



PERFORMANCE REPORT OF THE

**AUCKLAND/WAIKATO
FISH & GAME COUNCIL**

**FOR THE YEAR ENDED
31 AUGUST 2021**

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 2021.

Yours faithfully

A handwritten signature in black ink, appearing to be 'G. Annan', written in a cursive style.

G. Annan
Chairman
Auckland/Waikato Fish & Game Council

Auckland/Waikato Fish and Game Council

PERFORMANCE REPORT For the year ended 31 August 2021

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ENTITY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2021

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 2020-2021 work year. The work programme is based around eight outputs and one input. Within each of these functional areas the Statement of Service Performance provides summary details of the resources that were anticipated to be required, along with the actual results for the year. In addition, the performance standard for each project is listed along with a description of the result that was achieved.

MISSION STATEMENT & OBJECTIVES:

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

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

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

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

Structure – Council and Staff

The Council comprises 11 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 2021

CHAIRMAN

Grant Annan, Te Awamutu

VICE-CHAIRMEN

Shane Smith, Cambridge,

David Cocks, Pakuranga

COUNCIL ELECTED BY LICENCE HOLDERS

George Avery, Te Aroha

William Howard, Tuakau

Nigel Juby, Ohaupo

Andrew Kerr, Te Kauwhata

Ben Moore, Tirau

Peter Shaw, Ohaupo

Colin Sherrard, Huntly

Euan Williamson, Auckland

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 BEMP/PGDIP, (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 – (6 MEETINGS HELD)

	Number of meetings attended	Apologies
G. Annan	6	
D. Cocks	6	
S. Smith	5	1
A. Kerr	5	6
B. Moore		
C. Sherrard	5	1
E. Williamson	6	
G. Avery	2	2
N. Juby	5	1
P. Shaw	5	1
W. Howard	4	1

CHAIRMAN'S REPORT 2021

It has again been a difficult year for Council with the ongoing Covid-19 crisis and the uncertainties over the future of Fish and Game arising from the governance review. The drought continued for the third year, and again affected waterfowl breeding.

Council considered the recommendations of the governance review of Fish and Game that had been commissioned by the previous Minister of Conservation, the Hon Eugenie Sage, on the advice of the previous Chairman of the New Zealand Fish and Game Council, Lindsay Lyons. The review was carried out by Belinda Clark and John Mills. Considerable concern was expressed by Councillors with some of the recommendations that appear to be well out of scope of the terms of reference for the review, and furthermore were made with no consultation with staff or Councillors. Council was especially concerned with the recommendation that the Auckland/Waikato region amalgamates with the Northland region, given that there had been no analysis of the financial implications of this proposal nor any study on the impact on the delivery of service to licence holders. Council expressed its concern both to the Chairman of the New Zealand Fish and Game Council, Ray Grubb, and to the Minister of Conservation, Hon Kiritapu Allan.

However, the majority of recommendations were accepted by Council including having an iwi nominee/appointee on Council and those recommendations that would improve governance guidance.

Council continues to be concerned over the ecological state of the lower Waikato lakes and the Whangamarino Wetland. We have been very active in advocating for restoration including lodging an appeal at the Environment Court seeking greater emphasis on restoration efforts, monitoring, and enhancing water quality for the lower Waikato lakes and Whangamarino as part of the Healthy Rivers planning process (proposed change to the Waikato regional plan).

During the year, the Labour Government issued new national directions on the way freshwater is managed with the release of a National Policy Statement for Freshwater and a new National Environmental Standard for Freshwater, which introduced extensive regulations for controlling activities which pose a risk to freshwater quality and wetlands. Replacement legislation for the RMA has also been proposed. These legislative changes represent a considerable challenge to Fish and Game given not only the potential environmental benefits but also the restrictions that look likely to be imposed on Council's routine maintenance activities, such as weed spraying, on our wetland properties. An additional concern is the proposed reduction in the legal status of trout habitat, which had a high level of protection under the RMA and was thus crucial to Council in carrying out its advocacy function. Staff have been very active both nationally and regionally in providing advice on the proposed legislation and on how the standards should be implemented. Staff have also submitted comprehensive consent applications to both the Waikato District Council and the Waikato Regional Council to enable routine maintenance activities on our wetland properties to continue.

Unfortunately, it was a generally poor hunting season because of several conservative drought years impacting on mallard breeding. Botulism wasn't a major factor last summer, thanks to the considerable efforts of volunteers who stopped outbreaks quickly and the increased emphasis

on control at local wastewater treatment plants. However, we really do need a couple of good breeding seasons.

Due to the drought conditions many ponds and wetlands were dry at the start of the season, and thus more licence-holders than usual were hunting the region's rivers from vessels. Regretfully one consequence was noticeably more complaints from the public about hunter behaviour, especially shooting under power and near walkways. Council has asked staff to investigate the issues that have arisen with drift shooting and whether regulation changes are required.

It was again a great fishing season, and it was especially pleasing to hear of large numbers of trout present in the Waipa tributaries. It was also great to see many anglers using our Kakahi property to access the Whakapapa River, which was also fishing well. Enhancing fishing access remains a priority in this region where so much of access is in private hands.

The decision to move the liberation site for the Lake Pupuke trout releases from the main lake to a connected arm, Quarry Lake, has been a spectacular success. We've received many reports from anglers who have caught fish, including junior anglers catching their first trout.

I regret to report that the Hamilton Office was broken into on three occasions by intruders during the year. Although nothing was taken, considerable damage was done to doors and windows. It may be time to move on, either to more secure premises or indeed out of Hamilton entirely.

