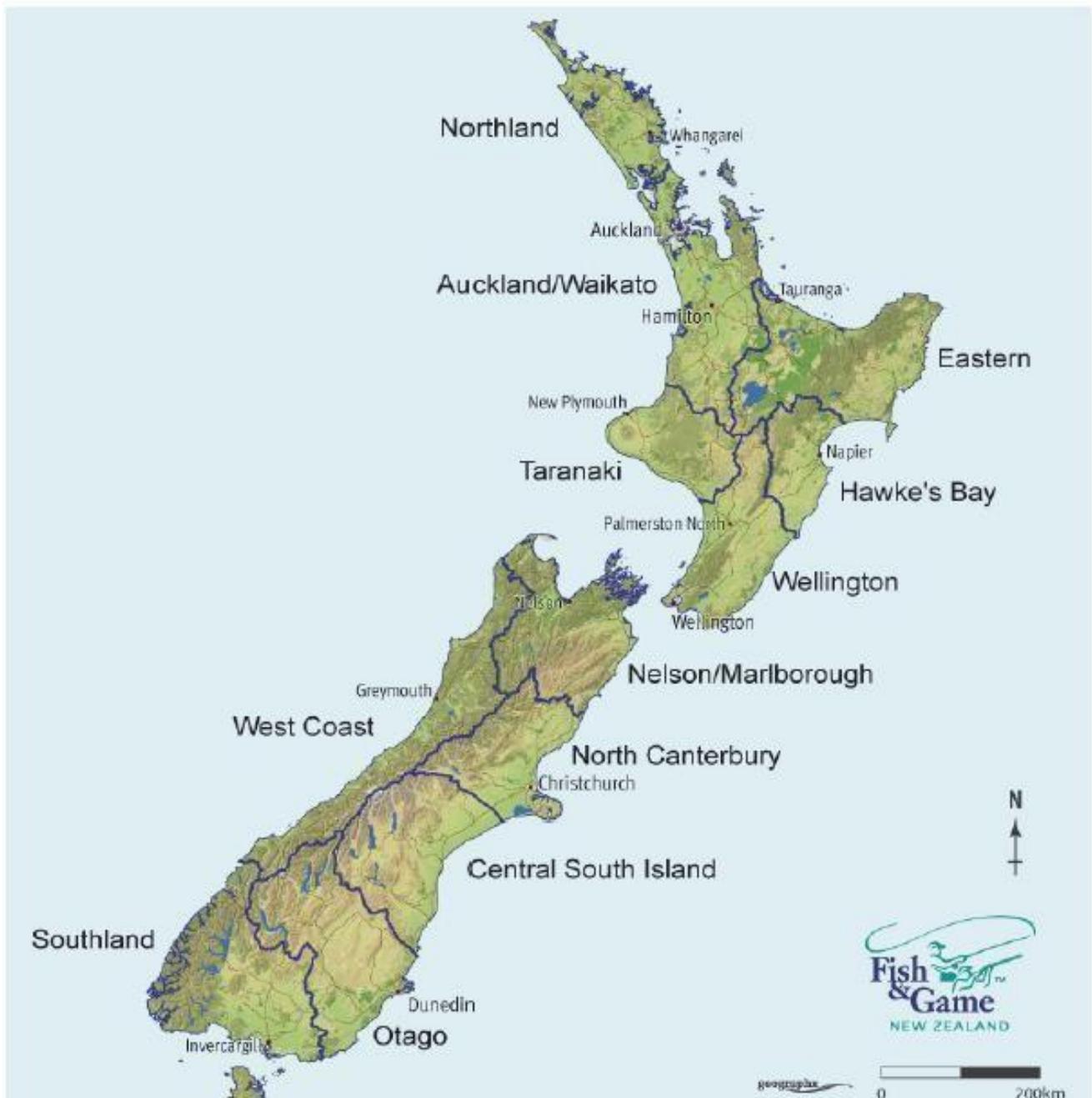
The Council currently consists of 12 councillors who were elected in December 2021. Councillors are elected three yearly by fish and game licence holders in New Zealand.

The Council meets a minimum of six times each year at sites around New Zealand that enable licence holders to attend one or more Council meetings should they desire.

The NZC Chief Executive Officer is responsible for the day-to-day operations and reports to the Council. Six other full and part-time staff support the Chief Executive Officer in delivering the Council's objectives.

Ray Grubb was the Council Chair until November 2022, when Greg Duley was appointed Acting Chair until February 2023. Barrie Barnes is the current Council Chair and was elected on 10 February 2023.

FISH & GAME REGIONS



Council and Staff

Council Members	Fish and Game Region	Meetings Attended	Dates held in position
Darryl Reardon	Northland	4	4 December 2021- Current
Barrie Barnes - Chair	Auckland /Waikato	6	4 December 2021- Current
Gerard Karalus	Taranaki	6	4 December 2021- Current
Debbie Oakley	Eastern	5	4 December 2021- Current
Greg Duley	Hawke's Bay	5	4 December 2021- Current
Steve Haslett	Wellington	4	10 February 2023 - Current
Tom Kroos	Nelson/Marlborough	5	4 December 2021 - Current
Dean Phibbs	West Coast	5	4 December 2021- Current
Dave Coll	North Canterbury	6	4 December 2021- Current
Linn Koevoet	Central South Island	6	4 December 2021- Current
Mike Barker	Otago	5	10 February 2023 - Current
Ray Grubb	Otago	1	To November 2022
Dave Harris	Southland	6	4 December 2021 - Current
Richard McIntyre	Wellington	1	4 December 2021 – February 2023

Staff Members

Corina Jordan

Chief Executive Officer

Rebecca Reed (to 07/04/23)

Senior Environmental Advisor

Jane Hutchings (from 15/03/23)

HR Business Partner

Dr Jack Kos (to 25/05/23)

Sr Policy and Legal Advisor

Carmel Veitch

Chief Financial Officer

Maryse Ropiha (from 24/04/23)

Executive Assistant

Ann Kingsbury

Accounts and Office Administration

Helen Brosnan (from 12/06/23)

Senior Policy Advisor

Independent Auditors

Brent Kennerley from Grant Thornton New Zealand Audit Limited, on behalf of the Auditor General

Bankers

ANZ Bank

Offices

The Council office is located at Level 2, The Dominion Building, 78 Victoria Street, Wellington 6011.

Phone: 04 499 4767

Email: nzcouncil@fishandgame.org.nz

Website: <https://fishandgame.org.nz>

CHAIRS REPORT

For the year ended 31 August 2023

New Zealand Fish and Game Council (NZ Council) manages a public resource on behalf of the Crown and is therefore constituted in the Conservation Act 1987. It is unique in New Zealand terms in that it is entirely self-funding, receiving no money from Vote: Conservation even though it is a statutory body. It is widely recognised as the leading advocate for freshwater management, and its activities have a significant wider public benefit than simply the protection of the species that it is responsible for. That is recognised by all political parties, and we acknowledge their willingness to engage with us in our efforts to protect New Zealand's most valuable resources for the enjoyment of all.

The New Zealand Fish and Game Council, established under the Conservation Act 1987, comprises one appointee from each of the 12 regional councils. Under the Act, its functions are set out in Section 26C, which are broadly, in consultation with the regional councils, to develop national policies, advocate for the achievement of Fish and Game's priorities, advise the Minister of Conservation, oversee the electoral system, and coordinate the national interests of the organisation including the distribution of licence fee income. The 12 regional councils operate autonomously once annual budgets have been set through a collaborative process that is coordinated by the NZ Council.

I am the ninth chairperson of the NZ Council and was elected to the position on 10 February 2023.

It is with great pride that I reflect on the accomplishments of the NZ Council over the past year. Since stepping into the role of Chair in February 2023, after serving on the council since 2021, I have witnessed first-hand the dedication and passion that drive our organisation forward. Our commitment to conservation, responsible enjoyment of wildlife, and advocacy for our stakeholders' interests has only strengthened, even as we faced the challenges of the past year.

Empowering Staff and Councils

A significant highlight was the initiation of planning for our Staff Conference, a testament to our commitment to empowering our staff. Scheduled for September in Rotorua, this event was a pivotal gathering for knowledge exchange, strategic planning, and team building, setting the tone for our activities in the coming year.

Professional Development and Governance Training

We reaffirmed our commitment to continuous learning and professional development this year. Our focus on governance training, including five Regional Councillors online workshops, underscores our dedication to maintaining a high standard of leadership. The enthusiastic participation from the Chairs during the two additional dedicated Chairs online workshops has set a new benchmark for engagement and proactive learning within our ranks.

Research and Understanding Stakeholders

Understanding our stakeholders' needs and wants has been a priority. The comprehensive research conducted by Primary Purpose provided valuable insights into our licence holders' attitudes and preferences, informing our future strategies. Furthermore, our national research initiative has given us critical baseline data on public perceptions and attitudes, which will guide our communication and engagement efforts.

Conservation and Compliance Efforts

Our conservation initiatives saw remarkable achievements, with significant investments leading to the creation of new wetland areas. These efforts demonstrate our unwavering commitment to

environmental stewardship. Additionally, we maintained strict adherence to legal standards, ensuring all fishing and hunting activities under our purview complied with current regulations, reflecting our dedication to responsible wildlife management.

Treaty of Waitangi

In our ongoing efforts to uphold the principles of the Treaty of Waitangi, we sought and received expert advice to guide our engagement and ensure our operations respect and incorporate these foundational aspects. This approach is crucial in maintaining trust and fostering meaningful relationships with all communities.

Organisational Future

It is of note that as we consider the future of NZ Council, we have made the start on re-evaluating our business, both financially and structurally nationally. We need to understand in detail and re-evaluate what our present position is and how we can look to implement change, voluntarily and by legislation, that will future proof the organisation, providing relevancy for the decades ahead.

This activity has only just been started and is very much a work in progress as we strive to meet all the challenges, both internally and externally, that such an undertaking presents.

Looking Ahead

As we move into the next financial year, we are guided by a clear sense of purpose, bolstered by the achievements of the past year, namely retaining the habitat protection of trout and salmon in the Natural and Built Environment Bill and maintaining and enhancing the public recreational use and enjoyment of New Zealand's natural environment.

We will continue to focus on our strategic goals, particularly in enhancing stakeholder engagement, advancing our conservation initiatives, and upholding the principles of the Treaty of Waitangi in all our activities.

In closing, I wish to express my deepest gratitude to my fellow council members, our dedicated staff, and all our stakeholders.

Your commitment and support have been invaluable. Together, we will continue to safeguard New Zealand's wildlife and natural habitats for future generations.



Barrie Barnes

Chair, New Zealand Fish and Game Council

STATEMENT OF RESPONSIBILITY

23 November 2023

The Council and Management of the New Zealand 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 New Zealand Fish and Game Council for the year ending 31 August 2023.



