



PERFORMANCE REPORT OF THE

**AUCKLAND/WAIKATO
FISH & GAME COUNCIL**

**FOR THE YEAR ENDED
31 AUGUST 2022**

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

Hon. Kiri Allan
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 2022.

Yours faithfully



N. Juby
Chairman
Auckland/Waikato Fish & Game Council

Auckland/Waikato Fish and Game Council

PERFORMANCE REPORT For the year ended 31 August 2022

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ENTITY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2022

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 2021-2022 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 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 10 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 MEMBERS AND STAFF

AS AT 31 AUGUST 2022

CHAIRMAN

Nigel Juby, Ohaupo

VICE-CHAIRMEN

Grant Annan, Te Awamutu

David Cocks, Pakuranga

COUNCIL ELECTED BY LICENCE HOLDERS

Barrie Barnes, Auckland

Peter Shaw, Ohaupo

Colin Sherrard, Huntly

Matt Barker, Silverdale

Euan Williamson, Auckland

Tony Clark, Tuakau

Geoff Dickey, Pokeno

LIFE MEMBERS

David Lawrie (1989)

Dean Blythen (1989)

STAFF

John Dyer, BSc (Wildlife Management Officer - Game)

David Klee, MSc (Wildlife Management Officer - Game)

Adam Daniel, PhD (Fisheries Manager)

Roslyn Simmonds (Office Manager)

Mischa Davis, BA/LLB, (Resource Management Officer)

Clare Robertson, MIWM, (Resource Management Officer)

CHIEF EXECUTIVE

Ben Wilson, MSc

Office Location

156 Brymer Road

Telephone: 07 849 1666

R. D. 9

HAMILTON 3289

COUNCIL MEETING ATTENDANCES
(7 MEETINGS HELD)

	Number of meetings attended	Apologies	Notes
N. Juby	7		
G. Annan	6	1	
D. Cocks	6	1	
B. Barnes	6		New Councillor
C. Sherrard	7		
E. Williamson	6		
G. Dickey	5	1	New Councillor
G. Ralph	4		Passed Away
P. Shaw	7		
M. Barker	4	2	New Councillor
T. Clark	2	3	New Councillor
D. Du Preez	5		Resigned
S. Smith	1		Retired
W. Howard	1		Retired
A. Kerr	1		Retired

CHAIRMAN'S REPORT 2022

The third year of the Covid pandemic has proven to be the most difficult so far for Council with an extended lockdown in Auckland and Hamilton restricting anglers from travelling beyond their city boundaries for the first 10 weeks of the fish season. However, it was gratifying to see that many anglers still purchased licences because they supported Fish & Game, and especially our efforts to enhance public access to waterways and our advocacy efforts for wetlands and water quality.

It was also a year where we waited with some trepidation for the implementation of the Governance Review. I wish I could report favorably on the Review but it appears to have been a wasted year with minimal progress made to date. The level of uncertainty resulting from the delays has been damaging to the organisation, although thankfully we have not experienced the unprecedented staff turnover seen in some other regions.

It is crucial that Fish & Game quickly moves on from the Review, irrespective of the outcome, because of the threats and opportunities from the current onslaught of national legislative review. Indeed, Council is very concerned at the proposed "modernising" of all the legislation that affects the interests of anglers and hunters. Perhaps of greatest concern is the proposed legislative changes that will reduce Council's ability to advocate for trout habitat, limiting our ability to advocate for water quality. Other draft legislation that imposes onerous conditions for the maintenance and restoration of wetlands must also be opposed. It is beyond belief that the Labour Government is seeking to make it much easier for urban and industrial developers to drain natural wetlands, while imposing more stringent regulations for the maintenance and restoration of wetlands.

However at a local level, it was a year of many achievements for Council including obtaining the approval from the Minister of Conservation, Hon Kiritapu Allan, for our 2021-2031 Sports Fish and Game Management Plan. Considerable effort has gone into the preparation of this plan and the public consultation, so it was very pleasing to see it finally approved by the Minister.

It was also gratifying to get approval from the Waikato District Council for a consent application for maintenance earthworks on our wetlands, including work in significant natural areas. Consent from the Waikato Regional Council is taking longer to obtain, but progress is being made and it envisaged that consent will be obtained in the coming year.

Council continues to be by far the most effective and active advocate for wetlands and rivers in the Waikato region. The Healthy Rivers (Plan Change1) appeals are consuming much of our resources with substantial opposition to achieving good environmental outcomes from the primary sector and the power utilities. Nevertheless, I am optimistic that we will achieve a good outcome for our rivers and wetlands from this process.

A wet Spring contributed to a good breeding season for waterfowl but it was again followed by an extended summer drought. Consequently, we again experienced very dry conditions at the

start of the game season with many ponds and wetlands dry. Consequently, game licence sales were down, which was not unexpected given the conditions.

Many anglers were unable to fish in the first few months of the season due to Covid travel restrictions. Unfortunately, a long hot summer meant that conditions mid-season were generally too warm for productive fishing. Perhaps we are seeing the first signs of climate changes on our trout fisheries as some of northern rivers do not appear to be holding trout in the numbers that they used to. The southern rivers and spring-fed rivers are still fishing well but far fewer trout anglers are fishing the Coromandel rivers, especially the Ohinemuri, which was once one of the most productive rivers in the region.

One unforeseen opportunity for increasing licence sales is the completion of the new expressway from Auckland to Karapiro, bypassing Hamilton and considerably reducing the time and stress for Auckland anglers to travel to the many spring-fed rivers of the South Waikato. Staff are already working with the South Waikato District Council to increase angler access to these rivers, and this must be a priority for the coming year.

I would like to thank Councillors and staff for their support and continued enthusiasm over the last 12 months despite the challenges that we have faced. I would also like to thank the many volunteers who we rely on to maintain our wetlands, assist with the mallard banding program, and contribute to other projects throughout the region.

Nigel Juby
Chairman

In May 2022, the Fish & Game community was shocked by the death of Councillor Guy Ralph in a farming accident at Lighthouse Station on the Manukau Heads. Guy was well respected in both the UK and New Zealand hunting communities for his vigorous advocacy for gamebird hunting. His uncompromising support for Driven Shooting in New Zealand was respected by the Fish & Game staff and councillors regardless of their views on the sport. Guy served as an Auckland/Waikato Fish & Game Councillor from 2009-2015 and from 2019 until his untimely death. Guy's honest comments, humour, and dedication to Fish and Game will be missed by staff and fellow councillors.

STATEMENT OF RESPONSIBILITY

For the Year Ended 31 August 2022

Responsibility Statement

The Council and Management of the Auckland/Waikato Fish and Game Council accept responsibility for the preparation of the following financial statements and Performance 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 2022.