Despite the uncertainties due to the ongoing governance review, we submitted a proposed Sports Fish and Game Management Plan for 2021-31 to the Minister of Conservation, Hon Kiritapu Allan, for her approval. Considerable effort has gone into the preparation of this plan and with public consultation, so it was pleasing to see it finally submitted to the Minister.

My thanks to Councillors and staff for their efforts and support over the last 12 months in managing the fish and game resource for the benefit of anglers and hunters. I also appreciate the considerable support of those many volunteers who have contributed to Fish & Game projects throughout the region.

Grant Annan
Chairman

Statement of Responsibility
For the Year Ended 31 August 2021

Responsibility Statement

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

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

In the opinion of the Council and Management the Performance Report fairly reflects the financial position and operations of the Auckland/Waikato Fish and Game Council for the Year Ended 31 August 2021.



Chairperson

20/10/2021

Dated



Chief Executive

20/10/2021

Dated

FINANCIAL INFORMATION

**For the Year Ended
31 August 2021**

Auckland/Waikato Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2021

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
REVENUE				
Fish and Game licence sales	1	983,866	851,985	961,326
Grants and donations	1	86,547	90,500	129,174
Interest	1	11,281	5,936	21,613
Other revenue	1	73,347	24,500	76,250
Total Revenue		1,155,041	972,921	1,188,363
EXPENSES				
Outputs				
Species management	2	38,362	31,520	40,954
Habitat protection & management	2	55,438	119,000	98,430
Angler & Hunter participation	2	1,594	1,700	5,341
Public interface	2	-	500	824
Compliance	2	15,700	16,000	22,014
Licensing	2	40,442	38,253	38,429
Council	2	2,146	2,000	1,944
Planning & reporting	2	16,344	16,000	14,957
Overheads				
Employee related costs	2	599,748	621,270	570,877
Depreciation	4	47,869	30,475	41,824
Other expenses	2	121,803	83,850	99,793
Total Expenses		939,446	960,568	935,387
Operating Surplus/(Deficit)		215,595	12,353	252,976
Less Other Expenses				
Levies to NZFGC		117,977	117,977	131,779
NET SURPLUS/(DEFICIT)		97,618	(105,624)	121,197

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 2021

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	348,052	400,000	556,764
Debtors and prepayments	3	81,329	60,000	91,500
Investments	3	1,000,000	500,000	662,040
Total Current Assets		1,429,381	960,000	1,310,304
Non-Current Assets				
Property, plant and equipment	4	1,150,567	900,000	1,168,855
		-		-
Total Non-Current Assets		1,150,567	900,000	1,168,855
TOTAL ASSETS		2,579,948	1,860,000	2,479,159
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	93,698	50,000	94,765
Employee costs payable	3	82,098	80,000	77,876
Loan-current		-	-	-
Total Current Liabilities		175,796	130,000	172,641
Non-Current Liabilities				
		-	-	-
Total Non-Current liabilities		-	-	-
TOTAL LIABILITIES		175,796	130,000	172,641
NET ASSETS		2,404,152	1,730,000	2,306,518
EQUITY		2,404,152	1,730,000	2,306,518

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 2021

	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	1,002,076	900,000	960,731
Grants, donations and fundraising	63,827	150,000	144,255
Interest	17,919	10,000	17,615
Other revenue	52,157	20,000	75,740
Cash was applied to:			
Payments to suppliers	402,913	500,000	475,789
Payments to employees	595,526	590,000	596,107
GST (net)	(830)	3,000	(3,970)
Net Cash Flows from Operating Activities	136,710	(13,000)	130,415
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	29,130	15,000	27,448
Sale of investments/deposits	-		160,000
Cash was applied to:			
Purchase of property, plant and equipment	36,592	32,000	39,104
Purchase of investments/deposits	337,960	70,000	-
Net Cash Flows from Investing and Financing Activities	(345,422)	(87,000)	148,344
Net Increase / (Decrease) in Cash	(208,712)	(100,000)	278,759
Opening Cash	556,764	500,000	278,005
Closing Cash	348,052	400,000	556,764
This is represented by:			
Bank accounts and cash	348,052	400,000	556,764

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 2021

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 are 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 8 output areas - 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 became 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.

Donated assets are recognised upon receipt at fair value.



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	5 - 10 years (10% to 20%)
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 \$4 for every game licence sold.

Employee costs payable

A liability for employee costs payable is recognised when an employee has earned an entitlement.

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

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 2020.

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

There has been no change in accounting policies since the previous annual report.



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 1 : ANALYSIS OF REVENUE	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
Licence sales			
Fish licence	454,080	348,950	450,413
Game licence	529,786	503,035	510,913
Total	983,866	851,985	961,326
Grants and donations			
Grants	15,950	20,000	58,695
Genesis/Mercury/Winstones/NZTA mitigations	64,572	70,500	60,857
National Fish & Game legal funding	6,025	-	9,522
Donations	-	-	100
Total	86,547	90,500	129,174
Interest			
Other Interest	11,281	5,936	21,613
Total	11,281	5,936	21,613
Other revenue			
Fines/Prosecutions	7,922	6,000	4,345
Gain on sale/disposal of assets	22,024	-	6,770
Covid wages subsidy	-	-	46,378
Misc	42,127	16,000	18,757
Game bird control	1,174	2,500	-
Total	73,347	24,500	76,250



