

Performance Report of the New Zealand Fish and Game Council

For the year ended 31 August 2024




#ReWild



Vision

#ReWild



**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.**

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



Hon Todd McClay
Minister for Hunting and Fishing
Parliament Buildings
Wellington



Dear Minister

I have the honour to submit, pursuant to Section 261 of the Conservation Act 1987
The Performance Report of the New Zealand Fish and Game Council for the year
ending 31 August 2024.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Barrie Barnes', with a long, sweeping flourish extending to the right.

Barrie Barnes Chair
New Zealand Fish and Game Council

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Entity Information

Structure of the New Zealand Fish & Game Council

Fish & Game New Zealand is the collective brand name of the New Zealand Fish & Game Council and 12 regional Fish & 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 & Game New Zealand to oversee the effective management of the country's sports fish and game resources carried out by its 12 regions. To do this, the New Zealand Fish & 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 & Game Council (NZ Council) and the 12 regional Fish & Game Councils are public entities.

The Council currently consists of 12 councillors who were elected in December 2021. Councillors are elected every three years by Fish & 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 NZ Council 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.

Barrie Barnes is the current Council Chair and was elected on 10 February 2023.

OUR REGIONS



Council and Staff

Council Members	Fish and Game Region	Meetings Attended	Dates held in position
Darryl Reardon	Northland	5	4 December 2021 - Current
Barrie Barnes - Chair	Auckland /Waikato	5	4 December 2021 - Current
Gerard Karalus	Taranaki	5	4 December 2021 - Current
Debbie Oakley	Eastern	4	4 December 2021 - Current
Greg Duley	Hawke's Bay	2	4 December 2021 - Current
Steve Haslett	Wellington	5	10 February 2023 - Current
Tom Kroos	Nelson/Marlborough	5	23 August 2022 - Current
Dean Phibbs	West Coast	4	4 December 2021 - Current
Dave Coll	North Canterbury	5	4 December 2021 - Current
Linn Koevoet	Central South Island	4	4 December 2021 - Current
Mike Barker	Otago	5	10 February 2023 - Current
Dave Harris	Southland	5	10 February 2023 - Current



Staff Members

Corina Jordan Chief Executive Officer

Richard Cosgrove Deputy Chief Executive Officer

Carmel Veitch Chief Financial Officer

Helen Brosnan Senior Policy Advisor

Maggie Tait (from 11/09/23) Principal Communications Advisor Kaitohutohu Mātāmua

Samantha May (from 04/10/23) Administration Manager

Jane Hutchings (to 29/05/24) HR Business Partner

Ann Kingsbury (to 14/02/24) Accounts and Office Administration

Maryse Ropiha (to 14/02/24) Executive Assistant

Adrienne Murray (from 27/05/24) HR & H&S Advisor

Charlie Hopkins (from 08/03/24 to 13/06/24) Senior Policy Advisor

Independent Auditors Grant Thornton, on behalf of the Auditor General

Bankers ANZ Bank

Offices

The Council office is located at Level 1, 166 Featherston Street, Wellington 6011

Phone: 04 499 4767, **Email:** nzcouncil@fishandgame.org.nz **Website:** fishandgame.org.nz

Chair's Report

For the year ended 31 August 2024

New Zealand Fish & Game Council (NZ Council) manages a public resource on behalf of the Crown and is therefore constituted in the Conservation Act 1987. We are unique in New Zealand in that we are entirely self-funded, receiving no money from Vote: Conservation despite being a statutory body. We are widely recognised as the leading advocate for freshwater management, and our activities have a wide public benefit beyond the protection of the species we are responsible for. Our value and expertise is recognised across the political spectrum and we welcome the willingness of all political parties to engage with us on protecting New Zealand's precious resources.

The New Zealand Fish and Game Council, comprises one appointee from each of the 12 regional councils. Under the Act, our functions are defined 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 for Hunting and Fishing, 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 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 up to the role of Chair in February 2023, 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' interest is second to none.

Empowering Staff and Councils

A significant highlight of the past year was a very successful Staff Conference, held in Rotorua in September 2023. This was an opportunity to bring all our staff together face to face and focus on joint values and ways of working. Our staff were empowered through this exercise and demonstrated their willingness to embrace change and be ready for a challenging future.

Professional Development and Governance Training

We reaffirmed our commitment to continuous learning and professional development this year. We continued to focus on governance training, which must be pursued with regularity given that Fish & Game will enter a new electoral cycle with several new governors. As chair, I have regularly engaged with regional chairs during the monthly Chair's Forum meetings. Training opportunities have been on the agenda for our discussions.

Research and Understanding Stakeholders

A priority for our stakeholders is improved service delivery. Through research, we have a clear picture of the needs of our licence holders and what allows them to participate in and enjoy their sport as either anglers, hunters or both. The research provided valuable insights on how we can improve our service delivery and how to maximise fishing and hunting opportunities to ensure licence holder satisfaction. We continue to refer to the comprehensive research conducted by Primary Purpose that provided us with valuable insights into our licence holders' attitudes and preferences and public views. Based on the insights gleaned from this research, we have initiated a campaign, Re-Wild, to grow public perceptions and engagement further.

Conservation and Compliance Efforts

Our national conservation initiatives continue to achieve the creation of new wetland areas through the strong efforts and participation of staff, governors and the public. These efforts continue to demonstrate our unwavering commitment to environmental stewardship. Additionally, we ensured adherence with legal standards, confirming all fishing and hunting activities under our responsibility comply with regulations.

Treaty of Waitangi

In our ongoing efforts to uphold our Te Tiriti obligations, we sought and received expert advice to guide our engagement and ensure respectful and informed operations. This approach is crucial in maintaining trust and fostering meaningful relationships with mana whenua and iwi Māori.

Organisational Future

As we consider the future of the NZ Council, we have started re-evaluating our business, including the national financial operations and structure. We initiated the Future Finance Working Group (FFWG) and the Future Structure Working Group (FSWG), both of which have been completed and reported back to the council. Once the council has had an opportunity to evaluate these reports, a consultation document will be prepared for engagement with the regions. A further report into our financial processes, the Crawford report, has been initiated but it yet to be completed.

The Future

We are guided by a clear sense of purpose whilst anticipating legislative changes that may have an impact on how we do business both as the New Zealand Council and as a Federation. We are confident that we will meet all the challenges head-on and build on the previous year's successes. The ongoing goals remain: excellent service delivery to licence holders, and maintaining and enhancing the 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 Te Tiriti o Waitangi in all our activities and decisions.

In closing, I wish to express my deepest gratitude to my fellow council members, our outstanding, 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

The Council and Management of the New Zealand Fish and Game Council accept responsibility for the accuracy of any judgements used in the preparation of the following financial statements and statements of performance.

We are responsible for the end-of year performance information provided by the New Zealand Fish and Game Council under section 19A of the Public Finance Act 1989.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurances as to the integrity and reliability of financial reporting.

In our opinion, these financial statements and statement of performance fairly reflects the financial position and operations of the New Zealand Fish and Game Council for the year ended 31 August 2024

Signed on behalf of the Council



Barrie Barnes
Chair



What We Do

At Fish & 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.

Our work includes:

- creating, restoring and protecting wetlands
- securing Water Conservation Orders that recognise and protect the outstanding fishing values of our lakes and rivers
- supporting the development of legislative frameworks that recognise fishing and hunting values, sports fish and game bird species, and those that protect their habitats
- working on the ground to restore habitats by revegetating wetlands and riversides
- being an insights-driven organisation researching species, their habitats and people's values
- managing valued introduced species and indigenous game species.

We actively monitor species, including through drift diving and electric fishing, and investigating 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 & Game.

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

We value our relationship with government and policy-makers – a strong and enduring partnership is vital if we are to safeguard New Zealand's fishing and hunting traditions for current and future generations.

Where does your money go



Species Management: 18%

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: 13%

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

Public Awareness: 11%

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: 8%

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.

