

Pūrongo-ā-tau Annual Report

For the year ended 30 June 2026



Department of
Conservation
Te Papa Atawhai

Pūrongo-ā-tau Annual Report

For the year ended 30 June 2026



Department of
Conservation
Te Papa Atawhai

Annual Report for the year ended 30 June 2026

This document is available at doc.govt.nz/annual-report-2026

Crown copyright © October 2026

ISSN 1176-7324 (print)
ISSN 1177-990x (online)

Published by:

Department of Conservation Te Papa Atawhai
PO Box 10420, Wellington 6140
New Zealand

Editing and design:

Te Rōpū Ratonga Auaha, Creative Services



This work is licensed under the Creative Commons Attribution 4.0 International licence. In essence, you are free to copy, distribute and adapt the work, as long as you attribute the work to the Crown and abide by the other licence terms. To view a copy of this licence, visit creativecommons.org/licenses/by/4.0.

Please note that no departmental or governmental emblem, logo or Coat of Arms may be used in any way that infringes any provision of the Flags, Emblems, and Names Protection Act 1981. Use the wording 'Department of Conservation' in your attribution, not the Department of Conservation logo.

RITM2065027

Contents

01

He kupu takamua, kei roto ko tētahi tauākī haepapa	7
Foreword including statement of responsibility	
Te kupu whakataki a te Tumuaki	8
Director-General's foreword	
Te tauākī noho haepapa	11
Statement of responsibility	

02

Te haeretanga o ngā takune rautaki	12
Progress on strategic intentions	
He aha tā mātou mahi	13
What we do	
Ō mātou takune rautaki	13
Our strategic intentions	
Ō mātou tāngata	13
Our people	
Te kāwanatanga, te whakatūturu me te whakahaere tūraru	14
Our governance, assurance and risk management	
Te whakahira i ā mātou mahi	14
Prioritising our work	
Te ine i ā mātou mahi hei arotake i ngā nekehanga e pahawa ana	14
Measuring our work to monitor the difference we are making	

He arotake i ngā mahi 15

Assessment of operations

Te whakatinana i ngā whakaarotau o te Kāwanatanga 16

Implementing the Government's priorities

Ō mātou Minita Our Ministers	16
Te pūtea i whiwhi Funding we received	17
Ngā penapena pūtea i te paepito i raro i te Tahua 2025 Our baseline savings through Budget 2025	18
Te itinga iho o te whakapau pūtea ki ngā kaikirimana me ngā mātanga hāpai Reduction in expenditure on contractors and consultants	18
Te pūtea 2026 Budget 2026	18

He arotake i ngā mahi 19

Assessment of operations

E taurikura ana ngā pūnaha hauropi me ngā momo huri noa i Aotearoa mai i ngā maunga ki te moana Ecosystems and species across Aotearoa are thriving from mountains to sea	19
E puritia ana ngā whenua whāomoomo tūmatanui me ngā wai whāomoomo tūmatanui ka whakapaingia ake hoki mō ngā reanga o muri Public conservation lands and waters are maintained and improved for future generations	27
E whaimana ana tā mātou tū hei hoa haere i raro i te Tiriti We are an honourable Treaty partner	32
Ka whakamōmonatia te oranga o te tangata i tōna hononga ki te taiao me te whakapapa ā-ahurea Connection with nature and cultural heritage enriches people's lives	36
Ka tū Te Papa Atawhai hei whare pai rawa mō ngā tāngata o waho o roto hoki DOC is a great organisation to work for and with	40

He pārongo mahi nō te mutunga o te tau mō ngā whakaaetanga whakapau pūtea 43

Year-end performance information on appropriations

Whakapuaki mō ngā whakatau – Ētahi whakatau whakapūrongo, matapae, me ētahi whakaaro taketake Disclosure of judgement – Critical reporting judgements, estimates and assumptions	43
---	----

04

Te oranga me te āheitanga o te whare	58
Organisational health and capability	
Te ahurea, ngā uara, me ngā whanonga	59
Our culture, values and behaviours	
Ngā whakaōritenga whiwhinga mahi	59
Equal employment opportunities	
Te matahuhua, te manarite me te hao i te katoa	60
Diversity, equity and inclusion	
Te hauora, te haumaru me te tautiaki	62
Health, safety and security	
Te tuku pūrongo Hōtaka Waro Kore a te Kāwanatanga	63
Carbon Neutral Government Programme reporting	
Te whakatutuki o ngā rawa	65
Asset performance	

05

Ngā tauākī pūtea ā-tau me ngā tauākī pūtea mō te anamata	67
Annual financial statements and forecast financial statements	
Ō mātou tauākī ahumoni ā-tari	68
Departmental financial statements	
Te tauākī kaupapa here kaute	75
Statement of accounting policies	
He tuhinga mō ngā tauākī whakahaere pūtea mō te tau i mutu ake i te 30 Pipiri 2026	77
Notes to the financial statements for the year ended 30 June 2026	
Ngā āpitihanga whakahaere pūtea ehara nō te tari	93
Non-departmental financial schedules	
Te tauākī kaupapa here kaute	97
Statement of accounting policies	
He tuhinga mō ngā āpitihanga mō te tau i mutu ake i te 30 Pipiri 2026	99
Notes to the schedules for the year ended 30 June 2026	

06

He tauākī i ngā whakapaunga, tae ana ki te whakapaunga pūrawa mō ngā whakaaetanga whakapau pūtea	104
---	-----

Statements of expenses and capital expenditure for appropriations

Ētahi mōhiotanga ahumoni tāpiri	105
Additional financial information	

07

Te pūrongo a te kaitātari kaute Motuhake	109
Independent auditor's report	

08

Ētahi atu kaupapa	115
Other matters	

Tāpiritanga 1: He kuputaka o ngā kupu Māori	116
Appendix 1: Glossary of te reo Māori terms	

Tāpiritanga 2: Ngā tūranga me ngā mahi ā-ture	117
Appendix 2: Statutory roles and functions	

Tāpiritanga 3: Te tautiaki taiao i tutuki i ētahi atu	119
Appendix 3: Conservation achieved through others	

Tāpiritanga 4: Te rapu me te mātai tangata	120
Appendix 4: Search and surveillance	

Tāpiritanga 5: Ngā mahi o ngā poari punanga i tutuki	121
Appendix 5: Performance of reserve boards	

Tāpiritanga 6: Te Pūnaha Whakaraupapa Mōrea o Aotearoa	122
Appendix 6: New Zealand Threat Classification System	

01

**He kupu takamua, kei roto
ko tētahi tauākī haepapa**

**Foreword including
statement of responsibility**

Te kupu whakataki a te Tumuaki

E poho korerū katoa ana ahau i te mahi a ngā tīma o Te Papa Atawhai mō te taiao take, ahakoa te uaua o ngā horopaki i te nuinga o te wā, me te aro pū ki ngā mahi i runga i te manawanui.

He nui te eke panuku mō ngā momo i tēnei tau. Nā mātou i tūhura tētahi taupori whakawhānau mō te kiwi pukupuku i South Westland, he mea nui tērā mō te kanorau ā-iranga hei te anamata. Nā te kaha o ngā mahi whakaora i nui ake ai te taupori o ngā tara iti mā te 15%, nā ērā mahi hoki i eke ngā mahi whakatupu kākāpo ki taumata kē atu. I whānau mai te pī toroa 1,000 ki Pukekura. Ā, nā te aro pū o ētahi whakahaere konihi ā-manu i whakakōmautia ai te taupori o ngā ngeru mohoa, i piki ake ai hoki te taupori o ngā manu pukunui mā te 52%.

Mō te taha ki ngā mahi a te rēhia, i whakapai ake mātou i te āhua o tā te tangata whakangahau i te taiao, i whakatuwhera mātou i ētahi whare whakamīharo pērā i te Pouākai Hut i whakawhiwhia rā ki tētahi tohu whakanui, i nui rawa atu hoki ngā whakapakaritanga ki runga i ngā arawhiti me ngā ara. He nui hoki ā mātou mahi ki te whakatinana i ētahi wāhi haumarua ā-moana ki Tikapa Moana me te whakarōpū anō i ētahi whenua kaitiaki ki te Tai Hauāuru, ka mutu, i te wāhanga o Predator Free 2050 e whai ake nei, kua tāpirihia ngā ngeru mohoa ki te rārangi o ngā momo e arongia ana.

I whakamīharo hoki te mahi a ō mātou tāngata ki te whakahaere i ngā kaupapa katoa ka tau atu ki a rātou, tae ana ki ngā ahi whakamōti e rua ki Tongariro National Park me te huhua hoki o ngā āwhā me ngā waipuke i pā atu ki te whenua i roto i ngā wiki i waenga i te Noema me te Mei. Kei te whakamahi hoki rātou i ētahi hangarau hou e ngaio ake ai te mahi, hei tauira, ko ngā whakamātau DNA e tere ana kia mōhio ai rātou ki te iranga o te kākāpō me te takahē, ko ngā paerongo mamao ki roto i ngā wharepaku e whakahaerehia ana ki ngā amiorangi, ko ngā tāhiti hoki e whakakahangia ana e te AI.



Photo: DOC

He mahi nui rawa atu te whāomoomo e kore e tutuki i te tangata kotahi. Nā reira, i tēnei tau, i rerekē ā mātou mahi ki te akiaki i ngā tāngata katoa o Aotearoa ki te āwhina i te mahi tiaki taiao ki tā mātou whakatairanga autai e kīia nei ko Always Be Naturing. E koa ana te ngākau i ngā putanga kua tae mai ā mohoa noa nei.

Ki roto i te whare nei, i tere tā mātou mahi i ētahi kaupapahere nui, tae ana ki te whakahaere tonu i te whakahoutanga o ngā ture whāomoomo me te whakatinana i tētahi kaupapa hei whakautu i te ture fast-track. I tāruatia te tere o tā mātou hātepe whakaaetanga, i whakawāteangia ai te whakapūranga, i tutuki hoki ai ngā whāinga ā-minita. Waihoki i haere tonu tā mātou kawae i ngā haepapa ki ngā whakataunga Tiriti – koni atu i te 3,000 ngā herenga – ki te taha o ngā iwi me ngā hapū.

I ea ēnei mahi katoa me te whakatutuki tonu i te whāinga a te Kāwanatanga ki te penapena i ngā pūtea e 6.5% te nui, me te kawae i te pikinga o te utu o te kora, te taputapu, me te rauemi. Nā te whakamahi i tā mātou taputapu whakaraupapa hou, nā te BioInvest, i wātea ai mātou ki te aro atu ki ngā mahi e kaha whakaputa ana i ngā hua pai.

I a mātou e anga whakamua ana, e kitea ana ka uaua kē atu te taiao e mahi nei Te Papa Atawhai. Nā te āhuarangi hurihuri kua nui ake te huarere taikaha rawa; e horapa haere ana ngā rākau koroī e mohao ana me ngā kararehe mohao pērā i ngā koti me ngā tia; ka mutu e hoki ana te nama o ngā manuhiri ki ērā o te wā i mua i te Mate Korona, e kaha ake ai te pēhitanga ki ngā wāhi rongonui. Nā reira me haere tonu tā Te Papa Atawhai āta kōwhiri i ngā kaupapa me aro e mātou e toitū ai ngā putanga whāomoomo mō te anamata.

Ā te wā ka tae atu tēnei pūrongo ki te Whare Pāremata, kua oti taku mahi hei Tumuaki ki konei. Nā reira e rere ana ngā mihi whakamānawa ki ō mātou tāngata papai rawa atu – i rawe katoa ki ahau te mahi tahi ki ō koutou nā taha, ā, he whaimana ā koutou mahi. Ka mihi hoki ahau ki ō mātou hoa patui ki raro i te Tiriti, ki ngā tūao, ki ngā hoa patui i te ao pakihi, me ngā kiripānga, i te nui o ngā mahi katoa i riwha i a koutou i tēnei tau.



Nā Penny Nelson

Te Tumuaki o Mua

Te Papa Atawhai

Director-General's foreword

I am immensely proud of how Department of Conservation Te Papa Atawhai (DOC) teams keep delivering for nature, often in tough conditions, while staying focused and committed.

We have had some big wins for species this year. We discovered a surprise new breeding population of kiwi pukupuku / little spotted kiwi in South Westland, which is great news for future genetic diversity. Intensive recovery efforts boosted the tara iti / New Zealand fairy tern population by 15% and led to a record kākāpō breeding season. The 1,000th toroa / northern royal albatross chick hatched at Pukekura / Taiaroa Head. And targeted aerial predator control suppressed feral cats and supported a 52% increase in pukunui / southern New Zealand dotterel numbers.

On the recreation side, we have improved how people enjoy nature, opening outstanding facilities such as the award-winning Pouākai Hut, building new tracks at Punakaiki, and making countless improvements to bridges and tracks. A lot of work has also gone into implementing new marine protection areas in the Hauraki Gulf / Tīkapa Moana and reclassifying stewardship land on the West Coast, and the next phase of Predator Free 2050 adds feral cats to the list of targeted species.

Our people have been superb at managing everything that has been thrown at them, including two devastating fires at Tongariro National Park and relentless storms and floods every few weeks from November to May. They are also adopting new technology to work smarter, such as fast DNA sex tests for kākāpō and takahē, satellite-enabled remote sensors for toilets, and AI-enabled traps.

Conservation is a huge job and one we cannot do alone. That is why, this year, we tried something different to encourage New Zealanders to get involved in helping protect nature through our quirky Always Be Naturing campaign. We are getting encouraging results so far.

Behind the scenes, we moved quickly on major policy work, including progressing conservation law reform and implementing a programme to respond to fast-track legislation. We doubled the speed of our permissions processing, clearing



Photo: DOC

the backlog and meeting ministerial targets. And we continued to deliver our Treaty settlement responsibilities – more than 3,000 obligations – in partnership with iwi and hapū.

We did all this while achieving the Government's 6.5% savings target and absorbing increased costs of fuel, tools and materials. Thanks to our new prioritisation tool BioInvest, we have been able to focus on work that is making a difference.

Looking ahead, the environment DOC operates in is becoming increasingly complex. Climate change is bringing more frequent and severe weather events; wilding conifers and wild animals such as goats and deer are spreading; and visitor numbers are rebounding to pre-COVID-19 levels, adding pressure on iconic sites. DOC needs to keep making careful choices about where to put our effort to sustain conservation outcomes for the future.

By the time this report is presented to Parliament, my term as Director-General will have ended. I want to thank all our wonderful people – I have loved working with you, and what you do matters. Thank you also to our Treaty partners, volunteers, commercial partners and stakeholders for everything you contributed this year.

Penny Nelson

Former Director-General
Department of Conservation

Te tauākī noho haepapa

Statement of responsibility

In accordance with the terms of section 45C of the Public Finance Act 1989, in my opinion, as Director-General of the Department of Conservation, this Annual Report fairly reflects the operations, progress, and organisational health and capability of the Department.

I have the responsibility for the preparation of the Department's financial statements and statements of expenses and capital expenditure, and for the judgements expressed in them.

I have the responsibility for having in place a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

I have the responsibility for ensuring that end-of-year performance information on each appropriation administered by the Department is provided in accordance with sections 19A to 19C of the Public Finance Act 1989, whether or not that information is included in this Annual Report.

I am responsible for the accuracy of any end-of-year performance information prepared by the Department, whether or not that information is included in the Annual Report.

In my opinion:

- the financial statements fairly reflect the financial position and operations of the Department for the reporting period; and
- the forecast financial statements fairly reflect the forecast financial position and operations of the Department for the financial year to which the forecast financial statements relate.



Shan Baththana

Acting Deputy Director-General Organisation Support
On behalf of the Director-General

30 September 2026

02

**Te haeretanga o
ngā takune rautaki**

**Progress on strategic
intentions**

He aha tā mātou mahi

What we do

When nature thrives, Aotearoa New Zealand thrives. The distinctive species found here are worth protecting for their own sake and because the country's economy and society depend on a healthy natural environment.

Isolation from the rest of the world has made New Zealand's flora and fauna unique. Many of the plants and animals living here are found nowhere else on Earth, so if we fail to protect them, they are gone for good.

The Department of Conservation Te Papa Atawhai (DOC) manages nearly a third of New Zealand's land area and is the largest provider of visitor activities.

We oversee 4.5 million hectares of water, including 53 marine reserves and sanctuaries, 220 large islands, and hundreds of smaller islands and rock stacks. We look after more than 14,000 kilometres of track, 339 campgrounds, 15,000 plus heritage sites, 12 Tohu Whenua, 17 visitor centres and 927 huts.

We manage and protect public conservation lands and waters, conserve natural and cultural heritage, monitor and report progress against conservation targets, carry out regulation and law enforcement under relevant legislation, manage a wide range of visitor assets, and advocate for nature.

Ō mātou takune rautaki

Our strategic intentions

DOC's *Strategic Intentions 2025–2029*¹ document outlines our strategy, which is aligned to the Government's priorities for conservation (see [page 16](#)). It was published in July 2025 and has guided the direction of our work over the past year.

Ō mātou tāngata

Our people

In 2025/26, we had 2,623 full-time equivalent (FTE) staff – a decrease from 2,648 in 2024/25.

Our people work in 100 communities across the country, from the Kermadec Islands in the north to the subantarctic islands in the south.

Supported by our office- and field-based staff, we are proud of our broad and deep skills and expertise. This includes our:

- rescue teams for whales and other native animals
- emergency responders, including firefighters
- alpine search and rescue crew – the only team of its kind in New Zealand
- predator control experts on remote islands
- technical scientists
- hundreds of rangers protecting biodiversity and cultural heritage across the length and breadth of the country.

Together, we focus on nature thriving in New Zealand.

Up to 30 June 2026, we were led by Penny Nelson as our **Director-General**. We have seven business groups:

- **Biodiversity, Heritage and Visitors** provides technical expertise in science and regulatory services, and leads and translates strategy and policy into action.
- **Regional Operations** delivers the work needed to improve the condition of conservation, resources and facilities we are responsible for.
- **Iwi Strategy and Partnerships** (formerly Treaty Relationships) drives our maturity as an honourable Treaty partner through iwi partnerships.
- **Policy** stewards policy and regulatory settings for conservation, oversees statutory land management, provides legal advice, and leads Treaty settlement negotiations for DOC.

¹ Department of Conservation. 2025. Ngā Takune Rautaki Strategic Intentions: July 2025 – June 2029. Wellington: Department of Conservation. doc.govt.nz/strategic-intentions-2025-2029

- **Public Affairs** supports the organisation to build trust and confidence with New Zealanders, Parliament, our stakeholders and our people, and mobilises the efforts of others to achieve more for nature.
- **Organisation Support** ensures that we are resourced, capable, financially secure, technologically enabled and safe. This group helps us manage our people, systems, assets and property, and supports us to do better for nature by guiding effective change and programme management.
- The **Office of the Director-General** supports our Director-General and Senior Leadership Team to work through complex problems, anticipating issues and risks.

Te kāwanatanga, te whakatūtu me te whakahaere tūraru

Our governance, assurance and risk management

Our governance structure includes the Senior Leadership Team plus subcommittees for health and safety, finance, and risk, as well as the New Zealand Conservation Authority / Te Pou Atawhai Taiao O Aotearoa. This governance group sets out our strategic direction and priorities, ensures accountability and transparency of decision making, and shapes our organisational culture.

Members of our Senior Leadership Team work with others in the public and private sectors, as well as iwi and post-settlement governance entities (PSGEs), as part of reference groups, committees and panels to inform best practice. These groups formerly included a Chief Executives' Reference Group and an Expert Advisory Panel.

Our governance structure provides assurance and integrity that we will do what we say with our funding. Our assurance framework provides assurance on how well our system is operating and informs good decision making. Our risk management processes enable us to manage risk to deliver optimum outcomes. Building integrity into our work is foundational and influences how we behave, operate and deliver our legislative commitments (see 'Tāpiritanga 2: Ngā tūrangā me ngā mahi ā-ture / Appendix 2: Statutory roles and functions' on [pages 117 to 118](#)).

Te whakahira i ā mātou mahi

Prioritising our work

We have set medium-term priorities for our three primary work areas – Biodiversity, Heritage and Visitors – which are set up as portfolios of work.

We deliver these priorities through 5-year plans that set out the key changes and focus areas for each. These plans then provide direction for our annual planning by identifying where our efforts will have the greatest impact with our available resources.

We also use long-term planning to manage our funding and resources, ensuring that we stay focused on achieving lasting conservation outcomes.

Te ine i ā mātou mahi hei arotake i ngā nekehanga e pahawa ana

Measuring our work to monitor the difference we are making

We track our progress against the intermediate outcomes of our strategy through our newly embedded performance framework. The key performance measures from this framework reflect the impacts of our work and are reported in the statement of service performance section of this Annual Report ([pages 44 to 57](#)). Over the medium and long terms, we can use the trend data from these measures to assess our effectiveness.

03

He arotake i ngā mahi

Assessment of operations

Te whakatinana i ngā whakaarotau o te Kāwanatanga

Implementing the Government's priorities

Ō mātou Minita

Our Ministers

Our responsible Ministers are the Minister of Conservation, Hon Tama Potaka, and the Minister for Hunting and Fishing, Hon James Meager.

The Minister of Conservation has set four priorities for DOC:

- **Target investment into high-value conservation outcomes:** Our mahi² will identify and strengthen protection of high-value conservation areas that deliver the best outcomes for biodiversity and recreation.
- **Generate new revenue and recalibrate costs:** We will strengthen conservation efforts by generating new revenue and improving outcomes from our investments in conservation.
- **Strengthen relationships with iwi/hapū for better conservation outcomes:** We will work more closely with iwi/hapū and others to meet our Te Tiriti o Waitangi | Treaty of Waitangi settlement commitments and achieve shared goals for conservation and kaitiakitanga.
- **Fix concession processes:** We will reduce red tape to make it easier for businesses, researchers and others to undertake mahi and other activities on public conservation land.

There are also four ministerial priorities for the Hunting and Fishing portfolio:

- Improve the management of wild animals for hunters and conservation, including the designation of Herds of Special Interest.

- Support Fish & Game New Zealand and the New Zealand Game Animal Council.
- Ensure access to public conservation land for hunters and fishers.
- Provide representation for hunting and fishing views in conservation decision making.

Reporting on our progress

We report regularly to the Minister of Conservation under the four priorities, including:

- using International Visitor Conservation and Tourism Levy (IVL) funding to strengthen visitor experience and conservation outcomes
- increasing private investment into making Maukahuka / Auckland Island predator free
- progressing settlement negotiations – in 2025/26, three Pare Hauraki iwi had their settlement legislation read for the third time and one had its first reading; and we were heavily involved in the deed of agreement for returning Kororipo Pā in Kerikeri
- improving the timeliness of decision making through sustained processing performance and reducing the number of pending applications by 60%.

² For a glossary of te reo Māori terms used in this report, see Tāpiritanga 1 / Appendix 1, [page 116](#).

Te pūtea i whiwhi

Funding we received

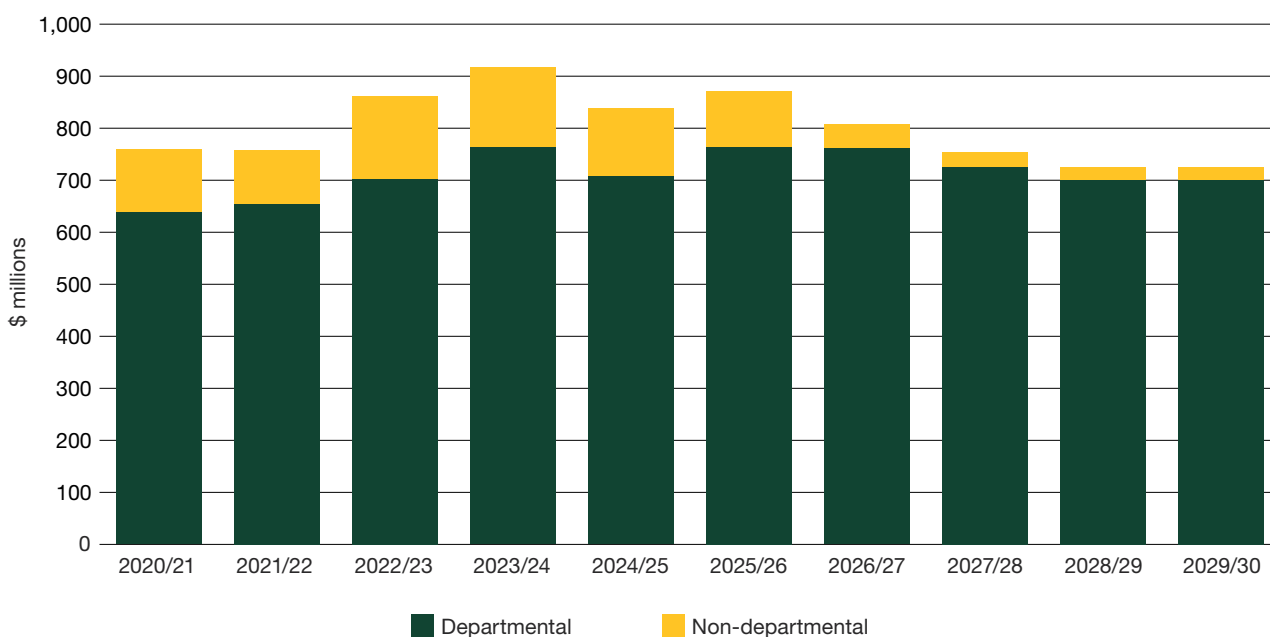
We receive funding by providing outputs to the Crown, for services to third parties, and from sponsorships, donations, bequests and grants.

In 2025/26, we received:

- \$765 million for departmental spending, which included \$717 million for departmental output appropriations (day-to-day operating expenses) and \$48 million for capital budgets (long-term investment to maintain, acquire or upgrade physical assets)
- \$106 million for non-departmental spending, which DOC spends on behalf of the Crown (for example, grants to community conservation funds and the protection of biodiversity on private and Māori land).

At Budget 2025, Vote Conservation was allocated additional funding of \$20 million through the IVL for 2025/26 and outyears for levy-funded projects. This funding is supported by a forecast increase in levy collections by the Ministry of Business, Innovation & Employment following the recent IVL rate increase from \$35 to \$100. We have also been allocated further time-limited funding of \$36 million over 4 years from 2025/26 to 2028/29 for committed projects from IVLs collected to date.

The graph below shows our investment journey since 2020/21. For more information, see 'Te tauākī whakatutuki o te ratonga / Statement of service performance' on [pages 44 to 57](#), or our financial statements in sections 5 and 6 on [pages 67 to 108](#).



