

NEW ZEALAND GAME ANIMAL COUNCIL

Revised Statement of Performance Expectations **Financial Year 2026/2027**

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Presented to the House of Representatives
pursuant to Section 149 of the
Crown Entities Act 2004

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Game Animal Council
NEW ZEALAND



Our Vision

Game animals are recognised as valued introduced species and are sustainably managed for future generations. Hunting is valued as part of our national heritage and identity.

Whakataukī

Mō ō tātau wairua, mō ō tātau oranga, mō ō tātau whānau, e whakarato mai ana te taiao.

The natural environment provides sustenance for our spirit, our wellbeing and our families.

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Revised Statement of Performance Expectations

For the year ending 30 June 2027

This is the Revised Statement of Performance Expectations (SPE) 2026/2027, prepared by the Game Animal Council. It sets out the operational priorities, performance targets and forecast financial information of the Game Animal Council for the period 1 July 2026 to 30 June 2027.

Revisions were required outside the normal annual reporting period to give effect to the Sika Herd of Special Interest (HOSI) herd management plan and the draft year one Sika HOSI Operational Plan.

All information provided is in accordance with relevant provisions of the Crown Entities Act 2004.

The Game Animal Council Revised Statement of Performance Expectations reflects the organisation's operational priorities for the 2026/2027 financial year, and incorporates the priorities of the Government, and the responsible Minister. The Game Animal Council performance measures are reviewed annually to ensure they remain fit for purpose. For each measure, annual performance targets are set.

The Game Animal Council considers that the forecast Financial Statements and Statement of Non-Financial Performance Expectations fairly reflect the organisation's expected financial position and performance results for the year ending 30 June 2027, in accordance with relevant provisions of the Crown Entities Act 2004.

Performance will be reported on in the 2026/2027 annual report.



Matt Clarke
Chair
September 2026



Melissa Jackson
Deputy Chair
September 2026

Introduction

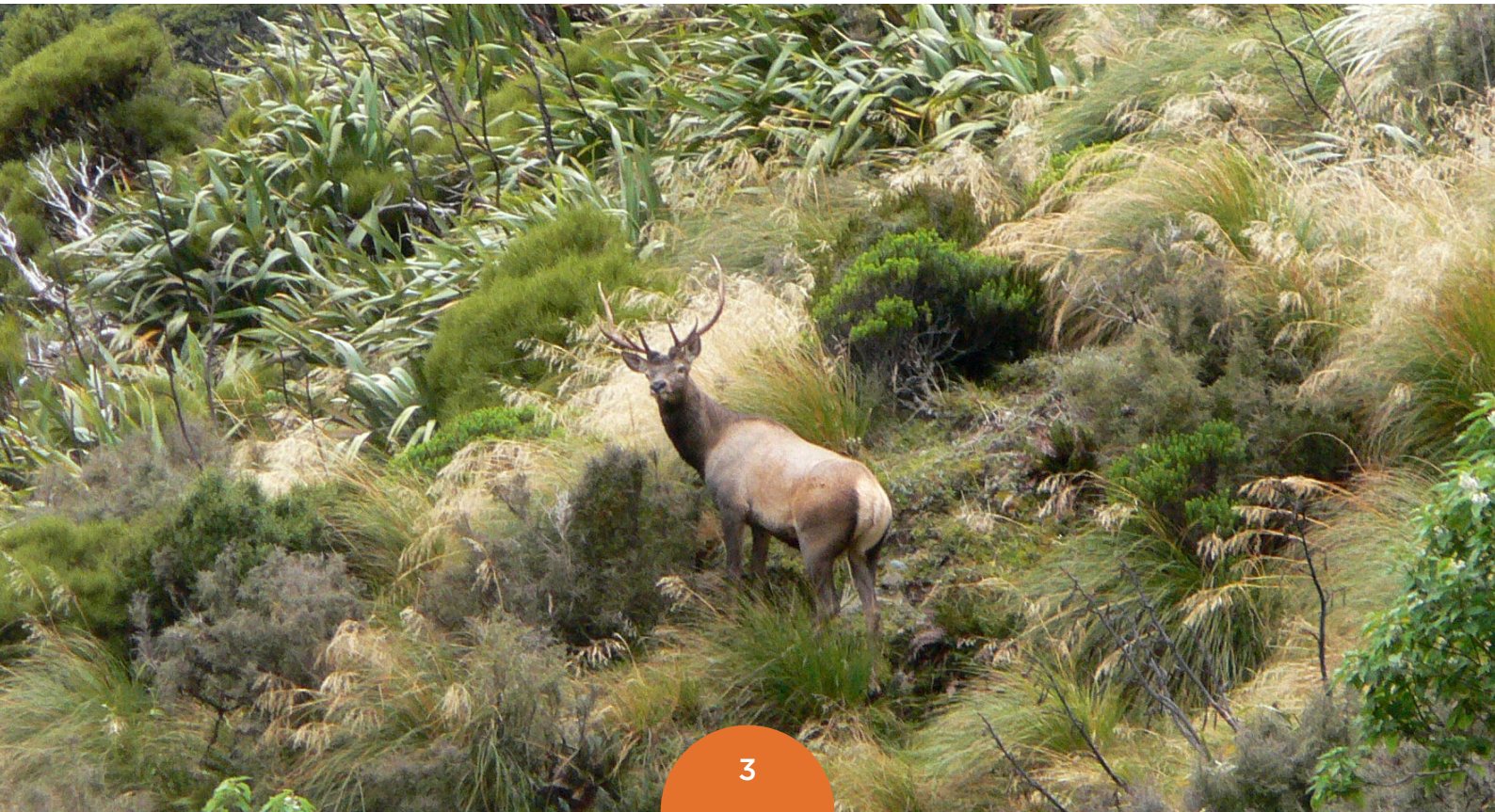
The New Zealand Game Animal Council (GAC) is a statutory (legal) entity that has its own act of Parliament – the Game Animal Council Act 2013 (GAC Act). As per section 6 of the GAC Act, the Council is established as a body corporate with perpetual succession.