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 2 : ANALYSIS OF EXPENSES	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
Species management			
Population monitoring	23,468	20,020	24,737
Harvest assessment	1,770	-	1,400
Releases	13,124	9,000	14,407
Control	-	2,500	410
Total	38,362	31,520	40,954
Habitat protection & management			
Resource management	6,934	20,000	10,854
Works & management	13,692	12,000	30,833
Assisted habitat	34,609	85,000	45,769
Assessing & monitoring	203	2,000	10,974
Total	55,438	119,000	98,430
Angler & Hunter participation			
Access	1,462	500	26
Newsletters	45	1,000	4,828
Other publications	-	200	400
Club relations	87	-	87
Total	1,594	1,700	5,341
Public interface			
Advocacy	-	-	45
Public promotions	-	500	779
Total	-	500	824
Compliance			
Ranging	643	500	-
Ranger training	-	500	-
Compliance	15,057	15,000	22,014
Total	15,700	16,000	22,014



Note 2 : ANALYSIS OF EXPENSES	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
Licensing			
Licence production & distribution	1,351		405
Commission & process fees	39,091	38,253	38,024
Total	40,442	38,253	38,429
Council			
Council meetings	2,146	2,000	1,944
Total	2,146	2,000	1,944
Planning & reporting			
Annual Reporting	16,300	16,000	14,957
National liaison	44		-
Total	16,344	16,000	14,957
Employee related costs			
Salaries and wages	552,347	574,680	527,434
Fringe benefit tax	5,197	13,600	11,795
KiwiSaver contributions	29,083	19,440	20,196
ACC levies	2,566	2,300	1,309
Staff training and other expenses	10,555	11,250	10,143
Total	599,748	621,270	570,877
Depreciation	47,869	30,475	41,824
Other expenses			
Office premises	19,957	13,500	18,715
Office equipment	3,943	3,400	6,039
Communications/consumables	17,645	17,200	19,168
General	39,468	4,050	13,755
General/Field equipment	3,936	3,500	5,909
Vehicles	36,854	42,200	36,207
Total	121,803	83,850	99,793



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2021 \$	Actual 2020 \$
Bank accounts and cash		
Cash on hand	200	200
Current Accounts	342,183	550,898
On line savings	5,669	5,666
Total	348,052	556,764
Debtors and other receivables		
Accounts receivable	74,475	85,476
GST receivable	6,854	6,024
Total	81,329	91,500
Investments		
<i>Current portion</i>		
Term Deposits	1,000,000	662,040
<i>Non- Current portion</i>		
Term Deposits	-	-
Total	1,000,000	662,040
Creditors and accrued expenses		
Trade and other payables	36,494	29,521
Income in advance	57,204	65,244
Total	93,698	94,765
Employee costs payable		
Accrued salaries and wages	16,056	19,571
Annual leave and time in lieu	66,042	58,305
Total	82,098	77,876



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 4 : PROPERTY PLANT & EQUIPMENT

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

2020

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	843,264	-	-	-	843,264
Buildings	189,914	-	5,715	6,468	177,731
Plant & Equipment	47,817	-	-	10,386	37,431
Vehicles	107,148	34,425	15,837	23,950	101,786
Office Equipment	4,974	4,689	-	1,020	8,643
Total	1,193,117	39,114	21,552	41,824	1,168,855



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 5: EQUITY	Actual 2021 \$	Actual 2020 \$
Accumulated Funds		
Balance as at 1 September	1,364,168	1,313,146
Surplus/(Deficit)	97,618	121,197
Transfer to Reserves	(127,804)	(116,969)
Transfer from Reserves	59,073	46,794
Balance at 31 August	1,393,055	1,364,168
Dedicated Reserves		
Asset Replacement Reserve		
Balance as at 1 September	70,820	72,850
Transfer from Accumulated Funds	11,497	-
Transfer to Accumulated Funds	-	(2,030)
Balance at 31 August	82,317	70,820
Non-Resident Levy Reserve		
Balance as at 1 September	80,376	60,722
Transfer from Accumulated Funds (Income)	4,314	19,654
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	84,690	80,376
Total Dedicated Reserves	167,007	151,196
Restricted Reserves		
Opuatia Wetland Fund		
Balance as at 1 September	15,000	0
Transfer from Accumulated Funds (Income)	122	15,000
Transfer to Accumulated Funds (Expenses)	2,843	0
Balance at 31 August	12,279	15,000
Ingham Wetland Fund		
Balance as at 1 September	15,000	0
Transfer from Accumulated Funds (Income)	45	15,000
Transfer to Accumulated Funds (Expenses)	10,481	0
Balance at 31 August	4,564	15,000



Whanganui River Fund		
Balance as at 1 September	57,354	33,286
Transfer from Accumulated Funds (Income)	79,480	35,998
Transfer to Accumulated Funds (Expenses)	3,470	(11,930)
Balance at 31 August	133,364	57,354
Waikato River Fund		
Balance as at 1 September	50,513	50,076
Transfer from Accumulated Funds (Income)	14,694	14,853
Transfer to Accumulated Funds (Expenses)	32,999	(14,416)
Balance at 31 August	32,208	50,513
Lake Are Are Fund		
Balance as at 1 September	37,225	36,675
Transfer from Accumulated Funds (Income)	372	550
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	37,597	37,225
Lower Waikato Wetland		
Balance as at 1 September	33,120	44,240
Transfer from Accumulated Funds (Income)	11,467	7,298
Transfer to Accumulated Funds (Expenses)	9,280	(18,418)
Balance at 31 August	35,307	33,120
Williamson Wetland		
Balance as at 1 September	59,793	58,909
Transfer from Accumulated Funds (Income)	597	884
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	60,390	59,793
Huntly Wetland Fund		
Balance as at 1 September	354,881	349,636
Transfer from Accumulated Funds (Income)	3,549	5,245
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	358,430	354,881
Murray Young Wetland Fund		
Balance as at 1 September	168,268	165,781
Transfer from Accumulated Funds (Income)	1,683	2,487
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	169,951	168,268
Total Restricted Reserves	844,090	791,154
Total Equity	2,404,152	2,306,518