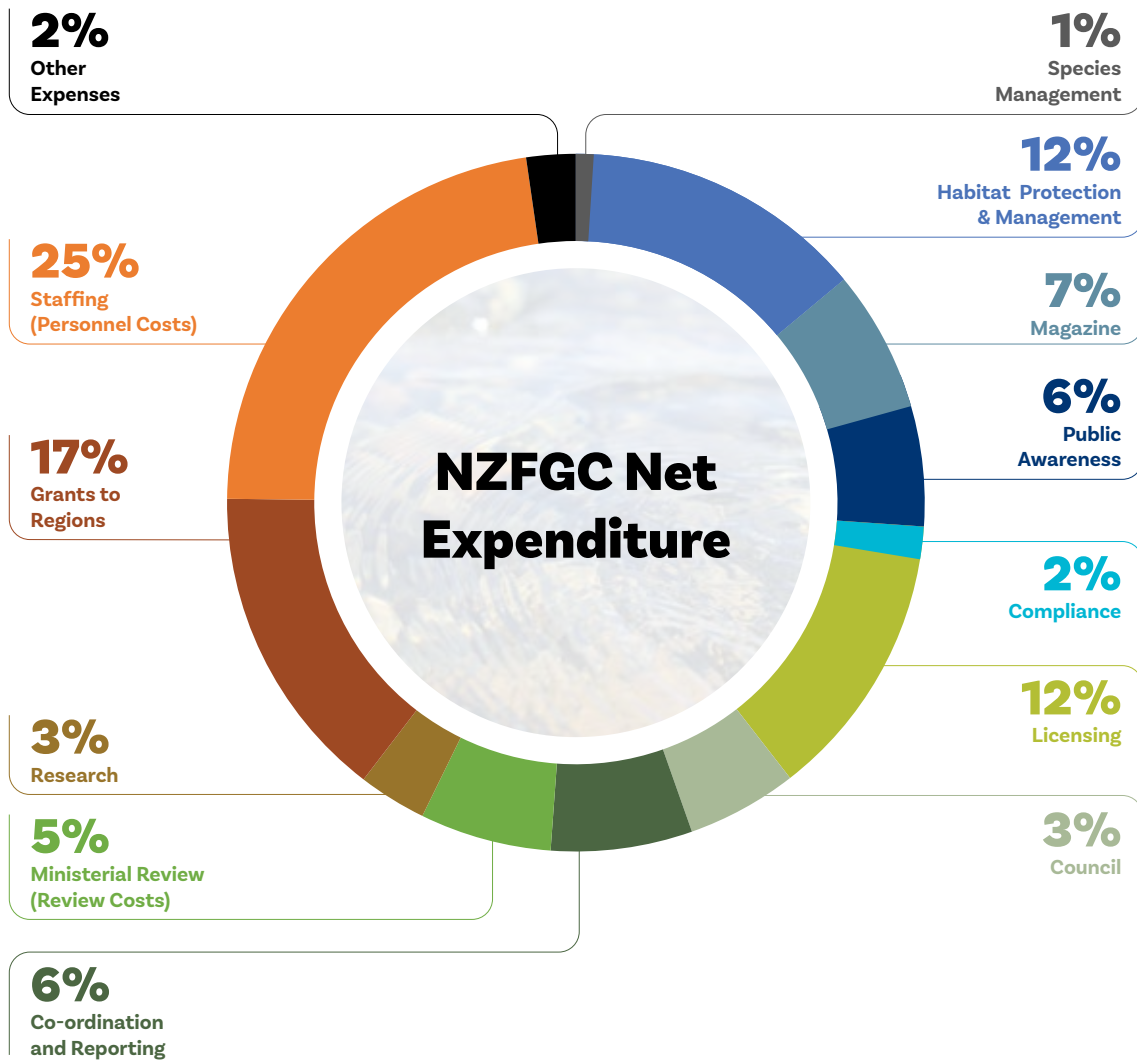
Council: 7%

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: 11%

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

Net Expenditure















Our Organisational Strategy 2023 - 2028

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






This strategy was developed in 2022 following a ministerial review conducted in 2021 which noted that Fish & 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 practice.

The strategy outlined here is intended to provide a strengthened, fit-for-purpose organisation more connected with licence holders, wider stakeholders, and Mana Whenua, to sustainably manage freshwater fish and game, to protect and enhance freshwater habitats, and the values precious to all New Zealanders.

<p>Our Vision</p> <p>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.</p>	<p>Our Purpose</p> <p>Fish & Game New Zealand maintains and enhances sports fish and game birds, and their habitats, ensuring access for current and future generations of New Zealanders.</p>	<p>Our Values</p> <table border="1"> <tr> <td data-bbox="909 790 1141 996">  Trust </td> <td data-bbox="1141 790 1359 996">  Inclusion </td> </tr> <tr> <td data-bbox="909 996 1141 1135">  Connection </td> <td data-bbox="1141 996 1359 1135">  Service </td> </tr> </table>		 Trust	 Inclusion	 Connection	 Service
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Our Priorities and Objectives

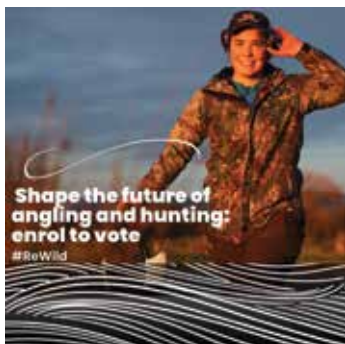
What success looks like for our strategic priorities

 <p>Unified & Enduring Organisation</p> <p>A national and regionally cohesive organisation built on a culture of shared values, trust and engagement. Delivering on our vision and purpose for stakeholders and Mana Whenua. Maintaining the statutory mandates that enable effective service delivery.</p>	 <p>Attract & Retain Licence Holders</p> <p>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.</p>	 <p>Mana Whenua Connected</p> <p>Māori values are understood and reflected within Fish & Game, with aligned advocacy and a positive collaborative approach that builds upon Te Tiriti obligations defined in the Conservation Act 1987.</p>	 <p>Public Perception & Legitimacy</p> <p>Understanding and reshaping 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.</p>	 <p>Healthy Species, Habitats, & Ecosystems</p> <p>Sport fish and game bird habitats are healthy. Species are monitored and maintained, and sustainable wild harvest opportunities are secured for future generations.</p>
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Our Team Together



A Unified and Enduring Organisation



Our strategy is to become a national and regionally cohesive organisation built on a culture of shared values, trust and engagement. One that delivers on our vision and purpose for stakeholders and Mana Whenua while maintaining the statutory mandates that enable effective service delivery.

Highlights

Elections: Standing together for now and the future

Fish & Game elections are held every three years to choose councillors to represent the interests of anglers and hunters in each of the organisation's 12 regions.

Each region manages regional sports fish and game resources and habitats, and speaks up on regional issues. The councillors' tasks include setting regional fishing and hunting regulations, often in response to submissions from licence holders, developing policy, and prioritising management direction through work plans for staff. Another key role is the promotion of freshwater sports fishing and game bird hunting in their local community.

Not all councils were required to hold elections, as in some cases there weren't more nominations than places to fill. Elections were held in seven regions: Auckland-Waikato, Eastern, Hawkes Bay, Wellington, Nelson-Marlborough, North Canterbury, and Central South Island.

We drove enrolment registrations through targeted emails and publicised the elections ('standing as a candidate' and 'vote' messages) through a range of activities, including on social media. One example was a video of Dame Lynda Topp encouraging people to get involved.

In 2024, 41 new councillors joined, while 67 were returning councillors, for a total of 108 councillors elected to 115 vacancies.

In 2021, 116 councillors were elected to fill 123 vacancies. In the intervening three years, several councils reduced the number of council seats available as a result of the recommendations of the 2021 ministerial review.

Governance training

Governance training sessions for regional councillors and chairs facilitated by expert Richard Westlake were held from the end of August to October 2023.

Topics included understanding Fish and Game's statutory role and its implications for governors, distinguishing the roles of governors and staff, emphasising the management/governance split, effective collaboration with regional managers/CEO and team, modern leadership and governance styles, moving beyond traditional command-and-control approaches, recognising the significance of organisational culture and the role of governors in shaping it and addressing unconscious bias in governance practices.



Chairs had separate training focused on their needs which included planning and leading meetings, building an effective council, stakeholder relationships, managing relationships with chief executives and their role within a council.

The governance training sessions represented a significant step in building the governance capacity and skills of Fish & Game leadership.

A shared vision

With 12 regions and a national council, it is important to come together regularly and this year we held an all of Fish & Game conference in Rotorua.

Over two days, we shared information and best practice and discussed how to implement our organisational strategy. It was also a chance to embed our values, and the conference also included a session on resilience.

Health safety and wellness

The NZ Council is working through a process of reviewing all the health and safety policies and procedures as they relate to the specific and wide-ranging activities of staff and volunteers for Fish & Game NZ.

