



PERFORMANCE REPORT OF THE

TARANAKI FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2024**

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

4th December 2024

Hon Todd McClay
Minister of Hunting & Fishing
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987, the Performance Report of the Taranaki Fish and Game Council for the year ended 31 August 2024.

Yours faithfully

A handwritten signature in black ink, appearing to read 'Chris Donald', written in a cursive style.

Chris Donald
Chair
Taranaki Fish and Game Council

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ENTITY INFORMATION

Legal Name

Taranaki Fish and Game Council.

Type of Entity and Legal Basis

The Taranaki 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

Taranaki 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 Taranaki 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, a 5-year Strategic Plan and an Annual Operational Work Plan, which sets out the specific work programme and budget.

Structure of Taranaki Fish and Game Council

The Council currently consists of 8 councillors who were elected in November 2021. Councillors are elected three yearly by fish and game licence holders in the Council's region and the next elections will be held in November 2024.

The Council meets a minimum of six times per year to direct the Council's management and to make its policy decisions.

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

Chris Donald is the Current Chair and Gerard Karalus was elected by the Council as an appointee to the New Zealand Fish and Game Council.

Council and Staff

Council Members	Meetings Attended
Chris Donald	6
Gerard Karalus	5
Paul Blewman	3
Alan Flynn	6
David Potroz	6
Romon Sargeson	6
John Nancarrow	3
Craig McEwen	5

Staff Members

Phil Teal
Chief Executive Officer

Jilli Steedman
Secretary

Allen Stancliff
Senior Fish & Game Officer

Auditors

Vivien Cotton (BDO Manawatu Audit Limited), on behalf of the Office of the Auditor General

Bankers

BNZ

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CHAIR'S REPORT

I am pleased to present the 33rd Performance Report of Taranaki Fish and Game Council for the year ended 31 August 2024.

The Taranaki Fish and Game Council continues to manage the fish and game resource in a sustainable way to achieve strategic and long-term outcomes that have a benefit in terms of the resource itself and provide access to the resource to enable licence holders to carry out their recreational pursuits.

Modernising the Fish and Game Organisation - Embracing Change

The change in Government following the 2023 General Election highlights that change is inevitable, and Fish and Game will face both opportunities and challenges as political and legislative landscapes evolve. Reviews of relevant legislation are already underway, and Fish and Game governors must adapt the organisation to remain fit for purpose while continuing to represent the interests of hunters and anglers in managing resources.

The Ministerial Review of Fish and Game Governance in 2021 provided valuable insights, identifying strengths and weaknesses within the organisation. The Taranaki Fish and Game Council has embraced the need for structural change based on what is best for long-term outcomes and resourcing for licence holders. A "business as usual" approach risks Fish and Game's ability to meet future challenges, particularly if external scrutiny reveals a lack of progress on meaningful change during reviews of enabling legislation. Meanwhile, the creation of the new Ministry of Hunting and Fishing and initiatives like the Access Charter signal a renewed government focus on hunting and fishing, potentially offering more support for the sector.

Progressing Fundamental Structural Change - Shared Resources Arrangements

Taranaki Fish and Game Council has taken a significant step towards amalgamation by establishing a shared resources arrangement with the Wellington Fish and Game Council. Both councils have worked together with strong goodwill to achieve a common goal. While each region will continue to operate as separate entities in the short term, the aim is to merge operations and governance into a single larger regional entity once minor legislative amendments make this legally possible.

This will provide significant benefits to both regions and the wider organisation by improving resilience, as it will allow access to a larger pool of staff resources and expertise when needed and create economies of scale in delivering shared outputs.

Regional Milestones – Progressing Strategic Projects

The signing of Te Ruruku Pūtakerongo – the collective deed of redress for Taranaki Maunga Settlement – settled the last outstanding Treaty of Waitangi claim in the province – which included a Crown apology, the rights of legal personhood bestowed on the maunga, and a co-governance model regarding management of the national park. The enabling settlement legislation - Te Pire Whakatupua mō Te Kāhui Tupua/Taranaki Maunga Collective Redress Bill - has progressed to the second hearing stage during 2024.

Te Heke Ngahuru ki Te Awa Tupua - a long-term strategy for the direction of management of the Whanganui River – was released by Te Kōpuka nā Te Awa Tupua after four years of work. This focuses on the health and well-being of the river system by collaboration among those with interests in the catchment and recommends actions to deal with those issues.

The Taranaki Fish and Game Council remains committed to maintaining a high-quality species monitoring programme, carried out diligently by qualified staff. This ensures Fish and Game's credibility as experts in water resource management when collaborating with external agencies and mana whenua, with Fish and Game's data and interpretation often serving as the primary source of information.

Taranaki Fish and Game Council continues to carry out regional activities that align with NZ Fish and Game Council's co-ordinated "ReWild" Campaign to promote the traditions and benefits of hunting and angling. In support the campaign's principles of maintaining social license, Taranaki Fish and Game promotes family fishing events and recruitment programmes and maintains its reputation as a principal freshwater environmental advocate that highlights issues that impact trout and game bird habitat as well as wider issues affecting ecosystem health.

Future Focus- Taking Opportunities and Facing the Challenges

As highlighted above, we live in times where Fish and Game's operating environment is rapidly changing and Fish and Game as an entity is being subject to unprecedented scrutiny and change.

From an external perspective there are many challenges in the coming year:

- 1. Legislative Changes Affecting Our Statutory Functions And Purpose:** This year, there have been already been significant changes to resource management legislation, with more review planned. Fish and Game must actively advocate for continued protections of trout and salmon habitats, and also enable pragmatic creation of wetland habitat for game birds.

Fish and Game must also be proactive in ensuring hunter and angler values are taken into account during the review of our enabling legislation- the Wildlife Act 1953 and Conservation Act 1987. Any changes could significantly impact Fish and Game's mandates and responsibilities, including future direction of governance of sports fish and game birds. We need to counter those in the conservation sector that remain fundamentally opposed to the role of introduced species in New Zealand.

- 2. Regional Planning Processes:** The Government relaxed deadlines (December 2024) for Regional Councils to notify a Plan Change to give effect to the NPS FM 2020 until the end of 2027 to enable consideration of new and additional Government policy directives. Both Regional Councils in the Taranaki Fish and Game region have confirmed that they will postpone their Change Plan notifications- Horizons Regional Council until 2027 and Taranaki Regional Council until 2025. Fish and Game will still need to actively engage in these planning processes as the Plan changes will consider all provisions that relate to freshwater management.
- 3. Mana Whenua Engagement:** Fish and Game need to continue to develop relationships with mana whenua, as they are rightly being given prominence

and influence in governance and management decisions regarding freshwater management in the new and developing operating paradigm. Taranaki Fish and Game Council has prioritised engaging with mana whenua as a priority in order to achieve outcomes regarding shared resource management interests and undertaking co-operative initiatives. It is acknowledged that this is a long-term objective – due to resource capacity constraints of governors and staff interacting with fifteen iwi organisations (and their associated hapu).

Acknowledgement of Staff Contributions

All Taranaki Council governors acknowledge the contributions and dedication of our staff. We are fortunate to have such outstanding and dedicated staff. Allen Stancliff has consistently demonstrated expertise across numerous projects that command respect from external agencies and mana whenua. Jillie Steedman remains an integral part of our dedicated team in achieving statutory goals and deadlines. Our team has recently been joined by Jack Harland - our new Fish and Game Officer - replacing Jacob Morison (who decided to extend his sabbatical leave).

The shared resources arrangement with Wellington Fish and Game Council has provided access to considerable experience in managerial services from Phil Teal, as well as communications and technical expertise and support. This has manifested in enhanced communication efforts by refining electronic access maps for fishing sites, adding Taranaki region waters and the anglers' database to the weekly e-report, and overseeing the development of the hardcopy newsletters. These improvements have been well received by licence holders who can see tangible benefits to them.