Chairperson

20/10/2022

Dated



Chief Executive

20/10/2022

Dated

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FINANCIAL INFORMATION

**For the Year Ended
31 August 2022**

Auckland/Waikato Fish and Game Council

Statement of Financial Performance

For the year ended
31 August 2022

	Note	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
REVENUE				
Fish and Game licence sales	1	908,136	947,609	983,866
Grants and donations	1	228,148	236,500	86,647
Interest	1	14,338	1,828	11,281
Other revenue	1	30,554	21,000	73,247
Total Revenue		1,181,176	1,206,937	1,155,041
EXPENSES				
Outputs				
Species management	2	36,492	32,520	38,362
Habitat protection & management	2	178,861	264,000	55,438
Angler & Hunter participation	2	1,001	1,700	1,594
Public interface	2	-	500	-
Compliance	2	29,795	18,000	15,700
Licensing	2	38,417	45,507	40,442
Council	2	1,794	2,000	2,146
Planning & reporting	2	15,540	16,000	16,344
Overheads				
Employee related costs	2	582,276	608,195	599,748
Depreciation	4	48,053	31,383	47,869
Other expenses	2	103,835	95,270	121,803
Total Expenses		1,036,064	1,115,075	939,446
Operating Surplus/(Deficit)		145,112	91,862	215,595
Less Other Expenses				
Levies to NZFGC		137,614	137,614	117,977
Provision for retirement leave		10,254		9,922
NET SURPLUS/(DEFICIT)		(2,756)	(45,752)	87,696

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 2022

	Note	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	275,856	250,000	348,052
Debtors and prepayments	3	88,730	65,000	81,329
Investments	3	1,100,000	800,000	1,000,000
Total Current Assets		1,464,586	1,115,000	1,429,381
Non-Current Assets				
Property, plant and equipment	4	1,131,936	1,000,000	1,150,567
Total Non-Current Assets		1,131,936	1,000,000	1,150,567
TOTAL ASSETS		2,596,522	2,115,000	2,579,948
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	96,031	55,000	93,698
Employee costs payable	3	70,730	85,000	82,098
Total Current Liabilities		184,872	140,000	175,796
Non-Current Liabilities				
Provision for Retirement Leave	3	248,846		238,592
Total Non-Current liabilities		248,846	-	-
TOTAL LIABILITES		433,718	140,000	414,388
NET ASSETS		2,162,804	1,975,000	2,165,490
EQUITY		2,162,804	1,975,000	2,165,560

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 2022

	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	910,252	900,000	1,002,076
Grants, donations and fundraising	216,279	150,000	63,827
Interest	10,135	15,000	17,919
Other revenue	10,478	25,000	52,157
Cash was applied to:			
Payments to suppliers	536,233	550,000	402,913
Payments to employees	593,645	620,000	595,526
GST (net)	20,797	0	(830)
Net Cash Flows from Operating Activities	38,063	(80,000)	138,370
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	33,913	30,000	29,130
Sale of investments/deposits	-	-	-
Cash was applied to:			
Purchase of property, plant and equipment	44,172	50,000	36,592
Purchase of investments/deposits	100,000	-	337,960
Net Cash Flows from Investing and Financing Activities	(110,259)	(20,000)	(345,422)
Net Increase / (Decrease) in Cash	(72,196)	(100,000)	(207,052)
Opening Cash	348,052	350,000	556,764
Closing Cash	275,856	250,000	348,052
This is represented by:			
Bank accounts and cash	275,856	250,000	348,052

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 2022

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.

SIGNIFICANT 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 conditions 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 and 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, 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 Council 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 is 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 have been estimated as follows:

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

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 taken at balance date. A provision for retirement leave is recognised when it is likely the benefit will be payable.

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 2021.

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 guidelines.

CHANGES IN ACCOUNTING POLICIES

A provision for retirement leave has been recorded this year.

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



Auckland/Waikato Fish and Game Council

Notes to the Performance ReportFor the year ended
31 August 2022

Note 1 : ANALYSIS OF REVENUE	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Licence sales			
Fish licence	381,579	422,381	454,080
Game licence	526,557	525,228	529,786
Total	908,136	947,609	983,866
Grants and donations			
Grants	106,282	76,000	15,950
Genesis/Mercury/Winstones/NZTA mitigations	66,596	60,000	64,572
National Fish & Game legal funding	17,693	100,500	6,025
Donations	37,577		100
Total	228,148	236,500	86,647
Interest			
Other Interest	14,338	1,828	11,281
Total	14,338	1,828	11,281
Other revenue			
Fines/Prosecutions	5,841	6,000	7,922
Gain on sale/disposal of assets	19,076	-	22,024
Covid 19 Wage Subsidy	-	-	-
Misc	5,637	15,000	42,127
Consultancy fees	-	-	1,174
Total	30,554	21,000	73,247



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 2 : ANALYSIS OF EXPENSES	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Species management			
Population monitoring	20,287	18,020	23,468
Harvest assessment	1,668	-	1,770
Releases	12,045	12,000	13,124
Control	2,492	2,500	-
Total	36,492	32,520	38,362
Habitat protection & management			
Resource management	19,203	100,000	6,934
Works & management	37,768	37,000	13,692
Assisted habitat	121,872	125,000	34,609
Assessing & monitoring	18	2,000	203
Total	178,861	264,000	55,438
Angler & Hunter participation			
Access	980	500	1,462
Newsletters	21	1,000	45
Other publications	-	200	-
Club relations	-	-	87
Total	1,001	1,700	1,594
Public interface			
Advocacy	-	-	-
Public promotions	-	500	-
Total	-	500	-
Compliance			
Ranging	431	500	643
Ranger training	165	500	-
Compliance	29,199	17,000	15,057
Total	29,795	18,000	15,700



Note 2 : ANALYSIS OF EXPENSES	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Licensing			
Commission & process fees	37,564	45,507	39,091
Total	38,417	45,507	40,442
Council			
Council meetings	1,794	2,000	2,146
Total	1,794	2,000	2,146
Planning & reporting			
Annual Reporting	15,448	16,000	16,300
National liaison	92		44
Total	15,540	16,000	16,344
Employee related costs			
Salaries and wages	530,322	561,605	552,347
Fringe benefit tax	6,608	13,600	5,197
KiwiSaver contributions	32,397	19,440	29,083
ACC levies	1,325	2,300	2,566
Staff training and other expenses	11,624	11,250	10,555
Total	582,276	608,195	599,748
Depreciation	48,052	31,383	47,869
Other expenses			
Office premises	18,349	19,920	19,957
Office equipment	1,925	5,400	3,943
Communications/consumables	18,921	20,200	17,645
General	12,396	4,050	39,468
General/Field equipment	3,587	3,500	3,936
Vehicles	48,657	42,200	36,854
Total	103,835	95,270	121,803