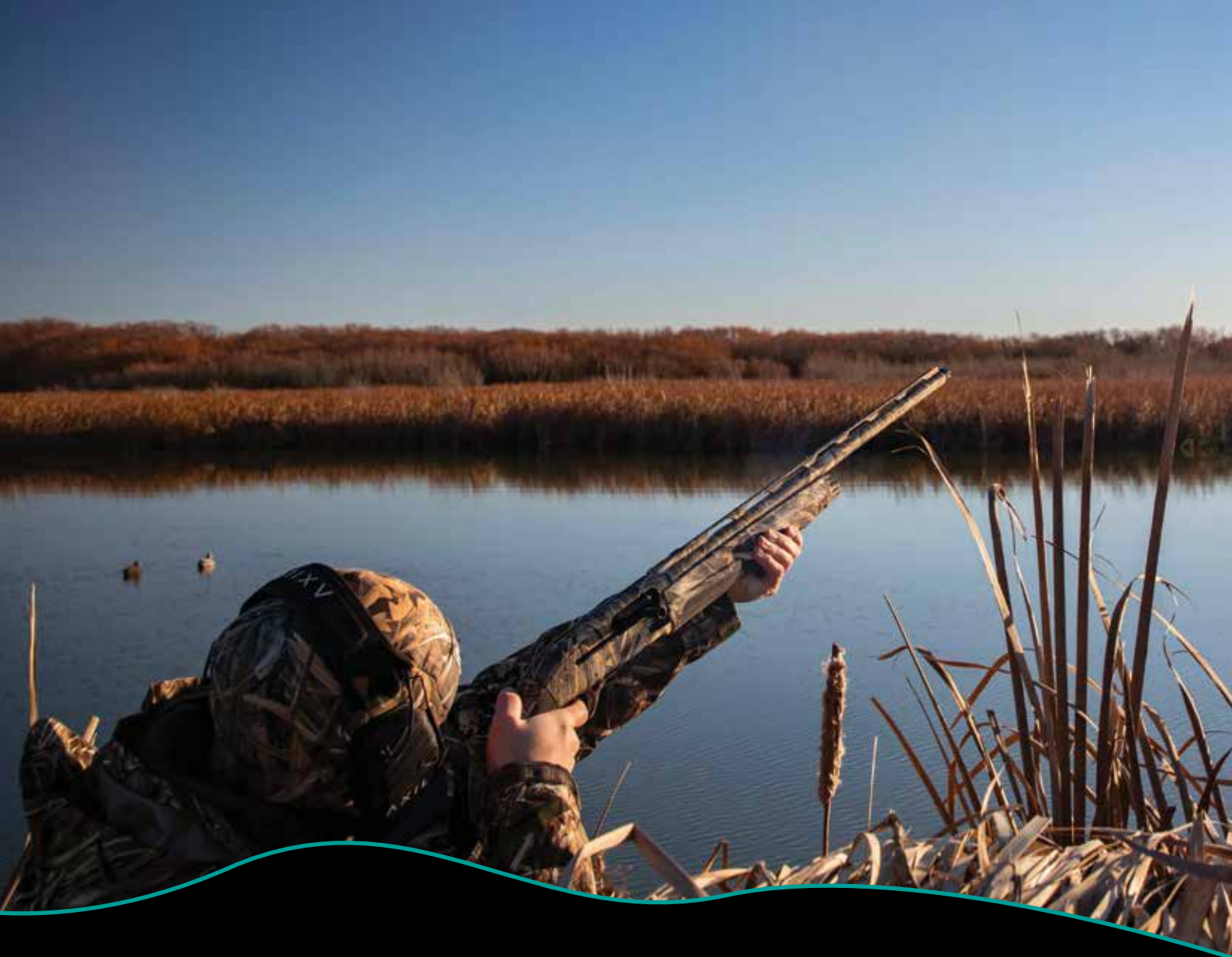
A Fish & Game NZ health and safety committee has been established, and this team is working together to achieve full compliance with H&S legislation – an extensive list of all the activities both within the office environment and in the field has been compiled with regions advising their compliance.

National policies are being developed and using the approved national consultation policy, all regions will be given the opportunity to comment on them. Significant progress has been made and this has resulted in a number of completed H&S policies with others being developed for consultation.

In addition to H&S, a wellness policy and practice has been endorsed by the NZ Council for consultation with the regions.

The new NZ Council will be asked at their first meeting in December to endorse the Health Safety and Wellness policy along with goals for the next financial year, and a vision statement, all of which are required for Fish & Game New Zealand.

No accidents or significant incidents have been reported.



Shooting for the future together

One of our key goals at Fish & Game is to strengthen our relationships with politicians from all parties and with our stakeholders to raise awareness about what we do.

Our inaugural parliamentary game bird hunt was held in July. Greg Duley and “NZ Hunter” supported us to host Courts and Associate Justice (Firearms) Minister Nicole McKee, Rangitata MP James Meager and the Game Animal Council’s general manager Tim Gale at Lake Ellesmere Te Waihora for a weekend’s game bird hunt.

The Minister, MP and guests had a successful weekend, and feedback was that the event was a great chance to learn more about the interplay between conservation, hunting and recreational shooting.

The team harvested 16 birds over the weekend, including mallard drakes and black swans. They also got to have a chance at some shovelers and paradise shelducks.

Representing our vision

Fishing and hunting are a way of life for over 300,000 New Zealanders, and part of the fabric of who we are as a country. Our anglers and game bird hunters are the life force of our organisation. Chief Executive Officer Corina Jordan has travelled the length of the country to spend time and connect with a range of groups.

She also enjoys getting out and fishing and hunting with our communities, and fostering future generations by joining events, such as the children's hunt hosted by Tony and Bidy Jefferd in Hawke's Bay.

She presented and supported several angling clubs and participated in several Women on the Fly workshops. Another important part of her work is connecting with the wider rural community, for instance participating in panels for the Kellogg Rural Leadership Programme. Corina is pictured below at this event.

Corina represents us on the NZ Land Care Trust's Board, the High Country Advisory Group and participates in Fish Futures Wellington, which investigates fisheries management and its future.

We also have participated in democratic processes to represent anglers and hunters as legislative change is considered.

Fish & Game submitted on the Fast-track Approvals Bill, Resource Management (Freshwater and Other Matters) Amendment Bill and on the Arms Act 1983 (Shooting Clubs, Shooting Ranges and Other Matters) Amendment Bill. We will continue to make submissions and constructively participate in processes, and we will continue to advocate for the interests of hunters and anglers and a healthy environment across central and regional governments.

It is important we work together so the freedoms we have enjoyed in the past can be enjoyed in the future.



Serving Our People

Three Strategic Pillars:



Attract and Retain Licence Holders

Deliver a 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 & Game with aligned advocacy and a positive collaborative approach that builds upon Te Tiriti obligations defined in the Conservation Act 1987.



Public Perception and Legitimacy

Understanding and reshaping the 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.

Highlights

Research to inform what we do

Licence holder perceptions

A national survey of 1379 past and present licence holders was conducted at the end of this financial year. Perceptions of Fish & Game's performance was a major element of the survey. A rating scale was used, and respondents were invited to comment on their rating choice. An 'unsure' option was also included.

Overall, most licence holders (60.6%) gave F&G a good performance rating, with just 7.1% giving a bad rating. A further 16.9% gave a neutral rating and 15.2% were unsure. In general, the level of satisfaction was highest in the 65+ age bracket and the proportion of uncertain responses increased among younger respondents.

In all, 862 respondents chose to leave a comment, and these were analysed according to themes. Comments often had more than one theme; therefore, percentages sum to more than 100.

Those happy with Fish & Game felt it provided the best vehicle for their political and legal representation (32%); appreciated Fish & Game's efforts to communicate (20%), and efforts to promote stocks of quarry (19%). Licence monitoring and enforcement (19%) was seen as an essential element of fairness and natural justice.

Good raters were grateful for access points (18%) and efforts to gain more access, and of Fish & Game's involvement in environmental protection (17%), especially water quality. Typical good comments were:

“

Representing the people like myself to be able to go out and enjoy the sport of fishing and working to maintain our sport for the future.”

“

Regular and relevant communication with licence holders on F&G activities.”

“

Monitoring of fishermen. Issuing of licences. Releasing fish into lakes. A voice on my behalf.”

Poor ratings were mainly associated with perceptions of insufficient efforts to promote stocks of fish and game, insufficient monitoring and enforcement, and high licence cost.



Wellbeing

We know that angling is great for wellbeing and science can play a valuable role to validate this.

A Fish & Game New Zealand study, a collaboration with Dr Shyamala Nada-Raja from o Tautai – Centre for Pacific Health (University of Otago), and medical student Iritana Bennett-Fakahau, delved into the link between trout fishing and wellbeing. It was led for Fish & Game by Southland Field Officer Cohen Stewart.

The research found angling prompted feelings of happiness, and promoted connection with self, others, nature and place, and allowed a break from stress. It also created opportunities for different generations of family to come together and learn from each other.

Nada-Raja, a wellbeing and suicide prevention researcher, said the study could support treatment options.

Some people who might not see a counsellor or use a telehealth service may consider heading out to a river for a couple of hours. It is also an inexpensive option with other fitness and health benefits.

This study marked the first stage of a larger scale wellbeing research initiative by Fish & Game. In March, Fish & Game conducted New Zealand's first angler wellbeing survey, with results from that research expected later this year.



Women's perceptions

Another significant research project was a study into women's experiences.

A key aim of this study was to help Fish & Game understand the barriers and facilitators of women's participation in trout fishing. Understanding these factors and implementing initiatives to address them is crucial for Fish & Game to better serve this demographic and develop effective strategies to enhance participation and engagement among women anglers.

In their report, Dr Hayes and Professor Lovelock outlined the key barriers; a lack of representation and access to resources; not feeling confident and safe in remote areas; a lack of confidence asking for access to good fishing areas; cultural and social norms; and a lack of women in leadership/influential positions.

There are many things we can do to turn this around, including featuring more women in our communications. We have been supporting women-only events and workshops, supporting the development and strengthening of new and existing networks of women anglers, and promoting council elections to women. There's much more to do.



Fish & Game campaign a wild success

Fish & Game is dedicated to protecting, conserving and rewilding New Zealand's natural habitats. From our pristine wetlands and waterways, to the protection and management of vulnerable species, we work hard to promote and safeguard our country's natural heritage.

