



PERFORMANCE REPORT OF THE

HAWKES BAY FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2023**

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

Hawkes Bay Fish and Game Council

4 December 2023

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 44 of the Public Finance Act 1989, the Performance Report of the Hawke's Bay Fish and Game Council for the year ended 31 August 2023.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'BB', followed by a long horizontal flourish.

Bruce Bates
Chair
Hawkes Bay Fish and Game Council

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ENTITY INFORMATION

Legal Name

Hawkes Bay Fish & Game Council.

Type of Entity and Legal Basis

The Hawkes Bay 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.

Mission and Statutory Functions

Hawkes Bay Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sports fish and game in the recreational interests of anglers and hunters.

The Council has statutory responsibilities established by the Conservation Act 1987 (including the Freshwater Fisheries Regulations 1983) and the Wildlife Act 1953 (incl. the Wildlife Regulations 1955)

Particular functions of Hawke's Bay Fish and Game Council include:

- 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 sets out the specific work programme and budget.

Structure of Hawke's Bay Fish and Game Council

The Council currently consists of 10 councillors who were elected in November 2021. Councillors are elected three yearly by fish and game licence holders in the Council's Hawkes Bay. The Council also has 1 representative who is co-opted to the Council.

The Council meets a minimum of six times each year at sites around the Hawkes Bay that enable licence holders to attend one or more Council meetings should they desire.

The Regional Manager is responsible for the day-to-day operations and reports to the Council. 1 other full-time staff support the Regional Manager in delivering the Councils objectives.

Bruce Bates is the Current Chair and Greg Duley was elected by the Council as an appointee to the New Zealand Fish and Game Council.

Council and Staff

Council Members	Sub Regions	Meetings Attended	Dates held in position
Bruce Bates	Hawkes Bay	6	
Gary Bowcock	Hawkes Bay	6	
Greg Duley	Hawkes Bay	5	
John Lumsden	Hawkes Bay	6	
Ross Mackay	Hawkes Bay	5	
Henry Melville	Hawkes Bay	5	
Jeff Niblett	Hawkes Bay	5	
Blair Slavin	Hawkes Bay	6	
Callum Slavin	Hawkes Bay	6	
Kevin Williams	Hawkes Bay	5	Resigned August 2023
Chris Newton	Hawkes Bay		Leave of absence while filling Regional Manager Roll

Current Staff Members

Kerry Meehan
Interim Regional Manager

Davey Jones
Groundsman/Trainee Field Officer

Past Staff Members

Chris Newton
*Interim Regional Manager
May 22 – August 23*

Pilar Kruger
*Accounts Admin
Nov 22 – July 23*

Alanah Watts
*Admin Assistant
Nov 22 – Sept 23*

Blair Whiting
*Junior Field Officer
Dec 20-May 23*

Tom Winlove
*Field Officer
Jan 23 – Mar 23*

Christine Tuck
*Admin Manager
Jun 08 – Oct 22*

Nick Page
*Casual Field Officer
Sept 22 – Nov 22*

Auditors

Owen McLeod & Co Ltd

Bankers

Westpac Taradale

Offices

The Council office is located at 22 Burness Road

Phone 06 844 2460

Email hawkesbay@fishandgame.org.nz

Website www.fishandgame.org.nz

CHAIRS REPORT

The devastation wreaked upon Hawke's Bay from Cyclone Gabriel has severely affected the performance of the Hawke's Bay Fish and Game Council. We acknowledge the loss of life and property of the residents of our region. Over 500mm of rain overnight on the 14th of February in the Hawkes Bay headwaters caused catastrophic damage to rivers, bridges, homes, farms, orchards and fish populations. Activities such as drift diving and electric fishing have not been able to be completed due to the ongoing heavy silt load in our rivers.

The loss of a qualified field officer before the shooting season left it unsafe to range over the opening weekend of the Game bird season, this has been rectified with ongoing training and a new senior field officer will be employed shortly.

The education area at the Game Farm has been further developed with a school curriculum being finalised. Council sees this as an integral part of gaining closer ties with iwi and as a way forward to gaining acceptance of sustainable harvesting and introduces students to the natural environment and the sports of hunting and fishing.

The HBFG Council wish to thank all our staff past and present, after having a temporary manager we have now secured an agreement with New Zealand Fish and Game to help manage our region and look forward to working closely with NZFG and gaining access to their expertise.