Barrie Barnes
Chair



Corina Jordan
Chief Executive Officer

STATEMENT OF SERVICE PERFORMANCE

Purpose

The New Zealand Fish and Game Council oversees the management of New Zealand's sport fish and game bird resources. Fish and Game New Zealand is a not-for-profit public entity with statutory powers funded through licence fees.

The purpose of the New Zealand Fish and Game Council (NZ Council) is prescribed in S.26 B of the Conservation Act 1987 "to represent nationally the interests of anglers and hunters and provide coordination of the management, enhancement and maintenance of sports fish and game."

Vision

Our vision is a New Zealand where freshwater habitats and species flourish, where hunting and fishing traditions thrive, and all Kiwis enjoy access to sustainable wild fish and game resources.

Values

TRUST

We are trusted as consistent and capable providers of service to Fish and Game stakeholders and Mana Whenua.

INCLUSION

We recognise and respect the diverse range of perspectives and cultural interests of our stakeholders.

CONNECTION

We are deeply connected, understanding the needs of anglers, hunters, regulators and public interest groups.

SERVICE

We are enthusiastic, professional, kind, and accountable to each other and our community.

Context

This report comes at a time of change for the New Zealand Fish and Game Council. A new Chief Executive commenced in August 2022 and has, over that period, set new goals and approaches to our mahi.

Key to this document is the setting of a new Organisational Strategy 2023–2028.

This organisational strategy is built across five key pillars, representing not only the statutory functions of Fish and Game but also the aspirations of the organisation as it looks to the future.

This strategy was developed in 2022 following a Ministerial Review conducted in 2021, which noted that Fish and Game New Zealand plays an important role in environmental advocacy and stewardship. The review also noted that the organisation is relatively unchanged since its establishment in 1990 and identified significant opportunities to strengthen governance and good management practices.

This strategy seeks to implement the [Ministerial Review findings](#), which are critical to the organisation's future. In developing this report, we chose to use the goals set out in the new organisational strategy.

The five goals set our direction for several years, and we felt we should start reporting against measures that support the goals rather than existing outputs. Our judgements on how we selected the various measures were around what mahi we did that was most, or will be the most impactful and substantive for us to attain those goals.

The five key pillars of the strategy are:

UNIFIED AND ENDURING ORGANISATION

A national and regionally cohesive organisation built on a culture of shared values, trust and engagement. Delivering on vision and purpose for stakeholders and Mana Whenua. Maintaining the statutory mandates that enable effective service delivery.

ATTRACT AND RETAIN LICENCE-HOLDERS

Deliver well-valued and cost-effective experience for licence-holders by understanding their needs, providing simple and effective communication, making fishing and game bird hunting more attractive to a wider group of future participants.

MANA WHENUA CONNECTED

Māori values are understood and reflected within Fish and Game with aligned advocacy and a positive collaborative approach that builds upon Te Tiriti obligations defined in the Conservation Act.

PUBLIC PERCEPTION AND LEGITIMACY

Understanding and reshaping the public perception of Fish and Game New Zealand, angling and game bird hunting through positive messaging of natural environment protection, wild food harvesting and well-being through outdoor recreation.

HEALTHY HABITATS AND ECOSYSTEMS

Sport fish and game bird habitats are healthy. Species are monitored and maintained, and sustainable wild harvest opportunities are secured for future generations.

WHAT WE DO

At Fish and Game, we know that what's good for anglers and hunters is good for all New Zealanders – clean and healthy waterways and thriving wetlands, sustainable sources of kai, and access to the great outdoors all contribute to our well-being.

We are New Zealand's primary freshwater guardian – we have an outstanding record of achievements in protecting and enhancing the environment, in particular:

- Creating, restoring and protecting wetlands
- Securing Water Conservation Orders which recognise and protect the outstanding values of our lakes and rivers

- Pushing for regional and national policy plans that protect the environment, including setting robust bottom lines for healthy waters
- Working on the ground to restore habitats by revegetating wetlands and riversides
- Being an insights-driven organisation researching species, their habitat and people's values
- We focus on valued introduced species and help protect indigenous non-game species.

We actively monitor species, including through drift diving and electric fishing, and the state of their habitats (freshwater health, physical form and function).

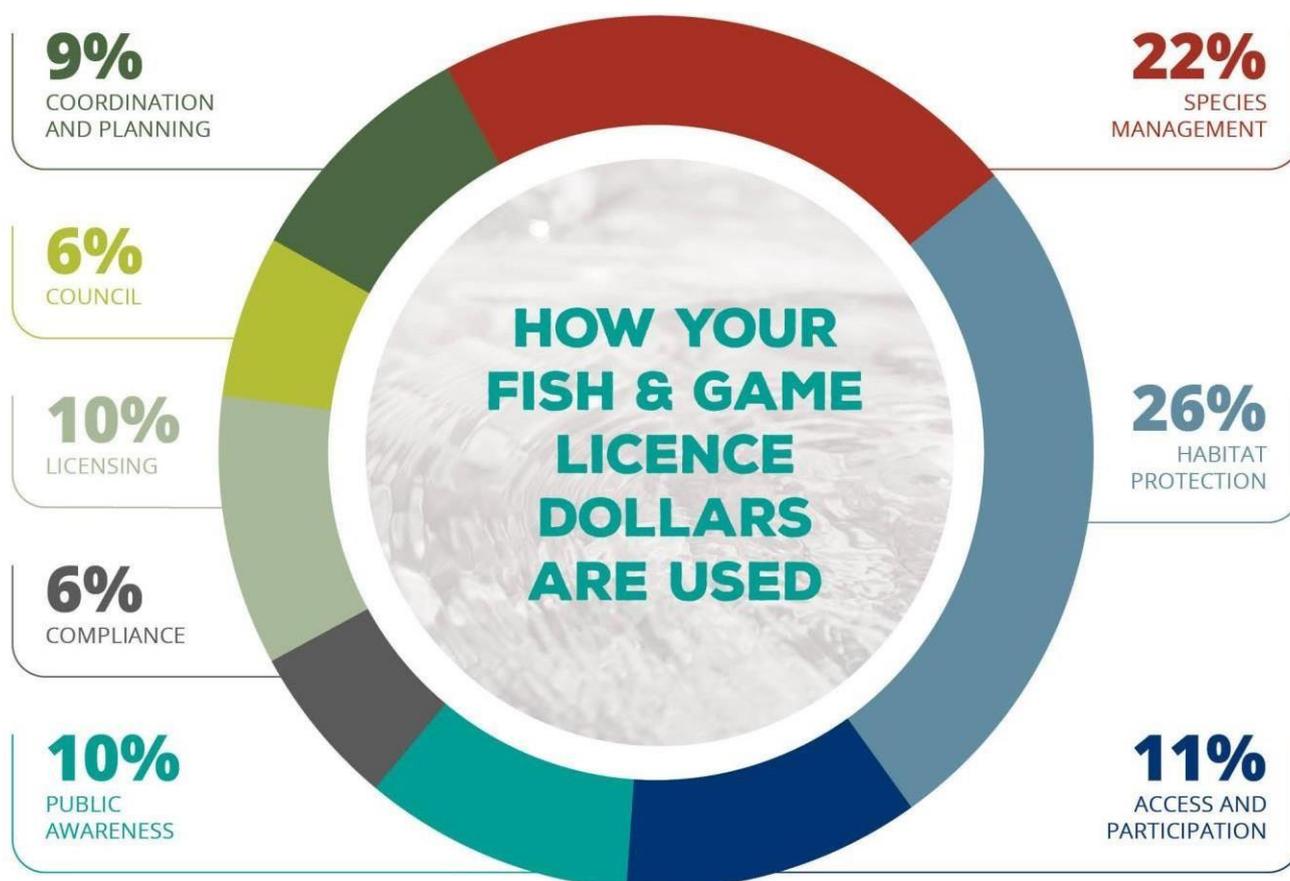
We work to protect and enhance hundreds of kilometres of waterways and wetlands that are home to both native and valued introduced species, maintaining habitats and funding restoration projects.

Nationally and regionally, we advocate to ensure central and local government manage the environment in a way that provides for healthy habitats and species, recognises and enables the recreational use that Kiwis value, and provides access to the natural environment.

We speak directly for around 300,000 people and, in any one year, 150,000 anglers and hunters who hold licences from Fish and Game.

Our advocacy also reflects the experiences and values of the 16% of New Zealanders who go fishing and 7% who hunt.

We value our relationship with government and policy-makers – a strong and enduring partnership is vital if we are to safeguard our freshwater habitats and species for future generations.



Species Management: 22%

Monitoring and surveying species populations; setting season regulations; managing pressure on the resource.

Habitat Protection: 26%

Protecting and enhancing lakes, rivers, streams and wetlands; RMA issues and advocating against consents which impact on valued habitats and providing 'national park' status to our important rivers through Water Conservation Orders.

Access and Participation: 11%

Negotiating and advocating access for licence holders; maintaining a network of access signage, information and brochures; organising special fishing and hunting days.

Public Awareness: 10%

Maintaining public advocacy; schools programme; website and newsletters; community liaison; promoting the right of licenced anglers and game bird hunters to pursue their chosen pastime.

Compliance: 6%

Recruiting, training, equipping and coordinating voluntary rangers, and enforcing regulations to ensure the fish and game resource is sustained.

Licensing: 10%

Providing a nationwide licensing system with a range of licence categories and sales channels that makes it easy to buy a licence and provides the core revenue for Fish & Game NZ.

Council: 6%

Holding regular public meetings of elected councillors to approve regulations and budgets, set policies and provide governance for the Fish & Game system run by licence holders.

Coordination and Planning: 9%

Providing research, planning, reporting and accountability requirements; financial management and general coordination across Fish & Game NZ.

Goal 1 - UNIFIED AND ENDURING ORGANISATION

Given the Ministerial Review findings, we have included in our reporting table some measures important to organisational change that may not be typically recorded in a report like this.

In particular, this relates to the first pillar of being a unifying and enduring organisation.

These measures are included as improvements in this space are required and to recognise there is considerable progress already occurring.

We intend to conduct an annual culture survey, which will include questions about health and safety and staff resilience. This will assist us in reporting the impacts of training and other outputs.

On that note, there are several new measures in the report, so we were unable to provide comparative data for those.