Departmental and non-departmental appropriations over 10 years

Ngā penapena pūtea i te paepito i raro i te Tahua 2025

Our baseline savings through Budget 2025

Like all government agencies, we were directed by the Government to find savings from our baseline budget by reducing funding and grant payments to third parties that are not aligned to government priorities.³

This has resulted in ongoing annual savings and the return of money to the Crown to a total of \$3 million by reducing grant payments to the Mātauranga Kura Taiao Fund and the Nature Heritage Fund, ending a co-funding contribution to the Tohu Whenua visitor programme run by Heritage New Zealand Pouhere Taonga, and ending discretionary grant payments associated with Te Tiriti o Waitangi | Treaty of Waitangi settlements.

Further ongoing baseline savings of \$5 million per annum have been achieved by closing the Crown Land Acquisition Fund, decreasing Policy services functions and disestablishing the Predator Free 2050 Limited company.

Te itinga iho o te whakapau pūtea ki ngā kaikirimana me ngā mātanga hāpai

Reduction in expenditure on contractors and consultants

Our expenditure on contractors and consultants for 2025/26 was \$38.03 million, representing 11.6% of total departmental workforce expenditure this year – marginally above the Public Service Commission's target of 11%. This compares with expenditure of \$32.99 million for 2024/25, which reflected 10% of total departmental workforce expenditure.

The modest year-on-year increase reflects our continued reliance on specialist capability to deliver time-limited digital modernisation projects and regulatory reforms.

Te pūtea 2026

Budget 2026

As part of the Government's fiscal strategy, we were required to deliver a baseline savings target through Budget 2026.⁴ The ongoing savings of \$9.428 million per year (totalling \$37.712 million over 4 years) have been implemented by scaling back or deferring lower-priority work across asset maintenance, digital modernisation, predator control and policy activities.

We also received new funding of \$9.786 million over 5 years and \$1.047 million ongoing to implement the *Stafford v Attorney-General* Resolution Agreement⁵ (including in tagged contingency).

³ doc.govt.nz/budget-2025

⁴ doc.govt.nz/budget-2026

⁵ courtsfnz.govt.nz/cases/stafford-v-attorney-general-

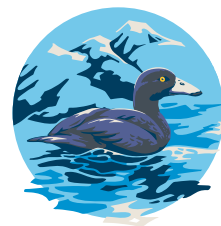
He arotake i ngā mahi

Assessment of operations

STRATEGIC OUTCOME

E taurikura ana ngā pūnaha hauropi me ngā momo huri noa i Aotearoa mai i ngā maunga ki te moana

Ecosystems and species across Aotearoa are thriving from mountains to sea



Thanks to New Zealand's geographical isolation, the native animals and plants here evolved separately from the rest of the world for millions of years. There are species that exist here and nowhere else, including giant land snails, flightless birds, trees that live for more than 1,000 years and the smallest dolphin in the world.

Much of New Zealand's nature is in serious trouble. More than 4,000 native species are either threatened with extinction or at risk of becoming threatened, and around 75% of native species groups are at risk. But when we remove or manage threats, restore habitats and improve how people interact with nature, we give nature a chance to bounce back.

This year marks a significant shift in how we report on and measure progress. For the first time, our Annual Report uses our new integrated performance framework, including impact measures that are aligned to our new biodiversity investment approach, BioInvest.

Last financial year marked our shift to measuring impact. As part of this transition, delivery teams provided evidence that their work contributed to achieving our planned outcomes – including the number of species we helped to recover, the ecosystems we improved and the threats we controlled. This makes our reporting clearer, more transparent and more accessible.

BioInvest: a world-leading, evidence-based investment approach

We must ensure that every dollar we put towards biodiversity makes the biggest difference possible. We have developed BioInvest to support better decisions on what we choose to invest in. It includes more than 16,000 plans for biodiversity work, allowing us to more clearly demonstrate the priority of work through robust plan design and rankings based on urgency, feasibility and contribution to biodiversity.

BioInvest is already transforming how we view our biodiversity work and providing tangible ways for us to target our funding to the greatest needs. Examples include:

- spending capital funds on a predator-proof fence near Reefton to protect the critically threatened Alborn skink (see [page 21](#))
- converting high-level strategies such as *Threatened species research gaps and priorities for the Department of Conservation Te Papa Atawhai*⁶ into management actions
- supporting regional delivery to better understand management actions for New Zealand's most vulnerable species.

BioInvest has been used to inform the development of our Biodiversity, Heritage and Visitors (BHV) and Regional Operations 5-year plans. It has also provided direction on the shifts needed over the next 5 years to make sure we focus our work on what will bring the greatest benefits for biodiversity.

6 Murray TJ, Borkin KM, Brumby A, O'Donnell CFJ. 2024. Threatened species research gaps and priorities for the Department of Conservation Te Papa Atawhai. Wellington: Department of Conservation. DOC Research and Development Series 371. doc.govt.nz/globalassets/documents/science-and-technical/doc-research-and-development-series/drds371entire.pdf

Predator Free 2050 Strategy and Action Plan launched

DOC is the lead for the ambitious Predator Free 2050 (PF2050) goal to eradicate the most harmful introduced predators from the entire country. In March 2026, the Minister of Conservation launched a new Predator Free Strategy and Action Plan for 2026–2030.⁷ This followed a major nationwide consultation in 2025. A total of 3,398 submissions were received on the proposed strategy, indicating significant public interest in the PF2050 goal.

Around 90% of submitters called for feral cats to be included as a target species, and in November 2025, the Minister announced that they would be added to the target species list, joining possums, rats and mustelids.

Predator Free 2050 Limited (the company) was disestablished in 2025 to create efficiencies in the predator-free system. The company's functions were successfully shifted to DOC.

The predator-free programme is focused on achieving the goals in the new PF2050 Action Plan. These include achieving eradication through innovation, eliminating predators at scale, and defending areas from reinvasion faster and more cheaply.

Wellington set to become New Zealand's first predator-free city

In March 2026, the Government announced that Te Whanganui-a-Tara / Wellington is set to become the country's first predator-free city, as part of the updated PF2050 Strategy. We are investing \$5.5 million over 5 years to support Predator Free Wellington, working alongside The Capital Kiwi Project and Zealandia Te Māra a Tāne.

The phased operation will target introduced predators across 18,500 hectares, benefiting more than 200,000 residents and 20,000 businesses.

Communities are central to the success of the programme. More than 9,000 community trapping projects are now active nationwide, with iwi and hapū, landowners, community groups, businesses, schools, philanthropists, and tens of thousands of volunteers leading action in the places they care about.

An example is Predator Free Wellington, which has successfully removed Norway rats, ship rats and weasels from Te Motu Kairangi / Miramar Peninsula. This led to a 136% increase in native bird detections from 2017 to 2024. The project mobilised more than 2,200 backyard trappers and 220 trained volunteers. It also received around 8,000 permissions from individual landowners to control predators on their private land, granting field workers legal access to install, monitor and service pest-eradication devices on private properties.

Action for Nature: entering the next phase of the national biodiversity strategy

In April 2026, the Minister of Conservation released Action for Nature,⁸ the second implementation plan for Te Mana o te Taiao – Aotearoa New Zealand Biodiversity Strategy.⁹ The plan sets out critical actions across four priorities:

- Supporting coordinated action and investment (including publicly accessible biodiversity information)
- Increasing revenue and investment in biodiversity
- Getting better evidence to guide investment decisions
- Empowering people and partnerships (including establishing a network to advise on domestic emerging risks in biosecurity)

⁷ doc.govt.nz/pf-strategy-documents

⁸ doc.govt.nz/te-mana-o-te-taiao-implementation-plan

⁹ doc.govt.nz/biodiversity-strategy

INTERMEDIATE OUTCOME

Kua pai ake te āhua o ngā momo whakaraerae, kua whānui hoki ngā pūnaha hauropi**Improved condition of threatened species and a representative range of ecosystems****Pukunui / southern New Zealand dotterel population up 52% thanks to feral cat control**

The pukunui population increased by 52% following a successful aerial predator-control operation on Stewart Island / Rakiura in July/August 2025. The annual flock count revealed that the population grew from 105 in April 2025 to an estimated 160 in April 2026 – the biggest annual increase since recovery efforts began in 1992.

An aerial 1080 operation by DOC and Zero Invasive Predators reduced feral cats and other predators to low levels. Working in remote areas and difficult conditions, field rangers reset more than 10,000 traps to achieve more than 100,000 trap nights of pressure on all predators. This protected adult birds while they nested and raised chicks on the mountaintops.

The team also monitored the new chicks by fitting identification bands and carrying out regular health checks. This enabled them to more accurately estimate survival rates through the year.

Of 97 previously known adults, 91 survived along with 56 newly banded juveniles.

Kakī / black stilt population steadily increasing

The wild adult kakī population is growing at around 3% per year and reached 141 adults in August 2025. This is double the 2014 population and much higher than the lowest record of 31 adults and four breeding pairs in 1999.

To support those increases, the kakī project runs one of the largest captive rearing and release programmes in the country. This year, 37 pairs were located across the Mackenzie Basin. Together with the four captive pairs held in Twizel

and by the Isaac Conservation and Wildlife Trust in Christchurch, these birds produced 191 eggs, 148 of which successfully hatched. These kakī will be released as subadults in August 2026.

In addition, some wild pairs in areas with good habitat and predator control successfully raised and fledged six or seven chicks in the 2025/26 season.

Transmitter harness trials in captivity have allowed the team to develop safe transmitter attachment methods. The team aims to deploy GPS transmitters next season to target causes of mortality and understand the habitats and flight paths of kakī.

Alborn skink benefiting from predator-proof fencing

The Alborn skink is one of New Zealand's rarest reptiles, with an estimated population of just 30 individuals and a recent survey positively identifying only 16. The species is confined to a single wetland on the West Coast, making its conservation critically important.

In January 2026, we achieved a major milestone with the completion of a predator-proof fence protecting the skink's known habitat. Monitoring since then has confirmed the successful exclusion of key predators – not a single mouse or other pest animal has been detected since the fence was erected.

Ongoing monitoring and trapping systems are in place to maintain predator-free conditions, supported by emerging technologies to monitor skinks and predator incursions. Population monitoring indicates early positive signs, including the detection of adults and newborns in the wild and the growth of an insurance population at Auckland Zoo.

These advances represent a significant step towards securing the future of this critically threatened species.

Restoring Maukahuka / Auckland Island

We continued preparing for the ambitious restoration of Maukahuka / Auckland Island, the last island in the New Zealand Sub-Antarctic Islands World Heritage Area to still be harbouring mammalian pests.

This is one of the most complex island restorations we have ever planned. The programme aims to eradicate feral pigs, feral cats and mice from the 46,000-hectare nature reserve over 8 years. This will safeguard the habitats of more than 500 native species, more than 100 of which are found nowhere else on Earth.

Over summer 2025/26, we worked alongside Ngāi Tahu to complete three expeditions to advance infrastructure and wastewater design for a future resource consent application. Together, we also installed a section of boardwalk from the coast to the future base site at Smith Harbour and tested flavour variations of Proterma™ Predator Bait, a new bait for feral cats.

A \$3.65 million investment from the IVL between 2024 and 2026 established the tools, capability and foundations for this ambitious restoration programme, and we have been working with Ngāi Tahu, New Zealand Nature Fund and the Island-Ocean Connection Challenge to raise the funding needed to deliver the programme. By the end of June 2026, we had raised \$1.4 million.

Keeping the world's seabirds safe from fishing

In November 2025, we partnered with the Southern Seabirds Trust to launch a 'one-stop shop' for fisheries worldwide, aimed at preventing high-seas deaths of up to 40,000 seabirds.

The Seabird-Safe Fishing Toolkit is an online, interactive platform to help fishing companies understand how they can reduce their captures of seabirds on longline hooks set for tuna.

The toolkit includes:

- maps showing where threatened seabird populations occur
- safe fishing practices to reduce the risk of accidentally catching seabirds
- resources to help companies monitor and improve their seabird-safe fishing performance over time.

Examples of seabird-safe practices are setting fishing lines at night, sinking baited hooks quickly with weights and using a bird-scaring line or 'hook pod'.

The toolkit is a New Zealand-led project, developed through the Asia-Pacific Economic Cooperation (APEC) Oceans and Fisheries Working Group. It was a collaborative effort, with crucial input from both the fishing industry and sustainability experts around the world.

INTERMEDIATE OUTCOME

**E ārahi ana a Te Papa Atawhai
i tāngata kē atu kia pai rawa atu
te pānga o te mahi ki te rerenga
rauropi**

**DOC leads and enables others
to have the greatest impact for
biodiversity**

AI traps for the Heaphy Track – a first for DOC

In March 2026, we began installing an AI-powered trap network around huts on the Heaphy Track. The traps have been funded through mining compensation from Bathurst Resources and use machine learning to recognise pest species, only triggering if a target pest enters them. This makes them safer for native birds.

We are installing 35 traps around the Heaphy Hut, Lewis Shelter and James Mackay Hut and 40 traps around populations of nationally critical *Powelliphanta* snails. The new traps only require annual checks rather than monthly or 4-monthly maintenance, significantly reducing ranger time.

Walkers on the track are already reporting daytime kiwi sightings thanks to sustained predator control.

INTERMEDIATE OUTCOME

**Ka tō mai mātou i te pūtea mō
te mahi whāomoomo**

**We attract investment into
conservation**

Investment plan supports biodiversity and quality visitor experiences

The 2025/26 *International Visitor Conservation and Tourism Levy Investment Plan* allocated \$55 million, spread across 3 years, to fund biodiversity and visitor priorities.¹⁰

Around 60% of these funds are being directed to biodiversity initiatives: protecting and restoring natural landscapes, managing invasive species, and supporting threatened species and community-led conservation partnerships.

The remaining 40% will allow us to deliver high-quality visitor experiences, including managing peak summer pressures at tourism sites, improving resilience to storm damage, and creating opportunities for revenue growth and regional economic benefits.

Key investments include:

- \$22.5 million to restore unique wildlife in national parks, offshore islands and popular sites
- \$10.45 million to support thriving landscapes
- \$13.6 million to manage visitor pressures
- \$8.4 million to manage core visitor products.

¹⁰ mbie.govt.nz/immigration-and-tourism/tourism/tourism-funding/international-visitor-conservation-and-tourism-levy/ivl-investments

Long-term strategic partnerships

Our national commercial partnerships are the lifeblood of some of our key recovery programmes and invaluable for maintaining our hut network. We value our partners' commitment to nature and the work we do, and appreciate their ongoing passion and enthusiasm for projects that make a difference.

AIR NEW ZEALAND

Air New Zealand has been partnering with us for 14 years. This year, they have supported more than 40,000 hectares of sustained predator control, alongside five Great Walks and the full certification of 41 pest and species detection dog handler teams. They also flew more than 280 threatened species and conservation dogs around the country.

In addition, the airline supported our Bats Beyond Borders programme, which successfully trialled new advanced GPS tracking technology on the critically threatened long-tailed bat. This has given DOC a much clearer understanding of bat behaviour and habitat use, which will help improve management plans.



Conservation dog Falco, handler Max and Air New Zealand flight attendant Donna Davison in the Eglinton valley.
Photo: Air New Zealand

one.nz

This year saw us enter a national partnership with One NZ, supporting better conservation outcomes through connectivity and technology.

The partnership's flagship Connected Conservation programme tested how connected sensors, cellular networks and satellite technology could improve biodiversity monitoring, reduce unnecessary travel and enhance staff safety in remote areas.

Through public engagement campaigns and innovative projects, we have shown how connectivity can be a powerful tool for protecting nature while growing support for conservation.



DOC Biodiversity Ranger Heath Sinclair contacting home base via One NZ's satellite network during Operation Nest Egg in Haast. *Photo: Radical*



In 2026, we celebrated 10 years of partnership with Meridian Energy. Through the Kākāpō Recovery Programme, Meridian has provided critical financial and in-kind support for one of New Zealand's most threatened taonga manu.

The first kākāpō breeding season in 4 years happened this summer. Meridian ensured that critical power infrastructure on the sanctuary islands was fully operational – literally keeping the lights on and the chick incubators warm.

More than 100 chicks hatched during the record-breaking season, and the total kākāpō population surpassed 300 for the first time in likely more than 75 years.



Meridian CEO Mike Roan and DOC Operations Manager Deidre Vercoe hold kākāpō chick Vori-A4-2026 during its first health check. *Photo: DOC*

Genesis

Genesis has been a proud partner of our Whio Forever Programme for 15 years.

This partnership has helped nearly double the number of whio/blue duck breeding pairs at 'security sites' across the country by funding predator control along 587 km of waterways in areas where whio breed. In one of these areas, Tongariro, a group of organisations are working alongside DOC to extend predator trapping beyond the security site and grow whio numbers, supporting the national recovery target of reaching 5,000 whio in the wild.

Genesis also actively supports our annual Whio Awareness Week, helping to increase public awareness of the recovery of this species.



Photo: Meredith Blogg

Fulton Hogan

As the national sponsor of the Takahē Recovery Programme, Fulton Hogan provides essential financial support alongside valuable in-kind contributions, including engineering innovations, takahē safety signage in the Rees Valley and the ongoing exchange of knowledge between teams.

Over the past decade, takahē numbers have grown to around 506. Now, more than 60% of the population lives in the wild across key sites, including the Murchison Mountains, Pūponga Farm Park, Greenstone Station and the Rees Valley.

Together, DOC and Fulton Hogan are helping to build a more resilient future for this iconic species.



Fulton Hogan staff members Phil Siave, Bruno Brosnan and Andrew Maxwell with a Fulton Hogan-designed takahē transport box. *Photo: DOC*

Dulux

Worth doing, worth Dulux.

Dulux has partnered with DOC and worked alongside the Backcountry Trust since 2013, helping us to restore and maintain huts, buildings and historic assets so that future generations can enjoy them.

In 2025/26, this mahi built on the partnership's history, when Dulux helped to upgrade hundreds of DOC and community huts and buildings around New Zealand.

The partnership supported many DOC painting projects, contributing funding, technical advice and design expertise. This will ensure that recreational and historic places remain accessible and enjoyable.



The DOC and Backcountry Trust team restoring Mt Heale Hut on Great Barrier Island / Aotea. *Photo: Trevor Cook*

STRATEGIC OUTCOME

E puritia ana ngā whenua whāomoomo tūmatanui me ngā wai whāomoomo tūmatanui ka whakapaingia ake hoki mō ngā reanga o muri

Public conservation lands and waters are maintained and improved for future generations



DOC is responsible for 8.6 million hectares of land (nearly a third of New Zealand), 4.5 million hectares of water, more than 14,000 kilometres of track and 15,000 plus heritage sites. In 2025/26, the scale of the conservation challenge was underscored by massive fires and severe weather events, which demanded significant reactive effort and resource. Conservation is not only proactive but also about responding to crises when they arise.

INTERMEDIATE OUTCOME

Kua ea ō mātou here ki te whakahaere whenua me te whakahaere wai

Our land and water management obligations are met

National Predator Control Programme

Until we have achieved the PF2050 goal, we need to secure safe spaces for native species. Sustained predator control is one of our best tools for achieving this.

Our ongoing National Predator Control Programme protects threatened species populations across roughly 1.8 million hectares of New Zealand's public conservation land.

The largest beech mast in 7 years occurred in the South Island this summer. This is a natural event where massive amounts of beech seed are produced every few years in response to climate triggers. Beech seeds are highly nutritious, so mast events fuel rapid increases in rat and stoat populations, which can lead to severe native wildlife losses and possibly local extinctions without intervention.

To address this, we delivered an expanded predator control programme to keep predator

numbers as low as possible at high-risk sites in the South Island where beech seed was produced (mainly Kahurangi, Arthur's Pass, Mount Aspiring and Fiordland National Parks).

A total of 900,000 hectares of landscape-scale predator control was successfully delivered across the country. Over three-quarters of this (688,000 hectares) was a direct response to the beech mast.

Initial results from this predator control programme are encouraging, with measurable increases recorded for pukunui, kiwi, bats, pīwauwau / rock wren, mohua/yellowhead, kākārīki karaka / orange-fronted parakeet, kōkako, kākā, mistletoe and other threatened species populations.

Wild Animals Management Programme

Introduced wild animal numbers are increasing at a faster rate than they are being controlled. Our role is to focus limited resources where the greatest biodiversity benefits can be delivered while coordinating action across agencies, landowners, iwi and hunters.

We have significantly increased deer and goat control since 2022. This year, we delivered around 1.2 million hectares of goat control and more than 200,000 hectares of deer management – more than double the amount of deer work prior to 2022. We also delivered more than 300 hours of tahr control.

We actively partner with stakeholders to maximise our effort. For example, we have worked with Northland Regional Council and hapū over the past 3 years to eradicate illegally released sika deer from Russell Forest in Northland. As at 30 June 2026, we are confident we have removed every last one.

In 2025, we ran a third successful National Wild Goat Hunting Competition in partnership with the New Zealand Deerstalkers Association at more than 80 locations nationwide. Key results were:

- **10,349** wild goats removed (totalling 33,418 since 2023)
- **863** participants
- **75%** of participants are more likely to hunt wild goats because of the competition.

New species discovered through Ngā Awa river restoration programme

Ngā Awa is now in its eighth year of partnership-led catchment work, protecting and restoring the ecological integrity of priority river catchments from the mountains to the sea, ki uta ki tai. Working together with iwi and hapū, agencies, and communities, the programme ensures that efforts are coordinated and investment is aligned to deliver sustained ecological, cultural and economic outcomes.

Streamside planting stabilises banks, improves water quality and creates cooler, more stable habitats for native biodiversity. Regular monitoring tracks changes over time and guides us on where to focus our efforts. This has not only improved the health of ecosystems but has also helped reveal biodiversity that we did not know was there.

This year, a freshwater survey undertaken across 16 streams in Doubtless Bay identified four insect species that were previously unknown to science. This highlights both the ecological value of Northland's waterways and the effectiveness of combining mātauranga Māori, Western science and hands-on restoration.

High-value marine biodiversity areas

New Zealand's marine environment covers more than 4 million square kilometres – more than 20 times the size of its land area – and supports a wide range of biodiversity. But our understanding of where the most important marine biodiversity values occur remains incomplete. To address this, research is underway to identify and map high-value areas of marine biodiversity.

This work will provide the data we need to make evidence-based decisions. Clearly identifying high-value areas helps us to prioritise management actions, direct investment and track progress towards conservation outcomes. Without this information, it would be difficult to effectively manage and conserve marine biodiversity in the face of increasing human pressures and environmental change.

We are working closely with regional councils to bring existing regional data together into a unified national layer to provide the foundation for a more consistent and strategic national approach to marine conservation.

This year, mapping of high-value marine areas progressed across all regions and the Exclusive Economic Zone, and three regional council areas were completed or are on track to be completed. This work supports a more strategic, consistent and evidence-based approach to marine spatial management.

Hector's and Māui dolphin surveys

We undertake surveys that monitor Hector's and Māui dolphin populations to track how populations are changing over time. These surveys use established methods, including genetic sampling and aerial or vessel-based observations, to estimate population size, distribution and movement patterns.

The Māui dolphin vessel-based survey is carried out every 5 years, over two consecutive years, to provide an updated abundance estimate and build a clearer picture of trends in one of the world's rarest marine mammals.

Completing the latest cycle this year (February 2026) was important because it gave us the most up-to-date evidence on population status and trends. This allows us and our partners to detect changes early, assess whether current management is working and adjust actions where needed.

The results directly inform the Hector's and Māui Dolphin Threat Management Plan and wider conservation decisions. This helps ensure that our efforts are focused where they will have the greatest impact on protecting these taonga species.

Gadfly petrel listing

The listing of gadfly petrels under the Convention on the Conservation of Migratory Species of Wild Animals this year was a major conservation achievement led by DOC.

Working alongside international partners to develop and champion the proposal, we helped bring global attention to a group of seabirds that are among the rarest, most threatened and least understood in the world.

Gadfly petrels are remarkable ocean travellers, spending most of their lives at sea, crossing vast distances between countries and breeding in remote island burrows. Yet many species depend heavily on New Zealand's offshore islands, making their protection a national and global responsibility.

This listing has secured coordinated international action for species that no single country can protect alone. It has committed countries to work across migratory ranges to address shared threats such as invasive predators, habitat loss, light pollution and climate change.

For DOC, it reflects years of science, species recovery and international leadership. It has also created a strong platform for joint research and future action.

Climate change adaptation

In September 2025, we released an updated *Climate Change Adaptation Action Plan 2025–28*.¹¹ The aim was to prioritise our efforts on the most impactful actions that can be delivered over the next 3 years.

This year, we made significant progress on six of the eight priority actions. Experts carried out detailed climate change risk assessments for threatened species (including birds, invertebrates, skinks and vascular plants) and are working to integrate the findings in BioInvest. And landslide and flood exposure assessments for visitor assets and cultural heritage sites are underway.

The plan also introduced two new innovative climate change adaptation frameworks, which will be integrated into our work planning and business processes. The Resist–Adapt–Direct framework for species and ecosystems focuses on managing ecological transformation caused by climate change. The Protect–Maintain–Retreat framework helps us manage climate change risks to assets and cultural heritage sites.

Protecting outer island values and ecosystems

The Minister of Conservation has Resource Management Act 1991 responsibilities and powers of a regional council for the Kermadec and subantarctic islands. Management of these islands is also guided by the *Regional Coastal Plan: Kermadec and Subantarctic Islands 2017*.¹²

On the Minister's behalf, we:

- publicly notified a change to the regional coastal plan for these islands in September 2025
- began hearing submissions in June 2026
- achieved a change to the Maritime Transport Act 1994 so that the Minister can appoint a harbourmaster and better manage maritime safety at these islands.

These islands are unique and remote (up to 1,000 km from mainland New Zealand), and most of the territorial seas are marine reserves. The subantarctic islands and the waters around them also form a UNESCO World Heritage Area.

¹¹ doc.govt.nz/adapting-to-climate-change

¹² doc.govt.nz/offshoreislandsrmp

The island ecosystems here support many indigenous species, some of which breed nowhere else. Many are globally threatened or at risk and rely on both the land and sea.

Because vessels are the only way to reach the islands, the coastal plan manages two critical risks: oil spillage and the introduction of marine pests through vessel hull biofouling.

The plan change seeks to improve protections to better manage these risks, and powers under the Maritime Transport Act will help reduce the risk of navigation safety incidents that could result in an oil spill and/or a biosecurity breach.

Monitoring, regulation and compliance for endangered species

We continued to work with the New Zealand Customs Service and Ministry for Primary Industries to regulate and monitor trade in endangered animal and plant species across New Zealand’s borders. We also implemented the Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES) and the Trade in Endangered Species Act 1989.

