

Attachment 1: Performance Against Targets 2021/2022

1. 2021/2022 Forest Harvest (1610 and 2322)	
Forestry Management Plan - Prescribed Actions	Actual Actions Performed
1.1 Harvest: <ul style="list-style-type: none"> No forest harvesting was undertaken in the 2021/2022 year. Last harvest was 2018/2019. Northland Forest Managers recommend that the harvest of the small stand be pushed out a few more years for the following reasons: <ul style="list-style-type: none"> a) Log prices are very volatile at present b) When a second stand is ready to be harvested the costs can be spread over a greater area with a better chance of a positive return for council. Forest harvest expenses 2021/2022 budget \$2,856 – for planning and MRI inventory (2005) area. 	Achieved: <ul style="list-style-type: none"> No forest harvesting was undertaken in this financial year. The inventory of the 2004 area was undertaken in the previous financial year. However, the late receipt of the invoice meant that the cost of \$1,620 was carried over to the 2021/2022 financial year. The inventory of the 2005 area was not undertaken in this reporting period. This will be undertaken in the 2022/2023 year. Harvest budget underspent by \$1,236.
2. 2021/2022 Forest Re-establishment (2320)	
2.1 Re-establishment: <ul style="list-style-type: none"> Net stocked area of 30 June 2021 is 311 hectares. Forest re-establishment expenses 2021/2022 budget \$1,978. 	Achieved: <ul style="list-style-type: none"> The net stocked areas at 30 June 2021 remains unchanged from 2020/2021. Aerial releasing of the area planted in 2020 was budgeted for. The trees are ahead of the competing weeds through most of the stand and should stay ahead of competing weeds. Re-establishment budget underspent by \$1,978.
3. 2021/2022 Forest Operations (2326)	
3.1 Pruning, thinning, and fertilising: <ul style="list-style-type: none"> Most of the forest has now been tended and is mid-aged. No silviculture works expected until 2024 at earliest. Foliar sampling and subsequent fertilising work will be undertaken in the next financial year. Foliar sampling and fertilising expenses 2021/2022 budget \$13,984. 	Achieved: <ul style="list-style-type: none"> No establishment or silviculture work was undertaken in this financial year. Foliar sampling was not undertaken, and this was an oversight by Northland Forest Managers. Previous years foliage sampling results indicate it is unlikely that significant deterioration in tree growth would have occurred. Northland Forest Managers intend to undertake foliage sampling in 2022/2023 and as per process will put in a request for approval for it to take place in March/April 2023.

	<ul style="list-style-type: none"> The costs for both fertiliser and applications costs have increased significantly over the past 18 months, and this may push the next financial year's budget over. Forest Operations budget underspent \$13,984.
4. 2021/2022 Forest Maintenance (2321)	
4.1 General forest maintenance: <ul style="list-style-type: none"> Maintenance as required (e.g. road maintenance, fencing, gates, spraying, culverts, firebreaks, weed control, permits, etc). 2021/2022 budget \$16,320. This was based upon some \$11,320 of likely expenses plus a \$5,000 contingency for "events" such as storm damage repairs, etc. 	Achieved: <ul style="list-style-type: none"> Forest roads sprayed, roads and culverts maintained. \$1,925 spent on removal of slips, cleared trees, and placing of large rocks to prevent access to Drews Main Road took place in December 2021. \$1,880 spent on fencing repairs in June 2022. Total reported spend \$3,805. Forest Maintenance budget underspent \$12,515.
5. 2021/2022 Other (2327, 2323, 1930, 2140, 2305, 2150)	
5.1 Animal control: <ul style="list-style-type: none"> Ongoing control of forest pests. 	Achieved: <ul style="list-style-type: none"> The previous pest management plan is outdated. Council (Biosecurity and Biodiversity departments) are undertaking a Biodiversity Assessment Report due to be completed in October 2022.
5.2 Kiwi Link Community Pest Control Areas (CPCA): <ul style="list-style-type: none"> Ongoing control of forest pests as part of CPCA. 2021/2022 budget \$10,000. 	Achieved: <ul style="list-style-type: none"> Items purchases include DNA sampling kits, handheld GPS, clinometer and monitoring card and tunnels Instead of using this budget, the activity is funded through the Kiwi Link HVA (High Value Area) programme which encompasses Tāika Forest. Each July a Kiwi Link HVA Annual Report is filed through that process. The Biosecurity team previously funded a trapper to service traps within the forest, however they recently switched to clearing the block inhouse.

