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**PERFORMANCE REPORT OF THE**

**NORTHLAND FISH AND GAME COUNCIL**

**FOR THE YEAR ENDED  
31 AUGUST 2023**

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



13 December 2023

The Hon Tama Potaka  
Minister of Conservation  
Parliament Buildings  
Wellington

Dear Minister

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

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Phil Durham', is written over a faint, light blue circular watermark or stamp.

Phil Durham  
Chair  
Northland Fish and Game Council



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## ENTITY INFORMATION

### Legal Name

Northland Fish & Game Council.

### Type of Entity and Legal Basis

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

### Mission and Statutory Functions

Northland Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sports fish and game in the recreational interests of anglers and hunters.

The Council has statutory responsibilities established by the Conservation Act 1987 (including the Freshwater Fisheries Regulations 1983) and the Wildlife Act 1953 (incl. the Wildlife Regulations 1955).

Particular functions of Northland Fish and Game Council include:

- monitoring sports fish and game populations;
- monitoring the success and satisfaction of users;
- monitoring the condition and trend of ecosystems as habitats for sports fish and game;
- maintaining and improving access;
- maintaining and enhancing the habitat of sports fish and game;
- formulating and establishing regulations and policies which ensure the maintenance of sports fish and game populations and the recreational experience;
- securing compliance with sports fish and game regulations;
- promoting recreational angling and game bird hunting;
- representing the interests of anglers and hunters in the statutory planning process;
- keeping anglers and hunters informed.

The Council's operations are based upon a national statement of purposes and priorities, a Sports Fish and Game Management Plan which sets long term goals and policies, and an annual Operational Work Plan, which sets out the specific work programme and budget.

## Structure of Northland Fish and Game Council

Eight councillors were elected in November 2021. As of 31 August 2023 the Council consists of 8 councillors. Councillors are elected three yearly by fish and game licence holders in the Council's region.

The Council meets a minimum of six times each year.

The Regional Manager is responsible for the day-to-day operations and reports to the Council. Three other full and part time staff support the Regional Manager in delivering the Councils objectives.

Phil Durham is the current Chair and Darryl Reardon was elected by the Council as an appointee to the New Zealand Fish and Game Council.

## Council and Staff

<b>Council Members</b>	<b>Sub Region</b>	<b>Meetings Attended</b>	<b>Dates held in position</b>
Phil Durham	Whangarei	6	2012, 2015 (Chairman) - current
Cameron Shanks	Kaipara	5	2003 - current
Russell Daniels	Whangarei	5	2018 - current
Darryl Reardon	Kaipara	4	2018, 2021 (NZ Council) - current
Peter Allen	Whangarei	5	2021 to September 2023
John Skeates	Bay of Islands	4	2018 - current
Mark Bell	Kaipara	4	2021 - current
Graeme Stevenson	Kaipara	0	2022 to September 2022
John McEntee	Bay of Islands	4	2022 to current
Craig Deal (Manager)	<i>Staff</i>	6	
Rachael Quin	<i>Staff</i>	4	
Fay Stodart	<i>Staff</i>	2	Retired February 2023



<b>Staff Members</b>		
Regional Manager <i>Craig Deal</i>		
Fish & Game Officer Whangarei <i>Graham Gallagher</i>	Fish & Game Officer Far North <i>John Macpherson</i>	Office Administrator <i>Rachael Quin</i>

**Auditors**

BDO Northland  
Level 3, BDO Business Centre  
15 Porowini Avenue  
PO Box 448  
Whangarei 0140

**Bankers**

ASB, Rathbone Street, Whangarei

**Solicitors**

Henderson Reeves Connell Rishworth, Whangarei (General)  
Marsden Woods Inskip & Smith, Whangarei (Prosecutions)

**Offices**

The Council office is located at Unit A5, 7-11 Nell Place, Raumanga, Whangarei 0110  
Phone: 09 438 4135  
Email: [northland@fishandgame.org.nz](mailto:northland@fishandgame.org.nz)  
Website: [www.fishandgame.org.nz](http://www.fishandgame.org.nz)

## CHAIRS REPORT

The last year has been a challenging one for Fish and Game across the country. Progress on changes identified as needing to happen in the review to ensure the ongoing viability of Fish and Game has been slow due to the lack of support from DOC and the merry go round of Ministers. The NZ Fish and Game Council and their CE have done an incredible amount of work to counter challenges to the existence of Fish and Game and our ability to manage species harvesting as we do now, and to endeavour to bring more modern structures to regions. Prime amongst these changes have been the remuneration review of Fish and Game staff across the regions and a levelling of the wage and salary structures between regions staff, a more unified and scientific approach to species monitoring and management across the regions and of course incorporating our obligations to Maori under the treaty into the everyday business of Fish and Game.

The amount of work our councils NZ representative Darryl Reardon does is hard to comprehend and it is becoming clear that the role goes beyond what can be reasonably expected of a volunteer and it would be hard to do it and be in full time employment or be a business owner. My hats off to you Darryl.

Other challenges Fish and Game face are the ongoing decline in participation in field sports, growing anti-gun sentiment fuelled by increasing urban firearms violence and a lack of understanding by the police hierarchy of the difference between an urban lifestyle and the more pastoral space we operate in. It is becoming increasingly hard to get a firearms licence and the ridiculous costs the police have proposed for licence holder vetting will, if successful, lead to a drop off in hunters, a decline in licence sales, falling revenue and oddly (and this seems to never feature in their thinking) a rise in pest species, deer and other big game animals and increased costs to government departments and regional councils who will have to do the job that hunters do for them now at no cost to the taxpayer or ratepayer. It would be safe to say that the previous Labour government had not taken the rural community with them and had certainly not listened to the people.

Closer to home to increase understanding and cooperation between regions, the regional chairs have held monthly zoom meetings to keep up to date on current issues and share knowledge and information. Thank you Alan Strong for coordinating this very successful initiative.

Participation in angling in Northland waters has declined as could be expected with the loss of the Kai Iwi Lakes fisheries. The management of the lakes is not a good advertisement for co-governance as a small group of people have allowed their historical treaty grievances to override the Kaipara District Councils obligations. The anger and near violence that was witnessed by our manager and attending councillor at a Kaipara District Council meeting was very disturbing. Craig sensibly withdrew our application to recommence trout releases as we would have ended up in a race war. This was a sensible use of the 'Executive Limitations' policy and was endorsed at the following council meeting. Hunting licence sales were steady, and most hunters enjoyed success over the season. Opening weekend was afflicted with heavy flooding and this

pattern continued throughout the season but the birds were there if you got out and got into it.

Former councillors Kris Batelaan and Barry Birchall sadly passed away and our long serving office administrator Fay Stodart, whom many of you will have known, retired. Our team of Craig, Rachael, Graham, and John have continued to serve the region well and John's position in the Far North has been made a permanent position with guaranteed funding. John's role and his ability to form relationships with licence holders, Maori landowners and DOC is surely a model for other regions to consider.

The operational work plan and budget were adhered to, and all the council's expectations were exceeded. This was Craigs first year in the position of manager and he has led his staff ably and has done a fantastic job in challenging circumstances.

The councillors have served the licence holders diligently and the council meetings have been conducted in a professional and timely fashion. There have been two resignations during the term. Graham Stevenson shifted from the region and Dr Peter Allen resigned after the Kai Iwi decision. I personally felt Peters contribution went far beyond just the Kai Iwi issue and it was with considerable regret I accepted his resignation. We welcomed John McEntee onto the council after Graham's departure.

The council's finances are in good order though we have had to draw down on reserves, but we remain in good financial health and received an unmodified audit report.