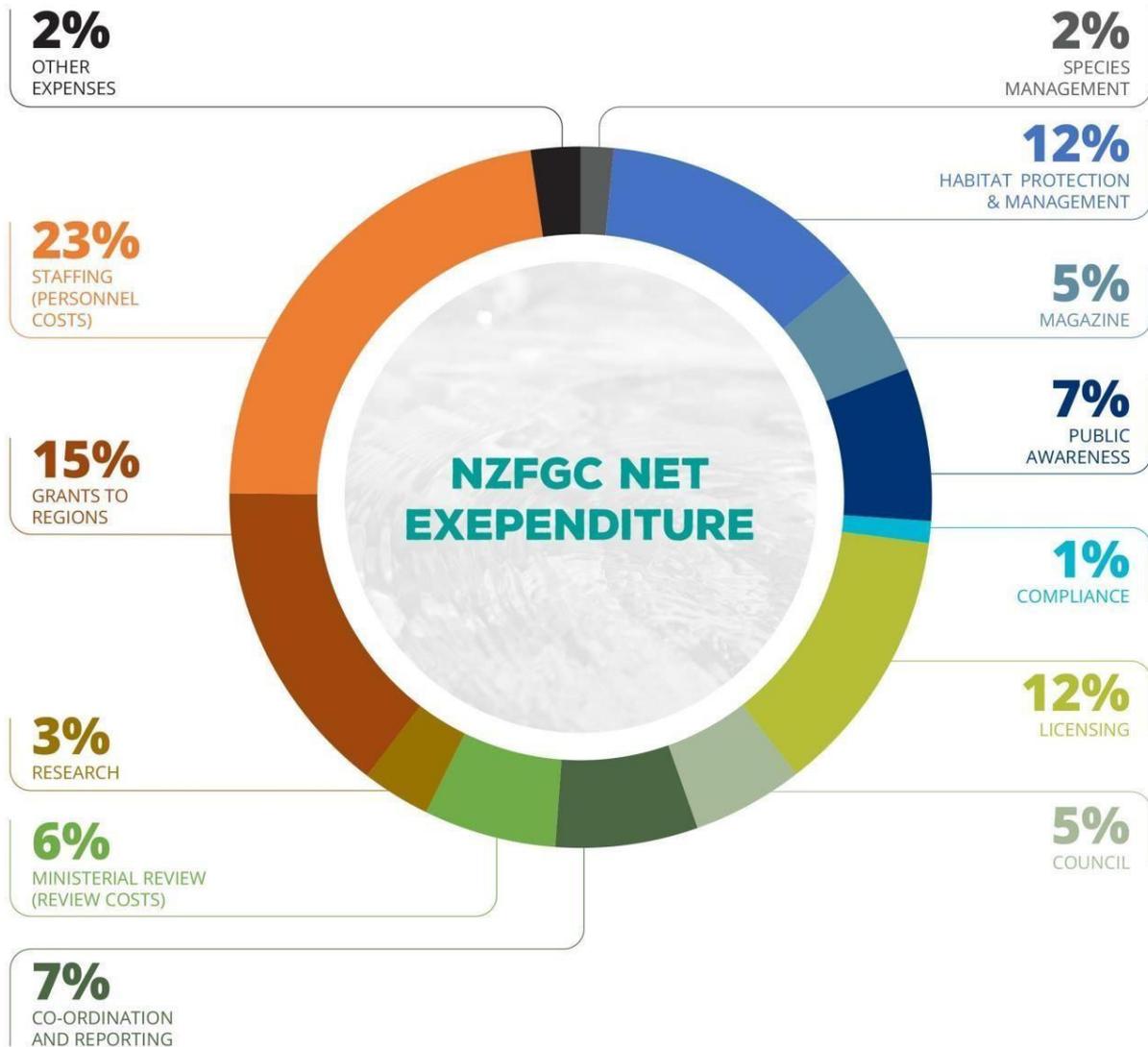
This is because the New Zealand Fish and Game Council, off the back of the Ministerial Review, is prioritising our statutory functions to set policy which is binding across regions in order to create consistency.

Our functions, under the [Conservation Act 1987](#), are:

- (1) *The functions of the New Zealand Fish and Game Council shall be—*
- (a) *to develop, in consultation with Fish and Game Councils, national policies for the carrying out of its functions for sports fish and game, and the effective implementation of relevant general policies established under the [Wildlife Act 1953](#) and this Act:*
 - (b) *to advise the Minister on issues relating to sports fish and game:*
 - (ba) *in relation to Anglers' Notices and notices for game seasons (under [section 15](#) of the [Wildlife Act 1953](#)),—*
 - (i) *to co-ordinate their preparation and recommendation to the Minister for approval:*
 - (ii) *to advise the Minister:*
 - (iii) *to arrange for their publication under the [Legislation Act 2019](#):*
 - (c) *to participate, with the Director-General and other interested parties, in the development of a research programme promoting the management of sports fish and game:*
 - (d) *to oversee the electoral system by which members of Fish and Game Councils are elected:*
 - (e) *to recommend to the Minister an appropriate fee for fishing and hunting licences, after having regard to the views and recommendations of Fish and Game Councils:*
 - (ea) *to recommend to the Minister fees for game hunting guide licences and sports fishing guide licences, after having regard to views and recommendations of Fish and Game Councils:*
 - (f) *to determine, in consultation with Fish and Game Councils, the amount of the levy payable by Fish and Game Councils to the New Zealand Fish and Game Council, from licence sales, for—*
 - (i) *the administration of the New Zealand Fish and Game Council; and*
 - (ii) *redistribution between Fish and Game Councils; and*
 - (iii) *advocacy and research:*
 - (g) *to advocate generally and in any statutory planning process the interests of the New Zealand Fish and Game Council and, with its agreement, of any Fish and Game Council in the management of sports fish and game, and habitats:*
 - (h) *to provide regular reports to Fish and Game Councils:*
 - (i) *to liaise with the New Zealand Conservation Authority:*
 - (j) *to audit the activities of Fish and Game Councils:*

- (ja) to recommend to the Minister, after having regard to the views and recommendations (if any) of Fish and Game Councils and the New Zealand Game Bird Habitat Trust Board, an appropriate fee in respect of any game bird habitat stamp and the form of such stamps:
- (jb) to sell or arrange the sale of, in New Zealand or outside New Zealand, game bird habitat stamps and associated products:
- (k) to perform such other sports fish and game functions as the Minister may require.

New Zealand Fish and Game Council have allocated funding in the 2023 year to the following outputs.



In modernising the organisation this financial year, we've strongly focused on investing in our people through connecting them across the organisation, culture training, professional development for our leaders and governance training.

A highlight of the year was planning for our 2023 staff conference, Navigating New Horizons: Shaping the Future of Fish and Game New Zealand.

The theme developed was: We've all got a role to play to turn our new organisational strategy into action. Let's work together to seize the opportunities and tackle the issues in order to achieve our vision.

*Waiho i te toipoto, kaua i te toiroa - Let us keep close together, not wide apart
We strive to make New Zealand a better place, for both nature and people - Ka whakapau kaha matou ki te hanga i a Aotearoa hei wāhi pai ake, mo te taiao me te tangata.*

The decision to hold a conference and planning work to make it happen was an important milestone for the organisation after the scrutiny of the Ministerial Review and a period of uncertainty and disruption across the organisation.

Preparation work on this included ensuring the programme offered opportunities for the whole organisation to understand the public awareness and licence holder research we conducted and to learn about the planned public awareness campaign being developed.

It was also a chance to embed our values, and the conference planners included a resilience session.



Goal 2 - ATTRACT AND RETAIN LICENCE-HOLDERS

We have included two new measures in this section as, for the first time in many years, we have conducted national research to attain the views of licence holders and the general public as we seek to retain, recruit and reactivate anglers and hunters around the motu.

These measures are core to delivering on the goal.

The licence numbers are slightly down on the previous season, and we are working to understand why this is and what impacts our sales.

We are conducting additional national research into trends in retention, recruitment, and reactivation (R3) amongst hunters and anglers.

This ongoing research seeks to provide insight into patterns in R3 in licence holder demographics and to identify drivers behind licence sales.

Drivers that are being evaluated include internal data, such as fisheries run estimates and licence prices, and external data, such as cost of living or weather conditions.

Insights from this research will help focus efforts to attract and retain licence holders and will provide valuable insight into budgetary processes, such as setting the licence price.

The other two measures are ongoing and reflect our business-as-usual mahi.

Fishing Interviewee verbatim quotes

"Meeting and engaging with new people you meet on the river is great."

"The mental health benefits of fishing and being in the outdoors are huge."

"Women are really interested, Fish & Game could do more to encourage and include their participation."

"We need to know more about the level of predation on native species and find a way to balance habitats for both."

"There is a mindfulness in the technical skills required to fly fish."

"Fish & Game need to do more than just consult; they need to prove to Iwi that they want to listen and work together."

"I would like to see greater encouragement of catch and release, general guidance on sustainability, and volunteer weekends for clean-ups."

"I would like to see greater effort on water quality, general conservation, and protection of the fishery."

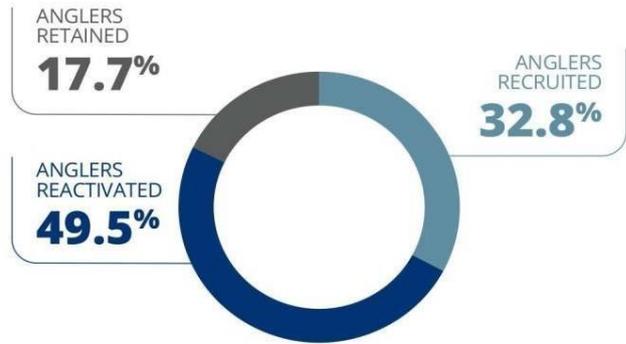
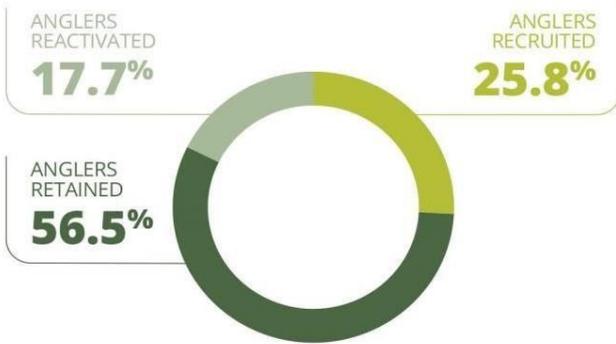
2022/23 LICENCE BREAKDOWN

FISHING LICENCES		
	2021/22 Season ¹	2022/23 Season
Individual Anglers ²	86,158	92,295
Licences Purchased	94,018	103,098
Licence Income ³	\$9,530,059	\$10,743,555