The Council was established on 28 November 2013 as a national body to provide leadership on game animal management, strengthen the relationship between hunters and the Crown (the state), and bring coordination, expertise, and leadership to game animal issues in a way that supports hunting, commerce and conservation.

Legislation

The GAC is a Public Finance Act (PFA) Schedule 4 organisation listed under Schedule 4 of the Public Finance Act 1989, as set out in a Consequential amendment to Public Finance Act 1989 that was made in 2013. Limited sections of the Public Finance Act apply to the GAC; Subpart 2 of Part 5 of which the main provision is section 45M. Section 45M sets out a number of sections of the Crown Entities Act 2004 (and regulations that apply to the matters referred to in those sections) which apply to a Schedule 4 organisation.

Under Schedule 4 of the Public Finance Act 1989, normal Crown Entity monitoring requirements apply and the GAC is subject to some sections of the Crown Entities Act 2004 relating to planning and reporting.



What we do

The Game Animal Council works to improve game animal management, enhance hunting opportunities, support improved conservation and community outcomes, and promote safe and responsible hunting practices, through implementation of its statutory functions under the Game Animal Council Act 2013.

Tikanga whakahaere/our values and guiding principles

- Kotahitanga (promoting togetherness) - We work together to achieve our common goals.
- Manaakitanga (showing respect and care for people) - When engaging with people, individually and collectively, we ensure that all our activities are conducted in a way that is mana-enhancing for those involved and reflects the values of fairness, respect and consideration.
- Whakapapa (the connection between all of us and our ancestors) - We continually strive to better understand and contribute to the mātauranga (knowledge) continuum that binds us to one another across generations.
- Whanaungatanga (connection between people) - The full potential of our work is realised through working together as a whānau, which encourages us to celebrate our common interests, applaud our diversity and reinforce connections with our wide group of stakeholders.
- Pūkengatanga (expertise) - Collectively we have a wide range of skills and expertise that we use to achieve our outcomes.
- Kaitiakitanga (guardianship) - Our guardianship is exercised by practising and promoting good stewardship of both native and valued introduced species (our taonga) and the habitats where they exist.

