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**CONSOLIDATED PERFORMANCE REPORT OF THE**

**AUCKLAND WAIKATO FISH AND GAME COUNCIL**

**FOR THE YEAR ENDED  
31 AUGUST 2024**

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



December 2024

Hon Todd McClay  
Minister for Hunting and Fishing  
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 Consolidated Performance Report of the Auckland Waikato Fish and Game Council for the year ended 31 August 2024.

Yours faithfully



Nigel Juby  
Chair  
Auckland Waikato Fish and Game Council



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## ENTITY INFORMATION

### Legal Name

Auckland Waikato Fish & Game Council.

### Type of Entity and Legal Basis

The Auckland Waikato 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

Auckland Waikato 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 Auckland Waikato 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 Auckland Waikato Fish and Game Council

The Council currently consists of 10 councillors who were elected in November 2021. Councillors are elected three yearly by fish and game licence holders in the Council's region. Each meeting a representative from DOC, Conservation Board and Federated Farmers are invited to attend.

The Council meets a minimum of six times each year.

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

Nigel Juby is the Current Chair and Barrie Barnes was elected by the Council as an appointee to the New Zealand Fish and Game Council.

## Council and Staff

### **Chairman**

Nigel Juby

### **Vice-chairman**

Grant Annan

David Cocks

### **Council elected by licence holders**

Barrie Barnes

Peter Shaw

Colin Sherrard

Matt Baker

Euan Williamson

Tony Clark

Geoff Dickey

### **Life Members**

David Lawrie (1989)

Dean Blythen (1989)

### **Staff Members**

Adam Daniel, PhD (Fisheries Manager)

Danielle Le Lelievre MSc, (Fish & Game Officers)

Beau Jarvis-Child MSc, (Fish & Game Officers)

Roslyn Simmonds (Office Manager)

Mischa Davis, BA/LLB, (Resource Management Officer)

Clare Robertson, MIWM, (Resource Management Officer)

### **Chief Executive**

David Klee, MSc

### **Offices**

The Council office is located at 156 Brymer Road, RD 9, Hamilton

Phone: 07 849 1666

Email: [aucklandwaikato@fishandgame.org.nz](mailto:aucklandwaikato@fishandgame.org.nz)

Website: [www.fishandgame.org.nz](http://www.fishandgame.org.nz)

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## Council Meeting Attendance

<b>Council Members</b>	<b>Sub Region</b>	<b>Meetings Attended</b>	<b>Apologies</b>
Nigel Juby	Central Waikato	5	1
David Cocks	Auckland South	6	
Grant Annan	Southern Waikato	6	
Barrie Barnes	Auckland North	6	
Colin Sherrard	North Waikato	5	1
Euan Williamson	Hauraki Coromandel	6	
Geoff Dickey	North Waikato	3	3
Matt Barker	Auckland North	6	
Peter Shaw	Southern Waikato	6	
Tony Clark	Northern Waikato	4	2

## CONSOLIDATED STATEMENT OF RESPONSIBILITY

The Council and Management of the Auckland Waikato Fish and Game Council, accept responsibility for the accuracy of and judgements used in the preparation of the following Consolidated 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 provided by the Auckland Waikato Fish and Game Council under section 19A of the Public Finance Act 1989, regardless of whether that information is included in the Council's Performance Report.

In our opinion, the information set out in the financial statements and statement of service performance for the financial year ended 31 August 2024 fairly reflects the financial position and operations of the Council.

Nigel Juby

Chair



16/11/2024

David Cocks

Vice-Chair



16/11/2024



**AUCKLAND WAIKATO FISH & GAME COUNCIL**  
**Statement of Service Performance**  
**2023-24 Financial Year**

# Chair's Report

The 2023-2024 season has marked significant changes for our council. In late 2023, CEO Ben Wilson announced his retirement in April, followed by Field Officer John Dyer's similar decision. We extend our heartfelt thanks to both for their long-term service and wish them a fulfilling retirement.

The council appointed David Klee as the new CEO, whose expertise in gamebird management made the selection straightforward. With Ben and John's departures, along with RMA Officer Clare Robertson on maternity leave, our team was reduced to half capacity, presenting recruitment challenges. Fortunately, we welcomed two new field officers, Beau and Danielle, who bring valuable skills and fresh perspectives to the team. I want to recognise Adam and David for their additional contributions during this transition period, ensuring continuity in our operations.

Access to our high-quality trout fisheries remains a strategic priority. We made excellent progress with Herenga Nuku and local Mana Whenua to formalise legal public access to the Whakapapa River, although access to the upper river remains blocked despite ongoing efforts with the Department of Conservation.

Our staff successfully secured external funding for large-scale wetland restoration projects aimed at enhancing breeding habitats for gamebirds, improving water quality, and providing hunting opportunities.

The Whangamarino Catchment received focused attention, with a collaborative working group formed to draft an anoxic response plan. Although we avoided last summer's botulism crisis, a significant fish kill occurred in the Maramarua area, and our team led the cleanup efforts.

Our staff contributed to various national initiatives, including maritime safety, biosecurity, and the preparation of a Highly Pathogenic Avian Influenza plan. The latter poses a serious risk to game bird hunting should it reach these shores and we remain concerned about a lack of preparedness nationally for such an eventuality.



Nigel Juby  
Chairman,  
Auckland Waikato Fish &  
Game Council

This year's cool, wet weather has benefited duckling survival and trout growth, leading to increased trout numbers in areas like the Kauaeranga and Ohinemuri rivers. The wet spring also appears to have boosted grassland numbers for the upcoming season.

Significant effort went into the Healthy Rivers environment court proceedings. David and Adam prepared expert evidence, and Ben spent several months attending hearings. The hearing was the culmination in nearly 10 years of involvement in this process and we look forward to receiving a decision shortly.

Financially, our region has managed to achieve significant savings without contestable funding requests, largely due to salary reductions. However, we face tight budgets and low reserves, necessitating a search for additional funds to maintain services.

Despite an increase in fish license sales, we did not meet the unrealistic budget targets set by the license forecasting group. Rising salaries and consultant costs across the organisation continue to be a concern, and the Future Finance Working Group has recommended necessary changes.

I would like to acknowledge our outgoing councillors for their contribution to the organisation, especially Councillor Sherrard who has been with us for close to forty years and look forward to having six new representatives bringing their energy and new ideas.