The Underwood wetland work has been completed and maintenance and planting are now the focus there. The replacement bridge into the Flaxmill wetland has allowed maintenance to be done and better access into the wetlands and all other properties were open for hunting during the season. There was conflict between the stand holders and the grazier at the Jack Bisset wetlands. This was caused by an extremely wet autumn and wet ground conditions and the grazier not adhering to the terms of the grazing lease. That lease has been terminated. There was an incident of illegal grazing of stock in the Flaxmill as well. The owner of the stock has guaranteed to rectify the damage. Access into all our wetlands for maintenance work prior to the season was severely compromised by the extremely wet summer and autumn. Some expenditure was unused and has been held over to do the work in this financial year, ground conditions permitting.

A look back through the council records, to meet some of the new reporting requirements, made an interesting search. The Northland council in 2003 comprises eleven councillors. During that year one councillor passed away and one resigned, their positions on that council were filled and one councillor was co-opted. Councillors came from Kaitaia, Kaikohe, Ruawai, Whangarei, Kaeo, Kerikeri and Maungaturoto. Today's council comprises members from Bay of Islands, Mangawhai, Maungaturoto (2), Whangarei, and one who divides his time between Northland and Auckland and consists of 7 councillors with one position to be filled. Our average age would be well north of 50 years, and we have no one under the age of 40. If Northland Fish and Game is to continue, then we need to urgently attract young hunters and fishers to stand for council. We know they are out there; social media groups and platforms attract plenty of interest so why are they so reluctant to do some mahi for their sport? This reluctance to put back into their community is a blight on the New Zealand way of life and so many sports clubs and community groups are suffering like we are. Come on people, put your

hand up to serve. Of the 2003 council over half are deceased and only one remains on council. Cameron Shanks has been on council for 20 years, this is an outstanding contribution to the Northland Fish and Game Council and whilst his knees and hips might be dodgy, his girth slightly enhanced and his hair grey, his wit and keen intellect remain undiminished. Thank you, Cameron, on behalf of your fellow councillors, present and past, the staff and licence holders, for your commitment.



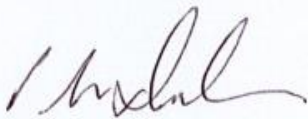
**Phil Durham**  
**Chairman**

## STATEMENT OF RESPONSIBILITY

13 December 2023

The Council and Management of the Northland Fish and Game Council, accept responsibility for the accuracy of and judgements used in the preparation of the following Financial Statements and Performance Report, the establishment and maintenance of systems of internal control designed to provide reasonable assurance of the integrity and reliability of financial reporting and the end of year performance information.

In our opinion, the information set out in the following statements and attached notes to these statements fairly reflects the financial position and service performance of the Northland Fish and Game Council, for the year ended 31 August 2023.



Phil Durham  
Chair



Craig Deal  
Regional Manager

## STATEMENT OF SERVICE PERFORMANCE

### Introduction

The following is a summary of performance relating to objectives provided for in the 2022-2023 Operational Workplan, as adopted by Council for commencement on 1 September 2022.

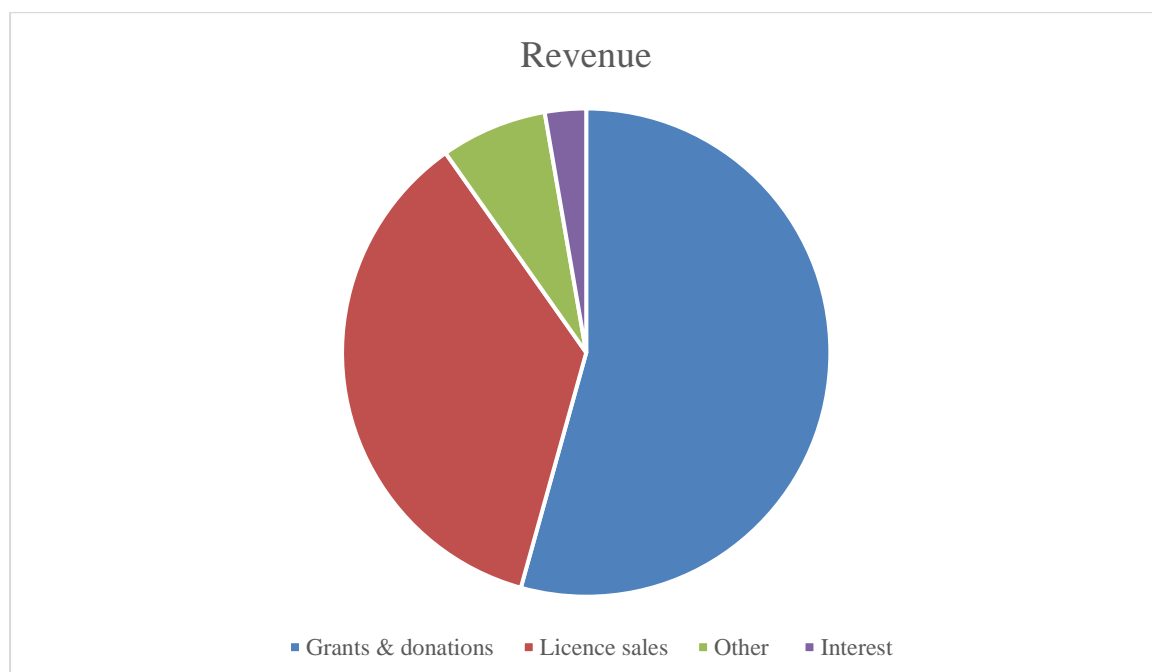
### Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs. "Budget" and "Actual" costs are comprised of internal costs (proportion of staff time multiplied by overheads) and external costs established for each project.

### Main Sources of Cash and Resources

Northland Fish and Game Council derives revenue for funding its operations from various sources.

- a) Grants and donations (54.3%) \$289,953
- b) Sale of Fish and Game Bird licences (35.9%) \$191,689
- c) Other (includes but not limited to gas gun hire, permit fees, grazing, fines (7%) \$37,611
- d) Interest (2.7%) \$14,564



**Total Revenue \$533,817**

We applied these funds to achieve the goals as set out in the mission statement.

## Outcomes – Achievements

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

### **Species Management**

Monitoring programmes were undertaken during the year to assess productivity, survival, and harvest of game birds and trout to set appropriate season regulations in order to maintain sustainable populations of game bird species and trout for hunters and anglers now and in the future. Paradise shelduck and swan were counted from air by fixed wing aircraft to compare relative abundance at key sites across the region. Pukeko, shoveler and pheasant were counted from ground to obtain data for relative abundance in selected localities across the region. All species were tracked through hunter surveys to obtain the harvest per unit of effort for each species. The analysis of the data collected provided insight into population trends for all species. This information was taken into consideration when producing the season length and bag limit restrictions for all species. Trout were monitored in the reservoir fisheries by netting survey and angler reports to ensure stocking rates were producing healthy, quality fish.

### **Sports Fish and Game Bird Habitat Protection**

We represented Fish & Game interests and the aspirations of anglers and hunters in resource management processes and strategies, advocating for and making submissions on behalf of anglers and hunters where their recreational interests could be impacted. We also managed eight wetland properties to provide habitat for game to thrive and to provide hunting access and opportunity. The crowning achievement was the completion of the second stage of a new wetland development in Dargaville – the Underwood Wetland. This stage of the project has seen the damming of a valley to create 4.5ha of open water and vegetated shallows. There has also been planting of native trees and shrubs to enhance the surrounding habitat. The result is a spectacular wetland area that has been immediately inhabited by a variety of waterfowl including mallard and grey duck, black swan and paradise shelduck. Protected species such as grey teal and Australasian bittern have also taken up residence which has been fantastic to see.