Overall income was up by \$39,000, but this is predicted to drop in the following year due to falling fish licence sales and the ongoing effects of the damaged caused by Gabriel on our rivers. The HBFG Council is in a strong financial position, this will enable the Council to weather the expected poor season to follow while being able to continue the planned work schedule. With a change in management direction, we look forward to the completion of the education centre and getting back to core business with an extra field officer.

Mother Nature is already healing some of the damage to the region, DNA work carried out by the Hawkes Bay Regional Council showed that there are still trout in our rivers and invertebrate life is starting to recover. Fish are still being caught, however Council have reduced bag limits to one fish a day to enable the populations more time to recover. After the destruction and following stress of Gabriel we are heartened to see anglers and hunters returning to the enjoyment of harvesting wild food in our wonderful region



Bruce Bates
Chairman

STATEMENT OF RESPONSIBILITY

4 December 2023

The Council and Management of the Hawke's Bay Fish and Game Council, accept responsibility for the accuracy of and judgements used in the preparation of the following Performance Report, the establishment and maintenance of systems of internal control designed to provide reasonable assurance of the integrity and reliability of financial reporting and the end of year performance information provided by the Hawkes Bay Fish & Game Council under sections 19a of the Public Finance Act 1989 regardless of whether that information is included in the Council's Performance Report.

In our opinion, the information set out in the financial statements and Statement of Service Performance for financial year ended 31 August 2023 fairly reflect the financial position and operations of the Council.



Bruce Bates

Chair

Hawkes Bay Fish & Game

STATEMENT OF SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided for in the 2022-23 Operational Workplan, as adopted by Council for commencement on 1 September 2022.

Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs.

“Budget” and “Actual” costs are comprised of internal costs (proportion of staff time multiplied by overheads) and external costs established for each project.

Main Sources of Cash and Resources

Hawke’s Bay Fish and Game Council derives revenue for funding its operations from various sources.

Total Revenue \$527,551

- Sale of Fish and Game Bird licences (89.4%)
- Rentals and grazing (3.8%)
- Interest (4.9%)
- Other (includes but not limited to sale of Wetland plants, children's fishing, donations, traps, asset revaluation) (1.9%)



These funds were applied to achieve the goals as set out in the mission statement.



Outcomes – Achievements

During the year Council completed some tasks list in 2022-2023 Operational Work Plan. These included:

Angler & Hunter Participation

Development of a formal curriculum that schools can use in relation to national standards to relate back learning done while visiting the Game Farm. Establishing training programmes to teach fishing & hunting skills.

Public Interface

Work has been done to build better relationships with rural New Zealand, Mana Whenua, licence holders and key stakeholders.

Continue to promote sports fishing and gamebird hunting to new licence holders and to maintain the right to fish/hunt. The retention of social licence and approval of the general public.

Waterfowl Monitoring

Monitoring programmes are undertaken during the year which are required to assess productivity, survival, and harvest of gamebirds to set appropriate Game Bird season conditions, in order to maintain sustainable populations of game bird species for hunters now and in the future.

Sports Fish and Game Bird Habitat Protection

We represented Fish & Game interests and the aspirations of anglers and hunters in resource management processes and strategies, advocating for and making submissions on behalf of anglers and hunters where their recreational interests could be impacted. Further development of a wetland educational facility at the Game Farm including fishing ponds, native plantings & a selection of species used for food harvesting.

License System

A readily accessible licensing system is available online and through Fish & Game licence retailers.



More detailed information on actual targets and outputs for the year is recorded within the following pages and a summary of budget and actual expenditure for each output Area is provided below. The overhead expenses detailed in the Statement of Financial Performance have been allocated to each output area based on the proportion of staff time directly expended in each area.

Summary Budget and Actual Expenditure for each output area.

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$78,154	\$0	\$78,154	\$50,772	\$0	\$50,772
Habitat Protection	\$45,548	\$5,000	\$40,548	\$14,860	\$4,686	\$10,174
Angler & Hunter Participation	\$91,492	\$2,000	\$89,492	\$53,537	\$2,491	\$51,046
Public Interface	\$88,141	\$0	\$88,141	\$192,283	\$0	\$192,283
Compliance	\$27,940	\$0	\$27,940	\$4,508	\$0	\$4,508
Licensing	\$34,106	\$483,273	-\$449,167	\$25,312	\$471,492	-\$446,180
Council	\$27,243	\$0	\$27,243	\$9,301	\$0	\$9,301
Planning & Reporting	\$29,811	\$0	\$29,811	\$26,157	\$0	\$26,157
Total Outputs	\$422,435	\$490,273	-\$67,838	\$376,730	\$478,669	-\$101,939
Administrative Expense offset by administrative income	\$12,400	\$12,400	\$0	\$23,059	\$23,059	\$0
Levies, Interest	\$93,227	\$8,397	\$84,830	\$93,227	\$25,823	\$67,404
	\$528,062	\$511,070	\$16,992	\$493,016	\$527,551	-\$34,535



