



PERFORMANCE REPORT OF THE

**AUCKLAND/WAIKATO
FISH & GAME COUNCIL**

**FOR THE YEAR ENDED
31 AUGUST 2018**

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

Hon. Eugenie Sage
Minister of Conservation
Parliament Buildings
WELLINGTON

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44A of the Public Finance Act 1989, the Performance Report of the Auckland/Waikato Fish & Game Council for the year ended 31 August 2018.

Yours faithfully



M. Young
Chairman
Auckland/Waikato Fish & Game Council

Auckland/Waikato Fish and Game Council

PERFORMANCE REPORT For the year ended 31 August 2018

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ENTITY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2018

LEGAL NAME

Auckland/Waikato Fish & Game Council

TYPE OF ENTITY AND LEGAL BASIS

The Auckland/Waikato Fish & Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4).

The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990.

MAIN SOURCE OF CASH AND RESOURCES

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

FORMAT OF THE ANNUAL REPORT

This report is structured to allow evaluation of all projects planned at the commencement of the 2017-2018 work year. The work programme is based around eight outputs and one input. Within each of these functional areas the Statement of Service Performance provides summary details of the resources that were anticipated to be required, along with the actual results for the year. In addition, the performance standard for each project is listed along with a description of the result that was achieved.

MISSION STATEMENT & OBJECTIVES:

To manage, maintain and enhance the sports fish and game resource in the recreational interests of anglers and hunters.

The Conservation Act 1987, as amended by the Conservation Law Reform Act 1990, outlines the particular functions of Fish & Game Councils, which includes:

- monitoring sports fish and game populations;
- monitoring the success and satisfaction of users;
- monitoring the condition and trend of ecosystems as habitats for sports fish and game;
- maintaining and improving access
- maintaining and enhancing the habitat of sports fish and game;
- formulating and establishing regulations and policies which ensure the maintenance of sports fish and game populations and the recreational experience;
- securing compliance with sports fish and game regulations;
- promoting recreational angling and game bird hunting;
- representing the interests of anglers and hunters in the statutory planning process;
- keeping and anglers and hunters informed.

The Council's operations are based upon a national statement of purposes and priorities, a Sports Fish and Game Management Plan which sets long term goals and policies, and an annual Operational Work Plan, which establishes the specific work programme and budget.

Structure – Council and Staff

The Council comprises 12 Councillors elected by licence holders, a Regional Manager who is responsible for the day to day operation and reports to the Councillors, and six other fulltime and part-time staff who support the Regional Manager in delivering the Council's objectives.

COUNCIL MEMEBERS AND STAFF

AS AT 31 AUGUST 2018

CHAIRMAN

M. Young, Helensville

VICE-CHAIRMEN

G. Annan, Te Awamutu, D. Cocks, Pakuranga

- COUNCIL ELECTED BY LICENCE HOLDERS -

C. Carey, Te Kuiti	W. Howard, Tuakau
N. Juby, Hamilton	A. Kerr, Te Kauwhata
Peter Shaw, Ohaupo	C. Sherrard, Huntly
B. Smith, Cambridge	S. Smith, Cambridge
E. Williamson, Auckland	

LIFE MEMBERS

D. A. Lawrie (1989)
D. J. Blythen (1989)
R. Goodin (1988)

STAFF

J. W. A. Dyer, BSc (Wildlife Management Officer - Game)
D. Klee, MSc (Wildlife Management Officer - Game)
A. Daniel, PhD (Fisheries Manager)
R.K. Lingard (Office Manager)
A. B. Sintenie BSc/LLB(hons) (Resource Management Officer)
M. J. Davis BA/LLB, (Resource Management Officer)

CHIEF EXECUTIVE

B. J. Wilson MSc

Office Location

156 Brymer Road
R. D. 9
HAMILTON 3289

Telephone: 07-849 1666
Fax: 07-849 1648

COUNCIL MEETING ATTENDANCES – (6 MEETINGS HELD)

First Figure = number of meetings attended
Figure After + sign = Apologies

G. Annan	6
C. Carey	6
D. Cocks	6
W. Howard	5+1
N. Juby	4+2
A. Kerr	3+3
P. Shaw	6
C. Sherrard	6
B. Smith	3+3
S. Smith	5+1
E. Williamson	5 + 1
M. Young	4+2

CHAIRMAN'S REPORT 2018

It has been an excellent year, especially the game bird season which was one of the best in recent years. I believe that much of the credit for this is due to Council's ongoing efforts to manage and restore waterfowl habitats. More recent changes to the game bird regulations have also allowed ducks to maximise their breeding potential. I appreciate that some licence holders would prefer more liberal regulations that allow for increased harvest and hunting opportunities, especially a longer season length, but Council's first priority must be to maintain and enhance the game bird resource.

Habitat restoration and research into duck productivity are crucial to increasing the region's duck population which in turn, should boost hunter numbers. Trying to increase hunter participation without ensuring there is adequate resource for them to hunt, would be ill advised. Fortunately, we have been successful in funding restoration work from external sources, in spite of Fish & Game's current national policy which acts as a deterrent to the raising of such funds.

Wetland restoration is a priority for Council on both private and Fish & Game land. The earthworks for Evans Road wetland are nearing completion. This has certainly been a Rolls Royce-type wetland construction and we are grateful for the huge efforts of the contractors Fulton Hogan. One of the final tasks is the establishment of maintenance access tracks. After this, some 57,000 plants will be put in the ground.

Many landowners are now realising the benefits of wetlands for enhancing wildlife and reducing the environmental impact of intensive farming. We're working with some 25 private landowners on wetland restoration projects funded by the Waikato Ecological Enhancement Trust. This work goes a long way towards promoting a positive image of Fish & Game in the farming community.

We continue to support research projects on mallard ducks to increase our understanding of productivity and especially the factors limiting duck numbers. Jenn Sheppard's PhD study on mallard productivity was completed and she continues to receive funding from Fish & Game to analyse the vast amount of data collected during the work. The study concluded that duckling survival is very low due to unproductive brood rearing habitat, inadequate food sources, and high predation rates. Management of these factors should increase duckling survival and ultimately result in population growth.

Katie Gibb finished her MSc study which looked at whether heavy metals (lead, cadmium, mercury, zinc and arsenic) are at elevated levels in the New Zealand mallard population. The levels of cadmium and lead in mallards was found to be of concern with both metals present in some ducks at toxic levels considered to impair reproductive function.

Many hunters we contacted during the game season reported that they were having their best season for decades, if not ever. Some areas remain a concern however, with reports from the lower Waikato River indicating continued low duck numbers, although the feedback has been mixed with some parties by contrast, ecstatic with their Opening Weekend harvest. Reports from the Hamilton lakes and the King Country have also been varied. The lower Waikato wetlands were generally very productive, especially in the third week of the season with its rising water and foul weather.

Each year we carry out a large banding programme, and this year we banded 4,325 ducks, so that we can estimate the harvest from band returns and biweekly telephone surveys. This year it was another excellent banding season with plenty of birds around and great catches on the Hauraki Plains, Opuatia and Te Awamutu, which partially compensated for some poor catches at Aka Aka and Wellsford.