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 6: COMMITMENTS & CONTINGENCIES

The Council has no contingent liabilities as at 31st August 2021 (2020 nil)

The Council has no capital commitments as at 31st August 2021 (2020 nil)

Note 7: RELATED PARTY TRANSACTIONS

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

New Zealand Fish & Game Council

Levies paid to NZF&GC for the year totalled \$117,976 (2020 \$131,779)

Legal funding was received from NZF&G Council \$6,025 (2020 \$9,522)

Other Fish & Game Councils

Trout fingerlings for release were purchased from Eastern F&G Council \$12,901 (2020 \$14,018)

WCEET provided funding for habitat works \$15,950 (2020 \$28,696)

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 \$1,985 for expenses associated with work on council wetlands

Note 8: EVENTS AFTER BALANCE DATE

The continuing Covid 19 lockdowns around the country will have an impact on licence sales in the 2021-2022 year.

Note 9: OPERATING LEASES

Nil



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 10: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2021

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. Direct revenue items are recorded against the relevant output area. Below is the calculation for distributing the overheads across the output areas.

ACTUAL 2021

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	38,362	1,352	121,667	160,029
Habitat protection & management	55,438	4,334	390,019	445,457
Angler & hunter participation	1,594	877	78,922	80,516
Public interface	-	286	25,737	25,737
Compliance	15,700	575	51,745	67,445
Licensing	40,442	59	5,309	45,751
Council	2,146	493	44,365	46,511
Planning & reporting	16,344	574	51,655	67,999
Totals	170,026	8,550	769,420	939,446

Actual Overheads

Employee related costs	599,748
Depreciation & Other Expenses	169,672
Total Overheads to Allocate	769,420

BUDGET 2021

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	31520	1,414	120,917	152,437
Habitat protection & management	119000	3,939	336,841	455,841
Angler & Hunter participation	1700	806	68,925	70,625
Public interface	500	360	30,785	31,285
Compliance	16000	819	70,036	86,036
Licensing	38253	90	7,696	45,949
Council	2000	630	53,874	55,874
Planning & reporting	16000	544	46,520	62,520
Totals	224973	8,602	735,595	960,568

Budget Overheads

Employee related costs	621,270
Depreciation & Other Expenses	114,325
Total Overheads to Allocate	735,595



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 11: COVID RESPONSE

Covid-19 has had a financial impact on Auckland Waikato Fish and Game Council.

Auckland Waikato Fish & Game Council reduced its budget for the 2020-2021 financial year as the projection of licence income was reduced, due to the border closures.

Within the budgeting process the Auckland Waikato Fish & Game Council agreed to use reserves to cover any shortfalls forecast in the 2020-21 year.

Licence sales have exceeded forecasts in the 2020-21 year and the financial position is healthier than budgeted. Any surplus will be utilised in the 2021-22 year as forecasts for this year require Auckland Waikato Fish and Game Council to use reserves.

The NZFGC has established a policy to support all Fish & Game Councils to ensure liquidity and to ensure that all Fish & Game Councils remain a going concern.

Note 12: MINISTERIAL REVIEW

In February 2021 the Minister of Conservation, presented the Review of Governance of Fish and Game New Zealand and the Regional Fish and Game Councils. This report sets out 36 recommendations to be implemented for the future of Fish and Game.

A review implementation team has been set up which includes Ray Grubb, the NZFGC Chair, Brian Anderton and DoC representatives.

Many of the recommendations require legislative change. One of the recommendations is the amalgamation of Councils (reducing the number of Councils from 12 to 6). This area is currently being investigated by a project team. The team is tasked to recommend the make up any combined Councils. This report is due for consultation in early 2022.



AUCKLAND/WAIKATO FISH AND GAME COUNCIL

STATEMENT OF SERVICE PERFORMANCE

FOR THE YEAR ENDED 31 AUGUST 2021

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 2020-21 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:

Council stocked lakes Parkinson’s, Pupuke and Whatihua with trout as these waters have no natural recruitment and thus stocking is required to maintain productive trout fisheries. Trout liberations were also carried out in lakes Arapuni and Moana-nui to supplement natural recruitment which is considered low in both waters. A shift to 2-year-old trout was trialled in 2021 at lakes Parkinson, Moana-nui and Pupuke (Quarry Lake). Reports from anglers were encouraging and the shift in stocking policy will be evaluated using the next national angler survey in 2022.

Drift dive surveys were completed over the summer including the Mangatutu, Waihou, Waimakariri, Whakapapa 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.

Staff assisted in setting up a monitoring and surveillance programme for koi carp in the Kai Iwi Lakes after a credible sighting. It was deemed critical to assist in the surveillance program to ensure iwi and other agencies that Fish & Game were taking the potential release seriously.

The sterile rainbow trout programme is proceeding on track. In 2019 rainbow trout ova were pressure tested to induce sterility then released in October of 2022. Early this year the second batch of ova were sterilised via pressure treatment with no ill effect. Both sterile and normally spawned trout were tagged, and a targeted media campaign was launched to encourage anglers to report the capture of any tagged trout as this data will be crucial for the success of the project.

The program has already had 19 tag returns but due to the small size of the fish only five sterile fish have been recorded and only one was measured for length and weighed. The program will likely require at least 3-5 years of data collection to determine the efficacy of sterile rainbow trout in New Zealand.

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, Waimakariri, Mangatutu, and lower Whakapapa rivers. Reports received by Council.