Instances of surrenders and seizures of CITES-listed species over time

	Surrenders	Seizures
2025/26	5,252	311
2024/25	5,286	233
2023/24	5,429	243
2022/23	3,744	284
2021/22	690	254

Breakdown of CITES-listed species surrendered and seized in 2025

	Amount
Corals	346 kg
Shells	637 kg
Crocodile jerky	69 kg
Traditional Chinese medicine	1,569
American ginseng	229 kg
Total number of surrendered or seized items	6,829

Public engagement

To increase education and awareness of CITES requirements, we carried out a targeted campaign at Auckland International Airport for 4 weeks during the very busy July school holidays.

We posted digital advertisements on 11 screens along the airport’s departure path. Around 355,000 passengers departing from the airport would have passed these advertisements, with the image showing 728,184 times for a total of 1,619 hours.

We also posted six reels on Facebook and Instagram featuring CITES officers sharing information about the need for permits to bring corals, clams and shark products into the country. Combined, the six posts achieved 1.48 million impressions and more than 20,000 engagements.

We reached New Zealand-Chinese media through website, social media and digital posts – achieving 26,425 views across all channels. We also posted a World Wildlife Day blog and social media about medicinal and aromatic plants, which attracted 1,324 engagements.

INTERMEDIATE OUTCOME

E taumarutia ana ngā wāhi hitori me ngā wāhi whakahirahira ā-ahurea

Important cultural and historic sites are protected

We continued to protect, maintain and promote New Zealand’s rich cultural heritage. We manage around 15,000 heritage places, including wāhi tapu, pā, lighthouses, mining remains and wartime infrastructure. Given the scale of this responsibility, we prioritise investment where it can have the greatest impact, while strengthening partnerships with iwi and hapū and working to prevent the loss of heritage places and stories.

We continued to develop Heritage Invest, an investment tool that helps us determine where best to spend limited funding, strengthen partnership work and prevent loss. This work is part of a broader shift towards portfolio prioritisation across Biodiversity, Heritage and Visitors, sitting alongside BioInvest for biodiversity and Visitor Invest for visitor experiences.

During 2025/26, our teams delivered more than 40 significant heritage projects, such as cladding work at Rangitoto Community Hall, improvements at Kororipo Pā in preparation for handover to iwi and support for iwi management of taonga from Codfish Island / Whenua Hou.

Whenua Hou taonga benefit from partnership

In October 2025, we partnered with Waihōpai Rūnaka to facilitate a workshop at Murihiku Marae, enabling iwi to lead decisions on the future management of taonga excavated from Whenua Hou since the early 2000s.

The workshop resulted in agreement by us to transfer taonga from DOC storage to a location agreed to by the Whenua Hou Committee and to provide ongoing support to the Rūnaka in the management of Māori cultural heritage sites in the Southern South Island region.

Working with Backcountry Trust volunteers on Ripapa Island

Ripapa Island in Lyttelton Harbour / Whakaraupō is significant to Ngāi Tahu, particularly Te Hapū o Ngāti Wheke, as it was the pā of Taununu, a leading Ngāi Tahu warrior who was prominent during the 1820s. Fort Jervis was built on this island between 1886 and 1895 and formed part of New Zealand's coastal defences. It features two rare, near-complete disappearing guns.

In March 2026, we worked alongside Ngāti Wheke to facilitate and supervise 18 Backcountry Trust volunteers on a weekend-long cleanup of the site to help protect these heritage values. They removed damaging vegetation, painted structures and preserved the guns.

Trainee ranger programme adopts Glenhope Railway Station

We have partnered with Nelson Marlborough Institute of Technology (NMIT) to support the care and maintenance of the historic Glenhope Railway Station. The station closed in the 1950s and was repurposed as a barn before we restored it in 2012.

NMIT trainee rangers first visited the site in June 2025 to learn about heritage management and to treat metal and concrete elements here. In May 2026, the group returned for a 3-day field trip to carry out restoration work on the historic cattle yards – a feature of the rail network that is now extremely rare.

The partnership has given trainee rangers an insight into best-practice heritage management. Next year's intake is likely to return and continue work here.

Remote Bridge to Nowhere is given a facelift

In April 2026, tourists visiting the iconic Bridge to Nowhere near the Whanganui River were surprised to see people abseiling down the side, like something out of an action movie.

This 90-year-old heritage structure, which comes under our 'iconic sites' programme, is subject to a regular maintenance schedule, as moisture seeps into the concrete and causes rust over time.

The bridge's remoteness – a 1-hour jetboat ride plus a 40-minute walk from the nearest town – presents logistical difficulties. We flew in contractors and set them up in a campsite. Over several days, the repair team marked and broke out the rust and then sandblasted and treated the steel before filling it back in with a repair mortar.

Doing this work regularly ensures that the bridge will remain sound for many years to come.

STRATEGIC OUTCOME

E whaimana ana tā mātou tū hei hoa haere i raro i te Tiriti

We are an honourable Treaty partner



In 2025/26, we continued to develop an organisation-wide understanding of what it meant to be an honourable Treaty partner. We did this by identifying what we ‘do well’ and initiating work on a new operating model to be implemented in March 2026.

We continued to work on our relationships with our Treaty partners and to find ways to work more closely with iwi and hapū, particularly where we share conservation aspirations.

Treaty settlement commitments

We work with all post-settlement governance entities (PSGEs) that have commitments with DOC in their deeds of settlement to deliver enduring relationship redress, using frameworks and governance structures set up through Treaty settlements. We also deliver the largest number of commitments across Crown agencies. Each of these commitments provides a way to support and enable active kaitiakitanga and recognition of cultural associations and Māori interests for public conservation lands and waters and protected species.

He Korowai Whakamana framework

We continued to report on the status of Treaty settlement commitments through the Te Haeata online portal. We also focused on system improvements to ensure a consistent approach across our teams. Te Haeata currently captures 3,451 Treaty settlement commitments for us to deliver across 91 Treaty settlements.

Status of our commitments

50% of our commitments are for land transfers to PSGEs. These commitments mainly relate to cultural redress properties and include procedural tasks such as disclosure and easements to complete the transfer.

24% of our commitments are relational.

Relationship redress is signed by the Minister of Conservation and sets out how we will interact with PSGEs in a way that will be enduring. Participation arrangements include Crown accords and advisory committees, as well as statutory planning – something that has been the subject of ongoing conversations with PSGEs due to proposed law reform.

23% of our commitments are relational and site specific. Overlay classifications include protection principles to inform our work, and deeds of recognition apply to sites for which we are required to consult PSGEs and consider their views.

Our work in 2025/26 to improve our Treaty settlement implementation included:

- ensuring that records of title are accessible before we report property transfers as complete
- ensuring that DOC has signed and logged relationship protocols and deeds of recognition
- developing inventories of overlay classification sites to plan and track our work for relational commitments
- providing quarterly reporting, including on conservation priorities that have been agreed with PSGEs.

In addition to more accurate commentary for relational commitments, Te Haeata report statuses include the following changes to other commitments:

- 119 commitments have been reported as complete.
- 75 commitments have been updated to ‘yet to be triggered’ where their initiation relies on a third party.

These commitments included property transfer commitments, signed relationship protocols, deeds of recognition and gazette notices.

INTERMEDIATE OUTCOME

E āta tiakina ana ngā mōtika me ngā aronga Māori, ā, e whai wāhi mai ana ngā hoa o te Tiriti**Active protection of Māori rights and interests, and active participation of Treaty partners****Future-proofing kauri forests**

In April 2026, we began replacing tracks along the 'kauri walks' in Northland's Waipoua Forest with a modern, elevated boardwalk system.

This is phase two of the multi-year Rākau Rangatira, a partnership project between DOC and Te Iwi o Te Roroa. This project is designed to set new standards for kauri protection, future-proof the forest and ultimately boost Northland's visitor economy.

Phase one began in December 2024 and focused on restoring the mauri of Tāne Mahuta and the associated visitor experience.

Phase two, in which we have invested \$8 million, aims to address the risks of ageing infrastructure

near culturally and ecologically sensitive kauri root systems. The design of the new track network will also reduce soil movement, one of the main vectors for the spread of kauri disease.

Te Roroa, as kaitiaki of Waipoua, has described the project as not just an infrastructure upgrade but an expression of intergenerational guardianship.

Our staff and Te Roroa have worked closely throughout with iwi, local communities, tourism operators and conservation stakeholders.

Whale gift continues journey of tikanga and collaboration

A gift to the Māori Queen involved DOC and iwi working together to uphold tikanga Māori while navigating complex legal requirements.

The jawbone and teeth of a stranded tohorā were first presented to the Kiingitanga at Whakatū Marae in May 2025. A year later, DOC and Ngā iwi o Te Tau Ihu (the eight mana whenua tribes of the upper South Island) delivered the koha to Tūrangawaewae Marae as a belated coronation gift to Te Arikinui Kuini Nga wai hono i te po, the Māori Queen.

Kaimai Mamaku free of kauri disease

New Zealand's southernmost kauri forest in Kaimai Mamaku Conservation Park was confirmed as being free of the pathogen that causes kauri disease in June 2026.

This was the culmination of an extensive survey, which showed that there were more than 23,000 mature canopy-level kauri and millions of seedlings across 80% of the park.

The project was a collaboration between DOC and the Kaimai Mamaku Restoration Project, made up of Ngāti Hako, Ngāti Tumutumu, Ngāti Hinerangi, Ngātiwai and Ngamanawa Incorporation.

Together with project workers, we spent more than 1,686 hours – or 70 full days – collecting data across more than 20,000 hectares of

the park. The survey was codesigned with the local iwi and hapū, who consider kauri to be a valuable taonga.

The project showed that we can create an enduring model for kauri protection through building trust, listening carefully, respecting whānau, hapū and iwi authority, embedding mātauranga Māori in conservation practice, and sharing power.

Despite finding no evidence of kauri disease, the project still advised Kaimai Mamaku visitors to follow good biosecurity behaviours and stay vigilant to avoid any setback.

Kaimai Mamaku is the second forest in New Zealand, after the Hūnua Ranges in 2025, to have a clean bill of health from kauri disease.

The koha, officially named Te Ara Maurei, symbolises a legacy of aroha, whakapapa, mana and kaitiakitanga. It continues a journey of tikanga and collaboration that started when the previous Māori Queen, Te Arikini Dame Te Atairangikaahu, received a gift of a stranded tohorā 30 years ago.

Any gifting of tohorā remains requires a permit under New Zealand law. Our kaimahi worked closely with iwi to align legal requirements with Māori values, ensuring respect and integrity throughout the process.

INTERMEDIATE OUTCOME

Kua pai ake te āheitanga me te raukaha

Increased capability and capacity

Progress against the Whāinga Amorangi action plan

In July 2025, we rolled out Whāinga Amorangi, a Māori–Crown relations framework developed by Te Puni Kōkiri, to all kaimahi. We conducted an extensive survey to find out our people's comfort levels for uplifting Māori capability across the organisation.

The results provided a baseline measure across seven competencies: Te Tiriti o Waitangi | Treaty of Waitangi literacy, te reo Māori, tikanga/kawa, understanding racial equity and institutional racism, the Māori worldview, engagement with Māori, and Treaty settlements.

At least half of our kaimahi sat at a 'comfortable' level on the Whāinga Amorangi scale across all seven competencies. But that was still too many people sitting at 'uncomfortable'. Therefore, our focus for the rest of the year was on lifting the capability of these kaimahi while still providing opportunities for our people at higher levels to progress.

Teams were required to submit action plans to upskill their people. These plans highlighted which initiatives teams would focus on other than te reo Māori and Treaty literacy, which are compulsory under Whāinga Amorangi guidance.

The next survey in April 2027 will aim to identify any shifts in capability across each of the seven competencies. This will enable us to tailor future initiatives and resources to achieve the greatest impact.

Māori language planning

Te Reo Aurea was our first comprehensive Māori language plan, covering the period May 2024 to November 2025. Its purpose was to help revitalise the use of te reo Māori as set out under Te Ture mō Te Reo Māori 2016 | Māori Language Act 2016.

We undertook a full review in October 2025 to learn how we could strengthen the programme and grow our te reo capability. This led to new capability-building activities, including te reo classes (beginner to advanced), fortnightly immersion wānanga and participation in 'kura reo taiao', immersive language learning in the outdoors. We also expanded our commonly used te reo resources and standardised Māori job titles.

In March 2025, a survey of all our people highlighted shifts in capability levels towards 'comfortable' and 'confident', and indicated that more of our people were actively learning te reo Māori. The survey results and our *Te Reo Aurea* plan for December 2025 to May 2027 will guide our future te reo initiatives, ensuring that we remain committed to revitalising te reo in the workplace.

Te Tiriti o Waitangi literacy and upskilling

We continued our commitment to upskilling kaimahi in the core competency of Te Tiriti o Waitangi | Treaty of Waitangi literacy.

We developed and delivered a bespoke, external 2-day workshop. We then selected 12 kaimahi to be mentored as future facilitators of the course, which would be run internally with DOC-specific content. The first of these workshops was delivered in April 2026 as a pilot, with 16 kaimahi attending. In evaluations, participants reported greater understanding of our obligations and Māori perspectives. The intention is to continue running at least five of these workshops each year.

We also delivered a short Treaty module as part of Te Pūkenga Atawhai, our internal programme that involves a 5-day stay on a marae. More than 180 people across five locations nationwide participated in this.

These learning opportunities will increase understanding and appreciation of our role as an honourable Treaty partner.

INTERMEDIATE OUTCOME

Kua pakari ngā rangapū mahitahi me ngā hononga

Partnerships and relationships are strengthened

Otago marine reserve network renamed to reflect Ngāi Tahu traditions

Together with Ngāi Tahu, the principal iwi of Te Waipounamu / the South Island, we have established a network of five new marine reserves for the Otago region.

The marine reserves were approved in 2023, with the aim of protecting important marine habitats and biodiversity. They are the culmination of 13 years of planning, through a collaboration involving Ngāi Tahu and fishing, environmental, science, tourism and community interests.

During 2025/26, we completed preparations for gazettal of the marine reserves, including surveying and developing maps, developing signage, sharing public information, recruiting a team of nine rangers, and undertaking baseline monitoring to understand habitats and species.

The marine reserves were gazetted on 28 May 2026 and we are partnering with Ngāi Tahu to co-manage them.

Previously known as the South-East Marine Protection Network, it is now called Te Au Roa o Te Rākihouia, referring to the long wake or enduring ocean pathway of Te Rākihouia, son of the great explorer Rākaihautū. Te Rākihouia was the first known human to circumnavigate the coastline of Te Waipounamu, so this name reflects the ancestral voyaging traditions of Ngāi Tahu and their long-standing connections with the coastal landscape of the region.

Making te reo Māori visible in marine spaces

Bilingual signage in Māori and English is becoming a common sight across New Zealand, and our new Marine District team helped to lead the change in the country's marine spaces.

During 2025/26, the Tāmaki Marine District team led a project to install nearly 200 bilingual signs along the coastline, covering an area from Whangārei to Tauranga, a rohe of more than 25 iwi and hapū.

The signage reflects a commitment to using te reo Māori in a way that is meaningful, consistent and respectful of mana whenua. It also demonstrates our commitment to our Treaty partners, involving them in all aspects of the process – from consultation to installation.

Our team identified locations, coordinated the installation and managed logistics. Pou Tairangahau provided cultural guidance throughout, helping to ensure that tikanga and te reo Māori were appropriately embedded.

The project had a strong focus on communicating positive aspects of marine protection, especially highlighting how people can enjoy the places as taonga. It also prioritised the use of traditional Māori place names to help restore lost narratives.

Translation required careful navigation, especially given iwi-based dialectal differences. The contracted translator engaged others to determine an appropriate 'single' translation that gave clarity and consistency.

STRATEGIC OUTCOME

Ka whakamōmonatia te oranga o te tangata i tōna hononga ki te taiao me te whakapapa ā-ahurea**Connection with nature and cultural heritage enriches people's lives**

Nature is what sets New Zealand apart from the rest of the world. It is part of who we are as New Zealanders, the reason millions of people visit the country each year and the foundation of an economy that benefits from conservation-related tourism worth around \$5.3 billion per year.

We have a key role to play in looking after the country's natural and cultural treasures. However, we need to prioritise a sustainable network of experiences, find new sources of revenue, and encourage more people and businesses to act for nature.

INTERMEDIATE OUTCOME

E toitū ana te nui o ngā wheako e whai wāhi ai ngā manuhiri**Visitors enjoy a sustainable number of experiences**

We made strong progress towards greater financial sustainability by sharpening our focus on value and outcomes. A key step was developing a structured visitor portfolio, which helps guide decisions about where to invest, maintain or improve facilities.

We will continue to refine this approach. It gives us choices about priorities and trade-offs, ensuring that people continue to enjoy high-quality experiences in nature for years to come.

We also continued working to understand which parts of the visitor network are the highest priority and how we can collaborate to deliver what we cannot afford to maintain in the long term. Partnering with others can look different, depending on what their aspirations are, be it owning the visitor experiences or contributing to regular maintenance.

Targeting investment to improve visitor outcomes

We have strengthened how we invest to deliver the experiences that visitors use the most. Our investment is increasingly guided by how people choose to connect with nature. We are focusing our efforts on places that provide the greatest benefit, from iconic tourism destinations to everyday local experiences.

Targeted investment in high-value tourism experiences supports stronger financial returns. Practical funding tools, such as donation stations and car park charging, allow visitors to contribute to maintaining these experiences and the surrounding environment.

At the same time, sustained investment in local and everyday experiences ensures that all New Zealanders can access nature and build lasting connections with it.

Great Walks bookings

Since the end of the COVID-19 pandemic, there has been steady demand for New Zealand's Great Walks at around 52% annual occupancy each season. However, in 2025/26, there was a 5% decrease in the number of bed nights booked and a 4.2% decrease in occupancy. The decrease in bed nights was partially due to weather events and other closures, as well as the Tongariro Northern Circuit not fully operating while Oturere Hut was being replaced.

The Milford Track had the highest demand, with around 95% occupancy – just ahead of the Paparoa Track at 92%. The Abel Tasman Coast Track had the greatest number of bed nights due to its high number of beds, making up 27% of all bed nights on the Great Walks, with the Kepler Track a distant second at 13%.

The Milford, Routeburn and Kepler Great Walks were effectively full during the peak summer period (December–February).

The number of New Zealanders enjoying the Great Walks increased from 65% to 69% in 2025/26. However, this was offset by a reduction in the number of international visitors. As a result, overall revenue decreased from \$10.4 million in 2024/25 to \$10.3 million in 2025/26.

Overall customer satisfaction with the Great Walks remained high and consistent this year, once again exceeding the target satisfaction key performance indicator. And the Net Promoter Score¹³ further strengthened, moving from 74 to 75 in 2025/26, which is just below target. Although this is a great result, improvements are still needed in some areas to maintain these high levels of customer satisfaction.

The 2026/27 booking season opened in May 2026 with staggered dates across the 10 Great Walks. And our upgraded virtual-queuing system handled the demand smoothly. More than 13,500 users queued online on opening day for the Milford Track alone, closely followed by 13,100 for the Routeburn Track.

Record recreation revenue

This was another record year for recreation revenue, up from \$29 million in 2024/25 to \$29.9 million in 2025/26.

Short walks in nature boosted by International Visitor Conservation and Tourism Levy

As international visits and extreme weather increased, IVL funds helped to improve and repair short walking tracks at 20 popular locations. These included Rangitoto Island, Awaroa / Godley Head, Kura Tawhiti, Kaikōura Peninsula, Tunnel Beach, Mautohe Cathedral Cove, Karangahake Gorge and Lake Matheson.

Short walks are the most common way people experience public conservation land. Through increased servicing and the employment of summer rangers, we ensured that visitors' lasting memories were shaped by their time in nature – not by litter or the condition of toilets and other facilities. This contributed to a strong Net Promoter Score of 72 across IVL-funded walks.

Paid parking trial at three popular visitor sites

From 15 December 2025 to 30 June 2026, we undertook a pilot project trialling paid parking at three high-use sites: the Pancake Rocks at Punakaiki, Franz Josef Glacier / Kā Roimata o Hine Hukatere and White Horse Hill beneath Aoraki / Mount Cook.

Elsewhere in the world, paid parking is used to reduce pressure on iconic environments and support their care. It is based on the idea that those who enjoy a country's special, breathtaking landscapes can help to sustain them.

The pilot tested whether paid parking is a fair mechanism for visitors to improve the financial sustainability of the visitor network.

It proved highly successful, grossing \$1.9 million in revenue. This will support the visitor experience with increased investment into conservation programmes.

Beyond 2025/26, paid parking will continue at these sites – with some minor adjustments based on feedback from stakeholders. We are also expanding paid parking to other busy sites.

¹³ The Net Promoter Score is an indicator used globally to measure customer engagement and advocacy based on the likelihood of a customer recommending a given product or service.

Places we reopened this year

Capital investment in visitor experiences totalled \$18 million in 2025/26. The completion of 64 visitor projects valued at \$10.8 million preserved and enhanced recreational opportunities at iconic destinations such as the Pouākai Circuit, Tongariro National Park, St James Cycle Trail and Fiordland National Park.

The award-winning Pouākai Hut, which opened in August 2025, was designed in partnership with Ngā Mahanga a Tāiri hapū to meet growing demand from both overnight and day visitors to Te Papa-Kura-o-Taranaki.

Bruce Road in Tongariro National Park is one of our highest-value assets. Resealing of the road was originally planned to take 3 years but was completed within the 2025/26 financial year. This minimised disruption to road users and resulted in cost savings.

The McArthur Bridge along the St James Cycle Trail was replaced this year. As a result, the full loop is now open for the first time since 2021, when the previous bridge was severely damaged by rockfall.

The 40-year-old Forest Burn and Hanging Valley Shelters along the Kepler Track were replaced in 2025/26. Both shelters are located along the exposed alpine section of the Kepler Track Great Walk, enhancing the visitor experience and safety.

INTERMEDIATE OUTCOME

E uara ana ngā tāngata me ngā hapori i te tuku ihotanga o te taiao me te ahurea, ā, e mahi ana rātou ki te tiaki i ēnei mea

People and communities value and take action to preserve nature and cultural heritage

Reaching out in support of nature

In September 2025, we launched our Always Be Naturing campaign under the umbrella of the IVL-funded Mobilising for Nature programme.

This multi-year campaign aims to engage all New Zealanders in nature by building awareness, encouraging participation, forming partnerships and attracting investment.

Always Be Naturing recognises that conservation outcomes cannot be achieved by DOC alone. They require the collective effort of communities, businesses, organisations and individuals around the country.

In the 10 months to the end of June 2026, we engaged with 240 stakeholders across eight sectors, linked up with 64 community groups and got our national partners on board. We also observed the term 'naturing' being used increasingly in everyday language.

Our programme results show that the campaign is having an impact.

**ALWAYS BE
→NATURING**

Seeing the results

81% of those who have seen the campaign intended to take action over the next 12 months.

89% believed that nature could improve.

90% of businesses recognised a connection with nature.

61% of visitors to the Always Be Naturing website were new to DOC.

45% more people followed our social media channels and there were record levels of engagement.

Conservation Week shifted to get more Kiwis out naturing

In 2026, Conservation Week was held in April, shifting from its usual August/September slot for the first time in its 57-year history. This change was made to encourage more people to 'act for nature' and help protect the 80,000 native species and their habitats that make New Zealand so special.

The weather in April is warmer and more settled than in spring, providing more opportunities for people to do their favourite form of naturing – from pulling invasive weeds and trapping pests to 'plogging' (picking up litter while jogging), cleaning up their local beach or picnicking at a favourite reserve.

And it was in good company. In April, there are world days for aquatic animals, penguins, frogs and bats – as well as New Zealand's own National Go Birding Day.

Family took swift action to free entangled kororā

Our marine and compliance staff were delighted with a well-publicised instance of public conservation.

In June 2026, a 10-year-old boy in New Plymouth found a kororā / little blue penguin entangled in a football net in his family's garden.

Instead of posting videos on social media, the family mounted a swift rescue operation. After cutting the bird free, they wrapped it in a towel and placed it in a box to keep it safe. Then they phoned the 0800 DOC HOT emergency hotline for advice. They were asked to take the bird down to the local vet, who removed the rest of the netting.

Our people were called on to retrieve the unharmed penguin from the vet. From there, we released it at a nearby beach.

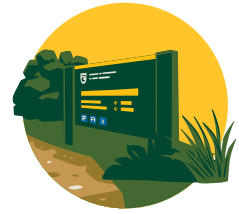
We praised the whānau for taking exactly the right steps to help and protect the kororā – a perfect example of people taking action to help nature.

The family believe the bird must have walked up the beach, across boulders, through the car park, up a bank, over the railway and under a gate before blundering into their property.

STRATEGIC OUTCOME

Ka tū Te Papa Atawhai hei whare pai rawa mō ngā tāngata o waho o roto hoki

DOC is a great organisation to work for and with



INTERMEDIATE OUTCOME

Kua pai ake te mahi o te pūnaha whakariterite whāomoomo

Improved performance of the conservation regulatory system

Fast-track Approvals Act streamlines process

Following the Fast-track Approvals Act passing into law in December 2024, the fast-track system officially opened to applications from 7 February 2025. Since then, we have engaged with well over 100 projects and achieved some positive outcomes for conservation in New Zealand.

By engaging positively with applicants before they lodge their applications, we can better advocate for them adopting best-practice methodologies. We can also influence the design of projects to manage their effects on protected species, public conservation lands and waters, and other conservation values.

Our advice to expert panels has also helped ensure that appropriate conditions are included in approvals, helping to manage impacts on conservation. Overall, more projects are gaining approval with appropriate guardrails for important conservation values.

Amendments to the Act

Amendments to the Fast-track Approvals Act came into effect on 31 March 2026. Applicants are no longer required to consult with us before lodging an application – they are only required to notify us of their intent to lodge an application.

We are adapting to meet the needs of these amendments, and we encourage applicants to engage with us early to enable a smoother, quicker process.

Fast-track applications are likely to increase, so we are continually improving our approach to triaging applications and undertaking risk assessments, utilising technology and improved systems and processes.

Between 1 August 2025, when the first decision was released, and 30 June 2026, expert panels granted 23 substantive applications. One or more conservation approvals were needed for 12 of these, and we provided comments on a further 6.

Compliance and law enforcement

Effective compliance and law enforcement is critical to protecting New Zealand's natural and cultural heritage. We undertake a range of compliance activities to prevent harm, detect offending and enforce conservation legislation across public conservation lands and waters.

Our approach prioritises preventing harm and supporting voluntary compliance, while taking targeted enforcement action where repeated, serious or deliberate offending occurs.