OUTPUT 1: SPECIES MANAGEMENT

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	\$60,380	\$0	\$60,380	\$45,886	\$0	\$45,886
1120	Harvest Assessment	\$2,412	\$0	\$2,412	\$2,724	\$0	\$2,724
1130	Fish Salvage	\$0	\$0	\$0	\$0	\$0	\$0
1140	Hatchery Operations	\$0	\$0	\$0	\$0	\$0	\$0
1150	Game Farm	\$0	\$0	\$0	\$0	\$0	\$0
1160	Liberations	\$9,170	\$0	\$9,170	\$1,041	\$0	\$1,041
1170	Regulations	\$1,955	\$0	\$1,955	\$801	\$0	\$801
1180	Control	\$4,237	\$0	\$4,237	\$320	\$0	\$320
	Total	\$78,154	\$0	\$78,154	\$50,772	\$0	\$50,772

Species Management Project Clusters

PC1110: Species Monitoring: To Assess and Monitor Fish and Game Bird Populations within the Hawke's Bay Region.		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual Results</i>
1111 River fisheries investigations (i) Contribute to the continuation of the regional Didymo surveillance programme. Continue monitoring programmes for sports fish populations in the region's key river fisheries and where possible work with other agencies to collect fishery data.	Report river fishery investigation results to Council by 31 July 2023.	Dec Mgmt report – small number of spawning counts on Manganuku & Tukipo rivers. Consistent rain restricted this work. Helicopter flight over regions rivers post Cyclone Gabrielle to assess damage. Many slips down in rivers. Analysis of EDNA results conducted by HBRC to establish how river life has been affected post cyclone. Silt loading post cyclone meant drift diving & electric fishing couldn't be completed.
1112 Data watch To monitor the Lake Tūtira fishery using the "data watch" programme.	Report on tag returns to each meeting of the Council.	No tags returned from Tutira.
1114 Lake Tūtira Work with relevant agencies and landowners on Lake Tutira eel and trout fisheries.	Report activities to the following meeting of Council.	With no trout released since 2019 no trout were returned over the 2022-23 year.
1115 Upland / Headwater Fisheries Respond to any concerns over trout fisheries health.	Report activities to the following meeting of Council.	Due to damage to the rivers from Cyclone Gabrielle resulting in high silt levels and poor visibility no drift dives were able to be completed as scheduled in Feb-March 2023
1116 Game bird trend counts i) To monitor black swan and paradise shelduck populations within the Hawkes Bay Region using aerial trend counts.	Presentation of 2023 trend count report to Council by 30 October 2023.	Shoveler duck survey completed August 23
1117 Game Bird Research (i) Contribute to national research programmes on mallards.	(i) Provide Council with regular updates on the mallard research programme.	Cannot find any related material



<p>1118 Waterfowl monitoring programme (i) Collaboratively monitor waterfowl populations within proposed Duck Management Units with adjoining Fish & Game regions via a combination of trapping/banding and aerial surveys. (ii) Monitor mallard population via banding</p>	<p><i>(i) Provide council updates of activities when provided</i> <i>(ii) Report interim results to the February 2023 Council meeting and provide a full report detailing the status of these populations by 31 August 2023.</i></p>	<p>900 ducks banded 27/01/2023</p>
<p>1119 Predator Control (i) Continue to develop volunteer predator control groups within Hawkes Bay in conjunction with HBRC. (ii) Provide advice and assistance to landowners on trapping methods including follow-up site visits to Gamebird Habitat Trust grant recipients</p>	<p><i>(i) Provide Council with a report on the predator control project by 31 August 2023.</i> <i>(ii) Provide Council with an update by 31 August 2023.</i></p>	<p>Dec Mgmt report – Tutaekui trapping line had over 300 predators caught.</p>