Acknowledgement of Fish and Game's Volunteer Network

I would like to acknowledge the contributions made by volunteers associated with our organisation as they put something back into the management of the pursuit and resource. Our volunteer network is invaluable in enabling us to achieve what we do – all done with passion, commitment, and dedication – completing tasks for the good of managing the fish and game resource. To the warranted honorary rangers, the hatchery volunteers, the club members who mentor novice anglers at fishing days, those who contribute willingly to conservation projects and operational support, those contributors to advocacy campaigns, and most of all my fellow governors – I thank you for all your contributions and support.

The recent triennial Fish and Game elections saw inclusion of two new governors to provide new perspectives for valued input. I particularly wish to acknowledge those retiring governors Paul Blewman, and Craig McEwen and the recent passing of David Potroz who have made considerable contributions over previous electoral terms.

Continuing Our Focus into the Future

Fish and Game must continue to focus on meeting the needs of licence holders by ensuring access to hunting and fishing opportunities. This begins with effective management of the environment to support healthy populations of freshwater fish and game birds.

There currently still exists an opportunity to address the weaknesses within the Fish and Game system that are still under our control, though this will require embracing change. I have been proud of Taranaki governors' approach to focusing on what we can control and actively implementing pragmatic change.

The inability of Fish and Game Councils to agree on solutions has caused considerable internal distraction and stalled momentum for change – which just increases the risk of external challenge to our fisheries and game bird governance. A quote from George Bernard Shaw– *'Progress is impossible without change and those who cannot change their minds cannot change anything'* – highlights the choice between embracing change or retreating to comfort zones. We cannot afford to relax to a business-as-usual approach.

Taranaki Fish and Game Council will continue to make every effort to achieve the best possible outcomes in the future - with interests of licence holders being front and centre of our focus.

A handwritten signature in black ink, appearing to read 'Chris Donald', written in a cursive style.

Chris Donald
Chairman
3rd December 2024

STATEMENT OF RESPONSIBILITY

4th December 2024

The Council of the Taranaki 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 Taranaki Fish and Game Council, for the year ended 31 August 2024.

Chris Donald
Chairman



Allan Flynn
Councillor



STATEMENT OF SERVICE PERFORMANCE

For the Year Ended 31 August 2024

Introduction

The following is a summary of performance relating to objectives provided for in the 2023-2024 Operational Workplan, as adopted by Council for commencement on 1 September 2024.

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

Taranaki Fish and Game Council derives revenue through the sale of fish and game licences, interest, contracts, a grant from New Zealand Fish and Game Council and miscellaneous sales.

Outcomes – Achievements

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

Hatchery

We continued to resource a hatchery operation run by volunteers to produce 2,335 rainbow trout primarily for release into lakes in the region which have limited natural recruitment, to provide increased success and a more enjoyable fishing experience for anglers. An additional 620 rainbow trout were obtained from the Eastern Fish & Game Region and the Tongariro National Trout Centre for release into two local lakes.

Waterfowl Monitoring

Monitoring programmes are undertaken during the year to assess the productivity, survival, and harvest of gamebirds to set appropriate game bird hunting season conditions in order to maintain sustainable populations of game bird species for hunters now and in the future.

Angler and Hunter Participation

We continue to maintain and enhance access to the fish and game resource and inform hunters and anglers of opportunities for fishing and hunting in the Taranaki Fish & Game Region.

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.

Compliance

We carried out compliance checks to monitor compliance with angling and hunting regulations and took enforcement action where considered necessary. A high level of compliance is necessary to support sports fish and game bird populations and to ensure that all users contribute to the resource.

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	Unaudited Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$73,147	\$1,450	\$71,697	\$62,116	\$3,308	\$58,808
Habitat Protection	\$58,978	\$15,000	\$43,978	\$32,961	\$0	\$32,961
Angler & Hunter Participation	\$25,443	\$0	\$25,443	\$19,410	\$0	\$19,410
Public Interface	\$21,261	\$0	\$21,261	\$19,556	\$0	\$19,556
Compliance	\$14,091	\$1,000	\$13,091	\$14,822	\$0	\$14,822
Licensing	\$14,514	\$229,350	-\$214,836	\$10,276	\$227,229	-\$216,953
Council	\$20,414	\$0	\$20,414	\$25,098	\$0	\$25,098
Planning & Reporting	\$20,888	\$0	\$20,888	\$16,773	\$0	\$16,773
Total Outputs	\$248,736	\$246,800	\$1,936	\$201,012	\$230,537	-\$29,525
Administrative Expense offset by administrative income	\$210,798	\$210,798	\$0	\$202,569	\$202,569	\$0
Levies, Interest	\$0	-\$6,441	\$6,441	\$0	\$27,513	-\$27,513
	\$459,534	\$451,157	\$8,377	\$403,581	\$460,619	-\$57,038

OUTPUT 1: SPECIES MANAGEMENT

SUMMARY OF RESOURCES

Code	Project Cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	\$37,496	\$200	\$37,296	\$4,240	\$478	\$3,762
1120	Harvest Assessment	\$2,339	\$500	\$1,839	\$16,924	\$400	\$16,524
1130	Fish Salvage	\$0	\$0	\$0	\$0	\$0	\$0
1140	Hatchery Operations	\$12,339	\$0	\$12,339	\$17,525	\$0	\$17,525
1150	Game Farm	\$0	\$0	\$0	\$0	\$0	\$0
1160	Liberations	\$11,847	\$0	\$11,847	\$13,345	\$1,790	\$11,555
1170	Regulations	\$1,949	\$0	\$1,949	\$2,128	\$0	\$2,128
1180	Control	\$7,177	\$750	\$6,427	\$7,954	\$640	\$7,314
	Total	\$73,147	\$1,450	\$71,697	\$62,116	\$3,308	\$58,808

Obtain accurate and pertinent information to guide and enable effective management decisions to maximise user success and satisfaction while ensuring the sustainability of sports fish and gamebird populations across the region.

Planned Result	Outcome
1. Assess juvenile trout recruitment in Waiongana/ Mangaoraka Stream to compare with baseline information from other catchment surveys.	1. An electric fishing survey was carried out at 11 sites in the Waiongana/ Mangaoraka Stream catchment on 11-12 th December 2024 and results included in the 2023/24 Fishery Monitoring Report to Council.
2. Complete resource inventory of the Waingongoro River catchment to determine current status of the trout fishery and identify threats and opportunities (yr 2 of 2)	2. A draft resource inventory report on the Waingongoro River catchment was produced.
3. Monitor and report information on the status of the region's trout fisheries sufficient to measure overall angler success (through a diary scheme), set effective regulations and inform management directions.	3. Angler diaries were sent to 30 anglers prior to the start of the 2023/24 season and results were analysed and included in the 2023/24 Fishery Monitoring Report. Trout spawning surveys conducted in Mangamahoe Stream including the lake inlet, and in Mangorei Stream.
4. Implement an effective grey and mallard duck banding programme in the Whanganui area as the first step to obtain an estimate of the population size and level of hunting harvest which will guide future monitoring requirements and regulation setting (yr 5 of 5).	4. Mallard and Grey duck banding was conducted at two sites near Whanganui in February 2024, with 383 ducks banded (380 mallard and 3 grey) and results included in a 2024 Whanganui Banding Report.
5. Monitor and report information on the status of the region's mallard and grey duck, paradise shelduck, shoveler, swan	5. Trend counts were completed for paradise shelduck and black swan in January 2024 and a report prepared for

<p>and pukeko populations sufficient to assess harvest, identify and manage any population impacts, set effective regulations and inform management directions. As part of this review count methods for paradise shelduck, including the effectiveness, efficiency and cost of returning to aerial counts for some parts of the region.</p>	<p>Council. A flight to monitor dabbling duck along 20 randomly selected transects around the Taranaki ringplain was undertaken in early April 2024. Taranaki/Whanganui Pukeko monitoring along 27 randomly selected road transects was conducted in April 2024. 27 sites for the National Shoveler Survey were counted in early August 2024.</p>
<p>6. Participate in National Hunter Survey to derive a robust estimate of annual game bird harvest and hunter success.</p>	<p>6. 2023 results were included in the 2024/25 Game Gazette Notice report. Surveys for the 2024 game season were carried out.</p>
<p>7. Recommend effective regulations that are timely, easily understood and which maximise licence holder opportunity while ensuring resource sustainability and public support.</p>	<p>7. A 2024/25 Game Gazette Notice report was prepared for Council’s December 2023 meeting, with recommendations entered into the national document. An Angler’s Notice report was prepared for Council’s June 2024 meeting with recommendations entered into the national document.</p>
<p>8. Provide advice and support practical and effective predator control opportunities that assist game bird populations.</p>	<p>8. Advice and practical support were provided on request.</p>

Supplement trout fishing opportunities with appropriate stocking that is valued, cost effective in terms of the return to the angler and which retains community support.