We believe that everyone should have access to New Zealand's fish and game resources, from anglers and hunters - to nature-lovers and conservationists. What we do is good for nature, and good for Kiwis' mental health.

This is why we've been running our 'ReWild' campaign, which has seen us engage with more New Zealanders than ever before, seeking to hook them on the experience of freshwater fishing and game bird hunting.

Since launching ReWild at the start of November 2023, with the help of the incredible Dame Lynda Topp, we have spread our message far and wide, reaching over one million Kiwis across social media, YouTube and leading media outlets. Our ReWild messaging has been seen a total of 11.2 million times.

We wanted to not only reach but also engage our audience encouraging them to ReWild themselves. We gained over 30,000 interactions on social media, including photos and stories of Kiwis out enjoying our wild places, as well as a 15% increase in followers on our social media channels.

There has been strong support from the angling and hunting community, who have continued to share our messaging throughout the year to their own followers and networks.





Wheelchair-friendly maimai at Kaituna wetland.

Fish & Game is actively trying to provide opportunities for all to go fishing and game bird hunting, so it was great to be able to promote a wheelchair-friendly maimai in our Eastern Region at Kaituna wetland (near Te Puke).

The maimai was supported by local businesses and young tradesman hunters gave their time for free. We have promoted this maimai and publicised accessible access points on our social media channels and website, and in media stories.

Everyone should have access to the outdoors and experience the fun of game bird hunting even if mobility impaired.

Good result in action to protect licence holders

Just before Christmas, Fish & Game was alerted to the Fish Assistant website, an unauthorised internationally based provider selling fish licences. We were concerned that this website was charging anglers significantly more than they should be, that licences were being altered, and the wrong licences were being provided to them.

We acted quickly, working with our licence operator ESL, the Government's Computer Emergency Response Team (CERT NZ), and the Department of Conservation to stop further transactions.

We publicised the issue with a media release and a series of media interviews, including on 1News.

We were pleased that through our quick actions, supported by government agencies, we were able to minimise the impact on our anglers.



Our Species and Habitats



Healthy Habitats and Ecosystems

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

Highlights

Wetland work

Fish & Game works with farmers and other landowners around the country to restore, protect and create wetlands.

In Northland, we marked the completion of an ambitious project to rewild a once grazed valley into a lush wetland.

The Underwood Wetland project near Dargaville began seven years ago.

The 342-hectare area includes remnant kauri, hardwood forest and wetland, and river flats containing scatterings of kahikatea. It's home to threatened species, including the kauri snail, the North Island fernbird, marsh crane and Australasian bittern.

The land was purchased from local farmers David and Gloria Underwood using a \$600,000 grant from the Nature Heritage Fund with \$55,000 from the Northland Fish & Game Council for survey costs in 2016. About 300ha of the native

forest was then classified as scenic reserve to be administered by the Department of Conservation.

The remaining 40ha of grassed valley floor and surrounds was vested to Northland Fish & Game Council as a Local Purpose Reserve for development of a wetland.

The development work for the wetland has primarily been funded by \$122,000 from the Northland Fish & Game Council and the Game Bird Habitat Trust, which gave \$137,900 to fund the project. This totals \$259,900 derived from the sale of hunting licences and going directly back into the creation of wildlife habitat.

Costs for access to the property were shared with the Department of Conservation, and grants for plantings have also been received from Kaipara Moana Remediation and the One Billion Trees Programme for native plantings. Planting work has been completed by Fish & Game staff, as well as a significant volunteer effort from hunters and other supporters of the project.





Advocating for our anglers and hunters

Fish & Game is a statutory organisation under the Conservation Act 1987, managing resources on behalf of the Crown, and answerable to the Minister for Hunting and Fishing. We also represent over 150,000 licence holders. This means we are a public entity and the voice of a strong and passionate community. We are in a unique position where we can see both sides of the arguments in relation to people, environment and species, and can play a useful role finding common ground and enduring solutions.

New Zealand faces the triple challenges of climate change, environmental degradation and biodiversity loss. New challenges include invasive aquatic species and highly pathogenic avian influenza. These challenges can impact on sports fish and game bird resources and angling and hunting values.

Fish & Game New Zealand aims to foster collaboration, build foundations on a strong middle ground and seek enduring frameworks and policies. It's in the best interest of anglers and hunters for us to work across government and stakeholders to find solutions. We also need to recognise and respect Mana Whenua values and continue to build place-based relationships.

Environmental limits are needed to protect freshwater health, biodiversity, and set boundaries around greenhouse gas emissions in order to sustain the species we manage, and meet the values held by our anglers and hunters now and into the future.

We need to preserve existing access to fishing and hunting opportunities and work to restore lost access. To this end we are collaborating with the Walking Access Commission, Land Information New Zealand, the Department of Conservation, Deerstalkers Association and the Mountain Safety Council.

We have continued to build a shared understanding on why introduced species are valuable and how our work protects and enhances indigenous fresh water and wetland species. We submitted on the Fast-track Approvals Bill, the Resource Management (Freshwater and Other Matters) Amendment Bill, and on the Arms Act 1983 (Shooting Clubs, Shooting Ranges and Other Matters) Amendment Bill.

We will continue to make submissions and constructively participate in processes, and we will advocate for the interests of hunters and anglers and a healthy environment across central and regional government.

Banding together

Fish & Game staff across the country got out of their offices to catch and count birds or kitted up in wetsuits to count fish.

Corina Jordan spent two days recently helping the Taranaki and Wellington offices band mallard and grey ducks. Over 8,000 birds were fitted with bands, from regions including Auckland and Waikato, Taranaki and Wellington and in our Eastern region.

We've been banding waterfowl for more than 30 years because it's important we have a good understanding of numbers and harvest rates so we can sustainably manage hunting.

Unlike their northern hemisphere counterparts, most New Zealand ducks don't tend to travel more than 25km from where they were banded, but there have been instances where a few extremely tired mallards made it more than 2,000km away, landing in New Caledonia and Vanuatu in the Pacific.

Fish & Game staff also went out driftdiving rivers to monitor trout populations. The surveys determine overall trout abundance and set catch limits for anglers. The organisation monitors over 100 rivers this way.

Many regions have information dating back over 30 years - the longest-running dataset of its kind in New Zealand. Because trout have some of the highest requirements for clean water of any freshwater species in the country, this can give valuable insight into the long-term trends of river health.

Banding and drift diving are just two of the many ways Fish & Game monitors fish and game birds and environmental health.



Spawning monitoring – measuring to manage

Fish & Game staff throughout the country also conduct spawning surveys for trout and salmon to ensure there are sustainable fisheries for the future and to check up on stream and river health.

Fish spawning monitoring tells us if a population is in trouble, if sites have moved and need protecting, and it helps us to plan work.

Spawning is when a female fish ‘digs’ holes in stream gravels by turning on its side and thrusting its tail. It lays eggs in the hole, and the male fish deposits milt onto the eggs to fertilise them. The female then ‘digs’ a new hole in front of the eggs, which covers the eggs in gravel. The excavations are called ‘redds’, which simply means ‘nest’.

Salmon and different species of trout spawn at different times, but often in the same waterways. There are also differences depending on where you are in the country, but generally salmon spawn from March to June, brown trout from May and rainbow trout from June onwards.

Fish & Game’s journey has always been about protecting, restoring and rewilding Aotearoa New Zealand’s natural freshwater habitats and species. And that means safeguarding indigenous species and the management of valued introduced ones for the benefit of people and whenua.

Threats – gold clams and HPAI

Fish & Game New Zealand has been working across government to share our insights and push for action on gold clams and high pathogenic avian influenza (HPAI).

We have been working on a response plan for HPAI in collaboration with the Ministry for Primary Industry’s Biosecurity New Zealand, the Department of Conservation, and the Ministry of Health.

HPAI poses a significant threat to public health and the New Zealand economy, and in our area of responsibility, to game bird species and the interests of hunters.

Early detection is key to preventing the spread if it does arrive, so we have been asking hunters to keep an eye out for signs of HPAI in wild birds and to take sensible precautions when handling wild game to protect themselves from possible infection.

HPAI is a contagious viral disease that affects domestic and wild birds. Overseas it has infected many species of ducks, geese, swans, pheasants, shorebirds and gulls as well as scavenging birds such as hawks.

We are supporting efforts of other agencies by pushing out safety and vigilance messages to our licence holders. Working with Biosecurity NZ, we are ensuring hunter-specific information is available, and we continue to be active ensuring that all precautionary steps are being taken and that we are all constantly vigilant about these threats.



For gold clams, we have supported clean, check dry messages and shared our expertise with other agencies.

We communicated developments with our stakeholders and recognised the concerns of our wider communities including anglers around the closure of Lake Ōkātaina and potential wider closures of significant freshwater bodies in the Rotorua region and further afield.

We worked with Biosecurity NZ to ensure a focus on source management in the Waikato River and supported Biosecurity NZ issuing a Controlled Area Notice covering wake boats used on a stretch of the river in a bid to prevent the spread of the pest into other areas.

