



PERFORMANCE REPORT OF THE

**NEW ZEALAND GAME BIRD HABITAT
TRUST BOARD**

**FOR THE YEAR ENDED
31 AUGUST 2024**

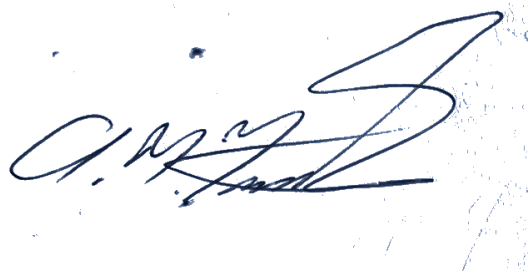
9 October 2025

Hon James Meagher
Minister for Hunting and Fishing
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 150(3) of the Crown Entities Act 2004, the Performance Report of the New Zealand Game Bird Habitat Trust Board, for the year ended 31 August 2024.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Tannock', is written over a faint, dotted grid background.

Andy Tannock
Chair
New Zealand Game Bird Habitat Trust Board

New Zealand Game Bird Habitat Trust Board

Performance Report For the Year Ended 31 August 2024

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Entity Information

Legal Name

New Zealand Game Bird Habitat Trust

Type of Entity and Legal Basis

The New Zealand Game Bird Habitat Trust is a body corporate established under the Wildlife Amendment Act 1993. The New Zealand Game Bird Habitat Trust is required to comply with the Crown Entities Act 2004 as per the 4th Schedule of the Public Finance Act 1989. The New Zealand Game Bird Habitat Trust is a registered Charity.

Charities Registration Number

CC33828

Entity's Purpose of Mission

The New Zealand Game Bird Habitat Trust Board was set up to improve New Zealand's game bird habitat and secondly to improve the habitat of other wildlife. Its primary function is to promote the protection, restoration and creation of habitat by dispersal of grants, income received from the proceeds of the New Zealand Game Bird Habitat Stamp programme.

Entity Structure

The parent and ultimate controlling party of the Trust is the Game Bird Habitat Trust Board. Trust Board members are elected for a 3-year term, with the current Board sitting until 30 April 2027. The members provide their time free. Administrative support is provided by the New Zealand Fish and Game Council staff.

Members of the Board

Andy Tannock	Chair
John Cheyne	Resigned 29 April 2024
Mark Sutton	
Neil Candy	
Chantal Whitby	
Andy Garrick	
Erin Garrick	Appointed 27 May 2024

Main Sources of Entities Cash and Resources

Revenue is earned from the Game Bird Habitat Stamp Programme.

- \$5(last year \$5) from each game licence fee is allocated to the Habitat Stamp.
- Revenue from sale of Stamps and associated products via NZ Post
- Interest on deposits

Reliance on Volunteer and Donated Goods and Services

All members of the Board of the New Zealand Gamebird Habitat Trust are volunteers.

Kilwell Sports have donated prizes for the photo competition.

Contact Details

The Game Bird Habitat Trust Board is serviced by the secretariat of:

New Zealand Fish and Game Council
Level 1,
166 Featherston Street
Wellington, 6011

PO Box 25-055,
Wellington, 6140

Telephone (04) 499 4767
Email gbht@fishandgame.org.nz

Chair's Report

Chairperson's Report

Introduction

This report covers the financial year for the New Zealand Game Bird Habitat Trust Board for 1 September to 31 August 2023/2024.

The Game Bird Habitat Trust is established under Section 44B of the Wildlife Act 1953 (the Act). The Act sets out the functions of the Trust, primarily to improve New Zealand's game bird habitat and improve the habitat of other wildlife.

Section 44D of the Act set up the New Zealand Game Bird Habitat Trust Board with the function to *identify and evaluate areas of New Zealand worthy of protection, restoration, improvement, creation, or procurement primarily as game bird habitat and secondarily as habitat for other wildlife.*

The Board is charged with *evaluating submissions or applications for the purpose of determining whether to support it and disburse by way of grants* income received from the proceeds of the New Zealand Game Bird Habitat Stamp programme and associated products.

Game Bird Habitat Stamp

Introduced in the New Zealand Game Bird Habitat Stamp Regulations 1993, a fee for a habitat stamp was established to help fund the improvement of habitat for game birds and other wildlife. It established the requirement for the image of a game bird habitat stamp to be displayed on every game licence.