Planned Result	Outcome
<p>9. Undertake annual trout stocking programme which concentrates on creating and maintaining valued lake fisheries.</p>	<p>9. A total of 2,955 rainbow trout were released into five lakes and three rivers in the region during the year. A hatchery and trout liberations report was prepared for Council’s October 2024 meeting.</p>
<p>10. Undertake release of up to 200 16-month rainbow trout into the Patea River to assess the potential for a long-term programme (yr 5)</p>	<p>10. 120 large rainbow trout were released into the lower Patea River downstream of Patea dam in November 2023</p>
<p>11. Undertake monitoring of angler returns from the 2017-2021 releases of tagged brown and rainbow trout into the lower Patea River.</p>	<p>11. There was little monitoring and feedback from anglers during the year.</p>
<p>12. Operate Hawera hatchery in an effective, cost efficient and sustainable manner utilising volunteer support to meet the identified stocking objectives.</p>	<p>12. Taranaki Fish and Game’s Hawera trout hatchery had a successful year utilising the efforts of the nine rostered volunteers. A total of 2,000 rainbow ova and 1,000 brown trout ova were received from Eastern Fish and Game’s Ngongotaha Hatchery in May 2024.</p>

Provide effective compliance to protect resource sustainability (including revenue base) and user experience to maintain licence holder satisfaction

Planned Result	Outcome
13. Review and renew ranger warrants and maintain a skilled honorary ranger team of at least 12 rangers consistent with requirements and objectives of the Compliance Policy and Strategy and also R3 principles.	13. Police vetting, warrant renewal applications, honorary ranger agreements and code of conduct and fit and proper person declarations were completed and approved for 10 honorary rangers and one staff. A new honorary ranger application was also approved, bringing the total to 11 honorary rangers and one staff at year's end.
14. Undertake safe and effective compliance coverage across the Taranaki Region, including a target of 100 licence checks of anglers and also of hunters.	14. A total of 62 anglers and 65 hunters were checked during the year. There was a 90.3% compliance rate for anglers and a 98.5% compliance rate for hunters. A 2023/24 Compliance Annual Report was prepared for Council's October 2024 meeting.
15. Process detected offences in a fair and timely way consistent with national prosecutions guidelines.	15. Six angling offences and one game offence were detected during the year. Two offences were dealt with via education. An angler giving a false name could not be located. One formal warning was issued.

Proactively manage problem aggregations of gamebirds in the interests of both hunters and property owners and managers.

Planned Result	Outcome
16. Manage problem aggregations of gamebirds through implementation of a special Paradise Shelduck season in Area C and proactively responding to and assisting landholders	16. A 3-weekend (7 day) special hunting season for paradise shelduck was held in Game Management Area C in February and March 2024. 72 permits to disturb gamebirds were issued under delegated authority from Department of Conservation during the year.



OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

SUMMARY OF RESOURCES

Code	Project Cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA	\$19,489	\$0	\$19,489	\$15,918	\$0	\$15,918
1220	Works & Management	\$0	\$15,000	-\$15,000	\$0	\$0	\$0
1230	Assisted Habitat	\$35,591	\$0	\$35,591	\$14,790	\$0	\$14,790
1240	Assessment	\$3,898	\$0	\$3,898	\$2,253	\$0	\$2,253
	Total	\$58,978	\$15,000	\$43,978	\$32,961	\$0	\$32,961

Protect/ improve habitat for sports fish & game as a fundamental and effective means to sustain the fish & game resource in the interests of licence holders and with biodiversity benefits for the wider community.

Planned Result	Outcome
<p>1. Provide valued advice and support to licence holders, landowners and the wider community regarding the importance of and how to protect and enhance habitat and also undertake predator control/ management to benefit both fish & game and wider indigenous biodiversity resources.</p> <p>2. Promote, encourage and support landowners to create, enhance and protect wetlands by providing sound technical advice and assistance to make successful applications to the Game Bird Habitat Trust and Hunting & Habitat Funds, including 1 billion tree programme.</p> <p>3. Proactively take opportunities to make effective representation in statutory and other community processes to best achieve sports fish and game bird habitat protection and enhancement.</p>	<p>1. Management of the Fish & Game Hawken wetland at Waitotara was undertaken to maintain the area of open water. There was liaison with Taranaki Regional Council biosecurity staff regarding the gold clam incursion. The Council became a member of Biosecurity Taranaki.</p> <p>2. Two Taranaki applications to the 2023 Game Bird Habitat Trust (GBHT) funding round were successful in obtaining a total of \$9,000 in grants. During the year, the Howatson wetland at Huiroa, which received funding from the GBHT, the Council's Habitat & Hunting fund and the 1 billion tree programme helped the owners win a TRC Environmental Award for Environmental Leadership in Farming. Final referee's reports were prepared for two wetlands to authorise the payment of grants and updates on two Taranaki 1 billion tree projects (total 3,750 trees) was provided to the GBHT.</p> <p>3. During 2023/24, the Council continued to be actively involved in Resource Management Act planning and consent processes, particularly in Taranaki. Staff worked closely and constructively with applicants and developers, local and regional authorities to reach solutions which met their objectives while also protecting trout and wetland habitat and fish passage for both trout and native fish</p>

<p>4. Investigate the establish an environmental award to acknowledge and highlight outstanding contributions to the protection of sports fish or gamebird habitat</p> <p>5. Seek effective environmental outcomes as part of the consenting of the Mangorei and Motukawa hydro schemes</p>	<p>without the need for formal hearing processes.</p> <p>4. It was decided not to proceed with sponsoring the “water quality improvement” section of the Taranaki Regional Council Environmental Awards.</p> <p>5. Consents for Manawa Energy’s Mangorei and Motukawa hydro-electric power schemes were publicly notified, the Council lodged submissions on 3 March 2023 (Mangorei) and 27 March 2023 (Motukawa) and is awaiting processing by the Taranaki Regional Council.</p>
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Work collaboratively and proactively with landowners, other groups and iwi recognising the synergistic benefits and wider outcomes that can be achieved by this approach.