<p>PC1120: <u>Harvest Assessment</u>: Assess angler and hunter activity and related harvest</p>		
<p><i>Project and Objective</i></p>	<p><i>Performance measure</i></p>	<p><i>Actual</i></p>
<p>1121 River fisheries creel surveys Utilise and review the online angling diary programme to assess angler catch, harvest and satisfaction from rivers and streams in the Hawkes Bay region.</p>	<p><i>Report on the 2022 winter creel survey by 28 February 2023 and the 2022-2023 summer creel survey by 31 August 2023.</i></p>	<p>Winter survey not completed. Summer survey post cyclone completed April 23</p>
<p>1122 Game Bird Hunter Survey Assess the harvest of game birds by hunters and hunter effort during the 2023 season.</p>	<p><i>Present the results of the 2022 game season hunter surveys to Council by 30 November 2022. Complete the 2023 game bird hunter surveys by 31 August 2023.</i></p>	<p>2023 survey completed Aug 23 with 112 hunters being surveyed.</p>

<p>PC1160: <u>Liberations</u>: To liberate fish to lakes within the Hawkes Bay Region where necessary to maintain adequate fish populations.</p>		
<p><i>Project and Objective</i></p>	<p><i>Performance measure</i></p>	<p><i>Actual</i></p>



<p>1161 Liberations</p> <p>(i) Continue to discuss and work towards an agreement regarding the release of trout in Tūtira with Maungaharuru Tangitu and other interested parties.</p> <p>(ii) Liberate & tag 50 fin marked yearling trout into Lake Hawkston near Patoka to increase lake fishing opportunities within the Hawkes Bay Region.</p> <p>(iii) Investigate other opportunities within the region to establish other lake fisheries</p>	<p><i>(i) Provide updates in the council management reports</i></p> <p><i>(ii) Complete liberations by 31 August 2023 and report liberations to the following meeting of Council.</i></p> <p><i>(iii) Provide updates in the council management reports</i></p>	<p>Due to personnel changes in F&G and Mangaharuru no further discussions have been successful.</p> <p>No further liberations have taken place into Lake Hawkston.</p>
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PC1170: Regulations: Develop regulations to ensure that harvest of sports fish and game birds is within sustainable limits		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
<p>1171 Sports Fish Regulations To maintain sports fish resources through the development of an annual angler's notice.</p>	<p><i>Recommend fishing season conditions for the 2023-24 Anglers Notice by 30 June 2023.</i></p>	<p>Licence recommendations discussed at June Council meeting. Sent out to Anglers clubs for feedback. Regulations accepted at Sept council meeting</p>
<p>1172 Game Bird Regulations To maintain game bird resources through the development of annual game season conditions.</p>	<p><i>Recommend game season conditions for the 2023 season to the NZ Council by 3 Feb 2023.</i></p>	<p>Regulations sent to NZC and reported in council minutes</p>

PC1180: Game Bird Control: Minimise significant damage caused by game birds to private land		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
<p>1181 Game Bird Control</p> <p>(i) To reduce damage to crops from unwanted aggregations of game birds through assisting landowners and utilising the efforts of game bird hunters wherever practical.</p> <p>(ii) Minimise avian botulism outbreaks through dispersal or collection.</p>	<p><i>(i) Respond to landowner requests for assistance to disperse game birds by issuing permits to disturb. Report to Council on number of permits issued in the year end Performance report.</i></p> <p><i>(ii) Respond to botulism outbreaks as they arise.</i></p>	<p>25 Permits were issued, 20 for Pukeko, 2 for Paradise Shelduck & 3 for Black Swan</p> <p>No botulism outbreaks reported</p>



OUTPUT 2: HABITAT PROTECTION/MANAGEMENT**SUMMARY OF RESOURCES**

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA	\$20,775	\$0	\$20,775	\$561	\$0	\$561
1220	Works & Management	\$5,237	\$5,000	\$237	\$5,583	\$1,178	\$4,405
1230	Assisted Habitat	\$19,536	\$0	\$19,536	\$8,716	\$3,508	\$5,208
1240	Assessment	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$45,548	\$5,000	\$40,548	\$14,860	\$4,686	\$10,174

Sports Fish and Game Bird Habitat Project Clusters

To manage, maintain, and enhance sports fish and game bird habitat to maximise recreational opportunities for anglers and hunters.