Twenty-nine years on, habitat stamps continue to be issued and released on World Wetland Day, 2 February each year. In addition to game bird hunters paying \$5.00 per licence for the stamp, NZ Post also sells the stamp in a number of formats including the stamp \$10.00, a miniature sheet \$11.50, first day cover \$12.00, miniature sheet first day cover \$14.00 and a limited-edition artist proof \$65.00. All provide much needed funds for habitat conservation initiatives.

Each year, the Habitat Trust Board recommends to the New Zealand Fish and Game Council the game bird (or other wildlife) species to be depicted on the appropriate year's game bird habitat stamp (s44D(l)(i) of the Act) and the fee hunters contribute to this programme (s44D(k) of the Act). For the 2024 game season the chosen species was the Mallard duck (*Anas platyrhynchos*).

An annual photographic competition has been run to find the best image of the species for the stamp artwork (s44D(l)(ii) of the Act) to be approved by the New Zealand Fish and Game Council. The image for the 2024 stamp of the Mallard was a photograph taken by David Towgood from Northland.

Habitat grants

The revenue from the game bird habitat stamp and associated products is disbursed annually by way of grants as the Habitat Trust considers appropriate for the purpose of carrying out its functions (section 44D(j) of the Act).

Grant applications close each year on 30 June. After seeking further information on some applications, these are then considered at the Trust Board's annual meeting. Two sets of grant applications were considered during the 1 September 2023 to 31 August 2024 period covered by this Annual Report. At the 22 September 2023 meeting, funding was allocated to the following 10 grants totalling \$113,800:

	Project Name	Applicant	F&G Region & referee	GBHT Grant decision \$
1	Catherthun Reserve	Ben Febery	Southland, Zane Moss	\$5,000
2	Elders Wetland	Ben Febery	Southland, Ben Febery	\$10,000
3	Enhancing Native Wetland	Louis Genet	Wellington, Madison Genet	\$2,800
4	Forsyth Wetland	Ben Forsyth	Taranaki, Allen Stancliff	\$4,000
5	Harakeke Wetland	Ben Febery	Southland, Ben Febery	\$8,000
6	Kinatai Wetland	Andy Whitehead	Taranaki, Allen Stancliff	\$5,000
7	Russco Farm Wetland	Paul Russell	Hawke's Bay, Tom Winlove	\$4,000
8	Three Greys	Tom Collier	Hawke's Bay, Nathan Burkepile	\$10,000
9	Waingongoro Awa Restoration Project	Sharon Walker	Hawke's Bay, Nathan Burkepile	\$50,000
10	Wainuui Hills	Ben Febery	Southland, Zane Moss	\$15,000
				\$113,800

At the 22 August 2024 meeting, funding was allocated to the following nine grants totalling \$60,906:

	Project Name	Applicant	F&G Region & referee	GBHT Grant decision \$
1	Burnridge Te Kawa	Dan & Gina Duncan	Auck/Waikato, Danelle Lievre	\$8,000
2	Hydes Wetland	Tom Collier	Hawke's Bay, Nathan Burkepile	\$8,000
3	Living Legend Waitetuna	Madelin Watson	Auck/Waikato, David Klee	\$1,150
4	Long Island	Rick Hunter	Hawke's Bay, John Lumsden	\$4,456
5	Otope Wetland	Hamish Buchanan	Wellington, Matt Kavermann	\$5,000
6	Harpers Bush, Springvale	Tim & Lucy Mouat	Hawke's Bay, John Lumsden	\$10,000
7	Studleigh	Josh Murray	Wellington, Matt Kavermann	\$5,000
8	Wards	Murray Wards	Southland, Ben Febery	\$17,000
9	Waynes	Joe Murphy	Hawke's Bay, Nathan Burkepile	\$2,300
				\$60,906

Wetland margin native tree planting project

The Trust Board has continued with its three-year partnership with Te Uru Rākau - New Zealand Forest Service to allow funding support from the One Billion Trees (1BT) Programme to plant native species at sites accepted

by the Trust Board. At the end of this financial year (August 2024), the Trust Board has issued \$125,711 payments. and accepted a further 3 projects under this partnership.