In conjunction with Eastern Fish & Game Region, we carried out aerial transect counts of dabbling duck in the two weeks prior to the 2018 game bird season. The aim of the flyover counts is to get an independent estimate of duck numbers over time that can be used in combination with the banding data to determine the size of the duck population. This information can be used when setting the game regulations to influence the duck harvest. However there is still a lot of uncertainty regarding the accuracy of the data gathered in the aerial flights and further research is required.

Aerial trend counts were also carried out for paradise shelduck in both north Auckland and the King Country, to determine whether there were adequate numbers to sustain a special harvest in February. In the King Country duck numbers were below the threshold we considered was needed for a sustainable harvest. Further north, parries were much more abundant with the numbers considered adequate to hold a special season limited to the area north of Auckland. Black swan in the western harbours and Waikato lakes were also counted by air. Numbers have steadily increased for the last five years and if this trend continues, we will consider changes to the regulations to allow for an increase in the harvest.

The annual shoveler duck counts were carried out in August as part of the national census. Hunters had reported high numbers of shoveler in the Whangamarino Wetland during the game season but comparatively few were seen during the census. Nationally, shoveler numbers are stable.

Three inquiries were received by landowners considering setting up upland game preserves. Inspections were made of all three properties, but one landowner later withdrew from the process. The other two applications are being processed and these properties are likely to be in operation in time for the 2019 game season.

We issued 132 permits to cull or disturb game birds that were causing damage to crops or pasture. Most of these permits were issued for pukeko and paradise shelduck. The new policy of charging a small fee for the hire of zon guns (gas bangers) has been successful in covering the costs involved in buying new guns and ongoing maintenance.

Unfortunately, we had more outbreaks of botulism over the summer with at least 25 outbreaks killing about 7000 birds, a figure that is likely to be the tip of the iceberg. We worked with territorial authorities, Department of Conservation and Waikato Regional Council staff and local hunters to organise carcass removal and conduct dispersal activities. Municipal wastewater treatment plants have again been a significant contributor and potential source of nearby outbreaks. To minimise them, we have facilitated the training of contractors now being hired by some councils to deal with botulism issues at their wastewater treatment plants. The negative publicity associated with an outbreak at the Te Aroha plant appears to have made plant managers much more receptive to the adoption of best practice guidelines and communicating with us on botulism issues.

It is very pleasing to see the response of hunters to the Government's Predator Free 2050 commitment. Many of our game bird hunting groups are actively carrying out large scale

trapping programmes. Staff have organised the funding of large numbers of traps for programmes on the Blythen, Williamson and North Shepherd wetlands.

Council takes its health and safety responsibilities very seriously, and this year the foot bridges on the Aka Aka Wetland were rebuilt. A more ambitious effort focused on rebuilding a large bridge in the Blythen Wetland that can take quad bikes.

Considerable effort goes into the monitoring of sports fisheries throughout the region to confirm that fish numbers are adequate to provide a quality angling experience, gauge the effectiveness of fishing regulations and also gather baseline information for RMA advocacy. Drift dive surveys were carried out last summer in the Mangatutu, Waihou, Waimakariri and Awakino rivers. All of them were found to be in good order, except for a sharp decline in fish counted in the Waihou and Waimakariri rivers. As trout numbers in both these spring-fed rivers are known to fluctuate considerably from year to year, the decline is no cause for immediate alarm and we will continue to closely monitor these waters.

Fish releases were again carried out into lakes that had either little or no natural recruitment. It was very pleasing to report that two year-old brook trout were once again released into Lake Pupuke on Auckland's North Shore. They are popular with anglers and easier to catch than rainbows. The release was well attended by local children with gifts of fishing lures provided by Pure Fishing NZ.

Council continues to investigate the option of releasing sterile rainbow trout into Lake Arapuni. After consultation with Eastern Fish & Game staff, the project looks promising and it is hoped that we will be able to release these fish in the near future.

In response to concerns over increased angling pressure that has come as a result of the access provided by mountain bike and ATV tracks, we conducted an extensive angler monitoring programme on the Whakapapa and upper Whanganui rivers. Overall fishing pressure was extremely low with an average of only two anglers per month in the backcountry reaches. Additionally, only four anglers, including three spin fishers, were recorded carrying dead fish. This indicated that regulation changes would achieve very little in terms of reducing fishing pressure or improving fishing.

The study had a secondary goal of determining whether additional public access was needed on the upper Whakapapa River. This section of the river has public access on the riparian margin that is not easily accessible because it is landlocked by private property, and can only be reached by a long hike up or down river. The three sites monitored within the landlocked area had less than half the angler use that was recorded on the other more accessible sites. The camera data indicates that despite guides accessing the landlocked area via private land, this section of the river is underutilised and buying land to open access could be worthwhile.

The Whakapapa and upper Whanganui rivers are important strongholds for the endangered blue duck (*Hymenolaimus malacorhynchos*). Too much human traffic is seen as a potential threat to blue duck breeding success. However the low level of river use recorded during this study indicated little risk.

Council continues to be active on resource management issues, especially the Healthy Rivers Plan change and the proposed Waikato District Plan. Healthy Rivers is a proposal by the Waikato Regional Council to introduce new regulations to improve water quality in the Waikato and Waipa rivers. Anna Sintenie has been coordinating our efforts on Healthy Rivers including

arranging for external experts on planning and economics. Earlier this year we made a submission on Variation 1, which is a substantial amendment to Healthy Rivers that looks at issues in the lower Waikato River catchment. Our submission's focus was on ensuring that the wetlands in the lower Waikato are appropriately managed to ensure that their ecosystem values are maintained and enhanced.

It was concerning that Wairakei Estate Limited has applied for consents to 'lock in' nitrogen discharges until 2030 to allow for the conversion to dairy farming of 1,800 hectares of forest, non-dairy pasture and arable farmland in the upper Waikato catchment. This application made under the proposed Healthy Rivers plan change was to be non-notified, which would mean that the public could not make submissions on it. If granted, the application would frustrate the ability to achieve many of the changes in Healthy Rivers sought by Fish & Game and other submitters. We have asked the Waikato Regional Council to process this application with public notification, and we provided a comprehensive argument on why this is necessary.

A submission is being prepared on the Proposed Waikato District Plan by Mischa Davis with the focus on proposed regulations that will restrict Fish & Game's wetland creation, maintenance and enhancement activities. Other changes we will be seeking include setback rules for building near wetlands, allowing for the erection of Fish & Game signs, and including provisions that acknowledge and allow for the recreational values of game bird hunting and sport fishing in the Waikato district.