Key focus areas

Provides advice to the Minister for Hunting and Fishing

The GAC provides the Minister with key advice and recommendations relating to hunting and game animal management, acting as the link between the community and government. Our advice reflects hunter values and the need for balanced, sustainable game animal management.

Provides information and education to the hunting sector

The GAC works closely with other government agencies, organisations, charities and communities to provide relevant safety, hunting and game animal management information and education to hunters.

We also run New Zealand's only free online hunter training platform – Better Hunting. This comprehensive programme has interactive learning modules, tools and resources that provide critical and ongoing education and information to support safe, successful and responsible hunting in New Zealand.

Conducts research

The GAC conducts research on game animals and hunting in New Zealand. A recent research project focused on understanding changes in recreational hunter demographics, behaviours, and harvest and effects of changes in recreational hunter activity and the future role of recreational hunting in deer population management in New Zealand. The report is currently being drafted.

Other projects have included deer impact on indigenous forest carbon, an analysis of wild deer management and meat recovery, the value of white-tailed deer on Rakiura/Stewart Island, and the effectiveness of mitigating deer mortality from predator control operations.

Liaises with others to improve hunting opportunities

We work with a range of stakeholders across government and community to understand and influence settings that improve hunting opportunities including access to game animals and improving the quality of the animals and the hunting experience.

Advises private landowners on hunting

The GAC develops resources and provides expertise to support landholders and improve game animal management and hunting opportunities across land tenures. Develops codes of conduct for hunting and certification schemes for game estates and hunting guides

The GAC establishes certification schemes for professional hunting guides and codes of conduct for the full range of different hunting activities that are permitted in New Zealand in a way that reflects animal welfare and ethical hunting practices.

Policy and legislation

The GAC makes submissions on consultations where operational work, policy or legislation may affect the hunting sector, and game animal management. The GAC provides feedback that represents the views of the hunting sector, seeking to minimise impacts on hunters and advance sustainable management of game animals.

Herds of Special Interest

Herds of special interest (HOSI) is the only statutory instrument in New Zealand which recognises the value of specified game animal herds for hunting, along with conservation. HOSI are provided for under the GAC Act, whereby the Minister can designate game animals in a defined area on public land that are highly valued to hunters as HOSI (s16) and may delegate management powers to the GAC (s18 and s20).

The GAC evaluates HOSI proposals, develops policy, supports HOSI statutory processes and manages HOSI through Ministerial delegation.
As at August 2026, the Central North Island Sika and Fiordland Wapiti are designated HOSI. The GAC manages the Sika HOSI on behalf of the Minister.



Our organisational strategy

Our vision is that game animals are recognised as valued introduced species and are sustainably managed for current and future generations, and that hunting is valued as part of our national heritage and identity.

The GAC's organisational strategy sets the long-term direction for the GAC's work. It outlines the goals and aspirations of the GAC in relation to hunting and game animal management in New Zealand. Within the GAC's organisational strategy, its strategic priorities outline high-level, measurable goals to help achieve the GAC's vision.

The GAC provides outcomes for New Zealand by working towards achieving its strategic priorities through its functions by undertaking activities across four key areas.

Strategic priorities

- Hunters are supported to hunt safely, responsibly, and successfully
- Game animal populations are valued and sustainably managed
- Hunting is accepted as safe, legitimate, and beneficial to conservation and communities
- Governance, management systems, and culture enables effective delivery and adaptability

The GAC's new organisational strategy was approved by the Council at its meeting on 15 June 2026 to take effect from 1 July 2026 (to align with reporting periods).

Our vision

Game animals are recognised as valued introduced species and are sustainably managed for future generations. Hunting is valued as part of our national heritage and identity.

Game Animal Council
NEW ZEALAND

ORGANISATIONAL STRATEGY

Our purpose

Independent statutory voice for hunters, leading the sustainable management of game animals and enduring access to hunting.

Enablers - how we succeed

Education

- Provide hunter safety and education.
- Share research, best practice guides, and management outcomes widely through digital platforms, events, and publications.
- Supply leading advice on game animal management to government, the sector, and the public.

Advocacy

- Advocate on behalf of the hunting sector to government, media, and communities.
- Foster community leadership in game animal management.
- Promote the benefits and value of hunting.