### **Angler and Hunter Participation**

We continued to maintain and enhance access to the fish and game resource and inform hunters and anglers of opportunities for fishing and hunting in the Northland Fish & Game region. An online interactive mapping system was created that gives directions to all fishing access points in the region along with information on regulations and fishing tips. We managed hunting access and permitting to six wetland properties. We also received access licences to forests from four major forestry companies and created permits that allowed hunters access to seventeen forests across the region. Through relationships we were also able to facilitate access to two private farms in the Far North for game bird hunting.

### **Public Interface**

We maintained collaborative relationships with other environmental management agencies such as Iwi and Hapū, Northland regional council, district councils and Department of Conservation. We also participated in public events to raise awareness for Fish and Game and the work that licence holder money delivers in the region.

**Compliance**

We carried out compliance checks to monitor compliance with angling and hunting regulations and took enforcement action in accordance with policy. A high level of compliance is necessary to protect sports fish and game bird populations and to ensure that all users contribute to the resource. The main compliance effort for the region is the opening weekend of the game season in early May. Fish and Game staff and two honorary rangers checked over sixty hunters for the weekend.

**Licence System**

A readily accessible licensing system is available online and through Fish & Game licence retailers.

More detailed information on actual targets and outputs for the year is recorded within the following pages and a summary of budget and actual expenditure for each output area is provided below. The overhead expenses detailed in the Statement of Financial Performance have been allocated to each output area based on the proportion of staff time directly expended in each area.

**Summary Budget and Actual Expenditure for each output area.**

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$100,653	\$1,000	\$99,653	\$89,043	\$440	\$88,603
Habitat Protection	\$134,544	\$2,500	\$132,044	\$115,240	\$3,502	\$111,738
Angler & Hunter Participation	\$48,330	\$4,000	\$44,330	\$24,645	\$2,193	\$22,452
Public Interface	\$111,126	\$0	\$111,126	\$105,430	\$0	\$105,430
Compliance	\$39,582	\$0	\$39,582	\$33,042	\$0	\$33,042
Licensing	\$16,776	\$171,650	-\$154,874	\$15,457	\$191,689	-\$176,232
Council	\$37,540	\$0	\$37,540	\$48,105	\$0	\$48,105
Planning & Reporting	\$61,530	\$0	\$61,530	\$87,858	\$0	\$87,858
Total Outputs	\$550,081	\$179,150	\$370,931	\$518,820	\$197,824	\$320,996
Administrative Expense offset by administrative income	\$289,843	\$289,843	\$0	\$319,141	\$319,141	\$0
Levies, Interest	\$0	\$4,314	-\$4,314	\$0	\$14,564	-\$14,564
	\$839,924	\$473,307	\$366,617	\$837,961	\$531,529	\$306,432



## OUTPUT 1: SPECIES MANAGEMENT

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	\$59,160	\$0	\$59,160	\$54,759	\$0	\$54,759
1120	Harvest Assessment	\$12,921	\$0	\$12,921	\$16,230	\$0	\$16,230
1130	Fish Salvage	\$0	\$0	\$0	\$0	\$0	\$0
1140	Hatchery Operations	\$0	\$0	\$0	\$0	\$0	\$0
1150	Game Farm	\$0	\$0	\$0	\$0	\$0	\$0
1160	Liberations	\$10,037	\$0	\$10,037	\$15,626	\$0	\$15,626
1170	Regulations	\$1,846	\$0	\$1,846	\$639	\$0	\$639
1180	Control	\$16,689	\$1,000	\$15,689	\$1,789	\$440	\$1,349
	Total	\$100,653	\$1,000	\$99,653	\$89,043	\$440	\$88,603

Aerial trend counts via fixed-wing aircraft for paradise shelduck and swan were undertaken in January 2023 to determine population trends. The national shoveler survey was completed by regional staff in August 2023 with ground counts of sites across the region. Pukeko road transect counts were initiated in April 2023 for the region to obtain comparable population trend data. Site specific crow counts for pheasants were conducted in October 2022 to obtain comparable population trend data for pheasant in three areas – mid-north/Tangiteroria, Hikurangi and Kaitaia. Northland staff supported mallard banding events in the Auckland/Waikato region in order to develop banding and identification proficiency.

The results from the game bird monitoring for the year were presented to Council at the January meeting where the Game Gazette was finalised and hunting regulations for 2023 game season were set.

Seven harvest surveys were carried out regularly through the 2023 game season. The main output from the surveys is the extrapolated total harvest and the harvest rate per unit of effort statistics for each game bird. The data contributes to a national analysis as well as regional analysis and will be taken into consideration when the next game gazette is drafted.

Trout liberations occurred in the three stocked reservoirs in Northland. Wilsons Dam and Lake Manuwai received 350 yearling rainbow fingerlings and Whau Valley received 200 rainbow fingerlings. Netting surveys for trout were carried out in Lake Manuwai to determine growth rates of liberated trout. The data obtained from fish growth and condition is used to inform the stocking rates annually.

Gas guns were hired out to landowners suffering from crop despoliation as a result of game birds. The gas guns are used to disperse problem bird populations away from those areas under pressure. Permits were issued to landowners to cull a limited number of birds where dispersal tactics were not having an effect. Ten permits were issued for paradise shelduck, six for pukeko and two for swan.

## OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

### *SUMMARY OF RESOURCES*

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA	\$11,444	\$0	\$11,444	\$3,450	\$0	\$3,450
1220	Works & Management	\$113,502	\$2,500	\$111,002	\$111,790	\$3,500	\$108,290
1230	Assisted Habitat	\$9,598	\$0	\$9,598	\$0	\$2	-\$2
1240	Assessment	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$134,544	\$2,500	\$132,044	\$115,240	\$3,502	\$111,738

Regional staff made submissions on the draft Far North District Council District Plan, the Whangarei District Council draft Dog Control policy and bylaw.

Regional staff have engaged in the development of the regional Freshwater Plan and have participated in the regional Fish Passage Working Group. These processes are ongoing at the time of the report.

Northland Fish and Game Council has continued to manage eight wetland properties with the purpose to create ideal habitat for waterfowl and game birds, and to provide access for hunters. The management work includes maintenance of access (roads, tracks, signs, stiles), vegetation control (mowing and spraying), pest/predator control (trapping and poison), water level manipulation and maintenance of open water areas. Some of the planned work in 2022-2023 financial year was unable to be completed due to the constant wet weather rendering wetland areas inaccessible to vehicles and machinery. Some work has been deferred to the 2023-2024 financial year. There was also the additional burden of remedial work to recover from the effects of Cyclone Gabrielle.

The second stage of the Underwood Wetland Development was completed. This saw the valley getting dammed by a 210-metre bund wall of 4m in height. Water control structures have been put in place with fish passage enabled. This bund has created a ponding area of over 4ha in size that proved immediately popular with game birds and other species. A highlight has been the regular sighting of Australasian bittern in the area.

Once the dam wall was installed the effort switched to planting of native trees and shrubs and pest control. Plants were obtained with funding support from Kaipara Moana Remediation and the Billion Trees Trust. A combination of staff and volunteer effort saw 1937 plants go into the ground. Possum control has been conducted to protect the saplings, and predator trapping has seen dozens of mustelids killed in the past year. This effort will be providing a huge boost to game and other native wildlife in the area. The project as a whole is looking fantastic and is an excellent demonstration of the value that licence holder money contributes to conservation in the region.

The tightening of regulation around development of wetland habitat on private land has resulted in a distinct drop in interest from those landowners with potential areas to develop or enhance. The costs associated with getting resource consent to conduct wetland habitat enhancement have been prohibitive. Therefore, regional staff have had very little opportunity to provide advice and assistance to property owners looking to develop and enhance wetland areas.



## OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$15,105	\$4,000	\$11,105	\$19,150	\$2,193	\$16,957
1320	Satisfaction Survey	\$0	\$0	\$0	\$0	\$0	\$0
1330	Newsletters	\$22,150	\$0	\$22,150	\$5,495	\$0	\$5,495
1340	Other Publications	\$0	\$0	\$0	\$0	\$0	\$0
1350	Training	\$11,075	\$0	\$11,075	\$0	\$0	\$0
1360	Club Relations	\$0	\$0	\$0	\$0	\$0	\$0
1370	Huts	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$48,330	\$4,000	\$44,330	\$24,645	\$2,193	\$22,452

Access to wetland properties in the region was managed by way of ballots for stand sites, and issue of permits for stand holder and casual entry for hunting. Access to seventeen plantation forests was negotiated and provided for with liability insurance purchase and the issue of permits for hunting. Access to two farms (Pamu Station Rangiputa and Te Paki Station) in the Far North for game hunting was maintained via private arrangement.

A two-page regional insert for the Game Magazine was produced for Issue 56 of the magazine. A one-page insert was produced for Issue 57 of the Anglers magazine.

The Kai Iwi Lakes fishing competition has been stopped due to the cessation of stocking in the lakes and the subsequent extinction of the fishery.

## OUTPUT 4: PUBLIC INTERFACE

### ***SUMMARY OF RESOURCES***

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$27,687	\$0	\$27,687	\$33,993	\$0	\$33,993
1420	Communication	\$31,429	\$0	\$31,429	\$53,029	\$0	\$53,029
1430	Advocacy	\$42,531	\$0	\$42,531	\$10,607	\$0	\$10,607
1440	Public Promotions	\$0	\$0	\$0	\$0	\$0	\$0
1450	Visitors/Education	\$9,479	\$0	\$9,479	\$7,801	\$0	\$7,801
	Total	\$111,126	\$0	\$111,126	\$105,430	\$0	\$105,430

Regional staff maintained close working relationships with staff from all district Department of Conservation (DOC) offices in the region, as well as the regional office in Whangārei. This facilitates the joint management of wetlands such as Wairua Government Purpose Wildlife Management Reserve and Underwood Wetland. Collaboration has also seen Kiwi Aversion training being run in Underwood Wetland, and joint works to recover from damage caused by Cyclone Gabrielle. Regional staff have been meeting with DOC staff regarding the development of Te Hiku CMS which is due for release. Although invitations have been sent, no Conservation Board or DOC staff have attended any Fish and Game Council meetings.

Staff have maintained relationships with district and regional councils where there is mutual interest. Regional Council consenting staff and District Council water supply management staff are examples. Staff attended meetings with the Regional Freshwater Planning team and with the Regional Fish Passage Working Group. Staff also work closely with the Regional Council Pest Fish Management Team. Trout survey is combined with pest fish monitoring to make both operations more efficient.

Regional staff maintain relationships with Mana Whenua and Iwi where appropriate. The Far North Field Officer works with staff from Ngāti Kuri, Ngā Takoto, Ngāti Kahu, Te Aupōuri and Te Rarawa in areas of mutual interest such as wetland preservation and enhancement. Examples are a collaborative response to a gypsy wort incursion into the regionally significant Te Werahi Wetland at Te Paki.

Collaboration with Iwi and community led groups has also occurred where there is mutual interest. Examples are staff support to the Bushlands Trust wetland planting days in the Far North and collaboration with Kaipara Moana Remediation Project in the Kaipara catchment. The Far North Field Officer has continued to work closely with the Lake Omapere Trust to monitor and respond to botulism outbreaks on Lake Omapere.

Information to licence holders is distributed by a variety of means including direct contact, social media, email, newsletters (Both Barrells and Reel Life) and through the Anglers and Hunters magazines. The Northland Fish and Game website has been updated and modernised to reflect the most current information.

## OUTPUT 5: COMPLIANCE

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$19,447	\$0	\$19,447	\$22,777	\$0	\$22,777
1520	Ranger Training	\$11,752	\$0	\$11,752	\$5,681	\$0	\$5,681
1530	Compliance	\$8,383	\$0	\$8,383	\$4,584	\$0	\$4,584
	Total	\$39,582	\$0	\$39,582	\$33,042	\$0	\$33,042

Compliance operations were executed in the region as follows:

- The planned ranging for opening of trout season (01 October 2022) was cancelled due to severe weather and flooded rivers. Staff checked fishing licences incidentally when at the reservoirs as part of other work activity
- The planned ranging for the opening of paradise shelduck special season (18 Feb 2023) was cancelled due to severe flooding and impassable roads in the region in the aftermath of Cyclone Gabrielle
- On opening weekend of 2023 game season (Saturday and Sunday 5<sup>th</sup> and 6<sup>th</sup> May 2023) two parties of rangers (three staff and two honorary) patrolled in vicinity of Tangowahine, Dargaville, Ruawai and Hikurangi. Over sixty hunters were checked and two written warnings were issued
- Boat ranging on Rangaunu harbour was executed with two staff on 17 Jun 2023 without incident
- Ranging in Summit Forest Kaitaia was executed with two staff on 29 July 2023 without incident
- The planned ranging for mid-north pine forests on 26 August 2023 was cancelled due to inclement weather

The manager and both field staff attended CERT training in Ngongotaha to retain currency. The manager completed the online and practical CERT modules in order to receive a ranger warrant.

## OUTPUT 6: LICENSING

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$6,837	\$171,650	-\$164,813	\$8,175	\$191,689	-\$183,514
1620	Agent Servicing	\$2,215	\$0	\$2,215	\$1,022	\$0	\$1,022
1630	Agent Payments	\$7,724	\$0	\$7,724	\$6,260	\$0	\$6,260
	Total	\$16,776	\$171,650	-\$154,874	\$15,457	\$191,689	-\$176,232

The 2022-2023 fishing licence and regulation guides were available for sale at all agents in August 2022. The 2023 hunting licences and regulation guides were delivered and available for sale at all agents in March 2023. Licence income was recovered from all agents through ESL. Regional specific information including season length, bag limits, authorised tackle and permit requirements was provided for the regulation booklets. "Take a Mate" hunting licences were sold for \$5/day (the price of the Game Bird Habitat Trust stamp) for the 5<sup>th</sup> and 6<sup>th</sup> May 2023.

Regional staff maintained contact with licence agents through telephone, email and face-to-face visiting. Support was provided with licensing issues where required. Licence commission was paid to agents through Eyede.

FISHING LICENCES	2018/19	2019/20	2020/21	2021/22	2022/23
Adult Whole Season	93	115	134	102	115
Non-Resident Whole Season	91	78	8	6	105
Loyal Senior Whole Season	13	13	7	8	8
Local Area Whole Season	10	11	3	11	12
Family Fishing	28	39	47	35	45
Adult Day	79	69	106	95	110
Non-Resident Day	56	54	11	10	132
Adult Winter	37	29	31	29	27
Adult Short Break	21	15	21	18	26
Adult Long Break	1	1	1	1	5
Junior Whole Season	33	29	21	11	19
Junior Non-Resident Whole Season	5	2	1	0	3
Junior Day	13	7	10	23	14
Junior Non-Resident Day	1	1	0	0	1
Child Non-Resident Whole Season	2	3	0	2	2
Child Non-Resident Day	2	0	0	2	0
<b>Total Fish Licences</b>	<b>485</b>	<b>466</b>	<b>401</b>	<b>353</b>	<b>624</b>
<b>Whole Season Licence Equivalent</b>			<b>261.71</b>	<b>213.44</b>	<b>367.04</b>

\*Child whole season omitted as nil \$ value

<b>GAME LICENCES</b>	<b>2019</b>	<b>2020</b>	<b>2021</b>	<b>2022</b>	<b>2023</b>
Adult Whole Season	1721	1561	1588	1540	1503
Adult Day	106	65	48	53	38
Junior Whole Season	221	179	159	160	170
Junior Day	9	4	4	4	1
Child Whole Season	86	83	90	67	61
<b>Total Game Licences</b>	<b>2143</b>	<b>1892</b>	<b>1889</b>	<b>1824*</b>	<b>1773**</b>
<b>Whole Season Licence Equivalent</b>			<b>1630.01</b>	<b>1582.32</b>	<b>1543.82</b>

\*2022 game bird licence figures include all game bird licences sold for the Special Paradise Shelduck season in February 2023.