Compliance activity and offending

During 2025/26, we recorded 2,333 reported non-compliance incidents across conservation legislation – a 9% increase from 2024/25. Increases were observed in areas where targeted compliance activity was undertaken, particularly in the new marine protected areas in the Hauraki Gulf / Tīkapa Moana and at high-volume visitor destinations like Aoraki / Mount Cook.

Top five reported offences by legislation

Legislation	Offences reported	
	Number	Percentage
Conservation Act 1987	408	17.49%
Whitebait Fishing Regulations 2021	382	16.37%
National Parks Act 1980	259	11.10%
Reserves Act 1977	224	9.60%
Marine Reserves Act 1971	220	9.40%

Enforcement outcomes

We use a graduated approach to enforcement, proportionate to the seriousness of offending and the level of harm caused.

In 2025/26, we took the following enforcement actions:

- 245 formal warnings (up 32% on 2024/25)
- 249 infringement notices (up 15.8% on 2024/25)
- 9 successful prosecutions

Warranted Officer training

During the year, 37 new Warranted Officers completed their initial training. Warranted Officers are DOC people plus a small number of authorised volunteers who are trained and legally empowered to investigate breaches of conservation laws, monitor compliance and take enforcement action.

The total number of trained Warranted Officers is now 189, including two honorary volunteers.

Illegal fishing enforcement in Pōhatu Marine Reserve

This year, we increased enforcement efforts in Pōhatu Marine Reserve, responding to a huge increase in illegal fishing activity. This included encouraging the public to report suspicious activity, reflecting how critical community involvement is in protecting marine reserves and ensuring that rules are followed.

Marine reserves play a vital role in safeguarding biodiversity and allowing ecosystems to recover. Illegal fishing undermines these protections and can have long-term impacts on species and habitats.

Our active response over the past year demonstrates our role in upholding conservation laws and protecting natural resources. Monitoring and enforcement are essential components of effective conservation management. The situation also highlights the need for ongoing education and awareness about the value of marine reserves.

New concessions support South Island regional economies

We granted several long-term concessions to popular South Island tourist destinations this year, which will keep visitor access open. This included concessions for:

- The Remarkables Ski Area – 38 years
- guided walking on the Milford Track – 30 years
- Te Anau Glowworm Caves in Fiordland – 25 years.

Decisions around concessions strike a balance between protecting New Zealand's natural environment and ensuring that people can continue to enjoy these places safely and responsibly.

These concessions include enforceable environmental and safety conditions, with DOC retaining full regulatory oversight.

INTERMEDIATE OUTCOME

E whai wāhi atu ana ō mātou tāngata, ā e kite ana rātou i te hua o ā rātou mahi**Our people are engaged and see the contribution that they are making**

We are focused on becoming a more innovative organisation that achieves great things for nature, energises our people, and mobilises others to care for and invest in nature. Our people data, including gender, diversity and inclusion, and information on equal opportunities at DOC can be found in section 4 'Organisational health and capability' on [pages 58 to 66](#).

Great work environments for all our people

We are creating safe, inclusive and respectful work environments where our people can perform effectively and contribute to our outcomes.

Employee engagement

We ran our 'Employee Voice' survey again in October 2025. The results indicated overall engagement of 79%, meaning that most employees reported positive experiences at work and a connection to our purpose.

The survey also identified areas for improvement, including leadership visibility, career development and connection to decision making. These insights informed our priorities, including the rollout of the Performance Enablement Framework and leadership development initiatives.

Performance Enablement Framework

In March 2026, our Senior Leadership Team approved a new Performance Enablement Framework, designed to strengthen organisational performance and support our people to succeed. The framework was produced in response to the Public Service Commission's expectations of organisational performance, as well as employee feedback about the need for greater support for development and career progression.

The framework connects individual performance to our overall performance by aligning personal goals with team priorities, business plans and our

broader strategy. This will make it clearer how every role contributes to our purpose.

Through regular performance and development conversations, alongside monthly operating reviews, the framework supports a more consistent approach to performance, feedback and development.

Implementation of the framework is planned from 1 July 2026.

Wellbeing

During the year, we further matured our approach to wellbeing, with a focus on both physical and psychosocial health. This included assessing and developing controls for psychosocial risks, strengthening policies relating to bullying, harassment and misconduct, enhancing the DOC Wellbeing Toolkit, and expanding our wellbeing support to include rongoā Māori services.

New cadetship builds future conservation workforce

We have invested in the future by developing a new cadetship programme to help provide a skilled conservation workforce.

Te Pū Hono Cadetship Programme is a 30-month paid cadetship based in Renwick, Marlborough, that supports people from a wide range of backgrounds to begin long-term conservation careers. The first annual intake of 10 kaihonoa taiao was welcomed by Te Rūnanga a Rangitāne o Wairau on behalf of Te Taihū iwi with a pōwhiri at Ōmaka marae.

The programme includes hands-on experience in trapping, weed control, ecological monitoring, track and hut maintenance, historic site restoration, and backcountry skills. More specialised subjects such as chainsaw operations and biodiversity monitoring will also be on the syllabus.

The programme is part of our ongoing efforts to protect New Zealand's valuable conservation assets and maintain the country's world-class conservation experience. The cadetship will provide a strong pipeline of skilled conservation workers to boost this capability now and in the future.

He pārongo mahi nō te mutunga o te tau mō ngā whakaaetanga whakapau pūtea

Year-end performance information on appropriations

Whakapuaki mō ngā whakatau –
Ētahi whakatau whakapūrongo,
matapae, me ētahi whakaaro taketake

Disclosure of judgement – Critical reporting judgements, estimates and assumptions

Our statement of service performance information is prepared in accordance with *Public Benefit Entity Financial Reporting Standard 48* (PBE FRS 48).

In selecting performance measures, we have made judgements to determine which aspects are relevant and meaningful to readers. The judgements with the most significant effects on selection and measurement are outlined below.

This year, we implemented a new integrated performance framework that focuses on two aspects that support us in tracking progress against our strategic outcomes – the difference we are making to conservation, as evaluated through impact measures; and how well we are operating, as evaluated through organisational health measures.

We have retained output-based measures for areas that were not ready for impact measures or are better suited to output-based measures due to the nature of their appropriations. We have also retained output-based measures for some non-departmental appropriations where DOC holds a funds administration role.

Our performance measures and targets are reviewed each year to ensure that they reflect our operating environment and support us in achieving our strategic outcomes. The data collected for our performance measures is used for internal and external purposes. This includes progress reporting for internal decision making, an Annual Report to Parliament, and responses to Official Information Act 1982 requests and parliamentary questions.

The performance measures reported here are outlined in the Estimates of Appropriations 2025/26. Our departmental or multi-category appropriations are:

- services for conservation (multi-category appropriation), including:
 - management of natural heritage
 - Crown contribution to regional pest management
 - management of historic heritage
 - management of recreational opportunities
 - conservation with the community
 - policy advice
 - statutory planning, and services to Ministers and statutory bodies
- search and rescue activities (permanent legislative authority)
- Jobs for Nature (multi-year departmental appropriation)
- identification and implementation of protection for natural and historic places (multi-category appropriation), including ‘Legal protection Queen Elizabeth II National Trust’ and ‘Support for Māori Land’.

We provide narrative to explain any changes to performance measures and additional information to support a deeper understanding of the results and performance story. Due to the shift in focus through the inclusion of our impact measures, which will build trend information over time, we have not reported performance indicators on medium-term trends over 3–5 years.

Te tauākī whakatutuki o te ratonga
Statement of service performance

Key to symbols for strategic outcomes



Ecosystems and species
across Aotearoa are thriving from
mountains to the sea



Public conservation lands and waters
are maintained and improved for
future generations



We are an honourable
Treaty partner



Connection with nature and cultural
heritage enriches people's lives



DOC is a great organisation
to work for and with

Services for conservation multi-category appropriation

The overarching purpose of this appropriation is to promote and protect New Zealand's natural and cultural heritage and visitor opportunities for conservation purposes.

Management of natural heritage

This appropriation category intends to achieve the maintenance, restoration and protection of ecosystems, habitats and species.

This is our first year of transitioning from reporting output-based measures, such as the number of hectares of pest control, to impact measures. Impact measures focus on the work we do as well as the difference it makes for conservation. This provides valuable insight into how well we are tracking against our outcomes.

The three impact measures for natural heritage focus on our management in these areas:

- **Species** – The species we protect include those that are most in need of urgent action, as well as those that hold a special meaning and value to New Zealanders beyond their ecological value. Managing these species for their recovery is about stopping their decline so that they can survive and thrive in the long term.
- **Ecosystems and landscapes** – Ecosystems and landscapes are the species and natural processes of terrestrial, lake, wetland, river and marine environments. By protecting and restoring these sites for ecological integrity, we are working towards a state where native species and natural processes can function together as healthy, self-sustaining communities and habitats.
- **Threats** – The threats we manage include animal pests, weeds and pathogens, as well as non-living threats such as fire, altered hydrological systems and climate change. We work to manage the impacts of threats or reduce their density and spread to a level where we can meaningfully improve biodiversity outcomes, such as by improving the health of native species populations.

The assessment of our impact measures for biodiversity relies on quantitative reporting on work achieved and qualitative technical evaluation on whether we are tracking towards achieving our outcomes. This is so we can say with confidence that the work we have delivered will realise long-term outcomes for nature.

This year, we trialled evaluating our impact and identified refinements we needed to make to our system that collects reported information. Next year, we will improve the data available for making the qualitative evaluation.

This means that while we have made progress in shifting towards impact-based reporting, we are not yet able to report on impact measure results for 2025/26. Nevertheless, we can report on the work we have done for 154 species, 144 ecosystems and landscapes, and 58 sites to manage threats. We do not have a comparative result from 2024/25, as the method for calculating these numbers is new for this year.

Over the coming years, we will continue to mature our planning framework and feedback monitoring systems to ensure that the work we deliver is for the highest-priority outcomes. This aligns with the Government's priority to target investment into high-value conservation outcomes for biodiversity.¹⁴

We can also demonstrate our impact through the case study examples provided under the intermediate outcomes 'Improved condition of threatened species and a representative range of ecosystems' ([pages 21 to 22](#)) and 'Our land and water management obligations are met' ([pages 27 to 30](#)).

14 beehive.govt.nz/release/new-priorities-protect-future-conservation

Strategic outcome	Measure	2025/26 target	2025/26 result
 	Number of threatened and iconic species managed for their recovery	180	Refer to text
 	Number of ecosystem and landscape sites with improved or stable ecological integrity	175	Refer to text
 	Number of national and district-led sites and islands where threats to species, ecosystems and their habitats were adequately controlled	70	Refer to text

Output class operating statement 2025/26:

Management of natural heritage

	30/06/25 Actual \$000	30/06/26 Budget \$000	30/06/26 Revised budget \$000	30/06/26 Actual \$000
Revenue				
Crown	269,746	374,221	341,594	341,594
Other	16,606	20,954	25,956	21,764
Total revenue	286,352	395,175	367,550	363,358
Expenses	314,869	395,175	367,550	361,358
Surplus/(deficit)	(28,517)	0	0	2,000

Crown contribution to regional pest management

This appropriation category intends to achieve the management of weed and animal pests on land administered by DOC to meet statutory good-neighbour obligations and regional pest management plans.

This year, we introduced an impact measure with a target that reflects the number of internal work plans associated with regional councils' regional pest management plans.¹⁵

Like the impact measures under 'Management of natural heritage' ([pages 45 to 46](#)), we could not systematically evaluate whether our regional pest management work achieved the intended impact. Nevertheless, we delivered work against all 18 internal work plans for this measure, all of which contribute towards the 16 regional council plans. We also achieved delivery across all 16 regional council plans in 2024/25.

Strategic outcome	Measure	2025/26 target	2025/26 result
	Number of regional pest management plans where target pests were adequately controlled	18	Refer to text

Output class operating statement 2025/26:

Crown contribution to regional pest management

	30/06/25 Actual \$000	30/06/26 Budget \$000	30/06/26 Revised budget \$000	30/06/26 Actual \$000
Revenue				
Crown	2,501	2,831	2,852	2,852
Other	33	33	33	45
Total revenue	2,534	2,864	2,885	2,897
Expenses	2,833	2,864	2,885	2,947
Surplus/(deficit)	(299)	0	0	(50)

¹⁵ Regional councils' regional pest management plans are available at bionet.nz/rules/pest-management-plans.

Management of historic heritage

This appropriation category intends to achieve the protection and management of historic heritage.

We have continued to use the output-based measure that focuses on the maintenance of heritage assets, as an impact measure is still in development. Examples of our achievements for cultural heritage can be found under the intermediate outcome 'Important cultural and historic sites are protected' on [pages 30 to 31](#).

Strategic outcome	Measure	2023/24 result	2024/25 result	2025/26 target	2025/26 result
	Percentage of historic heritage assets for which regular maintenance work is on track	58%	77%	75%	81%

Output class operating statement 2025/26: Management of historic heritage

	30/06/25 Actual \$000	30/06/26 Budget \$000	30/06/26 Revised budget \$000	30/06/26 Actual \$000
Revenue				
Crown	19,049	15,491	15,639	15,639
Other	34	76	76	67
Total revenue	19,083	15,567	15,715	15,706
Expenses	14,281	15,567	15,715	15,602
Surplus/(deficit)	4,802	0	0	104

Management of recreational opportunities

This appropriation category intends to achieve increased participation of people in recreation and the management of business concessions.

This year, we shifted to an impact measure that focuses on visitors' satisfaction with their recreational experience on public conservation lands and waters, as opposed to output-based measures focused on maintaining visitor assets. The results came from monthly Public Pulse of Conservation survey data. Examples of how our work has contributed to visitor satisfaction can be found under the intermediate outcome 'Visitors enjoy a sustainable number of experiences' on [pages 36 to 38](#).

We also introduced an organisational health measure focused on the efficiency of processing regulatory applications. This complements our ongoing monitoring of concessions by measuring another critical aspect of regulatory performance and supports our strategic focus on improving the conservation regulatory system and concession processes.

We have made significant progress in reducing the backlog of permissions applications, with 2,222 decisions made in 2025/26. A total of 60 applications over 1 year old are still outstanding within reason – for example, due to applicant requests. Examples of long-term concessions we awarded can be found in 'New concessions support South Island regional economies' ([page 41](#)).

Strategic outcome	Measure	2025/26 target	2025/26 result
	Percentage of visitors reporting they are satisfied with their recreational experience	90%	96%
	No active regulatory applications older than 1 year	Meets	Not met

Output class operating statement 2025/26: Management of recreational opportunities

	30/06/25 Actual \$000	30/06/26 Budget \$000	30/06/26 Revised budget \$000	30/06/26 Actual \$000
Revenue				
Crown	207,443	170,706	199,629	199,629
Other	40,659	42,032	42,032	50,849
Total revenue	248,102	212,738	241,661	250,478
Expenses	222,652	214,738	247,122	236,278
Surplus/(deficit)	25,450	(2,000)	(5,461)	14,200

Revenue from key DOC products and services

	2021/22 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2024/25 Actual \$000	2025/26 Actual \$000	Change from 2024/25 (%)
Revenue received						
Huts	2,139	2,759	4,072	4,149	4,358	5.0%
Conservation campsites	5,534	7,058	9,373	10,246	10,781	5.2%
Great Walks	5,864	7,667	8,936	10,668	10,345	-3.0%
Visitor centre network – gross retail	960	1,909	2,396	2,639	2,932	11.1%
Venue and lodges	503	631	644	760	753	-0.9%

DOC concession and partnership revenue

	2021/22 Actual \$000	2022/23 Actual \$000	2023/24 Actual \$000	2024/25 Actual \$000	2025/26 Actual \$000	Change from 2024/25 (%)
Source of financial contribution						
Concessions, leases and licences	9,424	20,584	26,876	29,725	32,304	8.7%
Sponsorship/partnership revenue	20,607	14,571	12,998	6,872	3,973	-42.2%

Conservation with the community

This appropriation category intends to get more people engaged with conservation, increase understanding of the benefits conservation provides and achieve conservation gains from building partnerships with others.

We have introduced three impact measures to reflect the scale of our work with the community, as outlined below.

Treaty settlement commitments

This measure has been introduced to fill a gap in our previous reporting. The percentage of commitments delivered aligns to those with a 'complete' status in the Te Haeata settlement portal administered by Te Puni Kōkiri. The result excludes commitments with an 'on track' status, a large portion of which cover enduring actions that will not reach a 'complete' status.

As at 30 June 2026, we have delivered 1,217 of 3,451 (35%) commitments, and a further 1,657 (48%) are on track. Our result reflects challenges in measuring and reporting many commitments consistently. We are responding to this by strengthening visibility, ownership, accountability, data quality and standards, and systems for embedding delivery on commitments. These improvements will support us with more effective delivery over time.

More detail on our commitments and examples of our work with iwi and hapū can be found under the strategic outcome 'We are an honourable Treaty partner' ([pages 32 to 35](#)).

New Zealanders taking action

We have introduced an impact measure to track at a national scale the percentage of people who are taking action for nature. Regular action includes advocating for, donating money to or giving time to protecting nature at least a few times a year.

This represents an expanded scope compared with the previously reported output measure, which focused on the number of community agreements signed and only measured the number of groups that did conservation work on public conservation land.

Our result focuses on the efforts of our engagement programme Mobilising for Nature, which includes the Always Be Naturing campaign. For an example of what we have done to expand our reach, see 'Conservation Week shifted to get more Kiwis out naturing' ([page 39](#)).

Increasing investment

In previous years, we have reported on the number of strategic partnerships we have that are supporting conservation. Aligned with the Government's priority to generate new revenue,¹⁶ our new measure focuses on the investment DOC received from our partners for priority conservation projects.

The baseline is the amount of total investment in the previous financial year. The projects to be funded by this investment are prioritised based on our internal biodiversity investment approach (for more detail, see 'BioInvest: a world-leading, evidence-based investment approach', [page 19](#)) and the amount of investment that a project already receives.

Strategic outcome	Measure	2025/26 target	2025/26 result
	Percentage of Treaty of Waitangi settlement commitments delivered	50%	35%
	Percentage of New Zealanders regularly taking action for nature	Reported at year end	53%
	Percentage increase in partner investment into priority conservation projects	50%	78%

¹⁶ beehive.govt.nz/release/new-priorities-protect-future-conservation

Output class operating statement 2025/26: Conservation with the community

	30/06/25 Actual \$000	30/06/26 Budget \$000	30/06/26 Revised budget \$000	30/06/26 Actual \$000
Revenue				
Crown	43,496	55,261	47,058	47,058
Other	399	1,080	1,080	300
Total revenue	43,895	56,341	48,138	47,358
Expenses	40,230	56,341	48,138	48,399
Surplus/(deficit)	3,665	0	0	(1,041)

Policy advice

This appropriation category intends to achieve effective policy advice to support decision making by Ministers on government policy matters relating to conservation.

Our two measures remained the same as in previous years, as they adequately reflect the intent of this appropriation category.

This year, we also supported the Minister for Hunting and Fishing and surveyed him for the first time using the common satisfaction survey. We received a score of 5 out of 5.

Strategic outcome	Measure	2023/24 result	2024/25 result	2025/26 target	2025/26 result
	The satisfaction of the Minister of Conservation with the policy advice service, as per common satisfaction survey	4	4	4 (out of 5)	4
	Technical quality of policy advice papers assessed by a survey and robustness assessment	3.4	3.4	3 (out of 5)	3.5

Output class operating statement 2025/26: Policy advice multi-category appropriation

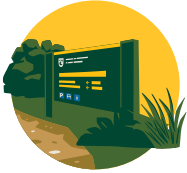
	30/06/25 Actual \$000	30/06/26 Budget \$000	30/06/26 Revised budget \$000	30/06/26 Actual \$000
Revenue				
Crown	9,293	9,228	9,727	9,727
Other	33	0	0	0
Total revenue	9,326	9,228	9,727	9,727
Expenses	8,987	9,228	9,727	9,972

Surplus/(deficit)	339	0	0	(245)
--------------------------	------------	----------	----------	--------------

Statutory planning, and services to Ministers and statutory bodies

This appropriation category intends to achieve the provision of services to Ministers and statutory bodies to enable them to discharge their portfolios and responsibilities.

We responded to a total of 840 departmental Official Information Act requests and 678 written parliamentary questions. These results fall within 5% of the performance target, which we consider acceptable for the nature of the work.

Strategic outcome	Measure	2023/24 result	2024/25 result	2025/26 target	2025/26 result
	Percentage of departmental Official Information Act 1982 requests responded to within statutory requirements	98%	98%	100%	99%
	Percentage of written parliamentary question responses provided to the Minister's office within agreed timeframes	96%	92%	100%	98%

Output class operating statement 2025/26:

Statutory planning, and services to Ministers and statutory bodies multi-category appropriation

	30/06/25 Actual \$000	30/06/26 Budget \$000	30/06/26 Revised budget \$000	30/06/26 Actual \$000
Revenue				
Crown	15,710	12,644	14,495	14,495
Other	0	76	76	62
Total revenue	15,710	12,720	14,571	14,557
Expenses	14,329	12,720	14,571	13,875
Surplus/(deficit)	1,381	0	0	682

Search and rescue activities – permanent legislative authority

This appropriation is intended to achieve support, contribution and improvements to the delivery of search and rescue related services, as authorised under section 9(1) of the Land Transport Management Act 2003. This permanent legislative authority started in 2021/22.

DOC is a member of the Land Safety Forum Te Ope Tautiaki Whenua, which delivers collaborative projects run by subgroups of interested members.¹⁷ This year, we did not achieve two of the three Land Safety Forum Community Fund projects. To better support fund recipients, we will launch the fund earlier in 2026/27 so that funding can be accessed sooner.

Strategic outcome	Measure	2023/24 result	2024/25 result	2025/26 target	2025/26 result
	90% of Land Safety Forum work programme milestones are delivered	Meets	Meets	Meets	Not met

Output class operating statement 2025/26: Search and rescue activities

	30/06/25 Actual \$000	30/06/26 Budget \$000	30/06/26 Revised budget \$000	30/06/26 Actual \$000
Revenue				
Crown	691	500	493	493
Other	0	0	0	0
Total revenue	691	500	493	493
Expenses	691	500	493	438
Surplus/(deficit)	0	0	0	55

¹⁷ For updates on these projects, visit doc.govt.nz/land-safety-forum-projects.

Jobs for Nature (multi-year appropriation)

This appropriation intends to achieve nature-based employment by helping to revitalise communities and stimulate the economy post-COVID-19. This section covers the departmental funds allocated to this programme. The results of non-departmental funds for this programme can be found in Tāpiritanga 3 / Appendix 3 ([page 119](#)).

This will be our last year of reporting on these performance measures, as the final few Jobs for Nature projects have been completed, as reflected in the results.

Strategic outcome	Measure	2023/24 result	2024/25 result	2025/26 target	2025/26 result
	Number of full-time equivalent hours worked in nature-based employment (1 FTE equals 1,560 hours per annum)	New for 2024/25	315	42	45
	Number of Jobs for Nature projects completed during the year	New for 2024/25	66	6	6

Output class operating statement 2025/26:

Jobs for Nature

	30/06/25 Actual \$000	30/06/26 Budget \$000	30/06/26 Revised budget \$000	30/06/26 Actual \$000
Revenue				
Crown	32,248	0	10,444	10,444
Other	0	0	0	0
Total revenue	32,248	0	10,444	10,444
Expenses	32,248	0	10,444	10,428
Surplus/(deficit)	0	0	0	16

Identification and Implementation of protection for natural and historic places multi-category appropriation

The single overarching purpose of this appropriation is to support protection for natural and historic places.

Legal protection Queen Elizabeth II National Trust

This non-departmental appropriation category intends to achieve the protection of biodiversity

on private land. DOC administers funds for the Queen Elizabeth II National Trust (QEII) to protect biodiversity and heritage on private land through covenants, even when the property is sold to a new owner.

QEII approved more covenants than planned, effectively managing a bequest, third-party funding and landowner payments. Additionally, numerous proposals were broken into multiple covenants due to title boundary splits.

Measure	2025/26 target	2025/26 result
Number of new covenants approved	20–50	67
Percentage of all new covenants approved that secure protection of one or more of the four national priorities for biodiversity protection on private land and/or add to a protected corridor or protected landscape	95%	100%
Number of registered covenants monitored	1,500–2,500	2,288

Support for Māori land

This non-departmental appropriation category intends to achieve shifts in biodiversity outcomes that are aligned to Māori landowner aspirations. DOC administers the Ngā Whenua Rāhui fund to protect the natural integrity of Māori land and preserve mātauranga Māori.

The targets for these measures were set when the budget was still uncertain, so we were able to deliver more than expected for many of the measures.

Measure	2023/24 result	2024/25 result	2025/26 target	2025/26 result
Percentage of restoration programmes undertaken that meet the criteria for success set out in their programme plans	New for 2024/25	100%	85%	90%
Number of agreements with ungulate control work	New for 2024/25	24	18	18
Number of small mammal predator control operations undertaken that meet their targets for operational success	13	10	4	12
Hectares of land receiving treatment for goats	174,155	113,843	80,000	84,561
Number of other terrestrial animal pest operations undertaken that meet the criteria for success set out in their programme plans	2	1	2	3
Number of acutely threatened species that will have improved security for one or more populations as a result of active species conservation programmes	7	8	6	11
Number of agreements where we undertook biodiversity outcome monitoring to measure the effectiveness of the agreement	13	37	15	46
Number of new kawenata agreements that secure protection of one or more of the four national priorities for biodiversity protection on private land and/or add to a protected corridor or protected landscape	New for 2024/25	8	Report at year end	12

04

**Te oranga me
te āheitanga o te whare**

**Organisational health
and capability**

Te ahurea, ngā uara, me ngā whanonga

Our culture, values and behaviours

Our values and behaviours drive how we work together and with others. They promote purposeful outcomes-driven work, a solutions-focused mindset, and high-trust relationships with Treaty partners and stakeholders.

We embed these values and behaviours into all aspects of our work to enhance DOC's effectiveness.



Integrity

It's about being open, honest and responsive.

We build trust and include others.

We do what we say we will.



Connect

It's about working together to make a difference for nature.

Whakawhanaungatanga | we build authentic relationships.

Kotahitanga | we work together as one.



Empower

It's about enabling each other to grow and succeed.

In a high-trust environment, we innovate, share knowledge and learn from others.



Achieve

It's about being purposeful. We get things done.

Our work makes a positive impact for future generations.

We celebrate progress.

Ngā whakaōritenga whiwhinga mahi

Equal employment opportunities

We are committed to being a good employer by ensuring that our people are treated fairly, have access to opportunities and are supported to contribute effectively.