Nigel Juby  
Chairman



# Who is Auckland Waikato Fish & Game Council?

## SUMMARY OF RESOURCES

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$201,766	\$14,000	\$187,766	\$221,962	\$10,205	\$211,757
Habitat Protection	\$757,887	\$338,000	\$419,887	\$744,462	\$479,885	\$264,577
Angler & Hunter Participation	\$76,950	\$0	\$76,950	\$82,230	\$3,000	\$79,230
Public Interface	\$34,557	\$0	\$34,557	\$29,141	\$0	\$29,141
Compliance	\$95,480	\$6,500	\$88,980	\$55,466	\$3,251	\$52,215
Licensing	\$65,182	\$1,078,474	\$-1,013,292	\$56,033	\$1,094,504	\$-1,038,471
Council	\$63,492	\$0	\$63,492	\$74,677	\$0	\$74,677
Planning & Reporting	\$58,950	\$0	\$58,950	\$79,724	\$0	\$79,724
<b>Total Outputs</b>	<b>\$1,354,264</b>	<b>\$1,436,974</b>	<b>\$-82,710</b>	<b>\$1,343,695</b>	<b>\$1,590,845</b>	<b>\$-247,150</b>
Administrative Expense offset by administrative income	\$10,413	\$10,413	\$0	\$163,613	\$163,613	\$0
Levies, Interest	\$131,920	\$0	\$131,920	\$131,920	\$0	\$131,920
	<b>\$1,496,597</b>	<b>\$1,447,387</b>	<b>\$49,210</b>	<b>\$1,639,228</b>	<b>\$1,754,458</b>	<b>\$-115,230</b>



We are an independent crown entity with 7 staff (5.75 FTE), 10 governors, and 12 volunteer rangers. The current Chair is Nigel Juby, a keen trout angler and agricultural consultant.

Auckland Waikato Fish & Game Council is the statutory manager of sports fish and game bird resources within the Auckland Waikato Region. It holds functions and responsibilities set out in the Conservation Act 1987. The organisation's functions include managing, maintaining and enhancing the sports fish and game resources of in the long-term recreational interests of anglers and hunters; representing the interests and aspirations of anglers and hunters in the statutory planning process; and advocating the interests of the Council, including its interests in the habitats of sports fish and game birds.

The council has developed a set of strategic priorities to assign staff time and financial resources towards projects that improve or increase:

- Access making it easier for anglers and hunters to locate and utilise resources.
- Revenue through increasing participation and developing alternative sources of income.
- Water quality and quantity addressing, the pressures on our free-flowing water resources and the water quality of the Waikato Lakes and Wetlands.
- Grey and mallard populations and as a result, hunter opportunities.
- Communication with licence holders.

[Link to Auckland Waikato Region homepage on F&GNZ website](#)  
[Link to Sports Fish & Game Management Plan](#)

# Species Management: Sports Fish

## Drift Diving

Each year staff plan to drift dive representative river sites and report to Council detailing population status and management implications, particularly, that fish populations can sustain the current bag limits and to detect any catastrophic collapses of the fish population requiring emergency closures. Long-term monitoring also allows Fish & Game to improve the management of streams by looking at increases or declines in trout populations corresponding with land use change like fencing or land use intensification. Drift dive surveys were successfully conducted on the Awakino, Waihou, Waitawheta, Whakapapa and Kauaeranga Rivers. All trout populations in the rivers we monitored were within the expected range, and no major changes in fish populations were detected. [Link to drift dive report.](#)

Table below. Number of drift dives attempted and completed by year. Dives that do not meet minimum water quality requirements are abandoned due to an inability to accurately count fish.

Year	Attempted	Completed
2022	4	4
2023	6	4
2024	6	5

## Fish Surveys (Spawning surveys)

A perception of declining wild spawning rainbow trout in Lake Arapuni prompted spawning surveys to determine if natural spawning was occurring. The management implication of surveys and the subsequent review of hatchery stocking was undertaken to determine if the fish stocking program was still best practice or if natural spawning alone was sufficient to sustain the Lake Arapuni rainbow trout fishery. Natural spawning was detected in Lake Arapuni tributaries and updated international literature suggests that supplemental stocking may be detrimental in this instance. Hatchery-released trout have been shown to reduce wild spawning populations by passing on detrimental genes that are advantageous in hatcheries but have negative consequences in the wild, resulting in fewer of their offspring surviving when they spawn with wild fish. Just under a quarter of spawning fish surveyed in 2024 were tagged hatchery rainbow trout. Staff have recommended a pause of all trout stocking in waterways with natural production, including Lake Arapuni and potentially Lake Moananui.

Table below. Spawning survey data from Lake Arapuni from June to September 2024. The total number of rainbow trout (R) and brown trout (B) counted.

Stream	21/6/24	1/8/24	20/8/24	13/9/24
Trib C	22R 2B	13R	11R	21R
Makomako	6B	2B	0	0



# Species Management: Sports Fish



## Harvest Surveys (Sterile Trout Project)

Sterile trout can produce trophy-size fish and do not spawn with the wild population, reducing the negative impact of supplemental rainbow trout releases. There is a potential that releases of hatchery fish are reducing the Arapuni trout population by spawning with wild fish and producing fewer offspring. The Sterile Fish Project released 1000 each of tagged sterile and naturally spawned hatchery fish into Lake Arapuni for the last four years to compare their growth and survival. The annual Lake Arapuni Fishing competition has been used as a cost-effective means of collecting data on the sterile fish in the lake and informing anglers of the tagging program. To date, the sterile fish have been caught at about half the rate of naturally spawned fish, and both groups are roughly the same size. Stocking sterile fish could have population-level benefits, but due to the low catch rates, it does not appear to be cost-effective, with cost estimates for every fish landed being over \$100. We will continue to monitor the recovery rates over the coming years to determine whether to maintain the program.

[Link to 2023 Sterile Trout Stocking Report](#)



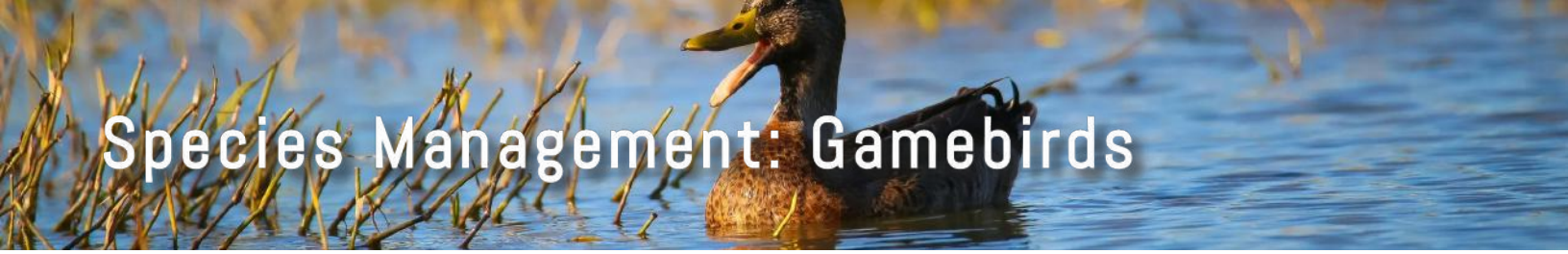
## Fish Releases

Trout releases are done primarily near Auckland, where there is a high concentration of licence holders and very limited trout fishing. Three lakes are stocked within an hour of the Auckland CBD, including 200 rainbow trout released in Quarry Lake on the North Shore during the Easter, Winter and Spring school holidays. Rainbow trout releases are also conducted at Lake Arapuni and Lake Moana-Nui but are currently under review.