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2022 \$	Actual 2021 \$
Bank accounts and cash		
Cash on hand	200	200
Current Accounts	269,972	342,183
On line savings	5,684	5,669
Total	275,856	348,052
Debtors and other receivables		
Accounts receivable	88,730	74,475
GST receivable	-	6,854
Total	88,730	81,329
Investments		
<i>Current portion</i>		
Term Deposits	1,100,000	1,000,000
<i>Non- Current portion</i>		
Term Deposits	-	-
Total	1,100,000	1,000,000
Creditors and accrued expenses		
Trade and other payables	60,811	36,494
Income in advance	53,331	57,204
Total	114,142	93,698
Employee costs payable		
Accrued salaries and wages	16,021	16,056
Annual leave and time in lieu	54,708	66,042
Total	70,730	82,098
Provision for retirement leave		
Provision	248,846	238,592
Total	248,846	238,592



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 4: PROPERTY PLANT & EQUIPMENT

2022

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	843,264	-	-		843,264
Buildings	171,263	-	-	6,468	164,795
Plant & Equipment	27,413	-	-	10,015	17,398
Vehicles	98,986	41,802	14,750	29,465	96,573
Office Equipment	9,641	2,370		2,105	9,906
Total	1,150,567	44,172	14,750	48,053	1,131,936

2021

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	843,264	-	-	-	843,264
Buildings	177,731	-	-	6,468	171,263
Plant & Equipment	37,431	-	-	10,018	27,413
Vehicles	101,786	34,409	7,011	30,198	98,986
Office Equipment	8,643	2,183		1,185	9,641
Total	1,168,855	36,592	7,011	47,869	1,150,567



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 5: EQUITY	Actual 2022 \$	Actual 2021 \$
Accumulated Funds		
Balance as at 1 September	1,154,463	1,135,498
Surplus/(Deficit)	(2,756)	87,696
Transfer to Reserves	(92,767)	(127,804)
Transfer from Reserves	37,736	59,073
Balance at 31 August	1,096,676	1,154,463
Dedicated Reserves		
Asset Replacement Reserve		
Balance as at 1 September	82,317	70,820
Transfer from Accumulated Funds	16,092	11,497
Transfer to Accumulated Funds	-	-
Balance at 31 August	98,409	82,317
Non-Resident Levy Reserve		
Balance as at 1 September	84,690	80,376
Transfer from Accumulated Funds (Income)	3,608	4,314
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	88,298	84,690
Total Dedicated Reserves	186,707	167,007
Restricted Reserves		
Opuatia Wetland Fund		
Balance as at 1 September	12,279	15000
Transfer from Accumulated Funds (Income)	173	122
Transfer to Accumulated Funds (Expenses)	0	2843
Balance at 31 August	12,452	12,279
Ingham Wetland Fund		
Balance as at 1 September	4,564	15000
Transfer from Accumulated Funds (Income)	64	45
Transfer to Accumulated Funds (Expenses)	2,460	10481
Balance at 31 August	2,168	4,564



Auckland/Waikato Fish & Game

Whanganui River Fund

Balance as at 1 September	133,364	57,354
Transfer from Accumulated Funds (Income)	1,880	79,480
Transfer to Accumulated Funds (Expenses)	8,183	3,470
Balance at 31 August	127,061	133,364

Waikato River Fund

Balance as at 1 September	32,208	50,513
Transfer from Accumulated Funds (Income)	15,210	14,694
Transfer to Accumulated Funds (Expenses)	7,023	32,999
Balance at 31 August	40,395	32,208

Lake Are Are Fund

Balance as at 1 September	37,597	37,225
Transfer from Accumulated Funds (Income)	530	372
Transfer to Accumulated Funds (Expenses)	1,838	-
Balance at 31 August	36,289	37,597

Lower Waikato Wetland

Balance as at 1 September	35,307	33,120
Transfer from Accumulated Funds (Income)	10,525	11,467
Transfer to Accumulated Funds (Expenses)	17,648	9,280
Balance at 31 August	28,184	35,307

Williamson Wetland

Balance as at 1 September	60,390	59,793
Transfer from Accumulated Funds (Income)	851	597
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	61,241	60,390

Huntly Wetland Fund

Balance as at 1 September	358,430	354,881
Transfer from Accumulated Funds (Income)	5,054	3,549
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	363,484	358,430

Murray Young Wetland Fund

Balance as at 1 September	169,951	168,268
Transfer from Accumulated Funds (Income)	2,396	1,683
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	172,347	169,951



Auckland/Waikato Fish & Game

Donations

Balance as at 1 September	0	
Transfer from Accumulated Funds (Income)	36384	
Transfer to Accumulated Funds (Expenses)	584	
Balance at 31 August	35,800	
<i>Total Restricted Reserves</i>	879,421	844,090
Total Equity	2,162,804	2,165,560



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 6 : COMMITMENTS & CONTINGENCIES

The Council has no contingent liabilities as at 31st August 2022 (2021 nil)

The Council has no capital commitments as at 31st August 2022 (2021 nil)



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

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 \$137,614 (2021 \$117,976)

Legal funding was received from NZF&G Council \$17,693 (2021 \$6025)

Councillors

Transactions entered into with Councillors were for the purchase of licences to fish or hunt, Auckland/Waikato councillors receive no fees.

Auckland/Waikato councillors were reimbursed \$559 for expenses associated with work on council wetlands.

Note 8: EVENTS AFTER BALANCE DATE

There were no significant events after balance date (2021 nil)

Note 9: Operating Leases

None



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 10: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2022

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 2022

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	36,492	1,310	129,914	166,406
Habitat protection & management	178,861	3,659	362,867	541,728
Angler & hunter participation	1,001	762	75,568	76,569
Public interface	-	242	23,999	23,999
Compliance	29,795	393	38,974	68,769
Licensing	38,417	55	5,454	43,871
Council	1,794	396	39,272	41,066
Planning & reporting	15,540	586	58,114	73,654
Totals	301,900	7,403	734,164	1,036,064

Actual Overheads

Employee related costs	582,276
Depreciation & Other Expenses	151,888

Total Overheads to Allocate 734,164

BUDGET 2022

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	32520	1,414	120,795	153,315
Habitat protection & management	264000	3,939	336,499	600,499
Angler & Hunter participation	1700	806	68,855	70,555
Public interface	500	360	30,754	31,254
Compliance	18000	819	69,965	87,965
Licensing	45507	90	7,688	53,195
Council	2000	630	53,819	55,819
Planning & reporting	16000	544	46,473	62,473
Totals	380227	8,602	734,848	1,115,075



Budget Overheads	
Employee related costs	608,195
Other Expenses	95,270
Depreciation	31,383
Total Overheads to Allocate	734,848

Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 11: PRIOR PERIOD ADJUSTMENT

A provision for retirement leave has now been recognised as follows.