The stronger focus on the Waikato River meant communities around the Rotorua lakes region had improved confidence the right steps are being taken to reduce the risk of transmission to other valued lakes and rivers.



Statement of Service Performance

Strategic Priority 1: A unified and enduring organization

Our strategy is to become a national and regionally cohesive organisation built on a culture of shared values, trust and engagement. One that delivers on our vision and purpose for stakeholders and Mana Whenua while maintaining the statutory mandates that enable effective service delivery.

Strategic Priority	Objectives	Key Result Areas	Performance Measure	Result
A unified and enduring organization.	Build high-performing teams through the development of a strong organizational culture and a collaborative approach.	Ensure that there are opportunities for all staff across the whole organization to work together (including horizontally and on joint projects) to develop shared values, policies and operating procedures.	• All of Staff conference to be held every triennium.	Achieved. The conference was held in Sept 2023 in Rotorua. Hugely successful in developing shared values and aligned ways of working.
			• Horizontal meetings for managers and RMA specialists to be held monthly. Other opportunities for joint decision making and project work were identified.	Fortnightly meetings between the CEO and regional managers held. Face-to-face regional manager workshop held on July 23 and Nov 24. RMA specialist meetings are held fortnightly. Compliance team meetings are held at least quarterly, though more frequently if warranted. Administration meetings are held monthly. Communications meetings are held most weeks. Examples of joint projects include Joint Ranger Training 30 - 31 August 2023, which was run by the Central South Island branch and Joint electric fishing training 27 - 28 May 2024.
		Distribute regular newsletters with content from around the country showcasing success and developing a shared sense of culture.	• Publication of six internal newsletters and readership of 60%.	Achieved. The monthly staff newsletter has a readership average of 60.9% based on the number of recipients who open the document from their email between December and July (only started measuring this in December). The average readership during this time has shown a steady increase.
			• Publication of two magazines with stories from the regions.	Achieved.

Strategic Priority	Objectives	Key Result Areas	Performance Measure	Result
		Deliver professional governance training addressing organizational strategy, leadership and culture.	<ul style="list-style-type: none"> Governance training delivered at least once a triennium for all regional councillors. Development opportunities available for regional councillors elected mid-cycle. 	<p>Achieved. Governance training sessions for regional councillors and chairs facilitated by expert Richard Westlake were held from the end of August to October 2023.</p> <p>In progress. Currently scoping an efficient way to deliver this.</p>
		Ensure that Fish and Game's role as a regulator is acknowledged and valued by the Government of the Day, other politicians (both from central and local government), other ENGOs, stakeholders and mana whenua.	<ul style="list-style-type: none"> Biannual engagements with CEOs of ENGOs, the fishing and hunting sector, and the Minister for Hunting and Fishing. Develop and deliver a programme of meetings with iwi and pan Māori organisations. 	<p>Achieved. The CEO regularly meets with the Minister for Hunting and Fishing and other senior-level cabinet ministers over various issues. Subject areas included hunting and fishing, and natural resource management. Similar high-level engagements have been held with leadership across government agencies, including MPI and DOC, and across the ENGOs and the hunting and fishing sector.</p> <p>In progress. Plan to meet with Ngai Tahu in the 24/25FY.</p>
		Ensure Fish and Game operates in an efficient and professional manner.	<p>Internal policy documents are complete, up to date, understood, and a process is in place to assess compliance.</p> <p>Health and Safety is a priority across the organization and everyone understands their part in making Fish and Game a safe organization.</p>	<ul style="list-style-type: none"> A rolling programme of policy review is undertaken with at least six documents being reviewed per year. A complete list of organizational policies and their status is compiled. The Health and Safety Committee is established and meets six times yearly.

Strategic Priority 2: Attract and Retain Licence-holders

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

Strategic Priority	Objectives	Key Result Areas	Performance Measure	Result
Attract and retain licence-holders.	Address real and perceived barriers to participation to retain and grow the number of licence-holders.	Total number of licence-holders increases year on year.	<ul style="list-style-type: none"> Increase in the number of total licence holders, and increases in both the fishing and hunting licence categories. 	Partly achieved. Total fishing licences held increased from 116,801 (22/23) to 122,414 (23/24). However, hunting licences decreased from 36,248 (22/23) to 35,819 (23/24).
			<ul style="list-style-type: none"> At least 50% of current anglers and 75% of current hunters retain their licence year on year. 	Partly achieved. 48.7% (down from 49.5% in the previous FY) of fishers retained their licence. While 75.8% (up from 75.7% in the previous FY) of hunters retained their licence.
			<ul style="list-style-type: none"> Increase in the proportion of female licence-holders. 	Achieved. The proportion of female fishing licence holders increased from 13.4% (up from 13.3% last year). Female hunters remained static at 4.7%.
			<ul style="list-style-type: none"> Deliver a high-engagement marketing campaign to promote Fishing and Hunting and the benefits of getting out in nature. 	Achieved. ReWild campaign launched, which has had over 30,000 interactions on social media and led to an increase of 15% in the number of Fish and Game social media followers.
		Barriers to hunting and fishing participation are identified and addressed.	<ul style="list-style-type: none"> Conduct specific research into the particular barriers for one under-represented group of Fish and Game Members. 	Achieved. Research into perceptions, barriers, and enablers of participation by women anglers was undertaken.
			<ul style="list-style-type: none"> Physical access to Fishing and Hunting spots is maintained and improved. 	Partly achieved. An Access Mapping system went live during the current financial year. This has identified 3093 access points for fishing, and there are 180 points on the Herenga ā Nuku maps for hunting. Regular engagement with the Walking Access Commission has been initiated to facilitate access points. Access is the highest-rated priority for licence holders, so increasing access points is a focus.
<ul style="list-style-type: none"> Develop initiatives to promote and improve accessibility for disabled people to hunt and fish. 	Wheelchair-friendly maimai in Eastern Region at Kaituna wetland (near Te Puke) has been developed.			

Strategic Priority	Objectives	Key Result Areas	Performance Measure	Result
	Licence-holders see value in Fish and Game.	Current licence-holders feel informed about the work of Fish and Game.	<ul style="list-style-type: none"> Monthly newsletter and biannual magazine sent to all licence-holders. 	Achieved. Magazine goes to 90,000 licence holders (55,000 fish and 35,000 game bird). Reel Life Newsletter goes to 160,000+ subscribers with a 42% open rate. Both Barrels Newsletter goes to 34,000+ subscribers with an average open rate of 53%.
Current licence-holders believe that the organization is performing well.		<ul style="list-style-type: none"> Perception survey of current licence-holders is conducted. 	Achieved. Survey completed by 1379 licence-holders.	
		<ul style="list-style-type: none"> Over 60% of licence-holders rate Fish and Game as good or very good for performance. 	Achieved. 60.6% of licence-holders gave a good or very good performance rating.	
		<ul style="list-style-type: none"> Less than 10% of licence-holders rate Fish and Game as bad or very bad for performance. 	Achieved. 7.1% of licence-holders gave a bad or very bad rating for performance.	

Strategic Priority 3: Mana Whenua Connected

Māori values are understood and reflected within Fish & Game with aligned advocacy and a positive collaborative approach that builds upon Te Tiriti obligations defined in the Conservation Act 1987.

Strategic Priority	Objectives	Key Result Areas	Performance Measure	Result
Mana Whenua Connected.	Te Ao Māori values are reflected in Fish and Game’s work.	Grow our internal Fish and Game capability to understand Te Ao Māori, kawa, tikanga, matauranga and te reo Māori. Encourage participation by people who whakapapa Māori at all levels of the organization, including as anglers and hunters and staff and office holders.	<ul style="list-style-type: none"> The number of staff and regional councillors who have basic capability is measured to provide a baseline. Obtain baseline measures so that a strategy for improvement can be developed. 	<p>In progress depending on budget. A proposal to hire Te Ao Māori advisors has been approved but these positions are not currently funded. The purpose of these roles is to develop capability for Governance and for operational staff. If these cannot be funded, we will have to look at alternative methods to measure and improve capability.</p> <hr/> <p>Not achieved. Currently, the licence system does not have a way to record ethnicity. However, the licence-holder perception survey recorded a response rate from Māori of 4%, which could be assumed to be the current proxy for the proportion of Māori licence holders.</p>
		Grow our internal Fish and Game capability to understand te Tiriti obligations.	<ul style="list-style-type: none"> Develop a plan to implement the advice obtained in February 2023, ‘Giving effect to Treaty Principles, advice on the application of s4 of the Conservation Act 1987’ 	<p>Partly achieved. A draft plan, ‘Mana Whenua engagement guidelines in relation to the 10-year Sports Fish and Game Management Plan’ has been developed. This is the first step in providing further guidance and realizing our te Tiriti obligations.</p>
	Be an effective te Tiriti partner.	<ul style="list-style-type: none"> Look for opportunities to involve mana whenua or tautoko mana whenua work in the areas of Freshwater quality and ecosystems. 	<p>Received Mana Whenua engagement advice from Kahu Environmental in August 2023. Gave active consideration to joining Ngai Tahu in court proceedings as opposed to launching our own action. Plan to meet with Ngai Tahu to discuss shared interests in 2025.</p>	

Strategic Priority 4: Public Perception and Legitimacy

Understanding and reshaping the 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.