The principles that underpin this approach include:

- ensuring impartial selection
- recognising the aims and aspirations of Māori and all other ethnic or minority groups
- considering the employment requirements of women and people with disabilities.

Throughout 2025/26, our policies, principles and processes supported our obligations under the Public Service Act 2020 and helped create a workplace where people were respected, supported to succeed and able to perform at their best.

Te matahuhua, te manarite me te hao i te katoa

Diversity, equity and inclusion

We support a workplace that reflects the communities we serve and enables all our people to contribute effectively. Our focus is on fair and consistent employment practices, strengthening leadership capability, and building an environment where people feel valued and able to succeed.

Pay equity and fair employment practices

We continued to maintain a low overall gender pay gap of 1.1% (30 June 2026), compared with the national public-sector gender pay gap of 6.1% (30 June 2025). Our analysis indicated that the remaining differences were largely explained by factors such as experience and role requirements.

We also increased transparency of our remuneration system to improve consistency and understanding of remuneration decisions. As a result of collective bargaining, settled in September 2025, the pay progression framework for managers was clearly communicated across the organisation. This improved understanding of the system and lifted perceptions of fairness and equity.

Our Starting Salary Guidance continued to support consistent and robust salary decisions during recruitment, helping to minimise variability and reduce the potential for bias.

We continue to review and strengthen our processes to support equitable outcomes.

Supporting good employer obligations

We continued to progress commitments under Papa Pounamu, the New Zealand Public Service diversity and inclusion programme. This was done through our existing systems and plans to meet our obligations as a public service employer.

Te Urupare i te Mariu / Addressing bias

We continued to strengthen consistency and fairness in recruitment and employment practices:

- Position descriptions and salary range information were included in all job advertising to support transparency.
- Starting salary guidance supported consistent decision making by focusing on capability and role requirements.
- Learning modules on mitigating unconscious bias were made available, including specific guidance for interview panel members.

Hautūtanga Kākano Rau / Fostering diverse leadership

We continued to monitor workforce composition to support equitable representation:

- Overall, our workforce was made up of 52.3% women, 45.8% men and 0.5% gender-diverse people – compared with 53.4%, 46.0% and 0.3%, respectively, in 2024/25.
- Gender representation across senior leadership (Tier 2 and Tier 3) was 41.7% female, 56.3% male and 2.1% refused/unknown.
- Māori employees made up 15.5% of our total number of people, and Māori held 23.8% of Tier 2 and Tier 3 leadership positions.

Te āheinga ā-ahurea / Cultural competence

We are committed to being an honourable Treaty partner. This year, we refreshed our Whāinga Amorangi plan (see 'Progress against the Whāinga Amorangi action plan' on [page 34](#)) and uplifted internal capability in the compulsory components of Te Tiriti o Waitangi | Treaty of Waitangi through workshops for leaders. We also developed a DOC programme to be delivered internally. For te reo Māori, we delivered four 10-week courses online.

Ngā tūhononga e kōkiritia ana e ngā kaimahi / Employee-led networks

Our employee-led networks support connection and knowledge sharing. They also provide insights into the experiences of our people.

This year, the Rainbow Network continued to provide a space for our rainbow people and allies to connect, support each other, and contribute to a respectful and inclusive workplace. The network refreshed its leadership and future direction to ensure that it can continue to meet the needs of its members.

The Women's Network expanded its activity during the year, with a focus on supporting parents and caregivers, particularly during parental leave and return to work. Feedback from more than 100 people indicated variable experiences, depending on leadership support and access to information. In response, the network began developing resources for our people alongside a mentoring programme. It also explored support needs related to perimenopause, menopause and post-menopause.

Kōtui Wāhine, a people-led kaupapa for wāhine Māori, was launched in March 2026. The network supports wāhine Māori leadership and inclusion in conservation and promotes wellbeing. A key focus has been building capability and confidence through mentoring, coaching and development opportunities.

The Neurodiversity Network also launched in March 2026, with around 200 people attending its initial event. The network is focused on supporting our neurodivergent people and building greater awareness and understanding across DOC. The aim is to enable people to work to their strengths.

In May 2026, the Women's Network and Neurodiversity Network collaborated to host a webinar sharing lived experiences of neurodivergence. This contributed to increased awareness and understanding across the organisation.

The Young Professionals Network launched in April 2026, supporting our early-career people and those interested in their development.

In June 2026, we joined the New Zealand Disability Employers' Network, strengthening our connection to broader organisational practice in accessibility and inclusion across New Zealand.

Hautūtanga Ngākau Tuwhera / Inclusive leadership

We continued to build leadership capability to support fair, respectful and effective people management.

Our programmes included:

- Kia Māhuri Tōtara for the induction of new managers
- E Tū Kahikatea for leadership development
- Management Essentials, our ongoing workshop-based programme supporting leaders in areas such as being an honourable Treaty partner, and managing people, team development and wellbeing.

Manager induction

We shifted the delivery of Kia Māhuri Tōtara from a self-paced model to face-to-face workshops. This supported the transition of some of our people leaders into new roles.

This approach provides practical support for new leaders and will bring clearer expectations, stronger leadership capability and more consistent leadership practice during organisational change.

Leadership programme

We developed and implemented E Tū Kahikatea, a cohort-based leadership programme for Tier 2–5 people leaders. The programme supports leaders to build their skills and confidence through structured learning and coaching.

Our values are embedded throughout the programme, ensuring that our leadership capability is grounded in the behaviours expected across the organisation. Over time, all people leaders will participate in the programme.

Workday

In August 2025, we completed the first phase of Workday implementation, replacing legacy systems and improving core people-management processes. These included recruitment, onboarding, employee self-service, leave, timesheeting and exit management.

Phase two was implemented in June 2026 and introduced extra functionality, including learning management, performance and development, workforce planning, and human-resources case management.

These changes are expected to improve data quality, reduce manual processes, and provide better access to information for supporting people management and organisational decision making.

Te hauora, te haumaru me te tautiaki

Health, safety and security

Health and safety is not just a top priority but a non-negotiable in our work. Our Occupational Health System covers the full suite of hazards across DOC and integrates with other systems, such as the Fitness for Firefighters Programme.

This year, we focused effort and investment on the at-site management of hazardous substances to ensure that we remained compliant with regulatory frameworks and prioritised our people's safety.

We also ran a programme of organisation-wide security risk assessments to identify any risks and deploy appropriate controls.

Updated guidance and support

Our strategy refresh signalled our commitment to being a great organisation to work for and with. In 2025/26, we developed this further to describe our leadership, values, behaviours and systems to consistently support safe and healthy work across the organisation.

During the year, we also strengthened our systems and programmes to better manage risk across complex and often high-risk environments. By improving lone worker management, including the introduction of the GetHomeSafe application, we increased visibility of our remote operations and strengthened oversight of our intentions.

We refreshed occupational health arrangements and moved to new providers, ensuring continuity of specialist advice and support. This reinforced our ability to manage health risks and provided a stronger foundation for occupational monitoring and workforce wellbeing.

Looking out for our people

Targeted programmes lifted our people's safety and security capability, including site-based security risk assessments, safety programmes and strengthened support for international travel. These initiatives increased awareness capability and our overall security status.

Incidents with fatal potential, by critical risk and financial year

Critical risk	Financial year			
	2022/23	2023/24	2024/25	2025/26
Chainsaw use	2	2	4	1
Helicopter use	25	18	18	18
On-road vehicle driving ^a	40	49	56	96
Work at height	1	2	1	3

a Figures include incidents relating to other road users – for example, vehicles crossing the centre line and unsafe passing manoeuvres.

Looking after others

We progressed contractor management by embedding prequalification requirements and strengthening how risk is managed across DOC with our delivery partners.

We also updated our Worker Participation Agreement, with improvements shaped by feedback from National Safe Home Committee (Worker Engagement System) members and Public Service Association national delegates.

An award-winning safety culture

Our safety culture gained national recognition, with a DOC Health and Safety representative receiving the Government Health and Safety Lead Award for Health and Safety Representative of the Year.

Te tuku pūrongo Hōtaka Waro Kore a te Kāwanatanga

Carbon Neutral Government Programme reporting

DOC is part of the Carbon Neutral Government Programme, which aims to accelerate emission reductions across the public sector. All government agencies are required to measure, verify and report their emissions annually, set gross reduction targets, and introduce plans to reduce emissions.

Total annual emissions

This year, our total (gross) emissions were 12,964 tonnes of carbon dioxide equivalent (t CO₂-e).¹⁸

Emissions profile

Emissions data was reported and grouped into the categories shown in the table on the next page.

Data is excluded where the source of emissions is minimal – for example, if it forms less than 1% of the inventory. We have included comparative data for our base year as well as the previous financial year to reflect any changes in emission factors.¹⁹

Our three largest emissions sources were fuels (diesel and petrol), aerial services (Jet A-1 and aviation gas) and wastewater treatment.

We work in remote and challenging locations that generate high carbon emissions. Aerial 1080 operations, helicopter and four-wheel drive access to vast remote areas, and wastewater treatment at remote facilities, are essential for delivering conservation outcomes.

¹⁸ Our emissions are reported as tonnes of CO₂-e, a universal unit of measurement used to evaluate different greenhouse gases against a common basis. This unit of measurement indicates the global warming potential of each greenhouse gas, expressed in terms of the global warming potential of one unit of carbon dioxide.

¹⁹ Emission factors enable greenhouse gas emissions to be estimated from a unit of available activity data (for example, tonnes of fuel consumed, tonnes of product produced) and absolute greenhouse gas emissions.

Comparison of DOC's verified carbon emissions over time

Emission source	2020/21 (base year) t CO ₂ -e	2024/25 t CO ₂ -e	2025/26 t CO ₂ -e	Change between base year and 2025/26
Purchased fuels (diesel and petrol)	3,471	3,048	3,009	↓
Aerial services (Jet A-1 and aviation gas)	2,943	3,042	3,261	↑
Staff commuting and working from home	— ^a	2,217	2,123	n/a
Wastewater	2,018	1,665	1,772	↓
Business travel	1,241	1,779	1,242	↑
Electricity and natural gas	783	654	692	↓
Landfill and composting	475	293	238	↓
Other fuels	141	202	294	↑
Freight	— ^b	103	224	n/a
Refrigerants	143	95	94	↓
Other purchased goods ^c	17	15	15	↓
Total	11,231	13,113	12,964	↑

a These emissions were first reported in 2021/22, when they were 1,673tCO₂-e.

b These emissions were first reported in 2023/24, when they were 130tCO₂-e.

c Emissions for paper and purchased water are combined into 'Other purchased goods' due to them being very small contributors.

Progress towards our emission reduction targets

Our target is to reduce emissions by 42% by 2030 compared with our baseline year (1 July 2020 to 30 June 2021). This target is in line with New Zealand's efforts to limit global warming to 1.5°C.

Opportunities for further emissions reduction

We continued to explore opportunities to reduce emissions, including:

- trialling dehydrating toilet systems to reduce waste removal flights by helicopter
- monitoring emerging technologies such as drones
- researching predator control methods with the potential to reduce emissions from aerial operations, such as using fixed-wing aircraft instead of helicopters
- using targeted bait types to reduce overall flight time.

In exploring these options, it is important that we balance further emissions reduction against the impact on conservation delivery.

Te whakatutuki o ngā rawa

Asset performance

Asset management and capital investment

We developed an initial 10-year capital plan to provide greater visibility of investment, and we monitored delivery against this each month.

We strengthened our annual investment process to assess capital investment opportunities at the same time as discretionary operating funds to increase the efficiency of asset management investment.

We also began developing a hub for asset management data and analytics to provide a single source for information across all asset classes. This will further improve our asset decision making.

Better delivery of facilities and fleet management

We moved to an enterprise-wide approach for the maintenance of property and fleet assets, enabled through umbrella contracts with Citycare Property and Custom Fleet.

Delivery of projects

We delivered projects that benefited conservation outcomes. Some highlights were:

- improving visitor safety by retrofitting cable structures and replacing bridges and structures along some of the Great Walks
- replacing Pouākai Hut on the Taranaki Crossing – an initiative that was awarded ‘project of the year’ by the Institute of Public Works Engineering Australasia – New Zealand (IPWEA NZ)
- prioritising the maintenance of visitor and property assets that had been deferred from 2025/25 within a constrained budget
- ensuring regulatory compliance across property assets, including meeting standards for healthy homes, asbestos, building warrants of fitness and hazardous substances
- resealing Bruce Road (one of our highest-value assets) within 1 year.

DOC asset profile 2025/26 (Crown and departmental assets combined)

Asset group and class	Carrying amount (\$m) ^a	Depreciation (\$m)	Capital expenditure (\$m) ^b
Information and communications technology			
• Computer software	1.1	0.5	0.6
Fleet			
• Vessels	3.0	0.5	0.4
• Motor vehicles	16.1	1.9	1.7
Property			
• Plant and equipment (including radios)	15.3	3.8	2.0
• Furniture and fittings	4.0	0.6	1.0
• Buildings	95.8	3.1	9.4
• Infrastructure	91.7	2.9	7.4
Visitor and historic (cultural)	605.9	20.8	28.1
Land (Crown and departmental)	8,743.8	–	12.3
Fencing	28.2	2.2	5.0
Total	9,604.9	36.3	67.9

a Includes assets under construction.

b Excludes transfers between departments.

Improved efficiency in capital delivery

We streamlined project delivery within the Asset Management Unit, driving measurable efficiency gains in capital delivery. In 2025/26, our capital delivery totalled \$53.5 million, reflecting a 37% increase from 2024/25.

System assurance and support

We demonstrated improvement across all aspects of the asset management system, as verified through an internal audit undertaken in December 2025.

We increased our assurance by further reducing overdue high-priority work and achieving a 50% reduction in the number of asset inspections that were overdue beyond tolerance.

Our inspection regime across visitor assets and our in-house engineering support across structures and drinking water assets continued to function strongly.

Improvement activities

We began work to improve how we record assets relating to concessions, Treaty settlements and public conservation land impacted by climate change. This helped us to understand the financial liabilities and other system implications of those asset types.

We started codifying critical assets in our asset management database. This will help us to make more effective decisions around asset maintenance, renewal and divestment. We also began refreshing our Strategic Asset Management Plan and developing Asset Class Management Plans.

05

**Ngā tauākī pūtea ā-tau
me ngā tauākī pūtea mō
te anamata**

**Annual financial
statements and forecast
financial statements**

Ō mātou tauākī ahumoni ā-tari

Departmental financial statements

Statement of comprehensive revenue and expense for the year ended 30 June 2026

30/06/25			30/06/26	30/06/26	30/06/26	30/06/27
Actual			Actual	Budget ^a	Revised Budget ^a	Forecast ^a
\$000	Notes		\$000	\$000	\$000	\$000
Revenue						
600,177	Revenue Crown	2	641,931	646,357	641,931	640,882
57,764	Other revenue	2	73,087	61,051	69,253	64,251
657,941	Total revenue	2	715,018	707,408	711,184	705,133
Expenses						
295,050	Personnel costs	3	324,869	307,200	302,615	302,615
270,958	Operating costs	4	281,820	316,375	329,350	318,687
36,251	Depreciation, amortisation and impairment expense	9,10	36,017	38,451	37,904	38,451
47,374	Capital charge	5	46,646	47,382	46,776	47,380
1,087	Net loss on disposal of property, plant and equipment		12,750	–	–	–
650,720	Total expenses		702,102	709,408	716,645	707,133
7,221	Net surplus/(deficit)		12,916	(2,000)	(5,461)	(2,000)
Other comprehensive revenue and expense						
9,263	Gain (loss) on property revaluations	9	6,818	–	–	–
16,484	Total comprehensive revenue and expense		19,734	(2,000)	(5,461)	(2,000)

a The statement of accounting policies provides explanations of these figures, which are unaudited.

Refer to Note 1 for an explanation of major variances between the actual and revised budget.

Statement of financial position

as at 30 June 2026

30/06/25			30/06/26	30/06/26	30/06/26	30/06/27
Actual		Notes	Actual	Budget ^a	Revised Budget ^a	Forecast ^a
\$000			\$000	\$000	\$000	\$000
Taxpayers' funds						
508,615	General funds	13	524,549	535,098	513,147	519,744
426,901	Property, plant and equipment revaluation reserves	13	415,502	417,669	426,932	426,932
935,516	Total taxpayers' funds		940,051	952,767	940,079	946,676
Represented by:						
Current assets						
4,767	Cash		17,881	6,955	6,622	7,336
4,728	Prepayments		5,104	3,000	4,700	4,700
4,392	Inventories		4,111	4,000	4,000	4,000
13,364	Trade and other receivables	7	16,107	16,000	14,000	14,000
3,371	Non-current assets held for sale		3,371	3,370	3,371	3,371
176,450	Debtor Crown	8	169,999	175,000	170,000	170,000
207,072	Total current assets		216,573	208,325	202,693	203,407
Non-current assets						
838,213	Property, plant and equipment	9	846,658	840,548	848,743	855,726
888	Intangible assets	10	1,060	1,662	788	688
839,101	Total non-current assets		847,718	842,210	849,531	856,414
1,046,173	Total assets		1,064,291	1,050,535	1,052,224	1,059,821
Current liabilities						
30,947	Trade and other payables		28,067	32,768	44,145	45,145
1,470	Goods and services tax payable		4,073	5,000	5,000	5,000
29,031	Employee entitlements	11	32,192	30,000	30,000	30,000
4,900	Provisions	12	4,845	5,000	5,000	5,000
7,278	Return of operating surplus to the Crown	6	17,399	–	–	–
23,389	Revenue in advance		21,205	10,000	15,000	15,000
97,015	Total current liabilities		107,781	82,768	99,145	100,145
Non-current liabilities						
12,439	Employee entitlements	11	15,093	15,000	13,000	13,000
1,203	Provisions	12	1,366	–	–	–
13,642	Total non-current liabilities		16,459	15,000	13,000	13,000
110,657	Total liabilities		124,240	97,768	112,145	113,145
935,516	Net assets		940,051	952,767	940,079	946,676

a The statement of accounting policies provides explanations of these figures, which are unaudited.

Refer to Note 1 for an explanation of major variances between the actual and revised budget.

The accompanying accounting policies and notes form part of, and should be read in conjunction with, these financial statements.

Statement of changes in taxpayers' funds

for the year ended 30 June 2026

30/06/25			30/06/26	30/06/26	30/06/26	30/06/27
Actual			Actual	Budget ^a	Revised Budget ^a	Forecast ^a
\$000		Notes	\$000	\$000	\$000	\$000
963,550	Balance at 1 July		935,516	945,075	935,516	940,079
16,484	Total comprehensive revenue and expense		19,734	(2,000)	(5,461)	(2,000)
	Distributions to Crown					
–	Asset transfers		(578)	–	–	–
(33,896)	Capital repayments		(17,301)	–	(17,301)	–
(7,278)	Return of operating surplus	6	(17,399)	–	–	–
(10,035)	Other movement		(2,246)	–	–	–
	Contributions from Crown		–	5,000	5,000	5,000
–	Asset transfers		22,325	4,692	22,325	3,597
6,691	Capital contributions					
935,516	Balance at 30 June		940,051	952,767	940,079	946,676

a The statement of accounting policies provides explanations of these figures, which are unaudited.

Refer to Note 1 for an explanation of major variances between the actual and revised budget.

Statement of cash flows

for the year ended 30 June 2026

30/06/25		30/06/26	30/06/26	30/06/26	30/06/27
Actual		Actual	Budget ^a	Revised Budget ^a	Forecast ^a
\$000		\$000	\$000	\$000	\$000
Cash flows – operating activities					
628,939	Receipts from Revenue Crown	647,541	653,357	661,931	646,882
63,976	Receipts from other revenue	68,951	61,051	69,253	64,251
(299,512)	Payments to employees	(319,056)	(306,700)	(301,948)	(301,948)
(309,507)	Payments to suppliers	(282,082)	(316,875)	(330,017)	(319,354)
(47,374)	Payments for capital charge	(46,646)	(47,382)	(46,776)	(47,380)
36,522	Net cash flow from operating activities	68,708	43,451	52,443	42,451
Cash flows – investing activities					
727	Receipts from sale of property, plant and equipment	342	–	–	–
(37,234)	Purchase of property, plant and equipment	(53,052)	(48,334)	(48,334)	(45,334)
36	Purchase of intangibles	(630)	–	–	–
(36,471)	Net cash flow from investing activities	(53,340)	(48,334)	(48,334)	(45,334)
Cash flows – financing activities					
6,691	Capital contributions	22,325	4,692	22,325	3,597
(33,896)	Capital repayments	(17,301)	–	(17,301)	–
(26,693)	Return of operating surplus to the Crown	(7,278)	–	(7,278)	–
(53,898)	Net cash flow from financing activities	(2,254)	4,692	(2,254)	3,597
(53,847)	Net increase/(decrease) in cash	13,114	(191)	1,855	714
58,614	Opening cash balance	4,767	7,146	4,767	6,622
4,767	Closing cash balance	17,881	6,955	6,622	7,336

a The statement of accounting policies provides explanations of these figures, which are unaudited.

Refer to Note 1 for an explanation of major variances between the actual and revised budget.

The goods and services tax (GST) (net) component of operating activities has been included under supplier payments and reflects the net GST paid to and received from Inland Revenue.

Reconciliation of net surplus to net cash flow from operating activities for the year ended 30 June 2026

30/06/25		30/06/26
Actual		Actual
\$000		\$000
7,221	Net surplus	12,916
	Add non-cash items	
36,251	Depreciation, amortisation and impairment expenses	36,017
(176)	Donated assets	(50)
36,075	Total non-cash adjustments	35,967
	Add items classified as investing or financing activities	
1,087	Net loss on disposal of property, plant and equipment	12,750
	Less cash items	
(13,634)	Donation of bequest funds to a Trust	–
	Add/(Less) working capital movements	
(1,069)	(Increase)/Decrease in Prepayments	(376)
(178)	(Increase)/Decrease in Inventories	281
(3,236)	(Increase)/Decrease in Trade and other receivables	(2,743)
33,076	(Increase)/Decrease in Debtor Crown	6,451
(14,689)	Increase/(Decrease) in Trade and other payables	(2,880)
(5,818)	Increase/(Decrease) in Goods and services tax payable	2,603
(4,490)	Increase/(Decrease) in Employee entitlements	5,815
(3,133)	Increase/(Decrease) in Provisions	108
5,310	Increase/(Decrease) in Revenue in advance	(2,184)
5,773	Net movement in working capital	7,075
36,522	Net cash flow from operating activities	68,708

Statement of commitments

as at 30 June 2026

30/06/25		30/06/26
Actual		Actual
\$000		\$000
Commitments by category		
<i>Capital commitments</i>		
10,857	Property, plant and equipment	15,340
10,857	Total capital commitments	15,340
<i>Operating commitments</i>		
58,090	Non-cancellable accommodation leases	56,237
825	Other non-cancellable leases	858
58,915	Total operating commitments	57,095
69,772	Total commitments	72,435
Commitments by term		
21,007	Less than 1 year	25,724
10,973	1–2 years	11,295
20,350	2–5 years	21,078
17,442	Greater than 5 years	14,338
69,772	Total commitments	72,435

Capital commitments

Capital commitments are the aggregate amount of capital expenditure contracted for the acquisition of property, plant and equipment and intangible assets that have not been paid for and not recognised as a liability at the balance date.

Non-cancellable operating lease commitments (accommodation and other)

The Department leases property, plant and equipment in the normal course of its business. Most of these leases are for premises, motor vehicles and computer hardware and have non-cancellable leasing periods ranging from 3 years to 15 years. The Department's non-cancellable operating leases have varying terms, escalation clauses and renewal rights. No restrictions are placed on the Department by any of its leasing arrangements.

Statement of contingent liabilities

as at 30 June 2026

Public liability claims relate to claims against the Department and are disclosed without prejudice. As at 30 June 2026, there are 8 proceedings and potential claims, of which 3 are quantifiable. The remaining 5 claims cannot be quantified (2025: 58 proceedings and potential claims, of which 12 were quantifiable).

The Department's quantifiable contingent liabilities are broken down as follows.

30/06/25		30/06/26
Actual		Actual
\$000		\$000
Court and tribunal proceedings and other potential claims		
14,372	Non-compliance with the building code of Department commercial properties	–
2,500	Claims regarding voidable Land Act leases in the Pouterere Conservation Area	–
1,750	Earthquake strengthening of Department buildings	–
1,120	Claims for damage caused by events originating from public conservation land	–
–	Fulfil make good on assets for Treaty settlement	1,000
669	Other quantifiable proceedings and potential claims	228
296	Non-compliance with Residential Tenancies Act 1986	–
20,707	Total court and tribunal proceedings and other potential claims	1,228

The current year contingent liabilities have been reviewed and reassessed in accordance with the requirements of *PBE IPSAS 19*.

The Department is aware that further sites may exist throughout New Zealand that could require remediation (due to mining, asbestos, pollution or other factors) at some point. Because these potential sites are unknown, the Department does not currently have a commitment to restore the sites, so no provision or contingent liabilities are recognised as at 30 June 2026.

The Department owns buildings, farm park infrastructure and tracks at Kūaotunu that are expected to transfer as part of the Ngāti Hei Treaty settlement. Discussions with iwi regarding the condition of the assets at transfer and the scope of any 'make good' obligations are ongoing, with asset assessments and a draft agreement currently under development. As at reporting date, it is uncertain whether the Department will be required to undertake additional remediation or upgrade works prior to settlement and the extent of any such works. Due to the uncertainty regarding the existence and scope of any obligation, the matter is disclosed as a contingent liability.

Contingent assets

The Department has no contingent assets (2025: nil).

Indemnities

The Director-General of the Department has a delegation from the Minister of Finance under the Public Finance Act 1989 to agree to indemnities in access agreements over private land. This provides the public and staff of the Department with access to land managed by the Department.

Indemnities to three parties via public insurance policies were provided in 2025/26 (2025: 3).

On 22 June 2025, the Minister of Finance provided an indemnity to Accident Compensation Corporation (ACC) from the Department under section 65ZD of the Public Finance Act 1989 in relation to its participation in the ACC Accredited Employers Programme contract with ACC.

Te tauākī kaupapa here kaute

Statement of accounting policies

Reporting entity

The Department of Conservation (the Department) is a government department as defined by section 2 of the Public Finance Act 1989. The relevant legislation governing the Department's operations includes the Public Finance Act 1989 and the Conservation Act 1987. The primary objective of the Department is to provide services to the public rather than making a financial return. For financial reporting purposes, the Department is a public benefit entity (PBE).

Reporting period

The reporting period for these financial statements is for the year ended 30 June 2026. The forecast financial statements are for the year ending 30 June 2027.

The financial statements were authorised for issue by the Director-General of the Department on 30 September 2026.