Planned Result	Outcome
<p>6. Promote and explore opportunities to improve water quality in Lake Rotomanu.</p>	<p>6. A New Plymouth District Council application to consent the water take from the Waiwhakaiho River has been lodged with the Taranaki Regional Council (TRC) but there has been no progress with processing. Staff have reminded the TRC that Fish & Game has an interest in this application.</p>
<p>7. Engage proactively and collaboratively with iwi & community groups to identify and protect/ enhance shared resource values including contributing to water related matters through the Taranaki Maunga Settlement process.</p>	<p>7. Staff attended the signing ceremony for the Taranaki Maunga Deed of Settlement at Owae Marae and the Council made a submission in support of the Collective Redress Bill for Taranaki Maunga.</p>
<p>8. Represent Fish & Game and provide valued input to the Te Awa Tupua process</p>	<p>8. Te Kōpuka meetings were attended on eight occasions. Day two of the Whanganui River Symposium was also attended, along with three meetings to receive feedback on the Te Heke Ngahuru strategy document.</p>
<p>9. Explore options with other parties to remove weirs in Timaru Stream at SH45 and in the Waingongoro River at Eltham.</p>	<p>9. A Taranaki Regional Council consent application to remove the Timaru Stream weir was granted, but contractor availability and weather constraints meant weir removal will now occur in summer/autumn 2024/25. There were discussions with TRC staff about the process to remove the Riverlands Eltham weir on the Waingongoro River and a submission was made to the TRC’s 2024-2034 Long-term Plan advocating its removal.</p>

<p>10. Investigate whether there is sufficient landowner support for an application to the Whanganui River Enhancement Trust (WRET) for funding assistance to continue the Horizons / F&G joint Orautoha Stream / Manganuioteao Riparian Project to protect water quality in this catchment and the many values it supports.</p>	<p>10. The Council helped fund 600m of conventional fencing along the Manganuioteao River, with costs sharing with Horizons (40%), WRET (30%) and Taranaki Fish & Game (30%). Currently, there is not sufficient landowner interest to warrant another application to WRET.</p>
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Development of an effective Natural Resources Plan that protects freshwater and wetland habitats and which will also minimise Council costs in consent processes and free up resources for other management responses.

Planned Result	Outcome
<p>11. Engage in and actively advocate for provisions which protect and/ or enhance sports fish & game bird habitat in the Taranaki Natural Resources Plan development process</p>	<p>11. Two Taranaki Regional Council consultation workshops were attended on "Objectives and Outcomes" and "Targets and Limits", and written responses provided. Two Fish & Game initiated tick-box surveys about the consultations were sent to Taranaki licence holders, which resulted in a further 156 responses to the TRC.</p>



OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

SUMMARY OF RESOURCES

*

Code	Project Cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$4,898	\$0	\$4,898	\$1,087	\$0	\$1,087
1320	Satisfaction Survey	\$1,559	\$0	\$1,559	\$250	\$0	\$250
1330	Newsletters	\$17,296	\$0	\$17,296	\$17,022	\$0	\$17,022
1340	Other Publications	\$0	\$0	\$0	\$0	\$0	\$0
1350	Training	\$1,000	\$0	\$1,000	\$0	\$0	\$0
1360	Club Relations	\$690	\$0	\$690	\$1,051	\$0	\$1,051
1370	Huts	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$25,443	\$0	\$25,443	\$19,410	\$0	\$19,410

Add value to licence holders by increasing their opportunity, success and satisfaction and so retain them in the sport.

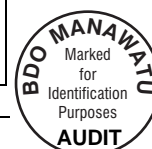
Planned Result	Outcome
1. Maintain and improve the Taranaki pages on the Fish & Game website so how to and where to go information is readily available, easily understood and up to date.	1. Taranaki web page information was kept up to date and reviewed prior to transfer to the new Fish & Game website.
2. Work with National Office to populate new website with information including an 'Introduction to duck hunting in the Taranaki Region'.	2. The new website went live on 7 th February 2024 with a comprehensive section on getting started in duck hunting.
3. Continue posting on the Council's facebook page in line with any National Policy to regularly inform licence holders using these forums	3. Taranaki Fish and Game's Facebook page has 244 followers. 6 posts have been created or shared.

Encourage past and prospective hunters and anglers into the sport through initiatives which make it easy to have a go and/or provide support.

Planned Result	Outcome
4. Develop and utilise licence holder email list to keep hunters and anglers up to date	4. Families registering for the 2022 Lake Rotomanu family trout fishing day were emailed to let them know about the 2023 event. The licence holder email list was also utilised for the TRC Natural Resources Plan consultation, the Lower North Island Lowdown ezine and a lapsed participant email (29/11/2023) to encourage recipients to purchase a fishing licence.



<p>5. Complete Reel Life and Both Barrels supplements consistent with national R3 recommendations.</p> <p>6. Provide a quality 1-page regional supplement (plus features) in each edition of Fish & Game Magazine.</p> <p>7. Publication of valued hunting and fishing newsletters sent to regional licence holders and hunting landowners. Hunting newsletter also distributed to all rural box holders in the region.</p> <p>8. Proactively provide timely and useful information to licence holders when requested.</p> <p>9. Replace/ erect 2 -3 new signs which provide anglers with helpful on-site information re access and regulations consistent with identified priorities.</p> <p>10. Continue to explore opportunities to install third angling platform on Lake Mangamahoe.</p> <p>11. Provide organised fishing opportunities in Lake Rotomanu and the Patea River in Stratford consistent with R3 objectives and branding and in association with volunteer groups for kids and families.</p>	<p>5. Eight articles were prepared for Reel Life ezine and five for Both Barrels for distribution to all Taranaki licence holders who subscribe. These articles were written to keep users up to date with the current hunting and fishing conditions and to highlight potential opportunities. Taranaki information was also provided to the Wellington Fish & Game weekly email newsletter during the fishing and hunting seasons.</p> <p>6. A 2-page supplement was prepared for hunting special issue 58 and a 3-page supplement for fishing special issue 59 to provide an overview of the current resource and highlight opportunities for the coming season.</p> <p>7. A joint 8-page Wellington – Taranaki regional fishing newsletter was prepared and posted to licence holders and a joint 8-page Wellington – Taranaki regional hunting newsletter was prepared and posted to licence holders and Taranaki rural box holders.</p> <p>8. Staff provided information to licence holders on fishing and hunting opportunities in the region as requested. Information was also provided to game bird hunters on the 2024 special season for paradise shelduck.</p> <p>9. There was liaison with Ernslaw-One regarding angler access to Lake Namunamu and conformation that access is restricted until forest harvest is complete in 3-5 years. There was liaison with a Waimarino angler to facilitate provision of access stiles over fencing on Taonui Stream.</p> <p>10. Permission for a 3rd angling platform was granted by New Plymouth District Council in October 2021, but as it was not for the preferred site, it was decided to wait for a further review of potential sites by New Plymouth District Council.</p> <p>11. The 4th annual Lake Rotomanu family trout fishing day was held on 28/10/2023 with help from the Inglewood Rod, Gun & Recreation Club, Taranaki Hunting & Fishing and Hynds Pipe Systems.</p>
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<p>12. When fish are available, release 2-year rainbow trout into Sattler’s Dam to provide opportunities for kids and families.</p> <p>13. Review, negotiate, publicise and issue access permits to publicly available hunting areas and actively seek and develop new opportunities.</p> <p>14. Identify and explore mentoring schemes to support new hunters.</p> <p>15. Develop web based introductory package for anglers highlighting access opportunities and methods to get started.</p> <p>16. Proactively take opportunities to make effective representation in statutory and other community processes to maintain or enhance hunting or angling access and opportunity.</p> <p>17. Complete review of Kaupokonui and Waingongoro catchment angler access information and implement identified opportunities to assist angler access.</p> <p>18. Assess satisfaction and success of Taranaki Region anglers using catch rates from a voluntary diary scheme and online satisfaction survey.</p> <p>19. Locate and publicise quality trout and perch and game bird recipes that enable anglers and hunters to make good use of these species.</p>	<p>Approximately 100 children plus their parents had a successful day. The Stratford Fishing Club was assisted with an application to the Taranaki Electricity Trust to help with funding for their annual kids fishing day, which was approved. The Stratford event went ahead on 2/12/2023 attended by 82 children plus their families. Short-break fishing licences were provided to nine anglers from the Reel Recovery Retreat for a fishing weekend in the Waimarino on 2–3 March 2024.</p> <p>12. 120 rainbow trout donated by DOC’s Tongariro National Trout Centre were released into Sattler’s Dam on 26/03/2024 to provide opportunities for kids and families.</p> <p>13. Access arrangements were confirmed for the 2024 game season, permits printed and issued to licence holders on request. Weekly ballots were held for Harakeke and Tauwhare Forests.</p> <p>14. Extensive information for new duck hunters is now available on the new Fish & Game website.</p> <p>15. Extensive information is now available on the new Fish & Game website, including on Taranaki public access points and fishery information.</p> <p>16. Few opportunities were available during the year.</p> <p>17. Review of access complete, but liaison with landowners still to occur.</p> <p>18. 2024 angler diary scheme completed with results incorporated into a Fishery Monitoring Report for Council’s October 2024 meeting. An Angler Satisfaction Survey was not conducted this year.</p> <p>19. Fish and Game cookbook promoted. An extensive list of recipes is now available on the new Fish and Game website.</p>
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<p>20. Assess satisfaction of Taranaki Region hunters using an online satisfaction survey.</p>	<p>20. An opening weekend game bird hunter satisfaction survey was conducted nationally with results presented to Council's October 2024 meeting. More than 80% of hunters said they were either satisfied or very satisfied with their overall opening weekend experience.</p>
<p>21. Implement actions to influence hunter behaviour as identified in hunter behaviour strategy to maximise enjoyment and participation and also public support for gamebird hunting.</p>	<p>21. Ethical harvest of free-range food for the table included in game season publicity.</p>
<p>22. Provision of ready and valued support and assistance to licence agents such that they are kept up to date, resourced and operate as effective agents.</p>	<p>22. Assistance to Licence agents provided as and when required.</p>



