



Auckland/Waikato Region

Report of the

AUCKLAND/WAIKATO FISH & GAME COUNCIL

For the year ended
31 August 2013

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

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 Annual Report and Financial Statements of the Auckland/Waikato Fish & Game Council for the year ended 31 August 2013.

Yours faithfully

A handwritten signature in black ink, appearing to read 'M. Young', with a small flourish at the end.

M. Young
Chairman
Auckland/Waikato Fish & Game Council

Statement of Responsibility
For the Year Ended 31 August 2013

Responsibility Statement

The Council and Management of the Auckland/Waikato Fish & Game Council accept responsibility for the preparation of the Annual Financial Statements and Statement of Service Performance and the judgements used in these statements.

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 & Game Council's financial reporting.

In the opinion of the Council and Management, the Annual Financial Statements and Statement of Service Performance for the financial year fairly reflect the financial position and operations of the Fish & Game Council.



Chairperson

12/11/2013

Dated



Chief Executive

12/11/2013

Dated

MISSION STATEMENT

“To manage and enhance sports fish and game resources on a sustainable basis in the recreational interests of anglers and hunters”

STATEMENT OF OBJECTIVES

- To maintain sustainable populations of sports fish and game.
- To ensure the protection and enhancement of habitats for sports fish and game birds and the restoration of degraded habitats where possible.
- To ensure compliance with fishing and hunting regulations, to protect the resource and Council's financial base.
- To maintain and enhance the satisfaction experienced by licensed hunters/ anglers from their sport.
- To maximise the free unlimited access to fish and game resources except where this would compromise the sustainability of the resource.
- To encourage participation in hunting/angling within the limits of resource sustainability.
- Public and licence holders well informed and sympathetic to the activities of Fish & Game.
- Where possible minimise the adverse effects of sports fish and game birds on other natural resources.

Contents

Officers of Auckland/Waikato Fish & Game6

Council Meeting Attendances.....7

Chairman's Report.....8-13

Tree Distribution.....14

Financial Statements for twelve months ended 31/8/13.....15-36

OFFICERS OF THE AUCKLAND/WAIKATO FISH & GAME COUNCIL

AS AT

31 AUGUST 2013

CHAIRMAN

M. Young, Helensville

VICE-CHAIRMEN

G. Annan, Te Awamutu

D. Cocks, Pakuranga

- COUNCIL ELECTED BY LICENCE HOLDERS -

C. Carey, Te Kuiti

A. Kerr, Te Kauwahta

G. Ralph, Te Awamutu

C. Sherrard, Huntly

S. Chapman, Thames

R. Murray, Morrinsville

D. Reardon, Mangawhai Heads,

T. Watson, Hamilton

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)

CHIEF EXECUTIVE

B. J. Wilson MSc

156 Brymer Road
R. D. 9
HAMILTON 3289

Telephone: 07-8491-666
Fax: 07-8491-648

COUNCIL MEETING ATTENDANCES - (6 MEETINGS HELD)

First figure = number of meetings attended
Figure after + sign = apologies

G. Annan	6	
J. A. Atkinson	1	(resigned 11/12)
A. Buttimore	1	(resigned 11/12)
C. Carey	5+1	
S. Chapman	2+4	
D. A. Cocks	6	
N. Foster	1	(replaced 11/12)
A. Kerr	5	(elected 11/12)
D. Madsen	1	(replaced 11/12)
R. Murray	4+1	(elected 11/12)
G. Ralph	5+1	
D. Reardon	5+1	
C. Sherrard	6	
T. Watson	5	(elected 11/12)
E. Williamson	4+1	(elected 11/12)
M. Young	5+1	

CHAIRMAN'S REPORT 2013

It has been a year of change for the Council with three new councillors elected in 2012 and the retirement of the Chief Executive, Doug Emmett. I would like to express my appreciation and thanks for Doug's dedication, effectiveness and many achievements as Chief Executive. He leaves the Council in excellent order.

Ben Wilson has taken up the position of Chief Executive moving on from his previous role as the Council's Fisheries Manager. I'm sure that all councillors will agree with me that Ben has had an excellent start and we appreciate the efforts he has taken to keep councillors fully informed on F&G issues.

We were fortunate that Dr Adam Daniel was able to take up the position as Fisheries Manager early in the year. Adam has a PhD from the University of Waikato and extensive experience as a fisheries biologist for the U.S. Army Corps of Engineers and as manager of the pest fish research program group at Waikato University. Adam has already proven to be a valuable addition to the Fish & Game team.

The Council's Merit Certificates were awarded to former councillors John Atkinson and Dan Madsen, and to retiring Chief Executive Doug Emmett. John and Dan have given many years of service to the Council, and I am sure that they will continue to do so in the future in their capacity as honorary rangers.

I was disappointed that several complaints were made to the Audit Office during the year about the conduct of Council, but I'm pleased to report that the allegations were rejected. Nevertheless Council has taken measures to ensure that new councillors are fully informed on the financial position and operational procedures of Council.

A draft Waterfowl Strategy was prepared by staff to assist Council to define long-term planning and to make decisions on resource allocation for the management of waterfowl. The Strategy looks at the main issues affecting waterfowl numbers in the region. For each issue, a brief introduction is given on how waterfowl are affected, our current management actions, and the proposed options for future management. The draft Waterfowl Strategy has in general been very well received with some excellent feedback from licence-holders. The Strategy will continue to be developed over the coming year.

Hunting on opening weekend of the Game Season appeared to be either a complete hit or complete miss. Some hunters found that they got the best bags in years while others reported a poor start to the season. Dry years often have a high harvest on opening weekend as ducks are concentrated on remnant wetland areas and have limited options. The average number of hours hunted this season increased from 22 in 2012 (6 week season) to 24 in 2013 (4 week season), but still below the average of around 29 for prior 8 week seasons.

A Special Season for Paradise Shelduck was held in the area north of the Auckland Harbour Bridge because of high numbers and to assist the farming community by dispersing large mobs.