Major project celebrated

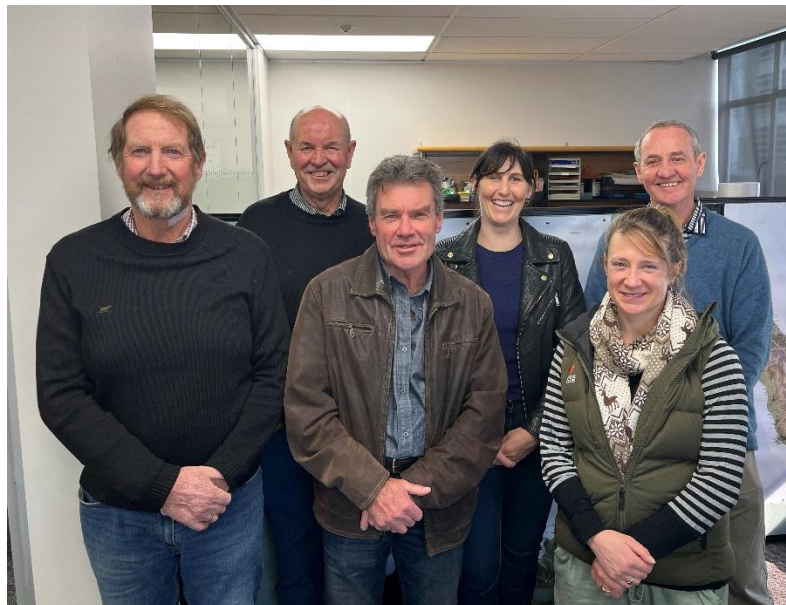
I went with Andy Garrick (Trustee) and Robert Sowman (Administrator) to the World Wetland Day, public relations event and gamebird stamp launch at the **Underwood Wetland** near Dargaville on 2nd February 2024. Around 30 people from Fish & Game, DOC, Nature Heritage, contractors, Chris Jenkins the project referee, Mike Lee, who helped arrange finance for the initial land purchase, and David Underwood, who sold the property at a nominal price to see it protected and enhanced.

The wetland restoration to date has been in 2 stages. Stage 1 consisting of a series of 5 ponds in the swampy valley leading down to the Mounganui River. Stage 2 is the jewel in this wetland's crown, as the large bund constructed at the foot of the valley has created around 4ha of open, but shallow water. The Habitat Trust has contributed \$137,900 to funding the restoration of this major project.

NZ Game Bird Habitat Trust Board

The Trust Board is appointed by the Minister of Conservation for a three-year term (section 44F of the Act). The six Board trustees, appointed in June 2020 following the nomination by the three agencies were: Andy Tannock (Chairperson), Jan Riddell (deceased), Mark Sutton and Chantal Whitby (Fish and Game nominees), John Cheyne (DOC D-G nominee) and Neil Candy (DU NZ nominee).

The Board's three-year term expired in June 2023. However, due to the 2023 General Election and the forming of a new coalition Government, new trustees were not confirmed by the Minister of Hunting & Fishing until 27 May 2024. The Minister reappointed Andy Tannock as Chairperson, along with Andy Garrick, Mark Sutton and Chantal Whitby (nominated by the New Zealand Fish & Game Council), Erin Garrick (nominated by the Director-General of Conservation), and Neil Candy (nominated by Ducks Unlimited New Zealand Inc.). All appointments are until 30 April 2027.



Andy Tannock (Chair), Mark Sutton, Andy Garrick, Chantal Whitby, Erin Garrick, Neil Candy

I would like to take this opportunity to acknowledge the retirement of Board Member John Cheyne. John has provided conscientious service to the Board for 13 years. His wildlife knowledge built over many years is excellent, and his contribution has been greatly valued over this time.

The Trust Board holds an annual meeting, which in 2023 was in Hastings on 23 September 2023. Its 22 August 2024 meeting was in Wellington. A Teams conference call was also held on 17 July 2024 to enable Board members to follow-up initial consideration of pre-circulated grant applications with a view to obtaining further detail before final decisions are to be made at its 2024 meeting.

Voluntary board and its support staff

We are fortunate to have a very knowledgeable and dedicated group of Board members who undertake their duties on a voluntary basis, supported by Fish and Game funded staff to maintain the Board's focus during the year.

Sponsorship

The Board wish to acknowledge Kilwell Sports for their sponsorship throughout the year. Vouchers supplied by Kilwell Sports went to the winners of our Photo competition.