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

Year	Waihou		Waimakariri		Awakino		Whakapapa		Mangatutu	
	30-40 (cm)	40+ (cm)	30-40 (cm)	40+ (cm)	30-40 (cm)	40+ (cm)	30-40 (cm)	40+ (cm)	30-40 (cm)	40+ (cm)
2017	66	21	*	*	10	23			2	2
2018	18	5	27	4	26	30			6	2
2019	12	4	11	0	11	16			5	4
2020	38	12	23	0	7	0	11	30	7	7
2021	19	6	*	*	1	16	0	13	1	4

*River conditions were not suitable for a drift dive survey

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 of Council properties carried out for consent applications.

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.	Results from Arapuni fishing competition reported to Council in August 2021.

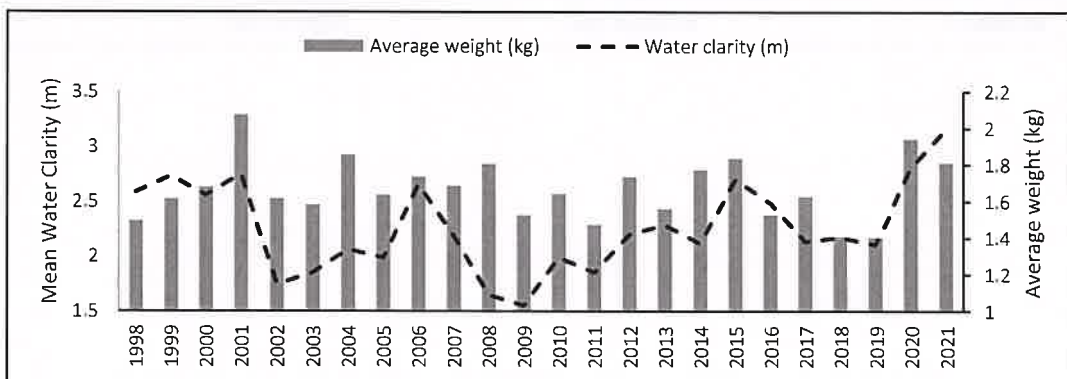


Figure 1: Average fish weight at the Arapuni Fishing Competition and mean annual water clarity in Lake Arapuni from 1998-2021.



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: 2020/21 Trout liberations in the Auckland/Waikato Region

Date	Lake	1+Rainbow	2+ Rainbow
October 2020	Arapuni	1000 sterile 1000 non-sterile	
May 2021	Whatihua	200	
	Parkinson		200
	Moana-nui		200
	Pupuke (Quarry lake)		300

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 2021/22 fishing season.

Expenditure	Budget: \$46,640	Actual: \$59,277
Revenue	Budget: Nil	Actual: Nil



1.2 Gamebird Management

The King Country trend count revealed 8,075 paradise shelduck this year, thus passing the pre-set threshold. Council agreed to restart the King Country Special Paradise Duck Season with a 1-weekend season, (27-28 February 2021).

It was a tough year for the banding programme, bird numbers were lower than normal at most sites and staff had to work much harder for the birds they did catch. For example, a maize stack near Turua which had well over 1000 birds coming to it a few years ago had less than 300 this year. We clearly had a poor breeding season in some of our usual strongholds such as the Hauraki Plains. This was to be expected with the lack of water around in winter and spring leading to reduced food availability of breeding and feeding habitat during critical periods. It was also evident that there were many pre fledging clutches well into January.

The number of permits to carry out game bird control were well down from previous years, suggesting that the drought conditions were also affecting pukeko numbers.

We continue to assist and maintain a watch on botulism outbreaks on Paeroa, Waihi, Huntly, Ngaruawhaia, Ngatea, and Te Aroha Wastewater Treatment Plants. We have also had multiple reports of some dead birds on the upper Piako River in the vicinity of the Flax Block but most outbreaks appeared to be small and relatively well contained. The lower than average mortality associated with outbreaks this year was probably due to a mix of good fortune and better management by some agencies and companies.

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.	2,219 ducks were banded at six sites. Reports to Council throughout year.

Table 3: Banding catches at each location.

Banding Location	Site Manager	Year						
		2015	2016	2017	2018	2019	2020	2021
Hauraki Plains	David Klee	1171	1422	1818	1449	1224	881	1068
Te Awamutu	David Klee	417	557	786	806	478	646	280
Opuatia	David Klee	355	322	399	517	148	247	104
Aka Aka	John Dyer	274	264	507	399		48	212
Helensville	John Dyer	526	570	708	487	472	519	430
Wellsford	John Dyer	224	97	165	35	50	151	125
TOTAL		2967	3232	4383	3693	2372	2492	2219



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 2021 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 implementation of the 2021 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).



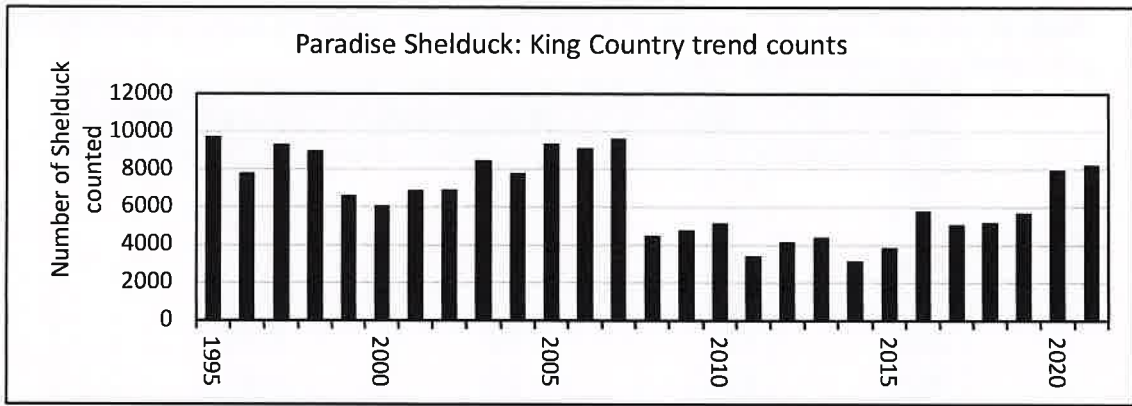


Figure 2: Paradise Shelduck, trend count data, King Country.