Rangers have again been very active this year, and it was pleasing to see the high rate of compliance with the new regulations by hunters. Refresher courses have been held for rangers and more are planned for the coming year.

The high cost of prosecutions for fish and game offences is an increasing concern. We are investigating whether staff can play a greater role in assisting in the process with a view to reducing our legal costs for prosecutions. We are also considering a reparation policy for minor offences.

Councillors expressed their concerns over the potential for the misuse of temporary paper licences. We welcome the decision to require such licences to be signed by the licence-holder.

Habitat Restoration continues to be a major priority for Council. I am pleased to report that considerable progress has been made over the last year on the large restoration project in the Eastern Whangamarino Wetland, and the major earthworks should be completed this summer. Councillors Euan Williamson and David Cocks have spent many weekends supervising this project, which will not only restore many hectares of wetland but also increase hunting opportunities.

Consents were recently obtained for the Kopuku Wetland project, funded by the Waikato River Authority, and construction work should start this summer.

Further earthworks have been carried out on the Waikare project, funded by the Waikato Catchment Ecological Enhancement Trust (WCEET), aimed at extending the size of existing wetlands along the margins of Lake Waikare.

Increasing numbers of landowners are contacting us wanting to conduct wetland developments on their properties. Preliminary discussions have been held with Waikato Regional Council planners about resource consenting requirements. We are also seeking bulk funding from the WCEET.

We've been closely working with the NZ Transport Agency over the planning and construction of the proposed Cambridge to Auckland motorway to avoid and/or mitigate the impact on the Waikato River and associated rivers and wetlands. Mitigation projects are being proposed including two wetland projects near Lake Kimihia.

We continue to be active members of the Waipa Peat Lakes and Wetlands Accord, the Waikato Lakes and Wetlands Group (Waikato District), the South Waikato Environmental Initiatives Fund (South Waikato District), and Waikato RiverCare. These groups are doing excellent work on habitat restoration. For example, the Waipa Peat Lakes and Wetlands Accord was recently successful in their application for some \$200,000 from the WRA fund which will be put into riparian enhancement and catchment management for Lake Areare.

We agreed to provide \$2000 to the Hamilton Freshwater Anglers Club for the purchase of 500 trees and shrubs which they planted along the upper reaches of the Mangatutu. We will continue to work with the Club and Mangatutu landowners to maintain this premier trout fishery.

We are advising the South Waikato Council on the restoration of Lake Moana-Nui and dam repairs. The lake will require a considerable amount of work and could require a fish ladder. The local fishing club is heavily involved and the project is supported by the South Waikato Council and community.

I would also like to acknowledge the work carried out on the F&G wetlands by the many clubs/associations in the region. The success of our wetlands in providing duck habitat and hunting opportunities is dependent to a large extent on the considerable voluntary input by licence-holders.

Council is very active on RMA issues regarding water quality, wetlands, and public access to waterways. We are also concerned about the increasing restrictions on recreational game bird hunting and especially the construction of maimais.

Much effort was put into consulting with the South Waikato and Waipa district councils concerning the revision of district plans which set the policies and rules for land use. Our recommendations include the acceptance of recreational hunting and maimai construction as permitted activities in the Rural Zone, and rules that will provide permanent public access along significant waterways.

At the regional council level, submissions were prepared on the draft Auckland Unitary Plan, and on the Proposed Regional Pest Management Strategy for the Waikato Region.

We continue to advocate for improvements to the many sewage treatment plants in the region, and stopping botulism outbreaks at these facilities continues to be a high priority. The increased prevalence and severity of such events is a huge concern, and we're doing everything possible to try and minimise the impacts. Over the last year, our efforts have been directed towards municipal wastewater treatment plants that use old oxidation ponds as winter storage areas. During summer these ponds become stagnant, nutrient rich and oxygen-deprived, a perfect environment for botulism bacteria to flourish. We have used our advocacy role under the RMA to full effect by pushing for the inclusion of botulism management plans for all consent renewals for water treatment plants. We have had a very good buy-in from the territorial authorities, strong support from regional councils, and so the plans are being adopted widely. The plan deals with avoidance, early detection and remedial actions, especially the rapid disposal of dead birds to limit spread. So far the plans are working and botulism wasn't a major killer on oxidation ponds last summer.

The discharge of the Te Kauwhata Waste Water Treatment Plant into Lake Waikare continues to be a concern. We are a member of a technical working party that has been formed with the Waikato District Council contributing \$45,000 per annum for habitat and water quality enhancement.

I am pleased to report that after many years of complaints by F&G, the Waitomo District has commissioned a new Waste Water Treatment Plant at Te Kuiti. The new Plant is a considerable improvement of the old works and should lead to a significant improvement in water quality in the Mangaokewa River.

There is considerable interest by farming groups in the potential for irrigation schemes to reduce the impact of droughts. This could be a major issue if the current weather patterns continue. We've been involved in preliminary discussions on schemes in several Waikato locations.

The Waikato Regional Council requires consents for the many activities that it undertakes in the region's rivers. We are usually actively consulted and provide feedback on the potential impact on trout fisheries and game birds. We believe that a more integrated catchment approach would be beneficial, and that more emphasis should be placed on mitigation

measures. We have lodged an objection to three consents for catchment control works including an appeal to the Environment Court for the consents for the Piako catchment. Issues include the lack of adequate monitoring and mitigation, particularly around sensitive and internationally significant wetlands.

There is now a strong body of scientific evidence to prove unequivocally that the Lake Waikare/Whangamarino Flood Scheme is causing a number of adverse effects, including sediment and nutrient loading to the internationally significant Whangamarino Wetland. The scheme is now being reviewed and we'd expect adequate measures to be applied to avoid, remedy or mitigate these impacts.

We submitted on both the Waikato and Auckland Conservation Management Strategies prepared by Doc. Although we were generally supportive of the Strategies, we considered that greater emphasis was required on the importance of major wetlands for recreational hunting and game bird habitat. Other concerns included restrictions on maimais, the use of sporting dogs on the DoC estate, and wetland restoration.