PC1210: Resource Management: To effectively represent Fish & Game interests and the aspirations of anglers and hunters in resource management processes and strategies by advocating for sports fish and game bird habitat values, angling, and hunting values in statutory and non-statutory planning processes.		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
<p>1211 RMA Planning</p> <p>(i) Review plans, strategies and consents and advocate for decisions and conditions that promote sports fish and game bird interests and the interests of anglers and hunters.</p> <p>(ii) Contribute to the improvement of water quality in the Hawkes Bay rivers and Lake Tūtira via collaborative processes, research, and fishery and angler monitoring.</p> <p>(iii) Minimise effect to fisheries from impacts that may arise from activities intending to improve water quality in the Hawkes Bay region. Work with HBRC to monitor the effects of river management techniques on trout fisheries.</p> <p>(iv) Utilise river investigation projects to advocate for improved water quality.</p> <p>(v) Make submissions on regional and district council planning documents to promote rules that facilitate game bird habitat enhancement.</p>	<p><i>(i) Review plans and consents and make submissions as required.</i></p> <p><i>(ii) Participate in collaborative processes to advocate in the interest of hunters and anglers as required.</i></p> <p><i>(iii) Work with HBRC when possible, to minimise effect of river works on fisheries.</i></p> <p><i>(iv) Use river fisheries research to advocate in the interests of anglers and hunters as necessary.</i></p> <p><i>(v) Submit on regional and district plans as required. develop relationships and meet with interested and affected parties including Iwi regularly and/or as required.</i></p> <p><i>Report activities to each meeting of Council as appropriate.</i></p>	<p>Staff continue to liaise with HBRC & DOC re use of rubber jet boats in waterways with 5 knot limits.</p> <p>Ongoing work is being done with HBRC, DOC and other parties regarding resource consents being applied for, Tranche 2 appeal, gravel extraction and Fish Passage projects.</p>
<p>1212 Consent Applications</p> <p>Review and respond to consent applications and advocate for decisions and conditions that provide for sports fish and game bird interests and the interests of anglers and hunters.</p>	<p><i>Report activities to each meeting of Council as appropriate.</i></p>	<p>Consent applications reviewed weekly and submissions made where necessary. Reported in council agendas</p>

PC1220: <u>Works and Management:</u> Wildlife Management and Other Wetland Reserves		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
1221-23 Reserves Management – Lake Pirimu, Railroad Wetland and HBRC Reserves (i) Manage water levels and habitat in wildlife management reserves, advocate and maintain optimum conditions for waterfowl. (ii) Work with Regional Council to obtain leases on Council Reserves.	<i>(i) Report activities to each meeting of Council as appropriate.</i> <i>(ii) Report activities to each meeting of Council as appropriate.</i>	Not achieved

PC1230: <u>Assisted Habitat:</u> Assist habitat creation and enhancement by individuals and organisations and manage significant projects		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
1231 Maintain and Enhance Game Bird Habitat (i) Develop positive working relationships with landowners and other parties with an interest or involvement in rural land management including local and regional authorities, DOC, Federated Farmers, and Dairy NZ. Provide advice to enable and encourage hunters/landowners to develop quality, productive wetland habitat. (ii) Make at least one external funding application for wetland habitat development. (iii) Use media (press releases, articles, and video) to encourage the creation and enhancement of wetland and riparian habitats.	<i>(i) Respond to all landowners' requests for advice and contribute to the development and/or enhancement of habitat that enhances waterfowl productivity. Report activities to the following meeting of Council.</i> <i>(ii) Make one application for external funding for an enhancement project.</i> <i>(iii) Report activities to the following meeting of Council.</i>	Staff continue to liaise with landowners & support where required with GBHT applications. Signoffs for Wilson & White properties have occurred with funding over 9000 plants. Over 1400 plants have been sold from HBFG nursery with 700 also planted at the game farm.
1232 Shade House Continue developing the native plant nursery at the Game Farm and investigate opportunities to work with other interested groups.	<i>(iv) Shade house operational and producing plants for future habitat projects.</i>	Volunteers & PD workers continue to maintain the nursery with focus on wetland plants. Plants are supplied to farmers for discounted price or for free. TeNgahere have taken over the larger aviary at the front of the property to produce natives for local reserves



OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES**SUMMARY OF RESOURCES**

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$13,385	\$0	\$13,385	\$7,588	\$0	\$7,588
1320	Satisfaction Survey	\$2,455	\$0	\$2,455	\$0	\$0	\$0
1330	Newsletters	\$20,077	\$500	\$19,577	\$15,597	\$0	\$15,597
1340	Other Publications	\$1,804	\$0	\$1,804	\$240	\$0	\$240
1350	Training	\$40,264	\$0	\$40,264	\$27,711	\$1,135	\$26,576
1360	Club Relations	\$2,707	\$0	\$2,707	\$238	\$0	\$238
1370	Huts	\$10,800	\$1,500	\$9,300	\$2,163	\$1,356	\$807
	Total	\$91,492	\$2,000	\$89,492	\$53,537	\$2,491	\$51,046

Angler and Hunter Participation Project Clusters

To encourage angler and hunter participation while maintaining the quality of the recreational experience.