	<ul style="list-style-type: none"> In the forward financial years, between the Biodiversity and Biosecurity Teams the full budget is expected to be used to undertake the following: <ul style="list-style-type: none"> Revive possum bait station network with the purchase of bait and stations, there are approximately 500 stations in the indigenous blocks Preparation of bat and lizard surveys with the purchase of equipment, applying for permits and external expert advice Fish passage remediation work on the six culverts in Tāika Forest. Actual spend \$3,505.95 resulting in a \$6,494.05 underspend.
5.3 Archaeological sites: <ul style="list-style-type: none"> Appropriate management of archaeological sites. 	Achieved: <ul style="list-style-type: none"> All archaeological sites were preserved during 2021/2022.
5.4 Forest health: <ul style="list-style-type: none"> Monitor and maintain forest nutrition and health. NZFOA Forest Health Surveillance Programme has ceased. Council last commissioned an independent inspection undertaken in January 2020 by SPS Biosecurity Limited. A Forest Health Surveillance Certificate (dated 20th January 2020) was issued. At that time no new pests or diseases were found. No significant nutrient issues were noted in the forest. No material issues noted. Next survey is planned January 2022 (2 yearly programme) 	Achieved: <ul style="list-style-type: none"> The forest health was assessed three weeks following the end of the 2021/2022 financial year. The assessment found that the forest was in good health and is well stocked. Overall, forest health remains good, and no corrective actions were required in the 2021/2022 year. Survey was not undertaken. This will be re-schedule for early 2023. Site visits by Northland Forest Managers have not indicated anything of concern, but a dedicated survey should be undertaken.
5.5 Fire prevention: <ul style="list-style-type: none"> Monitor, mitigate risk, respond, and control to any fire or threats to forest. 	Achieved: <ul style="list-style-type: none"> FENZ have been provided access, forest keys, forestry maps and a site visit. An NRC specific plan is no longer

<ul style="list-style-type: none"> Mt Tiger's Fire and Emergency Plan was transferred from Forest Protection Services to Fire and Emergency New Zealand (FENZ) in 2018 as part of new legislation. 2021/2022 budget \$1,000. 	<p>prepared. The forest is now included in the FENZ Interim Fire Plan.</p> <ul style="list-style-type: none"> Liaison with FENZ over 2021/2022 fire season undertaken as part of the consultant's role
<p>5.6 Recreational use:</p> <ul style="list-style-type: none"> No formalised public access to the forest to be granted. 	<p>Achieved:</p> <ul style="list-style-type: none"> No formalised public access to the forest was granted in 2021/22. Efforts continue to curb undesirable trespass (e.g., motorbikes, hunters, etc). During 2020/2021 dialogue with Waikaraka Walkway Group had been negligible. In September 2022 (Quarter 1 of 2022/2023) Whangarei Walking and Cycling Advocacy Group have filed a proposal to open Tāika Forest/Mount Tiger to the public.
<p>5.7 Emissions Trading Scheme:</p> <ul style="list-style-type: none"> Monitor and respond to New Zealand Emissions Trading Scheme (NZETS) opportunities and obligations as they develop. 	<p>Achieved:</p> <ul style="list-style-type: none"> Replanting is meeting the obligations regarding any NZETS deforestation liability. A decision was made not to join as a post- 1989 forest landowner. Monitoring is ongoing. Carbon NZU price change from 2021 \$43.47/NZU to \$76/NZU. See 6.3 below.
<p>5.8 Forestry insurance:</p> <ul style="list-style-type: none"> Maintain forest tree crop insurance and FRF Act cover. 2021/2022 budget \$6,000. 	<p>Achieved:</p> <ul style="list-style-type: none"> Forestry insurance was in place for the 2021/2022 financial year and will be renewed November 2022. Cost \$5030.32 resulting in a \$969.68 underspend.
<p>5.9 Forestry other:</p> <ul style="list-style-type: none"> Payments for memberships, other, legal, etc. 2021/2022 budget \$500. Rates budget 2021/2022 \$3,200. 	<p>Achieved:</p> <ul style="list-style-type: none"> Membership of NZ Forest Owners Association maintained at \$150. Sundry expenses, non-budgeted \$255.95. Rates paid. Actual spend \$3,057.28. Forest other budget under spent by \$236.77.
<p>5.10 Harvesting administration, consultancy:</p> <ul style="list-style-type: none"> Payments for forest management 	<p>Achieved:</p> <ul style="list-style-type: none"> Includes forest management