Equity 1/9/2020	1,364,168
Provision for retirement leave	(228,670)
Adjusted equity at 1/9/2020	1,135,498



AUCKLAND/WAIKATO FISH AND GAME COUNCIL

STATEMENT OF SERVICE PERFORMANCE

FOR THE YEAR ENDED 31 AUGUST 2022

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 2021-22 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.



FUNCTIONAL AREA 1:

SPORTS FISH AND GAMEBIRD MANAGEMENT

Goal: To maintain sustainable populations of harvestable species at levels to provide for angler and hunter satisfaction while mitigating adverse impacts of the species.

1.1 Sports Fish Management:

The Covid lockdowns increased angler usage of the Auckland lake fisheries due to restrictions banning travel outside of the city boundaries. Extra releases were made of 2-year-old trout in both Quarry and Parkinson’s lakes to cater for the increased demand and was much appreciated by local anglers.

Drift dive surveys were completed over the summer in the Mangatutu, Waihou, Waitawheta and Awakino rivers. All rivers were in good shape in terms of fish populations. These surveys contribute to a population database which contains over 30 years of data, providing a valuable record of long-term trends.

The sterile rainbow trout programme is proceeding on track. Rainbow trout ova are pressure treated to induce sterility then a year later the yearlings are released into Lake Arapuni. Early this year the third batch of ova were sterilised via pressure treatment with no ill effect. In the lower reaches of the lake (Arapuni Bridge) about 50% of the tagged trout caught are sterile fish. However, 100% of the tag returns from trout caught beneath the Waipapa dam were from non-sterile trout; presumably maturing fish that were running upstream searching for spawning water. It’s still too early to be definite, but the occasional sterile trout has been larger than expected but the return rate is disappointing.

The annual Te Awamutu Fish & Game Association Arapuni fishing contest was cancelled due to covid-19 restrictions. However a successful “fish weigh day” was held as a special event to collect data on the sterile trout stocking program. The trout caught were the largest since 2001.

Project 1.1.1 Drift Diving

Objective	Planned Result	Actual Result
To monitor the trout population in the major clear rivers and impact of management decisions.	Drift dive representative river sites. Report and recommendations to Council detailing population status and management implications	Drift dive surveys were carried out on the Waihou, Awakino, Mangatutu, and Waitawheta rivers. Report received by Council.



Table 1: Drift dive counts for trout in four rivers in the Auckland/Waikato Region (legal sized trout per km).

Year	Waihou		Awakino		Waitawheta		Mangatutu	
	30-40 (cm)	40+ (cm)	30-40 (cm)	40+ (cm)	30-40 (cm)	40+ (cm)	30-40 (cm)	40+ (cm)
2018	18	5	26	30			6	2
2019	12	4	11	16			5	4
2020	38	12	7	0			7	7
2021	19	6	1	22			2	6
2022	24	14	6	30	2	6	6	5

Project 1.1.2 Fish Surveys

Objective	Planned Result	Actual Result
Sports fisheries monitored using techniques that may include netting, electric fishing, spawning, fin clipped and tagging surveys.	Report and recommendations to Council detailing population status and management implications.	Fish surveys not carried out due to Covid restrictions.

Project 1.1.3 Fish Harvest Assessment

Objective	Planned Result	Actual Result
Fish harvest assessments estimated in major fisheries.	Results analysed from fishing competitions. Progress report to Council.	Arapuni fishing competition cancelled due to Covid restrictions. Successful "fish weigh in day" held.

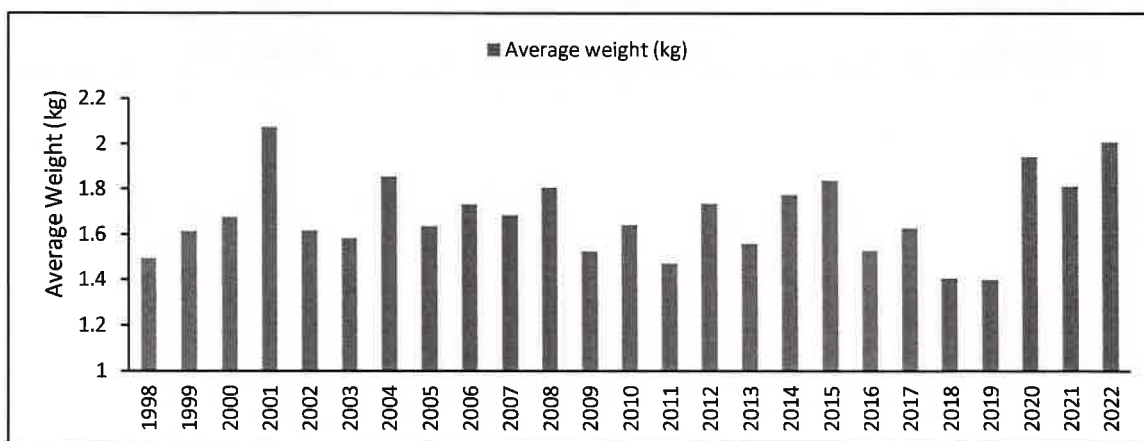


Figure 1: Average fish weight at the Arapuni Fishing Competition in Lake Arapuni from 1998-2022.



Project 1.1.4 Fish Releases

Objective	Planned Result	Actual Result
Fish liberations undertaken where required to maintain productive trout fisheries in lakes where natural recruitment is inadequate.	Fish liberated as required and reported to Council.	Releases carried out and reported to Council.

Table 2: 2021/22 Trout liberations in the Auckland/Waikato Region

Date	Lake	1+Rainbow	2+ Rainbow
October 2021	Arapuni	1000 sterile 1000 non-sterile	
April 2022	Pupuke (Quarry lake)		300
June 2022	Whatihua		200
	Parkinson		200
July 2022	Pupuke (Quarry lake)		300
August 2022	Pupuke (Quarry lake)		200

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 2022/23 fishing season.

Expenditure	Budget: \$51,896	Actual: \$37,073
Revenue	Budget: \$10,500	Actual: \$0



51

1.2 Gamebird Management

It was a good year for the banding program with bird numbers especially high at the Aka Aka and Helensville sites. A huge thanks to Councillors Shaw, Annan and the other volunteers that did such a sterling job fixing up our duck banding cages and assisting with the banding days.