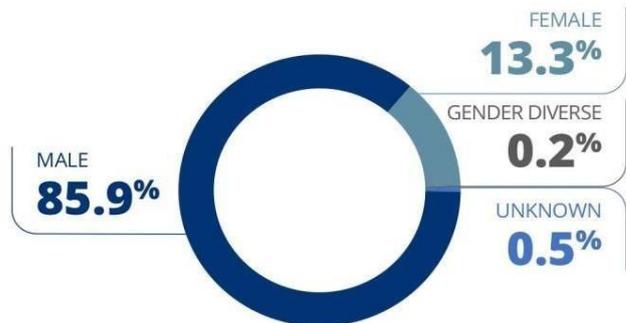
2021/22 SEASON¹

2022/23 SEASON¹

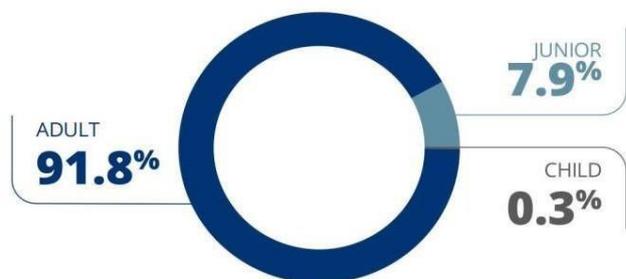
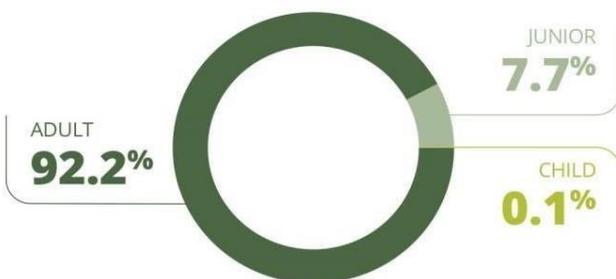
R3 FIGURES



BY GENDER



BY AGE⁴



Goal 3 - MANA WHENUA CONNECTED

We strive to improve our understanding of Māori values and recognise we have work to do to understand Māori values and ensure they are reflected within Fish and Game with aligned advocacy.

Again, we have started with research to build an understanding that we will use as a basis for action. We commissioned an excellent report advising on engagement and obtained legal advice on our legal commitments under application of [S4 of the Conservation Act 1987](#).

These are excellent building blocks to build future work. One other piece of mahi in this space was recognising the need for Māori experts to assist us, and in the financial year, we received approval to hire three positions to support us.

Engaging with Mana Whenua

A DISCUSSION DOCUMENT EXPLORING BEST PRACTICE FOR FISH & GAME

FOR FISH & GAME NEW ZEALAND

3 AUGUST 2023



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Kāpitī | Taupō | Te Papa-i-Oea › Palmerston North | Te Matau-a-Māui › Hawkes Bay

We work with clients throughout Aotearoa

GIVING EFFECT TO TREATY PRINCIPLES: ADVICE ON THE APPLICATION OF S4 OF THE CONSERVATION ACT 1987

Prepared for the New Zealand Fish and Game Council by Rachael Ennor and Elana Geddis,
2 February 2023

In order to properly fulfil its Section 4 responsibilities, Fish and Game will need to make sure that it:

- Understands the Treaty rights and interests that are affected by a particular decision.
- Considers those rights and interests alongside the statutory objective to manage, maintain and enhance the sports fish and game resource in the interests of anglers and hunters.
- Makes informed decisions that take account of, and give weight to, both sets of interests. Decision-makers should attempt to find options that meet all statutory objectives and relevant Treaty interests at the same time. When choosing between options, the option that meets other objectives and gives best effect to Treaty interests is to be preferred.

Goal 4 - PUBLIC PERCEPTION and LEGITIMACY

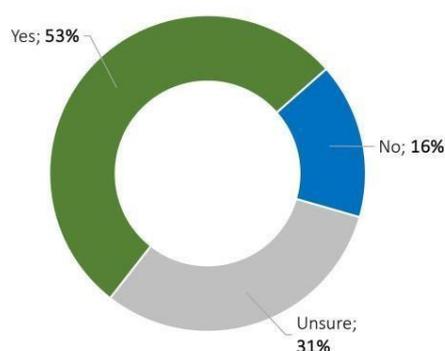
Here, we again point to the significant research projects carried out to understand the views of licence holders and the general views of New Zealanders.

These two research projects are feeding into a public awareness campaign currently in development.

Also, in this section, we highlight work commissioned but not yet completed into the value of hydro canal fishing.

Over half of those who missed buying a licence last year intend to purchase one in the next 12 months

Q. Do you intend to purchase a fishing licence (either day or season) in the next 12 months? (%)



Base: Those who purchased a freshwater fishing licence the season before and not last season (n=203)

Conclusions

- Overall, Licence holders know a reasonable amount about Fish & Game New Zealand and most think they are doing a good job. However older licence holders are more likely to know more about the organisation and think that they are doing a good job and this is in contrast to young licence holders.
- From the prompted list of nine Fish & Game activities it is encouraging that all of them were rated highly by Licence holders.
- However, licence holders identified 'working to improve public access' as the most important area for Fish & Game to focus on.
- Licence holders also rated the environmental activities of Fish & Game as highly important and these were 'monitoring and researching for improved water quality and species health', 'protecting the natural values of lakes, rivers and wetlands' and 'establishing water conservation orders to legally preserve the natural values of lakes and rivers'.
- The aspects that all licence holders like most about **freshwater fishing** were that it was 'good for improving mental and physical wellbeing', 'an important part of New Zealand's outdoor heritage' and 'is a good activity to share with family and friends'.
- The aspects that attracted anglers most to **freshwater fishing** included a chance 'to get outdoors' and 'the challenge and sport of catching fish'.
- The aspects that all licence holders liked most about **game bird hunting** were that it was 'an important part of New Zealand's outdoor heritage' and it was 'a good activity to do together with family and friends'.
- The aspects that attracted hunters most to **game bird hunting** included 'spending time with family and friends' and 'the challenge and sport of it'.
- Across the demographics of what all licence holders liked about fishing and game bird hunting there were some interesting demographic differences that could be useful when thinking about promoting these activities to specific groups – these are highlighted on the next page where we list some suggestions.
- Licence holders gave mixed responses about the price of licences – if anything anglers were slightly more disposed to pay more (but even in this case only a small minority sat in this camp).
- The majority of licence holders continue to prefer a hard copy of the Fish & Game magazine with a solid quarter preferring a digital version.

Goal 5 – Healthy Habitats

This measure includes our ongoing annual work to set [regulations](#) and provide [notices](#).

It also includes a new initiative, which was a significant project – to create a [designated licence](#) to take pressure off highly prized fishing areas.

Now, international visitors pay a relatively significant fee to access these, and Kiwis also pay at a much more modest level.

Much of this section is about our mahi to support the 12 Fish and Game regions with their work.

We fund legal avenues and advocacy and provide expert advice.

We are not the on-the-ground delivery agency for this work, but we understand there is a need for unified reporting of that work and have hired a person to lead this project.



Sign-up for Updates



Goal 1 A unified and enduring organisation	<i>Objective: A national and regionally cohesive organisation built on a culture of shared values, trust and engagement. Delivering on vision and purpose for stakeholders and Mana Whenua. Maintaining the statutory mandates that enable effective service delivery.</i>		
Objective	Outputs	Outcome/Impacts 2022-2023	Outcome/Impacts 2021-2022
a. Empowering staff and councils	<ul style="list-style-type: none"> Hold a staff conference bi-annually. 	<p>Partially Achieved Staff Conference planning began in April 2023. (Event held 13-14 September in Rotorua which will be reported on for the next financial year).</p> <p>Planning included developing the theme 'Navigating New Horizons: Shaping the Future of Fish and Game NZ'. Planning work involved hosts the Eastern Region Team with NZC office assistance, including coordinated cross regional facilitation and Team Leads for breakout sessions and participation.</p>	<p>New Measure New NZC CEO commenced at 1 August 2022. An in-person staff conference was last held in 2017.</p>
	<ul style="list-style-type: none"> Regular Managers Meetings and workshops. 	<p>Achieved Fortnightly meetings scheduled with CEO and Regional Managers.</p>	<p>Achieved Fortnightly meetings scheduled with CEO and Regional Managers.</p>

Goal 1 A unified and enduring organisation		<i>Objective: A national and regionally cohesive organisation built on a culture of shared values, trust and engagement. Delivering on vision and purpose for stakeholders and Mana Whenua. Maintaining the statutory mandates that enable effective service delivery.</i>	
Objective	Outputs	Outcome/Impacts 2022-2023	Outcome/Impacts 2021-2022
		<p>Regional Managers/CEs Workshop was held on 11 July 2023 in Christchurch and included a professional development session utilising the DiSC profile tool followed by an Organisational Strategy Recap and Ministerial Review Implementation Plan recap and prioritisation, including Funding the strategy.</p> <p>Regular meetings support efforts to work in a unified way with key information shared across regions and national office.</p>	
	<ul style="list-style-type: none"> Resilience and professional development training. 	<p>Achieved</p> <p>These workshops were run by Cillín Hearn from Results Coaching. They were online and comprised of 4 sessions spread over 2 months covering, understanding stress and learning strategies to manage it.</p> <p>The workshops were available to all staff and about 50% of</p>	<p>New Measure for 2022-2023</p>

Goal 1 A unified and enduring organisation		<i>Objective: A national and regionally cohesive organisation built on a culture of shared values, trust and engagement. Delivering on vision and purpose for stakeholders and Mana Whenua. Maintaining the statutory mandates that enable effective service delivery.</i>	
Objective	Outputs	Outcome/Impacts 2022-2023	Outcome/Impacts 2021-2022
		<p>staff attended, some individually and some of the regions attended together.</p> <p>Feedback was positive, in future surveys will be conducted post-event.</p> <p>A Regional Managers/CEs Workshop was held on 11 July 2023 in Christchurch and included a professional development session utilising the DiSC profile tool followed by an Organisational Strategy Recap, Ministerial Review Implementation Plan recap and prioritisation, including funding the strategy.</p>	
b. Future focussed	<ul style="list-style-type: none"> Implement a governance training programme. 	<p>Achieved</p> <p>Two Chairs Governance Training workshops were held in August 2023 via zoom with 9 Chairs registering to attend.</p>	<p>Achieved</p> <p>Westlake provided training for the Chairs and NZC Workshop 'Overview of Good Governance Principles and Practice'.</p>

Goal 1 A unified and enduring organisation		<i>Objective: A national and regionally cohesive organisation built on a culture of shared values, trust and engagement. Delivering on vision and purpose for stakeholders and Mana Whenua. Maintaining the statutory mandates that enable effective service delivery.</i>	
Objective	Outputs	Outcome/Impacts 2022-2023	Outcome/Impacts 2021-2022
		<p>A Board Culture paper was presented at the November 2022 NZC meeting by Croga/Pat McShane.</p> <p>Westlake Governance is developing a Governance Training Programme following on from its Governance workshops and tailored for newly elected members induction and planned to run following the Fish and Game elections in October 2024.</p>	
	<ul style="list-style-type: none"> Design and implement a comprehensive communications plan connecting across Fish and Game, licence holders and wider stakeholders. 	<p>Achieved This has been completed. The process of developing and socialising this plan means there is a shared understanding of this mahi across the organisation.</p>	<p>New Measure</p>