Council recognises that we need to work closely with other agencies and iwi to achieve our objectives and goals. Therefore the excellent working relationship that staff have with individuals from other organisations is very important.

We were involved in assisting NIWA on the design and implementation of a fisheries monitoring programme for the lower Waikato River, funded by Genesis Energy.

We have been working with the Overseas Investment Office to make sure that adequate angler access is in place on properties that have recently moved to foreign ownership, including properties that have long reaches of the Ongarue, Kaipowai and Waipa Rivers.

We've regularly met with the Waikato Regional Council and representatives from landowners and local iwi to discuss river and riparian management proposals for the rivers in the Waihou headwaters. We have been impressed by the attitude of landowners who recognise that these waters are a valuable community resource with high values as trout fisheries. There is general agreement that riparian planting should mainly involve low growing mountain flaxes and native grasses compatible with angler access and fishing. Erosion-prone areas can be protected by the use of large boulders and tree willows.

Maori tribes play a significant role in managing the region's waterways through their customary guardianship role, which is recognised and supported by co-management and co-governance agreements between river iwi and the Crown. We have been consulted by Raukawa and Tainui tribes over the development of iwi Fisheries Management Plans that guide the implementation of recent legislation (Waikato River Fisheries Regulations). Though iwi have no control over sport fish, Fish & Game must have particular regard to the plan, where our functions are involved.

Further south, negotiations are in progress between the Crown and Whanganui River iwi over treaty claims in relation to the Whanganui River catchment, which includes the Whakapapa and Ongarue Rivers. We've been involved in some preliminary discussions with iwi on the potential for coordination and cooperation, and especially Fish & Game participation in the development of a Whole of River Strategy to restore the health of the river.

Council was extensively consulted by the Auckland Airport Authority concerning their swan cull in Manukau Harbour in the immediate vicinity of the airport runway. We looked at the option of hunters being involved in future culls but consider that this is not an option without the full cooperation/assistance of the Airport Authority.

Council employs highly qualified staff, who over the last year have supervised and carried out significant research projects on both game birds and sports fisheries. In particular, considerable effort has been spent by staff on two game bird research projects focused on waterfowl productivity. A Waikato University post-graduate study, funded by WCEET, is being actively assisted and supervised by F&G staff. The objective of the study is to determine what factors are limiting waterfowl production within constructed pond and wetland systems. A large number of factors will be looked at, with a particular emphasis on the impact of pest fish on duckling food sources (aquatic bugs).

The second project is part of the F&G National Research Committee focus on mallards. Staff have captured and equipped 40 mallard hens with a variety of telemetry devices and are tracking them throughout the breeding season in order to determine what is limiting nest success and brood survival. A PhD position is currently advertised and a student will be appointed early in the New Year to continue this work over the next 3-4 years.

The annual shoveler duck count was carried out by staff and volunteers at 21 sites with 1,760 shoveler counted (475 male, 303 female, 982 unknown sex). Grey Teal were also abundant with 775 counted. It should be noted that this is a shoveler count first and foremost and that any grey teal counted are incidental.

Since 2002, Auckland Waikato Fish & Game has banded over 40,000 mallard/grey ducks, which is the largest programme of its kind in New Zealand. The banding programme continued this year and provided vital data on factors such as survival, harvest rates, productivity, and population estimates.

We were also active on monitoring and research programmes for the region's trout fisheries. Last summer only two drift-dive surveys were carried out because of other work priorities. The Waihou River was dived upstream of Whites Road where high numbers of large rainbows were seen compared to previous years. The other river surveyed was the Mangatutu, upstream of the old quarry. There were good numbers of large fish, both rainbows and browns, but juvenile trout numbers were low presumably due to large floods the previous winter.

Our long-term research project on brown trout in the Waikato/Waipā catchment has continued with assistance from research scientists at the Cawthron Institute in Nelson. There is still a lot we don't know about these large trout and the research project should provide some answers. We're especially interested in finding out why some browns carry out a seasonal migration from the lower Waikato to the Waipā headwaters, while other trout stay behind in the lower Waikato sheltering in cool water refuges.

A request by Huntly anglers to release trout into Lake Puketirini was regretfully turned down due to the potential impact on a significant population of giant kokopu that was found in the lower reaches of a stream entering the lake.

Last season we received several reports of salmon being caught in the Whanganui River in the vicinity of Taumarunui. We believe that at least four fish were caught but perhaps there

were more. One confirmed catch was by Jason Bethune, who landed a 12lb salmon in the Whanganui just above Piriaka.

After receiving a report from the Fisheries Manager, Dr Adam Daniel, Council agreed to strongly oppose trout farming and the importation of trout and trout flesh.

Harrier hawk status has changed once again, for the better, thanks to on-going advocacy by staff. The Wildlife (Australasian harrier) Notice of 2012 creates some new opportunities but also places some new responsibilities on those who need to control harrier hawks causing damage to domestic birds and/or animals, protected wildlife or, in some instances, game birds.

The following trout releases were carried out during the year:

Lake Ototoa	300 yearling rainbows	Lake Whatihua	200 yearling rainbows
Parkinson's Lake	50 yearling rainbows	Lake Arapuni	4000 yearling rainbows
Lake Karapiro	1500 yearling rainbows	Waikato River	900 yearling rainbows
Lake Pupuke	1000 two-year-old rainbows, 100 two year-old browns		

My thanks to fellow councillors and staff for the considerable time and effort they've put in over the last 12 months in managing the fish and game resource for the benefit of anglers and hunters.