We continue to work with Fonterra on the renewal of the consents to discharge treated effluent from their Waikato dairy factories. An objection was recently lodged to the renewal of discharge consents for the Te Rapa dairy factory. We consider that the nutrient limits are excessive, more mitigation or offsets are required, and the term of consent should be reduced. It is disappointing to report that Fonterra has again postponed the update of the Tirau dairy factory which discharges into the Oraka River. However Fonterra has agreed to our proposal to make a financial contribution for every year that the plant upgrade is delayed. Therefore \$50,000 will be put into a fund controlled by Fish & Game, DOC, and Raukawa iwi for restoration projects in the Oraka catchment every year for the next three years.

A developer is proposing to establish a large clean fill site adjacent to the North Shepherd Wetland. Our concerns are based on the changes to the local hydrology and especially whether the development will result in less water flowing into the wetland.

We successfully submitted on the Long Term Plan for the Waikato Regional Council requesting an exception from fees for small dam consent-holders who can demonstrate that they do not limit water availability.

Unfortunately, we were unsuccessful in our submission opposing Auckland Council's proposal to adopt a new rates policy which would remove the rates remission for privately protected, or covenanted land and replace it with grants schemes.

After consultation with Fish & Game, the Waipa District Council agreed to substantially reduce the contaminants permitted in the discharge from the Te Awamutu Wastewater Treatment Plant. Phosphorus loads will decline by more than 50% over the term of consent. While we would have liked to have seen a greater reduction in nitrogen load, we appreciate that this would have been difficult to achieve, and view the current proposed reductions as a good compromise. There is still disagreement over the length of consent with Fish & Game requesting a term no greater than 25 years, while the applicant has applied for 35 years.

Generally, we were satisfied with the application by Crusader Meats, a large meatworks in the headwaters of the Ongarue River, to continue their discharge of treated effluent to land. But we have requested increased biological monitoring of the adjacent Waimiha Stream and we understand that this condition will be included in their new consent.

We continue to be involved in a number of RMA processes in the Lake Waikare and Whangamarino wetland catchments, including the proposed catchment management plan and a section 128 review of consents held by Fish & Game for the Whangamarino Weir.

We are still in Environment Court-assisted mediation with the Integrated Catchment Management Division of the Waikato Regional Council concerning a review of their consents to discharge from Lake Waikare to the Whangamarino Wetland via the Pungarehu Canal. We are hopefully that the parties are close to reaching agreement and will accept expert advice that alteration of the consent conditions for the Te Onetea Control Gate, to allow closure of that gate at a lower Waikato River level, will reduce the volume of water flowing into Lake Waikare. That will reduce the volume of water and therefore sediment volumes that need to be discharged to the Whangamarino Wetland.

After consultation with Fish & Game, Inghams Enterprises, which operates on the Hauraki Plains the single largest poultry processing site in New Zealand, agreed to use offset conditions in order to ensure that as their discharge volume increases, there is no net increase in nitrogen loading to the Firth of Thames. They also agreed to our request that the conditions of consent including reviews by qualified experts to ensure the proposed offsets will achieve their intended outcomes.

We came to an agreement with Fulton Hogan regarding their new consents for the large Clevedon Quarry, which is adjacent to the Wairoa River. The quarry improvements will include continual monitoring of turbidity in adjacent streams, installation of a truck wash and paving of the access road to prevent dust.

We continue to consult with the Hauraki District Council regarding their Turua Waste Water Treatment Plan which discharges treated effluent into the Waihou River. Their discharge consents are expiring and need to be renewed. Of concern is a proposal to treble the previous consented discharge volumes with no limit on total nitrogen and phosphorous loads for at least 10 years while they await an upgrade to the plant. The district council acknowledges that nutrient discharges are likely to increase by at least 150% over this period.

A submission was lodged on the proposed Auckland pest management plan emphasising the statutory role of Fish & Game, and the legal status of sports fish in the Auckland Region. We submitted on both the Auckland ten year budget and the Auckland Plan 2050 in regard to proposals in both to invest more on environmental initiatives. One of the objectives in the draft plans is to clean up the aquatic pests with emphasis on lakes Ototoa and Tomarata.

We are grateful to Martin Taylor, Chief Executive of New Zealand Fish and Game, for his efforts in negotiating formal access across the two Landcorp farms within the upper Whakapapa catchment. Past requests by anglers for access have not always been granted despite the property being in public ownership. Although the access will be primarily walk in, it will allow access to prime fishing areas.

We continue to negotiate with Hancock Forest Management to renew our access agreement across their land to the upper Ongarue River. Discussions are going well and we're confident we will get an agreement signed this year.

Staff have worked with the Walking Access Commission to sort out several issues regarding access to the region's rivers. We funded new self-closing deer fence gates on Landcorp's Waiteti Station so that anglers could gain access to the Waipapa River.

Councillors considered a draft plan from the NZ Council to increase licence sales through increased publicity. However in the Auckland/Waikato Region, councillors felt that Fish & Game is doing well with our current policy of concentrating on protecting the resources rather than focussing on aggressive promotion. Resource limitations put constraints on the number of hunters and anglers the region can support, so we believe there is little potential to increase licence sales despite an increasing population. As the region with the nation's biggest population increases, both historic and projected, councillors felt that Auckland/Waikato fish and game bird populations are likely to come under increasing pressure, so that population increases, in fact, present more challenges than opportunities.

There is no shortage of potential hunters; the Auckland/Waikato office already holds a list of more than 200 groups of potential hunters who are seeking places to hunt. In the past such groups would have been directed to the lower Waikato lakes, but this is no longer a productive option. Despite healthy increases in the mallard population in the past two years in our region, around 20% of active hunters reported shooting no birds on Opening Weekend this year. And *'seeing lots of game birds in their hunting area'* consistently ranks as the most important variable for hunters to have an enjoyable hunting season.

Councillors agreed that additional promotions could increase fish licence sales but again, there are resource constraints especially compared with comparatively under-utilised fisheries in neighbouring regions. Council's extensive promotion of coarse fishing has not increased licence sales, probably because most of the region's coarse fisheries have collapsed due to the illegal introduction of koi carp, which is not a sports fish. We agreed that it is important that some marketing is still essential to maintain licence sales. However, with the region's fishing licence sales are not far below their long-term maximum, councillors believe that any increase achieved is likely to be modest compared to the far greater opportunities available in other regions.

I would again like to wholeheartedly thank my fellow councillors and staff for an especially productive year. Thanks also to our honorary rangers for their considerable voluntary efforts and the many licence holders who have willingly contributed to the many Fish & Game projects carried out throughout the region.