The number of permits to carry out game bird control were well up from previous years, mainly due to an increase in permits for pukeko damaging crops and new pasture.

We dealt with about a dozen botulism outbreaks on wastewater treatment plants in the Waikato, Waipa and Hauraki areas. Most of the plants had botulism management plans required under the conditions of their consent, and we've been actively working with plant operators for around a decade now to try and implement good management practice. We have also assisted 3 separate pest control contractors to ensure that they have the specific tools and skills to manage outbreaks. These contractors also liaise directly with councils and ourselves by giving regular updates. We also assisted the Waipa District Council in successfully dealing with a large outbreak on Lake Ngारoto.

Project 1.2.1 Banding

Objective	Planned Result	Actual Result
To estimate the mallard and grey duck population by banding and other appropriate techniques.	Population estimate derived from mallard & grey duck banded at six sites. Report to Council.	3,455 ducks were banded at six sites. Reports to Council throughout year.

Table 3: Banding catches at each location.

Banding Location	Site Manager	Year						
		2016	2017	2018	2019	2020	2021	2022
Hauraki Plains	David Klee	1422	1818	1449	1224	881	1068	947
Te Awamutu	David Klee	557	786	806	478	646	280	487
Opuatia	David Klee	322	399	517	148	247	104	164
Aka Aka	John Dyer	264	507	399		48	212	914
Helensville	John Dyer	570	708	487	472	519	430	842
Wellsford	John Dyer	97	165	35	50	151	125	101
TOTAL		3232	4383	3693	2372	2492	2219	3455



Project 1.2.2 Transects

Objective	Planned Result	Actual Result
Trial of aerial transects to see whether an effective method to monitor mallard/grey duck populations.	Report to Council with recommendations. Trial continues	Aerial transects planned for April 2022 were cancelled due to decision by Eastern Region to discontinue due to austerity measures and disappointing results.

Project 1.2.3 Trend Counts

Objective	Planned Result	Actual Result
To monitor the swan and paradise shelduck populations.	Swan and paradise shelduck population estimates derived from aerial counts. Report to Council with recommendations.	Surveys completed and report received by Council (Figures 2,3,4).

Project 1.2.4 Gamebird Research

Objective	Planned Result	Actual Result
To support research on game birds that leads to improved management outcomes and options.	Research projects on game birds by Fish & Game and universities supported. Participation in national mallard research committee.	Staff contributed to national research committee.

Project 1.2.5 Gamebird Harvest Assessment

Objective	Planned Result	Actual Result
Monitor the harvest of mallard/grey ducks to produce a measure of hunter success and contribute to population estimates.	Estimate harvest of mallards/greys derived by implement of the 2022 hunter survey in conjunction with band returns.	Report submitted to Council. The number of hours hunted on opening weekend increased compared to the previous two seasons, as did the number of ducks shot per hunter per hour (Table 4).



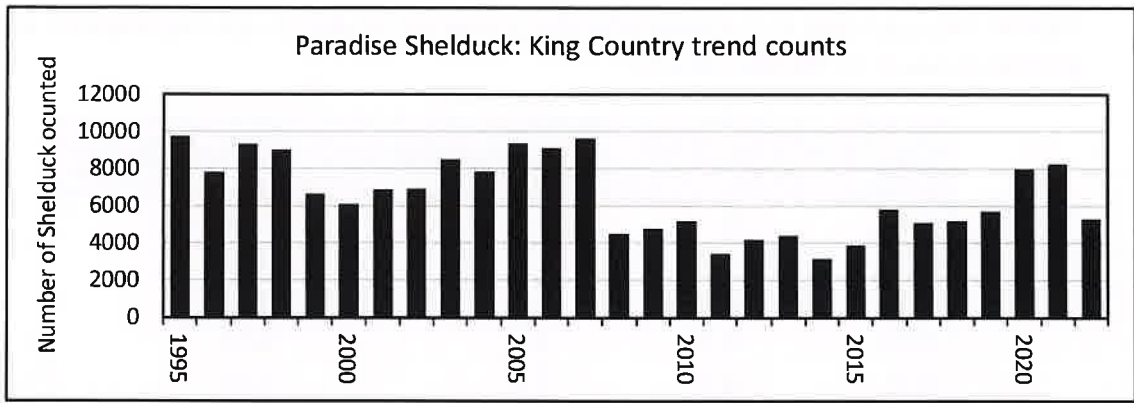


Figure 2: Paradise Shelduck, trend count data, King Country.

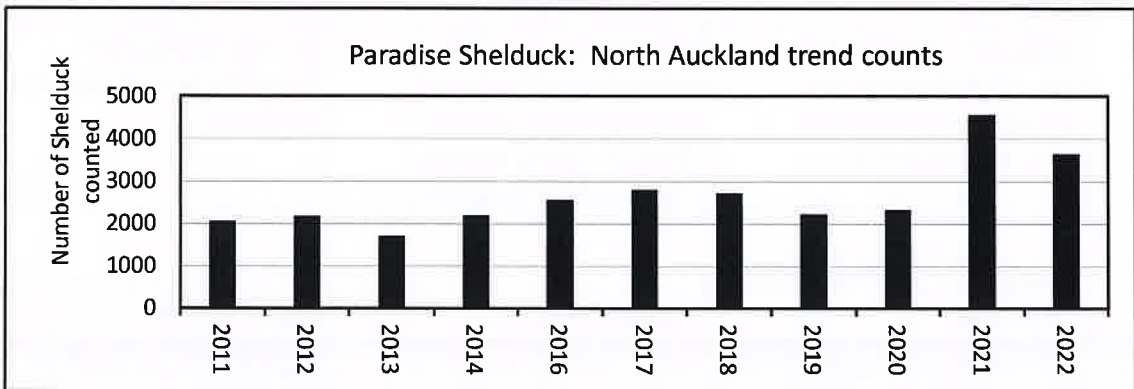


Figure 3: Paradise Shelduck, trend count data, North Auckland.