OUTPUT 4: PUBLIC INTERFACE

SUMMARY OF RESOURCES

Code	Project Cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$3,608	\$0	\$3,608	\$5,923	\$0	\$5,923
1420	Communication	\$3,898	\$0	\$3,898	\$3,818	\$0	\$3,818
1430	Advocacy	\$4,998	\$0	\$4,998	\$6,561	\$0	\$6,561
1440	Public Promotions	\$8,757	\$0	\$8,757	\$3,254	\$0	\$3,254
1450	Visitors/Education	\$0	\$0	\$0	\$0	\$0	\$0
	Total	\$21,261	\$0	\$21,261	\$19,556	\$0	\$19,556

Work proactively and collaboratively with iwi at all levels consistent with Treaty of Waitangi obligations and responsibilities regarding the protection and use of natural resources

Planned Result	Outcome
1. Proactively engage, work and collectively share with iwi and hapu within the region on matters affecting wetland and freshwater resources or their use.	1. Taranaki Fish and Game Council worked closely with iwi groups as opportunities arose. This reflects that we have many shared concerns and also skills and knowledge to contribute, and collectively achieve strong environmental outcomes that will benefit both indigenous and introduced species and the wider community.

Strong relationships and involvement with DOC and local and regional councils to effectively represent the interests of hunters and anglers in formal decision-making processes

Planned Result	Outcome
2. Liaise with Department of Conservation and Conservation Boards and proactively engage and work with Regional and District councils and community & industry groups.	2. Staff liaised with DOC, Horizons RC & Iwi regarding a plan to deal with any eel death events in the Whanganui River catchment over summer 2023/24 and with DOC regarding koura deaths in Waitangi Stream in April 2024 and koi carp removal from an Inglewood pond in May 2024. Staff also liaised with DOC/TRC regarding unauthorised tracks and rubbish at Tapuarau (Hawkins) Lagoon and DOC regarding game bird hunter access to 4 Taranaki Conservation Areas. Staff attended a Horizons RC "Jobs for Nature" governance group meeting to receive updates on progress with riparian fencing & planting and fish barrier identification and remediation in the Horizons region and attended a meeting to decide on Horizons regional freshwater community grants.



Engender support for hunting and fishing and the activities of Fish & Game by the general public and others who recognise that these activities contribute to a better environment and healthy lifestyle and in turn who support protecting these resources and the opportunity to participate.

Planned Result	Outcome
3. Recognise and pursue opportunities to contribute to the wider community including 'Wild for Taranaki' and 'Rotokare Scenic Reserve Trust'	3. A Wild for Taranaki biodiversity quarterly catch-up and annual Biodiversity Forum was attended. In conjunction with Wellington Fish & Game staff a workshop to introduce volunteers to bird banding was held in New Plymouth. Feedback was provided to the Rotokare Trust regarding a proposal to establish new populations of brown mudfish. Staff attended a meeting of Biosecurity Taranaki and signed Taranaki Fish & Game up as a member of the group.
4. Take opportunities to promote the value of protecting freshwater, wetland and upland game habitats and the wider benefits from this.	4. Liaised with TRC staff about consenting requirements for wetland creation and enhancement work.
5. Represent the interests of hunters and anglers and promote the validity of fishing and gamebird hunting including as a means of collecting natural organic foods and engaging in a physical healthy lifestyle.	5. Supported the NZ Council's National ReWild Aotearoa campaign. Hunter access was facilitated to private farmland during the 2024 special paradise shelduck season and 2024 game season.
6. Maintain a positive and constructive profile in the media which encourages prospective participants and fosters support and understanding among the general public.	6. During the year, fish season publicity was provided to 5 newspapers, the neighbourly on-line forum and two radio stations. Game season publicity, including for the 2024 Special Paradise Hunting Season, was provided to 5 newspapers. There was also publicity for the Lake Rotomanu Family Trout Fishing Day and Stratford kid's fishing releases.
7. Implement revised media strategy and including incorporating any National Policy	7. Communication Strategy is being prepared nationally.

OUTPUT 5: COMPLIANCE

SUMMARY OF RESOURCES

Code	Project Cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$3,306	\$0	\$3,306	\$4,521	\$0	\$4,521
1520	Ranger Training	\$2,059	\$0	\$2,059	\$4,856	\$0	\$4,856
1530	Compliance	\$8,726	\$1,000	\$7,726	\$5,445	\$0	\$5,445
	Total	\$14,091	\$1,000	\$13,091	\$14,822	\$0	\$14,822

Provide effective compliance to protect resource sustainability (including revenue base) and user experience to maintain licence holder satisfaction

Planned Result	Outcome
<p>1. Review and renew ranger warrants and maintain a skilled honorary ranger team of at least 12 rangers consistent with requirements and objectives of the Compliance Policy and Strategy and also R3 principles.</p>	<p>1. Police vetting, warrant renewal applications, honorary ranger agreements and code of conduct and fit and proper person declarations were completed and approved for 10 honorary rangers and one staff. A new honorary ranger application was also approved, bringing the total to 11 honorary rangers and one staff at year's end.</p>
<p>2. Undertake safe and effective compliance coverage across the Taranaki Region, including at least 100 licence checks of anglers and also of hunters.</p>	<p>2. A total of 62 anglers and 65 hunters were checked during the year. There was a 90.3% compliance rate for anglers and a 98.5% compliance rate for hunters. A 2023/24 Compliance Annual Report was prepared for Council's October 2024 meeting.</p>
<p>3. Process detected offences in a fair and timely way consistent with national prosecution guidelines.</p>	<p>3. Six angling offences and one game offence were detected during the year. Two offences were dealt with via education. An angler giving a false name could not be located. One formal warning was issued.</p>

OUTPUT 6: LICENSING

SUMMARY OF RESOURCES

Code	Project Cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$0	\$229,350	-\$229,350	\$0	\$227,229	-\$227,229
1620	Agent Servicing	\$4,193	\$0	\$4,193	\$1,502	\$0	\$1,502
1630	Agent Payments	\$10,321	\$0	\$10,321	\$8,774	\$0	\$8,774
Total		\$14,514	\$229,350	-\$214,836	\$10,276	\$227,229	-\$216,953

Planned Result	Outcome
1. Provision of ready and valued support and assistance to licence agents such that they are kept up to date, resourced and operate as effective agents.	1. All Licence agents were visited at least twice during the year. Permits and support were provided to licence agents in Area C for the 2024 Paradise Special Season. Licence agents were given information on the new Designated Waters and Salmon Endorsement licences.