\*\*2023 game bird licence figures do not include game bird licences sold for the Special Paradise Shelduck season as this occurs after the reporting period.





## OUTPUT 7: COUNCIL

### ***SUMMARY OF RESOURCES***

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$0	\$0	\$0	\$287	\$0	\$287
1720	Council Meetings	\$37,540	\$0	\$37,540	\$47,818	\$0	\$47,818
	Total	\$37,540	\$0	\$37,540	\$48,105	\$0	\$48,105

The council consisted of eight members at the start of the 2022-2023 financial year. Graeme Stevenson resigned in September 2022. In accordance with the requirements of the Conservation Act 1987 it was determined that a by-election was not required to fill the vacancy and new candidate John McEntee was appointed to fill the vacancy in December 2022.

All Council meetings were held at the regional office in Whangārei. Council agendas were sent out ten days prior to a meeting being held. Minutes were recorded at each meeting and produced the week following the meeting. The manager followed through on any actions from the meeting as soon as practical. Reimbursement for travel to meetings was made to the councillors.

A short-notice meeting was called on 22 March 2023 to host new CE of New Zealand Fish and Game Council, Corina Jordan, and new chair of New Zealand Fish and Game Council, Barrie Barnes.



## OUTPUT 8: PLANNING & REPORTING

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Plan	\$14,767	\$0	\$14,767	\$639	\$0	\$639
1820	Annual Planning	\$16,612	\$0	\$16,612	\$35,655	\$0	\$35,655
1830	Reporting	\$16,307	\$0	\$16,307	\$14,376	\$0	\$14,376
1840	National Liaison	\$13,844	\$0	\$13,844	\$37,188	\$0	\$37,188
	Total	\$61,530	\$0	\$61,530	\$87,858	\$0	\$87,858

The manager and Far North Field Officer attended a meeting with DOC staff and stakeholders for development of Te Hiku CMS. The draft CMS was supposed to have been released for submissions in April 2023 but has not yet been released.

The development of the Northland Sports Fish and Game management Plan (SFGMP) has been delayed due to ongoing talks regarding amalgamation of the region with Auckland/Waikato. New Zealand Fish and Game Council staff have started to develop a new process and template for SFGMP. The manager and staff have initiated contact with Iwi and Hapū groups in the region to gauge interest in participating in the drafting of a new plan.

The operational work plan and budget for 2023-2024 financial year were adopted by Council on 25 August 2023.

Financial reports have been presented at all meetings and adopted by Council throughout the year. The 2021-2022 annual performance report was presented publicly at a meeting held 09 December 2022. The report was then forwarded to the New Zealand Fish and Game Council office for forwarding to the Minister.

Regular informal and formal minuted meetings were had by the managers group and New Zealand Fish and Game Council staff throughout the year. A national managers meeting was held in Wellington in April to consider draft regional budgets and provide recommendations to the New Zealand Fish and Game Council. Northland Fish and Game Council provided comments and recommendations to New Zealand Fish and Game Council regarding licence fees, legal/RMA/Research fund applications, strategy development and draft national policies.

The Northland vessel "Gamekeeper" maintained currency and compliance with the Fish and Game Maritime Transport Operator Plan.



Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1910	Salaries	\$321,983	\$0	\$321,983	\$322,210	\$0	\$322,210
1920	Staff Expenses	\$18,810	\$0	\$18,810	\$16,033	\$0	\$16,033
1930	Staff Houses	\$0	\$0	\$0	\$0	\$0	\$0
1940	Office Premises	\$47,500	\$0	\$47,500	\$45,426	\$0	\$45,426
1950	Office Equipment	\$2,400	\$0	\$2,400	\$1,745	\$0	\$1,745
1960	Communications	\$19,150	\$0	\$19,150	\$12,832	\$0	\$12,832
1970	General	\$2,800	\$4,314	-\$1,514	\$2,599	\$20,513	-\$17,914
1980	General Equipment	\$2,850	\$0	\$2,850	\$1,972	\$0	\$1,972
1990	Vehicles	\$15,500	\$0	\$15,500	\$28,915	\$0	\$28,915
Total		\$430,993	\$4,314	\$426,679	\$431,732	\$20,513	\$411,219

BDO Northland  
ASSURANCE BDO

**NORTHLAND FISH AND GAME COUNCIL**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
For the year ended 31 August 2023

	Note	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
<b>REVENUE</b>				
Fish and Game licence sales	1	191,689	171,650	159,510
Grants and donations	1	289,953	289,843	346,957
Interest	1	14,564	4,314	4,572
Other revenue	1	37,611	7,500	66,356
<b>Total Revenue</b>		<b>533,817</b>	<b>473,307</b>	<b>577,395</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species management	2	11,599	13,900	12,234
Habitat protection & management	2	20,928	28,225	42,237
Angler & Hunter participation	2	1,514	2,000	2,061
Public interface	2	2,811	3,700	250
Compliance	2	2,499	2,850	149
Licensing	2	10,857	9,024	7,152
Council	2	3,888	5,700	4,919
Planning & reporting	2	10,670	10,770	11,848
<b>Overheads</b>				
Employee related costs	2	338,243	340,793	360,877
Depreciation	4	28,271	28,222	26,957
Other expenses	2	93,489	104,900	92,014
<b>Total Expenses</b>		<b>524,769</b>	<b>550,084</b>	<b>560,698</b>
<b>NET SURPLUS/(DEFICIT)</b>		<b>9,048</b>	<b>(76,777)</b>	<b>16,697</b>

The accompanying notes form an integral part of these financial statements

**NORTHLAND FISH & GAME COUNCIL**  
**STATEMENT OF FINANCIAL POSITION**  
As at 31 August 2023

	Note	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
<b>ASSETS</b>				
<b>Current Assets</b>				
Bank accounts and cash	3	244,786	176,670	225,225
Debtors and prepayments	3	7,856	8,000	53,854
Investments	3	300,000	300,000	300,000
<b>Total Current Assets</b>		<b>552,642</b>	<b>484,670</b>	<b>579,079</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	4	489,754	489,529	372,011
Work In Progress	3	-	-	76,490
<b>Total Non-Current Assets</b>		<b>489,754</b>	<b>489,529</b>	<b>448,501</b>
<b>Total Assets</b>		<b>1,042,396</b>	<b>974,199</b>	<b>1,027,580</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses	3	45,155	62,077	49,193
Employee costs payable	3	48,294	49,000	38,488
<b>Total Current Liabilities</b>		<b>93,449</b>	<b>111,077</b>	<b>87,681</b>
<b>Total Liabilities</b>		<b>93,449</b>	<b>111,077</b>	<b>87,681</b>
<b>NET ASSETS</b>		<b>948,947</b>	<b>863,122</b>	<b>939,899</b>
<b>EQUITY</b>	5	<b>948,947</b>	<b>863,122</b>	<b>939,899</b>

BDO Northland  
ASSURANCE BDO

The accompanying notes form an integral part of these financial statements

Northland Fish & Game Council  
**STATEMENT OF CASHFLOWS**  
 For the year ended 31 August 2023