Goal 2 Attract and Retain licence holders		<i>Deliver a valued and cost-effective experience for license holders by understanding their needs, providing simple processes, and effective communication. This ensuring sustainable revenue to support delivery of Fish & Game programmes, making fishing and game bird hunting more attractive to a wider group of future participants.</i>	
Objective	Outputs	Outcome/Impacts 2022-2023	Outcome/Impacts 2021-2022
a. Understand our licence holders	<ul style="list-style-type: none"> Conduct attitudinal and usage research with licence holders to identify needs, wants and perceived value. 	Achieved Research conducted by Primary Purpose. Report completed July 2023.	New Measure
b. Understand potential licence holders	<ul style="list-style-type: none"> Conduct social research with wider public to determine perceptions, barriers and enablers to participation. 	Achieved Research conducted by Primary Purpose. Survey conducted over April 13-19 final report completed the same month.	New Measure
c. Promote licences	<ul style="list-style-type: none"> Promote buying licences for hunting and fishing. 	Achieved Pre-season, season direct emails to current and lapsed licence holders. Extension material for licence sales – carrier letters/POS info sheets and website/social media aids Magazine + ezines Reel Life Both Barrels Magazine Promotional events.	Achieved Pre-season, season direct emails to current and lapsed licence holders. Extension material for licence sales – carrier letters/POS info sheets and website/social media aids Magazine + ezines Reel Life Both Barrels Magazine Promotional events.
d. Communicate with licence holders	<ul style="list-style-type: none"> Communicating with licence holders. 	Achieved Monthly newsletters: Reel Life Both Barrels Twice yearly: Magazine	Achieved Monthly newsletters: Reel Life Both Barrels Fish and Game two issues a year: Magazine

Goal 2 Attract and Retain licence holders		<i>Deliver a valued and cost-effective experience for license holders by understanding their needs, providing simple processes, and effective communication. This ensuring sustainable revenue to support delivery of Fish & Game programmes, making fishing and game bird hunting more attractive to a wider group of future participants.</i>	
Objective	Outputs	Outcome/Impacts 2022-2023	Outcome/Impacts 2021-2022
		Communicated significant news e.g. Natural Built Environment Bill (NBE)	
e. Attract and Retain licence holders	<ul style="list-style-type: none"> Track our progress. 	<p>Game Birds (season year May 1 2023 - 31 Aug) 36,207 Licences \$3,416,321 35,950 unique licence holders 4.7% Females 94.9% Males 0.2% Gender Diverse 0.2% Unknown Licences sold: 88.1% to Adults 8.4% to Juniors / 3.5% to Children Retention 75.7% / Recruited 12.3% / Reactivated 12.0%</p> <p>Fishing (season 1 October 2022- 30 September 2023) 103,098 Licences / \$10,743,555 / 92,295 unique licence holders 13.3% Females / 85.9% Males / 0.2% Gender Diverse / 0.5% Unknown Licences sold: 91.8% to Adults / 7.9% to Juniors / 0.3% to Children</p>	<p>Game Birds (season year May 1 2022 - 31 Aug) 36,279 Licences \$3,227,096 36,058 unique licence holders 4.4% Females 95.3% Males 0.2% Gender Diverse 0.1% Unknown Licences sold: 89.1% to Adults 7.8% to Juniors / 3.1% to Children Retention 77.5% / Recruited 9.8% / Reactivated 12.7%</p> <p>Fishing (season 1 October 2021- 30 September 2022) 94,018 Licences / \$9,530,059 / 86,158 unique licence holders 12.3% Females / 87.4% Males / 0.1% Gender Diverse / 0.2% Unknown Licences sold: 92.2% to Adults / 7.7% to Juniors / 0.1% to Children Retention 56.5% Recruited 25.8% Reactivated 17.7%</p>

Goal 2 Attract and Retain licence holders		<i>Deliver a valued and cost-effective experience for license holders by understanding their needs, providing simple processes, and effective communication. This ensuring sustainable revenue to support delivery of Fish & Game programmes, making fishing and game bird hunting more attractive to a wider group of future participants.</i>	
Objective	Outputs	Outcome/Impacts 2022-2023	Outcome/Impacts 2021-2022
		Retention 49.5% Recruited 32.8% Reactivated 17.7%	

Goal 3 Mana whenua connected		<i>Māori values are understood and reflected within Fish and Game with aligned advocacy and a positive collaborative approach that builds upon Te Tiriti obligations defined in the Conservation Act.</i>	
Objective	Outputs	Outcome/impacts 2022-2023	Outcome/impacts 2021-2022
a. Understand Māori values	<ul style="list-style-type: none"> Commission report to guide office on how to give effect to te Tiriti o Waitangi. 	<p>Achieved</p> <p>We have received mana whenua engagement advice from Kahu Environmental (August 2023) and legal advice "Giving Effect to Treaty Principles, advice on the application of s4 of the Conservation Act 1987" (February 2023).</p>	

Goal 3 Mana whenua connected	<i>Māori values are understood and reflected within Fish and Game with aligned advocacy and a positive collaborative approach that builds upon Te Tiriti obligations defined in the Conservation Act.</i>		
Objective	Outputs	Outcome/impacts 2022-2023	Outcome/impacts 2021-2022
b. Give effect to Te Tiriti o Waitangi	<ul style="list-style-type: none"> • Create Māori advisory positions to support the organisation with this mahi. • Work with iwi on particular projects. 	<p>Partially Achieved</p> <p>National Council has approved a proposal to hire Te Ao Māori advisors to help the organisation develop in this area. Two roles will support governance and a part-time role will support operational staff.</p> <p>CEO is engaged in supporting the Cawthron Fish Futures research project.</p> <p>Fish Futures project: Reimagining freshwater ecosystem management in Aotearoa</p> <p>https://www.fishfutures.co.nz</p>	

Goal 4 Public perception and legitimacy	<i>Understanding and reshaping public perception of Fish and Game New Zealand, angling and game bird hunting through positive messaging of natural environment protection , wild food harvesting and wellbeing through outdoor recreation.</i>		
Objective	Outputs	Outcome/impacts 2022-2023	Outcome/impacts 2021-2022
a. Understand what people think	Conduct social research with NZ public to gain baseline data on perception and attitudes to Fish and Game, angling and game bird hunting.	Achieved Research conducted by Primary Purpose. Survey and final report completed in April 2023.	New Measure
b. Engage with the public about our work	Design and deliver a targeted multi-level campaign to inform public perception, encourage participation and influence policy.	Partially Achieved Work on this was progressed significantly during this financial year. It will be launched 7 November 2023 and collateral is in development.	New Measure
c. Show the economic benefit of hunting and fishing	Conduct research into the economic benefit of hunting and fishing.	Partially Achieved An initial project has commenced. Research into hydro canal sports fishery in Canterbury was commissioned. It is due to be completed in November 2023.	

Goal 5 Healthy habitats	<i>Understanding and re-shaping public perception of Fish & Game New Zealand, angling and game bird hunting through positive messaging of natural environment protection, wild food harvesting, and wellbeing through outdoor recreation.</i>		
Objectives	Outputs	Outcome/Impacts 2022-2023	Outcome/Impacts 2021-2022
a. Manage species through our regulations	Maintain Fishing and hunting regulations and provide seasonal notices for anglers and hunters.	Achieved Fishing and hunting regulations completed in order with legislation and a new designated waters licencing system implemented. Anglers Notice 2023 Game Notice 2023 Designated Waters Licence	Achieved Fishing and hunting regulations completed in order with legislation and a new designated waters licencing system implemented. Game Notice 2022 Anglers Notice 2022
	Reduce pressure on key fisheries.	Achieved New Designated Waters A new category of licence was created and passed as a regulation to limit the number of days particular high pressure fishing spots could be used by anglers. It also put in place a cost per day for access. (\$40 per day non-resident, \$5 several day pass for residents.)	Work commenced on the designated waters project which aimed to take pressure off pressure sensitive fisheries.

Goal 5 Healthy habitats	<i>Understanding and re-shaping public perception of Fish & Game New Zealand, angling and game bird hunting through positive messaging of natural environment protection, wild food harvesting, and wellbeing through outdoor recreation.</i>		
Objectives	Outputs	Outcome/Impacts 2022-2023	Outcome/Impacts 2021-2022
		Information and resources were created.	
b. Advocate and support work to protect and enhance habitats	Advocate using national policy instruments and support regions in their mahi to protect species and habitats.	<p>Achieved</p> <p>NZC has brought the RMA planners from the regions together for regular meetings to discuss issues/best practice and challenges around the country.</p> <p>NZC has provided staff training for this team on the National Policy Statement for Freshwater Management.</p> <p>NZC (often in conjunction with the wider RMA team across the regions) have submitted on a number of policy developments including:</p>	<p>Submitted on National Policy Statement for Freshwater Management. NPS-FM 10 July 2022 NPSFM-NESF submission doc</p> <p>Submitted on Crown Pastoral Land Reform Bill – LINZ 19 August 2022. CPRLA doc</p> <p>Submitted on Conservation Management and Processes discussion document 30 June 2022. CMAP doc</p>

Goal 5 Healthy habitats	<i>Understanding and re-shaping public perception of Fish & Game New Zealand, angling and game bird hunting through positive messaging of natural environment protection, wild food harvesting, and wellbeing through outdoor recreation.</i>		
Objectives	Outputs	Outcome/Impacts 2022-2023	Outcome/Impacts 2021-2022
		<ul style="list-style-type: none"> • Freshwater threats classification system assessment 2022. • NES for Freshwater to wetlands in the coastal marine area. • National Policy Statement - Renewable Electricity Generation. • Amendments to the stock exclusion regulations. • NZC also was instrumental to landing changes to the Natural Built Environment Act (NBEA legislation) before it was finalised which involved a lot of legal work and general communications Environment Minister David Parker acknowledge our involvement. 	<p>Submitted on NPS-Indigenous Biodiversity Act 21 July 2022. NPSIB doc</p> <p>Submitted information to New Zealand Threat Classification System (NZTCS)- DoC 9 May 2022. NZTCS Information doc</p> <p>Co-developed Every Wetland Counts brochure by Forest and Bird and other eNGO's. 3 February 2022 – World Wetlands Day Brochure copy</p>