Tree Report 2018

CLUB REQUESTS	FRANKLIN	HUNTLY	Jase	Felicity Elmers 0210470258	MORRINSVILLE	Johnstone 07 873 7744	TE AROHA	TE AWAMUTU	Craig Carey	Brad Marsh	Brian Whittington	Pat Heaghen	Kenny Smith	Dave Stack	Penevaka	Doug Mc Cauley	Dennis Ashton, Waipa River	Lance and Melissa 021445853	SUB TOTAL	
Cabbage Tree	100	200		10	50	20	25	50			10	20	100	20	20	50	20	20	715	
Cherry					50		50												20	120
English Oak	25	100				25	25		25						10				20	230
Kahikatea	25	150		10	25	30	50	50									10		20	370
NZ Flax	150	200		10	50	20	25	50	50		5	40	100				40		20	760
Pin Oak	25	100			50		25		25			5			10	20			20	280
Swamp Cypress	25	50					25	50											20	170
Turkey Oak					25	25	25		25						10				20	130
Fejoa																			20	20
Kowhai		30				20					5				20	20	5		20	120
Oioi			400												100				20	
lancewood			50																20	
Manuka		200				30			25	100			100		20	50	30		20	575
Carex Secta	300					30	25	100	25	200	10	50	100		100	50				990
TOTAL	650	1030	450	30	250	200	275	300	175	300	30	115	400	20	290	190	105	260	4480	

Trout Liberations 2018

LAKE	DATE	1+ RAINBOWS	2+ RAINBOWS	1+ BROWNS	2+ BROOK
ARAPUNI	7 October 2017	2,000			
PUPUKE	19 April 2018		1,000	100	500
PARKINSON	26 April 2018	50			
WHATIHUA	26 April 2018	200			
MOANA-NUI	27 April 2018	300			

Statement of Responsibility
For the Year Ended 31 August 2018

Responsibility Statement

The Council and Management of the Auckland/Waikato Fish and Game Council accept responsibility for the preparation of the Performance Report and the judgement used in this report.

The Council and Management accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the Fish and Game Council's financial reporting.

In the opinion of the Council and Management the Performance Report fairly reflects the financial position and operations of the Auckland/Waikato Fish and Game Council for the Year Ended 31 August 2018.



Chairperson



Chief Executive

20/12/2018

Dated

20/12/2018

Dated

FINANCIAL INFORMATION

**For The Year Ended
31 August 2018**

Auckland/Waikato Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2018

	Note	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
REVENUE				
Fish and Game licence sales	1	958,857	897,967	979,016
Grants and donations	1	652,373	438,500	88,765
Interest	1	26,462	22,839	14,248
Other revenue	1	10,766	7,000	65,215
Total Revenue		1,648,458	1,366,306	1,147,244
EXPENSES				
Outputs				
Species management	2	36,786	93,020	98,278
Habitat protection & management	2	116,607	394,000	62,305
Angler & Hunter participation	2	16,518	17,700	14,264
Public interface	2	600	500	419
Compliance	2	9,688	17,000	12,605
Licensing	2	41,998	45,898	41,042
Council	2	2,052	2,000	2,064
Planning & reporting	2	15,374	15,000	14,221
Overheads				
Employee related costs	2	605,855	571,548	557,757
Depreciation	4	41,837	30,440	43,948
Other expenses	2	117,439	97,970	114,099
Total Expenses		1,004,754	1,285,076	961,002
Operating Surplus/(Deficit)		643,704	81,230	186,242
Less Other Expenses				
Levies to NZFGC		82,723	81,230	186,681
NET SURPLUS/(DEFICIT)		560,981	-	(439)

The accompanying notes form an integral part of the Financial Statements



Auckland/Waikato Fish and Game Council
Statement of Financial Position
 As at
 31 August 2018

	Note	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	188,070	450,000	333,680
Debtors and prepayments	3	83,326	65,000	80,860
Investments	3	1,170,000	315,000	454,430
Total Current Assets		1,441,396	830,000	868,970
Non-Current Assets				
Property, plant and equipment	4	790,226	800,000	807,429
Total Non-Current Assets		790,226	800,000	807,429
TOTAL ASSETS		2,231,622	1,630,000	1,676,399
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	42,268	40,000	40,718
Employee costs payable	3	90,929	80,000	85,065
Loan-current		-	10,000	13,172
Total Current Liabilities		133,197	130,000	138,955
Non-Current Liabilities				
Loans	3	-	-	-
Total Non-Current liabilities		-	-	-
TOTAL LIABILITES		133,197	130,000	138,955
NET ASSETS		2,098,425	1,500,000	1,537,444
EQUITY	5	2,098,425	1,500,00	1,537,444

The accompanying notes form an integral part of the Financial Statements



Auckland/Waikato Fish and Game Council

Statement of Cash Flows

For the year ended

31 August 2018

	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	967,760	1,000,000	968,526
Grants, donations and fundraising	649,766	600,000	83,087
Interest	15,731	25,000	11,535
Other revenue	9,320	20,000	67,840
Cash was applied to:			
Payments to suppliers	438,505	550,000	542,779
Payments to employees	599,991	550,000	550,630
GST (net)	(3,685)	3,000	(3,308)
Net Cash Flows from Operating Activities	607,766	542,000	40,887
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	16,874	20,000	15,524
Sale of investments/deposits			
Cash was applied to:			
Purchase of property, plant and equipment	41,508	2,000	41,275
Purchase of investments/deposits	715,570	400,000	204,484
Repayment of Loan	13,172	10,000	20,932
Net Cash Flows from Investing and Financing Activities	(753,376)	(392,000)	(251,167)
Net Increase / (Decrease) in Cash	(145,610)	150,000	(210,280)
Opening Cash at Bank	333,680	300,000	543,960
Closing Cash at Bank	188,070	450,000	333,680
This is represented by:			
Bank accounts and cash	188,070	450,000	333,680

The accompanying notes form an integral part of the Financial Statements



Auckland/Waikato Fish and Game Council

Statement of Accounting Policies

**For the year ended
31 August 2018**

ACCOUNTING POLICIES APPLIED

Reporting Entity

Auckland/Waikato Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990. These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

Basis of Preparation

Auckland/Waikato Fish and Game Council has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The Council is registered for GST. All amounts are recorded exclusive of GST.

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

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

Licence Revenue

Licence revenue is recognised in relation to the period covered by the Game bird or Fish Licence. Any licence money received for a licence in advance will be treated as income in advance.

Grants Received

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

Interest

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



Other Income

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

Outputs

The Council has allocated expenditure based on the 8 output codes - Species management, Habitat Protection & management, Angler & Hunter participation, Public interface, Compliance, Licensing, Council and Planning & reporting. These are expensed when the related service has been received.

Employee related costs

Wages, salaries, and annual leave are recorded as an expense as staff provide services and become entitled to wages and salaries. Superannuation contributions are recorded as an expense as staff provide services.

Levies to NZFGC

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

Bank Accounts and cash

Bank Accounts and cash comprise cash in hand, cheque or savings accounts, and deposits held at call with banks.

Debtors and Prepayments

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Investments

Investments comprise investments in term deposits with banks.

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

Property, plant and equipment

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

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

For an asset to be sold, the asset is impaired if the market price for the equivalent asset falls below its carrying amount.

For an asset to be used by the Council, the asset is impaired if the value to the Council in using the assets falls below the carrying amount of the assets.

Depreciation is provided on a straight line basis at rates that will write off the cost of the assets over their useful lives. The useful lives and associated depreciation rates of the major classes of assets are:



Buildings	40 years (2.5%)
Plant & Equipment	2-20 years (5% to 50%)
Motor Vehicles	5 years (20 %)
Office Equipment	3-10 years (10% to 33.33%)

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies are collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird habitat Stamp Regulations 1993 at \$3 for every game licence sold.