FISHING LICENCES	2019/20	2020/21	2021/22	2022/23	2023/24
Adult Whole Season	424	499	482	431	417
Non-Resident Whole Season	48	11	9	106	98
Loyal Senior Whole Season	63	72	79	83	84
Local Area Whole Season	32	47	39	43	45
Family Fishing	108	154	135	124	104
Adult Day	178	163	156	165	206
Non-Resident Day	72	4	30	245	280
Adult Winter	33	36	31	35	39
Adult Short Break	56	55	56	62	91
Adult Long Break	4	2	3	3	7
Junior Whole Season	69	86	88	92	111
Junior Non-Resident Whole Season	2	1	3	5	4
Junior Day	13	29	46	42	60
Junior Non-Resident Day	1	-	-	7	3
Child Non-Resident Whole Season	4	-	-	4	3
Child Non-Resident Day	1	-	-	5	-
Total Fish Licences	1108	1159	1157	1453	1552
Whole Season Licence Equivalent	791	897	855	934	1016



GAME LICENCES	2020	2021	2022	2023	2024
Adult Whole Season	970	1081	1091	1056	968
Adult Day	28	43	31	43	24
Junior Whole Season	81	95	80	88	98
Junior Day	1	2	3	-	-
Child Whole Season	42	47	39	46	46
Total Game Licences	1122	1268	1244	1233	1136
Whole Season Licence Equivalent	992	1109	1113	1081	992

OUTPUT 7: COUNCIL

SUMMARY OF RESOURCES

Code	Project Cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1720	Council Meetings	\$20,414	\$0	\$20,414	\$25,098	\$0	\$25,098
	Total	\$20,414	\$0	\$20,414	\$25,098	\$0	\$25,098

Sound and effective governance which facilitates a co-operative and supportive relationship between Council, staff and licence holders that enables effective management of resources in the best interests of the licence holder and the fish & game resource.

Planned Result	Outcome
1. Not less than six meetings of Council are held and meetings are conducted consistent with provisions of the Standing Orders.	1. Six Council meetings were held during the year, one of them via zoom.
2. Council undertakes governance training provided nationally, preferably in conjunction with Wellington Fish & Game Council.	2. Five Governance Training Workshops were co-ordinated by NZ Fish & Game Council to regional Fish & Game councillors (from 1/9/23 – 13/1/2024)
3. Identification and implementation of options and strategies to increase the diversity of Council and iwi involvement.	3. NZ Council received advice from external provider regarding engaging with Mana Whenua including consultation.
4. The 5-Year Strategic Plan is reviewed and agreed by Council by March 2024.	4. 5-year Strategic Plan reviews deferred until 19 October 2024 following adoption of regional Strategic Outcome Statements on 16 March 2024 to reflect the wider organisation's strategy.
5. Formulation and adoption of an Annual Operational Plan and Budget for 2024/25 consistent with the 5-Year Strategic Plan.	5. The draft Annual Plan and Budget were received at the Council's 16 March 2024 meeting and adopted at Council's 17 August 2024 meeting.
6. Presentation by Council of its audited annual report for 2022/23 not later than 31 December 2023. Report to be consistent with tier 2 Service Performance standards and requirements.	6. Council's audited Annual Performance Report for 2023/2024 was adopted and presented at a public annual general meeting held on 9 th December 2023.
7. Effective regional policies are developed, adopted and reviewed as required and are consistent with any National Policy requirements.	7. Working with National Office to develop a suite of corporate policies.

<p>8. Progress reporting of licence sales, work progress and financial position is timely and accurate and supports sound financial and operational management and oversight.</p> <p>9. Effective administration such that the Council is within annual budget ($\pm 5\%$), operates consistent with best practice and at least 90% of its annual plan is completed.</p> <p>10. Effective staff management including performance reviews completed and new objectives agreed for staff, and regular staff meetings such that staff are aware of what is generally occurring and have ready opportunity for input into decisions and management direction.</p>	<p>8. A progress report on licence sales was included as an agenda item in each Council meeting agenda.</p> <p>9. Budget v's expenditure was closely monitored during the year.</p> <p>10. Weekly staff meetings were held throughout the year alongside programmed Health and Safety meetings. Performance reviews were completed for staff. Field Officer Jacob Morison took 12 months unpaid leave from 25/09/2023 and resigned on 2/07/2024.</p>
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OUTPUT 8: PLANNING & REPORTING

SUMMARY OF RESOURCES

Code	Project Cluster	Unaudited Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Plan	\$4,118	\$0	\$4,118	\$722	\$0	\$722
1820	Annual Planning	\$1,559	\$0	\$1,559	\$1,502	\$0	\$1,502
1830	Reporting	\$8,874	\$0	\$8,874	\$10,293	\$0	\$10,293
1840	National Liaison	\$6,337	\$0	\$6,337	\$4,256	\$0	\$4,256
	Total	\$20,888	\$0	\$20,888	\$16,773	\$0	\$16,773

Operate consistent with National Policy and make valued contributions to the management of the resource and Fish and Game nationally in the interests of all licence holders.

Planned Result	Outcome
1. Implement any outcomes and directions from Fish and Game Ministerial Review and /or National Council reviews.	1. Taranaki and Wellington Fish and Game held regular meetings involving staff, Councillors and Chairmen.
2. Progress amalgamation discussions with the Wellington Fish & Game and implement agreed measures which don't require legislative change.	2. Taranaki and Wellington Fish and Game adopted an operational shared resource management model from 1 st September 2023.

Make the best use of new systems, processes and technology to maximise administrative efficiencies and minimise costs so resources are available for use elsewhere.

Planned Result	Outcome
1. Effective communication and liaison with New Zealand Fish and Game Council and other Fish and Game regions including valued input and comment on Fish and Game issues and attendance at Fish and Game Managers meetings.	1. Staff participated in national group meetings for game bird monitoring, compliance, hatchery and fisheries. All staff attended the Fish & Game staff conference in Rotorua on 12–14 September 2023. The CEO attended national Fish and Game Manager's meetings on 27 occasions.
2. Contribute to National Office by providing valued advice, assistance and feedback on national issues and processes as requested.	2. Council provided advice and feedback on national issued and processes as requested.
3. Refine financial administration, reporting and analysis working with New Zealand Fish and Game Council and staff	3. Council worked towards refining annual reporting to Outcome Reporting format.



Demonstrate a commitment to Health and Safety and ensuring the welfare of staff and others through effective policy, systems, resourcing and oversight

Planned Result	Outcome
<p>1. All processes and activities are undertaken consistent with Council Health and Safety Policy and Manual.</p>	<p>1. A Health and Safety report was included as an agenda item in each Council agenda, identifying any new issues and progress with addressing existing issues.</p>
<p>2. Staff are actively involved in implementing Health and Safety at Work policy and ensuring a safe workplace, including by undertaking two monthly staff meetings where Health and Safety at Work is a specific agenda item.</p>	<p>2. Health and Safety was an agenda item at each weekly staff meeting. Field staff passed a RPAS (drone) practical test during the year. Garmin "inreach" was reactivated and carried by staff (along with epirob and gps) during summer fieldwork. A H&S Plan was prepared for the Sattler's Dam fish release and there was liaison with Raetihi Police regarding the potential for poaching.</p>
<p>3. Compliance with Health and Safety at Work requirements and policy including scheduled reviews and audits along with any issues identified or near misses routinely reported to each meeting of Council.</p>	<p>3. Health and Safety was an agenda item at each weekly staff meeting and a report on Health and Safety at Work was included as an item in each council agenda.</p>



TARANAKI FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE
For the year ended 31 August 2024