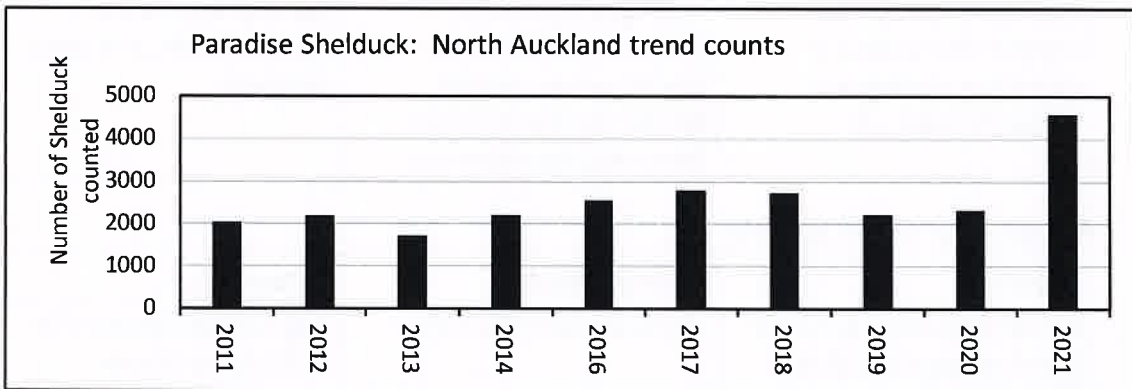


Figure 3: Paradise Shelduck, trend count data, North Auckland.

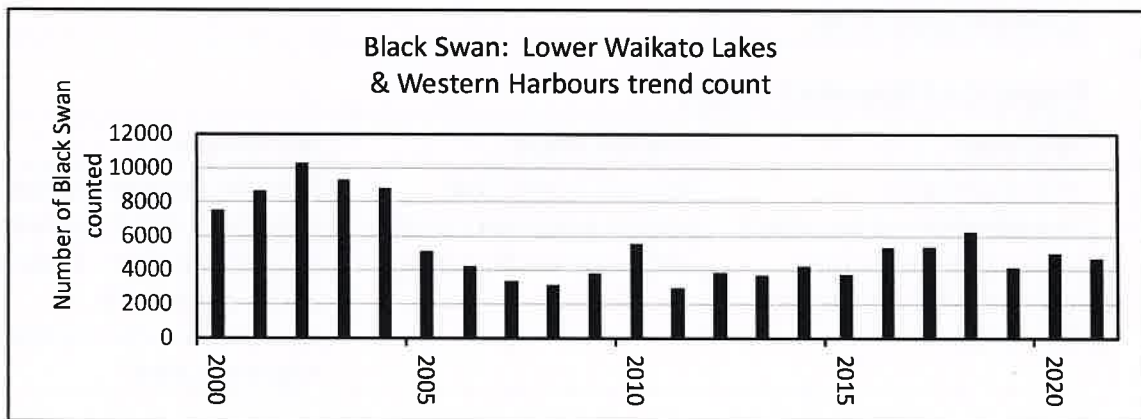


Figure 4: Swan trend counts in the lower Waikato lakes and western harbours combined.



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
2016	11.3	6.4	0.57
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

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 2021 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 90 permits to disperse issued within two working days of complaint. Dispersal advice tendered & organised shoots arranged where required.

Expenditure	Budget: \$105,797	Actual: \$100,752
Revenue	Budget: \$2,500	Actual: \$1,174



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 40 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.

As a consequence of legislative changes, in August 2021 Council submitted a comprehensive consent application to both the Waikato District Council and the Waikato Regional Council to enable routine maintenance activities on our wetland properties to continue.

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.

Expenditure	Budget: \$64,052	Actual: \$101,438
Revenue	Budget: Nil	Actual: Nil

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 5,000 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 enhancement, creation and restoration in conjunction with DOC and 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.	4743 trees and shrubs distributed.

Table 5: Tree distributions in 2021

Plant Distribution 2021	Stuart	Roger	Mike Gilroy	James Lowry	David Saxton	Jeff Tucker	Brian Lees	Craig Carey	Julian Royden	Central Shephard	TE AWAMUTU	Howard Tiddy	Wayne Rendall	Andree Sands	Dean Bik	Morrisville	Scott Nesbit	Doug Mc Cauley	Dennis ashton	Daniel Hall	SUB TOTAL	
Cherry		5	10	25									20	20		25						105
English Oak	5	10	5			10	10	10				10	50	25	20		25					180
Pin Oak	5	10	5	25		10		10				50	10	50		20	25				25	245
Turkey Oak	5	10		25		10		10							20		25				25	130
Swamp Cypress		50		25							50		50	25	20		25	20			25	290
Weeping willow	5		5					10													25	45
NZ Flax	10		30		20		20	30		50		50	150	75		50	25		20			530
Kahikatea	5	10	10		20	20	20			10	50	10	50			25	25					255
Cabbage Tree	10	10	40	25	20	20	20	30	10	10	50	30	50	50	20		25		10	50		480
Kowhai			10		10	10	5	10										20				65
Manuka	10	10	20		20	20	10	30				20						30	20			190
Carex Secta	10		60	50	20	20	20	50	100	100	50	20		50	20	25	25					620
Carex Virgata			40					10	20													70
Lemonwood		10	10		20	20	10	20										20				110
Karamu		10	20		20	20	10	20										20				120
Kanuka		10	10		20	20	10	30				20								10		130
Rewarewa									20													20