Lake/River	2024		2023	
	1 Yr Rainbow	2 Yr Rainbow	1 Yr Rainbow	2 Yr Rainbow
Quarry Lake		600		600
Moana-nui		200		200
Whatihua		200		200
Parkinson		200		200
Arapuni	2000		2000	





# Species Management: Gamebirds

## Waterfowl Management

Auckland Waikato Fish & Game has conducted a waterfowl banding programme since 2002, aiming to band 3,000 mallard and grey ducks annually across five sites. This data helps evaluate survival rates, harvest rates, and population size. These results are then factored into our decision-making process when setting harvest regulations. Because not all people report their bands, we need to estimate the non-reporting rate (what proportion of people, on average, do not report a band). We phone around 300 random licence holders each year and ask if they had shot a banded duck and, if so, if they had reported it. To improve our estimate in 2024, we sent an SMS to as many licence holders as possible (around 5500) asking the same question. This allowed us to get a more precise estimate of non-reporting, improving the accuracy our population estimates.

Banding	2024	2023
First Schedules	3137	2609
Recaptures	77	67
Recoveries	468	480

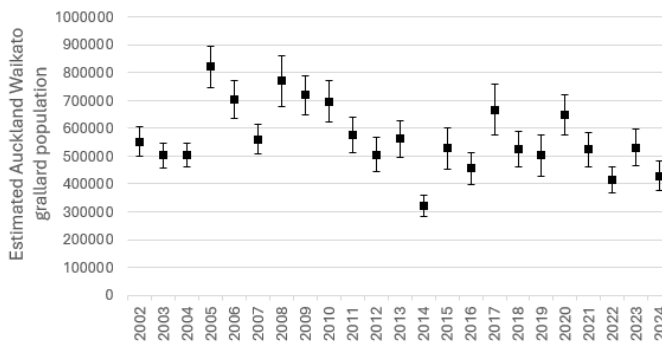


Figure above: Auckland Waikato Fish & Game has run a banding programme for mallard and grey duck (when combined, known as grallard) since 2002. One use of this data is to estimate the total population size (shown with 95% confidence intervals).

## Permits to Cull or Disturb

We aim to respond to all issues related to nuisance game birds in two working days. Compared to the previous year, there were more permits for the disturbance of gamebirds, especially for Paradise Shelduck.

Permits to:	2024 Cull	2024 Disturb	2023 Cull	2023 Disturb
Mallard	24	9	13	4
Paradise Shelduck	30	16	27	2
Pukeko	85	4	84	0
Upland game	1	0	1	0
Black Swan	2	1	9	0





# Habitat Protection and Management



Making submissions and attending RMA hearings continues to be a large body of work in the Auckland Waikato region. During the year, we submitted on several statutory plans and gave evidence at subsequent hearings with the following outcomes.

## Healthy Rivers Plan Change

This year witnessed the culmination of over 10 years of slog on this process when staff, our legal team and planner presented evidence during the Environment Court Appeal process. Central to the premise of the case is getting improved ecosystem health outcomes for the lakes, rivers, and wetlands of the region. (links to evidence - [Water quality](#) - [Wetlands, Lakes, Offsets](#) - [Planning](#) )

## Waitomo District Plan

We managed to include the upper Awakino and Waipa River catchments in the Benefit Lot provisions, where legal access is created specifically for enabling fishing due to their nationally significant trout fisheries. This provides us with a tool for incentivised access projects in those catchments. We also had recreational hunting in the natural open space and general rural zones exempted from the noise provisions in the plan. This will avoid spurious complaints from new landowners moving into areas where duck hunting has been a long-standing activity. ([link to evidence](#))

## Waikato Fresh Water Policy Review

We submitted on the Waikato Regional Freshwater Policy Review expressing our concerns that more emphasis was required on the protection of lakes and wetlands. ([link to submission](#))

## Resource Consents

Submissions were made on numerous resource consent applications including wastewater treatment plant's which continue to be a concern. The consents were for Cambridge/Waipā WWTP and Matarangi WWTP relating to upgrades and discharge consents, both of which we managed to reach agreement on a set of conditions, which include the requirement for botulism management plans. Botulism provides a significant ongoing risk of killing large numbers of ducks each summer. By getting conditions inserted into consents requiring councils to address these issues proactively, we have been able to greatly reduce mortality rates, meaning more ducks make it through to the opening weekend. ([link to submission](#))

Another notable resource consent application was Max Birt and Lumber Corp to discharge treated stormwater to Lake Waikare. We had been involved with this consent for around 8 years with a lot of progress made over that time at the sites and developing agreed conditions between submitters, the Waikato Regional Council, and applicants. The new consent requires improved treatment and a much more robust monitoring framework that will reduce the amount of heavy metal contamination entering Lake Waikare.

# Habitat Protection and Management

## Tree Distribution

Each year Auckland Waikato Fish & Game supports ecological projects around the Waikato wetlands by supplying plants. This is a combination of wetland and riparian restoration projects on private land and Fish & Game wetlands. Staff order the plants in bulk and distribute them across the region to worthwhile projects. These plants and projects are selected to provide habitat for gamebirds and improve water quality for sports fish.

	2024	2023
Total plants supplied	4462	4926
Private land projects supported	18	14
Fish & Game wetlands supported	5	4

## Access Negotiations

Improving access for anglers is a priority for the Auckland Waikato Fish & Game Council. Staff have been working on several ambitious projects to improve access to key waterways including providing enduring access on the title of the Stone Jug Road property, creating an access fund to purchase property and advocating for access in the Waitomo District Plan. The Access Fund will be used to purchase property that will provide access to key fishing locations. Enduring public access in the form of easements and riparian reserves will be added to the property title, and then we plan to sell the property to help fund the next purchase.

## Assessment/Monitoring (Habitat mapping)

Trout and salmon habitat is protected in section 7 h of the RMA. District and regional plan rules that protect trout habitat and trout spawning habitat are based on maps held by regional councils. The trout spawning habitat maps in the Waikato Region had not been updated in some time and a comprehensive review was completed by our staff in 2024, including the remapping of all designated trout habitat and trout spawning areas. The project included integrating all known trout locations, eDNA sampling and electrofishing into GIS-based maps. The original maps only covered mainstem streams and the new maps include all habitat down to third order streams (small tributaries) providing a much more accurate description of the protected habitat. In the past, Fish & Game were not notified of potentially detrimental activities in spawning tributaries because they were not included in the maps, and this project aims to rectify this.

Link to [trout habitat map](#) and link to [trout spawning habitat map](#).