Basis of preparation

The financial statements have been prepared on a going-concern basis and in accordance with the requirements of the Public Finance Act 1989, which includes the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP) and the New Zealand Treasury instructions. The Department has applied the *Tier 1 Public Benefit Entity International Public Sector Accounting Standards (PBE IPSAS)* in preparing the 30 June 2026 financial statements.

The statements have been prepared on a historical cost basis, modified by the revaluation of certain items of property, plant and equipment. The accounting policies have been applied consistently to all periods presented in these financial statements.

These financial statements are presented in New Zealand dollars, and all values are rounded to the nearest thousand dollars (\$000). The functional currency of the Department is New Zealand dollars.

Accounting standards issued and not yet effective and not early adopted

Standards and amendments issued but not yet effective that have not been early adopted and are relevant to the Department are listed below.

Omnibus Amendments to PBE Standards – update on *PBE IPSAS 1*

The amendments to *PBE IPSAS 1: Presentation of Financial Reports* will be effective from 1 July 2026. It clarifies the principles for classifying a liability as current or non-current, which includes clarification on:

- conditions that will be used to determine if a right to defer settlement of a liability exists;
- the effect of management's intention or expectation; and
- specific situations in which an entity does not have a right to defer settlement for at least 12 months after the reporting date.

These new standards are not expected to have a significant effect for the Department.

Significant accounting policies

Significant accounting policies are included in the notes to which they relate. Significant accounting policies that do not relate to a specific note and that materially affect the measurement of financial results, the financial position and output statements are outlined below.

Budget and forecast figures

The budget, revised budget and forecast figures have been prepared in accordance with NZ GAAP, using accounting policies that are consistent with those adopted in preparing these financial schedules. They have also been prepared in accordance with *PBE Financial Reporting Standard 42: Prospective Financial Statements*. The budget, revised budget and forecast financial schedules are not subject to audit.

The budget figures for 2025/26 are those included in *The Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2026*. The revised budget figures for 2025/26 are those included in *The Supplementary Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2026*.

The forecast figures for 2026/27 are those included in *The Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2027*. The forecasts have been prepared in accordance with the Public Finance Act 1989 and reflect the existing government and ministerial policies at that time, in addition to the Department's purpose, strategic intentions and activities based on the estimates and assumptions that might occur in the 2026/27 year.

Cost allocation

The Department has determined the cost of outputs using the following cost allocation methodology:

- Direct costs are charged directly to outputs. Depreciation and capital charge are charged on the basis of asset utilisation. Personnel costs are charged on the basis of actual time incurred.
- Indirect costs are assigned to outputs based on both the proportion of direct staff hours and the relative effort as assessed by budget managers.

For the year ended 30 June 2026, direct costs were 49% of the Department's costs and indirect costs were 51% of the Department's costs (2025: direct 54% and indirect 46%).

Cash on hand

Cash on hand includes petty cash and the amount in the current account bank balance.

Non-current assets held for sale

Non-current assets are classified as held for sale if their carrying amount will be recovered principally through a sale transaction rather than through continuing use. Non-current assets held for sale are measured at the lower of their carrying amount and fair value less costs to sell.

Trade and other payables

Short-term trade and other payables are recorded at their face value.

Goods and services tax

All items in the financial statements, including appropriation statements, are stated exclusive of goods and services tax (GST), except for receivables and payables, which are stated on a GST-inclusive basis. Where GST is not recoverable as input tax, it is recognised as part of the related asset or expense.

Income tax

Government departments are exempt from income tax as public authorities. Accordingly, no charge for income tax has been provided for.

Critical accounting estimates and assumptions

In preparing these financial statements, estimates and assumptions have been made concerning the future. These estimates and assumptions may differ from the subsequent actual results.

Estimates and assumptions are continually evaluated and are based on historical experience and other factors, including expectations of future events that are believed to be reasonable under the circumstances. Estimates and assumptions that have a significant risk of causing a material adjustment to the carrying amounts of assets and liabilities within the next financial year are discussed in the specific notes.

He tuhinga mō ngā tauākī whakahaere pūtea mō te tau i mutu ake i te 30 Pipiri 2026

Notes to the financial statements for the year ended 30 June 2026

Note 1: Significant variances between actual and revised budget

Statement of comprehensive revenue and expense

Other revenue was \$3.8 million above the revised budget. This was mainly due to contributions from third parties for capital works, particularly NZ Transport Agency Waka Kotahi-funded roading renewals. This revenue is retained by the Department in capital reserves and is therefore not budgeted for.

Total expenses were \$14.5 million below the revised budget, largely due to timing delays in International Visitor Conservation and Tourism Levy (IVL)-funded projects, software-as-a-service projects, and asset maintenance. This was partly offset by higher personnel costs, which were driven by increased annual leave and a correction to long service leave provisions, and a \$12.8 million loss on the disposal of fixed assets. A property revaluation loss of \$11.4 million was not budgeted for because it is Crown policy not to budget for these.

Statement of financial position

Total assets were \$12.1 million above the revised budget, mainly due to higher cash holdings reflecting the timing of capital injections near year end. Current liabilities were \$8.6 million above the revised budget, largely driven by a \$17.4 million provision for return of the operating surplus to the Crown, which was not budgeted for because the Department planned to fully utilise its funding. This was partly offset by lower trade and other payables.

Statement of changes in taxpayers' funds

Capital contributions from the Crown (\$22.3 million) and capital repayments (\$17.3 million) were both on budget. The main variance was the unbudgeted \$17.4 million return of the operating surplus to the Crown, which was largely offset by the movement of \$16.0 million relating to asset and provision remeasurements.

Statement of cash flows

Net cash flow from operating activities was \$16.3 million more than the revised budget due to lower payments to suppliers as a result of the deferral of field operations. This was partially offset by greater-than-anticipated employee payments and lower-than-anticipated Crown cash funding. The portion of Crown funding not drawn down in cash is held as a Debtor Crown receivable at year end (see Note 8 for details).

Net cash flow from investing activities was \$5.0 million more than the revised budget due to higher-than-planned levels of capital investment.

Note 2: Total revenue

The Department derives revenue through the provision of outputs to the Crown, for services to third parties, and from sponsorships, donations, bequests and grants. Revenue is recognised when earned, reported in the current financial period and measured at the fair value of the consideration received. With the exception of revenue received in the form of donations and bequests, all revenue from other income has been classified and treated as exchange revenue. The nature of exchange revenue streams is that an approximate equivalent value is given in exchange.

Revenue Crown

Revenue from the Crown is measured based on the Department's funding entitlement for the reporting period. Revenue Crown is a non-exchange transaction because the Crown does not directly receive equal value from the Department in return for the funding. The funding entitlement is established by Parliament when it passes the Appropriation Acts for the financial year. The amount of revenue recognised takes into account any amendments to appropriations approved in the Appropriation (Supplementary Estimates) Act for the year and certain other unconditional funding adjustments formally approved before balance date.

No conditions are attached to the funding from the Crown. However, the Department can incur expenses only within the scope and limits of its appropriations.

The fair value of Revenue Crown has been determined to be equivalent to the funding entitlement.

Revenue – Non-exchange transactions

Donations

The Department receives value from the public or another entity (for example, cash or other assets) without giving approximately equal value in exchange. Donations are recognised as revenue when they become receivable unless there is an obligation in substance to return the funds if conditions are not met.

Where a physical asset is acquired for nil or nominal consideration, the fair value of the asset received is recognised as revenue when control of the asset is transferred to the Department.

Revenue – Exchange transactions

Provision of goods and services

Revenue from the supply of goods and services is measured at the fair value of consideration received. Revenue from the supply of goods is recognised when the significant risks and rewards of ownership have been transferred to the buyer. Services provided to third parties on commercial terms are recognised as revenue in proportion to the stage of completion at balance date.

Sponsorships

Revenue from sponsorships is initially recorded as revenue in advance and subsequently recognised as revenue when the conditions of the sponsorship are satisfied.

Cost recoveries

Fees for the supply of services to third parties on a cost recovery basis are recognised as revenue upon the provision of the services. Revenue received in advance of the provision of services is recognised as unearned revenue to the extent that it relates to future accounting periods.

Note 2: Total revenue continued

Other revenue

Certain operations of the Department are reliant on services provided by volunteers. Volunteer services are not recognised as revenue or expenditure by the Department.

30/06/25		30/06/26
Actual		Actual
\$000		\$000
	<i>Non-exchange</i>	
2,498	Donations	4,189
	<i>Exchange</i>	
32,664	Recreational and tourism charges	44,304
6,872	Sponsorships	3,973
7,813	Administration cost recoveries	6,911
161	Leases and rents	88
2,849	Retail sales	3,166
4,459	Permissions cost recoveries	10,152
448	Resource sales	304
57,764	Total other revenue	73,087

Note 3: Personnel costs

Salaries and wages are recognised as a separate expense, as employees provide services.

For the ACC Partnership Programme, an external independent actuarial valuer (Craig Lough from Melville Jessup Weaver and Fellow of the New Zealand Society of Actuaries) has calculated the outstanding claims liability and the valuation is effective 30 June 2025. The actuary is satisfied as to the nature, sufficiency and accuracy of the data used to determine the outstanding claims liability.

30/06/25		30/06/26
Actual		Actual
\$000		\$000
262,042	Salaries and wages	284,398
8,248	Superannuation subsidies	8,834
2,470	Annual, long-service and retirement leave provisioning	4,991
1,669	ACC Partnership Programme	1,710
603	Uniforms	1,045
2,812	Termination entitlements	3,263
13,605	Temporary and secondment staff costs	16,611
3,601	Other	4,017
295,050	Total personnel costs	324,869

Note 4: Operating costs

Operating expenses are recognised in the period to which they relate.

30/06/25		30/06/26
Actual		Actual
\$000		\$000
90,478	Operational contractors	94,942
17,569	Professional fees	21,792
32,676	Communications and computer expenses	35,416
22,900	Field supplies	34,284
13,019	Lease expenses	14,943
6,741	Travel	7,015
48,262	Grants	38,057
20,245	Accommodation	15,244
7,088	Motor vehicle and vessel expenses	7,201
1,984	Office supplies	1,378
1,028	Purchase of goods for retail sale	1,597
1,399	Printing	2,583
2,257	Insurance	1,888
4,685	Other	4,896
	Fees paid to auditors:	
627	Fees for financial statement audit	584
270,958	Total operating costs	281,820

Operating leases

An operating lease is a lease that does not transfer substantially all the risks and rewards incidental to ownership of an asset. Lease payments under an operating lease are recognised as an expense on a straight-line basis over the lease term. The Department leases vehicles, office premises and office equipment. Because all the risks and benefits are retained by the lessor, these leases are classified as operating leases and are expensed in the period in which the costs are incurred.

Note 5: Capital charge

The Department pays a capital charge to the Crown twice a year on the balance of taxpayers' funds, including revaluation reserve, as at 1 July and 1 January. The capital charge rates for the 6-month periods ending 31 December 2025 and 30 June 2026 were both 5.0% (2025: 5.0%).

Note 6: Return of operating surplus to the Crown

The repayment of surplus is required to be paid by 31 October each year.

30/06/25		30/06/26
Actual		Actual
\$000		\$000
7,221	Net surplus for the year	12,916
	Add/(Less)	
(70)	Remeasurement losses on long service and retirement leave	678
(330)	Remeasurement of impairment / loss on write off of assets	2,127
(1,543)	Donated assets and third-party contribution towards construction of assets	(3,783)
2,000	Other expenses	5,461
7,278	Total return of operating surplus to the Crown	17,399

Note 7: Trade and other receivables

Short-term trade and other receivables are recorded at face value, less any provision for impairment. The Department applies the simplified expected credit loss model of recognised lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis based on the days past due.

Impairment of a receivable is recorded when there is a reasonable expectation that the Department will not be able to collect amounts due according to the original terms of the receivable. Overdue receivables that are renegotiated are reclassified as current (that is, not past due).

Accounting policy for impairment of receivables

Impairment of a receivable is only recognised when there is objective evidence that the amount due would not be fully collected. While trade and other receivables are subject to the expected credit loss requirement of *PBE IPSAS 41*, no additional impairment provision was provided because the effect was immaterial.

30/06/25		30/06/26
Actual		Actual
\$000		\$000
9,111	Trade receivables	10,631
(2,013)	Less provision for impairment	(1,771)
7,098	Net trade receivables	8,860
6,266	Accrued revenue	7,247
13,364	Total trade and other receivables	16,107

Note 8: Debtor Crown

The Debtor Crown balance of \$170.0 million (2025: \$176.4 million) represents operating funding (GST inclusive) not drawn down due to the timing of cash requirements.

Note 9: Property, plant and equipment

Property, plant and equipment consists of land, buildings, plant and equipment, infrastructure, fencing assets, vessels, motor vehicles, furniture and fittings, visitor and cultural assets, and land formation costs. Land, buildings, infrastructure, fencing, visitor assets and land formation costs are measured at fair value, while all other assets are measured at cost less accumulated depreciation and impairment losses.

Assets under construction are recognised at cost. Where an asset is acquired at no cost, or for a nominal cost, it is recognised at fair value as at the date of acquisition. Gains and losses on disposals are determined by comparing the disposal proceeds with the carrying amount of the asset and are included in surplus or deficit. When a revalued asset is sold, the amount included in the property, plant and equipment revaluation reserve in respect of the disposed asset is transferred to general taxpayer funds.

Depreciation is provided on a straight-line basis on all property, plant and equipment except for land, land formation assets, cultural assets and assets under construction that are not depreciated.

Revaluations

The carrying values of revalued assets are assessed annually. For all asset classes other than Land, the depreciated replacement cost method and indexation model are used to measure assets at fair value.

The indexation model uses the appropriate capital goods index published by Stats NZ to determine the movement in asset values over the intervening period.

Significant assumptions applied in deriving depreciated replacement cost include the following:

- The historical cost adjusted by movements in the appropriate capital goods price index reflects the present replacement cost.
- If an asset is revalued using an index, the accumulated depreciation is restated proportionally based on the percentage movement in cost.
- The rate of depreciation expense after the revaluation is based on the new replacement cost.

The net revaluation results are charged to other comprehensive revenue and expense and are accumulated to an asset revaluation reserve in equity for that class of asset. Where this would result in a debit balance in the asset revaluation reserve, this balance is not recognised in other comprehensive revenue and expense but in surplus or deficit. Any subsequent increase in revaluation that reverses a previous decrease in value recognised in surplus or deficit will be recognised first in surplus or deficit up to the amount previously expensed and then recognised in other comprehensive revenue and expense.

Land

Land is initially recognised at cost and is revalued annually based on rateable valuations provided by Quotable Value Limited in accordance with the Rating Valuations Act 1998. Individual land lots are updated every 3 years (triennial ratable valuations) using a mass-appraisal process.

Where land cannot be matched to an assessment, the valuation is obtained using an average per-hectare rate. Generally, every 5 years, the Department obtains a certification by an independent registered valuer that the valuation methodology applied and calculations of the valuation are a reasonable proxy for fair value. The last independent valuation was conducted for the year ended 30 June 2020, and another will be conducted in the next financial year.

Note 9: Property, plant and equipment continued

Land lots not subject to revaluations based on the triennial rateable valuations are revalued by applying an index determined using regional and district sales data for comparable land types provided by Cotality New Zealand.

Buildings

Buildings were valued at fair value by using the depreciated replacement cost method and price indices collated by Stats NZ as at 30 June 2026.

Plant and Equipment

Plant and Equipment is measured at cost less accumulated depreciation and impairment losses.

Infrastructure and Fencing assets

Infrastructure and Fencing assets were valued at fair value by using the depreciated replacement cost method and price indices collated by Stats NZ as at 30 June 2026.

Vessels, Motor Vehicles, and Furniture and Fittings

Vessels, Motor Vehicles, and Furniture and Fittings are all valued at cost less accumulated depreciation and impairment losses.

Visitor and Cultural assets

Visitor assets include several asset classes, including tracks, structures, buildings (predominantly huts) and signs.

All Visitor assets are valued at fair value using price indices applicable for the year derived from Stats NZ as at 30 June 2026.

Cultural assets are held by the Department and have been acquired over many years and by many means, such as purchase, donation and bequest. These assets are held and maintained for public benefit purposes such as the contribution to knowledge and culture. Cultural assets include carvings, paintings and other collections of works of art, fossils and artefacts that have been discovered on Crown land, and assets gifted or given to the Department to look after on behalf of the Crown (for example, taonga and gifts from visiting dignitaries). Cultural assets with a value that can be determined to be greater than \$5,000 must be recorded as assets. Cultural assets are not depreciated (as their intrinsic value does not diminish) and are shown at estimated market value.

Land Formation

Land formation costs, which include the costs of cutting through mountains or initial earthworks to prepare the ground where tracks are to be built, are valued at fair value by using price indices collated by Stats NZ as at 30 June 2026.

Property, plant and equipment under construction

The total amount of property, plant and equipment under construction is \$50.5 million (2025: \$34.6 million).

Community assets

The land and historic buildings managed by the Department are the nation's natural and historic heritage. Because these community assets belong to the Crown, their valuation is reflected in the 'Schedule of assets – Crown as administered by the Department of Conservation' ([page 94](#)). Typically, this land includes national, conservation and forest parks, as well as Crown reserve land.

Note 9: Property, plant and equipment continued

	Land	Buildings	Plant and Equipment	Infrastructure	Fencing	Vessels	Motor Vehicles	Furniture and Fittings	Visitor and Cultural assets	Land Formation	Total
	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000	\$000
Cost or valuation											
Balance at 1 July 2024	25,162	215,322	56,193	105,786	143,397	11,028	31,720	22,799	1,164,825	244,069	2,020,301
Transfers to/from classes	2	(459)	510	122	34	33	(39)	(64)	716	90	945
Additions	-	6,524	6,153	1,682	1,540	250	2,207	744	17,616	809	37,525
Revaluation movement	899	5,144	(3)	1,634	102	-	-	-	13,093	3,579	24,448
Disposals	-	(6)	(2,453)	(115)	(187)	(310)	(1,449)	-	(3,492)	-	(8,012)
Balance at 30 June 2025	26,063	226,525	60,400	109,109	144,886	11,001	32,439	23,479	1,192,758	248,547	2,075,207
Balance at 1 July 2025	26,063	226,525	60,400	109,109	144,886	11,001	32,439	23,479	1,192,758	248,547	2,075,207
Transfers to/from classes and other adjustments	(113)	172	(2,493)	3,308	3	93	(156)	11	(2,187)	721	(641)
Additions	-	9,444	2,016	6,549	5,003	380	1,665	1,035	27,679	300	54,071
Revaluation movement	(1,002)	304	-	(234)	(442)	-	-	-	13,882	5,992	18,500
Disposals	(32)	(93)	(423)	(6,764)	(556)	(1,019)	(123)	(239)	(137,860)	(1,466)	(148,575)
Balance at 30 June 2026	24,916	236,352	59,500	111,968	148,894	10,455	33,825	24,286	1,094,272	254,094	1,998,562
Accumulated depreciation and impairment losses											
Balance at 1 July 2024	-	139,221	39,086	43,050	117,245	7,923	14,419	19,145	815,144	-	1,195,233
Transfers to/from classes	-	(2,263)	(215)	(274)	(44)	-	6	(1)	1,453	-	(1,338)
Depreciation expense	-	2,748	3,755	2,327	2,114	404	2,355	684	20,926	-	35,313
Revaluation movement	-	5,776	-	564	50	-	-	-	8,795	-	15,185
Disposals	-	-	(2,058)	(78)	(67)	(310)	(891)	-	(3,995)	-	(7,399)
Balance at 30 June 2025	-	145,482	40,568	45,589	119,298	8,017	15,889	19,828	842,323	-	1,236,994
Balance at 1 July 2025	-	145,482	40,568	45,589	119,298	8,017	15,889	19,828	842,323	-	1,236,994
Transfers to/from classes and other adjustments	-	2	31	2	(1)	(31)	-	-	378	-	381
Depreciation expense	-	3,119	3,753	2,625	2,173	457	1,857	648	20,915	-	35,547
Revaluation movement	-	50	-	145	(246)	-	-	-	11,733	-	11,682
Disposals	-	(193)	(191)	(2,792)	(527)	(968)	(56)	(174)	(127,799)	-	(132,700)
Balance at 30 June 2026	-	148,460	44,161	45,569	120,697	7,475	17,690	20,302	747,550	-	1,151,904
Carrying amounts											
At 30 June 2024	25,162	76,101	17,107	62,736	26,152	3,105	17,301	3,654	349,681	244,069	825,068
At 30 June 2025	26,063	81,043	19,832	63,520	25,588	2,984	16,550	3,651	350,435	248,547	838,213
At 30 June 2026	24,916	87,892	15,339	66,399	28,197	2,980	16,135	3,984	346,722	254,094	846,658

Note 9: Property, plant and equipment continued

During the year, the Department disposed of certain Department-owned assets in connection with matters arising from the *Stafford v Attorney-General* litigation and related Crown settlement processes. The disposal of these assets reflects management decisions taken as part of the wider resolution framework associated with the High Court judgments and subsequent settlement negotiations. Where appropriate, to support the ongoing delivery of conservation and operational services, the Department intends to continue utilising the disposed assets through leaseback arrangements.

The useful lives of property, plant and equipment have been estimated as follows:

Asset class	Estimated useful life in years
Buildings	
Administrative buildings	20–40
Plant and Equipment	
Plant and field equipment	10
Radio equipment	5–10
Infrastructure	
Industrial fire equipment	45
Landscaping	44
Roads	10–100
Sewerage	64
Stream control	98
Water supply	60
Fencing	25–40
Vessels	
Engines	10
Hulls	15
Motor Vehicles	
Passenger (30% residual applied)	4
Utilities (40% residual applied)	5
Furniture and Fittings	
Furniture, computers and other office equipment	5
Visitor and Cultural assets	
Buildings/huts	35–65
Campsites, amenity areas and car parks	10–50
Roads (surface only)	25
Signs	10
Structures	25–100
Tracks	8

In accordance with *PBE IPSAS 17: Property, Plant and Equipment*, the useful lives of property, plant and equipment are assessed annually to determine whether they are appropriate, and the future depreciation charge is adjusted accordingly. In some circumstances, and particularly for the revalued assets, this may lead to instances where the estimated useful lives vary, but not materially, from the standard policy presented above.

Note 10: Intangible assets

All intangible assets, including those not yet in use, are measured at cost and are reviewed for impairment at balance date. Any impairment in the value of an intangible asset is included in the surplus or deficit.

Costs directly associated with the development of software for internal use by the Department are recognised as an intangible asset.

Computer software is the largest category within intangible assets and is amortised on a straight-line basis over a period of 5 to 7 years.

There are no restrictions over the title of the Department's intangible assets, nor are any intangible assets pledged as security for liabilities.

30/06/25		30/06/26
Actual		Actual
\$000		\$000
Cost		
32,703	Balance at 1 July	32,667
–	Additions	642
–	Disposals	(12)
(36)	Corrections to prior year transactions	–
32,667	Balance at 30 June	33,297
Accumulated depreciation and impairment losses		
30,841	Balance at 1 July	31,779
938	Amortisation expense	470
–	Disposals	(12)
31,779	Balance at 30 June	32,237
888	Carrying amount as at 30 June	1,060

Note 11: Employee entitlements

Short-term employee entitlements

Employee entitlements expected to be settled within 12 months of balance date are measured at nominal values based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date, accrued annual leave at balance date, long-service and retirement leave entitlements expected to be settled within 12 months, and sick leave.

Other employee entitlements include accrued annual leave, time off in lieu, vested long-service leave and a provision for sick leave.

30/06/25		30/06/26
Actual		Actual
\$000		\$000
Current portion		
4,335	Accrued salaries and wages	6,100
3,500	Long-service and retirement leave	3,225
21,196	Other employee entitlements	22,867
29,031	Total employee entitlements (current portion)	32,192

Note 11: Employee entitlements continued

Long-term employee entitlements

Employee entitlements due to be settled beyond 12 months of balance date in which the employee renders the related service, such as long-service leave and retirement leave, are calculated on an actuarial basis. The calculations are based on likely future entitlements accruing to staff based on years of service, years to entitlement, the likelihood that staff will reach the point of entitlement, contractual entitlement information and the present value of the estimated future cash flows.

The measurement of long-service and retirement leave obligations depends on factors that are determined on an actuarial basis using several assumptions. Two main assumptions used in calculating this liability are the salary growth factor and the discount rate. Any changes in these assumptions will affect the carrying amount of the liability.

Discount rates and salary growth rates used in the actuarial valuation are as specified by the New Zealand Treasury for valuations of this type and are effective for valuations as at 30 June 2026.

30/06/25		30/06/26
Actual		Actual
\$000		\$000
Non-current portion		
12,439	Long-service and retirement leave	15,093
12,439	Total employee entitlements (non-current portion)	15,093

A decrease in the discount rates used in the actuarial valuation has resulted in an increase of \$0.53 million in the value of the long-service and retirement leave liability.

The demographic assumptions used are based on New Zealand population mortality and the experience of superannuation arrangements in New Zealand and Australia.

The table below shows the effect that varying the assumed rate of salary growth and discount rates has on the valuation result if all other assumptions are constant.

Key assumption	Liability assumptions \$000	
	1% below assumed	1% above assumed
Salary growth	-1,422	+1,654
Discount rates	+1,624	-1,376

Note 12: Provisions

The Department recognises a provision for future expenditure of uncertain amounts or timing where there is a present obligation (either legal or constructive) as a result of a past event, it is probable that expenditure will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses. Provisions are measured at the present value of the expenditures expected to be required to settle the obligation.

30/06/25		30/06/26
Actual		Actual
\$000		\$000
Current portion		
2,757	Environmental	1,118
440	Onerous contracts	895
1,703	ACC and other provisions	2,832
4,900	Total current portion	4,845
Non-current portion		
1,203	Environmental	1,366
1,203	Total non-current portion	1,366
6,103	Total provisions	6,211
Movements in provisions:		
Environmental		
3,847	Balance at 1 July	3,960
(1,541)	Provision utilised or reversed during the year	(2,341)
1,654	Provision made during the year	865
3,960	Balance at 30 June	2,484
Onerous contracts		
223	Balance at 1 July	440
(10)	Provision utilised or reversed during the year	(260)
227	Provision made during the year	715
440	Balance at 30 June	895
ACC and other provisions		
5,166	Balance at 1 July	1,703
(4,181)	Provision utilised or reversed during the year	(836)
718	Provision made during the year	1,965
1,703	Balance at 30 June	2,832
6,103	Total provisions	6,211

Note 12: Provisions continued

Below is a summary of the significant provisions.