Murray Young
Chairman

2013 Tree Distribution

	FRANKLIN	OHINEMURI	TEAWAMUTU	TEKAUWHATA	Brian Whittington	Special Project Andrew Black	Special Project Atkinson	Waikare	Dave Stack	James Lowry	Andrew Calwell	HUNTLY	HUNTLY 2	Oliver Saxton	SUB TOTAL
Cabbage Tree	50	50	50	150	25	25	25		10	50	25	75	25	25	585
Cherry	50	25		100	10							25	25		235
English Oak	50	25	25	100	5	25	25				25	25	25	25	355
Kahikatea	50	25		100	10	25	25		10	25	25	75	30	25	425
NZ Flax	150	100	50	250	50	25	25		10	50	25	300	30	25	1090
Pin Oak	50	25	100	100	5	25	25				25	150	15	25	545
Swamp Cypress	50	25	50	100		25	25				25	75	25	25	425
Turkey Oak	50	25		100		25	25			50	25	50	25	25	400
Fejoa								300							300
TOTAL	500	300	275	1000	105	175	175	300	30	175	175	775	200	175	4360

AUCKLAND/WAIKATO FISH & GAME COUNCIL
CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR
YEAR ENDED 31 AUGUST 2013

	Notes	Parent		Consolidated		
		Actual 2013	Budget 2013	Actual 2012	Actual 2013	Actual 2012
INCOME						
Licences						
Game Licences	3	527,635	556,849	543,491	527,635	543,491
Special Season Licences	3	259		207	259	207
Fish Licences	3	445,435	429,704	402,241	445,435	402,241
		<u>973,329</u>	<u>986,553</u>	<u>945,939</u>	<u>973,329</u>	<u>945,939</u>
OTHER INCOME						
Interest		16,401		18,841	25,011	32,799
Fines		3,106	0	4,018	3,106	4,018
Grants/Donations		180,774		201,821	180,774	207,422
Profit on sale assets		0		10,888	0	10,888
Misc Sales/Refunds		65,682		50,739	65,682	50,739
Consultancy Fees		1,183		0	1,183	0
		<u>267,146</u>	<u>0</u>	<u>286,307</u>	<u>275,756</u>	<u>305,866</u>
TOTAL INCOME		1,240,475	986,553	1,232,246	1,249,085	1,251,805
EXPENDITURE						
Operating Expenditure						
Sportsfish & Gamebird Mngmnt		251,819	147,208	198,377	251,819	198,377
F&G Habitat Protection & Maint		244,349	206,651	445,117	417,302	509,181
Angler/Hunter Participation etc		96,357	93,852	109,338	96,357	109,338
Community Advocacy & Liaison		48,245	69,080	70,273	48,245	70,273
Compliance		57,304	61,526	51,309	57,304	51,309
Licensing		63,530	67,748	65,224	63,530	65,224
Council/Committee/Club Servicing		51,561	52,402	46,865	51,561	46,865
Planning/Reporting		42,808	68,582	66,739	44,534	66,984
	4	<u>855,973</u>	<u>767,049</u>	<u>1,053,242</u>	<u>1,030,652</u>	<u>1,117,551</u>
NZF&GC & Habitat Levies		223,063	210,176	219,528	223,063	219,528
Total Expenditure		<u>1,079,036</u>	<u>977,225</u>	<u>1,272,770</u>	<u>1,253,715</u>	<u>1,337,079</u>
Net Surplus/(Deficit)		161,439	9,328	(40,524)	(4,630)	(85,274)

This statement should be read in conjunction with the notes on pages 18-28



CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
FOR THE YEAR ENDED 31 AUGUST 2013

	<u>Parent</u>			<u>Consolidated</u>	
	<u>Actual 2013</u>	<u>Budget 2013</u>	<u>Actual 2012</u>	<u>Actual 2013</u>	<u>Actual 2012</u>
Opening Equity	<u>1,247,592</u>	<u>1,247,592</u>	<u>1,288,116</u>	1,794,625	1,879,899
Surplus(Deficit) for Year	161,439	9,328	(40,524)	(4,630)	(85,274)
Total recognised revenue expenses for year	<u>161,439</u>	<u>9,328</u>	<u>(40,524)</u>	<u>(4,630)</u>	<u>(85,274)</u>
Closing equity	<u>1,409,031</u>	<u>1,256,920</u>	<u>1,247,592</u>	<u>1,789,995</u>	<u>1,794,625</u>

This statement should be read in conjunction with the notes on pages 18-28



AUCKLAND/WAIKATO FISH & GAME COUNCIL**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 AUGUST 2013**

	Notes	Parent		Consolidated		
		Actual 2013 \$	Budget 2013 \$	Actual 2012 \$	Actual 2013 \$	Actual 2012 \$
CURRENT ASSETS						
Cash & cash equivalents	6	444,151		482,568	457,938	505,089
Accounts Receivable & accrued interest	7	111,352		85,643	120,903	94,483
		555,503	748,234	568,211	578,841	599,572
Investments	8	242,012		240,000	437,180	629,777
		797,515	748,234	808,211	1,016,021	1,229,349
NON CURRENT ASSETS						
Property Plant and Equipment						
Wetlands	9	198,716	198,716	198,716	293,355	293,355
Buildings - Office & Store	9	477,493	477,495	484,256	477,493	484,256
Office furniture & equipment	9	11,201	7,678	15,483	11,201	15,483
Motor Vehicles	9	79,176	43,695	90,932	132,445	122,188
Field & Ranging Equipment	9	16,346	10,645	6,811	32,296	6,811
		584,216	539,513	597,482	653,435	628,738
Total Assets:		1,580,447	1,486,463	1,604,409	1,962,811	2,151,442
CURRENT LIABILITIES						
Accounts payable & accruals	10-11	82,396	155,522	252,607	83,795	252,607
Loan – current portion	12	15,000	15,000	15,000	15,000	15,000
NON CURRENT LIABILITIES						
Loan – Term Portion	12	74,021	59,021	89,210	74,021	89,210
Equity	13	1,409,030	1,256,920	1,247,592	1,789,995	1,794,625
Total Funds Employed		1,580,447	1,486,463	1,604,409	1,962,811	2,151,442

Chairman: M. Young



Chief Executive: B.J. Wilson



This statement should be read in conjunction with the notes on pages 18-28



AUCKLAND/WAIKATO FISH & GAME COUNCIL
NOTES TO AND FORMING PART OF THE
FINANCIAL STATEMENTS
FOR THE YEAR ENDED 31 AUGUST 2013

Note 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

A) Reporting Entity

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.