Strategic Priority	Objectives	Key Result Areas	Performance Measure	Result
Public Perception and Legitimacy.	Understand and build positive public perception of Fish and Game New Zealand and angling and game bird hunting.	Public perception of Fish and Game.	<ul style="list-style-type: none"> Conduct a public survey once per triennium. 	Not achieved this year. Our next survey will be conducted in 2026
			<ul style="list-style-type: none"> Increasing engagement with our social media profiles and website. 	Achieved. Due to leveraging off the success of the ReWild campaign, our reach on Facebook more than doubled, and visits to our Facebook and Instagram pages increased by 70% when compared to the previous year (Nov 2022-Sept 2023).
		Public perception of angling and game bird hunting.	<ul style="list-style-type: none"> Conduct research with a focus on public perception in order to inform future campaigns and communications. 	<p>Research into perceived impact of fishing on mental wellbeing was conducted.</p> <p>Also, research into the economic benefits of hydro canal sports fishery in Canterbury was commissioned.</p>
			<ul style="list-style-type: none"> Maintain a steady number of media stories and begin measurement of sentiment analysis. 	The number of Media where Fish & Game was mentioned varied from 41 mentions in February 2024 to 164 mentions in May 2024. We are currently investigating getting a sentiment analysis tool.

Strategic Priority 5: Healthy species, habitats and ecosystems

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

Strategic Priority	Objectives	Key Result Areas	Performance Measure	Result
Healthy species, habitats and ecosystems.	Effectively maintain species to ensure a sustainable supply for wild harvest.	Robust monitoring of population health and wider ecosystem considerations is conducted regularly.	• Conduct annual shoveler survey.	Achieved. Survey conducted. The methodology for the survey is currently being reviewed.
			• Conduct National Angling Survey.	Commissioned NIWA to produce the National Angler Surveys (NAS) to estimate annual waterbody usage by anglers. The survey was conducted during 2021-22, but results were released in the current FY.
			• Design a national monitoring programme and consolidated report on species monitoring.	In progress. It is being developed and should be completed in 2025.
		Hunting and Fishing regulations are developed in order to ensure population and ecosystem health is maintained or improved. Compliance framework and activities are undertaken to provide assurance that regulations are being adhered to.	• Fishing and Hunting regulations are approved annually by the Minister for Hunting and Fishing in accordance with legislation.	Achieved.
			• Rangers are out and about in the community checking licences and ensuring adherence with catch limits.	Achieved. Regions set objectives for a number of checks and compliance rates. These are reported in each region's annual report, but we are currently investigating a system to obtain more real-time information.
			• Compliance regime is fit for purpose.	In progress. We are currently developing a new infringement system, which is in draft format. We are aiming to have the necessary legislative changes adopted so this can be progressed in 2025.

Strategic Priority	Objectives	Key Result Areas	Performance Measure	Result
	Advocate and deliver activities that protect and enhance habitats.	Participate in the RMA process to advocate for better freshwater quality, the preservation of natural wetlands and the creation and preservation of man-made wetlands.	<ul style="list-style-type: none"> Provide RMA training to RMA team members to assist with advocacy work. Assist Regional staff in making submissions on Local Government Regional Council Land and Water Plans. Stay informed over future RMA developments. 	<p>Achieved. External training was provided on case management and writing planning evidence in the current FY.</p> <p>Achieved. Assisted with Tasman, Marlborough, Otago and Northland Land and Water Plan submissions.</p> <p>Achieved. CEO has met with the Minister for RMA reform. Fish & Game National office is involved with the eNGOs for the purposes of future RMA communications, and we attended the EDS annual conference in June.</p>
		Have a say on other plans, regulations and legislation that impacts on freshwater ecology, wild food sourcing and other matters of interest.	<ul style="list-style-type: none"> High quality submissions developed on matters of interest. Sought after to provide media commentary on matters of interest in relation to regulatory changes on freshwater and hunting and fishing. 	<p>Achieved. Submissions on Fast Track Bill (including presentation to Select Committee) and Resource Management (Freshwater and Other Matters) Amendment Bill completed.</p> <p>Achieved. Number of Media where Fish & Game was mentioned varied from 41 mentions in February 2024 to 164 mentions in May 2024.</p>

New Zealand Fish and Game Council

Consolidated Statement of Financial Position

For the year ended 31 August 2024

	Note	Actual 2024 Group \$	Actual 2023 Group \$
ASSETS			
Current Assets			
Cash & Cash Equivalents	6	1,186,241	591,682
Receivables	6	338,861	401,476
Other Financial Assets	6	-	389,006
Prepayments & Accrued Income		-	12,000
Total Current Assets		1,525,102	1,394,164
Non-Current Assets			
Other Financial Assets	7	1,809,238	2,157,397
Property, Plant & Equipment	8	17,419	13,856
Total Non-Current Assets		1,826,657	2,171,253
Total Assets		3,351,759	3,565,417
LIABILITIES			
Current Liabilities			
Payables	6,9	801,398	898,856
Employee Entitlements	4	95,164	87,897
NZ Game Bird Habitat Trust	10	178,623	182,126
Total Current Liabilities		1,075,185	1,168,879
Total Liabilities		1,075,185	1,168,879
Net Assets		2,276,574	2,396,538
Accumulated Funds		1,439,677	1,243,595
Dedicated Reserves		12,500	22,715
Restricted Reserves		824,397	1,131,228
Equity		2,276,574	2,397,538

The accompanying notes form part of, and should be read in conjunction with these financial statements.

New Zealand Fish and Game Council

Consolidated Statement of Comprehensive Revenue and Expense

For the year ended 31 August 2024

	Note	Actual 2024 Group \$	Budget 2024 Group \$	Actual 2023 Group \$
REVENUE FROM NON-EXCHANGE TRANSACTIONS				
Levies		4,043,585	4,043,585	3,782,761
Other Revenue	2	70	-	549
		4,043,655	4,043,585	3,783,310
REVENUE FROM EXCHANGE TRANSACTIONS				
Interest		134,556	65,050	126,525
Magazine Contributions		57,722	-	154,090
Regulations Revenue		4,088	-	20,743
Sale of Fish & Game Cookbook		132	-	12,535
Sundry Income		77,045	92,000	12,943
Total Revenue		4,317,198	4,200,635	4,110,146
EXPENSES				
Species Management	3	50,361	82,000	80,427
Habitat Protection & Management	3	560,257	464,400	493,145
Angler & Hunter Participation	3	356,553	410,000	405,212
Public Awareness	3	261,604	260,450	291,879
Compliance	3	69,612	69,500	41,362
Licensing	3	514,924	513,000	490,784
Council	3	120,076	92,000	203,234
Research	3	141,589	200,000	125,378
Co-ordination & Reporting	3	170,583	350,150	249,730
Ministerial Review Costs	3	226,890	300,000	242,686
Grants to Regions	3	739,192	739,192	585,177
Personnel Costs	4	1,122,046	1,133,003	906,475
Depreciation	8	10,925	6,314	8,144
Other Expenses	5	93,549	95,700	82,345
Total Expenditure		4,438,161	4,715,709	4,205,978
Net Surplus/(deficit) for the Period		(120,963)	(515,074)	(95,832)
Total Comprehensive Revenue and Expense		(120,963)	(515,074)	(95,832)

The accompanying notes form part of, and should be read in conjunction with these financial statements.

New Zealand Fish and Game Council

Consolidated Statement of Changes in Net Assets

For the year ended 31 August 2024

	Actual 2024 \$	Actual 2023 \$
ACCUMULATED FUNDS		
Balance as at 1 September	1,243,595	1,543,953
Surplus/(Deficit)	(120,963)	(95,832)
Transfer to Reserves	(423,216)	(839,280)
Transfer from Reserves	740,262	634,754
Total Accumulated Funds	1,439,677	1,243,595
DEDICATED RESERVES		
Asset Replacement Reserve		
Balance as at 1 September	21,794	21,762
Transfer from Accumulated Funds	2,692	3,062
Transfer to Accumulated Funds	(14,486)	(3,030)
Balance as at 31 August	10000	21,794
Staff Development Grant		
Balance as at 1 September	921	14,128
Transfer from Accumulated Funds	13,549	10,000
Transfer to Accumulated Funds	(11,970)	(23,207)
Balance as at 31 August	2,500	921
Total Dedicated Reserves	12,500	22,715
RESTRICTED RESERVES		
Research Reserve		
Balance as at 1 September	228,537	174,166
Transfer from Accumulated Funds	64,208	170,120
Transfer to Accumulated Funds	(74,039)	(115,749)
Balance as at 31 August	218,706	228,537
National Anglers Survey Reserve		
Balance as at 1 September	134,675	160,134
Transfer from Accumulated Funds	30,000	30,000
Transfer to Accumulated Funds	(59,550)	(55,459)
Balance as at 31 August	105,125	134,675
Legal Fund Reserve		
Balance as at 1 September	768,016	579,229
Transfer from Accumulated Funds	312,770	626,098
Transfer to Accumulated Funds	(580,219)	(437,311)
Balance as at 31 August	500,567	768,016
Total Restricted Reserves	824,397	1,131,228
Total Equity	2,276,574	2,397,538

The accompanying notes form part of, and should be read in conjunction with these financial statements.