Engagement

- Foster collaboration between the community, iwi, hunting sector, stakeholders and government.
- Build partnerships to expand reach, alignment, and impact.
- Seek feedback to track and improve engagement and relationships.

Strategic priorities - what we focus on

	Hunters and hunting	Game animals	Social licence	Organisation
Outcomes	Hunters are supported to hunt safely, responsibly and successfully.	Game animal populations are valued and sustainably managed.	Hunting is accepted as safe, legitimate, and beneficial to conservation and communities.	Governance, management systems, and culture enables effective delivery and adaptability.
Outputs	• Expand Better Hunting education embedding safety, standards, ethics, and Te Tiriti o Waitangi. • Promote hunting participation, targeting youth, new entrants, and under-represented groups. • Champion and improve hunter access to public and private land. • Integrate hunting into indigenous biodiversity and habitat recovery programmes with partners. • Establish, maintain, and update voluntary codes of practice. • Liaise with landholders to support safe, ethical, and sustainable hunting. • Foster hunter connection and recruitment to enable growth in the sector.	• Sustainably manage game animals. • Lead and support development and implementation of Herds of Special Interest (HOSI), recreational hunting areas and sustainable game animal management plans. • Promote values based, regionally appropriate management approaches. • Monitor herds and habitats to measure ecological impact and conservation benefits. • Support research and data to inform sound decision making. • Advocate for policy to reflect game animals as valued introduced species. • Strengthen awareness and understanding of biosecurity issues, emerging threats, and best-practice prevention measures.	• Advance independent, high-quality science and advocate for its use in evidence-based policy and informed public discussion. • Conduct and act on annual stakeholder engagement surveys to measure and improve trust. • Promote the value of hunting and game animals for conservation, wellbeing, food provision, meat donation, and economy. • Report on measurable conservation contributions from hunting. • Provide transparent reporting on safety, ethics, herd health, and conservation outcomes.	• Fulfil our role under the Game Animal Council Act 2013 and meet all obligations of other relevant legislation. • Foster effective relationships and trusted engagement with government ministries, ministers and the GAC's monitoring agency. • Provide timely advice, backed by science and evidence. • Maintain transparency and legitimacy through reporting, evaluation, and stakeholder trust. • Diversify funding streams and maintain organisational autonomy. • Establish and strengthen relationships with iwi and stakeholders. • Seek future role expansion into game animal management and coordination.



Statement of non-financial performance expectations

The following section outlines how the GAC's performance will be monitored in 2026/2027. These outcomes and performance measures align with the GAC's organisational strategy, which was reviewed and updated in 2026, and incorporates the priorities of the Government and the responsible Minister.

The GAC's performance measures are reviewed annually to ensure they remain fit for purpose within an ever-evolving operational environment. For each measure, annual performance targets are set. Due to the review and update of the GAC's organisational strategy, a number of the performance measures are new.

The GAC's organisational strategy provides a framework for delivery of its services, through fulfilment of its functions under the GAC Act, within the following output classes:

1. Hunters are supported to hunt safely, responsibly, and successfully;
2. Game animal populations are valued and sustainably managed;
3. Hunting is accepted as safe, legitimate, and beneficial to conservation and communities
4. Governance, management systems, and culture enables effective delivery and adaptability.

The measures and standards have been developed in accordance with the Tier 3 (PS) Standard.

OUTCOME 1

Hunters are supported to hunt safely, responsibly, and successfully.

Measure of success: Support improved hunter enjoyment, success and safety through provision of useful tools, guidance, codes and quality education resources.

OUTPUT 1	PERFORMANCE MEASURE	TARGET 2026/2027	ACTUAL 2025/2026	TARGET 2025/2026
Provide information and education to the hunting sector.	Design and launch blended learning options for hunter training, combining online and practical education.	Design and launch one blended learning initiative.	New measure	New measure
	Provide resources to promote the Sika HOSI, increase support for on-the-ground delivery, and foster positive engagement with hunters.	Develop and share informational resources about Sika HOSI at two hunting events and four hunter engagements.	New measure	New measure
Blended learning (a mixture of self-paced online theory and in-person contextualised practice) improves practical training efficiency, and impact, building stronger connections and increasing training availability. Sharing consistent information about the Sika HOSI at hunter events and engagements builds common knowledge and understanding, fostering hunter connection, support, and participation in the implementation of the Sika HOSI Herd Management Plan.				