Employee costs payable

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

Loans

Loans are recognised at the amount borrowed from the lender. Loan balances include any interest accrued at year end that has not been paid.

Restricted Reserves

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

Income Tax

The Council is a Public Benefit Entity and is exempt from the payment of Income tax in terms of the Income Tax Act 2007.

Budget Figures

The Budget figures are derived from the Council budget that was approved at the Council meeting in August 2017.

Tier 2 PBE Accounting Standards applied

The Council has not applied any Tier 2 Accounting Standards in preparing its financial statements. Any potential carbon units related to Fish and Game land are recorded at cost (nil) in accordance with Auditor-General guidelines.

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies since the previous annual report.



Notes to the Performance Report

For the year ended
31 August 2018

Note 1 : ANALYSIS OF REVENUE	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
Licence sales			
Fish licence	416,890	402,148	428,300
Game licence	541,967	495,819	550,716
Total	958,857	897,967	979,016
Grants and donations			
Grants	57,151	205,000	20,392
Genesis/Mercury/Winstones/NZTA mitigations	566,279	82,000	60,273
National Fish & Game legal funding	24,726	151,500	7,926
Donations	4,217	-	174
Total	652,373	438,500	88,765
Interest			
Other Interest	26,462	22,839	14,248
Total	26,462	22,839	14,248
Other revenue			
Fines/Prosecutions	1,239	5,000	6,687
Gain on sale/disposal of assets	4,867	-	2,027
Mallard Survey reimbursement NZF&GC	326	-	54,302
Misc	4,334	-	2,199
Advertising	-	-	-
Zon gun hire	-	2,000	-
Total	10,766	7,000	65,215



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2018

Note 2 : ANALYSIS OF EXPENSES	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
Species management			
Population monitoring	17,158	74,020	78,782
Harvest assessment	879	4,500	2,068
Releases	16,841	12,000	17,414
Control	1,908	2,500	14
Total	36,786	93,020	98,278
Habitat protection & management			
Resource management	12,034	152,000	19,750
Works & management	35,660	22,000	23,938
Assisted habitat	62,659	215,000	17,424
Assessing & monitoring	6,254	5,000	1,193
Total	116,607	394,000	62,305
Angler & Hunter participation			
Access	997	500	1,651
Newsletters	15,349	17,000	12,570
Other publications	172	200	-
Club relations			43
Total	16,518	17,700	14,264
Public interface			
Advocacy	152		-
Public promotions	448	500	419
Total	600	500	419
Compliance			
Ranging	462	500	854
Ranger training	82	1,500	216
Compliance	9,144	15,000	11,535
Total	9,688	17,000	12,605

Note 2 ANALYSIS OF EXPENSES	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
Licensing			
Licence production & distribution	565		1,161
Commission & process fees	41,433	45,898	39,881
Total	41,998	45,898	41,042
Council			
Council meetings	2,052	2,000	2,064
Total	2,052	2,000	2,064
Planning & reporting			
Annual Reporting	14,776	15,000	14,221
National liaison	598		-
Total	15,374	15,000	14,221
Employee related costs			
Salaries and wages	562,138	528,206	511,543
Fringe benefit tax	11,441	11,600	11,959
KiwiSaver contributions	19,421	18,442	18,157
ACC levies	1,467	2,300	1,278
Staff training and other expenses	11,388	11,000	14,820
Total	605,855	571,548	557,757
Other expenses			
Office premises	13,451	11,200	16,094
Office equipment	11,760	23,120	35,456
Communications/consumables	19,279	18,200	20,049
General	20,822	4,050	5,064
General/Field equipment	7,367	5,900	5,683
Vehicles	44,760	35,500	31,753
Total	117,439	97,970	114,099



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2018

Note 3: ANALYSIS OF ASSETS AND LIABILITES	Actual 2018 \$	Actual 2017 \$
Bank accounts and cash		
Cash on hand	200	200
Current Accounts	182,213	327,829
On line savings	5,657	5,651
Total	188,070	333,680
Debtors and other receivables		
Accounts receivable	67,958	61,807
GST receivable	15,368	19,053
Total	83,326	80,860
Investments		
<i>Current portion</i>		
Term Deposits	1,170,000	454,430
<i>Non- Current portion</i>		
Term Deposits		
Total	1,170,000	454,430
Creditors and accrued expenses		
Trade and other payables	9,424	8,144
Income in advance	32,844	32,574
Total	42,268	40,718
Employee costs payable		
Accrued salaries and wages	13,899	13,346
Annual leave and time in lieu	77,030	71,719
Total	90,929	85,065
Loans		
Current	-	13,172
Term	-	-
Total (Secured over administration building)	-	13,172



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2018

Note 4: PROPERTY PLANT & EQUIPMENT

2018

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	453,482				453,482
Buildings	195,493			6,809	188,684
Plant & Equipment	39,080			8,171	30,909
Vehicles	114,026	38,479	16,874	24,164	111,467
Office Equipment	5,348	3,029	-	2,693	5,684
Total	807,429	41,508	16,874	41,837	790,226

2017

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	453,482				453,482
Buildings	202,302			6,809	195,493
Plant & Equipment	48,848	38,232		9,768	39,080
Vehicles	114,605	3,043	15,524	23,287	114,026
Office Equipment	6,389			4,084	5,348
Total	825,626	41,275	15,524	43,948	807,429



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2018

Note 5: EQUITY	Actual 2018 \$	Actual 2017 \$
<u>Accumulated Funds</u>		
Balance as at 1 September	805,275	865,194
Surplus/(Deficit)	560,981	(439)
Transfer to Reserves	(577,650)	(59,480)
Transfer from Reserves	69,874	-
Total Accumulated Funds	858,480	805,275
<u>Dedicated Reserves</u>		
Asset Replacement Reserve		
Balance as at 1 September	73,169	64,170
Transfer from Accumulated Funds	814	8,999
Transfer to Accumulated Funds	-	-
Balance at 31 August	73,983	73,169
Non - Resident Levy Reserve		
Balance as at 1 September	30,059	30,059
Transfer from Accumulated Funds (Income)	11,932	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	41,991	30,059
Total Dedicated Reserves	115,974	103,228
<u>Restricted Reserves</u>		
Whanganui River Fund		
Balance as at 1 September	399,964	363,864
Transfer from Accumulated Funds (Income)	36,101	36,100
Transfer to Accumulated Funds (Expenses)	(8,812)	-
Balance at 31 August	427,253	399,964
Waikato River Fund		
Balance as at 1 September	36,997	36,997
Transfer from Accumulated Funds (Income)	11,932	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	48,929	36,997