New Zealand Fish and Game Council

Consolidated Cashflow Statement

For the year ended 31 August 2024

	Actual 2024 \$	Actual 2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES		
Cash was received from:		
Levies	4,043,585	3,782,761
Other Revenue	139,057	96,776
Interest Received	134,556	87,531
GST (Net)		
Cash was applied to:		
Payments to Suppliers	3,306,818	2,836,584
Payments to Employees	1,122,046	891,581
GST (Net)	17,448	30,594
Net Cash Flows from Operating Activities	(129,114)	208,309
CASHFLOW FROM INVESTING ACTIVITIES		
Cash was received from:		
Sale of Property, Plant and Equipment	-	-
Receipts from Maturity of Investments	805,415	-
Cash was applied to:		
Purchase of Property, Plant and Equipment	14,491	2,736
Acquisition of Investments	67,250	178,695
Net Cash Flows from Investing Activities	723,674	(181,431)
Net Increase / (Decrease) in Cash	594,559	26,878
Opening Cash as at 1 September	591,682	564,804
Closing Cash as at 31 August	1,186,241	591,682
This is represented by:		
Cash & Cash Equivalents as at 31 August	1,186,241	591,682

The accompanying notes form part of, and should be read in conjunction with these financial statements.

New Zealand Fish and Game Council Notes To The Consolidated Financial Statements

For the year ended 31 August 2024

Note 1: 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 passing of the Conservation Law Reform Act 1990. These financial statements have been prepared in accordance with Section 153 to 156 of the Crown Entities Act 2004 as required by S45M of the Public Finance Act 1989. 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 27 June 2025 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 and comply with Tier 2 Public Benefit Entity International Public Sector Accounting Standards - RDR (reduced disclosure).

The New Zealand Fish and Game Council is eligible and has elected to apply the PBE RDR standards as its expenses are less than \$33,000,000 and it does not have public accountability as defined in XRB A1, Application of the Accounting Standards Framework.

Changes in Accounting Policy

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

Presentation 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.

Revenue Recognition

New Zealand Fish and Game Council derives revenue from Fish and Game Council 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 Section 26(f) of the Conservation Act 1987. These levies are used or

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 accordance with Section 26(f) of the Conservation Act 1987. These levies are used or 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 to the extent that it is probable that the economic benefits will flow to the Group and measured at the fair value of consideration receivable.

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 issue 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 financial performance.

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 banks, 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.

Classification of Financial Instruments

The entity classifies its financial instruments into the following categories: financial assets at amortised cost and financial liabilities at amortised cost, based on the business model for managing the financial assets and the contractual cash flow characteristics.

Receivables

Receivables are initially recognised at their fair value and subsequently measured at amortised cost using the effective interest method, 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.

Impairment is assessed using the expected credit loss model under PBE IPSAS 41. Loss allowances are measured at an amount equal to lifetime expected credit losses.

Other Financial Assets

Short term deposits have original maturities greater than three months. Investments in deposits are measured at amortised cost using the 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 are 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.

Derecognition of Financial assets and liabilities

A financial asset is derecognised when the contractual rights to the cash flows expire or are transferred.

A financial liability is derecognised when the obligation is discharged, cancelled or expires.

Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of 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 at balance date.

Long-term employee entitlements

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

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

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

All assets purchased prior to 1 September 2009 are calculated as:

	Life	Depreciation Method
Buildings	40 years	Straight Line
Plant & Equipment	3-10 years	Diminishing Value
Motor Vehicles	3-5 years	Diminishing Value
Office Equipment	2-10 years	Diminishing Value

All assets purchased after 1 September 2009 are calculated as:

	Life	Depreciation Method
Buildings	40 years	Straight Line
Plant & Equipment	3-20 years	Straight Line
Motor Vehicles	10 years	Straight Line
Office Equipment	2-10 years	Straight line

Creditors and accrued Expense

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 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.

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 surplus/(deficit)
- Restricted Reserves
- Dedicated Reserves

Restricted and Dedicated Reserves

Restricted Reserves are those reserves subject to specific conditions accepted as binding by the Council and which may not be revised by the Council without reference to specified 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 and equipment.

Staff Development Grant Reserve

A reserve set up in August 2021 to ensure the \$10,000 budgeted each year is fully allocated to approved staff development programmes. Any unspent monies will be accumulated for use in future years. The fund is capped at \$30,000.00

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 as 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 Cashflows is presented on a gross basis, and any GST components 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 2023.

NEW OR AMENDED STANDARDS ADOPTED

The 2022 Omnibus Amendments to PBE Standards, issued June 2022 by the External Reporting Board, include several general updates and amendments to Tier 2 PBE standards, effective for reporting periods starting on or after 1 January 2023. The 2022 . Omnibus Amendments did not result in any significant impact on NZFGC financial statements.

NOTE 2: Analysis of Revenue

	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
DONATIONS, BEQUESTS, OTHER FUNDRAISING			
Donations/Koha from the Public	70	-	450
Total Donations, Bequests, Other	70	-	450
GRANTS/CONTRACTS (NON-GOVERNMENT)			
RMA Funding	20,000	-	-
Web Advertising	10,620	10,000	11,945
Regulation Guides	4,088	10,000	8,798
Magazine Contributions	57,722	50,000	154,090
Contracts with Other Fish & Game Regions	46,425	12,000	12,000
Total Grants/Contracts (Non-government)	138,855	82,000	186,833
INTEREST			
Other Interest	134,556	65,050	126,525
Total Interest	134,556	65,050	126,525
OTHER INCOME			
Sale of Cookbook	132	-	12,535
Miscellaneous Income	-	-	943
Gain on Sale/Disposal of Assets	-	-	99
Total Other Income	132	-	13,577

NOTE 3: Analysis of Expenses

	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
SPECIES MANAGEMENT			
Regulations	50,361	82,000	80,427
Total Species Management	50,361	82,000	80,427
HABITAT PROTECTION/MANAGEMENT			
Resource Management	524,219	440,000	438,833
Advocacy	36,038	24,400	54,312
Total Habitat Protection/Management	560,257	464,400	493,145
ANGLER & HUNTER PARTICIPATION			
National Magazine	356,553	410,000	405,212
Total Angler & Hunter Participation	356,553	410,000	405,212
PUBLIC AWARENESS			
Advocacy	4,216	6,000	95,833
Communication	77,563	76,450	52,138
Education	6,000	7,000	6,186
Public Promotions	173,824	171,000	137,722
Total Public Awareness	261,604	260,450	291,879
COMPLIANCE			
Ranger Co-ordination	40,451	39,500	23,151
Compliance	29,161	30,000	18,211
Total Compliance	69,612	69,500	41,362
LICENCING			
Licence Production & Distribution	230,681	242,000	229,589
Licence Projects	25,556	20,000	13,273
Licence Audit	8,925	6,000	7,675
Licence Contract	249,762	245,000	240,247
Total Licencing	514,924	513,000	490,784
COUNCIL			
Council Meetings & Sub Committees	90,748	60,000	73,767
Governance & Performance Review	29,328	32,000	129,467
Total Council	120,076	92,000	203,234

Continued over page >

NOTE 3: Analysis of Expenses cont'd

	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
CO-ORDINATION & REPORTING			
Management/Strategic Planning	42,808	6,000	58,290
Annual Planning/IT & Website	87,567	107,150	98,164
Assurance Services	2,779	4,000	3,463
Elections	1,840	45,000	45,000
Financial Audit Fee	23,110	18,000	22,627
Regional Audits	-	10,000	-
Staff Scholarship	12,478	10,000	22,186
Total Co-ordination & Reporting	170,583	200,150	249,730
Research			
Research Programme	62,039	100,000	49,919
Cost Optimisation Model	-	45,000	-
Research PHD Programme	20,000	25,000	20,000
National Anglers Survey	59,550	30,000	55,459
Total Research	141,589	200,000	125,378
MINISTERIAL REVIEW			
Chair Strategy/Training	-	-	3,646
Governance Training	28,151	40,000	19,651
Leadership & Cultural Training	-	-	26,400
NZC Strategy	3,457	5,000	72,402
Legal Costs	-	-	34,307
Staff Training/Hui	40,439	40,000	24,972
Cost Optimisation Project	103,750	90,000	-
Advisors	14,250	70,000	2,071
Managers Training/Strategy	-	-	13,332
HR Policy Consultant	36,497	35,000	44,630
Consultant Amalgamation	346	20,000	1,275
Total Ministerial Review	226,890	300,000	242,686
GRANTS TO REGIONS			
Grants to Regions	739,192	739,192	585,177
Total Grants to Regions	739,192	739,192	585,177

Note 4 : Personnel Costs

	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
Salaries and Wages	1,053,197	1,064,403	811,213
KiwiSaver Contributions	29,166	21,500	23,069
ACC Levies	1,174	1,800	1,352
Staff Training and Other Expenses	38,510	45,300	70,841
Total Personnel Costs	1,122,046	1,133,003	906,475

Note 5: Other Expenses

	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
Office Premises	64,028	60,900	58,795
Office Equipment	1,282	2,000	597
Communications	20,617	22,900	16,888
General	7,622	9,900	6,065
Total Other Expenses	93,549	95,700	82,345

Note 6 : Financial Instruments

The accounting policies for financial Instruments have been applied to the line items below.