OUTPUT 2	PERFORMANCE MEASURE	TARGET 2026/2027	ACTUAL 2025/2026	TARGET 2025/2026
Work collaboratively to improve hunter access to public and private land, and improve the Department of Conservation's (DOC) recreation hunting permit system as outlined in the Access Charter for Recreational Hunting and Fishing on Public	Identify hunter access challenges and collaborate with the Outdoor Access Commission, DOC, and others to improve hunter access and hunting opportunities.	Undertake stakeholder engagement survey to define hunter access challenges to public land.	New measure	New measure
To gain a greater understanding of access issues and opportunities for hunters and to work collaboratively to improve access for hunting.				

OUTCOME 2

Game animal populations are valued and sustainably managed.

Measure of success: Support the Minister to improve game animal management through implementation of Te Ara ki Mua, effective development and management of HOSI, and science-informed decision-making.

OUTPUT 3	PERFORMANCE MEASURE	TARGET 2026/2027	ACTUAL 2025/2026	TARGET 2025/2026
Liaise with DOC and stakeholders to implement Te Ara ki Mua and improve the recognition and management of game animals as valued introduced species for hunting outcomes.	Engage with DOC and relevant stakeholders and provide advice and information to support implementation of Te Ara ki Mua.	Provide at least one substantive piece of advice or information to DOC to support implementation of Te Ara ki Mua.	Submitted on Game Animal Council Act • Advised Minister x 4 • Submitted on draft HMP x 2 • Worked with DOC and Foundations to develop HMPs • Worked with Sika Foundation to develop operational work plan for Sika HOSI • Worked with Foundations on proposed HOSI budgets; • Worked with Foundations on HOSI implementation contracts subject to Ministerial designation	Provide at least one piece of informative work to DOC within a HOSI statutory process
Supporting the implementation of Te Ara ki Mua contributes to improved recognition and management of game animals as valued introduced species and supports improved hunting outcomes.				

OUTPUT 4	PERFORMANCE MEASURE	TARGET 2026/2027	ACTUAL 2025/2026	TARGET 2025/2026
Support the development of HOSI, and effectively manage designated HOSI through Ministerial delegation.	Support development of HOSI proposals to the Minister.	Provide relevant information and advice on management options and statutory processes for the development of two HOSI proposals.	New measure	New measure

	Assess Sika HOSI hunter satisfaction with hunting opportunities, perceptions of herd management, and opportunities for improved management.	Design, administer, and report on an annual survey of Sika HOSI hunters.	New measure	New measure
	Undertake regular progress reporting on implementation of the Sika HOSI.	Provide quarterly reports on delivery of the Sika HOSI Operational Work Plan.		
	Prepare an annual Sika HOSI Operational Work Plan.	The 2027/2028 Sika HOSI Operational Work Plan is provided to Council by 30 April 2027		
	Update the 5-year Adaptive Deer Management and Research Plan to support longer-term Sika HOSI implementation.	The 5-year Adaptive Deer Management and Research Plan for the Sika HOSI is provided to Council by 1 April 2027.		
Supporting high-quality HOSI proposal development for valued herds contributes to improved game animal management and hunting outcomes across more areas of New Zealand. Effective implementation of the Sika Herd Management Plan enables the sustainable management of the Sika Herd of Special Interest for hunting purposes while working towards conservation outcomes.				

OUTPUT 5	PERFORMANCE MEASURE	TARGET 2026/2027	ACTUAL 2025/2026	TARGET 2025/2026
To conduct research, including the research into hunting of game animals to inform sound decision making.	Undertake research to inform policy and management design for game animals and hunting.	Undertake research on hunter values at place to support science-informed decision-making, on improved game animal management and hunting opportunities.	New measure	New measure
The GAC is an insights led organisation which utilises science and data to improve hunting and game animal management in New Zealand				

OUTCOME 3

Hunting is accepted as safe, legitimate, and beneficial to conservation and communities.