	Note	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
REVENUE				
Fish and Game licence sales	1	227,229	229,350	222,307
Donations, bequests, other fundraising	1	-	-	50
Grants from non-government agencies	1	193,916	193,916	171,172
Interest	1	27,513	6,441	16,543
Other revenue	1	11,961	21,450	17,716
Total Revenue		460,619	451,157	427,788
EXPENSES				
Outputs				
Species management	2	37,958	35,727	35,080
Habitat protection & management	2	11,620	20,000	7,659
Angler & Hunter participation	2	12,276	11,800	12,435
Public interface	2	2,534	4,500	4,652
Compliance	2	4,308	3,100	2,396
Licensing	2	8,774	12,565	9,107
Council	2	5,760	9,500	7,743
Planning & reporting	2	7,573	7,440	6,993
Overheads				
Employee related costs	2	244,349	282,380	246,456
Depreciation	4	16,826	16,826	20,380
Other expenses	2	51,602	55,695	49,819
Total Expenses		403,580	459,533	402,720
NET SURPLUS/(DEFICIT)		57,039	(8,376)	25,068

The accompanying statement of accounting policies and notes form an integral part of this performance report. This performance report should be read in conjunction with the Independent Auditors Report

TARANAKI FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL POSITION
For the year ended 31 August 2024

	Note	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	180,975	118,450	121,895
Debtors and prepayments	3	66,118	9,550	64,951
Investments	3	413,521	429,335	390,562
Total Current Assets		660,614	557,335	577,408
Non-Current Assets				
Property, plant and equipment	4	57,505	57,502	74,329
Total Non-Current Assets		57,505	57,502	74,329
Total Assets		718,119	614,837	651,737
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	55,879	41,000	45,899
Employee costs payable	3	48,200	40,000	48,112
Income in Advance	3	14,788	-	15,513
Total Current Liabilities		118,867	81,000	109,524
Total Liabilities		118,867	81,000	109,524
NET ASSETS		599,252	533,837	542,213
EQUITY	5	599,252	533,837	542,213

The accompanying statement of accounting policies and notes form an integral part of this performance report. This performance report should be read in conjunction with the Independent Auditors Report



TARANAKI FISH AND GAME COUNCIL

STATEMENT OF CASH FLOWS

For the year ended 31 August 2024

	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence sales	228,191	229,350	223,872
Grants, donations and fundraising	193,916	193,916	171,222
Interest	28,744	6,441	15,812
Other revenue	11,233	21,450	(42,689)
Cash was applied to:			
Payments to suppliers	134,585	163,827	140,431
Payments to employees	244,260	278,880	238,201
GST (net)	1,200	-	(8,420)
Net Cash Flows from Operating Activities	82,039	8,450	(1,995)
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	-	-	32,608
Sale of investments/deposits	-	-	15,406
Cash was applied to:			
Purchase of property, plant and equipment	-	-	53,398
Purchase of investments/deposits	22,959	-	-
Net Cash Flows from Investing & Financing	(22,959)	-	(5,384)
Net Increase / (Decrease) in Cash	59,080	8,450	(7,379)
Opening Cash	121,895	110,000	129,274
Closing Cash	180,975	118,450	121,895
This is represented by:			
Bank accounts and cash	180,975	118,450	121,895

The accompanying statement of accounting policies and notes form an integral part of this performance report. This performance report should be read in conjunction with the Independent Auditors Report



TARANAKI FISH AND GAME COUNCIL
STATEMENT OF ACCOUNTING POLICIES
For the year ended 31 August 2024

ACCOUNTING POLICIES APPLIED

Reporting Entity

Taranaki 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

Taranaki 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.

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

Taranaki 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 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 became entitled to wages, salaries. Performance payments are recorded when the employee is notified. Superannuation contributions are recorded as an expense as staff provide services.

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.

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:

Depreciation is both Straight Line and Diminishing Value. Rates used are:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	25 years	Straight Line
Plant & Equipment	10 - 21.6%	Diminishing Value
Motor Vehicles	10 – 30%	Diminishing Value
Office Equipment	14.4 – 80.4%	Diminishing Value



Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

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

Employee costs payable

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

Restricted and dedicated reserves

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

Asset Replacement Reserve

The asset replacement reserve is a reserve set up to enable Council to replace property, plant and equipment.

Back Country Fisheries Reserve

The back-country fisheries 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.

Fisheries Reserve

The Fisheries Project fund is for the purpose of enhancing freshwater fisheries within the region.

Hunting and Habitat Scheme

The Hunting and Habitat Scheme fund is for the purpose of enhancing wetlands and upland game habitat within the Taranaki region of Fish and Game. The reserve was established in 2012 to ensure that proceeds from the sale of Tom Watt Farm would be used to enhance wetlands and upland game habitat.

Manganuioteao River Riparian Project

This is a collaborative project to complete riparian fencing and protect water quality on the Orautoho Stream and Manganuioteao River. External funds are held by Fish and Game on behalf of Fish and Game and two other third parties.



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 19th August 2023.

Tier 2 PBE Accounting Standards applied.

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

Changes in accounting policies

There have been no changes in accounting policies. All policies have been applied on a consistent basis with previous years.

Taranaki Fish & Game Council
NOTES TO THE PERFORMANCE REPORT
for the year ended 31 August 2024

Note 1: ANALYSIS OF REVENUE	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
Fish and Game Licence sales			
Fish licence	133,645	124,825	114,432
Non Resident Fish Licence Levy	-	-	12,054
Game licence	93,584	104,525	95,821
Total Licence sales	227,229	229,350	222,307
Donations, bequests, other fundraising			
Donations/koha from the public	-	-	50
Total Donations, bequests, other	-	-	50
Grants from non-government agencies			
National Fish & Game Grant	193,916	193,916	171,172
Total Grants from non-govt agencies	193,916	193,916	171,172
Interest			
Interest	27,513	6,441	16,543
Total Interest	27,513	6,441	16,543
Other revenue			
Fish Population Assessment	478	200	4,404
Summer Gamebird Season	400	500	370
Trout Liberations	1,790	-	1,825
Gamebird Dispersal	640	750	680
Taranaki Hunting & Habitat Projects	-	15,000	-
Fines and presecutions	-	1,000	800
Wellington Fish & Game Admin	8,653	4,000	3,748
Gain on sale or disposal of assets	-	-	5,889
Total other revenue	11,961	21,450	17,716

Note 2: ANALYSIS OF EXPENSES	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
Species management			
Population monitoring	1,924	17,227	13,227
Harvest assessment	13,419	-	-
Hatchery operations	14,333	10,000	13,270
Releases	6,273	6,000	6,121
Control	2,009	2,500	2,462
Total Species management	37,958	35,727	35,080
Habitat protection & management			
Resource management	272	-	2
Assisted habitat	11,348	20,000	7,657
Total Habitat protection & management	11,620	20,000	7,659
Angler & Hunter participation			
Access	148	1,000	465
Newsletters	11,828	9,500	11,670
Training	-	1,000	-
Club relations	300	300	300
Total Angler & Hunter participation	12,276	11,800	12,435
Public interface			
Liaison	103	100	1,106
Advocacy	2,431	1,100	3,546
Public promotions	-	3,300	-
Total Public interface	2,534	4,500	4,652
Compliance			
Ranging	766	500	231
Ranger training	3,542	500	2,040
Compliance	-	2,100	125
Total Compliance	4,308	3,100	2,396