These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

The financial statements of the Council as at and for the year ended 31 August 2013 comprise the separate financial statements of the Council and the consolidated financial statements of the Council and its controlled entity –Land and Water Habitat Trust, (together referred to as “Group”).

B) Basis of Preparation

Financial reporting standards applied

The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying New Zealand equivalents to International Financial reporting Standards (NZ IFRS) as appropriate to Public benefit entities that qualify for differential reporting.

Differential reporting

The Council qualifies for differential reporting exemptions because it is not publicly accountable as defined in the Framework for Differential reporting (the Framework) and it is not large. Many of the reporting exemptions available under the Framework have been applied.

Measurement base

The financial statements are prepared on the historical cost basis, unless otherwise noted in a specific accounting policy.

Presentation Currency

These financial statements are presented in New Zealand dollars.

Basis of Consolidation

The Group financial statements consolidate the financial statements of the Fish & Game Council by using the purchase method. All significant enter-entity transactions are eliminated on consolidation of group results position.



C) Significant Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below. **The policies have been consistently applied to all the years presented.**

Revenue Recognition

The Auckland/Waikato Fish and Game Council derives revenue through the sale of fish and game licences, interest, contracts, grants and miscellaneous sales. All are recorded as revenue in the period they are earned. However for any grants, where there are unfulfilled conditions attaching to the grants, the unfulfilled amount is recognised as a liability and released to income as the conditions are fulfilled.

Operating Leases

Leases that do not transfer substantially all risks and rewards incidental to ownership of an asset to the Council are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight line basis over the term of the lease in the statement of financial performance.

Finance leases

Leases that transfer to the Council substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred, are classified as finance leases.

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

Income Tax.

The Council is a public authority and consequently is exempt from the payment of income tax.

Depreciation

Depreciation is charged on all property, plant and equipment other than land, so as to spread the cost of the asset over its useful life. Depreciation for each of the major categories of assets is calculated on the basis noted below:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	4-8 years	Straight Line
Motor Vehicles	5 years	Straight Line
Office Fittings, Furniture & Equipment	10 years	Straight Line



Financial Assets and Liabilities

The Council's financial assets comprise cash and cash equivalents, debtors, prepayments, GST receivable and investments. All of these financial assets are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

The Council's financial liabilities comprise creditors, income in advance, accrued expenses and employee entitlements. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of three months or less.

Debtors

Debtors represents items that the Council has issued licences or invoices for, but has not received payment for at year end. They are initially recorded at fair value and subsequently at the amount the Council realistically expects to receive. A provision for impairment of Debtors is established where there is objective evidence the Council will not be able to collect all amounts due according to the original terms of the debt.

Investments

Short term deposits have maturities between three months and one year. Investments in deposits are measured at amortised cost using effective interest method.

At balance date the Council assesses whether there is any objective evidence that an investment is impaired. Any impairment loss is recorded as an expense in the Statement of Financial Performance.

Property, Plant and Equipment

Property, plant and equipment transferred to the Council in 1/6/90 from Acclimatisation Society and 5/5/91 from A/W Transitional F&G Council is recorded at deemed cost based on fair value as at that date, less accumulated depreciation and impairment losses.

Property, plant and equipment purchased since that date is recorded at cost or in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$2000 is not capitalised, but are recognised as an expense in the statement of financial performance.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value)



Impairment of non- Financial assets

Property plant and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the statement of financial performance.

For assets not carried at a revalued amount, the total impairment loss is recognised in the statement of financial performance.

Intangible Assets - Software

Any major software acquired is capitalised and amortised over its estimated useful life of 4 years.

Creditors

Creditors represent liabilities for goods and services provided to the Council prior to the end of the financial year which are unpaid. Creditors are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

Employee Entitlements

Salary accruals mainly reflect annual leave owing to staff and are recognised in respect of employees' services to balance date and are measured at the amounts expected to be paid when the liabilities are settled.

Sick leave is accumulated by staff but is not likely to be material and has not been accrued. There is a potential liability for sick leave of staff but that has not been possible to quantify for the inclusion within the salaries accruals at balance date.

Borrowings

Borrowing costs are recognised as an expense in the period in which they are incurred. Borrowings are initially recognised at their fair value and afterwards are measured at amortized cost using the effective interest method.

Goods and Services Tax

The financial statements have been prepared exclusive of GST.

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 reference to specified purposes or when certain specific conditions are met.



Budget Figures

The budget figures are extracted from the Council budget that was approved by the Council at the October 2012 meeting.

Critical Accounting Estimates and Assumptions

In preparing these financial statements the Council has made estimates and assumptions concerning the future in regard to asset lives and impairment of assets. None of these estimates and assumptions are considered critical by the Council.

Note 2: DUCK STAMP LEVY

Levies of \$12,886.96 have been collected and are to be paid over to Fish & Game New Zealand per the New Zealand Game Bird Habitat Stamp regulations 1993.