Goal 5 Healthy habitats	<i>Understanding and re-shaping public perception of Fish & Game New Zealand, angling and game bird hunting through positive messaging of natural environment protection, wild food harvesting, and wellbeing through outdoor recreation.</i>		
Objectives	Outputs	Outcome/Impacts 2022-2023	Outcome/Impacts 2021-2022
	Support the Game Bird Habitat Trust.	NZC Staff provide administrative, secretarial, and marketing support for the GBHT. The GBHT stamp is coordinated by NZC staff this includes the photo competition thru to the production of the stamp. In 2022-2023 the GBHT assisted int the creation of 64.21 hectares of wetland and contributed \$814,000 to grants. (source GBHT meeting agenda September 2023 pg. 22).	NZC Staff provide administrative, secretarial, and marketing support for the GBHT. The GBHT stamp is coordinated by NZC staff this includes the photo competition thru to the production of the stamp. In 2021/22 the assisted in creating 100.15 hectares of wetland and made grants of \$155,570.
	Advocate for the maintenance and protection of outstanding water bodies through water conservation orders.	Partially Achieved NZC is supporting North Canterbury with RMA funding and staff time to work on Rakaia WCO declarations. In April 2023 \$180k was granted to the project bringing the total NZC funding to \$280k.	Financially supporting regions with approved funding for 2022/23 to represent the interests and aspirations of anglers and hunters. The NZC approved funds from the RMA/Legal fund on the following basis:

Goal 5 Healthy habitats	<i>Understanding and re-shaping public perception of Fish & Game New Zealand, angling and game bird hunting through positive messaging of natural environment protection, wild food harvesting, and wellbeing through outdoor recreation.</i>		
Objectives	Outputs	Outcome/Impacts 2022-2023	Outcome/Impacts 2021-2022
		<p>Submitted on National Policy Statement for Freshwater Management and National Environmental Standard Freshwater exposure draft-MfE July 2022. NPSFM-NESF submission doc</p> <p>Link to MfE website on Water Conservation Orders.</p>	<ul style="list-style-type: none"> • Southland \$74,361 • Nel/Marl \$50,000 • North Canterbury \$100,000 • North Canterbury/NZC \$10,000 <p>No water conservation orders put in place this year. This work is in response to a specific need rather than an annual basis. Eg if an outstanding water body was identified as needing appropriate legal protection or a party was to take an action we thought would be detrimental to an outstanding water body.</p> <p>An example of a WCO we were not involved in was Te Puna Waiora o Te Waikoropupū Springs and the Wharepapa Arthur Marble Aquifer. This was because it did not involve fisheries values.</p>

Table 1 provides a summary of the current progress towards the non-legislative Ministerial Review recommendations.

Table 1. Status of the Ministerial Review Recommendations

Rec #	Summary	Status
16	NZFGC establish a programme of professional development for elected members, such as IoD or AICD accredited training.	In progress
17	NZFGC adopt a full suite of governance and corporate policies which are binding on itself and all FGCs.	In progress
18	NZFGC adopt and implements a robust conflict of interest policy which reflects good practice as set out in the AG's 2020 Guidance.	In progress
19	Sets out specific requirements relating to the conflict-of-interest policy in recommendation 18.	In progress
20	NZFGC to produce a consolidated annual report for the Minister covering its own and all FGC activities.	In progress
23	NZFGC to establish a standing advisory panel on Treaty issues and engagement with Māori.	In progress
26	Fish and Game initiate dialogue with Māori with a view to developing a national policy governing a system of consultation with Māori to ensure all relevant Treaty concerns are addressed by Fish and Game in the conduct of its business.	1 st phase complete
27	Hold a national hui (to begin work on recommendation 26) in conjunction with DOC.	In progress
29	NZFGC review eligibility requirements for voting in respect of type of licence held.	In progress
32	Don't allow a councillor or Chair to simultaneously be an employee (while Fish and Game could refuse to employ a current councillor, it could not prevent an employee from running for office unless it was in their contract).	In progress
33	NZFGC should build on its existing programmes to build its licence holder base and attract a broader demographic.	1 st and 2 nd stage completed
34	NZFGC should develop guidelines to guide a process for community input for FGCs to follow in developing management plans.	1 st phase completed
35	A KPI for the CE should be to develop a community and stakeholder relationship strategy.	Completed
36	NZFGC should assure itself that the duty set out in s 17M2(ii) (which requires the FGC to give notice of the draft management plan to various stakeholders) has been adequately discharged.	In progress

The first stages in addressing the overarching challenges raised in the Review were to develop from the ground up an Organisational Strategy, shared Values, and alignment in the implementation of the Strategy across the organisation.

This work commenced when the current NZC CEO joined the organisation in August 2022.

Cultural and leadership training programmes are being implemented to create high-performing teams and modernise the leadership styles across the organisation. All of organisation 'Resilience'

training has been completed (a series of three webinars at two hours each, with an additional two webinars at one hour each), and the first of what will be ongoing cross organisational communications and engagement has started with a Designated Waters all of Staff Webinar ran 3 August 2023. A National Communications and Engagement strategy has been developed along with a Social Licence/Communications and engagement campaign "ReWild".

Despite only starting implementation of the specific review recommendations in late November 2022, as evident from the table above, Fish and Game is making significant progress on the recommendations, with a number entering into the later phases of implementation.

NEW ZEALAND FISH AND GAME COUNCIL
**CONSOLIDATED STATEMENT OF COMPREHENSIVE REVENUE AND
EXPENSE**

For the year ended 31 August 2023

	Note	Actual 2023 Group \$	Budget 2023 Group \$	Actual 2022 Group \$
REVENUE FROM NON-EXCHANGE TRANSACTIONS				
Levies		3,782,761	3,782,761	3,335,341
Other Revenue	2	549	-	3,041
		3,783,310	3,782,761	3,338,382
REVENUE FROM EXCHANGE TRANSACTIONS				
Interest		126,525	16,158	30,025
Magazine Contributions		154,090	110,000	139,641
Regulations Revenue		20,743	30,000	31,865
Sale of Fish & Game Cookbook		12,535	-	32,374
Sundry Income		12,943	12,000	32,449
		326,836	168,158	266,354
Total Revenue		4,110,146	3,950,919	3,604,736
EXPENSES				
Species Management	3	80,427	82,000	75,902
Habitat Protection & Management	3	493,145	404,400	115,351
Angler & Hunter Participation	3	405,212	348,000	256,451
Public Awareness	3	291,879	342,450	162,566
Compliance	3	41,362	35,500	30,525
Licensing	3	490,784	503,000	453,829
Council	3	203,234	152,000	66,244
Research	3	125,378	130,000	51,126
Co-ordination & Reporting	3	249,730	278,150	117,900
Ministerial Review Costs	3	242,686	500,000	-
Grants to Regions	3	585,177	585,070	729,597
Personnel Costs	4	906,475	1,026,503	832,793
Depreciation	9	8,144	9,620	11,272
Other Expenses	5	82,345	95,700	97,644
Total Expenditure		4,205,978	4,492,393	3,001,200
Net Surplus/(Deficit) for the period		(95,832)	(541,474)	603,536
Total comprehensive revenue and expe		(95,832)	(541,474)	603,536

NEW ZEALAND FISH AND GAME COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

For the year ended 31 August 2023

	Note	Actual 2023 Group \$	Actual 2022 Group \$
ASSETS			
Current Assets			
Cash & Cash Equivalents	6	591,682	564,804
Receivables - Exchange	7	98,854	97,331
Receivables - Non Exchange	7	302,622	161,064
Other Financial Assets	8	2,158,397	2,193,776
Prepayments & Accrued Income		12,000	1,200
Total Current Assets		3,163,555	3,018,175
Non-Current Assets			
Other Financial Assets	8	389,006	174,932
Property, Plant & Equipment	9	13,856	19,271
Total Non-Current Assets		402,862	194,203
TOTAL NET ASSETS		3,566,417	3,212,378
LIABILITIES			
Current Liabilities			
Payables	10	898,856	503,697
Employee Entitlements	11	87,897	73,004
NZ Game Bird Habitat Trust	12	182,126	142,305
Total Current Liabilities		1,168,879	719,006
TOTAL LIABILITES		1,168,879	719,006
NET ASSETS		2,397,538	2,493,372
Accumulated Funds		1,243,595	1,543,953
Dedicated Reserves		22,715	35,890
Restricted Reserves		1,131,228	913,529
EQUITY - ATTRIBUTABLE TO THE COUNCIL		2,397,538	2,493,372

NEW ZEALAND FISH AND GAME COUNCIL
CONSOLIDATED STATEMENT OF CHANGES IN NET ASSETS

For the year ended 31 August 2023

	Actual 2023 Group \$	Actual 2022 Group \$
Accumulated Funds		
Balance as at 1 September	1,543,953	1,214,447
Surplus/(Deficit)	(95,832)	603,536
Transfer to Reserves	(839,280)	(507,579)
Transfer from Reserves	634,754	233,549
Total Accumulated Funds	1,243,595	1,543,953
<u>Dedicated Reserves</u>		
Asset Replacement Reserve		
Balance as at 1 September	21,762	19,193
Transfer from Accumulated Funds	3,062	14,715
Transfer to Accumulated Funds	(3,030)	(12,146)
Balance at 31 August	21,794	21,762
Staff Development Grant		
Balance as at 1 September	14,128	4,128
Transfer from Accumulated Funds	10,000	10,000
Transfer to Accumulated Funds	(23,207)	-
Balance at 31 August	921	14,128
Total Dedicated Reserves	22,715	35,890
<u>Restricted Reserves</u>		
Research Reserve		
Balance as at 1 September	174,166	84,637
Transfer from Accumulated Funds	170,120	106,503
Transfer to Accumulated Funds	(115,749)	(16,974)
Balance at 31 August	228,537	174,166
National Anglers Survey Reserve		
Balance as at 1 September	160,134	176,000
Transfer from Accumulated/Research Funds	30,000	30,000
Transfer to Accumulated Funds	(55,459)	(45,866)
Balance at 31 August	134,675	160,134
Legal Fund Reserve		
Balance as at 1 September	579,229	391,431
Transfer from Accumulated Funds	626,098	346,361
Transfer to Accumulated Funds - spent /withdrawn	(437,311)	(158,563)
Balance at 31 August	768,016	579,229
Total Restricted Reserves	1,131,228	913,529
Total Equity	2,397,538	2,493,372

NEW ZEALAND FISH AND GAME COUNCIL
CONSOLIDATED CASHFLOW STATEMENT
For the year ended 31 August 2023

	Note	Actual 2023 \$	Actual 2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Levies		3,782,761	3,335,341
Other revenue		96,776	267,116
Interest received		87,531	25,853
GST (Net)		-	13,150
Cash was applied to:			
Payments to suppliers		2,836,584	2,275,594
Payments to employees		891,581	839,367
GST (Net)		30,594	-
Net Cash Flows from Operating Activities		208,309	526,499
CASHFLOW FROM INVESTING ACTIVITIES			
Cash was received from:			
Net amount received from investments		-	-
Cash was applied to:			
Net amount paid to investments		178,695	923,456
Purchase of property, plant and equipment		2,736	12,145
Net Cash Flows from Investing Activities		(181,431)	(935,601)
Net Increase / (Decrease) in Cash		26,878	(409,102)
Opening Cash as at 1 September		564,804	973,906
Closing Cash as at 31 August		591,682	564,804
This is represented by:			
Cash & cash equivalents as at 31 August	6	591,682	564,804

NEW ZEALAND FISH AND GAME COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 August 2023

NOTE1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

New Zealand Fish and Game Council Group 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. The Council has a wholly owned subsidiary, Fish and Game Publishing Limited, with the same balance date, which holds the Fish and Game magazine intellectual property. This entity has been consolidated in these financial statements.