Expenditure	Budget: \$149,430	Actual: \$90,856
Revenue	Budget: \$20,000	Actual: \$15,950



2.2 Resource Management Act

Considerable effort was again spent by Council on RMA issues at both the statutory planning and consent application stages. Staff also contributed to national submissions on the many legislative changes proposed by the current central government.

Discussions continue with the Waikato Regional Council concerning the section 128 review of the consents held by Fish and Game and DOC for the Whangamarino Weir. A large number of technical studies have been commissioned to assess the impacts of the weir on the wetland and surrounding properties, which provide a good basis for determining potential future options.

Council's RMA staff have been working with the national RMA staff on a submission for the RMA reform with the new Natural and Built Environments Act Exposure draft (NBEA). One key concern is the removal of the protection of the habitat of Trout and Salmon, therefore it is essential that appropriate wording is included in the NBEA which accounts for valued introduced species. Other points include, having the environment listed as a hierarchy, the use of language to ensure Fish and Game can effectively advocate for environmental protection and enhancement, and to protect key freshwater resources from inappropriate development, along with methods for improving efficiency.

We provided extensive feedback on behalf of the national Fish and Game Council on the recently released draft of the Essential Freshwater Interpretation Guidance: Wetlands Definition from the Ministry for the Environment which seeks to clarify the definition of 'natural wetland' in recent legislation.

The proposed Waikato District Plan continued to be a priority because of the large number of wetlands and lakes in this district that offer waterfowl habitat and provide for a high level of waterfowl hunting opportunities. Many of our requests have been accepted including providing for hunting and maimais in the rural zone. We were also successful in opposing zoning changes next to, or even on, wetland areas. However, we continue to be concerned over the proposed restrictions on activities, such as the building of maimai and minor earthworks for maintenance, in areas identified as Outstanding Natural Features, which includes the Whangamarino wetland and Lake Whangape.

We made a submission on the Waikato Regional Council's 2021-2031 Long Term Plan which mainly concerns rates increases and how that money is proposed to be spent by the regional council. One of the proposals was regarding cost recovery for consent holders which included increasing the cost of dam consents. This we strongly opposed. We made the point that damming is often required to restore natural wetland hydrology and that the Waikato Regional Plan requires the Waikato Regional Council to promote the creation, enhancement, and remediation of wetlands. By increasing the cost of dam consents the council is essentially disincentivising wetland restoration and is therefore at odds with the Waikato Regional Plan. We therefore sought to leave the charges as they currently are.

Council submitted on the Waikato Coastal Plan Review prepared by the Waikato Regional Council. We sought changes to the rules regarding noise to allow for noise associated with recreational hunting such as shooting and bird-disturbance cannons. We also highlighted the legal position with maimai, noting a recent Environment Court ruling that the new National Environmental Standards that require resource consent for building maimai in wetlands, do not apply in the coastal marine area.



Council submitted on the Waikato Regional Councils Regional Pest Management Plan (RPMP). Our main concern is that the list of pest species identified in the RPMP has been significantly reduced and as a result those species previously considered pests now have inadvertent protection through other rules and regulations. We met with the regional council staff to discuss our concerns and responded positively to amending the plan to address those concern. We also presented at a formal hearing.

The Waikato Regional Council came back to us mid-May with their response on our Environment Court appeals to the proposed Plan Change 1 (Healthy Rivers) for the Waikato River catchment. The WRC stated whether they supported or opposed each of our 121 points of appeal and the reasons for this. We are currently going through the appeal points and the WRC responses, to work out which appeals require further evidence for the mediation meetings which are scheduled for September 2021.

Council objected to the Hauraki District Council's Paeroa wastewater treatment plant application for a 5-year temporary discharge consent. Our main concern is the high nutrient level being applied for, and we consider that significant reductions are necessary. Another concern was the lack of a long-term strategy, for what happens at the end of the 5-year consent. After consultation with the HDC, the consent conditions were altered to address our concerns with nutrient reductions, a Botulism Management Plan was added, and a condition outlining the intent for a Strategic Plan.

We had some concerns with the South Waikato District Council's 35-year discharge consent application for the Tokoroa wastewater treatment plant, especially the assumption that wastewater taken from industrial sites is pre-treated at the source, which in the past has contributed to non-compliance. Avian botulism is also an issue as they are considering building a wetland to receive the treated effluent before discharging into a tributary of the Pokaiwhenua Stream.

We opposed the Waipā District Council's short-term application to renew the Cambridge wastewater treatment plant consents, based primarily on the adverse effects associated with the discharge of treated wastewater on the Waikato River and a lack of certainty of outcomes for the long-term solution. After a lot of negotiation, we agreed to the granting of the short-term consent providing several conditions were included as part of the consent application and that a Memorandum of Understanding between us and the council provided assurances that a long-term option will be developed and implemented during the short-term consent which will lead to agreed improvements in discharge quality when compared to existing (pre-2020) levels.