Note 3: REVENUE SUMMARY

	Actual 2013	Budget 2013	Actual 2012
Licence Sales			
Game Sales	527,894	556,849	543,698
Fish Sales	445,435	429,704	402,241
	973,329	986,553	945,939
Habitat			
Grants	38,665		97,411
EW Honda Tree Fund	0		990
Waikato River Authority	58,260		
Horizons RC	0		3,600
Genesis/MRP/Winstones/Mitigations	83,849		99,819
	180,774	0	201,820
Compliance			
Fines	3,106		4,018
	3,106	0	4,018
Administration			
Interest Earned	16,401		18,841
Profit on sale of assets	0		10,888
Other Income	66,865		50,739
	83,266	0	80,468
Total Revenue	1,240,475	986,553	1,232,245



Note 4: TOTAL EXPENSES INCLUDES

	Actual 2013	Budget 2013	Actual 2012
Audit Fee	7,440		7,440
Operating Lease	3,900		5,199
Asset Impairment	0		0
Loss/Profit on sale of plant & Equip	0		10,888

Note 5: LICENCE SALES

	Adult W/S	Adult Day	Adult Winter	Junior W/S	Junior Day	Junior Winter	Child	Family
Game 12	108	18		12			11	
Game 13	6253	184		556	7		294	
Fish 11/12	64	269	30	11	19	7		42
Fish 12/13	2315	1784	359	200	24	28		791

Note 6: CASH AND CASH EQUIVALENTS

	Actual 2013	Actual 2012
Cash & Cash Equivalents	444,151	482,568
	444,151	482,568

The carrying value of short term deposits with maturity dates of three months or less approximate their fair value.



Note 7: DEBTORS AND OTHER RECEIVABLES

	Actual 2013	Actual 2012
Debtors and other receivables	111,352	85,643
Provision for Impairment	0	0
	140,925	85,643

Note 8: INVESTMENTS

	Actual 2013	Actual 2012
Term Deposits	242,012	240,000
Total Current Portion	242,012	240,000



Note 9: PROPERTY, PLANT & EQUIPMENT

	Land & Improvements	Buildings	Plant & Equip	Vehicles	Office Equip	Total
Cost or Valuation						
Balance at 1 September 2011	453,482	272,369	9,249	131,650	43,987	910,737
Additions	0	0	5,500	34,089	0	39,589
Disposals	0	0	0	28,704	0	28,704
Balance at 31 August 2012	453,482	272,369	14,749	137,035	43,987	921,622
Balance at 1 September 2012	453,482	272,369	14,749	137,035	43,987	921,622
Additions	0	0	13,201	36,137	0	49,338
Disposals	0	0	6,760	39,952	0	46,712
Balance at 31 August 2013	453,482	272,369	21,190	133,220	43,987	924,248
Accumulated Depreciation						
Balance at 1 September 2011	0	36,118	7,512	52,566	22,392	118,588
Depreciation Expense	0	6,761	426	22,734	6,112	36,033
Eliminate on disposal	0	0	0	29,197	0	29,197
Balance at 31 August 2012		42,879	7,938	46,103	28,504	125,424
Balance at 1 September 2012	0	42,879	7,938	46,103	28,504	125,424
Depreciation Expense	0	6,761	3,666	25,655	4,283	40,365
Eliminate on Disposal	0	0	2,018	14,085	8,372	24,475
Balance at 31 August 2013		49,640	9,586	57,673	24,415	141,314
Carrying Amounts						
At 31 August 2011	453,482	236,251	1,737	79,084	21,595	792,149
At 31 August 2012	453,482	229,490	6,811	90,932	15,483	796,198
At 31 August 2013	453,482	222,729	11,604	75,547	19,572	782,934



Note 10: CREDITORS AND OTHER PAYABLES

	Actual	Actual
	2013	2012
Creditors	5,324	6,341
Income in advance		58,260
Accrued expenses		
Duck Stamp Levy	12,887	13,824
	<u>18,211</u>	<u>78,425</u>

Note 11: EMPLOYEES ENTITLEMENTS

	Actual	Actual
	2013	2012
Accrued salaries and wages	10,699	101,489
Annual leave	53,487	72,693
	<u>64,185</u>	<u>174,182</u>

Note: 12 BORROWINGS

	Actual	Actual
	2013	2012
Current borrowings - secured loan	15,000	15,000
Non current borrowings - secured loan	74,021	89,210
	<u>89,021</u>	<u>104,210</u>

The secured debt is at a fixed rate of 5.19% until May 2014. (Secured over admin building)



Note 13: EQUITY

	Actual	Actual
	2013	2012
Accumulated Funds		
Balance at 1 September	730,662	817,493
Net Surplus/(Deficit)	161,439	(40,524)
Transfer to Restricted Reserves	(152,128)	(46,307)
Balance at 31 August	739,973	730,662
Restricted Reserves		
Balance at 1 September - Asset Replacement	85,039	106,405
Mitigation monies	431,891	364,218
Transfer from Accumulated Funds	152,128	46,307
Balance at 31 August - Asset Replacement	93,639	85,039
Mitigation monies	575,419	431,891
Total Equity at 31 August	1,409,031	1,247,592

Note 14: CONTINGENCIES AND COMMITMENTS

The Council has no contingent liabilities as at 31st August 2013 (2012 nil)

The Council had no capital commitments at 31 August 2013 (2012 nil)

Note 15: RIGHT TO OCCUPY

The Council owned garage situated upon Hamilton City Council land at Brymer Road, Hamilton, next to the Hamilton Zoo is subleased from the Hamilton Astronomical Society upon a land area of approximately 250m².



Note 16: 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 \$223,063 (2012 \$219,528). Other transactions with NZ Council within the year include the purchase of Licence books, regulation guides and magazine supplements.

Other Fish & Game Councils

Trout fingerlings for release were purchased from Eastern F&G Council

Councillors

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

Councillors are also appointed Trustees on the 'Controlled Entity' Land & Water Habitat Trust.

Note 17: SUBSEQUENT EVENTS

There were no significant events after balance date. (2012 Nil)

Note 18: Overhead Costs

Overhead costs for the year were \$630,232 (2012 \$729,281) of which salaries comprised some \$441,000 (2012 \$450,000)

Note 19: Operating Leases

The office in Auckland was leased on a monthly basis at \$498 per month up till 31 May 2013.