Waikato-Tainui Waikato River Conservation Accord

Provision was made in the 2014/15 financial year for \$0.8 million as the Department's share of the costs associated with the obligations arising under the above accord. This was increased by a further \$1.7 million from 2017/18 to 2025/26, to reflect the work plan over the next 5 years. To date, net costs of \$1.1 million have been incurred against the provision.

Cleaning up contaminated sites

A provision of \$0.8 million was made in the 2019/20 financial year for remediation work at the Whakapapa Wastewater Treatment Plant to ensure resource consent compliance. This was increased by \$1.1 million in 2024/25, with \$1.8 million in net costs incurred to date.

Note 13: Taxpayers' funds

Taxpayers' funds represent the Crown's investment in the Department and are measured as the difference between total assets and total liabilities. Taxpayers' funds are disaggregated and classified as general funds and property, plant and equipment revaluation reserves. The latter relate to the revaluation of fixed assets to fair value.

30/06/25		30/06/26
Actual		Actual
\$000		\$000
General funds		
545,912	Balance at 1 July	508,615
7,221	Net surplus for the year	12,916
–	Transfers from revaluation reserve on disposal	15,931
(33,896)	Capital repayments to the Crown	(17,301)
6,691	Capital injection from the Crown	22,325
(7,278)	Return of operating surplus to the Crown	(17,399)
–	Asset transfers between the Department and the Crown	(578)
(10,035)	Other movement	40
508,615	Balance at 30 June	524,549
Property, plant and equipment revaluation reserves		
417,638	Balance at 1 July	426,901
9,263	Revaluation gains	6,818
–	Transfer to general funds on disposal	(18,217)
426,901	Balance at 30 June	415,502
935,516	Total taxpayers' funds at 30 June	940,051
Property, plant and equipment revaluation reserves consist of:		
25,206	Land revaluation reserves	24,164
84,893	Buildings revaluation reserves	84,804
286,807	Visitor assets revaluation reserves	276,553
29,995	Other revaluation reserves	29,981
426,901	Total property, plant and equipment revaluation reserves	415,502

Note 14: Financial instruments

Financial instrument categories

The carrying amounts of financial assets and financial liabilities in each of the financial instrument categories are as follows.

30/06/25		30/06/26
Actual		Actual
\$000		\$000
Financial assets measured at amortised cost		
4,767	Cash	17,881
13,364	Trade and other receivables	16,107
176,450	Debtor Crown	169,999
194,581	Total financial assets measured at amortised cost	203,987
Financial liabilities measured at amortised cost		
30,947	Trade and other payables	28,067
30,947	Total financial liabilities measured at amortised cost	28,067

Financial instrument risks

Financial assets are initially measured at fair value plus transaction costs.

The Department's activities expose it to a variety of financial instrument risks, including credit risk and liquidity risk. The Department has a series of policies to manage the risks associated with financial instruments and seeks to minimise exposure from financial instruments. These policies do not allow any transactions that are speculative in nature.

Credit risk

Credit risk is the risk that a third party will default on its obligation to the Department, causing the Department to incur a loss. In the normal course of its business, credit risk arises from debtors and deposits with banks.

The Department is only permitted to deposit funds with Westpac New Zealand, a registered bank, and enter into foreign exchange forward contracts with the New Zealand Debt Management Office. These entities have high credit ratings. For its other financial instruments, the Department does not have significant concentrations of credit risk.

The Department's maximum credit exposure for each class of financial instrument is represented by the total carrying amount of cash and net receivables. No collateral is held as security against these financial instruments, including those instruments that are overdue or impaired.

Note 14: Financial instruments continued

Liquidity risk

Liquidity risk is the risk that the Department will encounter difficulty in raising liquid funds to meet commitments as they fall due.

In meeting its liquidity requirements, the Department closely monitors its forecast cash requirements with expected cash drawdowns from the New Zealand Debt Management Office. The Department maintains a target level of available cash to meet liquidity requirements.

The following table analyses the Department's financial liabilities that will be settled based on the remaining period at the statement of financial position date to the contractual maturity date. The amounts disclosed are the contractual undiscounted cash flows.

	Less than 6 months \$000	Between 6 months and 1 year \$000	Between 1 and 5 years \$000	Over 5 years \$000
Liquidity risks				
2025				
Trade and other payables	30,947	–	–	–
2026				
Trade and other payables	28,067	–	–	–

Note 15: Related party transactions and key management personnel

The Department is a wholly owned entity of the Crown. The Crown significantly influences the roles of the Department as well as being its major source of revenue.

The Department enters into transactions with other government departments, Crown entities and state-owned enterprises on an arm's length basis. Those transactions that occur within a normal supplier or client relationship, on terms and conditions that are no more or less favourable than those that it is reasonable to expect the Department would have adopted if dealing with that entity at arm's length in the same circumstance, are not disclosed as related party transactions.

Key management personnel compensation comprises the Director-General of the Department and the Senior Leadership Team. Total compensation includes long-service leave and retirement leave.

30/06/25 Actual	30/06/26 Actual
\$2,718,238 Salaries and other short-term benefits	\$2,639,656
\$102,492 Other long-term benefits	\$62,941
\$2,820,730 Total key management personnel compensation	\$2,702,597
7 Total full-time equivalent staff	7

There were no transactions with related parties during the year.

Note 16: Capital management

The Department's capital is its equity (or taxpayers' funds), which comprises general funds and revaluation reserves. Equity is represented by net assets. The Department manages its revenues, expenses, assets, liabilities and general financial dealings prudently. The Department's equity is largely managed as a byproduct of managing income, expenses, assets, liabilities and compliance with the Government's Budget processes and with instructions issued by the New Zealand Treasury. The objective of managing the Department's equity is to ensure that the Department effectively achieves its goals and objectives for which it has been established, while remaining a going concern.

Note 17: Events after balance date

No significant events that may impact on the financial statements have occurred between year end and the signing of these financial statements (2025: 1).

Ngā āpitihanga whakahaere pūtea ehara nō te tari

Non-departmental financial schedules

Schedule of revenue – Crown as administered by the
Department of Conservation
for the year ended 30 June 2026

30/06/25			30/06/26	30/06/26	30/06/26	30/06/27
Actual		Notes	Actual	Budget ^a	Revised Budget ^a	Forecast ^a
\$000			\$000	\$000	\$000	\$000
Revenue						
29,725	Concessions, leases and licences	1	32,304	27,772	28,625	29,636
3,186	Other operational revenue		3,266	3,624	3,624	3,639
–	Loss on disposal of Crown property, plant and equipment		(48,906)	–	–	–
32,911	Total revenue		(13,336)	31,396	32,249	33,275

a The statement of accounting policies provides explanations of these figures, which are unaudited.

Non-departmental income is administered by the Department on behalf of the Crown. Because this income is not established by the Department or earned in the production of the Department's outputs, it is not reported in the departmental financial statements.

Schedule of expenses – Crown as administered by the
Department of Conservation
for the year ended 30 June 2026

30/06/25			30/06/26	30/06/26	30/06/26	30/06/27
Actual			Actual	Budget ^a	Revised Budget ^a	Forecast ^a
\$000			\$000	\$000	\$000	\$000
Vote Conservation						
56,832	Appropriation for non-departmental output classes ^b		21,142	42,361	25,659	36,328
15,675	Appropriation for non-departmental other expenses		50,311	6,734	62,306	8,978
7,334	Goods and services tax input on appropriations		3,264	2,604	9,063	1,754
–	Bad and doubtful debts credit		(52)	–	–	–
79,841	Total expenses		74,665	51,699	97,028	47,060

a The statement of accounting policies provides explanations of these figures, which are unaudited.

b Includes multi-category expenses and expenses in multi-year appropriations.

The 'Schedule of expenses – Crown as administered by the Department of Conservation' summarises non-departmental expenses that the Department administers on behalf of the Crown. Further details are provided in the 'Statement of expenses and capital expenditure incurred against appropriations' on [pages 105 to 107](#).

Schedule of assets – Crown as administered by the Department of Conservation

as at 30 June 2026

30/06/25			30/06/26	30/06/26	30/06/26	30/06/27
Actual			Actual	Budget ^a	Revised Budget ^a	Forecast ^a
\$000	Notes		\$000	\$000	\$000	\$000
Current assets						
29,400	Cash		35,571	96,233	29,400	29,400
254	Prepayments		1,760	200	200	200
15,572	Trade and other receivables		17,074	23,259	59,793	55,092
19,198	Non-current assets held for sale	2	14,660	–	19,198	19,198
64,424	Total current assets		69,065	119,692	108,591	103,890
Non-current assets						
113,785	Investment in Te Kāhui Tupua		113,785	113,000	113,000	113,000
69,039	Investment in Te Urewera		69,039	70,000	70,000	70,000
8,967,968	Property, plant and equipment	3	8,757,137	8,954,102	8,835,714	8,841,576
9,150,792	Total non-current assets		8,939,961	9,137,102	9,018,714	9,024,576
9,215,216	Total assets		9,009,026	9,256,794	9,127,305	9,128,466

a The statement of accounting policies provides explanations of these figures, which are unaudited.

Schedule of liabilities – Crown as administered by the Department of Conservation

as at 30 June 2026

30/06/25			30/06/26	30/06/26	30/06/26	30/06/27
Actual			Actual	Budget ^a	Revised Budget ^a	Forecast ^a
\$000	Notes		\$000	\$000	\$000	\$000
Current liabilities						
3,096	Trade and other payables		3,487	4,206	3,000	3,000
613	Revenue in advance		609	–	–	–
878	Provisions	4	1,093	–	–	–
4,587	Total current liabilities		5,189	4,206	3,000	3,000
4,587	Total liabilities		5,189	4,206	3,000	3,000

a The statement of accounting policies provides explanations of these figures, which are unaudited.

Schedule of commitments – Crown as administered by the Department of Conservation

as at 30 June 2026

30/06/25 Actual \$000	30/06/26 Actual \$000
– Other non-cancellable operating leases	–
– Total commitments	–

Expenses yet to be incurred on non-cancellable contracts that have been entered into on or before balance date are disclosed as commitments to the extent that there are equally unperformed obligations.

Schedule of contingent liabilities and contingent assets – Crown as administered by the Department of Conservation

as at 30 June 2026

30/06/25 Actual \$000	30/06/26 Actual \$000
Quantifiable contingent liabilities	
94,000 Remove infrastructure and remediate the Mount Ruapehu ski fields	94,000
727 Other quantifiable proceedings and potential claims	60
94,727 Total contingent liabilities	94,060

As at 30 June 2026, there were 4 claims against the Crown, 2 of which are not currently quantifiable (2025: 20 claims, of which 16 were not quantifiable). Contingent liabilities are disclosed unless the possibility of an outflow of resources embodying economic benefits or service potential is remote.

In June 2023, one of the Department's concessionaires, Ruapehu Alpine Lifts Limited (RAL), went into liquidation and then into receivership by the Crown. The concession agreement requires RAL to make good the ski infrastructure on the mountain. However, RAL cannot fulfil the make good clause of their concession agreement. The concession was transferred to Pure Tūroa Limited on 5 April 2024 to operate the Tūroa Ski Area. The Crown agreed that Pure Tūroa Limited will not be responsible for removing existing infrastructure at the termination or expiry of its concession. The Department will hold the contingent liability to make good the ski infrastructure at the termination or expiry of Pure Tūroa Limited's concession to an unknown future date. In May 2025, management of the Whakapapa Ski Area was transferred to Whakapapa Holdings 2024 Limited under a new 10-year concession. However, two judicial reviews have been initiated – one by the Ko Tūwharetoa Te Iwi Charitable Trust and another by representatives of Te Patutokotoko – seeking to quash these concessions. Other parties joined the proceedings as 'interested parties'.

The combined hearing for both matters took place the week of 18 June 2026 at the High Court in Wellington. If the Court quashes the existing concessions, this presents a significant contingent liability for the Department, as a successful challenge could leave the ski fields without lawful operators, jeopardise Crown investments and reignite concerns over abandoned infrastructure.

Whilst concessionaires remain operating on the mountain and the ski lift remains in use, the obligation to make good remains contingent, as it is uncertain whether the requirement to undertake the make good activities will ultimately arise. Given this uncertainty, the Department has recognised a contingent liability for the make good provision as at 30 June 2026. The cost of the make good activities has been estimated in a desktop valuation to be between \$69 million and \$119 million. The value adopted reflects the impact of discounting forecast cash flows back to reporting date.

There were no contingent assets as at 30 June 2026 (2025: nil).

Statement of trust monies

for the year ended 30 June 2026

	As at 30/06/25	Contributions	Distributions	Net interest	As at 30/06/26
	\$000	\$000	\$000	\$000	\$000
Bonds/Deposits Trust	11,421	737	(101)	395	12,452
Conservation Project Trust	1,668	766	(1,345)	38	1,127
National Parks Trust	43	–	–	–	43
NZ Walkway Trust	3	–	–	–	3
Retention Money (Construction Contracts Act 2002)	1,011	593	(219)		1,385
Total	14,146	2,096	(1,665)	433	15,010

The Department has delegated authority to operate these trust accounts under section 66 and section 67 of the Public Finance Act 1989.

Trust accounts are mainly used to hold bonds and deposits from operators working on public conservation land, including those contracted by the Department. These are repaid when the operators have been cleared of all obligations.

Te tauākī kaupapa here kaute

Statement of accounting policies

Reporting entity

These non-departmental financial schedules present financial information on public funds managed by the Department on behalf of the Crown.

These non-departmental balances are consolidated into the Financial Statements of the Government of New Zealand for the year ended 30 June 2026. For a full understanding of the Crown's financial position and the results of its operations and cash flows for the year, refer to the Financial Statements of the Government of New Zealand for the year ended 30 June 2026.

Reporting period

The reporting period for these financial schedules is for the year ended 30 June 2026. The forecast financial statements are for the year ending 30 June 2027.

The financial schedules were authorised for issue by the Director-General of the Department on 30 September 2026.

Basis of preparation

The financial schedules have been prepared on a going-concern basis and in accordance with the requirements of the Public Finance Act 1989, which include the requirement to comply with New Zealand generally accepted accounting practice (NZ GAAP), and the New Zealand Treasury instructions. The Department has applied the *Tier 1 Public Benefit Entity International Public Sector Accounting Standards (PBE IPSAS)* in preparing the 30 June 2026 financial schedules.

The statements have been prepared on a historical cost basis unless otherwise stated. The accounting policies have been applied consistently to all periods presented in these financial statements.

These financial statements are presented in New Zealand dollars, and all values are rounded to the nearest thousand dollars (\$000). The functional currency of the Department is New Zealand dollars.

Budget and forecast figures

The budget, revised budget and forecast figures have been prepared in accordance with NZ GAAP using accounting policies that are consistent with those adopted in preparing these financial schedules. They have also been prepared in accordance with *PBE Financial Reporting Standard 42: Prospective Financial Statements*. The budget, revised budget and forecast financial schedules are not subject to audit.

The budget figures for 2025/26 are those included in *The Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2026*. The revised budget figures for 2025/26 are those included in *The Supplementary Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2026*, adjusted for any transfers under section 26A of the Public Finance Act.

The forecast figures for 2026/27 are those included in *The Estimates of Appropriations for the Government of New Zealand for the year ending 30 June 2027*. The forecasts have been prepared in accordance with the Public Finance Act 1989 and reflect the existing government and ministerial policies existing at that time, in addition to the Department's purpose, strategic intentions and activities based on the estimates and assumptions that might occur in the 2026/27 year.

Goods and services tax (GST)

All items in the non-departmental schedules, including appropriation statements, are stated exclusive of GST except for receivables and payables, which are stated on a GST-inclusive basis. In accordance with instructions issued by the New Zealand Treasury, GST is returned on revenue received on behalf of the Crown, where applicable. However, an input tax deduction is not claimed on non-departmental expenditure. Instead, the amount of GST applicable to non-departmental expenditure is recognised as a separate expense and eliminated against GST revenue on consolidation of the Financial Statements of the Government.

Trade and other receivables

Short-term trade debtors and other receivables are recorded at their face value, less any provision for impairment. The Crown applies the simplified expected credit loss model of recognised lifetime expected credit losses for receivables. In measuring expected credit losses, short-term receivables have been assessed on a collective basis based on the days past due.

The carrying amount of the asset is reduced through the use of a provision for impairment account and the amount of the loss is recognised in surplus or deficit. Overdue receivables that are renegotiated are reclassified as current (that is, not past due).

Accounting policy for impairment of receivables

Impairment of a receivable is only recognised when there is objective evidence that the amount due would not be fully collected. While trade and other receivables are subject to the expected credit loss requirement of *PBE IPSAS 41*, no additional impairment provision was provided because the impact was trivial.

Trade and other payables

Short-term trade creditors and other payables are recorded at their face value.

He tuhinga mō ngā āpitianga mō te tau i mutu ake i te 30 Pipiri 2026

Notes to the schedules for the year ended 30 June 2026

Note 1: Revenue

The Department collects revenue on behalf of the Crown. This is mainly from concession fees, rent and leases, and licences from commercial users of Crown-owned land. Revenue is recognised when earned, reported in the current financial period and treated as exchange transactions.

30/06/25		30/06/26
Actual		Actual
\$000		\$000
6,538	Tourism occupations	6,557
6,671	Guiding	6,953
4,852	Aircraft landings	5,051
1,949	Telecommunications	1,946
1,376	Other occupations	1,404
1,585	Grazing	1,671
1,892	Ski areas	2,713
1,102	Boating	1,309
1,374	Residential/recreational	1,434
330	Vehicle transport	659
1,135	Easements	1,416
339	Filming	207
232	Miscellaneous	474
118	Extractions fees	229
232	Sporting and special events	281
29,725	Total concessions, leases and licences	32,304

Note 2: Non-current assets held for sale

Non-current assets held for sale are classified as held for sale if their carrying amount will be recovered principally through a sale transaction, rather than through continued use. Non-current assets held for sale (including those that are part of a disposal group) are not depreciated, amortised or revalued while they are classified as held for sale. This accounting treatment is in line with the New Zealand Treasury guidance.

Total non-current assets held for sale mainly comprise land that has been identified for settlement of Te Tiriti o Waitangi | Treaty of Waitangi claims. The disposal process is subject to legislative and other third-party processes beyond the Department’s control. Assets classified as held for sale assets for which the sale or transfer process is expected to take longer than 12 months to complete are classified as non-current.

30/06/25		30/06/26
Actual		Actual
\$000		\$000
19,198	Land	14,660
19,198	Total non-current assets held for sale	14,660

Note 3: Property, plant and equipment

The carrying values of all assets are assessed annually.

For revalued assets (Land, Buildings and Infrastructure), a revaluation change is recognised against the revaluation reserve for that class of assets. Where this results in a debit balance in the revaluation reserve, the balance is recognised in surplus or deficit.

Depreciation is provided on a straight-line basis at rates that will write off assets, less their estimated residual value, over their remaining useful life. Land and Cultural assets are not depreciated.

	Land \$000	Buildings \$000	Infrastructure \$000	Cultural assets \$000	Total \$000
Cost or valuation					
Balance at 1 July 2024	9,029,353	11,116	29,035	5,100	9,074,604
Additions	1,365	2,610	4,637	–	8,612
Revaluation movement	(3,404)	(474)	473	–	(3,405)
Disposals	(4,814)	(3,102)	(5,641)	–	(13,557)
Assets transferred to held for sale	(93,239)	74	(75)	–	(93,240)
Balance at 30 June 2025	8,929,261	10,224	28,429	5,100	8,973,014
Balance at 1 July 2025	8,929,261	10,224	28,429	5,100	8,973,014
Additions	12,313	–	838	–	13,151
Revaluation movement	(166,123)	157	457	–	(165,509)
Disposals	(56,617)	(864)	(558)	(13)	(58,052)
Balance at 30 June 2026	8,718,834	9,517	29,166	5,087	8,762,604
Accumulated depreciation and impairment losses					
Balance at 1 July 2024	–	1,525	3,127	–	4,652
Depreciation expense	–	13	278	–	291
Revaluation movement	–	38	65	–	103
Balance at 30 June 2025	–	1,576	3,470	–	5,046
Balance at 1 July 2025	–	1,576	3,470	–	5,046
Depreciation expense	–	13	315	–	328
Revaluation movement	–	25	68	–	93
Balance at 30 June 2026	–	1,614	3,853	–	5,467
Carrying amounts					
At 30 June 2024	9,029,353	9,591	25,908	5,100	9,069,952
At 30 June 2025	8,929,261	8,648	24,959	5,100	8,967,968
At 30 June 2026	8,718,834	7,903	25,313	5,087	8,757,137

Note 3: Property, plant and equipment continued

Land

Land is initially recognised at cost and is revalued annually based on rateable valuations provided by Quotable Value Limited in accordance with the Rating Valuations Act 1998. Individual land lots are updated every 3 years (triennial rateable valuations) using a mass-appraisal process.

Where land cannot be matched to an assessment, the valuation is obtained using an average per-hectare rate. Every 5 years, the Department obtains a certification by an independent registered valuer that the valuation methodology applied and calculations of the valuation are a reasonable proxy for fair value. The last independent valuation was conducted for the year ended 30 June 2025.

Land lots not subject to revaluations based on the triennial rateable valuations are revalued by applying an index determined using regional and district sales data for comparable land types provided by Cotality New Zealand.

The use and disposal of Crown land managed by the Department is determined by legislation. The main Acts are the Reserves Act 1977, Conservation Act 1987 and National Parks Act 1980. These Acts impose restrictions on the disposal of surplus areas and the use of reserves, conservation areas and national parks. Crown land is not subject to mortgages or other charges. Specific areas may be included in Treaty settlements if the Crown decides to offer those areas to claimants.

Buildings

Buildings were valued at fair value by using the depreciated replacement cost method and price indices collated by Stats NZ as at 1 December 2025.

Infrastructure

Crown Infrastructure assets were valued at fair value using price indices effective as at 30 June 2026.

Cultural assets

Cultural assets are not depreciated and were last valued as at 30 June 2012. This valuation remains in effect as at 30 June 2026.

Heritage assets

The Department has a number of Heritage assets under its care due to the historical significance of these assets to New Zealand. The cost of Heritage assets cannot be reliably measured given the nature of these assets and, accordingly, they are not able to be recognised on the schedule of assets.

The useful lives of property, plant and equipment have been estimated as follows:

Asset class	Estimated useful life in years
Buildings	
Administrative buildings	20–40
Infrastructure	
Stream control	98
Roads	10–100
Structures	25–100

Note 4: Provisions

The Crown recognises a provision for future expenditure of uncertain amount or timing when there is a present obligation (either legal or constructive) as a result of a past event, it is probable that an outflow of future economic benefits will be required to settle the obligation and a reliable estimate can be made of the amount of the obligation. Provisions are not recognised for future operating losses.

Provisions are measured at the present value of the expenditures expected to be required to settle the obligation using a pre-tax discount rate that reflects current market assessments of the time value of money and the risks specific to the obligation. The increase in the provision due to the passage of time is recognised as a finance cost.

Environmental provisions

This is the estimated cost of rectifying the environmental damage in the following affected or contaminated sites that the Crown has an obligation to remedy:

- The tailings and tunnels in numerous former goldmine sites in the Coromandel Peninsula that may have unsafe access and/or may leach contaminants into waterways in the surrounding areas.
- Former landfill sites in the King Country region at Mōkau, Maniaiti/Benneydale and Pureora.
- Several abandoned coalmines, both underground and open cast, within the Maniaiti/Benneydale, Māhoenui, Pirongia, Waitawheta and Ōhura coalfields where there are risks of contamination from treatment ponds, tailing dams and underground drives.

Transfer of concession revenue

A provision of \$0.2 million for concession revenue is payable to iwi relating to land transferred to them under Treaty settlements.

Note 5: Events after balance date

No significant events that may affect the actual results have occurred between year end and the signing of these financial statements (2025: 1).

06

**He tauākī i ngā
whakapaunga, tae ana ki
te whakapaunga pūrawa
mō ngā whakaaetanga
whakapau pūtea**

**Statements of expenses
and capital expenditure
for appropriations**

Ētahi mōhiotanga ahumoni tāpiri

Additional financial information

Statement of expenses and capital expenditure incurred against appropriations for the year ended 30 June 2026

30/06/25		30/06/26	30/06/26	30/06/26	Location of end-of-year performance information
Actual \$000	Appropriation title	Actual \$000	Budget ^a \$000	Revised Budget ^a \$000	
Departmental output expenses					
691	Search and rescue activities PLA	438	66	493	Page 54
691	Total departmental output expenses	438	66	493	
Departmental capital expenditure					
37,489	Property, plant and equipment and intangible assets	54,713	48,334	48,334	
Non-departmental output expenses					
18,284	Community Conservation Funds	5,378	11,628	8,693	Page 119
933	Management services – natural and historic places	97	110	110	
45	Moutoa Gardens/Pākaitore	45	45	45	
–	Predator Free 2050 Limited	–	4,114	–	
19,262	Total non-departmental output expenses	5,520	15,897	8,848	
Non-departmental other expenses					
–	Compensation payments	–	60	60	
290	Depreciation – Crown property, plant and equipment	328	387	387	
533	Impairment of Crown property, plant and equipment	–	–	–	
1,600	Impairment of public conservation land ^b	4,954	50	5,091	
10,867	Loss on disposal of Crown property, plant and equipment	47,994	3,772	53,058	
810	Mātauranga Māori fund	–	–	–	
928	Payment of rates on properties for concessionaires	964	1,474	1,474	
7	Provision for bad and doubtful debts	–	100	2,000	
503	Subscriptions to international organisations	538	550	600	
1,496	Vesting of reserves	246	150	4,486	
241	Waikaremoana lakebed lease	241	241	241	
17,275	Total non-departmental other expenses	55,265	6,784	67,397	

Continued on next page

Statement of expenses and capital expenditure incurred against appropriations continued

30/06/25		30/06/26	30/06/26	30/06/26	Location of
Actual		Actual	Budget ^a	Revised Budget ^a	end-of-year
\$000		\$000	\$000	\$000	performance
	Non-departmental capital expenditure				information
1,884	Hump Ridge Great Walk	388	–	424	
–	Improvement of Crown-owned assets	–	–	200	
2,754	Milford Flood Protection	–	–	–	
–	Pike River memorial and museum	449	921	821	
–	Purchase and development of reserves	91	1,800	10,663	
4,638	Total non-departmental capital expenditure	928	2,721	12,108	
	Multi-category expenses and capital expenditure (MCA)				
	Identification and implementation of protection for natural and historic places MCA				
	<i>Non-departmental output expenses</i>				
3,412	Legal protection Queen Elizabeth II National Trust	5,774	5,774	5,774	Page 56
42	Nature Heritage Fund	34	6,031	313	
–	South Island Landless Natives Act	–	4,495	–	
7,406	Support for Māori land	6,914	6,914	6,914	Page 57
	<i>Non-departmental capital expenditure</i>				
162	Nature Heritage Fund land purchases	62	1,845	379	
11,022	Total identification and implementation of protection for natural and historic places MCA	12,784	25,059	13,380	
	Provincial Growth Fund – Conservation projects MCA				
	<i>Non-departmental capital expenditure</i>				
2,610	Infrastructure projects	–	–	–	
2,610	Total Provincial Growth Fund – Conservation projects MCA	–	–	–	
	Services for Conservation MCA				
	<i>Departmental output expenses</i>				
40,230	Conservation with the community	48,399	44,750	48,138	Pages 50 to 52
2,833	Crown contribution to regional pest management	2,947	2,588	2,885	Page 47
14,281	Management of historic heritage	15,602	18,943	15,715	Page 48
314,869	Management of natural heritage	361,358	356,788	367,550	Pages 45 to 46
222,652	Management of recreational opportunities	236,278	254,108	247,122	Pages 49 to 50
8,987	Policy advice	9,972	8,237	9,727	Page 52
14,329	Statutory planning, services to Ministers and statutory bodies	13,875	15,428	14,571	Page 53
618,181	Total Services for Conservation MCA	688,431	700,842	705,708	
631,813	Total multi-category expenses and capital expenditure	701,215	725,901	719,088	
711,168	Total annual and forecast permanent appropriations	818,079	799,703	856,268	

Continued on next page

Statement of expenses and capital expenditure incurred against appropriations continued

30/06/25		30/06/26	30/06/26	30/06/26	Location of
Actual		Actual	Budget ^a	Revised	end-of-year
\$000		\$000	\$000	Budget ^a	performance
				\$000	information
Multi-year appropriations (MYAs)					
Departmental output expenses					
32,248	Jobs for Nature (MYA)	10,428	8,500	10,444	Page 55
32,248	Total department output expenses	10,428	8,500	10,444	
Non-departmental output expenses					
15,746	Jobs for Nature (MYA)	810	850	810	Page 119
312	Mount Ruapehu Ski Fields Infrastructure (MYA)	2,090	2,400	3,000	
10,652	Predator Free New Zealand (MYA)	–	–	–	
26,710	Total non-department output expenses	2,900	3,250	3,810	
770,126	Total annual and permanent appropriations and multi-year appropriations	831,407	811,453	870,522	

a The statement of accounting policies provides explanations of these figures, which are unaudited.

b These amounts are excluded from the schedule of expenses on [page 93](#) because they are recorded as a change in the Crown asset revaluation reserve.