	Actual 2023 \$	Budget 2023 \$	Actual 2022 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Licence sales	196,710	166,594	158,266
Grants, donations and fundraising	289,953	342,094	346,957
Interest	13,885	3,752	4,310
Other revenue	72,989	58,440	18,986
<b>Cash was applied to:</b>			
Payments to suppliers	163,497	141,889	211,197
Payments to employees	328,437	330,281	385,365
GST (net)	(1,743)	1,525	(2,883)
<b>Net Cash Flows from Operating Activities</b>	<b>83,346</b>	<b>97,185</b>	<b>(65,160)</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment	8,357	2,892	26,086
Sale of investments/deposits	-	-	102,711
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	72,142	148,632	122,146
Purchase of investments/deposits	-	-	-
<b>Net Cash Flows from Investing &amp; Financing</b>	<b>(63,785)</b>	<b>(145,740)</b>	<b>6,651</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>19,561</b>	<b>(48,555)</b>	<b>(58,509)</b>
<b>Opening Cash</b>	<b>225,225</b>	<b>225,225</b>	<b>283,734</b>
<b>Closing Cash</b>	<b>244,786</b>	<b>176,670</b>	<b>225,225</b>
<b>This is represented by:</b>			
<b>Bank accounts and cash</b>	<b>244,786</b>	<b>176,670</b>	<b>225,225</b>

BDO Northland  
ASSURANCE BDO

The accompanying notes form an integral part of these financial statements

Northland Fish & Game Council  
**STATEMENT OF ACCOUNTING POLICIES**  
For the year ended 31 August 2023

**ACCOUNTING POLICIES APPLIED**

**Reporting Entity**

Northland Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990. These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

**Basis of Preparation**

Northland Fish and Game Council 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 \$2,000,000. 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.

**Goods and Services Tax (GST)**

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

**SIGNIFICANT ACCOUNTING POLICIES**

**Revenue Recognition**

Northland Fish and Game Council derives revenue through the sale of fish and game licences, interest, grants and miscellaneous sales. All are recorded as revenue in the period they are earned. However, for any grants, where there are unfulfilled conditions attaching to the grants, the unfulfilled amount is recognised as a liability and released to income as the conditions are fulfilled.

*Licence Revenue*

Licence revenue is recognised in the period the licence fee is earned, for example, a fish licence sold in August of the current year which relates to the next fishing season is treated as income in advance. Any licence money received for a licence in advance will be treated as a liability.

*Grants Received*

Grants are recognised as revenue when they become receivable unless there is a use or return obligation if conditions of the grant are not met. If there is such an obligation, the grants are initially recorded as grants received in advance and recognised as revenue when the conditions of the grant is satisfied.



### *Grant From NZFGC*

An annual grant was provided from the New Zealand Fish and Game Council, which is recognised as revenue when it is received. Conditional grants intended for a specific purpose are recognised in the year in which they are used where there is a use or return clause.

### *Interest*

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

### *All other revenue*

Revenue from sales in the course of ordinary activities is measured at the fair value of the consideration received or receivable when the goods are sold.

### **Outputs**

The Council has allocated expenditure based on the 8 output codes - Species management, Habitat Protection & Management, Angler & Hunter Participation, Public Interface, Compliance, Licensing, Council and Planning & Reporting. These are expensed when the related service has been received.

### **Employee related costs**

Wages, salaries and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries. Salary accruals mainly reflect annual leave owing to staff and are recognised in respect of employees' service to balance date and are measured at the amounts expected to be paid when the liabilities are settled.

Performance payments are recorded when the employee is notified.

Superannuation contributions are recorded as an expense as staff provide services.

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

### **Term Investments**

The term investments comprise of bank term deposits with a maturity date of less than 12 months.

### **Property, plant and equipment**

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





Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant. Significant donated assets for which current values are not readily obtainable are not recognised.

For an asset to be sold, the asset is impaired if the market price for the equivalent asset falls below its carrying amount.

For an asset to be used by the Council, the asset is impaired if the value to the Council in using the assets falls below the carrying amount of the assets.

Depreciation is provided on a straight line basis at rates that will write off the cost of the assets over their useful lives. The useful lives and associated depreciation rates of the major classes of assets have been estimated as follows:

Land

Plant & Equipment	20% DV
Motor Vehicles	20% DV
Office Equipment	30% DV
Habitat Development	2% DV (Classified in Improvements)
Improvements	10% DV

#### **Creditors and accrued expenses**

Creditors and accrued expenses are measured at the amount owed.

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

Levies of \$7,845.22 + GST have been collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird Habitat Stamp Regulations 1993.

#### **Employee costs payable**

A liability for employee costs payable is recognised when an employee has earned an entitlement.

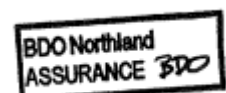
These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date. A liability and expense for long service leave and retirement gratuities is recognised when the entitlement becomes available to the employee.

#### **Restricted 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 specified purposes or when certain conditions are met.

##### *Game Bird Habitat Development*

This reserve is held by this Council for the purchase of land for game bird habitat and development. The amount is held within an investment bank account. All interest earned in this account is available for use as part of the Northland Fish and Game Council operating budget.



### **Dedicated Reserves**

Dedicated reserves are reserves held by the Council for a particular purpose.

#### *Asset Replacement Reserve*

Each year the Council sets aside funds for the replacement of the Council's assets such as office equipment, field equipment and vehicles.

#### *Non-resident Levy Reserve*

The non-resident levy reserve is for the purpose of management of "back country fisheries". The reserve was established with the introduction of the Non-Resident Licence in 2014. A portion of the non-resident licence fee is transferred to this reserve based on the number of non-resident licence sales made within the financial year.

#### *Habitat Development Fund*

Reparation paid to the Northland Fish & Game Council is set aside for the purpose of habitat development. The funds set aside for this purpose are held in a separate bank account. Interest earned on these funds remains with the reserve.

#### *Kai Iwi Lakes Fishing Competition*

There was no trout fishing competition held in 2023 as the trout liberations have ceased and the fishery is now no longer viable. The balance held in the reserves can be used for future competitions.

#### *Bridge Repairs (Flaxmill Wetland)*

There are no funds held in the 2022-2023 financial year. This was completed in the previous financial year.

#### *NZFGC Sports Fish & Game Management Plan*

NZFGC has not allocated any funds this year to their Sports Management Plan. To date, \$1,465 has been spent and the balance is \$3,535 remaining.

#### *Habitat Enhancement Programme (Predator Control Programme and Beehive Placement)*

A portion of the permits sold for the Jack Bisset, Flaxmill and the Te Hiku Forest goes towards predator control within the wetlands and forest. The Council is dedicated to predator control activities.

### **Income Tax**

The Council is a Public Benefit Entity and is exempt from the payment of Income tax in terms of the Income Tax Act 2007.

### **Budget Figures**

The budget figures are derived from the Council budget that was approved at the Council meeting on the 5th August 2022.

### **Tier 2 PBE Accounting Standards applied**

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

### **CHANGES IN ACCOUNTING POLICIES**

There have been no changes in the Accounting Policies.