STATEMENT OF OBJECTIVES AND SERVICE PERFORMANCE

For Year Ended 31 August 2013

FUNCTIONAL AREA 1:

SPORTSFISH AND GAMEBIRD MANAGEMENT

1.1 Sports Fish Management

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
1.1.1 D.A.N approved, based on best available science and angler aspirations.	D.A.N Gazetted
1.1.2 Sports fish monitored via netting, electric fishing spawning, drift dive, fin clipped & tagging surveys. Report and recommendations to Council detailing population status and management implications.	Reports and recommendations from drift dives, netting surveys, spawning surveys, temperature surveys, tagging survey, & fishing contests received by Council throughout the year.
1.1.3 Fish liberations undertaken where required & releases monitored to gauge effectiveness. Report to Council.	Releases reported to Council.
1.1.4 Riparian planting undertaken on selected Streams as opportunities arise. Report to Council.	Plantings undertaken reported to Council throughout year.
BUDGET \$63770	ACTUAL \$73851



1.2 Gamebird Management

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
1.2.1 Game Regulations gazetted based on best available sciences and hunter aspirations.	Regulations gazetted
1.2.2 Implement 2013 hunter survey. Report on outcome.	Regional survey undertaken & results reported to Council
1.2.3 Undertake aerial swan, and paradise shelduck counts and report to Council with recommendations	Surveys completed & report received by Council
1.2.4 Respond to crop and pasture predation reports within two working days. .	Some 77 permits to disperse issued within two working days of complaint. Dispersal advice tendered & organised shoots arranged.
1.2.5 Analyse hunter diaries, trend flight and farmer complaints and report to Council with recommendations for special paradise shelduck season.	Report received by Council
1.2.6 Undertake banding and other appropriate techniques to better monitor gamebird population. Report on outcome.	Banding undertaken & reported to Council throughout year.
1.2.7 Partake in mallard research committee. Report on outcome.	Staff members of Gamebird Monitoring Committee. Outcomes reported to Council throughout year.
BUDGET \$83438	ACTUAL \$177968



FUNCTIONAL AREA 2:**SPORTS FISH AND GAMEBIRD HABITAT PROTECTION AND MAINTENANCE****2.1 Habitat Works****2.1.1 Council Lands**

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
2.1.1.1 Overview and report to Council on property maintenance	Properties properly maintained for habitat & hunter benefit.
2.1.1.2 Undertake works necessary to maintain and enhance Council properties. Reports to Council on outcomes.	Reports received throughout year by Council on works undertaken.
2.1.1.3 Continue to oversee rehabilitation & placement of Some 20 ponds on Council's 354ha Eastern Whangamarino property. property & investigate further funding sources to complete the job.	Further works undertaken & reported to Council & licence holders via video blog. Further funding obtained from Land & Water Habitat Trust.
BUDGET \$62193	ACTUAL \$80175

2.1.2 Other lands

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
2.1.2.1 Assist DoC in monitoring effects of Whangamarino.	Assistance provided with waterfowl monitoring as necessary
2.1.2.2 Provide habitat assistance to land owners and assess habitat grant applications for presentation to Council, WCEET & Gamebird Habitat Trust.	Advice and information provided on request to landowners & reported to Council throughout the year.
2.1.2.3 Annual tree order made up, received and distributed within two days of receipt.	Details of trees dispatched contained in Chairman's report. Special planting project reports to Council throughout year.
2.1.2.4 Utilise opportunities as they arise for habitat enhancement, creation and restoration in conjunction with Fish & Game Associations and other agencies. Report to Council.	Areas identified for future development. Trees planted on special projects detailed in reports to Council throughout year. Works undertaken & reported to Council, Waikato river Authority, WCEET & National Gamebird Habitat Trust throughout year.
BUDGET \$52776	ACTUAL \$66784



2.2 Resource Management Act

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>2.2.1 Respond to resource consent applications & planning processes within timeframes and advocate interest of Fish and Game.</p> <p>2.2.2 Undertake appropriate liaison with local authority & DoC senior management & elected representatives to defend F&G interests & promote protection of habitats.</p>	<p>Council staff responded to issues & reported to Council on such throughout year.</p> <p>Completed in a timely manner & reported to Council.</p>
BUDGET \$91682	ACTUAL \$97390

FUNCTIONAL AREA 3:

ANGLER AND HUNTER PARTICIPATION AND SATISFACTION

3.1 Access issues

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
3.1.1 Issue permits for balloted ponds before commencement of season and issue permits during season as required.	541 permits issued
3.1.2 On going identification of As-of-Right access for licence holders & negotiated access where As-of-Right access not present. Report to Council.	Results reported to Council throughout year.
3.1.3 Maintain F&G presence on Wetland Management Associations.	Meetings held with DoC & local authorities – results reported to Council.
3.1.4 Brand Standard access signage progressively provided at appropriate hunter & angler access points subject to landowner approval where required.	Signage undertaken as appropriate.
3.1.5 Reported angler/hunter access problems to Walking Access Commission.	Commission informed of access problems & errors in Walking Access mapping system.
3.1.6 Register of fishing & hunting clubs maintained with regular liaison undertaken.	Meetings attended by staff & Council representatives & reported to Council throughout year
BUDGET \$29825	ACTUAL \$28087



3.2 Promotion

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
3.2.1 Production and distribution of pre-game/fishing season Newsletter to all previous year's A/W licence purchasers before commencement of season.	Magazines & Newsletters despatched before commencement of seasons.
3.2.2 Production & distribution of pre-game/fishing Season Supplement to previous year's licence purchasers before commencement of season.	Requests for articles met.
3.2.3 Contributions made to "Reel Life" & "Both Barrels" e-zine & hunting/fishing magazines.	Pre-season meetings & other opportunities reported to Council throughout year.
3.2.4 Undertake pre-season publicity.	
3.2.5 Attendance at ward/fish and game association and other user group meetings as opportunities arise.	User group meetings attended by staff reported to Council.
3.2.6 Attendance at A&P Shows, Field Days, Claybird shoots etc as appropriate opportunity arises.	Attendances reported to Council throughout year.
3.2.7 Ballot novice hunters positions.	No applications for novice positions.
3.2.8 Review and undertake activities as appropriate to assist game licence sales.	"Take a Newbie Hunting", access promotion & other initiatives reported to Council throughout year.
BUDGET \$64027	ACTUAL \$68270