<p>overview, administration, valuation, and consultancy.</p> <ul style="list-style-type: none"> 2021/2022 budget \$19,620. 	<p>overview, forest advice, tree crop valuation and external consultants.</p> <ul style="list-style-type: none"> Invoice for \$7,019 for the valuation of the forest was received late and will be carried over to the 2022/2023 financial years. No harvesting or significant damage to the forest because of deliberate or natural acts. Actual spend \$7,913.15. Under spent by \$11,706.85. 												
6. 2021/2022 Financial Results													
2021/2022 Annual Budget	2021/2022 Actual Annual Performance												
<p>6.1 Budgeted annual operating expenditure:</p> <p>The budgeted operating figures were for the year ended 30 June 2022:</p> <table border="1"> <tr> <td>Net Harvest Income</td><td>\$ 0</td></tr> <tr> <td>Forest budget</td><td>\$ - 75,458</td></tr> <tr> <td>Net 2021/22</td><td>\$ - 75,458</td></tr> </table>	Net Harvest Income	\$ 0	Forest budget	\$ - 75,458	Net 2021/22	\$ - 75,458	<p>Actual annual operating expenditure:</p> <p>Achieved:</p> <table border="1"> <tr> <td>Net Harvest Income</td><td>\$ 0</td></tr> <tr> <td>Forest costs</td><td>\$ -25,337.65</td></tr> <tr> <td>Net 2021/22</td><td>\$ -25,337.65</td></tr> </table> <p>The underspend of \$50,120.35 less than budget is predominantly due to no harvest occurring this financial year and as follows:</p> <ul style="list-style-type: none"> No foliar sampling, silviculture works or harvesting undertaken (see 3.1). Underspent on Kiwi Link (CPCA), forest management, and forest maintenance (see 5.2). 	Net Harvest Income	\$ 0	Forest costs	\$ -25,337.65	Net 2021/22	\$ -25,337.65
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<p>6.2 Forest Valuation 2021/2022 (NZIAS 41 previously stated as PBE IPSAS 27):</p> <ul style="list-style-type: none"> The forestry holding was valued at \$3,803,000 as of 30 June 2021. 	<p>Forest valuation 2021/2022 (PBE IPSAS 27):</p> <ul style="list-style-type: none"> The forestry holding was valued at \$4,145,000 as of 30 June 2022. The tree crop value increased by 9%. This was mainly a result of no harvesting and tree growth; the forest estate is one year closer to maturity assuming the stands contained will be harvested at age 28 years. 												
<p>6.3 NZ ETS Units 2019/20 (New Zealand Emissions Trading Scheme):</p> <ul style="list-style-type: none"> As of 30 June 2021, council held a total of 17,460 NZ Units valued at a total of \$758,986 (\$43.47 per Unit). 	<p>NZ Units 2021/2022 (NZETS):</p> <ul style="list-style-type: none"> As of 30 June 2022, council held a total of 17,460 NZ Units valued at a total of \$1,326,960 (\$76 per Unit). This results in a non-cash revaluation gain of \$567,974. 												

7. 2021/2022 Forest Management Plan	
7.1 Forest Management Plan: <ul style="list-style-type: none"> • Maintain a current Forest Management Plan to guide forest management, planning and operations. 	Achieved: <ul style="list-style-type: none"> • The Forest Management Plan is up to date. It was updated in late 2019 (2020-2024 Forest Management Plan) and was approved by full Council February 2020. It underpins the future forest programme.