Auckland/Waikato Fish & Game

Lake Are Are Fund		
Balance as at 1 September	55,607	55,607
Transfer from Accumulated Funds (Income)	0	
Transfer to Accumulated Funds (Expenses)	(20,000)	
Balance at 31 August	35,607	55,607
Lower Waikato Wetland		
Balance as at 1 September	66,276	59,445
Transfer from Accumulated Funds (Income)	14,084	7,281
Transfer to Accumulated Funds (Expenses)	(37,025)	
Balance at 31 August	43,335	66,276
Williamson Wetland		
Balance as at 1 September	70,097	62,997
Transfer from Accumulated Funds (Income)	2,383	7,100
Transfer to Accumulated Funds (Expenses)	(4,037)	
Balance at 31 August	68,443	70,097
Huntly Wetland Fund		
Balance as at 1 September	0	0
Transfer from Accumulated Funds (Income)	339,452	
Transfer to Accumulated Funds (Expenses)		
Balance at 31 August	339,452	0
Evans Road Wetland Fund		
Balance as at 1 September	0	0
Transfer from Accumulated Funds (Income)	160,952	0
Transfer to Accumulated Funds (Expenses)		0
Balance at 31 August	160,952	0
Total Restricted Reserves	1,123,971	628,941
Total Equity	2,098,425	1,537,444



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2018

Note 6: COMMITMENTS & CONTINGENCIES

The Council has no contingent liabilities as at 31st August 2018 (2017 NIL)

The Council has no commitments as at 31st August 2018 (2017 NIL)

Note 7: RELATED PARTY TRANSACTIONS

The following transactions were carried out with related parties during the year

New Zealand Fish & Game Council

Levies paid to NZF&GC for the year totalled \$82,723 (2017 \$166,624)

Legal Funding was received from NZF&G Council - \$24,726

Other Fish & Game Councils

Trout fingerlings for release were purchased from Eastern F&G Council - \$16,417

Salary reimbursement for RMA work was received from Northland F&G Council - \$2,650

WCEET provided funding for habitat works - \$57,146

Councillors

The only transactions entered into with Councillors were for the purchase of licences to fish or hunt.

Auckland/Waikato councillors receive no fees or other reimbursements.

Note 8: EVENTS AFTER BALANCE DATE

There is a potential liability due to legal action against the Council and Department of Conservation as joint holders of the resource consents for the Whangamarino Weir. Both consent holders are currently preparing their defence.

Note 9: OPERATING LEASES

Operating lease of photocopier at \$94.18 per month – to 10 December 2019



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2018

Note 10: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2018

In the Statement of service performance, overheads are allocated across the 8 Output areas based on the hours worked within those Outputs over the year. Below is the calculation for distributing the overheads across the output area.

ACTUAL 2018

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	36,786	1,571	138,163	174,949
Habitat protection/management	116,607	3,981	350,113	466,720
Angler & hunter participation	16,518	989	86,979	103,497
Public interface	600	532	46,787	47,387
Compliance	9,688	664	58,396	68,084
Licensing	41,998	86	7,563	49,561
Council	2,052	428	37,641	39,693
Planning & reporting	15,374	449	39,488	54,862
Totals	239,623	8,700	765,131	1,004,754
Actual Overheads				
Employee related costs	605,855			
Depreciation & Other Exps	159,276			
Total Overheads to Allocate	765,131			

BUDGET 2018

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	93,020	1,414	116,825	209,845
Habitat protection/management	394,000	3,774	311,808	705,808
Angler & Hunter participation	17,700	806	66,592	84,292
Public interface	500	582	48,085	48,585
Compliance	17,000	819	67,666	84,666
Licensing	45,898	90	7,436	53,334
Council	2,000	500	41,310	43,310
Planning & reporting	15,000	487	40,236	55,236
Totals	585,118	8,472	699,958	1,285,076
Budget Overheads				
Employee related costs	571,548			
Depreciation & Other Exps	128,410			
Total Overheads to Allocate	699,958			



AUCKLAND/WAIKATO FISH AND GAME COUNCIL

STATEMENT OF SERVICE PERFORMANCE

FOR THE YEAR ENDED 31 AUGUST 2018

INTRODUCTION

As required under Section 26W(b) of the Conservation Law Reform Act 1990 and Section 45A of the Public Finance Act 1989 Fish and Game New Zealand, Auckland/Waikato Fish and Game Council has prepared the following Statement of Service Performance for the 2017-18 financial year.

The activities of the Auckland/Waikato Fish and Game Council are planned under eight output areas detailed in the annual Operating Work Plan. This Statement of Service Performance compares actual results against the stated performance measures from the Plan.

MISSION STATEMENT

“To manage, maintain and enhance the sports fish and game resource in the recreational interests of anglers and hunters.”

For the purposes of this statement the overhead expenses detailed in the Statement of Financial Performance (Administration, Employee Benefits & Management Fee, Depreciation and Profit/Loss on sale) have been allocated to each output area on the basis of the proportion of staff time directly expended in each area.



STATEMENT OF OBJECTIVES AND SERVICE PERFORMANCE

For Year Ended 31 August 2018

FUNCTIONAL AREA 1:

SPORTS FISH AND GAMEBIRD MANAGEMENT

1.1 SPORTS FISH MANAGEMENT

Project 1.1.1 Drift Diving

Objective	Planned Result	Actual Result
To monitor fish populations in the major clear rivers	Drift dive representative river sites. Report to Council.	Reports and recommendations from drift dive surveys carried out on the Waihou, Waimakariri, Mangatutu and Awakino rivers received by Council.

Project 1.1.2 Fish Surveys

Objective	Planned Result	Actual Result
Sports fisheries monitored using netting, electric fishing, spawning, fin clipped and tagging surveys.	Report and recommendations to Council detailing population status and management implications.	Reports on the wild trout tagging survey and the Lake Arapuni tagging survey received by Council.

Project 1.1.3 Fish Harvest Assessment

Objective	Planned Result	Actual Result
Results from fishing competitions analysed.	Progress report to Council.	Results from the Lake Arapuni analysed.

Project 1.1.4 Fish Releases

Objective	Planned Result	Actual Result
Fish liberations undertaken where required.	Fish liberated as required and reported to Council.	Releases carried out and reported to Council.

Project 1.1.5 District Anglers Notice

Objective	Planned Result	Actual Result
District Anglers Notice approved based on best available science and angler aspirations.	District Anglers Notice approved.	D.A.N Gazetted for 2018/19 fishing season.

Budget: \$52,632

Actual: \$47,406



1.2 GAMEBIRD MANAGEMENT

Project 1.2.1 Banding

Objective	Planned Result	Actual Result
To undertake banding and other appropriate techniques to monitor gamebird populations.	Mallard & Grey duck banded at five sites. Report to Council.	4,325 ducks were banded at five sites. Reports to Council throughout year.

Project 1.2.3 Transects

Objective	Planned Result	Actual Result
Trial of aerial transects to monitor mallard/grey duck populations.	Report to Council with recommendations	Trial completed and report received by Council.