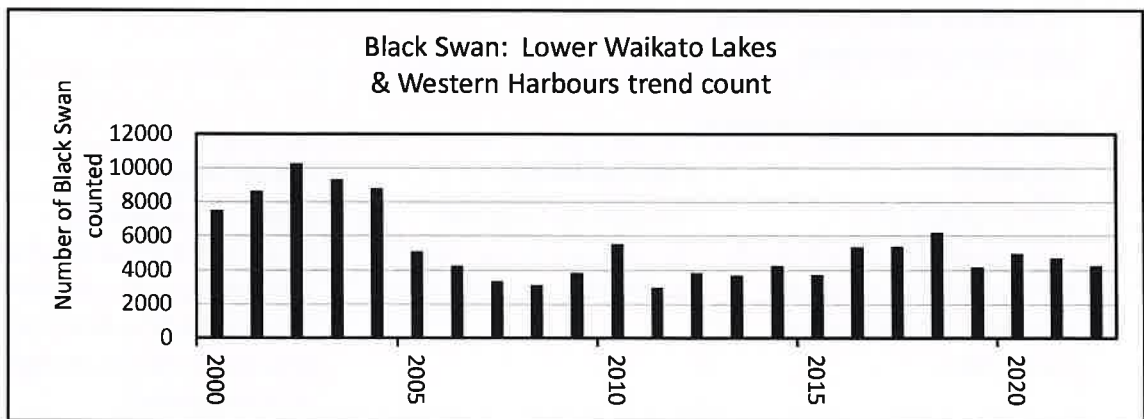


Figure 4: Swan trend counts in the lower Waikato lakes and western harbours combined.



Table 4: Average hours and number of grallards shot per hunter on opening weekend of the gamebird season for the last 6 years.

Year	Hours	Grallard Harvest	Ducks per hour
2017	12	6.1	0.51
2018	11.7	6.6	0.56
2019	10.4	5.6	0.54
2020	11.5	6.7	0.58
2021	11.9	5.0	0.42
2022	10.4	5.0	0.50

Project 1.2.6 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.	No new application received. Annual reports received.

Project 1.2.7 Game Gazette

Objective	Planned Result	Actual Result
Game regulations gazetted based on best available science & hunter aspirations with the objective of maximising substantial yield to hunters while maintaining gamebird populations.	Game Gazette approved	Regulations gazetted for 2022 Game season.

Project 1.2.8 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 135 permits to disperse issued within two working days of complaint. Dispersal advice tendered & organised shoots arranged where required.

Expenditure	Budget: \$101,419	Actual: \$129,334
Revenue	Budget: \$2,500	Actual: \$3,633



FUNCTIONAL AREA 2:

SPORTS FISH AND GAMEBIRD HABITAT PROTECTION AND MAINTENANCE

Goal: To protect and increase suitable habitat for sports fish and gamebirds to the extent necessary to provide for the recreational interests of hunters and anglers.

2.1 Habitat Works

2.1.1 Council lands

Council owns some 1,700 hectares of endangered wetlands comprising some 15 properties which are managed for waterfowl production and hunter opportunity. Responsibility for day to day property management has been vested in the local Fish and Game Associations and wetland user groups, with Council budgeting funds to maintain and enhance these properties. Council properties have some 125 constructed ponds on them providing hunting for approximately 500 hunters on any one day. Access for itinerant hunters is an important issue in the region. Each year additional to those hunters who drew a ballot on the ponds some 200 permits are issued to hunt on Council land. The bulk of permits are taken up by hunters from urban areas. Council lands provide an excellent opportunity to get started in waterfowl hunting.

The Waikato District Council approved our consent application for maintenance earthworks on our wetlands, including work in significant natural areas. However, our application to the Waikato Regional Council for consents to carry out maintenance on our wetland properties has been put on hold while we provide additional information, review the application, and wait for the outcome of the current review of the NES-freshwater for any resulting changes relating to wetland restoration and maintenance activities.

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.	Reports received throughout year by Council on works undertaken. Audit carried out on Council properties in the Waikato Delta.

Expenditure	Budget: \$91,930	Actual: \$128,709
Revenue	Budget: \$11,000	Actual: \$67,688



2.1.2 Other lands

Council provides direct assistance to landowners by way of advice on wetland development and riparian plantings, via financial contributions towards habitat projects on appropriate properties, and assisting with funding applications to charitable trusts. Council also distributes some 6,000 trees per annum for habitat protection and enhancement. Council works closely with other agencies, including the Waikato Regional Council and DOC, to create substantial areas of wetland habitat and to restore riparian margins.

Project 2.1.2 Other Lands

Objective	Planned Result	Actual Result
Provide habitat assistance to landowners and assess habitat grant applications for presentation to Council and external habitat trusts. Utilise opportunities as they arise for habitat creation and restoration in conjunction with other agencies.	Report to Council on opportunities for habitat enhancement, creation and restoration in conjunction with Fish & Game Assoc's and other agencies.	Funding arranged for 7 wetland projects on private land creating 20ha of wetland.

Project 2.1.3 Trees

Objective	Planned Result	Actual Result
Annual tree order made up, received and delivered.	Trees delivered to Clubs and Projects.	6162 trees and shrubs distributed.

Plant Distribution 2022	Marlon	Roger	James Lowry	David Saxton	Jeff Tucker	Brian Lees	North Shephard	Jason Elliot	TE AWAMUTU	Ta Aroha	Wayne Randall	Andree Sands	Cooks	Central Shephard	dave stack	Williamson	Dean Bik	Lake view farm	Steve McMillan	chris anhandale	Tasman Farm	Johanna Bakker	Jay Hawkins	Hampton	Dennis saxon	Daniel Hall	SUB TOTAL
English Oak	10	20			10	10					30			25		25	25		5							10	170
Pin Oak	10	20	25		10						30		25	25		25	25		5	20			5	5		10	240
Turkey Oak	10	10	25		10									20		25	25		5				5	5		10	150
Swamp Cypress	10	50	25				50				50		25	25	25	50										10	320
NZ Flax	40			40	100	50	25	25	25	100	50	100		100		100	75		20		20		10	25	20	100	1025
Kahikatea	20	10		20	30	30			25	50	25		25	50					10			50	10	25			380
Cabbage Tree	60	20	75	40	50	50	100		50	100	25	25		100		100	100		40			60		25	10	30	1060
Kowhai	5			10	30	5					25		20	25	25							5					150
Manuka	20	10		20	75	10	100		25	100	25	125		100			75	75		50	20	100	10		20		960
Carex Secta	40	20	50	20	75	20		50	25	100				50	400			80	30	20	20		20	25			1025
Carex Virgata								25	25	100				50				20	20		20				25		285
Lemonwood	100	10		20	30	10					25	40		25		50	50				10	50	10	25		10	465
Karamu	20	10		20	30	10				50	20			25		50	50		10		10	50	10				365
Kanuka	30	10		20	30	10	50		25		20			25					10			50			10		290
Mahoe				50	30	20							8	25		50	25					50					258
lacebark	25				25														25			25			25		125
Oioi										50	30			50		50	25										205

Table 5: Tree distributions in 2022

Expenditure	Budget: \$192,778	Actual: \$189,309
Revenue	Budget: \$125,000	Actual: \$103,358



2.2 Resource Management Act

Considerable effort was again spent by Council on RMA issues at a national, regional and district levels, both for statutory planning and consent applications.