Northland Fish & Game Council  
**NOTES TO THE PERFORMANCE REPORT**  
 for the year ended 31 August 2023

<b>Note 1: ANALYSIS OF REVENUE</b>	<b>Actual 2023 \$</b>	<b>Budget 2023 \$</b>	<b>Actual 2022 \$</b>
<b>Licence sales</b>			
Fish licence	43,992	27,012	26,371
Non Resident Fish Licence Levy	10,544	419	-
Game licence	137,153	144,219	133,139
<b>Total Licence sales</b>	<b>191,689</b>	<b>171,650</b>	<b>159,510</b>
<b>Grants and donations</b>			
National Fish & Game grant	289,951	289,843	346,957
Donations/koha from the public	2	-	-
<b>Total Grants and donations</b>	<b>289,953</b>	<b>289,843</b>	<b>346,957</b>
<b>Interest</b>			
Interest	14,564	4,314	4,572
<b>Total Interest</b>	<b>14,564</b>	<b>4,314</b>	<b>4,572</b>
<b>Other revenue</b>			
Game bird dispersal gas gun hire	440	1,000	2,476
Habitat grazing - Greenheart	3,500	2,500	3,500
Permit fees	2,193	4,000	2,452
Predator Control Programme	2,131	-	1,927
Miscellaneous Income	157	-	1,406
Gain on sale of fixed assets	5,949	-	5,922
Works & Management	23,241	-	46,973
Wairua Wildlife Management Reserve	-	-	1,700
<b>Total other revenue</b>	<b>37,611</b>	<b>7,500</b>	<b>66,356</b>

<b>Note 2: ANALYSIS OF EXPENSES</b>	<b>Actual 2023 \$</b>	<b>Budget 2023 \$</b>	<b>Actual 2022 \$</b>
<b>Species management</b>			
Population monitoring	8,497	8,400	5,511
Releases	3,102	4,500	4,936
Control	-	1,000	1,787
<b>Total Species management</b>	<b>11,599</b>	<b>13,900</b>	<b>12,234</b>
<b>Habitat protection &amp; management</b>			
Works & management	20,928	28,225	42,237
<b>Total Habitat protection &amp; management</b>	<b>20,928</b>	<b>28,225</b>	<b>42,237</b>
<b>Angler &amp; Hunter participation</b>			
Access	1,514	2,000	2,061
<b>Total Angler &amp; Hunter participation</b>	<b>1,514</b>	<b>2,000</b>	<b>2,061</b>
<b>Public interface</b>			
Communication	2,550	2,450	-
Advocacy	-	1,000	-
Visitor facilities	261	250	250
<b>Total Public interface</b>	<b>2,811</b>	<b>3,700</b>	<b>250</b>
<b>Compliance</b>			
Ranging	285	250	149
Ranger training	569	1,600	-
Compliance	1,645	1,000	-
<b>Total Compliance</b>	<b>2,499</b>	<b>2,850</b>	<b>149</b>
<b>Licensing</b>			
Licence production & distribution	4,597	1,300	1,108
Commission	6,260	7,724	6,044
<b>Total Licensing</b>	<b>10,857</b>	<b>9,024</b>	<b>7,152</b>
<b>Council</b>			
Council elections	287	-	338
Council meetings	3,601	5,700	4,581
<b>Total Council</b>	<b>3,888</b>	<b>5,700</b>	<b>4,919</b>

**Planning & reporting**

Reporting	2,800	2,800	2,600
National liaison	-	-	1,778
Audit fee	7,870	7,970	7,470
<b>Total Planning &amp; reporting</b>	<b>10,670</b>	<b>10,770</b>	<b>11,848</b>

**Employee related costs**

Salaries and wages	322,210	321,983	337,451
Fringe benefit tax	-	-	1,494
KiwiSaver contributions	9,136	9,625	12,463
ACC levies	856	1,000	779
Staff Training and Other expenses	6,041	8,185	8,690
<b>Total Employee related costs</b>	<b>338,243</b>	<b>340,793</b>	<b>360,877</b>

**Other expenses**

Office premises & Rent	45,426	47,500	42,172
Office equipment	1,745	2,400	1,512
Communications	12,832	19,150	16,684
General	2,392	2,800	2,751
Field equipment	1,972	2,850	2,170
Vehicles	28,915	30,200	26,725
Loss on sale of disposal of assets	207	-	-
<b>Total Other expenses</b>	<b>93,489</b>	<b>104,900</b>	<b>92,014</b>

<b>Note 3 : ANALYSIS OF ASSETS AND LIABILITES</b>	<b>Actual 2023 \$</b>	<b>Budget 2023 \$</b>	<b>Actual 2022 \$</b>
<b>Bank accounts and cash</b>			
Current account balance	92,445	7,365	7,365
Savings account balance	147,258	164,967	213,522
Cashflow bank account	874	278	278
Habitat Development Fund	4,209	4,060	4,060
<b>Total</b>	<b>244,786</b>	<b>176,670</b>	<b>225,225</b>
<b>Debtors and prepayments</b>			
Accounts receivable	3,907	5,000	51,578
Prepayments and accrued income	3,949	3,000	2,276
<b>Total</b>	<b>7,856</b>	<b>8,000</b>	<b>53,854</b>
<b>Investments</b>			
<i>Current portion</i>			
Term Deposits	300,000	300,000	300,000
<b>Total</b>	<b>300,000</b>	<b>300,000</b>	<b>300,000</b>
<b>Creditors and accrued expenses</b>			
Trade and other payables	8,237	25,000	13,779
Gamebird Habitat Stamp levy	7,845	7,500	7,436
Income in Advance	6,611	2,000	2,056
Accrued expenses	10,270	10,000	9,870
GST Payable	12,192	17,577	16,052
<b>Total</b>	<b>45,155</b>	<b>62,077</b>	<b>49,193</b>
<b>Employee costs payable</b>			
Accrued salaries and wages	11,216	-	9,875
Annual leave and time in lieu	30,477	43,000	22,482
PAYE owing	6,601	6,000	6,131
<b>Total</b>	<b>48,294</b>	<b>49,000</b>	<b>38,488</b>

**Note 4 : PROPERTY PLANT & EQUIPMENT****2023**

<b>Asset Class</b>	<b>Opening Carrying Amount</b>	<b>Purchases</b>	<b>Sales/ Disposals</b>	<b>Current Year Depreciation and Impairment</b>	<b>Closing Carrying Amount</b>
Land	146,056	132,538	-	-	278,594
Improvements	107,162	-	-	2,817	104,345
Plant & Equipment	558	5,576	79	374	5,681
Vehicles	114,461	6,778	2,394	23,535	95,310
Office Equipment	3,774	3,740	128	1,562	5,824
<b>Total</b>	<b>372,011</b>	<b>148,632</b>	<b>2,601</b>	<b>28,288</b>	<b>489,754</b>

**2022**

<b>Asset Class</b>	<b>Opening Carrying Amount</b>	<b>Purchases</b>	<b>Sales/ Disposals</b>	<b>Current Year Depreciation and Impairment</b>	<b>Closing Carrying Amount</b>
Land	146,056	-	-	-	146,056
Improvements	69,845	40,000	-	2,683	107,162
Plant & Equipment	697	-	-	139	558
Vehicles	111,125	46,324	20,164	22,824	114,461
Office Equipment	3,652	1,433	-	1,311	3,774
<b>Total</b>	<b>331,375</b>	<b>87,757</b>	<b>20,164</b>	<b>26,957</b>	<b>372,011</b>

**Significant Assets Recorded - Source and Date of Valuation****Land & Buildings**

\$

	<b>Date of Valuation</b>	<b>Land</b>	<b>Improvements</b>	<b>Total</b>
<b>Far North District</b>				
State Highway, Kawakawa	1/10/2022	20,000	-	20,000
<b>Kaipara</b>				
Flaxmill, Waihue Road, Dargaville	1/09/2020	140,000	2,000	142,000
<b>Bob Taylor Road, Tangiteroria</b>				
(Jack Bisset Wetland)	1/09/2020	29,000	1,000	30,000
<b>Whangarei District</b>				
Carruth Road, Maungatapere	1/07/2021	425,000	90,000	515,000
(Jack Bisset Wetland)				
		<b>614,000</b>	<b>93,000</b>	<b>707,000</b>