Andy Tannock
Chairperson
New Zealand Game Bird Habitat Trust

NEW ZEALAND GAME BIRD HABITAT TRUST

Statement of Service Performance

Year Ended 31 August 2024

The Statement of Service Performance sets out the objectives, targeted outcomes and performance measures set by the New Zealand Game Bird Habitat Trust and documents the outputs achieved.

Objective 1

Targeted outcome

- 1. The Trust Board conducts its business to improve game bird habitat through the allocation of funding it receives for this purpose in a cost-effective and an efficient manner.**

Performance measure

The six appointed Trust Board members meet at least once a year to consider habitat grant applications, financial performance, budget and stamp details.

- Outputs**
- a) One meeting of the Trust Board was deferred beyond the 2022-23 financial year to 23 September 2023 to accommodate Board member commitments. This meeting was held in Hasting, Hawke's Bay to consider 2023 grant applications.*
 - b) Annual Trust Board meeting to consider 2024 grant applications was held in Wellington on 22 August 2024.*

Other business requiring Board member discussion and direction is conducted via email and online conferencing.

- Outputs**
- a) One online conference call between Board members was conducted on 17 July 2024. This was to allow members to agree on any further information required on submitted grant applications before decisions were to be made at the August 2024 meeting.*
 - b) Reports on project progress and requests for payment of funding from the Billion Dollar Tree programme were shared with Board members and action taken based on collective agreement via emails.*

Objective 2

Targeted outcome

- 2. The amount of money raised through the Game Bird Habitat stamp and investments is maximised for the allocation of grants to applicants.**

Performance measure

Recommend the face value and the fee payable by licence holders for stamps used to validate the Game Bird Hunting licence.

Output *a) The Trust Board seeks to identify images for the Habitat Stamp two years in advance of the year ahead. The intention is to provide partnership opportunity to create with selected businesses merchandise using the stamp image. Unfortunately, the downturn in the economy has meant this is yet to eventuate.*
b) The stamp levy on each game licence for both the 2025 and 2026 season has been recommended to remain at \$5.00.

Funding raised from the habitat stamp programme is paid into the Board's bank account with that revenue used to pay costs incurred, grant payments and the maintenance of investments to generate further interest revenue.

Output *a) The levy generated on sold 2023 game licences was \$157,808. Revenue from NZ Post's Habitat Stamp programme for the same period totalled \$11,846.*
b) The levy generated on sold 2024 game licences was \$156,708. Revenue from NZ Post's Habitat Stamp programme for the same period totalled \$9,815.
c) Cost and expenses for the 2023 and 2024 financial years totalled \$39,473 and \$50,634 respectively.
d) The downward trend in revenue from NZ Post for stamps sold through its Habitat Stamp programme ultimately impacts on funds available.

Objective 3

Targeted outcome

3. New Zealand game bird habitat is improved through the dispersal of grant funding primarily for the development of wetlands.

Performance measure

Contestable grant funding is distributed based on quantity and quality of wetlands being submitted, and on the value for money that the project represents. Referees' reports on applications obtained to assist project assessments. The target each year is to receive 19 applications and distribute \$90,000.

Output *a) Eleven grants were received in the 2024 application round. One of these was declined, with ten approved at the September 2023 meeting for a total of \$113,800.*
b) Thirteen grants were received in the 2024 application round. Four of these were declined, with ten approved at the August 2024 meeting for a total of \$60,906.

c) The difference between the two years was due to the drop in quality of applications received,

Funding is distributed to successful grant applicants with funding conditions clearly communicated.

Output *a) Successful and unsuccessful applications are advised by letter. Successful applicants are advised of any conditions attached to the grant and given two years to carry out the work. Unsuccessful applicants are provided with a list of other funding agencies they might approach and invited to resubmit in a subsequent year.*

After five years, a brief outcome review of funded projects is undertaken. The data for these reviews is mostly based on the input from site visits of Fish and Game regional staff.

Output *a) Projects reviewed by the Trust Board are those successful projects that received grants five years ago. This review allows the Board to see how effective its grant allocations have been after a 5-year period and to check projects are being maintained and well looked after. It also allows for before-and-after photographic records to be kept.*
b) The five-year review of projects in 2023 and 2024 was for grants approved in 2017 and 2018 respectively.

Funding and development of game bird habitat is promoted and developed accordingly.