Project 1.2.4 Trend Counts

Objective	Planned Result	Actual Result
Undertake aerial swan and paradise shelduck counts.	Report to Council with recommendations.	Surveys completed and report received by Council

Project 1.2.5 Gamebird Research

Objective	Planned Result	Actual Result
Support research projects on game birds by Fish & Game and universities. Participate in national mallard research committee.	Report to Council on research Projects carried out in partnership with universities.	Reports to Council throughout the year. Assistance given to Jean Sheppard's PhD study and Katie Gibb's MSc study.

Project 1.2.6 Gamebird Harvest Assessment

Objective	Planned Result	Actual Result
Implement 2018 hunter survey and in conjunction with band returns estimate harvest of mallards/greys.	Report to Council on harvest estimates for mallard/grey duck.	Surveys completed & report received by Council. Population estimates remain moderate.

Project 1.2.7 Gamebird releases

Objective	Planned Result	Actual Result
Gamebird releases by private individuals are subject to appropriate statutory approvals.	New applications for properties with special conditions are vetted. Annual reports received from existing properties.	New applications from South Kaipara & Glen Murray properties vetted. Annual reports received.

Project 1.2.8 Game Gazette

Objective	Planned Result	Actual Result
Game regulations gazetted based on best available science & hunter aspirations.	Game Gazette approved	Regulations gazetted for 2019 Game season.



Project 1.2.9 Gamebird Control

Objective	Planned Result	Actual Result
The dispersal of congregations of gamebirds where they are causing unacceptable damage to farm crops.	Respond to crop and pasture predation reports within two working days.	Some 132 permits to disperse issued within two working days of complaint. Dispersal advice tendered & organised shoots arranged where required.

Budget: \$157,213	Actual: \$127,543
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FUNCTIONAL AREA 2:

SPORTS FISH AND GAMEBIRD HABITAT PROTECTION AND MAINTENANCE

2.1 HABITAT WORKS

Project 2.1.1 Council Lands

Objective	Planned Result	Actual Result
Overview and report to Council on property maintenance. Undertake works necessary to maintain and enhance Council's properties. Continue to oversee restoration projects on Councils properties.	Council properties maintained to an appropriate standard. Restoration project on Williamson Wetland completed.	Reports received throughout year by Council on works undertaken. Piggott and Williamson wetland projects completed.

Budget: \$77,747	Actual: \$104,610
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Project 2.1.2 Other Lands

Objective	Planned Result	Actual Result
Provide habitat assistance to land owners and assess habitat grant applications for presentation to Council and external habitat trusts. Utilise opportunities as they arise for habitat enhancement, creation and restoration in conjunction with Fish & Game Assoc's and other agencies.	Report to Council on opportunities for habitat enhancement, creation and restoration in conjunction with Fish & Game Assoc's and other agencies.	Advice and information provided on request to landowners and reported to Council throughout the year. Applications for funding lodged with WCEET and the GBHT, for wetland habitat enhancement and predator control.



Project 2.1.3 Trees

Objective	Planned Result	Actual Result
Annual tree order made up, received and delivered.	Trees delivered to Clubs and Projects.	4480 trees and shrubs were distributed.

Budget: \$264,571	Actual: \$122,462
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2.2 RESOURCE MANAGEMENT ACT

Project: 2.2.1 Resource Management Act

Objective	Planned Result	Actual Result
To advocate for the interest of Fish & Game in response to resource consent applications & planning processes.	Fish & Game interests are protected using the RMA. Report to Council on issues and Fish & Game response.	Council staff responded to issues & reported to Council on such throughout year.

Budget: \$348,507	Actual: \$214,310
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2.3 ASSESSMENT & MONITORING

Project: 2.3.1 Assessment & monitoring

Objective	Planned Result	Actual Result
Implementation of an assessment and monitoring programme of trout habitat in the Whanganui River headwaters.	Progress report to Council.	Progress reports submitted to Council throughout year.

Budget: \$14,983	Actual: \$25,338
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FUNCTIONAL AREA 3:

ANGLER AND HUNTER PARTICIPATION AND SATISFACTION

3.1 ACCESS ISSUES

Project 3.1.1 Access Negotiations

Objective	Planned Result	Actual Result
Angler and hunter access to the sport fish & gamebird resource is maintained and enhanced.	<p>1 Permits are issued for balloted ponds before commencement of season.</p> <p>2 As-of-Right access for licence holders & negotiated access where As-of-Right access not present.</p> <p>3 Maintain Fish & Game presence on Wetland Management Associations.</p> <p>5 Reported angler/hunter access problems reported to Walking Access Commission</p> <p>6 Register of fishing & hunting clubs maintained with regular liaison undertaken.</p>	<p>474 Permits issued</p> <p>Results reported to Council throughout year. Access to Awakino River negotiated with NZTA, and Ongarue River with Hancock Forest Management.</p> <p>Meetings held with DOC and local authorities. Results reported to Council.</p> <p>Commission informed of access issues involving Landcorp farms.</p> <p>Register updated. Meetings attended by staff & Council representatives & reported to Council throughout the year</p>

Project 3.1.2 Signs/tracks

Objective	Planned Result	Actual Result
Brand standard access signage progressively provided at appropriate hunter & anglers access points subject to landowner approval where required.	Brand standard access signage replaced where required and new signage installed where appropriate.	Signs installed at Waipapa River.

Budget: \$23,628	Actual: \$24,303
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3.2 PROMOTION

Project 3.2.1 Magazine & Newsletters

Objective	Planned Result	Actual Result
The production and distribution of game and fishing newsletters and magazine supplements to previous years licence purchasers before commencement of season.	Preseason newsletters and magazine supplements produced and distributed.	Game newsletter dispatched before commencement of the season. Fish newsletter delayed until the first month of season.

Project 3.2.2 Other Publications

Objective	Planned Result	Actual Result
1 To Contribute to "Reel Life" & "Both Barrels" e-zines & hunting/fishing magazines.	1 Contributions made to "Reel Life" & "Both Barrels" e-zines & hunting/fishing magazines.	All editions of "Reel Life" & "Both Barrels" contributed to.
2 Undertake pre-season publicity for hunting and fishing.	2 Pre-season publicity undertaken.	Pre-season club meetings attended.

Project 3.2.3 User Groups

Objective	Planned Result	Actual Result
Represent Council interests at fish and game associations/clubs in the Auckland/Waikato Region	Council represented at local fish and game associations/clubs.	Attendances reported to Council throughout year.

Budget: \$60,664	Actual: \$79,194
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FUNCTIONAL AREA 4:

PUBLIC INTERFACE

Project 4.1.1 Liaison & Advocacy

Objective	Planned Result	Actual Result
Promotion of the interests of hunters and anglers with the public through the media. Liaison with appropriate organisations/ agencies in the interests of hunters and anglers.	1 Respond to inquiries for information and to issues affecting interests of anglers and hunters through provision of suitable information to public media and sector interest groups.	All inquiries from public media, anglers, and hunters responded to.
	2 Maintain liaison as required with appropriate organisations/agencies.	F&G liaison with appropriate organisations maintained and reported to Council throughout year.