## Waikato Regional Coastal Plan

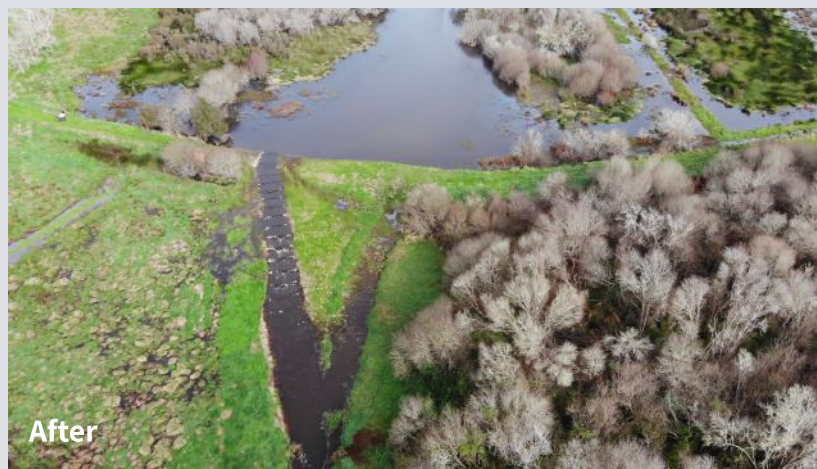
Our submission sought changes to enable wetland restoration and enhancement works as a permitted activity in the coastal marine area. If successful, a resource consent will not be required for activities such as clearing exotic plants for weed management or small-scale earthworks specifically for the purpose of restoring or enhancing indigenous biodiversity and ecosystems. The hearing for this plan will take place in early 2025. ([link to submission](#))



# Habitat Protection and Management



Before



After

## Habitat Creation

The creation of high-quality waterfowl breeding habitat continues to be a focus for us. From the research we have done, we know that productivity in particular duckling survival is a primary constraint to population growth. We implemented several wetland restoration projects this year with project partners. Our primary focus is restoring the hydrology of large wetland areas, as almost every wetland in the region has been adversely impacted by historical land drainage activities. We aim to put the 'wet' back into wetlands.

An example of a recently restored wetland. We along with project partners, planned this project, and secured close to half a million dollars in funding. F&G prepared the Assessment of Environmental Effects and secured the required resource consents to conduct the project on the landowners behalf who in turn donated nearly 50Ha of marginal land. The project encompassed the construction of a 50m fish-friendly weir to restore wetland hydrology, 45,000 natives were planted and 6km of fencing installed. These efforts have significantly improved the environment producing wetland habitat which is crucial for waterfowl and fish species and can help improve water quality in our rivers and streams.

[Link to resource consent](#)

[Link to consent application.](#)

## Wetland Predator Control

We continue to support predator control in our wetlands through securing funding for our wetland associations and supplying traps. Our members spend a significant amount of time and effort servicing these with some impressive results.

Table below: Pest control activities in the Central Shepherd and Williamson Wetlands. Pest control in Central Shepherd includes 63 bait stations supplemented with 18 traps and have caught the following over the past 12 month period (ferret, hedgehog, weasel, cat, rat, possum).

	2024	2023
Central Shepherd	100	77
Williamson	25	18



# Habitat Protection and Management

## Te Aroha Wetland Project

The Howarth Memorial Wetland is partly owned by F&G and provides critical refuge habitat for thousands of game birds during the duck shooting season. When these birds move out to feed in the surrounding area they provide excellent hunting opportunities in the many ponds and rivers near Te Aroha. It is also home to a very high diversity and abundance of native species. It is actively managed by dedicated volunteers from the Te Aroha F&G Association for the benefit of wildlife and the local community. The wetland had suffered significant water deficits which led to fish kills and botulism outbreaks due to successive severe summer droughts. To help rectify this situation, we managed to secure over 100k in cash and in-kind contributions from various grants and mitigation funds to lead a restoration project at the site.

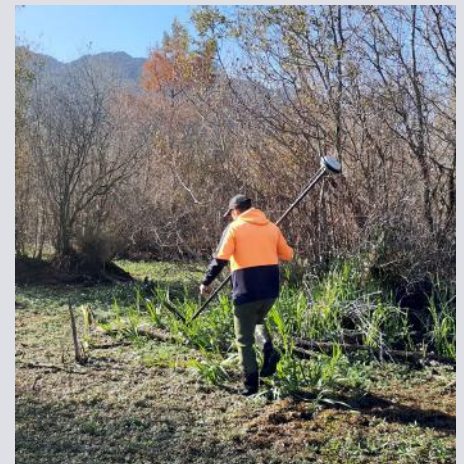
The first stage of the project was to investigate how we might be able to solve the hydrological issues. We deployed a water level logger to monitor levels and used this data to develop a water balance model that was used to assess various scenarios including raising weir levels, inserting a one-way culvert to divert water into the wetland, and pumping to augment river recharge. The results indicate that a 6 L/s pumping rate would have increased levels in the wetland significantly during the 2021/22 drought. Standing water area and potential duck habitat would increase from about 1 ha to 10 ha.

Seepage rates were found to be high in the wetland, in part due to the water control structures leaking causing significant water losses. Therefore, in late 2023 we restored historical river bund levels and fixed leaking culverts. In winter staff alongside Te Aroha club members planted 2650 native grasses, shrubs and trees around the southern extent of the wetland to provide improved habitat values. The next phase will be to pursue the option of acquiring a water take consent and supplementing with pumped water from the adjacent Waihou River. The Howarth Memorial Wetland is yet another example of the added value that Fish and Game provides for the wider community and indigenous wildlife. By restoring and protecting game bird habitat we are also looking after threatened species and creating a focal point where the public can appreciate them.

Links:

[Funding application to GBHT](#)

[Water balance report](#)



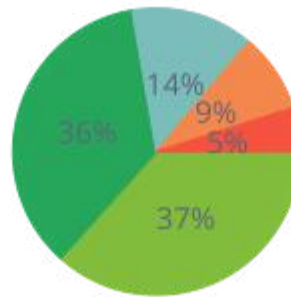
# Angler & Hunter Participation



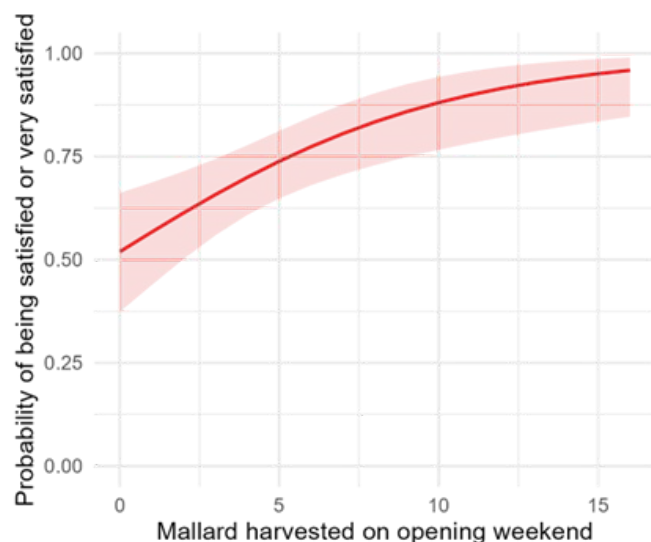
## Satisfaction Survey

This year, Auckland Waikato took part in a national satisfaction survey, which was administered alongside the gamebird harvest survey. This survey asked a randomly selected group of licence holders questions about their opening weekend experience. We found that in our region, most licence holders were satisfied and that the probability of being satisfied or very satisfied increases with the number of mallards harvested on opening weekend. It is noteworthy that 50% of hunters who shot no mallard or grey ducks were still satisfied or very satisfied, indicating that other social factors also play an important role in governing satisfaction.