Output *In addition to habitat stamp programme funding, the Trust Board also has a funding partnership with Te Uru Rākau – New Zealand Forest Service for its One Billion Trees Programme. The Trust Board has distributed \$242,002 from this fund to projects, with \$74,583 held to be allocated once projects are completed. 29 projects have been accepted and supported by this funding. 11 of these projects are already completed and have received the approved full payment. 18 projects are in various stages of completion having suffered delays due to adverse climate events.*

Response to additional points raised for Measure 3.

- Stakeholders vary each year. Those receiving grants report they are happy and appreciative of the funding received.
- Community engagement initiatives is not relevant to the Board carrying out its functions. However, the Chair does speak or provide comments when approached.
- The number of projects funded has now been included above. A running total is also recorded since the fund was established in 1993. To date 317 projects have been supported and \$2.6 million allocated.
- Number of landowners/stakeholders beneficial to this programme is also added above.

New Zealand Game Bird Habitat Trust Board

Statement of Financial Performance

For the Year Ended

31 August 2024

	Note	Actual 2024 \$	Budget 2024 \$ (Unaudited)	Actual 2023 \$ (restated)
Revenue				
Revenue from providing goods and services	1	166,553	148,000	169,672
Interest, dividends and other investment revenue	1	54,912	36,000	36,123
Grants	1	-	-	3,585
Total Revenue		221,465	184,000	209,380
Expenses				
Costs related to providing goods or services	2	24,347	26,870	25,081
Grants made	2	84,954	140,000	40,438
Other expenses	2	26,287	22,060	14,392
Total Expenses		135,588	188,930	79,911
Surplus/(Deficit) for the Year		85,877	(4,930)	129,469

These financial statements should be read in conjunction with the accompanying notes

New Zealand Game Bird Habitat Trust Board

Statement of Financial Position

As at
31 August 2024

	Note	Actual 2024 \$	Actual 2023 \$
Assets			
Current Assets			
Bank Accounts and Cash	3	382,792	326,832
Debtors and Prepayments	3	191,641	297,126
Interest Receivable	3	22,432	17,770
Investments	3	859,860	818,995
Total Current Assets		1,456,725	1,460,723
Total Assets		1,456,725	1,460,723
Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	3	86,137	50,301
Funds held on behalf of Ministry for Primary Indust	3	50,290	176,001
Total Current Liabilities		136,427	226,302
Total Liabilities		136,427	226,302
Total Assets less Total Liabilities (Net Assets)		1,320,297	1,234,421
Accumulated Funds - Trust Equity			
Accumulated surpluses or (Deficit)	4	1,320,297	1,234,420
Total Accumulated Funds - Trust Equity	4	1,320,297	1,234,421

These financial statements should be read in conjunction with the accompanying notes

New Zealand Game Bird Habitat Trust Board

Statement of Cashflow

For the Year Ended

31 August 2024

	Actual 2024	Actual 2023 (Re-stated)
	\$	\$
Cash Flows from Operating Activities		
Cash was received from:		
Receipts from providing goods or services	170,012	129,852
Interest, dividends and other investment receipts	50,250	23,729
Grants received	-	-
Net GST	-	1,489
Cash was applied to:		
Payments to suppliers	(46,733)	(33,425)
Grants paid	(37,479)	(97,176)
Net GST	(15,540)	-
Net Cash Flows from Operating Activities	120,510	24,469
Cash flows from Investing and Financing Activities		
Cash was applied to:		
Payments for the purchase of investments	(40,865)	(17,439)
Funds held on Behalf of MPI	23,686	81,002
Net Cash Flows from Investing and Financing Activities	(64,551)	(98,441)
Net Increase / (Decrease) in Cash	55,960	(73,971)
Opening Cash	326,832	400,803
Closing Cash	382,792	326,832
This is represented by:		
Bank Accounts and Cash	3 382,792	326,832

These financial statements should be read in conjunction with the accompanying notes

New Zealand Game Bird Habitat Trust Board

Statement of Accounting Policies

For the Year Ended

31 August 2024

Basis of Preparation

New Zealand Game Bird Habitat Trust (The Trust) has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$5,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Presentation Currency

These financial Statements are presented in New Zealand Dollars. All financial information presented in New Zealand dollars has been rounded to the nearest dollar.

Goods and Services Tax (GST)

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

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

Revenue is measured at the fair value of consideration received or receivable.