New Zealand Fish and Game Council Group is a Public Benefit Entity (PBE) for financial reporting purposes. These statements were authorised to issue on the 23 November 2023 by the Council. No other party has the power to amend these financial statements.

BASIS OF PREPARATION

The consolidated financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. The financial statements have been recognised on a historical cost basis.

Statement of Compliance

The consolidated financial statements have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The consolidated financial statements have been prepared in accordance with Tier 2 Public Benefit Entity International Public Sector Accounting Standards – RDR (reduced disclosure) as annual expenditure is between \$2,000,000 and \$30,000,000.

Changes in Accounting Policy

There have been no changes in accounting policy in the accounts for the year.

Presentation of Currency

The financial statements are presented in New Zealand dollars and are rounded to the nearest whole dollar.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Consolidated Accounting Policy

The group financial statements are prepared by combining the financial statements of all the entities that comprise the Group, on a line-by-line basis. In preparing the Group financial statements, all inter-entity balances and transactions are eliminated in full.

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended 31 August 2023

Revenue Recognition

New Zealand Fish and Game Council Group derives revenue from Fish and Game Councils levies, interest on interest-bearing deposits and miscellaneous income. Any amounts collected as an agent or on behalf of the other third parties (for example the Game Bird Habitat Stamp Levy) is not considered an economic benefit and therefore is not revenue.

**Revenue from Non-exchange Transactions
Levies**

New Zealand Fish and Game Council is primarily funded from the levies payable by Fish and Game Councils, in accordance with 26C(f) of the Conservation Act 1987. These levies are used for the administration of the New Zealand Fish and Game Council, and for redistribution between Fish and Game Councils, and advocacy and research. Levies are recognised when the invoice is issued.

**Revenue from Exchange Transactions
Interest Revenue**

Interest revenue is recognised as it accrues, using the effective interest method.

Magazine Contribution

Income generated from the advertising within the Fish and Game magazine is recognised in the period that the magazine is distributed.

RMA Legal Revenue

RMA Legal revenue is recognised when the invoice is issued following awarding costs.

Operating Leases

Leases that do not transfer substantially all risks and rewards incidental to ownership of an asset to the Council are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the term of the lease in the Statement of Comprehensive Revenue and Expense.

Distribution to Fish and Game Councils - Grants

The New Zealand Fish and Game Council makes distributions to Fish and Game Councils in the form of Grants to support regions; and reimbursement for RMA/legal funding; and Research projects.

FINANCIAL ASSETS

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with the bank, and other short term highly liquid investments with original maturities of three months or less which are subject to an insignificant risk of changes in value.

Receivables

Short term receivables are recorded at their face value, less any provision for impairment. A receivable is considered impaired when there is evidence that the Council will not be able to collect the amount due. The amount of the impairment is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected.

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
 For the year ended 31 August 2023

Other Financial Assets

Short term deposits have maturities between three months and one year. Investments in deposits are measured at amortised cost using effective interest method. At reporting date, the Council assesses whether there is any objective evidence that an investment is impaired. Any impairment loss is recorded as an expense in the Statement of Comprehensive Revenue and expense.

FINANCIAL LIABILITIES

Payables

Payables represent liabilities for goods and services provided to the Council prior to the end of the financial year which is unpaid. Payables are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the period in which the employee renders the related service, such as long service leave and retirement gratuities. The calculations are based on:

- Likely future entitlements accruing to staff, based in years of service, years of entitlement, and likelihood of that staff will reach the point of entitlement, and the contractual entitlement in formation; and
- The present value of the estimated cash flows.

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, so as to spread the cost of the asset over its useful life. Depreciation for each of the major categories of assets is calculated on the basis noted below:

All Assets Purchased prior to 1 September 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant and Equipment	3-10 years	Diminishing Value
Motor Vehicles	3-5 years	Diminishing Value
Office Fittings, Furniture and Equipment	2-10 years	Diminishing Value

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 August 2023

All Assets Purchased after 1 September 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant and Equipment	3-20 years	Straight Line
Motor Vehicles	10 years	Straight Line
Office Fittings, Furniture and Equipment	2-20 years	Straight Line

Creditors and Accrued Expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp Levy

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

Employee Costs Payable

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

Restricted and Dedicated Reserves

Restricted and dedicated 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.

Superannuation Schemes

Defined Superannuation Schemes

Obligations for the contribution to KiwiSaver are accounted for as defined contribution superannuation schemes and recognised as an expense in the surplus or deficit as incurred.

Equity

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- Accumulated Funds - Surplus/(Deficit)
- Dedicated Reserves
- Restricted Reserves

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

Asset Replacement Reserve

The asset replacement reserve is a reserve set up to enable the Council to replace plant & equipment.

NEW ZEALAND FISH AND GAME COUNCIL

NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 August 2023

Staff Development Grant Reserve

A reserve set up in August 2021 to ensure the \$10,000 budgeted each year fully allocated to approved staff development projects. Any unspent monies will be accumulated for use in future years. The Fund is capped at \$30,000.

Research Reserve

A reserve has been maintained to undertake research projects approved by the Council. Any unallocated funds from the years budget are transferred to the reserve.

National Anglers Survey Reserve

A reserve has been maintained to undertake the seven yearly National Anglers Survey.

RMA Legal Fund Reserve

A reserve set up to undertake RMA legal cases approved by the NZ Council.

Goods and Services Tax

Revenue, expenses and assets are recognised net of GST, with the exception of receivables and payables which are stated GST inclusive. The net amount of GST recoverable from, or payable to the IRD is included as part of receivables or payables in the statement of financial position.

The Statement of Cash Flows is presented on a gross basis, and any GST component in the investing or financing activities are incorporated into the operating cash flows. Commitments and contingencies are disclosed exclusive of GST.

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 in August 2022.

Tier 2 PBE Accounting Standards Applied

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

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies.

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended 31 August 2023

Note 2 : OTHER REVENUE	Actual 2023	Budget 2023	Actual 2022
	\$	\$	\$
Grants Received	-	-	2,400
Donations	450	-	35
Gain on Sale	99	-	606
Total	549	-	3,041

Note 3 : ANALYSIS OF EXPENSES	Actual 2023	Budget 2023	Actual 2022
	\$	\$	\$
Species Management			
Regulations	80,427	82,000	75,902
Total Species Management	80,427	82,000	75,902

Habitat Protection & Management			
Resource Management	438,833	350,000	51,563
Advocacy	54,312	54,400	63,788
Total Habitat Protection & Management	493,145	404,400	115,351

Angler & Hunter Participation			
Access	-	-	-
National Magazine	405,212	348,000	256,451
Total Angler & Hunter Participation	405,212	348,000	256,451

Public Awareness			
Advocacy	95,833	106,000	9,434
Communication	52,138	66,450	97,492
Education	6,186	7,000	6,040
Public Promotions	137,722	163,000	49,600
Total Public Awareness	291,879	342,450	162,566

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 August 2023

Note 3 : ANALYSIS OF EXPENSES continue	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
Compliance			
Ranger Co-ordination	23,151	27,500	28,513
Compliance	18,211	8,000	2,012
Total Compliance	41,362	35,500	30,525
Licensing			
Licence Production and Distribution	229,589	242,000	213,094
Licence Projects	13,273	10,000	10,807
Licence Audit	7,675	6,000	7,500
Licence Contract	240,247	245,000	222,428
Total	490,784	503,000	453,829
Council			
Council Meetings & Sub-Committees	73,767	60,000	42,526
Governance and Performance Review	129,467	92,000	23,718
Total	203,234	152,000	66,244
Research			
Research Programme	49,919	75,000	7,177
Research PhD Programme	20,000	25,000	-
National Anglers Survey	55,459	30,000	43,949
Total	125,378	130,000	51,126
Co-ordination and Reporting			
Management/Strategic Planning	58,290	47,000	11,227
Annual Planning/IT & Website	98,164	144,150	43,390
Assurance Services	3,463	4,000	4,291
Elections	45,000	45,000	45,000
Financial Audit Fee	22,627	18,000	13,992
Regional Audits	-	10,000	-
Staff Scholarship	22,186	10,000	-
Total Co-ordination and Reporting	249,730	278,150	117,900

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended 31 August 2023

Note 3 : ANALYSIS OF EXPENSES continue	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
Ministerial Review			
Chair Strategy/Training	3,646	8,000	-
Governance Training	19,651	95,000	-
Leadership & Cultural Training	26,400	25,000	-
NZC Strategy	72,402	33,000	-
Legal Costs	34,307	65,000	-
Staff Training/Hui	24,972	60,000	-
Consultation	-	30,000	-
ISG Support	2,071	10,000	-
Managers Training/Strategy	13,332	14,000	-
HR Policy Consultant	44,630	80,000	-
Consultant Amalgamation	1,275	80,000	-
Total Ministerial Review	242,686	500,000	-
Grants to Regions			
Grants to Regions	585,177	585,070	703,984
Grant to North Canterbury Fish and Game Council by way of Transfer of Assets	-	-	25,613
Total Grants to Regions	585,177	585,070	729,597

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 August 2023

Note 4 : PERSONNEL COSTS	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
Salaries and Wages	811,213	957,403	768,299
Recruitment and Welfare	70,841	45,300	44,010
KiwiSaver Contributions	23,069	22,000	19,905
ACC Levies	1,352	1,800	579
Total Personnel Costs	906,475	1,026,503	832,793

Note 5: OTHER EXPENSES	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
Communications	6,245	7,500	7,361
Loss On Sale of Disposal of Assets	-	-	-
Occupancy Expenses	60,107	64,400	65,289
Purchases Under \$2,000	2,996	10,500	9,330
Stationery, Postage and Couriers	8,244	8,200	6,490
Subscriptions	3,586	4,500	4,030
Vehicle Expenses	-	-	3,524
Sundry Expenses	1,167	600	1,620
Total Other Expenses	82,345	95,700	97,644

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 August 2023

Note 6 : CASH & CASH EQUIVALENTS

	2023	2022
	\$	\$
Cash at bank and on hand	591,682	564,804
Total Cash & Cash Equivalents	591,682	564,804

The Council has a Credit Facility with ANZ of \$18,000.