**Figure below:** How satisfied were Auckland Waikato licence holders with their opening weekend experience? (n=131)



- Very Satisfied
- Satisfied
- Neither satisfied nor dissatisfied
- Dissatisfied
- Very dissatisfied



**Figure above:** Predicted probability of being satisfied or very satisfied as a function of mallard opening weekend harvest (calculated via logistic regression). 15





# Angler & Hunter Participation

## Compliance/Ranging

All existing volunteer and staff rangers renewed their warrants in 2024 as part of a national program to standardise the application and approval process. Six new rangers, including two new staff were also trained over the last year bringing the total to 16 active rangers in the Auckland Waikato Region.

During opening weekend of the gamebird season 4 ranger teams patrolled the region. Honorary rangers targeted public land which receive regular ranging and tend to have higher compliance rates while staff focused on private land and areas where reports of non-compliant activities were occurring. Honorary rangers checked 33 hunters with only one incident of suspected noncompliance, but no citations were issued. Staff rangers went to the Hauraki Plains targeting known hot spots. In total staff checked 77 hunters and one angler with 14 offence notifications issued, 1 fishing rod and 7 guns were seized and 6 prosecutions actioned.

## Media

Social media is a growing medium by which we engage with licence holders. While Facebook has been the most successful to date, this year we have also created a regional Instagram account. Content that exhibits the work done by staff (e.g., botulism clean up, wetland restoration, shoveller counts) has been the most positively received. By promoting the positive work we do we can reshape the public perception of Fish & Game which will in turn benefit the perception of gamebird hunting and angling. ([link to Facebook page](#))

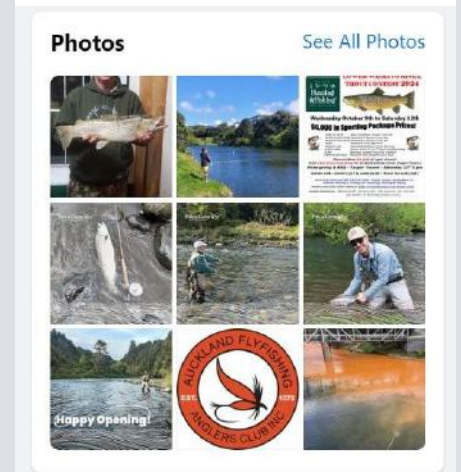
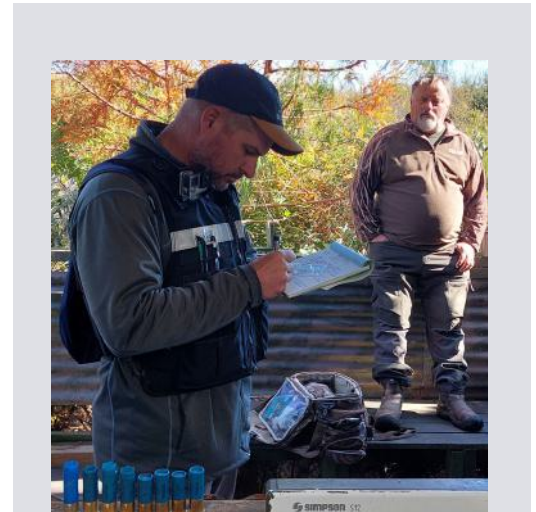
Media	2024	2023
Facebook followers	778	571
Facebook posts	28	32
Facebook videos	8	9

## Public Permits

The number of permits issued for Fish & Game land and for the Rayonier Forest has stayed similar from year to year. With more promotion the "Take a Mate" licence has doubled which is great for new hunters in the region. The take a mate promotion allows a new hunter to accompany a full season licence holder on opening weekend for the price of the game bird habitat stamp alone (\$5), so there is no better time to introduce someone to the sport.

Permits	2024	2023
General Authority	181	178
Forest	69	73
Pondholders	318	322
Take a Mate	32	18

- [Link to F&G Magazine](#)
- [Link to Reel Life](#)
- [Link to Both Barrels](#)



## AUCKLAND WAIKATO FISH AND GAME COUNCIL

## CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 31 August 2024

	Note	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
<b>REVENUE</b>				
Fish and Game licence sales	1	1,094,504	1,078,474	1,021,572
Donations, bequests, other	1	210,850	160,500	108,345
Grants from non-government agen	1	105,751	160,000	49,655
Contracts (central/local governmen	1	90,587	11,000	12,135
Contracts (non-government)	1	28,445	12,500	-
Interest	1	67,444	10,413	52,922
Other revenue	1	26,147	14,500	14,470
<b>Total Revenue</b>		<b>1,623,728</b>	<b>1,447,387</b>	<b>1,259,099</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species management	2	44,208	44,820	36,355
Habitat protection & management	2	361,201	354,500	190,209
Angler & Hunter participation	2	3,631	700	2,585
Public interface	2	120	500	1,623
Compliance	2	8,549	18,000	15,754
Licensing	2	50,229	56,668	41,369
Council	2	3,213	2,000	2,232
Planning & reporting	2	11,041	16,000	16,616
<b>Overheads</b>				
Employee related costs	2	699,939	718,840	739,654
Depreciation	4	51,843	26,869	49,920
Other expenses	2	122,654	115,368	120,364
<b>Total Expenses</b>		<b>1,356,628</b>	<b>1,354,265</b>	<b>1,216,681</b>
<b>Operating Surplus/(Deficit)</b>		<b>267,100</b>	<b>93,122</b>	<b>42,418</b>
<b>Less Other Expenses</b>				
<b>Levies to NZFGC</b>		131,920	131,920	68,458
<b>NET SURPLUS/(DEFICIT)</b>		<b>135,180</b>	<b>(38,798)</b>	<b>(26,040)</b>

The accompanying notes form an integral part of these financial statements

## AUCKLAND WAIKATO FISH AND GAME COUNCIL

## CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 August 2024

	Note	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
<b>ASSETS</b>				
<b>Current Assets</b>				
Bank accounts and cash	3	505,525	342,783	340,049
Debtors and prepayments	3	42,606	123,000	122,593
Investments	3	900,000	900,000	1,300,000
<b>Total Current Assets</b>		<b>1,448,131</b>	<b>1,365,783</b>	<b>1,762,642</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	4	1,276,358	1,204,850	1,186,050
Investments	3	-	-	-
<b>Total Non-Current Assets</b>		<b>1,276,358</b>	<b>1,204,850</b>	<b>1,186,050</b>
<b>Total Assets</b>		<b>2,724,489</b>	<b>2,570,633</b>	<b>2,948,692</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses	3	106,899	101,500	158,362
Employee costs payable	3	92,765	135,000	400,684
<b>Total Current Liabilities</b>		<b>199,664</b>	<b>236,500</b>	<b>559,046</b>
<b>Total Liabilities</b>		<b>199,664</b>	<b>236,500</b>	<b>559,046</b>
<b>NET ASSETS</b>		<b>2,524,825</b>	<b>2,334,133</b>	<b>2,389,646</b>
<b>EQUITY</b>	5	<b>2,524,825</b>	<b>2,350,848</b>	<b>2,389,646</b>