At a national level, we contributed extensively to the NZF&G submission on the proposed changes to the National Environmental Standards and National Policy Statement for Freshwater, with particular emphasis on proposed changes to the definition and regulations for natural wetlands. In response to our initial submission the maintenance of maimai and vegetation clearance for wetland restoration are now permitted activities, but with extensive conditions including lodging a workplan with the relevant regional council. However, we continue to oppose regulations that require the construction of new maimai in natural wetlands to have a discretionary resource consent. We also opposed proposed changes that will provide a consenting pathway for damaging extractive activities such as quarrying and mining in and around wetlands, making the drainage of wetlands much easier for developers.

We contributed to NZF&G submissions on the proposed legislation for Freshwater Farm Plans, Wildlife Act review, Stock exclusion, and the draft Natural and Built Environments Act, which is replacing the Resource Management Act.

At a regional level we continue to be actively involved in the appeals process for the proposed Plan Change 1 (PC1) for the Waikato Catchment, but progress has been very slow. The starting point for resolving the points of appeal requires identification of the relevant national regulations and whether there is sufficient justification to adopt a more stringent standard or whether the proposed rule in PC1 should be removed to allow the national regulation to prevail. An added complication was the outcome of a government appointed independent Science Advisory Panel that concluded that Overseer was not suitable for estimating Nitrogen loss from pastoral land. Consequently, there has been considerable discussion over whether there are viable alternatives to Overseer and the outcomes that will be achieved.

We continue to be concerned over the direction of the draft Waikato Coastal Plan. The glaring issue of concern was the proposed banning of existing maimai in the RAMSAR Wetland area of the Firth of Thames, which includes the lower reaches of inflowing rivers (Waihou, Piako, Waitakaruru) – a very popular area for gamebird hunting. In reply to our request for clarification, it appears that this rule will be deleted. However, the draft Plan still contains rules that will make the building of new maimai either prohibited or requiring a consent in almost all areas of the Waikato coastal zone where recreational game bird hunting currently occurs. We strongly support the inclusion of numeric trigger values for water quality in estuaries but feel that some of those values lack scientific validation and the effects of overall contributions from wider catchment sources are not adequately explained or tied back into other planning provisions. There is a lack of certainty of what meaningful actions will be taken if trigger values are not achieved. One positive is that the noise emitted from recreational game bird hunting is permitted under the draft Plan.

We provided feedback on the Waihou, Piako and 3 zones Annual Work Programs. These are part of integrated catchment managements (ICM) comprehensive consents they use to manage catchment and drainage infrastructure across the Waikato Region. Our main concerns relate to potential adverse effects on lake and wetland hydrology and that the adaptive nature of



consents is not being implemented as envisaged. We are uncertain if the required mitigation is being implemented and whether or not the measures being used are successful.

At a district council level, feedback was provided on key issues in the draft Waitomo District Plan affecting hunters and anglers, habitat, and AWFG operations in this district. We also requested that where new public access is offered to significant trout fisheries, that benefit lots additional to those prescribed in the proposed rules may be considered.

Many of our submissions on the proposed Waikato District Plan were accepted by the District Council including having recreational hunting as a permit activity in the Rural Zone and allowing for the construction of maimai. Unfortunately appeals to the Plan have been lodged by other parties seeking to reverse many of the Plan's environmental gains and safeguards. We have therefore joined these appeals seeking to maintain the status quo.

It is disappointing that many agencies, especially district councils, have consistently failed to plan for the consent renewals for significant discharges. In particular, there is an increasing trend for the operators of wastewater treatment plants to seek 5–7-year consents while the plant is updated to meet acceptable standards. For the Matarangi, Paeroa and Waihi WWTPs short term consents were opposed due to the impact on the receiving environment, lack of an adequate botulism management plan, and previous non-compliance. In a similar vein, the planned upgrade of the Te Kauwhata WWTP is still in progress with the WWTP continuing to be non-compliant.

However, It was pleasing that some district councils have made meaningful progress in updating their WWTPs leading to significant improvements in nutrient and sediment discharges. The Cambridge WWTP stand out in this regard.

We opposed the granting of a consent to discharge by the Tatua Dairy Company because we were concerned with the accuracy of the nutrient leaching rates and proposed application rates. Without transparent and accurate data, we do not feel confident in the proposal and are of the opinion that these matters should be addressed before the application is progressed.

We have been in negotiation with Fonterra regarding their application to continue their discharges to the Waikato River from the Hautapu dairy factory. Whilst improvements have been made to the application since our submission was made, we still have concerns about the duration of the consent (a 35-year term), and uncertainties with the conditions of consent such as a lack of seasonal discharge limits meaning the Waikato River would not be protected during the critical times of the year.



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.

Expenditure	Budget: \$304,831	Actual: \$218,239
Revenue	Budget: \$100,000	Actual \$20,617

2.3 Assessment & Monitoring

Concern has been expressed over the decline in water quality in the Mangatutu Stream headwater. An assessment and monitoring programme of trout habitat in the Mangatutu Stream was planned for the 2021/22 year.

Project: 2.3.1 Assessment & monitoring

Objective	Planned Result	Actual Result
Monitoring programme of trout habitat in the Mangatutu Stream headwaters.	Report to Council on further monitoring.	Programme cancelled as the landowner (DOC) accepted that the Mangatutu Stream had been detrimentally affected by the grazing of DOC land by the lessee.

Expenditure	Budget: \$10,960	Actual: \$5,471
Revenue	Budget: \$2,000	Actual: \$0



FUNCTIONAL AREA 3:

ANGLER AND HUNTER PARTICIPATION AND SATISFACTION

Goal: To encourage maximum angler and hunter participation while maintaining quality of angler/hunter experience and satisfaction with Fish and Game management.

3.1 Access issues

Council administers balloted hunting on its own wetlands and via its association with Fish & Game Clubs and the Kopuatai and Whangamarino Wetland Associations is involved in management control of Lakes D, Cameron, Rotokauri, Kainui, Rangiriri Islands, Rayonier and Hancock forests, and the Kopuatai and Whangamarino Wetlands. Council maintains a close liaison with local authorities and DOC to establish management plans and committees for crown lands to protect fish and game interests. Council continues to monitor the situation regarding public land (reserve strips etc) over which hunters and anglers have legal access and as and where appropriate advocates on their behalf.

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>4 Reported angler/hunter access problems reported to Walking Access Commission</p> <p>5 Register of fishing & hunting clubs maintained with regular liaison undertaken.</p>	<p>531 Permits issued.</p> <p>Results reported to Council throughout year. Work to enhance angler access was carried out on the Whanganui, Whakapapa, Waimiha, Waione, Waihou and Awakino rivers and Lake Whatihua.</p> <p>Meetings held with DOC and local authorities. Results reported to Council.</p> <p>Commission informed of access issues involving</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.	New sign placed on Murray Young Wetland.