The carrying amounts of Financial Assets and Liabilities in each of the following instrument categories are as follows:

Financial Assets at amortised cost

	Actual 2024 \$	Actual 2023 \$
Cash and Cash Equivalents	1,186,241	591,682
Trade and Other Receivables	338,861	413,476
Other Financial Assets		389,006
Total Financial Assets at Amortised Cost	1,525,102	1,394,164
TRADE AND OTHER RECEIVABLES COMPRISES		
Accounts Receivable	275,854	353,086
Prepayments and Accrued income	16,695	12,000
Accrued Interest	46,312	48,389
Total Trade and Other Receivables	338,861	413,475

There are no expected Credit losses for the year ended 31 August 2024.

	Actual 2024 \$	Actual 2023 \$
Trade and Other Payables	801,398	898,856
Total Financial Liabilities at Amortised Cost	801,398	898,856
TRADE AND OTHER PAYABLES COMPRISES		
Trade & Other Payables	691,657	588,355
Income in Advance	-	19,600
GST Payable	21,286	3,838
Accrued Expenses	88,455	287,063
Total Payables	801,398	898,856

Note 7 : Other Financial Assets

	Actual 2024 \$	Actual 2023 \$
NON- CURRENT ASSETS		
Term Deposits	1,809,238	2,546,403
CLASSIFICATION OF TERM DEPOSITS		
Current		389,006
Non-Current	1,809,238	2,157,397

There is no impairment provision for investments.

Note 8: Property Plant & Equipment

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

	Office Equipment	Office Furniture	Total
COST OR VALUATION			
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
Balance At 1 Sept 2023	80,632	11,896	92,528
Additions	8,863	5,623	14,486
Disposals	-	-	-
Balance At 31 Aug 2024	89,495	17,519	107,014
ACCUMULATED DEPRECIATION AND IMPAIRMENT LOSSES			
Balance at 1 Sept 2022	63,077	7,451	70,528
Depreciation Expense	7,476	667	8,144
Eliminate on Disposal	-	-	-
Balance At 31 Aug 2023	70,553	8,118	78,673
Balance at 1 Sept 2023	70,553	8,118	78,673
Depreciation Expense	10,283	642	10,925
Eliminate on Disposal	-	-	-
Balance At 31 Aug 2024	80,836	8,760	89,598
Carrying Amounts			
At 31 Aug and 1 Sept 2023	10,079	3,778	13,857
At 31 Aug 2024	8,659	8,760	17,419

Note 9: Employee Entitlements

	Actual 2024 \$	Actual 2023 \$
Accrued Salaries and Wages	12,623	31,165
Annual Leave	82,541	56,732
Total Employee Entitlements	95,164	87,897

Note 10: NZ Game Bird Habitat Trust

Game Bird Habitat Stamp Programme Trading Account For the Year Ended 31 August 2024	Actual 2024 \$	Actual 2023 \$
Income		
Game Bird Habitat Stamps Sold with Licences	156,670	157,808
General Sales	9,845	11,865
Total Income	166,515	169,673
Less Expenses		
Product Production	10,470	10,792
Meeting Costs	668	511
Other Costs	53	-
Total Expenses	11,191	11,303
Net Payable to NZ Game Bird Habitat Trust Board	155,324	158,370
GST Applied	23,299	23,756
Net Transfer to NZ Game Bird Habitat Trust Board	178,623	182,126

Note 11: Commitments

	Actual 2024 \$	Actual 2023 \$
Commitment to		
Eyede Solutions Ltd	130,000	260,000
Research Projects approved to Regions	218,705	228,537
National Anglers Survey	105,125	134,675
Website Development	-	80,000
RMA Legal Funding to Regions	500,567	768,016
Total Commitments	954,397	1,471,228

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.

	Actual 2024 \$	Actual 2023 \$
Operating Leases		
Photocopier Rental		
Within 1 year	1,704	1,901
1-2 years	1,704	172
3-5 years	3,266	-
Total Photocopier	6,674	2,073
Premises Rental		
Within 1 year	43,005	48,029
1-2 years	43,005	43,005
3-5 years	35,838	78,843
Total Premises	121,848	169,877
Total Operating Leases		
Within 1 year	44,709	49,930
1-2 years	44,709	43,177
3-5 years	39,104	78,843
Total Operating Leases	128,522	171,950

Note 12: Contingencies

There are no known contingent liabilities at 31 August 2024 (Last Year - nil).

Note 13: 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 10.

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 transactions when they are consistent with normal terms and conditions for such transactions. There is a total of \$178,623 outstanding from Fish and Game councils as at 31 August 2024 - this relates to the Game Bird Habitat Trust levy (2023 \$182,125).

Note 13: Related Party Transactions Continued	Actual 2024 \$	Actual 2023 \$
Levies Schedule		
Auckland/Waikato	131,920	68,458
Eastern	124,451	158,586
Hawkes Bay	59,722	93,227
Nelson Marlborough	108,053	16,926
North Canterbury	648,865	654,628
Central South Island	1,005,427	825,627
Otago	1,161,958	1,200,082
Southland	803,189	765,227
Total Levies	4,043,585	3,782,761
Grants Schedule		
Northland	384,203	289,948
Taranaki	193,916	171,172
Wellington	137,937	30,999
West Coast	23,136	93,055
Total Grants	739,192	585,174

Note 14: Key Management Personnel Compensation

	2024	2023 (Restated)
Remuneration	380,343	306,912
Full Time Equivalent	2	2

Note remuneration includes holiday pay and long service leave paid out to Key Personnel during the year.

In the prior year certain individuals were incorrectly classified as Key Management Personnel (KMP) under PBE IPSAS 20. These individuals did not have authority or responsibility for planning directing, or controlling the activities of the entity. The comparative KMP disclosures have been restated to reflect the correct classification. This correction has no impact on the financial position or performance of the entity.

Council Member Interests

Greg Duley, a councillor of the New Zealand Fish and Game Council, is also a director and shareholder of NZ Hunter Magazine. During the year ended 31 August 2024, the Council engaged NZ Hunter Magazine for advertising services and the production of a special edition publication. The total amount paid to NZ Hunter Magazine was \$122,878 (2023: Nil). At balance date, there were no outstanding balances payable to NZ Hunter Magazine (2023: Nil). The Council considers this a related party transaction in accordance with PBE IPSAS 20, as NZ Hunter Magazine is an entity in which a key management person (Greg Duley) has significant influence. The Council manages this interest by engaging directly with the Editor of the Magazine (Luke Care), and Mr Duley is not involved in council discussions and decisions around the Magazine.

Note 15: Events after Balance Date

There have been no significant events after the balance date (Last Year - nil).

Independent Auditor's Report

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To the readers of New Zealand Fish and Game Council's group financial statements and performance information for the year ended 31 August 2024

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

Opinion

We have audited:

- the consolidated financial statements of the Group on pages 42 to 59, that comprise the consolidated statement of financial position as at 31 August 2024, the consolidated statement of comprehensive revenue and expense, consolidated statement of changes in net assets 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 performance information of the Group on pages 8 and 16 to 41.

In our opinion:

- the consolidated financial statements of the Group:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2024; 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 Reduced Disclosure Regime; and
- the performance information of the Group presents fairly, in all material respects, the Group's actual performance compared against the performance targets and other measures by which performance was judged in relation to the Group's objectives for the year ended 31 August 2024.

Our audit was completed on 02 July 2025. This is the date at which our opinion is expressed.

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

Basis for 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 consolidated financial statements and performance information

The Council is responsible on behalf of the Group for preparing consolidated financial statements and performance information 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 consolidated financial statements and performance information that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements and the performance information, 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 performance information

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements and the performance information, 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 consolidated financial statements and the performance information.

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

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 risk of material misstatement of the consolidated financial statements and the performance information, 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 service performance within the Group's framework for reporting its 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 consolidated financial statements and performance information, 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 consolidated financial statements and performance information, including the disclosures, and whether the consolidated financial statements and the performance information represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities to audit the financial statements 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 59, but does not include the consolidated financial statements and the performance information, and our auditor's report thereon.

Our opinion on the consolidated financial statements and the performance information 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 performance information, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the consolidated financial statements and the performance information 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.

Restriction on use of our report

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 Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

In addition to the audit, we have carried out a reasonable assurance engagement on regional council licence revenue received and distributed by a third party, which are compatible with those independence requirements. Other than the audit and this engagement, we have no relationship with or interests in the Group.



Jacques Du Toit
Grant Thornton New Zealand Audit Limited
On behalf of the Auditor-General
Wellington, New Zealand