Project 4.1.2 Displays/promotions

Objective	Planned Result	Actual Result
Promotion of the interests of hunters and anglers by displays and promotions.	Assist local fish & game associations with displays and promotions.	All requests for assistance from associations responded to.

Budget: \$48,585	Actual: \$47,387
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FUNCTIONAL AREA 5:

COMPLIANCE

Project 5.1.1 Ranging

Objective	Planned Result	Actual Result
The protection and enhancement of the region's fish and game resource through an effective enforcement programme.	Liaise with honorary rangers to undertake ranging coverage as required. Compliance checks by rangers throughout the year.	Major hunting & fishing areas covered.

Project 5.1.2 Ranger training

Objective	Planned Result	Actual Result
Rangers are properly trained including OSH requirements.	Organise professionally run training sessions so OSH requirements are met for all rangers.	Courses held for honorary Rangers in Hamilton and Auckland.



Project 5.1.3 Compliance legal

Objective	Planned Result	Actual Result
Offenders for fish and game offences are successfully prosecuted.	Arrange prosecutions, present evidence and follow-up fine monies outstanding as necessary	Prosecutions undertaken for both hunting and fishing offences.

Budget: \$84,666	Actual: \$68,084
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FUNCTIONAL AREA 6:

LICENSING

Project 6.1.1 Licence Distribution

Objective	Planned Result	Actual Result
To issue fishing and hunting licences	<p>1 Game and fish licences and supporting material prepared and dispatched one month prior to opening of seasons.</p> <p>2 Legally binding contracts with personal guarantees maintained with all agents.</p> <p>3 Database of licences sold maintained and reconciled against income received. Game and fish licences and supporting material prepared and dispatched one month prior to opening of seasons.</p>	<p>Licences & supporting data dispatched one month before opening of seasons.</p> <p>All agents covered by contract.</p> <p>Databases maintained & reconciled.</p>

Budget: \$53,334	Actual: \$49,561
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LICENCE SALES

FISH	FWF	FWA	FWNA	FSLA	FLAA	FWJ	FWNJ	FWIA	FLBA	FSBA	FDA	FDJ	FWC
F16/17	1	8	4	0	0	2	0	12	0	22	116	6	13
F17/18	678	1618	380	175	139	193	18	232	33	254	1810	130	377
GAME		GWA	GWJ	GWC	GDA	GDJ							
Game 2017		4	5	0	26	2							
Game 2018		6704	539	235	167	6							



FUNCTIONAL AREA 7:

COUNCIL/COMMITTEE/CLUB SERVICING

Project 7.1.1 Council Meetings

Objective	Planned Result	Actual Result
To provide effective management and operation of the Council.	1 Conduct at least six meetings of the Council that comply with all legal requirements.	Six Council meetings held throughout year.
	2 Compile and distribute agendas and supporting papers at least seven days prior to meetings.	All agenda and supporting papers distributed within appropriate timeframe.
	2 Distribute minutes and Newsbrief within ten days after Council meetings.	All minutes and Newsbriefs distributed within appropriate timeframe.

Budget: \$43,310	Actual: \$39,693
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FUNCTIONAL AREA 8:

PLANNING/REPORTING

Project 8.1.1 OWP/Budget fee setting

Objective	Planned Result	Actual Result
Produce Annual Operational Work Plan in approved format to NZF&GC deadlines	Adoption of a proposed Operational Work Plan for 2017/18 by August 2017.	Plan approved by Council.

Project 8.1.2 Annual report/Audit

Objective	Planned Result	Actual Result
Produce Annual Performance Report for the 2016/17 year and obtain Annual Audit within statutory time frame & present to Annual Public Meeting within required timeframe.	Annual Report produced and Annual Audit obtained within statutory time frame & present to Annual Public Meeting.	Annual Report adopted by Council at AGM.



Project 8.1.3 National Liaison

Objective	Planned Result	Actual Result
Maintenance of effective liaison with NZF&GC. Contribute to national programmes.	1 Process submissions and information to NZF&GC within requested deadlines.	All necessary submissions made within appropriate deadlines. Assisted NZF&GC on sub committees.
	2 Undertake national & inter-regional liaison as required.	All necessary liaison undertaken.

Budget: \$55,236	Actual: \$54,862
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FUNCTIONAL AREA 9:

ADMINISTRATION/OVERHEADS

Project 9.1.1 Administration/Overheads

Objective	Planned Result	Actual Result
Manage the business of Fish and Game in a cost effective and efficient manner.	Completion of all administration tasks as and when required.	All administrative tasks completed as required.

BUDGET: \$699,958	ACTUAL \$765,131 Reallocated to Outputs 1-8
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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF Auckland/Waikato FISH AND GAME'S FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2018

The Auditor-General is the auditor of Auckland/Waikato Fish & Game Council (the Fish and Game Council). The Auditor-General has appointed me, Richard Owen, using the staff and resources of Owen McLeod & Co, to carry out the audit of the financial statements and statement of service performance of the Fish and Game Council on his behalf.

Opinion on the financial statements and the statement of service performance

We have audited:

- the financial statements of the Fish and Game Council on pages 16 to 30, that comprise the statement of financial position as at 31 August 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 31 to 41.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 16 to 30:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2018; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector).
- the statement of service performance of the Fish and Game Council on pages 31 to 41:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2018, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the description of the annual operating work plan/business plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the description of the annual operating work plan/business plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 20 December 2018. This is the date at which our opinion is expressed.

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The basis for our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities relating to the financial statements and the statement of service performance, we comment on other information, and we explain our independence.

Basis for opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

We have fulfilled our responsibilities in accordance with the Auditor-General's Auditing Standards.

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Council for the financial statements and the statement of service performance

The Council is responsible on behalf of the Fish and Game Council for preparing financial statements and a statement of service performance that are fairly presented and comply with generally accepted accounting practice in New Zealand.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and a statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the statement of service performance, the Council is responsible on behalf of the Fish and Game Council for assessing the Fish and Game Council's ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Fish and Game Council, or there is no realistic alternative but to do so.

The Council's responsibilities arise from the Public Finance Act 1989, the Crown Entities Act 2004, and the Conservation Act 1987.

Responsibilities of the auditor for the audit of the financial statements and the statement of service performance

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of service performance, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements and the statement of service performance.

For the budget information reported in the financial statements and the statement of service performance, our procedures were limited to checking that the information agreed to the Fish and Game Council's description of the annual operating work plan/business plan.

We did not evaluate the security and controls over the electronic publication of the financial statements and the statement of service performance.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the statement of service performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Fish and Game Council's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fish and Game Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of service performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fish and Game Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of service performance, including the disclosures, and whether the financial statements and the statement of service performance represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information included on the pages 1 to 15, but does not include the financial statements and the statement of service performance, and our auditor's report thereon.


Our opinion on the financial statements and the statement of service performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the statement of service performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the financial statements and the statement of service performance or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Fish and Game Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of the Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Fish and Game Council.



Richard Owen
Owen McLeod & Co
On behalf of the Auditor-General
Hamilton, New Zealand