Expenditure	Budget: \$24,489	Actual: \$43,029
Revenue	Budget: \$0	Actual: \$0

3.2 Promotion

Regular contact with hunters and anglers plays an important part in retaining their interest. Councillors and staff regularly attend and address ward association and allied recreation group meetings. Production of Fish & Game magazines sent direct to all Auckland/Waikato licence holders prior to the game and fish seasons are considered an essential activity which is very well received by licence holders. Council also produces a monthly internet newsletter for anglers (*Reel Life*) and during the game season a monthly internet newsletter for hunters (*Both Barrels*).

Project 3.2.1 Magazine & Newsletters

Objective	Planned Result	Actual Result
The production and distribution of game and fishing magazine supplements to previous years licence purchasers before commencement of season.	Preseason magazine supplements produced and distributed.	Magazine supplements completed and the magazines distributed to licence holders.

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.

Expenditure	Budget: \$46,066	Actual: \$33,540
Revenue	Budget: \$0	Actual: \$0



FUNCTIONAL AREA 4:

PUBLIC INTERFACE

Goal: Acceptance of the recreation of sports fishing and gamebird hunting and community support for Fish & Game Council management.

Given that within its region approximately 40% of New Zealand’s population is encompassed, which comprises the largest urban population in the country, Council well recognises the importance in its region of community support for its activities.

The importance of Auckland to Fish & Game interests has been identified by NZF&GC, who deem the raising of Public Awareness in Auckland an issue of national significance.

Council and staff are founding trustees in the National Wetland Habitat Trust, Waikato Ecological Enhancement Trust, Waipa Peat Lakes and Wetlands Accord, Waikato District Lakes and Freshwater Wetlands Accord, South Waikato Rural Access Committee, Lower Waikato Enhancement Society, South Waikato Environmental Initiative Group, Lakes Rotokauri, D & Cameron Management Groups, and regularly attend Wetland Forums, Biodiversity Forums, and Rivercare meetings, Regional and local council sector liaison meetings and other like group meetings; organisations that not only provide benefits for fish and game habitat but also an important link in promoting acceptability of hunting and fishing.

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.	<p>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>2 Maintain liaison as required with appropriate organisations/agencies.</p>	<p>All inquiries from public media, anglers, and hunters responded to.</p> <p>F&G liaison with appropriate organisations maintained and reported to Council throughout year.</p>



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.

Expenditure	Budget: \$31,254	Actual: \$23,999
Revenue	Budget: \$0	Actual: \$0



FUNCTIONAL AREA 5:**COMPLIANCE**

Goal: To ensure compliance with hunting and fishing regulations, to protect the resource and Council's financial base.

Council administers some 15 warranted officers. Planned and coordinated law enforcement work is carried out by as many rangers as can be mustered at the time. Active gamebird ranging on opening day is limited to staff and a small number of honorary rangers. Given the longer period that fishing activities are undertaken a better coverage of fishing activities is achieved.

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.	OSH Course held for Rangers in Rotorua delayed until November 2022.

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 offences.

Expenditure	Budget: \$87,964	Actual: \$68,769
Revenue	Budget: \$6500	Actual: \$5,841



FUNCTIONAL AREA 6:

LICENSING

Goal: To produce and distribute legally correct licence forms by due date.

The sale of licences is Council’s primary source of income. The administrative function of licensing has been contracted out however Council still maintains control over licences distributed and debt collection

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>

Expenditure	Budget: \$53,195	Actual: \$43,871
Revenue	Budget: \$0	Actual \$0



FUNCTIONAL AREA 7:

COUNCIL/COMMITTEE/CLUB SERVICING

Goal: To service Council, committees and clubs, to provide for the democratic management of the Fish & Game system.

Given the informal and personal level upon which Council functions Council is able to maintain good levels of communication within the organisation. Council has always maintained an efficient monitoring administrative system via its detailed budgeting and accounting system along with its Chief Executive's Report.

Project 7.1.1 Council Meetings

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

Expenditure	Budget: \$55,819	Actual: \$41,066
Revenue	Budget: \$0	Actual: \$0



FUNCTIONAL AREA 8:**PLANNING/REPORTING**

Goal: To ensure cost efficient and appropriate management of fish and game resources.

Council's Management Plan was approved by the Minister of Conservation 1 April 2022.

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 2022/23 by 31 st August 2022.	Plan approved by Council.

Project 8.1.2 Annual report/Audit

Objective	Planned Result	Actual Result
Produce Annual Report for the 2020/21 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. 2 Undertake national & inter-regional liaison as required.	All necessary submissions made within appropriate deadlines. Assisted NZF&GC on sub committees. All necessary liaison undertaken.

Expenditure	Budget: \$62,473	Actual: \$73,654
Revenue	Budget: \$0	Actual: \$0



FUNCTIONAL AREA 9:

ADMINISTRATION/OVERHEADS

Goal: Manage the business of Fish and Game in a cost effective and efficient manner.

Council was fortunate in having inherited from the Acclimatisation Society a well-established and effective administration system which functions in an efficient and cost-effective manner.

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: \$734,848	ACTUAL: \$734,163 Reallocated to Outputs 1-8
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TOTAL NET COST As per attached budget	\$780,685
Less interest income	\$ 1,828
Plus ARF	\$ 31,383
 TOTAL APPROVED BUDGET:	 \$810,240



INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF THE AUCKLAND/WAIKATO FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS
AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2022**

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

Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 11 to 28, that comprise the statement of financial position as at 31 August 2022, the statement of financial performance, 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 performance of the Fish and Game Council on pages 29 to 51

In our opinion:

- the financial statements of the Fish and Game Council: on pages 11 to 28
 - present fairly, in all material respects:
 - its financial position as at 31 August 2022; 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); and
- the statement of performance of the Fish and Game Council on pages 29 to 51:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2022, 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 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 for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 9 December 2022. This is the date at which our opinion is expressed.

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 performance, we comment on other information, and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards 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.

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



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 performance

The Council is responsible on behalf of the Fish and Game Council for preparing financial statements and a statement of 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 performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the statement of 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 performance

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of 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 performance.

For the budget information reported in the financial statements and the statement of 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.

We did not evaluate the security and controls over the electronic publication of the financial statements and the statement of 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 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 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 Fishing 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 performance, including the disclosures, and whether the financial statements and the statement of 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 up to page 10, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

Our opinion on the financial statements and the statement of 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 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 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: *International 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 Ltd
On behalf of the Auditor-General
Hamilton, New Zealand