The accompanying notes form an integral part of these financial statements



## AUCKLAND WAIKATO FISH AND GAME COUNCIL

## CONSOLIDATED STATEMENT OF CASHFLOWS

For the year ended 31 August 2024

	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Licence sales	1,091,850	1,050,264	1,030,699
Grants, donations and fundraising	274,009	97,341	144,821
Interest	87,211	36,226	34,273
Other revenue	244,470	14,928	26,605
<b>Cash was applied to:</b>			
Payments to suppliers	758,476	781,897	491,287
Payments to employees	1,007,858	984,524	658,546
GST (net)	41,658	(42,989)	(29,047)
<b>Net Cash Flows from Operating Activities</b>	<b>(110,452)</b>	<b>(524,673)</b>	<b>115,612</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment	33,827	-	-
Sale of investments/deposits	400,000	400,000	-
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	157,899	72,000	10,482
Purchase of investments/deposits	-	-	100,000
<b>Net Cash Flows from Investing &amp; Financing</b>	<b>275,928</b>	<b>328,000</b>	<b>(110,482)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>165,476</b>	<b>(196,673)</b>	<b>5,130</b>
<b>Opening Cash</b>	<b>340,049</b>	<b>340,049</b>	<b>334,919</b>
<b>Closing Cash</b>	<b>505,525</b>	<b>143,376</b>	<b>340,049</b>
<b>This is represented by:</b>			
<b>Bank accounts and cash</b>	<b>505,525</b>	<b>342,783</b>	<b>340,049</b>

The accompanying notes form an integral part of these financial statements

## AUCKLAND WAIKATO FISH AND GAME COUNCIL

### STATEMENT OF ACCOUNTING POLICIES

For the year ended 31 August 2024

#### ACCOUNTING POLICIES APPLIED

##### **Reporting Entity**

Auckland Waikato 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**

**Auckland Waikato** Fish and Game 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.

##### **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.

##### **Basis of consolidation**

The consolidated financial statements are presented because the Council controls the subsidiary Land and Water Habitat Trust which has a balance date of 31 August 2024. In Preparing the consolidated financial statements all inter-entity balances and transactions, and unrealised gains and losses arising within equity, are eliminated in full. The accounting policies of the controlled entity are consistent with the policies adopted by the group.

#### SPECIFIC ACCOUNTING POLICIES

##### **Revenue Recognition**

Auckland Waikato Fish and Game Council derives revenue through the sale of fish and game licences, interest, contracts, rentals, grants, and miscellaneous sales.

##### *Licence Revenue*

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

##### *Grants Received*

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

### *Interest*

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

### *Other Income*

Income from contracts, rentals and miscellaneous sales are recorded as revenue in the period they are earned.

### **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. Performance payments are recorded when the employee is notified. Superannuation contributions are recorded as an expense as staff provide services.

### **Levies to NZFGC**

A levy is paid each year to the New Zealand Fish and Game Council for the administration of the New Zealand Fish and Game Council, or redistribution to other Councils and for advocacy and research.

### **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.

### **Investments**

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

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

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

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

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

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

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

All Assets Purchased after 1 September 2009 are calculated as:

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

### **Creditors and accrued expenses**

Creditors and accrued expenses are measured at the amount owed.

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

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

### **Employee costs payable**

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

### **Dedicated reserves**

Dedicated reserves are those reserves that the Council has elected to transfer from accumulated funds for a particular purpose.

### **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.

### **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 19<sup>th</sup> August 2023.

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

The Council has applied PBE IPSAS 35 Consolidated Financial Statements as described in the basis of consolidation accounting policy.

### **CHANGES IN ACCOUNTING POLICIES**

*There have been no changes in accounting policies.*

## AUCKLAND WAIKATO FISH AND GAME COUNCIL

## NOTES TO THE CONSOLIDATED PERFORMANCE REPORT

for the year ended 31 August 2024

<b>Note 1: ANALYSIS OF REVENUE</b>	<b>Actual 2024 \$</b>	<b>Budget 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Licence sale</b>			
Fish licence	488,050	496,119	410,908
Non Resident Levy	-	-	26,850
Game licence	606,454	582,355	583,814
<b>Total Licence sales</b>	<b>1,094,504</b>	<b>1,078,474</b>	<b>1,021,572</b>
<b>Donations, bequests, other</b>			
Grants	50,017	100,000	26,464
Mercury/Winstones	75,974	60,000	25,229
Donations	84,859	500	56,652
<b>Total Donations, bequests</b>	<b>210,850</b>	<b>160,500</b>	<b>108,345</b>
<b>Grants from non-government agencies</b>			
National Fish & Game legal funding	105,751	160,000	49,655
<b>Total Grants from non-govt</b>	<b>105,751</b>	<b>160,000</b>	<b>49,655</b>
<b>Contracts (central/local government)</b>			
Habitat Works on F&G Land	90,587	11,000	12,135
<b>Total Contracts(central/local) govt</b>	<b>90,587</b>	<b>11,000</b>	<b>12,135</b>
<b>Contracts (non-government)</b>			
Contract with NZFGC	28,445	-	-
Assesment & monitoring	-	2,000	-
Fish Surveys	-	2,000	-
Drift Diving	-	3,500	-
Fish relaease	-	5,000	-
<b>Total Contracts (non-government)</b>	<b>28,445</b>	<b>12,500</b>	<b>-</b>
<b>Interest</b>			
Other interest	16,448	10,413	36,424
Interest on Restricted Reserves	50,996	-	16,498
<b>Total Interest</b>	<b>67,444</b>	<b>10,413</b>	<b>52,922</b>
<b>Other revenue</b>			
Fines and prosecutions	3,251	6,000	3,307
Gain on Sale/Disposal of Asset	18,080	-	-
Miscellaneous Income	4,816	8,500	11,163
<b>Total other revenue</b>	<b>26,147</b>	<b>14,500</b>	<b>14,470</b>

<b>Note 2: ANALYSIS OF EXPENSES</b>	<b>Actual 2024 \$</b>	<b>Budget 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Species management</b>			
Population monitoring	23,681	24,020	18,891
Harvest assessment	2,097	-	1,077
Releases	16,735	18,300	16,387
Control	1,695	2,500	-
<b>Total Species management</b>	<b>44,208</b>	<b>44,820</b>	<b>36,355</b>
<b>Habitat protection &amp; management</b>			
Resource management	105,873	160,000	134,316
Works & management	179,356	27,500	36,335
Assisted habitat	75,972	165,000	19,558
Assessing & monitoring	-	2,000	-
<b>Total Habitat protection &amp; management</b>	<b>361,201</b>	<b>354,500</b>	<b>190,209</b>
<b>Angler &amp; Hunter participation</b>			
Access	3,331	500	2,218
Newsletters	300	-	280
Other publications	-	200	-
Club relations	-	-	87
<b>Total Angler &amp; Hunter participation</b>	<b>3,631</b>	<b>700</b>	<b>2,585</b>
<b>Public interface</b>			
Advocacy	120	-	54
Public promotions	-	500	1,569
<b>Total Public interface</b>	<b>120</b>	<b>500</b>	<b>1,623</b>
<b>Compliance</b>			
Ranging	1,475	500	886
Ranger training	438	500	13
Compliance	6,636	17,000	14,855
<b>Total Compliance</b>	<b>8,549</b>	<b>18,000</b>	<b>15,754</b>