We continue to be represented on the consultative group for the Te Kauwhata wastewater treatment plant consents. Waikato District Council has confirmed that the treated wastewater will be removed from Lake Waikare within the previously agreed timeframe of 2023. But progress has been slow and decisions need to be made quickly on a credible and environmentally acceptable replacement plant.

We submitted a statement at the hearing for the application by Puke Coal Ltd regarding their discharge resource consent application and subsequently attended expert conferencing as per instructions by the hearing panel. Leachate and stormwater from the site enters a nearby stream which flows into Lake Waahi.



We provided further feedback to Max Birt and Lumbercorp consents for discharges into a drain leading to Lake Waikare. Good progress has been made and we appear to have agreement in principle regarding several of the topics still under contention.

We agreed to a set of conditions proposed by Open Country Dairy to settle our appeal to the Environment Court regarding their discharge consents. Their application, which originally sought a year-round discharge to the Waitoa River, has been reigned in significantly since it was declined by the Waikato Regional Council, and will now incorporate a dual discharge regime requiring discharge to land during summer coupled with low flow restrictions. When these changes are considered in conjunction with the treatment plant upgrades this is a significant gain for the environment.

We submitted on the rezoning application for the Sleepyhead development at Ohinewai. We obtained some good concessions including the requirement for no complaint covenants to be included on all residential lots to ensure that hunting at the nearby Lake Rotokawau is not affected by the housing developments. The plan change also now includes provision for predator control based on the potential adverse effects associated with and increased number of cats and dogs in the area from the development.

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: \$236,261	Actual: \$251,541
Revenue	Budget: Nil	Actual: \$6,025

2.3 Assessment & Monitoring

Concern has been expressed by licence holders over the comparatively poor water quality in the headwaters of the Whanganui River in the Tongariro Forest Park. Possible causes include large forestry operations in this catchment. An assessment and monitoring programme of trout habitat in the Whanganui River headwaters was started in early 2017 and a report completed in the 2019/20 year. Issues that have arisen from the assessment programme may require some further monitoring in the 2020/21 year.

Project: 2.3.1 Assessment & monitoring

Objective	Planned Result	Actual Result
Monitoring programme of trout habitat in the Whanganui headwaters	Report to Council on further monitoring.	Met with Genesis Energy to discuss concerns.

Expenditure	Budget: \$6,098	Actual: \$1,622
Revenue	Budget: Nil	Actual: Nil



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 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, now liaising with the Walking Access Commission.

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.	1. Permits are issued for balloted ponds before commencement of season.	526 Permits issued
	2. As-of-Right access for licence holders & negotiated access where As-of-Right access not present.	Results reported to Council throughout year. Access to upper Waimiha River negotiated with Whenuatupu-Ohinemoa Trust
	3. Maintain Fish & Game presences on Wetland Management Associations.	Meetings held with DOC and local authorities. Results reported to Council.
	4. Reported angler/hunter access problems reported to Walking Access Commission	Commission informed of access issues involving Lake Waikare and the upper Whakapapa River.
	5. Register of fishing & hunting clubs maintained with regular liaison undertaken.	Register updated. Meetings attended by staff & Council representatives & reported to Council throughout the year.



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: \$23,042	Actual: \$32,060
Revenue	Budget: Nil	Actual: Nil

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 and a separate newsletter 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 newsletters and magazine supplements to previous years licence purchasers before commencement of season.	Preseason newsletters and magazine supplements produced and distributed.	Newsletters cancelled due to Covid-19 but magazine supplements sent out 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: \$47,583	Actual: \$48,456
Revenue	Budget: Nil	Actual: Nil



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

Project 4.1.2 Displays/promotions

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

Expenditure	Budget: \$31,285	Actual: \$25,737
Revenue	Budget: Nil	Actual: Nil



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.	Courses held for Rangers in Rotorua.

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: \$86,036	Actual: \$67,445
Revenue	Budget: \$6,000	Actual: \$7,922



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	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.
	2. Legally binding contracts with personal guarantees maintained with all agents.	All agents covered by contract.
	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.	Databases maintained & reconciled.

Expenditure	Budget: \$45,949	Actual: \$45,751
Revenue	Budget: \$851,985	Actual: \$983,866



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

Expenditure	Budget: \$55,874	Actual: \$46,511
Revenue	Budget: Nil	Actual: Nil



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 on 13 October 2010.

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	1. Adoption of a proposed Operational Work Plan for 2021/22 by August 2021.	Plan approved by Council.
	2. New Management Plan approved by the Minister of Conservation by August 2021.	Management Plan sent to Minister on 10th June 2021

Project 8.1.2 Annual report/Audit

Objective	Planned Result	Actual Result
Produce Annual Report for the 2019/20 year and obtain Annual Audit within statutory time frame & present to Annual Public Meeting within required timeframe.	Annual Report produced and Annual Audit obtained within statutory time frame & present to Annual Public Meeting.	Annual Report adopted by Council at AGM.

Project 8.1.3 National Liaison

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

Expenditure	Budget: \$62,520	Actual: \$67,999
Revenue	Budget: Nil	Actual: Nil



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.

Expenditure	Budget: \$735,595	Actual: \$769,420 Reallocated to Outputs 1-8
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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF AUCKLAND/WAIKATO FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2021

The Auditor-General is the auditor of Auckland/Waikato Region 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 26, that comprise the statement of financial position as at 31 August 2021, 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 27 to 48.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 11 to 26:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2021; 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 27 to 48:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2021, 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 16 December 2021. 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

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New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

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

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

Responsibilities of the Council for the financial statements and the statement of 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.

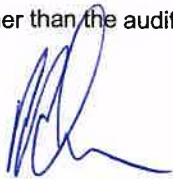
Our opinion on the financial statements and the statement of performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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