Contributions from the game licence sales and managed stamp sales are recorded as revenue as they are earned in accordance with the substance of agreement between the New Zealand Fish and Game Council.

Interest on investments is recorded as revenue as it is earned during the financial period.

Income Tax

The New Zealand Game Bird Habitat Trust Board is public authority and consequently exempt for the payment of income tax under CW 31(2).

Bank accounts and cash

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

Debtors and prepayments

Debtors and prepayments are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

Investments

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

Creditors and accrued expenses

Creditors represent liabilities for goods and services provided to the Trust Board prior to the end of the financial year which are unpaid. Creditors 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.

Capital Management

The Trust's capital is accumulated surpluses from Trading. The Trust manages its revenue, expenses, assets and liabilities prudently, retaining funds to meet future requirements in order that the objectives of the ultimate charitable group are met. The trust has no third party-imposed management requirements.

Changes in Accounting Policies

There have been no changes in accounting policies since the last date of the last financial statements.

New Zealand Game Bird Habitat Trust Board

Notes to the Performance Report

For the Year Ended

31 August 2024

Note 1: Analysis of Revenue	Actual 2024	Budget 2024	Actual 2023
	\$	\$	\$
		(Unaudited)	(Restated)
Revenue from providing goods and services			
Income from Licence Sales	156,708	138,000	157,808
Income from Stamp Sales	9,845	10,000	11,864
Total	166,553	148,000	169,672
Interest, dividends and other investment revenue			
Interest	54,912	36,000	36,123
Total	54,912	36,000	36,123
Grants received			
1 Billion Trees funding - Admin Fee	-	-	3,585
Total	-	-	3,585

New Zealand Game Bird Habitat Trust Board

Notes to the Performance Report For the Year Ended 31 August 2024

Note 2: Analysis of Expenses	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
		(Unaudited)	(Restated)
Costs related to providing goods or services			
Production	10,470	13,000	10,791
Prize money for Photo Competiton *	870	870	870
Programme Administration	13,007	13,000	13,420
Total	24,347	26,870	25,081
Grants and donations made			
GBHT Grants	84,954	140,000	40,438
Total	84,954	140,000	40,438
Other expenses			
Accounting Fees	2,418	2,510	2,419
Audit Fees	6,826	6,000	5,956
Trust Board Meeting Expenses	16,253	13,000	5,944
General	790	550	73
Total	26,287	22,060	14,392

*** Prize money for the Photo Competition**

An additional \$1,000 of Kilwell Sports Ltd sponsored vouchers were also provided to our Photo Competiton Winners

New Zealand Game Bird Habitat Trust Board

Notes to the Performance Report For the Year Ended 31 August 2024

Note 3 : Analysis of Assets and Liabilities	Actual 2024 \$	Actual 2023 \$
Bank Accounts and Cash		
Cheque Account Balance	202,917	129,629
Savings account balance	74,583	94,823
Term Deposits less than 90 days	105,292	102,380
Total	382,792	326,832
Debtors and Prepayments		
NZ Fish and Game Council	178,667	182,126
Accounts receivable	12,974	115,000
Total	191,641	297,126
Interest Receivable		
Interest Receivable on Term Deposits	22,432	17,770
Total	22,432	17,770
Investments		
Term Deposit Westpac	859,860	818,995
Total	859,860	818,995
Creditors and Accrued Expenses		
Creditors	53,455	3,455
Accruals	21,877	20,501
GST Payable	10,805	26,345
Total	86,137	50,301
Funds held on behalf of Third Parties		
Funds held on behalf of Ministry for Primary Industries	50,290	176,001
Total	50,290	176,001

New Zealand Game Bird Habitat Trust Board

Notes to the Performance Report For the Year Ended 31 August 2024

Note 4: Accumulated Funds - Trust Equity	Actual 2024	Actual 2023
	\$	\$
Balance as at 1 September	1,234,420	1,104,951
Surplus/(Deficit)	85,877	129,469
Total Accumulated Funds - Trust Equity	1,320,297	1,234,420

Note 5 : Commitments and Contingencies	Actual 2024	Actual 2023
	\$	\$
Commitments		
Commitments to provide Grants	221,214	279,214
Commitments to 1 Billion trees	75,831	190,197
Total Commitments and Contingencies	297,045	469,411

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (2022- nil)

Note 6: Related Party Transactions	Actual 2024	Actual 2023
	\$	\$
New Zealand Game Bird Habitat Stamp Fee	178,667	182,082

New Zealand Fish and Game collects from each Fish and Game Council the Game Bird Habitat stamp fee. The fee is \$5 (2023 - \$5) from the sale of every Game Bird Licence sold from the most recently completed financial year. This fee is restricted in the use for the purpose of improving New Zealand's Game Bird Habitat and secondarily to improve the habitat of other wildlife.