<b>Note 2: ANALYSIS OF EXPENSES CONT</b>	<b>Actual 2024 \$</b>	<b>Budget 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Licensing</b>			
Licence production & distribution	6,678	8,137	240
Commission	43,551	48,531	41,129
<b>Total Licensing</b>	<b>50,229</b>	<b>56,668</b>	<b>41,369</b>
<b>Council</b>			
Council meetings	3,213	2,000	2,232
<b>Total Council</b>	<b>3,213</b>	<b>2,000</b>	<b>2,232</b>
<b>Planning &amp; reporting</b>			
Reporting	11,041	16,000	16,573
National liaison	-	-	43
<b>Total Planning &amp; reporting</b>	<b>11,041</b>	<b>16,000</b>	<b>16,616</b>
<b>Employee related costs</b>			
Salaries and wages	621,017	664,295	683,484
Fringe benefit tax	5,595	7,000	5,589
KiwiSaver contributions	54,926	33,995	37,600
ACC levies	1,651	2,300	1,267
Staff Training and Other expenses	16,750	11,250	11,714
<b>Total Employee related costs</b>	<b>699,939</b>	<b>718,840</b>	<b>739,654</b>
<b>Other expenses</b>			
Office premises	20,235	22,920	21,438
Office equipment	1,813	3,400	4,639
Communications	18,837	19,200	19,332
General	11,140	7,050	8,440
Field equipment	1,010	3,500	7,062
Vehicles	69,619	59,298	56,824
Bad debts written off	-	-	812
Loss on sale or disposal of assets	-	-	1,817
<b>Total Other expenses</b>	<b>122,654</b>	<b>115,368</b>	<b>120,364</b>

<b>Note 3 : ANALYSIS OF ASSETS AND LIABILITES</b>	<b>Actual 2024 \$</b>	<b>Budget 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Bank accounts and cash</b>			
Current account balance	146,990	337,583	332,468
Deposits held on Call	358,335	5,000	7,381
Cash on hand	200	200	200
<b>Total</b>	<b>505,525</b>	<b>342,783</b>	<b>340,049</b>
<b>Debtors and prepayments</b>			
Accounts receivable	36,560	95,000	93,689
Prepayments and accrued income	6,046	28,000	28,904
GST Receivable	-	-	-
<b>Total</b>	<b>42,606</b>	<b>123,000</b>	<b>122,593</b>
<b>Investments</b>			
<i>Current portion</i>			
Term Deposits	900,000	900,000	1,300,000
<i>Non- Current portion</i>			
Term Deposits	-	-	-
<b>Total</b>	<b>900,000</b>	<b>900,000</b>	<b>1,300,000</b>
<b>Creditors and accrued expenses</b>			
Trade and other payables	48,840	50,000	55,561
Income in Advance	56,728	50,000	59,812
GST Payable	1,331	1,500	42,989
<b>Total</b>	<b>106,899</b>	<b>101,500</b>	<b>158,362</b>
<b>Employee costs payable</b>			
Accrued salaries and wages	25,210	25,000	30,950
Annual leave and time in lieu	67,555	70,000	84,454
Provision for Retirement Leave	-	40,000	285,280
<b>Total</b>	<b>92,765</b>	<b>135,000</b>	<b>400,684</b>



**Note 4 : PROPERTY PLANT & EQUIPMENT****2024**

<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	937,903	-	-	-	937,903
Buildings	158,327	-	-	6,468	151,859
Plant & Equipment	7,383	52,200	3,125	3,645	52,813
Vehicles	66,411	103,255	12,622	38,799	118,245
Office Equipment	16,026	2,444	-	2,932	15,538
<b>Total</b>	<b>1,186,050</b>	<b>157,899</b>	<b>15,747</b>	<b>51,844</b>	<b>1,276,358</b>

**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	937,903	-	-	-	937,903
Buildings	164,795	-	-	6,468	158,327
Plant & Equipment	18,129	-	-	10,746	7,383
Vehicles	96,573	-	-	30,162	66,411
Office Equipment	9,906	10,482	1,817	2,545	16,026
<b>Total</b>	<b>1,227,306</b>	<b>10,482</b>	<b>1,817</b>	<b>49,921</b>	<b>1,186,050</b>

<b>Note 5: EQUITY</b>	<b>Actual 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Accumulated Funds</b>		
Balance as at 1 September	1,230,922	1,349,627
Surplus/(Deficit)	135,180	(26,040)
Transfer to Reserves	(281,415)	(197,280)
Transfer from Reserves	34,113	104,615
<b>Total Accumulated Funds</b>	<b>1,118,800</b>	<b>1,230,922</b>
<b><i>Dedicated Reserves</i></b>		
<b>Asset Replacement Reserve</b>		
Balance as at 1 September	117,442	98,409
Transfer from Accumulated Funds	-	19,033
Transfer to Accumulated Funds	-	-
<b>Balance at 31 August</b>	<b>117,442</b>	<b>117,442</b>
<b>Non - Resident Levy Reserve</b>		
Balance as at 1 September	115,148	88,298
Transfer from Accumulated Funds (Income)	-	26,850
Transfer to Accumulated Funds (Expenses)	(6,678)	-
<b>Balance at 31 August</b>	<b>108,470</b>	<b>115,148</b>
<b>Total Dedicated Reserves</b>	<b>225,912</b>	<b>232,590</b>
<b><i>Restricted Reserves</i></b>		
<b>Opuatia Wetland Fund</b>		
Balance as at 1 September	12,452	12,452
Transfer from Accumulated Funds (Income)	619	-
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>13,071</b>	<b>12,452</b>
<b>Ingham Wetland Fund</b>		
Balance as at 1 September	2,232	2,168
Transfer from Accumulated Funds (Income)	111	64
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>2,343</b>	<b>2,232</b>
<b>Whanganui River Fund</b>		
Balance as at 1 September	162,294	127,061
Transfer from Accumulated Funds (Income)	53,537	44,637
Transfer to Accumulated Funds (Expenses)	(1,254)	(9,404)
<b>Balance at 31 August</b>	<b>214,577</b>	<b>162,294</b>

**Note 5: EQUITY CONT**

	Actual 2024 \$	Actual 2023 \$
<b>Waikato River Fund</b>		
Balance as at 1 September	47,139	40,397
Transfer from Accumulated Funds (Income)	18,092	15,677
Transfer to Accumulated Funds (Expenses)	(8,389)	(8,935)
<b>Balance at 31 August</b>	<b>56,842</b>	<b>47,139</b>
<b>Lake Are Are Fund</b>		
Balance as at 1 September	37,123	36,289
Transfer from Accumulated Funds (Income)	1,844	834
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>38,967</b>	<b>37,123</b>
<b>Lower Waikato Wetland</b>		
Balance as at 1 September	39,657	28,184
Transfer from Accumulated Funds (Income)	101,327	11,473
Transfer to Accumulated Funds (Expenses)	(3,218)	-
<b>Balance at 31 August</b>	<b>137,766</b>	<b>39,657</b>
<b>Williamson Wetland</b>		
Balance as at 1 September	62,650	61,241
Transfer from Accumulated Funds (Income)	3,076	1,409
Transfer to Accumulated Funds (Expenses)	(1,485)	-
<b>Balance at 31 August</b>	<b>64,241</b>	<b>62,650</b>
<b>Huntly Wetland Fund</b>		
Balance as at 1 September	371,844	363,484
Transfer from Accumulated Funds (Income)	45,952	8,360
Transfer to Accumulated Funds (Expenses)	-	-
<b>Balance at 31 August</b>	<b>417,796</b>	<b>371,844</b>
<b>Fonterra Wetland Fund</b>		
Balance as at 1 September	14,783	-
Transfer from Accumulated Funds (Income)	409	14,783
Transfer to Accumulated Funds (Expenses)	(13,089)	-
<b>Balance at 31 August</b>	<b>2,103</b>	<b>14,783</b>