Actual expenditure for an individual category may exceed the revised budget for that category but must not exceed the revised budget for the multi-category.

Expenses and capital expenditure incurred in excess of appropriation

This multi-year appropriation commenced in 2022. At 1 July 2025, \$809,525 remained available. Expenditure in 2025/26 totalled \$810,492, resulting in a technical breach of \$967.

The breach arose due to the use of rounded figures for monitoring purposes in Treasury's Crown Financial Information System (CFISnet). Both the available balance (\$809,525) and expenditure (\$810,492) were monitored as \$810,000, meaning expenditure appeared to be within authority. The resulting \$967 variance was a technical rounding issue rather than an intentional overspend, misappropriation of funds or material breach of appropriation authority. No expenditure occurred outside the intended purpose of the appropriation (2025: nil).

Expenses and capital expenditure incurred without, or in excess of, authority

The Department does not have any expenses or capital expenditure incurred without, or in excess of, authority during 2025/26 (2025: nil).

Statement of departmental capital injections
for the year ended 30 June 2026

30/06/25	30/06/26	30/06/26	30/06/26
Actual	Actual	Budget ^a	Revised
\$000	\$000	\$000	Budget ^a
6,691 Capital contributions	22,325	4,692	22,325
6,691 Department of Conservation – capital injection	22,325	4,692	22,325

a The statement of accounting policies provides explanations of these figures, which are unaudited.

Asset transfers to the Department from Land Information New Zealand (LINZ) are presented as a capital injection from the Crown. They are intra-departmental fencing assets transferred during the year. The Department received no fencing assets from LINZ during the current financial year.

The Department’s capital is its equity, which comprises taxpayers’ funds and revaluation reserves and is represented by net assets. The Department manages its equity to ensure that it effectively achieves the goals and objectives for which it has been established, whilst remaining a going concern. A capital injection is sought when the Department identifies that it does not have sufficient resources to achieve this objective.

07

**Te pūrongo a te kaitātari
kaute Motuhake**

**Independent
auditor's report**



Independent Auditor's Report

To the readers of Department of Conservation's annual report for the year ended 30 June 2026

The Auditor-General is the auditor of Department of Conservation (the Department). The Auditor-General has appointed me, Ed Loudon, using the staff and resources of KPMG, to carry out the audit of the information required to be audited on his behalf.

Opinion

We have audited:

- The financial statements of the Department that comprise the statement of financial position, statement of commitments, and statement of contingent assets and contingent liabilities as at 30 June 2026, the statement of comprehensive revenue and expenses, statement of changes in taxpayers' funds, 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 on pages 68 to 92.
- The end-of-year performance information for appropriations of the Department for the year ended 30 June 2026 on pages 43 to 57.
- The statements of expenses and capital expenditure of the Department for the year ended 30 June 2026 on pages 105 to 108.
- The schedules of non-departmental activities managed by the Department on behalf of the Crown, that comprises the schedules of assets, liabilities, commitments, contingent assets, and contingent liabilities as at 30 June 2026, the schedules of expenses and revenue for the year ended 30 June 2026, and the notes to the schedules that include accounting policies and other explanatory information on pages 93 to 103.
- The statement(s) of trust monies for the year ended 30 June 2026 on pages 96.

In our opinion:

- The financial statements of the Department present fairly, in all material respects, its financial position as at 30 June 2026, and its financial performance and cash flows for the year then ended, in accordance with the Public Benefit Entity Reporting Standards.

- The end-of-year performance information for each appropriation for the year ended 30 June 2026 is appropriate and meaningful and prepared in accordance with the Department's measurement bases or evaluation methods and Public Benefit Entity Reporting Standards, and presents fairly, in all material respects:
 - what has been achieved with the appropriation; and
 - the actual expenses or capital expenditure incurred in relation to the appropriation as compared with the expenses or capital expenditure that were appropriated or forecast to be incurred.
- The statements of expenses and capital expenditure have been prepared, in all material respects, in accordance with the requirements of section 45A of the Public Finance Act 1989.
- The schedules of non-departmental activities which are managed by the Department on behalf of the Crown have been prepared, in all material respects, in accordance with the Treasury Instructions.
- The statement(s) of trust monies for the year ended 30 June 2026 have been prepared, in all material respects, in accordance with the Treasury Instructions.

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, the International Standards on Auditing (New Zealand), and New Zealand Auditing Standard 1 (Revised): *The Audit of Service Performance Information* issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the *Responsibilities of the auditor for the information to be audited* 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 audit opinion.

Responsibilities of the Director-General for the information to be audited

The Director-General is responsible on behalf of the Department for preparing financial statements and end-of-year performance information for appropriations that are fairly presented and comply with Public Benefit Entity Reporting Standards and legislative requirements.

This includes:

- the selection of elements/aspects of service performance, performance measures and/or descriptions, and measurement bases or evaluation methods to enable the presentation of end of year performance information for an appropriation that is appropriate and meaningful; and

- the preparation of end-of-year performance information for an appropriation in accordance with the Department's measurement bases or evaluation methods and Public Benefit Entity Reporting Standards and legislative requirements.

The Director-General is responsible on behalf of the Department for preparing Statements of expenses and capital expenditure, schedules of non-departmental activities managed by the Department on behalf of the Crown, and statement(s) of trust monies in accordance with the Public Finance Act 1989 and Treasury Instructions.

The Director-General is responsible for such internal control as is determined is necessary to enable the preparation of the information to be audited that is free from material misstatement, whether due to fraud or error.

In preparing the information to be audited, the Director-General is responsible on behalf of the Department for assessing the Department's ability to continue as a going concern. The Director-General 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 Department, or there is no realistic alternative but to do so.

The Director-General's responsibilities arise from the Public Finance Act 1989.

Responsibilities of the auditor for the information to be audited

Our objectives are to obtain reasonable assurance about whether the information we audited, as a whole, is free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

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

For the budget information reported in the information we audit, our procedures are limited to checking that the information agrees to the Estimates of Appropriations for the Government of New Zealand for the Year Ending 30 June 2026. For performance information for appropriations, we agree any changes from the performance measures and standards in the Estimates to the Supplementary Estimates. For the forecast financial information for the year ending 30 June 2027, our procedures are limited to checking to the best estimate financial forecast information based on the Budget Economic Fiscal Update for the year ending 30 June 2027.

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 information we audited, 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 Department's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Director-General.
- In respect of the end-of-year performance information for appropriations, we:
 - obtain an understanding of the process applied by the Department to select its elements/aspects of service performance, performance measures and/or descriptions and the measurement bases or evaluation methods and evaluate whether these present an appropriate and meaningful assessment of the entity's service performance.
 - evaluate whether the end-of-year performance information for appropriations is prepared in accordance with the entity's measurement bases or evaluation methods, in accordance with Public Benefit Entity Reporting Standards.
- We evaluate whether the statements of expenses and capital expenditure, schedules of non-departmental activities, and statement(s) of trust monies have been prepared in accordance with legislative requirements.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Director-General and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Department'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 information we audited 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 Department to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the information we audited, including the disclosures, and whether the information we audited represents the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Director-General 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 Director-General is responsible for the other information. The other information comprises all of the information included in the annual report other than the information we audited and our auditor's report thereon.

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

Our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the information we audited 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 Department in accordance with the Auditor-General's Auditing Standards, which incorporate the independence requirements of Professional and Ethical Standard 1: *International Code of Ethics for Assurance Practitioners (including International Independence Standards) (New Zealand)* issued by the New Zealand Auditing and Assurance Standards Board.

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



Ed Loudon

KPMG

On behalf of the Auditor-General

Wellington, New Zealand

30 September 2026

08

Ētahi atu kaupapa

Other matters

TĀPIRITANGA 1 | APPENDIX 1

He kuputaka o ngā kupu Māori

Glossary of te reo Māori terms

aroha	love
hapū	sub-tribe
iwi	tribe
kaihonoa taiao	cadets in the Te Pū Hono Cadetship Programme; translates as 'environment connectors'
kaimahi	worker, employee, staff
kaitiaki	guardian, trustee
kaitiakitanga	guardianship, stewardship, trusteeship, trustee
kaupapa	topic, plan, purpose, project
kawa	ceremonial protocols
kawenata	covenant
Kiingitanga	the Māori King movement that was established in 1958 to unite all tribes under the leadership of Pootatau Te Wherowhero (the first Māori King)
ki uta ki tai	from the mountains to the sea
koha	gift
kura reo taiao	immersive outdoor language learning
mahi	work
mana	prestige, authority, power, influence, status
mana whenua	authority over land or territory
marae	courtyard; the open area in front of the wharenui, where formal greetings and discussions take place
mātauranga Māori	the body of knowledge originating from Māori ancestors, including the Māori world view, perspectives and cultural practices

mauri	life force
moana	ocean
pā	village
pōwhiri	welcoming ceremony
rohe	district, area, territory, region
rongoā	traditional Māori medicine and remedies
taonga	treasure; something considered to be of value, including objects, resources or ideas
taonga manu	treasured bird
te ao Māori	the Māori world view – acknowledging the interconnectedness and interrelationship of all living and non-living things
te reo Māori	the Māori language
Te Tiriti o Waitangi	Treaty of Waitangi
tikanga	custom, correct protocol, traditions
tohorā	whale
Tohu Whenua	heritage sites that promote New Zealand's unique culture and connect visitors to stories and places
wāhi tapu	sacred place
wāhine	women
wānanga	(v) to meet and discuss, deliberate, consider; (n) meeting, discussion
whakapapa	genealogy
whānau	family
whenua	land

TĀPIRITANGA 2 | APPENDIX 2

Ngā tūranga me ngā mahi ā-ture

Statutory roles and functions

The Department of Conservation Te Papa Atawhai (DOC) has a legislative mandate to protect and care for Aotearoa New Zealand's natural environment and cultural heritage. Our area of responsibility stretches from the Kermadec Islands in the north down to the subantarctic islands in the south.

Our statutory functions under the Conservation Act 1987 are to:

- manage, for conservation purposes, all land and other natural and historic resources held under the Conservation Act 1987
- preserve all indigenous freshwater fisheries, and protect recreational freshwater fisheries and freshwater fish habitats
- advocate for the conservation of natural and historic resources
- promote the benefits of the conservation of natural and historic resources, including the subantarctic islands, and international cooperation on matters relating to conservation
- promote educational and advocacy material relating to conservation
- foster the use of natural and historic resources for recreation, and allow their use for tourism to the extent that these uses are not inconsistent with the conservation of these resources
- advise the Minister of Conservation on matters relating to any of those functions or to conservation generally.

In total, we administer 29 Acts²⁰ and have a significant function under many more.

In addition to our legal requirements, we share 57,000 kilometres of boundaries with other landowners. This requires us to deliver on 'good neighbour' expectations and maintain public support in the communities we operate in.

Internationally, New Zealand is a party to the Convention on Biological Diversity (CBD) and has adopted the 2022 Kunming-Montreal Global Biodiversity Framework (GBF), which commits to protecting 30% of global land and ocean by 2030.

We are also New Zealand's lead agency for eight additional international agreements, including the:

- Agreement on the Conservation of Albatrosses and Petrels (ACAP)
- Convention on International Trade in Endangered Species of Wild Fauna and Flora (CITES)
- Convention on the Conservation of Migratory Species of Wild Animals (CMS)
- East Asian-Australasian Flyway Partnership (EAAFP)
- Intergovernmental Science-Policy Platform on Biodiversity and Ecosystem Services (IPBES)
- International Union for Conservation of Nature (IUCN)
- Ramsar Convention on Wetlands
- World Heritage Convention.

²⁰ This is based on existing legislation prior to 30 June 2026 and therefore does not include any legislation that is currently in progress.

We administer these Acts:	We have a function under these Acts:
• Canterbury Provincial Buildings Vesting Act 1928 • Conservation Act 1987 • Freedom Camping Act 2011 • Game Animal Council Act 2013 • Harbour Boards Dry Land Endowment Revesting Act 1991 • Hauraki Gulf Marine Park Act 2000 • Hauraki Gulf / Tīkapa Moana Marine Protection Act 2025 • Kaikōura (Te Tai o Marokura) Marine Management Act 2014 • Kapiti Island Public Reserve Act 1897 • Lake Wanaka Preservation Act 1973 • Marine Mammals Protection Act 1978 • Marine Reserves Act 1971 • Mount Egmont Vesting Act 1978 • National Parks Act 1980 • Native Plants Protection Act 1934 • Ngāi Tahu (Tūtaepatu Lagoon Vesting) Act 1998 • Queen Elizabeth the Second National Trust Act 1977 • Queenstown Reserves Vesting and Empowering Act 1971 • Reserves Act 1977 • Stewart Island Reserves Empowering Act 1976 • Subantarctic Islands Marine Reserves Act 2014 • Sugar Loaf Islands Marine Protected Area Act 1991 • Trade in Endangered Species Act 1989 • Tutae-Ka-Wetoweto Forest Act 2001 • Waitangi Endowment Act 1932–33 • Waitangi National Trust Board Act 1932 • Waitutu Block Settlement Act 1997 • Wild Animal Control Act 1977 • Wildlife Act 1953	• Biosecurity Act 1993 • Crown Forest Assets Act 1989 • Crown Minerals Act 1991 • Crown Pastoral Land Act 1998 • Fire and Emergency New Zealand Act 2017 • Fisheries Act 1996 • Forests Act 1949 • Land Act 1948 • Local Government Act 1974 • Local Government Act 2002 • Māori Land Amendment and Māori Land Claims Adjustment Act 1926 • Marine and Coastal Area (Takutai Moana) Act 2011 • Natural and Built Environment Act 2023 • Public Works Act 1981 • Resource Management Act 1991 Other legislation, such as the New Zealand Bill of Rights Act 1990, Official Information Act 1982, Privacy Act 2020, Public Service Act 2020, and Search and Surveillance Act 2012, will also apply to the exercising of our powers and functions. Seven settlement Acts were passed in the year to 30 June 2026, bringing the total number we have commitments under to 88.

TĀPIRITANGA 3 | APPENDIX 3

Te tautiaki taiao i tutuki i ētahi atu
Conservation achieved through others

Community Conservation Funds

This appropriation intends to achieve support for private and community pest, weed and biodiversity restoration initiatives through on-the-ground projects. The projects maintain and restore the diversity of New Zealand’s natural heritage. They also allow more people to participate in recreation, enjoy and learn from historic places, and engage with and value the benefits of conservation.

Measure	2023/24 result	2024/25 result	2025/26 target	2025/26 result
Percentage of projects funded by Community Fund that are delivering agreed deliverables	100%	97%	95%	98%

Jobs for Nature (multi-year appropriation)

This appropriation intends to achieve nature-based employment by helping to revitalise communities and stimulate the economy post-COVID-19. This section covers the non-departmental funds allocated to this programme. The results of departmental funds for this programme can be found in our statement of service performance under ‘Statutory planning, and services to Ministers and statutory bodies’ ([page 53](#)).

This will be the last year of reporting on these performance measures, as the final few Jobs for Nature projects have been completed, as reflected in the results.

Measure	2023/24 result	2024/25 result	2025/26 target	2025/26 result
Number of full-time equivalent hours worked in nature-based employment (1 FTE equals 1,560 hours per annum)	New for 2024/25	350	21	23
Number of Jobs for Nature projects completed during the year	New for 2024/25	53	12	12

TĀPIRITANGA 4 | APPENDIX 4

Te rapu me te mātai tangata

Search and surveillance

We enforce laws that conserve New Zealand's natural and historic heritage. Our conservation role includes legislative responsibilities for New Zealand's conservation matters under several Acts of Parliament.

To administer this legislation, we are charged with carrying out a compliance and law enforcement function across a range of geographic- and species-related legislation that is in place to protect New Zealand's terrestrial, freshwater and marine plants and animals.

In carrying out this function, we must comply with the Search and Surveillance Act 2012.

Section 171 of that Act relates to reporting the exercise of an entry power, a search power or a surveillance power while carrying out law enforcement activities.

Significant matters to report for the year ended 30 June 2026

- Section 171(a) – the number of occasions on which entry or search powers were exercised without a warrant: **0 (zero)**.
- Section 171(b) – the number of occasions on which warrantless surveillance powers were exercised in the period covered by the report that involved the use of a surveillance device: **0 (zero)**.

Note: These surveillance activities were carried out in monitoring problem marine reserves and whitebait fishery sites.

- Surveillance devices used: binoculars, telescopes, hand-held cameras, trail cameras, 1× permanent closed-circuit television (CCTV) camera operating 24/7 (Nelson Marlborough region) with footage overwrites every 7 days.
- Section 171(c) – in respect of each kind of surveillance device used without a warrant in the period covered by the report, the numbers of that kind of device used:
 - i. for a period of no more than 24 hours: **0 (zero)**
 - ii. for a period of more than 24 hours but no more than 48 hours: **0 (zero)**.
- Section 171(d) – the number of persons charged in criminal proceedings where the collection of evidential material relevant to those proceedings was significantly assisted by the exercise of a warrantless search or surveillance power in the period covered by the report: **0 (zero)**.

These findings cover the year from 1 July 2025 to 30 June 2026 and are compiled from a survey of 44 district offices that carry out compliance and law enforcement roles.

TĀPIRITANGA 5 | APPENDIX 5

Ngā mahi o ngā poari punanga i tutuki

Performance of reserve boards

Reserve boards are appointed under the Reserves Act 1977 and manage reserves that are public conservation land but vested in the reserve boards for management purposes. DOC publishes annual summary financial statements of these reserve boards. The details provided below are the most recent financial results available.

Financial performance of reserve boards for 2025/26

Reserve board	Type	Revenue (\$)	Expenditure (\$)	Cash in bank accounts (\$)
Northern North Island				
Coates Memorial Church	Local purpose	3,737	17,779	2,806
Ōakura	Recreation	44,616	13,679	73,092
Ruakākā	Recreation	905,857	871,508	300
Ruakākā	Local purpose	16,450	11,171	11,959
Taurikura	Hall	13,152	12,252	3,541
Waipū Cove	Recreation	2,393,462	1,891,792	620
Central North Island				
Pākaitore / Moutoa Gardens	Historic	45,819	56,023	82,083
Eastern North Island				
Awakaponga	Local purpose	11,395	15,100	31,102
Lake Rotoiti	Recreation	75,826	130,082	60,376
Lower North Island				
Horowhenua Lake	Recreation	3,015	3,082	73,954
Poukiore	Recreation	3,301	2,098	130,520
Whitireia Park	Recreation	6,158	737	92,026
Northern South Island				
Homewood	Hall	485	280	12,072
Kaiteriteri	Recreation	7,267,876	7,046,348	2,127,575
Western South Island				
Millerton	Hall	12,798	14,408	12,068
Charleston	Local purpose	9,404	4,712	7,780

Financial performance of reserve boards for prior financial years

Reserve board (and year of most recent financial results)	Type	Revenue (\$)	Expenditure (\$)	Cash in bank accounts (\$)
Northern North Island				
Glorit (2020)	Local purpose	13,640	17,808	6,185
Waikiekie (2017)	Recreation	4,521	6,484	22,556
Whatitiri (2022)	Recreation	22,060	27,062	16,189

TĀPIRITANGA 6 | APPENDIX 6

Te Pūnaha Whakaraupapa Mōrea o Aotearoa

New Zealand Threat Classification System

As at 30 June 2026, the conservation status of more than 15,660 species had been assessed using the New Zealand Threat Classification System (NZTCS).

The NZTCS is a technical tool for assessing the risk of population decline and extinction faced by New Zealand resident native taxa. It scores taxa against criteria based on understanding of their population state, size and trend, taking into account the population status, impact of threats, recovery potential and taxonomic certainty.

The system is administered by DOC and used by members of the public and organisations throughout New Zealand.

The NZTCS underpins biodiversity management priorities for DOC, other agencies and communities who participate in conservation. It can be used to report on goals set out in *Te Mana o te Taiao – Aotearoa New Zealand Biodiversity Strategy* and New Zealand’s obligations under international agreements.

Conservation status for a subset of the species groups assessed to date

Conservation status	All species	Subset of species groups									
		Amphibians	Bats	Birds	Freshwater fishes	Marine mammals	Sharks and rays	Invertebrates	Reptiles	Vascular plants	
Data Deficient	5,423	1	1	2	0	21	51	1,703	16	116	
Extinct	81	3	0	62	1	0	0	8	1	6	
THREATENED	Nationally Critical	542	2	1	18	4	4	2	228	11	198
	Nationally Endangered	218	0	0	14	4	1	1	74	12	93
	Nationally Vulnerable	384	3	1	37	14	3	1	110	33	118
	Nationally Increasing ^a	24	0	1	11	0	1	0	7	3	1
AT RISK	Declining	543 ^b	8	1	27	12	1	0	162	49	252
	Recovering	17	0	0	9	0	0	0	4	3	1
	Uncommon ^c	2,968 ^d	0	0	62	13	4	1	1,555	17	676
Not Threatened	5,187	0	0	37	6	5	52	1,867	5	1,350	
Non-resident Native	273	0	1	177	3	17	5	23	8	33	
Total number of native species assessed	15,660	17	6	456	57	57	113	5,741	158	2,844	

- a Threatened – Nationally Increasing is the new name and category for the former At Risk – Recovering (criterion A) category and has been used in assessments since 2021.
- b This figure includes 10 species assessed as At Risk – Gradual Decline prior to this category being renamed At Risk – Declining in 2008.
- c At Risk – Uncommon is the new name for the former At Risk – Naturally Uncommon and At Risk – Relict and has been used in assessments since 2024.
- d This figure includes five species assessed as At Risk – Sparse before this category was renamed At Risk – Uncommon in 2024.

NZTCS assessments completed in 2025/26

The conservation status of taxa is reviewed on a rolling 5-year cycle where possible, and new assessments are released every year. The revised conservation status of seven taxon groups was released this financial year: aphids, freshwater fishes, Chondrichthyans (chimaeras, sharks and rays), marine mammals, mosses, reptiles and Lepidoptera (moths and butterflies).

The table below summarises the outcomes of these reviews and reports only those taxa whose conservation status improved, worsened or moved out of the Data Deficient category following reassessment. The numbers of taxa that have changed status from Data Deficient or from any other categories because of more knowledge reflect outcomes from research on species assessed as Threatened or Data Deficient.

An improved conservation status means a taxon is now assessed as having a better conservation status following review either because new knowledge has improved our understanding of the taxon's biology, distribution or threats, or because the taxon has genuinely improved in status, potentially as a result of conservation management

or threat reduction. A worsened conservation status means a taxon is now assessed as having a worse conservation status following review either because new information has revealed a higher level of risk than was previously understood or the taxon has genuinely declined due to increasing threats or other pressures. Taxa are moved out of the category Data Deficient when sufficient information becomes available to assess their conservation status, reflecting improved knowledge from research, monitoring, surveys, taxonomic studies or other information-gathering activities undertaken by DOC, researchers, iwi, community groups and other organisations.

Population trend information also provides further context on the condition of assessed taxa over time. The table reports only taxa with increasing or decreasing trends and excludes taxa assessed as stable.

Although some taxa are exhibiting positive trends, declines continue to be recorded for a substantially larger number of taxa, indicating that declines remain widespread among assessed taxa.

Change in the conservation status of indigenous species as published in 2025/26

	Aphids	Freshwater fishes	Sharks and rays	Marine mammals	Mosses	Reptiles	Moths and butterflies	Total
Conservation status								
Number of taxa with an improved status	1	11	0	1	1	17	14	45
• Because of more knowledge	1	10	0	1	1	13	14	40
• Because of actual improvement	0	1	0	0	0	4	0	5
Number of taxa with a worsened status	0	4	0	1	4	8	26	43
• Because of more knowledge	0	1	0	0	3	7	15	26
• Because of actual decline	0	3	0	1	1	1	11	17
Number of taxa that moved from Data Deficient	0	0	5	9	6	0	10	30
Number of taxa assessed as Data Deficient	12	0	51	21	36	16	100	236
Population trend								
Number of taxa with an increasing population	0	5	3	1	2	7	2	20
Number of taxa with a decreasing population	0	31	3	6	5	95	133	273



**New Zealand
Government**
Te Kāwanatanga
o Aotearoa