Measure of success: Hunting is recognised and valued in New Zealand by our wider communities for food gathering, game animal management, community wellbeing, and conservation outcomes.

OUTPUT 6	PERFORMANCE MEASURE	TARGET 2026/2027	ACTUAL 2025/2026	TARGET 2025/2026
Strengthen hunter/ landholder collaboration and provide information and advice to landholders on hunting and game animal management.	Work with catchment communities to build positive connections with hunters and provide advice and resources to support sustainable game animal management.	Collaborate with at least one catchment community to pilot GAC landholder guidance and tools.	New measure	New measure
Supporting communities to design game animal management catchment or farm plans and adopt responsible hunting as a primary management approach. Foster collaboration between the hunting sector and landowners.				

OUTPUT 7	PERFORMANCE MEASURE	TARGET 2026/2027	ACTUAL 2025/2026	TARGET 2025/2026
Raise awareness of the views of the hunting sector.	The GAC understands the views of the hunting sector and its wider social licence and utilises this knowledge to represent the views of the hunting sector and works to ensure hunting is recognised and valued.	Conduct annual hunter and stakeholder survey to understand the views of the hunting sector and improve GAC engagement.	Completed	One stakeholder survey
Gather insights to support the GAC build hunters' social licence, engagement across the hunting sector, and to represent the views of hunters.				

OUTCOME 4

Governance, management systems, and culture enables effective delivery and adaptability.

Measure of success: To enable effective delivery and adaptability through strong governance, fit-for-purpose management systems, and a supportive organisational culture.

OUTPUT 8	PERFORMANCE MEASURE	TARGET 2026/2027	ACTUAL 2025/2026	TARGET 2025/2026
Provide timely high-quality advice to the Minister backed by legal, planning, and expert input as appropriate.	Advise the Minister on hunting and game animal management, and the views of the hunting sector.	Ministerial advice is clear, evidence-informed, representative of hunting sector views and relevant to decision-making, in line with the DPMC Policy Quality Framework.	Six pieces of ministerial advice	1 piece of advice
The GAC has trusted relationships with mana whenua.	The GAC's relationships with mana whenua support GAC to give effect to the Principles of the Treaty of Waitangi in the implementation of the HOSI.	Engagement with, and feedback from, mana whenua influences the ongoing HOSI implementation, providing benefits to mana whenua, communities, and achieving positive hunting outcomes	New measure	New measure
Support the Minister for Hunting and Fishing in delivering improved outcomes for the hunting sector and in sustainable game animal management for hunting, commerce, and conservation. Build and foster trusted relationships with mana whenua in Sika HOSI implementation, providing benefits to mana whenua, communities, and in achieving positive hunting outcomes.				

Expected Revenue and Proposed Expenses for Outputs

For the 2026/2027 year the Game Animal Council has four reportable output classes.

Expected revenue and proposed expenses for the output classes is summarised below:

Financial Year	**2026/2027**
Expected Revenue	**$2,175,200**

Output Classes	**Proposed Expenses for the Class of Output**
Hunters are supported to hunt safely, responsibly, and successfully	$272,867
Game animal populations are valued and sustainably managed	$847,883
Hunting is accepted as safe, legitimate, and beneficial to conservation and communities	$285,367
Governance, management systems, and culture enables effective delivery and adaptability	$767,340
Total Proposed Expenditure	$2,173,457



Forecast Financial Statements

New Zealand Game Animal Council
Forecast Statement of Financial Performance
For the Year Ended 30 June 2027

	Forecast $ 2027	Actual $ 2026	Forecast $ 2026
REVENUE			
Funding from Central Government	2,060,000	1,200,000	1,200,000
Interest, dividends and other investment revenue	200	272	200
Other	115,000	97,500	-
Total Revenue	2,175,200	1,297,772	1,200,200
EXPENSES			
Cost related to Goods and Services	1,232,500	416,740	332,500
Employment Related Costs	893,507	815,155	832,522
Other Expenses	47,450	56,093	53,800
Total Expenses	2,173,457	1,287,988	1,218,822
SURPLUS/(DEFICIT) FOR YEAR	$1,743	$9,784	(18,622)