**Note 5: EQUITY CONT**

	<b>Actual 2024 \$</b>	<b>Actual 2023 \$</b>
<b>Murray Young Wetland Fund</b>		
Balance as at 1 September	175,960	172,347
Transfer from Accumulated Funds (Income)	8,743	3,964
Transfer to Accumulated Funds (Expenses)	-	(351)
<b>Balance at 31 August</b>	<b>184,703</b>	<b>175,960</b>
<b>Donations</b>		
Balance as at 1 September	-	35,800
Transfer from Accumulated Funds (Income)	47,704	50,125
Transfer to Accumulated Funds (Expenses)	-	(85,925)
<b>Balance at 31 August</b>	<b>47,704</b>	<b>-</b>
<b>Total Restricted Reserves</b>	<b>1,180,113</b>	<b>926,134</b>
<b>Total Equity</b>	<b>2,524,825</b>	<b>2,389,646</b>

**BREAKDOWN OF RESTRICTED RESERVES**

<b>Restricted reserve</b>	<b>Nature &amp; purpose</b>
Opuatia Wetland Fund	F&G wetland activities in the Opuatia Catchment.
Ingham Wetland Fund	Activities associated with the Brennan wetland restoration project.
Whanganui River Fund	Enhance and monitor habitat or improve licence holder opportunities in the Whanganui/Whakapapa Catchments.
Waikato River Fund	Enhance habitat and recreational opportunities in the Waikato River Catchment.
Lake AreAre Fund	Restoration activities at Lake AreAre and surrounds.
Lower Waikato Wetland	Purchase, maintain, enhance habitat values and recreational opportunities in the lower Waikato Region.
Williamson Wetland	F&G activities associated with the Williamson Wetland.
Huntly Wetland Fund	Purchase, restoration, and maintenance of wetlands in the Huntly Region.
Fonterra Habitat Fund	Activities associated with the Stokes wetland restoration project.
Murray Young Wetland Fund	F&G activities associated with the Murray Young Wetland.
Donations	Project Specific, current donations are for the newly developed Auckland/Waikato access fund.

**Note 6: COMMITMENTS & CONTINGENCIES**

**Commitments**

There are no commitments as at 31 August 2024

**Contingency**

The Council has obligations arising from employment contracts, to provide retirement leave to staff when they reach retirement age and have been employed by the council for over 10 years.

The Council currently has staff who have been employed for over 10 years but have not reached retirement age. The council has not recognised this liability in its financial statements as there is uncertainty in determining the present obligation.

**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
Councillors were reimbursed \$5190.69 for expenses associated with work on council wetlands	

**Note 8: RELATED-PARTY TRANSACTIONS**

Related-party disclosures have not been made for transactions with related parties

Related Party	Description	2024	2023	2024	2023
		\$	\$	\$	\$
		Value	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game Council	Levies paid	131,920	68,458	-	-
New Zealand Fish and Game Council	Legal funding received	105,751	49,655		
New Zealand Fish and Game Council	Services rendered	28,447			
Eastern Fish and Game Council	Purchase of Fish	16,152	15,895		

**Controlled entity**

The Council controls the Land and Water Habitat Trust(the Trust) on the basis that all trustees of the Trust are members of the Council Board, and the Council has the power to govern the operations and financing activities of the Subsidiary.

**Comparatives**

There have been a number of prior period comparatives which have been reclassified to make disclosure consistent with the current year.

**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. (Last Year 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).

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.

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

In February 2023, The New Zealand Council (NZC) established two work groups - Future Finance and Future Structures, which are working on structural and financial considerations for the organisation. These draft reports were presented to the NZC in April 2024 and sent to Regions.

The NZC has instigated a Cost optimisation project to determine areas where Fish and Game can identify savings and efficiencies. This report has not yet been completed.

The NZC is currently working with the Minister for Hunting and Fishing to determine the legislative changes required to ensure Fish and Game can operate more efficiently.

NZC have been supporting the Wellington and Taranaki regions in their operational amalgamation/

National Policies have been adopted this year which are consistent with the recommendations of the Ministerial review.

**Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2024**

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 2024**

<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	44,208	1,470	170,965	215,173
Habitat protection & Angler & hunter participation	361,201	3,319	386,011	747,212
Public interface	120	240	27,912	28,032
Compliance	8,549	388	45,126	53,675
Licensing	50,229	48	5,583	55,812
Council	3,213	591	68,735	71,948
Planning & reporting	11,041	568	66,060	77,101
<b>Totals</b>	<b>482,192</b>	<b>7,274</b>	<b>845,989</b>	<b>1,328,181</b>

**Actual Overheads**

Employee related costs	699,939
Depreciation	51,843
Other expenses	122,654
Less Administrative Income	(28,445)
<b>Total Overheads to Allocate</b>	<b>845,990</b>

**BUDGET 2024**

<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	44,820	1,659	156,946	201,766
Habitat protection & Angler & Hunter participation	354,500	4,264	403,387	757,887
Public interface	700	806	76,250	76,950
Compliance	500	360	34,057	34,557
Licensing	18,000	819	77,480	95,480
Council	56,668	90	8,514	65,182
Planning & reporting	2,000	650	61,492	63,492
<b>Totals</b>	<b>493,188</b>	<b>9,102</b>	<b>861,076</b>	<b>1,354,264</b>

**Budget Overheads**

Employee related costs	718,840
Depreciation	26,869
Other Expenses	115,368
Less Administrative income	-
<b>Total Overheads to Allocate</b>	<b>861,077</b>

**Note 12: EMISSION TRADING SCHEME**

Auckland Waikato Fish and Game Council has entered into the Emission Trading Scheme (ETS) in relation to 823Ha of forest with 49,380 pre-1990s NZUs allocated to these properties. Emission Units (NZUs) are received from, or transferred to the government in respect to carbon stock changes in respect to these properties. Carbon stocks are calculated in accordance with the climate change (forestry sector) regulations 2008. Units will have to be returned to the government upon harvest of the forest stock. As a result these non-liability-free units are held at a nominal nil value and the units held are as below.

If the use of this forestry land were to change Auckland Waikato Fish and Game Council would be required to return the NZUs to the government. Auckland Waikato Fish and Game Council has no intentions to change the use of this land.

As at balance date Auckland Waikato Fish and Game Council holds 29,940 pre-1990s NZUs.

Any shortfall in NZUs would need to be purchased from markets at current rates.