Note 7: RECEIVABLES

	2023	2022
	\$	\$
Receivables (gross)	353,086	249,002
Interest Receivable	48,390	9,393
Total Receivables	401,476	258,395

Total Receivables comprises:

Receivables from exchange revenue	98,854	97,331
Recoverables from non-exchange revenue	302,622	161,064
Total Receivables	401,476	258,395

Note 8: OTHER FINANCIAL ASSETS

	2023	2022
	\$	\$
Term Deposits - Current	2,158,397	2,193,776
Term Deposits - Non Current	389,006	174,932
Total Other Financial Assets	2,547,403	2,368,708

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 August 2023

Note 9: PROPERTY PLANT & EQUIPMENT

Movement for each class of property, plant and equipment as follows:

	Motor Vehicle	Office Equipment	Furniture & Fittings	Total
Cost or Valuation				
Balance At 1 Sept 2021	37,594	74,153	7,815	119,562
Additions	-	8,064	4,081	12,145
Disposals	(37,594)	(4,314)	-	(41,908)
Balance At 31 Aug 2022	-	77,903	11,896	89,799
Balance At 1 Sept 2022	-	77,903	11,896	89,799
Additions	-	3,030	-	3,030
Disposals	-	(301)	-	(301)
Balance At 31 Aug 2023	-	80,632	11,896	92,528

Accumulated Depreciation and Impairment losses

Balance at 1 Sept 2021	14,097	54,723	6,727	75,547
Depreciation Expense	2,193	8,354	725	11,272
Eliminate on Disposal	(16,290)	-	-	(16,290)
Balance At 31 Aug 2022	-	63,077	7,452	70,529
Balance at 1 Sept 2022	-	63,077	7,452	70,529
Depreciation Expense	-	7,476	667	8,144
Eliminate on Disposal	-	-	-	-
Balance At 31 Aug 2023	-	70,553	8,119	78,673

	Motor Vehicle	Office Equipment	Furniture & Fittings	Total
Carrying Amounts				
At 31 Aug and 1 Sept 2022	-	14,826	4,444	19,271
At 31 Aug 2023	-	10,079	3,777	13,856

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 August 2023

Note 10: PAYABLES

	2023	2022
	\$	\$
Payables under exchange transactions		
Creditors	588,355	311,683
Income In Advance	19,600	19,600
Accrued Expenses	287,063	137,982
Total Payable under exchange transactions	895,018	469,265
GST payable	3,838	34,432
Total GST payable	3,838	34,432
Total payables under exchange transactions	898,856	503,697

Note 11: EMPLOYEE ENTITLEMENTS

	2023	2022
	\$	\$
Annual Leave	56,732	64,446
Accrued Wages	31,165	8,558
Total Employee Entitlements	87,897	73,004

Note 12: NZ GAME BIRD HABITAT TRUST

	2023	2022
	\$	\$
Income		
Game Bird Habitat Stamps sold with licences	157,808	126,188
General sales	11,865	11,874
Total Income	169,673	138,062
Less Expenses		
Product Production	10,792	12,661
Meeting Costs	511	1,657
Programme Administration	-	-
Total Expenses	11,303	14,318
Net payable to NZ Game Bird Habitat Trust Board	158,370	123,744
GST Applied	23,756	18,561
Gross payable at Reporting date	182,126	142,305

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended 31 August 2023

Note 13: COMMITMENTS	Actual 2023 \$	Actual 2022 \$
Commitment to:		
Eyede Solutions Limited	260,000	390,000
Research Projects approved to Regions	228,537	167,662
National Anglers Survey	134,675	160,134
Website Development	80,000	80,000
RMA Legal funding to Regions	768,016	579,228
Total Commitments	1,471,228	1,377,024

The above contracts have been approved by the Council and will be recognised in the Statement of Comprehensive Revenue and Expense when the contract service conditions have been met by the third party or when a constructive obligation exists. In the next 12 months the commitment to Eyede is \$130,000 and to the Website development \$80,000. All other commitments will occur in the following 2 to 3 years.

Operating Leases:

Photocopier Rental

Within 1 year	1,743	1,901
1-2 years	-	1,743
3-5 years	-	-
Total Photocopier	1,743	3,644

Premises Rental

Within 1 year	40,861	49,033
1-2 years	-	40,861
3-5 years	-	-
Total Premises	40,861	89,894

Total Operating Leases

Within 1 year	42,604	50,934
1-2 years	-	42,604
3-5 years	-	-
Total Operating Leases	42,604	93,538

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 August 2023

Note 14: CATEGORIES FOR FINANCIAL ASSETS AND LIABILITIES

	Actual 2023	Actual 2022
	\$	\$
Financial Assets		
Cash and cash equivalents	591,682	564,804
Receivables	401,476	258,395
Accrued Income	12,000	1,200
Term Deposits	2,547,403	2,368,708
Total Financial Assets	3,552,561	3,193,107
Financial Liabilities - at amortised cost		
Trade and other payables	895,018	469,265
Employee Entitlements	87,897	73,004
NZ Game Bird Habitat Trust	182,126	142,305
Total Financial Liabilities	1,165,041	684,574

Note 15: RELATED PARTY TRANSACTIONS

Related Entities

New Zealand Fish and Game Council manage the stamp programme activities on behalf of the New Zealand Game Bird Habitat Trust Board. Income is collected from the Fish and Game Councils and New Zealand Post. The net income after associated expenditure is transferred to the New Zealand Game Bird Habitat Trust Board. Refer to note 12.

Related Party Transactions

New Zealand Fish and Game Council receives levies from the Fish and Game Councils. Levies from Fish and Game Councils are legislated by the Conservation Law Reform Act 1990. Transactions with Fish and Game Councils are not disclosed as related party transaction when they are consistent with normal terms and conditions for such transactions.

There is a total of \$182,125 outstanding from Fish and Game Councils as at 31 August 2023 - this relates to the Game Bird Habitat Trust levy (2022 \$142,305).

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS

For the year ended 31 August 2023

Note 15: RELATED PARTY TRANSACTIONS Continued

	Actual 2023	Actual 2022
	\$	\$
Levies Schedule		
Auckland/Waikato	68,458	137,614
Eastern	158,586	134,951
Hawke's Bay	93,227	48,638
Nelson Marlborough	16,926	-
North Canterbury	654,628	704,029
Central South Island	825,627	754,764
Otago	1,200,082	959,241
Southland	765,227	596,104
Total Levies	3,782,761	3,335,341

Grants Schedule

Northland	289,948	346,957
Taranaki	171,172	188,941
Wellington	30,999	65,177
Nelson Marlborough	-	2,866
North Canterbury	-	25,613
West Coast	93,055	100,043
Total Grants	585,174	729,597

Key Management Personnel compensation

	Actual 2023	Actual 2022
Key management personnel compensation		
Remuneration	\$455,934	\$425,750
Full time equivalent	4	4
<i>Note remuneration includes holiday pay and long service leave paid out to Key Personnel during the year.</i>		

Note 16: MINISTERIAL REVIEW

In February 2021, the Minister of Conservation presented the review for Governance of Fish and Game New Zealand and the New Zealand Fish and Game Councils. This report sets out [36 recommendations](#) to be implemented for the future of Fish and Game.

A review implementation team was established, including the then Chair of the NZFGC, Ray Grubb, Brian Anderton, the acting CEO of the NZFGC, and DoC representatives. After 18 months, the ISG Report from this Committee was drafted but was never approved by the Minister. In November 2022, the Minister disbanded this group. The NZC had been waiting on this report for the direction to implement the Review, as many of the recommendations were reliant on legislative changes. One of the recommendations was for the amalgamation of Councils (reducing the number of Councils from 12 to 6).

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL STATEMENTS
For the year ended 31 August 2023

In October 2022, the Regional Fish and Game Chairs wrote to the NZC asking them to implement the non-legislative parts of the Review. In November 2022, the NZC, agreeing with the Regional Chairs, instructed the NZC CEO to implement the non-legislative parts of the Review. On 6 December 2022, Sia Aston, Deputy Director – Public Affairs on behalf of the Department of Conservation, wrote to the New Zealand Council, advising that Fish and Game should proceed with implementing the review recommendations that do not require legislative changes.

In February 2023, The New Zealand Council established two work groups - Future Finance and Future Structures, which are working on structural and financial considerations for the organisation.

Due to the time lost with the ISG, the implementation of many of these recommendations only commenced at the end of November 2022.

Note 17: EVENTS AFTER BALANCE DATE

Other than Note 16: Ministerial review, there are no significant events after balance date. (2022:nil).

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NEW ZEALAND FISH AND GAME COUNCIL'S GROUP FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2023

The Auditor-General is the auditor of New Zealand Fish and Game Council group (the Group). The Auditor-General has appointed me, Brent Kennerley, using the staff and resources of Grant Thornton New Zealand Audit Limited, to carry out the audit of the financial statements and the statement of performance of the Group, on his behalf.

Opinion

We have audited:

- the financial statements of the Group on pages 44 to 63, that comprise the consolidated statement of financial position as at 31 August 2023, the consolidated statement of comprehensive revenue and expense, consolidated statement of changes in equity and consolidated cash flows statement for the year ended on that date and the notes to the consolidated financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Group on pages 14 to 43.

In our opinion:

- the consolidated financial statements of the Group on pages 44 to 63:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2023; 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 Public Benefit Entity International Public Sector Accounting Standards with Reduced Disclosure Requirements (PBE IPSAS RDR) (Public Sector); and
- the statement of service performance of the Group on pages 14 to 43:
 - presents fairly, in all material respects, the Group's performance for the year ended 31 August 2023, including:
 - its standards of performance achieved as compared with forecasts included in the budget approved by the Council for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the budget approved by the Council for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 23 November 2023. This is the date at which our opinion is expressed.



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

Basis for our opinion

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

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

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

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

The Council is responsible on behalf of the Group 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 Group for assessing the Group'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 Group, 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 Group's budget approved by the Council.

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 Group'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 Group'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 Group'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 Group 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 obtain sufficient appropriate audit evidence regarding the financial statements and the statement of performance of the entities or business activities within the Group to express an opinion on the consolidated financial statements and the consolidated statement of performance. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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 13, 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 Group 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 and the agreed-upon assurance procedures engagement for the Council on regional licence revenue received and distributed by a third party, we have no relationship with, or interests in, the Group.

A handwritten signature in blue ink that reads "Brent Kennerley".

Brent Kennerley
Grant Thornton New Zealand Audit Limited
On behalf of the Auditor-General
Wellington, New Zealand