New Zealand Game Animal Council
Forecast Statement of Financial Position
As at 30 June 2027

	Forecast $ 2027	Actual $ 2026	Forecast 2026
ASSETS			
Bank Accounts	220,691	240,765	127,369
Debtors & Prepayments		76,646	-
Total Assets	**220,691**	**317,410**	**127,369**
Less Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	99,493	197,955	66,993
NET ASSETS	**$121,198**	**$119,455**	**$60,376**
Accumulated Funds			
Opening Balance	69,455	69,671	38,998
Accumulated surpluses or (deficits)	1,743	9,784	(18,622)
Less Appropriation to Reserves	(10,000)	(10,000)	(10,000)
Accumulated Funds	61,198	69,455	10,376
Reserves			
Opening Balance	50,000	40,000	40,000
Appropriation from Accumulated Funds	10,000	10,000	10,000
Accumulated Reserves	**60,000**	**50,000**	**50,000**
Total Equity	**$121,198**	**$119,455**	**$60,376**

New Zealand Game Animal Council
Forecast Statement of Cash Flows
For the Year Ended 30 June 2027

	Forecast $ 2027	Actual $ 2026	Forecast $ 2026
Cash Flows from Operating Activities			
Cash was received from			
Funding from Central Government and Others	2,060,000	1,200,000	1,200,000
Interest and other receipts	126,033	86,939	200
	2,186,033	1,286,939	1,200,200
Cash was applied to			
Payments to Suppliers and Employees	2,206,107	1,225,452	1,190,986
Net Cash Flows from Operating Activities	(20,074)	61,487	9,214
Opening Bank Balances	240,765	179,278	118,155
Closing Bank Balances	220,691	240,765	127,369

STATEMENT OF ACCOUNTING POLICIES

For the year ended 30 June 2027

Reporting Entity
New Zealand Game Animal Council is a statutory entity established on 28 November 2013 under the Game Animal Council Act 2013 and is required to comply with parts of the Crown Entities Act 2004 and the Public Finance Act 1989.

Basis of Preparation
New Zealand Game Animal Council has elected to apply the Tier 3 (PS) Standard on the basis that it does not have public accountability and has total annual expenses less than $5,000,000.

All transactions in the performance report are reported using the accrual basis and historical cost basis of accounting. The performance report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Particular Accounting Policies
The following particular accounting policies adopted in the financial statements have a significant effect on the results and financial position.

- **Revenue**
  Grants
  Council, government, and non-government grants are recognised as revenue when the funding is received unless there is an obligation to return the funds if conditions of the grant are not met ("use or return condition"), the grant is initially recorded as a liability and recognised as revenue when the conditions of the grant are met.

  Interest Revenue
  Interest revenue is recorded as it is earned during the year. Dividend revenue is recognised when the dividend is declared.

- **Goods & Services Tax (GST)**
  New Zealand Game Animal Council is registered for GST. All amounts in the financial statements have been prepared on a "GST exclusive" basis with the exception of accounts receivable and accounts payable which are disclosed inclusive of GST.

- **Bank accounts and Cash**
  Cash balances in the Statement of Cash Flows comprise of current accounts.

- **Accounts Receivable**
  Accounts receivable 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.

- **Taxation**
  New Zealand Game Animal Council is established under the Game Animal Council Act 2013 and therefore is exempt from income tax.

- **Property, Plant & Equipment**
  All property, plant and equipment are stated at cost less accumulated depreciation. Assets purchased with a cost price exceeding $5,000 will be capitalised.

- **Statutory Reporting Deadline**
  Section 156 of the Crown Entities Act 2004, requires the Council to submit statements for audit within 3 months of its balance date and to provide an audit report within 4 months of the end of the financial year.

- **Depreciation**
  Depreciation has been provided for on a Diminishing Value basis which writes off the assets over their expected useful lives.

- **Accounts Payable and Accrued Expenses**
  Accounts payable and accrued expenses are measured at the amount owed.

- **Advertising, marketing, administrative, overhead and fundraising costs**
  These are expensed when the related service has been received.

Changes in Accounting Policies
There have been no significant changes in accounting policies from those applied last year.