**Note 5: EQUITY**

	<b>Actual 2023 \$</b>	<b>Actual 2022 \$</b>
<b>Accumulated Funds</b>		
Balance as at 1 September	<b>622,239</b>	<b>604,748</b>
Surplus/(Deficit)	9,048	16,697
Transfer to Reserves	<b>(50,959)</b>	<b>(87,874)</b>
Transfer from Reserves	27,557	88,668
<b>Total Accumulated Funds</b>	<b>607,885</b>	<b>622,239</b>
<b><i>Dedicated Reserves</i></b>		
<b>Asset Replacement Reserve</b>		
Balance as at 1 September	<b>8,332</b>	<b>17,041</b>
Transfer from Accumulated Funds	28,222	39,048
Transfer to Accumulated Funds	<b>(16,094)</b>	<b>(47,757)</b>
<b>Balance at 31 August</b>	<b>20,460</b>	<b>8,332</b>
<b>Non - Resident Levy Reserve</b>		
Balance as at 1 September	<b>14,461</b>	<b>14,042</b>
Transfer from Accumulated Funds (Income)	10,544	419
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>25,005</b>	<b>14,461</b>
<b>Habitat Development Fund</b>		
Balance as at 1 September	<b>4,060</b>	<b>505</b>
Transfer from Accumulated Funds (Income)	149	3,555
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>4,209</b>	<b>4,060</b>
<b>Kai Iwi Lakes Fishing Competition</b>		
Balance as at 1 September	<b>1,204</b>	<b>1,204</b>
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>1,204</b>	<b>1,204</b>
<b>Bridge Repairs at Flaxmill</b>		
Balance as at 1 September	-	<b>(3,895)</b>
Transfer from Accumulated Funds (Income)	-	40,000
Transfer to Accumulated Funds (Expenses)	-	<b>(36,105)</b>
<b>Balance at 31 August</b>	-	-
<b>NFGC Sports Fish and Game management plan</b>		
Balance as at 1 September	<b>3,535</b>	<b>3,535</b>
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>3,535</b>	<b>3,535</b>



**Habitat Enhancement Program**

Balance as at 1 September	4,462	4,417
Transfer from Accumulated Funds (Income)	2,131	1,927
Transfer to Accumulated Funds (Expenses)	(1,550)	(1,882)
<b>Balance at 31 August</b>	<b>5,043</b>	<b>4,462</b>

<b><i>Total Dedicated Reserves</i></b>	<b><i>59,456</i></b>	<b><i>36,054</i></b>
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**Game Bird Habitat Development**

Balance as at 1 September	281,606	281,606
Transfer from Accumulated Funds (Income)	9,913	2,924
Transfer to Accumulated Funds (Expenses)	(9,913)	(2,924)
<b>Balance at 31 August</b>	<b>281,606</b>	<b>281,606</b>

<b><i>Total Restricted Reserves</i></b>	<b><i>281,606</i></b>	<b><i>281,606</i></b>
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<b>Total Equity</b>	<b>948,947</b>	<b>939,899</b>
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## Note 6: COMMITMENTS & CONTINGENCIES

### Commitments

Greenheart Wetlands - Lease Land for 35 year period commencing 1 September 2013. Annual Rent is \$1.00. Whangarei District Council - 5 year lease for use of land adjacent to Wairua River. Annual licence fee is \$1.00. The Council leases premises at Unit A5, 7-11 Nell Place, Raumanga, Whangarei. The annual lease is \$38,000 + GST. The lease renewed on 1st August 2019 and expires on 1st August 2024.

### Contingency

There are no contingent liabilities as at 31 August 2023. (2022: Nil)

## Note 7: OTHER

### Goods or Services Provided to the Entity in Kind

Description	Amount
Honorary ranging activities	No Charge
Councillor meetings and events	No Charge

### Right to occupy

The field officer located in Kaitaia occupies an office space at the DOC office in Kaitaia at no cost other than maintaining the grassed area.

## Note 8: RELATED-PARTY TRANSACTIONS

Related-party disclosures have not been made for transactions with related parties that are within a normal supplier of client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances. (2022: A vehicle was sold to the past Manager during the year. This was agreed based upon a market value estimation obtained and negotiated)

## Note 9: EVENTS AFTER BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (2022: Nil)

## Note 10: MINISTERIAL REVIEW

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

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

**Note 10: MINISTERIAL REVIEW cont....**

In October 2022, the Regional Fish and Game Chairs wrote to the NZC asking them to implement the non-legislative parts of the Review. In November 2022, the NZC, agreeing with the Regional Chairs, instructed the NZC CEO to implement the non-legislative parts of the Review. On 6 December 2022, Sia Aston, Deputy Director – Public Affairs on behalf of the Department of Conservation, wrote to the New Zealand Council, advising that Fish and Game should proceed with implementing the review recommendations that do not require legislative changes. In February 2023, The New Zealand Council established two work groups - Future Finance and Future Structures, which are working on structural and financial considerations for the organisation. Due to the time lost with the ISG, the implementation of many of these recommendations only commenced at the end of November 2022.



**Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2023**

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

**ACTUAL 2023**

<b>Output Area</b>	<b>Actual Direct \$</b>	<b>Actual Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management	11,599	606	77,444	89,043
Habitat protection & management	20,928	738	94,312	115,240
Angler & hunter participation	1,514	181	23,131	24,645
Public interface	2,811	803	102,619	105,430
Compliance	2,499	239	30,543	33,042
Licensing	10,857	36	4,600	15,457
Council	3,888	346	44,217	48,105
Planning & reporting	10,670	604	77,188	87,858
<b>Totals</b>	<b>64,766</b>	<b>3,553</b>	<b>454,054</b>	<b>518,820</b>

**Actual Overheads**

Employee related costs	338,243
Depreciation	28,271
Other expenses	93,489
Less Administrative Income	(319,141)
<b>Total Overheads to Allocate</b>	<b>140,862</b>

**BUDGET 2023**

<b>Output Area</b>	<b>Budget Direct \$</b>	<b>Budget Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management	13,900	940	86,753	100,653
Habitat protection & management	28,225	1,152	106,319	134,544
Angler & Hunter participation	2,000	502	46,330	48,330
Public interface	3,700	1,164	107,426	111,126
Compliance	2,850	398	36,732	39,582
Licensing	9,024	84	7,752	16,776
Council	5,700	345	31,840	37,540
Planning & reporting	10,770	550	50,760	61,530
<b>Totals</b>	<b>76,169</b>	<b>5,135</b>	<b>473,912</b>	<b>550,081</b>

**Budget Overheads**

Employee related costs	340,793
Depreciation	28,222
Other Expenses	104,900
Less Administrative income	(289,843)
<b>Total Overheads to Allocate</b>	<b>184,072</b>

## INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Northland Fish And Game council (the Fish and Game Council). The Auditor-General has appointed me, Adelle Wilson, using the staff and resources of BDO Northland, to carry out the audit of the financial statements and statement of performance of the Fish and Game Council on his behalf.

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

We have audited:

- the financial statements of the Fish and Game Council on pages 22 to 38, that comprise the statement of financial position as at 31 August 2023, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 8 to 21.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 22 to 38:
  - present fairly, in all material respects:
    - its financial position as at 31 August 2023; and
    - its financial performance and cash flows for the year then ended; andcomply with generally accepted accounting practice in New Zealand in accordance with PBE SFR- A (PS) Public Benefit Entity Simple Format Reporting – Accrual (Public Sector); and
- the statement of performance of the Fish and Game Council on pages 8 to 21:
  - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2023, including for each class of reportable outputs:
    - its standards of performance achieved as compared with the forecasts included in the *description* of the annual operating work plan for the financial year; and
    - its actual revenue and expenses as compared with the forecasts included in the description of the annual operating work plan for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 15 December 2023. This is the date at which our opinion is expressed.

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

#### Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New

Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other Information**

The Council is responsible for the other information. The other information comprises the information included on pages 1 to 7, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

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

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

### **Independence**

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

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



Adelle Wilson  
BDO Northland  
On behalf of the Auditor-General  
Whangarei, New Zealand