Note 2: ANALYSIS OF EXPENSES CON'T	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
Licensing			
Agent servicing	-	2,244	633
Commission	8,774	10,321	8,474
Total Licensing	8,774	12,565	9,107
Council			
Council meetings	5,760	9,500	7,743
Total Council	5,760	9,500	7,743
Planning & reporting			
Management/Strategic planning	34	1,000	-
Reporting	463	500	273
National liaison	-	100	160
Audit fee	7,076	5,840	6,560
Total Planning & reporting	7,573	7,440	6,993
Employee related costs			
Salaries and wages	241,416	278,880	241,103
Fringe benefit tax	1,309	1,300	1,233
ACC levies	523	500	576
Staff Training and Other expenses	1,101	1,700	3,544
Total Employee related costs	244,349	282,380	246,456
Other expenses			
Office premises	22,311	22,200	22,161
Office equipment	2,955	2,000	2,350
Communications	5,655	7,250	5,888
General	2,977	2,870	3,105
Field equipment	251	6,000	202
Vehicles	17,453	15,375	16,110
Loss on sale of disposal of assets	-	-	3
Total Other expenses	51,602	55,695	49,819



Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
Bank accounts and cash			
Current account balance	180,975	118,450	121,895
Total	180,975	118,450	121,895
Debtors and prepayments			
Accounts receivable	62,539	9,550	63,830
Prepayments and accrued income	3,579	-	1,121
Total	66,118	9,550	64,951
Investments			
<i>Current portion</i>			
Term Deposits	413,521	429,335	390,562
Total	413,521	429,335	390,562
Creditors and accrued expenses			
Trade and other payables	21,936	41,000	11,432
Accrued expenses	7,282	-	6,607
GST Payable	26,660	-	27,860
Total	55,879	41,000	45,899
Income in Advance	14,788	-	15,513
Employee costs payable			
Accrued salaries and wages	3,686	6,000	3,480
Annual leave and time in lieu	39,577	28,000	35,657
PAYE owing	4,937	6,000	8,975
Total	48,200	40,000	48,112

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

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Buildings	-	-	-	-	-
Plant & Equipment	8,422	-	-	844	7,578
Vehicles	61,506	-	-	14,857	46,650
Office Equipment	4,401	-	-	1,124	3,277
Total	74,329	-	-	16,825	57,505

2023

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Buildings	-	-	-	-	-
Plant & Equipment	9,361	-	-	939	8,422
Vehicles	52,379	53,398	26,719	17,555	61,506
Office Equipment	6,290	-	3	1,886	4,401
Total	68,030	53,398	26,722	20,380	74,329



Note 5: ACCUMULATED FUNDS

	Actual 2024 \$	Actual 2023 \$
Accumulated Funds		
Balance as at 1 September	170,868	148,034
Surplus/(Deficit)	57,039	25,069
Transfer to Reserves	(15,000)	(63,290)
Transfer from Reserves	10,630	61,055
Total Accumulated Funds	223,537	170,868
<i>Dedicated Reserves</i>		
Asset Replacement Reserve		
Balance as at 1 September	11,578	14,540
Transfer from Accumulated Funds	10,000	50,436
Transfer to Accumulated Funds	-	(53,398)
Balance at 31 August	21,578	11,578
Non - Resident Levy Reserve		
Balance as at 1 September	20,551	8,497
Transfer from Accumulated Funds (Income)	-	12,054
Transfer to Accumulated Funds (Expenses)	(411)	-
Balance at 31 August	20,140	20,551
Fisheries Project		
Balance as at 1 September	7,386	6,586
Transfer from Accumulated Funds (Income)	-	800
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	7,386	7,386
<i>Total Dedicated Reserves</i>	49,104	39,515
<i>Restricted Reserves</i>		
Taranaki Hunting & Habitat Scheme		
Balance as at 1 September	327,680	332,680
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	(5,719)	(5,000)
Balance at 31 August	321,961	327,680
Manganuioteao River Riparian Project		
Balance as at 1 September	4,150	6,807
Transfer from Accumulated Funds (Income)	5,000	-
Transfer to Accumulated Funds (Expenses)	(4,500)	(2,657)
Balance at 31 August	4,650	4,150
<i>Total Restricted Reserves</i>	326,611	331,830
Total Equity	599,252	542,213

Note 6: COMMITMENTS & CONTINGENCIES**Commitments**

There are no commitments as at 31 August 2024 (Last Year - nil)

Contingency

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

Note 7: OTHER**Non-cancellable Operating Lease Commitments**

Operating leases means payments for the Taranaki Fish and Game Council premises in New Plymouth

Total Operating Commitment (exclusive GST)

	2024	2023
Less than one year	\$ 20,800	\$ 20,800
Between one and two years	\$ 41,600	\$ 20,800
Between three and five years	\$ 41,600	\$ 62,400
Beyond five years	\$ -	\$ 26,000
	<u>\$ 104,000</u>	<u>\$ 130,000</u>

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.

Related Party	Description	2024	2023	2024	2023
		\$	\$	\$	\$
		Value	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game Council	Grant Received	193,916	171,172	55,751	49,212
Ruapehu Fish & Game Club	Annual Grant paid	300	300	-	-
Wellington Fish & Game Council	Management Services	28,000	-	-	-

New Zealand Fish and Game is by statute a related party, with a financial redistribution for regional Fish and Game Councils. In the reporting year, Taranaki Fish and Game Council received a grant totalling \$193,916 from the New Zealand Fish and Game Council (2022/23 \$171,172). There are nil outstanding balances at year end (2022/23 - nil).

Ruapehu Fish and Game Club provides their Club rooms in Raetihi for Taranaki Fish and Game Council meetings held in the Waimarino district. There are nil outstanding balances at year end (2022/23 - nil).

Wellington Fish and Game provides Taranaki Fish and Game Council services for management by the Chief Executive, Phil Teal. There are nil outstanding balances at year end (2022/23 - nil).

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 New Zealand Fish and Game Council, Ray Grubb, Brian Anderton, the acting CEO of the New Zealand Fish and Game Council, 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 New Zealand Fish and Game Council 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 New Zealand Fish and Game Council asking them to implement the non-legislative parts of the Review. In November 2022, the New Zealand Fish and Game Council, agreeing with the Regional Chairs, instructed the New Zealand Fish and Game Council 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.

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 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 shared resources arrangement with a view to formal amalgamations.

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

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	37,958	386	24,158	62,116
Habitat protection & Angler & hunter participation	11,620	341	21,341	32,961
Public interface	12,276	114	7,134	19,410
Compliance	2,534	272	17,022	19,556
Licensing	4,308	168	10,514	14,822
Council	8,774	24	1,502	10,276
Planning & reporting	5,760	309	19,338	25,098
Totals	7,573	147	9,200	16,773
	90,803	1,761	110,209	201,012

Actual Overheads

Employee related costs	244,349
Depreciation	16,826
Other expenses	51,602
Less Administrative Income	(202,569)
Total Overheads to Allocate	110,208

UNAUDITED BUDGET 2024

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	35,727	960	37,420	73,147
Habitat protection & Angler & Hunter participation	20,000	1,000	38,978	58,978
Public interface	11,800	350	13,643	25,443
Compliance	4,500	430	16,761	21,261
Licensing	3,100	282	10,991	14,091
Council	12,565	50	1,949	14,514
Planning & reporting	9,500	280	10,914	20,414
Totals	7,440	345	13,448	20,888
	104,632	3,697	144,104	248,736

Budget Overheads

Employee related costs	282,380
Depreciation	16,826
Other Expenses	55,695
Less Administrative income	(210,798)
Total Overheads to Allocate	144,103



INDEPENDENT AUDITOR'S REPORT**TO THE READERS OF TARANAKI FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2024**

The Auditor-General is the auditor of Taranaki Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of BDO Manawatu Audit Limited, 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 30 to 45, that comprise the statement of financial position as at 31 August 2024, the statement of financial performance, 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 9 to 29.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 30 to 45:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2024; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Simple Formant Reporting – Accrual (Public Sector) framework; and
- the statement of performance of the Fish and Game Council on pages 9 to 29:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2024, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual operational plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the annual operational plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 04 December 2024. 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, we comment on other information, 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 annual operational 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.



Vivien Cotton
BDO Manawatu Audit Limited
On behalf of the Auditor-General
Palmerston North, New Zealand