No Fees were paid to the Trustees (2023 -nil)

New Zealand Game Bird Habitat Trust Board

Notes to the Performance Report For the Year Ended 31 August 2024

One Billion Trees Programme

GBHT acts as an agent, distributing funding the One Billion Trees Programme on behalf of the Ministry for Primary Industries. Total funds distributed for the year amounted to \$138,686 (2023 \$66,001). A total of \$50,290 of funds are held by GBHT for distribution.

Note 7: Events after the balance date

There were no events that have occurred after the balance date that would have a material impact on the report (2023-nil)

Note 8: Comparative restatement

GBHT previously recognised pass-through funding in relation to the One Billion Trees Programme as income and expenditure of the Trust. As the Trust is acting as an agent, the pass-through funding is not revenue and expenditure of the Trust and the comparatives have been restated to reflect the correction.

The restatement of the prior period comparatives is as follows:

Statement of Financial Performance	2023 (previously reported)	Adjustment	2023 (Restated)
	\$	\$	\$
Grants Received	69,586	66,001	3,585
Grants Paid	106,439	66,001	40,438
Statement of Cashflow	2023 (previously reported)	Adjustment	2023 (Restated)
	\$	\$	\$
Grants Received	15,000	15,000	-
Grants Paid	163,177	66,001	97,176
Funds held on Behalf of MPI	-	81,001	81,001

As grants income was limited to grants paid, there is no impact on accumulated funds.

Independent Auditor's Report

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To the readers of the New Zealand Game Bird Habitat Trust Board's Performance Report for the year ended 31 August 2024

The Auditor General is the auditor of the New Zealand Game Bird Habitat Trust Board (the 'Entity'). 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 Performance Report of the Entity on his behalf.

Opinion

We have audited the performance report of the Entity which comprise:

- the financial statements on pages 10 to 19, which comprises the statement of financial position as at 31 August 2024, the statement of financial performance, and statement of cashflow for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information;
- the statement of service performance on pages 7 to 9; and
- entity information on pages 1 to 2.

In our opinion:

- the Performance Report of the Entity:
 - presents fairly, in all material respects:
 - the financial position of the Entity as at 31 August 2024 and its financial performance and its cash flows for the year then ended;
 - the service performance for the year ended 31 August 2024, in that the service performance information is appropriate and meaningful and accurately presents achievements measured against the performance targets adopted;
 - the entity information as at 31 August 2024; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector).

Our audit was completed on 16 October 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 Trust Board and our responsibilities relating to the 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 Board for the Performance Report

The Trust Board is responsible on behalf of the Entity for preparing a performance report that is fairly presented and that complies with generally accepted accounting practice in New Zealand.

The Trust Board is responsible for such internal control as it determines is necessary to enable it to prepare a performance report that is free from material misstatement, whether due to fraud or error.

In preparing the performance report, the Trust Board is responsible on behalf of the Entity for assessing the Entity's ability to continue as a going concern. The Trust Board 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 liquidate the Entity or to cease operations, or there is no realistic alternative but to do so.

The Trust Board'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 Performance Report

Our objectives are to obtain reasonable assurance about whether the performance report, as a whole, is 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 the performance report.

We did not evaluate the security and controls over the electronic publication of the performance report.

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

- We identify and assess the risks of material misstatement of the performance report, 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 Entity's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trust Board.
- We evaluate the appropriateness of the performance information which reports against the Entity's performance targets adopted.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Board and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Entity'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 performance report 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 Entity to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the performance report, including the disclosures, and whether the performance report represent the underlying transactions and events in a manner that achieves fair presentation.

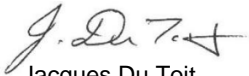
We communicate with the Trust Board regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Independence

We are independent of the Entity 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 (including International Independence Standards) (New Zealand) (PES 1)* issued by the New Zealand Auditing and Assurance Standards Board.

Other than in our capacity as auditor, we have no relationship with, or interests, in the Entity.



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