FUNCTIONAL AREA 4:**COMMUNITY ADVOCACY AND LIAISON**

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>4.1.1 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.</p>	<p>Pre season information provided to major & community newspapers. Regular comment on F&G issues on community radio maintained. Other initiatives reported to Council throughout year.</p>
<p>4.1.2 Maintain liaison as required with appropriate organisations.</p>	<p>F&G liaison with appropriate organisations maintained & reported to Council throughout year.</p>
<p>BUDGET \$69080</p>	<p>ACTUAL \$48245</p>

FUNCTIONAL AREA 5:**LAW ENFORCEMENT**

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>5.1.1 Liaise with selected honoraries to undertake specific ranging coverage as required.</p>	<p>Major hunting & fishing areas covered.</p>
<p>5.1.2 Arrange prosecutions, present evidence and follow-up fine monies outstanding as necessary.</p>	<p>Prosecutions undertaken and reported to Council throughout the year.</p>
<p>5.1.3 Organise professionally run training sessions so OSH Requirements are met for all Honorary Rangers.</p>	<p>Two courses held for Honorary rangers.</p>
<p>BUDGET \$61526</p>	<p>ACTUAL \$57304</p>



FUNCTIONAL AREA 6:**LICENSING**

MAJOR ACTIVITIES PERFORMANCE TARGETS	END OF YEAR STATUS
6.1.1 Game and fish licences and supporting material prepared and dispatched one month prior to opening of seasons.	Licences & supporting data dispatched one month before opening of seasons.
6.1.2 Legally binding contracts with personal guarantees maintained with all agents.	All agents covered by contract.
6.1.3 Database of licences sold maintained and reconciled against income received.	Databases maintained & reconciled.
BUDGET \$67748	ACTUAL \$63530

FUNCTIONAL AREA 7:**COUNCIL/COMMITTEE/CLUB SERVICING**

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
7.1.1 Compile and distribute agendas and supporting papers seven days prior to meetings.	All data distributed within appropriate time frames.
7.1.2 Distribute minutes and Newsbrief within ten days after Council meetings.	
7.1.3 Coordinate 2012 Council election.	Election held and Council appointed.
BUDGET \$52402	ACTUAL \$51561



FUNCTIONAL AREA 8:**PLANNING/REPORTING**

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
8.1.1 Produce Annual Operational Work Plan in approved format to NZF&GC deadlines.	Plan approved by Council.
8.1.2 Produce Annual Report and obtain Annual Audit within statutory time frame & present to Annual Public meeting within required timeframes.	Annual Report adopted by Council at AGM.
8.1.3 Process submissions and information to NZF&GC within requested deadlines.	All necessary submissions & responses met within appropriate guidelines. Assisted NZF&GC on various sub committees.
8.1.4 Undertake national & inter-regional liaison as required.	All necessary liaison undertaken.
BUDGET \$68582	ACTUAL \$42808

FUNCTIONAL AREA 9**ADMINISTRATION/OVERHEADS**

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
9.1.1 Completion of all administration tasks as and when Required.	All administration tasks completed as required.
BUDGET (Expd) \$633049 Reallocated to Outputs 1-8	ACTUAL \$ 630232



INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF
AUCKLAND/WAIKATO FISH AND GAME COUNCIL AND GROUP'S
FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 31 AUGUST 2013**

The Auditor-General is the auditor of Auckland/Waikato Fish and Game Council (the Fish and Game Council and Group). The Auditor-General has appointed me, R K 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 and Group on her behalf.

We have audited:

- the financial statements of the Fish and Game Council and Group on pages 15 to 28 that comprise the statement of financial position as at 31 August 2013, the statement of comprehensive income and the statement of changes in equity and 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 29 to 36.

Opinion on the financial statements and the statement of service performance

In our opinion:

- the financial statements of the Fish and Game Council and Group on pages 15 to 28:
 - comply with generally accepted accounting practice in New Zealand; and
 - fairly reflect the Fish and Game Council's:
 - financial position as at 31 August 2013; and
 - financial performance for the year ended on that date; and
- the statement of service performance of the Fish and Game Council on pages 29 to 36:
 - complies with generally accepted accounting practice in New Zealand; and
 - fairly reflects the Fish and Game Council's service performance for the year ended on 31 August 2013, including:
 - its performance achieved, as compared with forecast targets specified in the statement of forecast service performance for the financial year; and
 - its revenue earned and output expenses incurred, as compared with the forecast revenues and output expenses specified in the statement of forecast service performance for the start of the financial year.

Our audit was completed on 13 December 2013. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities, and we explain our independence.

91 Clarence Street Hamilton 3204
PO Box 389 Hamilton 3240

Telephone 07 839 1235
Facsimile 07 839 1237

Freephone 0800 269 139

enquiries@owenmcleod.co.nz
www.owenmcleod.co.nz



Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements and statement of service performance are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that would affect a reader's overall understanding of the financial statements and statement of service performance. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and statement of service performance. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and statement of service performance, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Fish and Game Council's preparation of the financial statements and statement of service performance that fairly reflect the matters to which they relate. We consider internal control 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.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Council;
- the adequacy of all disclosures in the financial statements and statement of service performance; and
- the overall presentation of the financial statements and statement of service performance.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and statement of service performance. Also we did not evaluate the security and controls over the electronic publication of the financial statements and statement of service performance. We have obtained all the information and explanations we have required and we believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

Responsibilities of the Council

The Council is responsible for preparing financial statements and a statement of service performance that:

- comply with generally accepted accounting practice in New Zealand;
- fairly reflect the Fish and Game Council's financial position and financial performance; and
- fairly reflect its service performance achievements.

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

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

Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the financial statements and statement of service performance and reporting that opinion to you based on our audit. Our responsibility arises from section 15 of the Public Audit Act 2001 and section 26W (2) of the Conservation Act.

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements set out in the International Standards on Auditing (New Zealand).

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



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