PC1310: <u>Angler and Hunter Access:</u> To maintain and enhance access to the sports fish and game bird resources of the Hawkes Bay Region			
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>	
<p>1311 Maintain & Enhance Access Physical and legal access to angling and hunting opportunities.</p> <p>(i) Investigate new angling and hunting access opportunities in the Hawkes Bay region.</p> <p>(ii) Continue to maintain a good working relationship with the Walking Access Commission.</p> <p>(iii) Evaluate the opportunities to improve general hunter access to public hunting areas where access is under the control of groups outside Fish & Game.</p> <p>(iv) Develop and maintain physical access to the region's rivers and Lake Tūtira fisheries. The latter will involve the development and maintenance of a closer working relationship with Iwi.</p>	<p><i>(i) Maintain access tracks to significant, publicly accessible tracks within the Hawkes Bay region. Investigate any new access opportunities.</i></p> <p><i>(ii) Make submissions to WAC and Treaty settlements where appropriate.</i></p> <p><i>(iii) Report activities to the following meeting of Council.</i></p> <p><i>(iv) Report activities to the following meeting of Council.</i></p>	<p>After the damage caused by Cyclone Gabrielle staff are continuing to assess access points. Angler clubs are also having input into areas with access issues.</p> <p>Discussions are ongoing around access on the Raupere Stream</p> <p>Assessments are also ongoing to make sure access signs are still in place.</p> <p>Submissions to WAC or Treaty settlement not required in this financial year.</p>	



<p>1312 Signage Maintain signs and enhance access through signage at key fishing and hunting access points. Maintain signage inventory databases.</p>	<p><i>(i) Maintain signage database.</i></p> <p><i>(ii) Replace signage with European place names to include local Maori names as appropriate.</i></p> <p><i>(iii) Report activities to the following meeting of Council.</i></p>	<p>Some assessments made post Cyclone Gabrielle but not actioned.</p> <p>Not achieved</p>
<p>1313 Hunter Ballots Allocate and manage balloted hunting stands and forestry blocks if available.</p>	<p><i>Allocate balloted hunting stands.</i></p>	<p>Not achieved</p>

<p>PC1320: Licence Holder Satisfaction Survey: To undertake a licence holder satisfaction survey to better understand what our licence holders want.</p>		
<p><i>Project and Objective</i></p>	<p><i>Performance measure</i></p>	<p><i>Actual</i></p>
<p>1321 Satisfaction Survey Create and circulate a satisfaction survey to all licence holders to understand what licence holders want and help increase future licence sales.</p>	<p><i>Create and circulate survey and collate survey results. Analyse survey results and report to Council.</i></p>	<p>Not achieved</p>

<p>PC1330: Newsletter, Licence holder communications: To effectively inform anglers and hunters of matters relating to Fish & Game and opportunities for increased participation</p>		
<p><i>Project and Objective</i></p>	<p><i>Performance measure</i></p>	
<p>1331 Reel Life & Both Barrels Prepare newsletters (E-zine) – Both Barrels and Reel Life</p>	<p><i>Prepare and circulate 8 fishing and 4 hunting electronic newsletters.</i></p>	<p>Staff produced Reel Life Newsletter for Nov.</p>
<p>1332 Fish and Game Magazine Prepare and mail two issues of Fish and Game New Zealand magazine to 2021-2022 whole season fish licence holders and 2022 whole season game licence holders.</p>	<p><i>Mail fish issue August 2023, game issue April 2023.</i></p>	<p>Staff contributed to F&G Mag in Jan.</p>
<p>1333 Fish & Game Web Site Maintain and regularly update Fish & Game information on the Hawkes Bay Region website and its Facebook page.</p>	<p><i>Report activities to each meeting of Council.</i></p>	<p>Regular updates were posted on the website & facebook page.</p>



PC1340: Informational Publications: To assist anglers and hunters to access the hunting and fishing opportunities of the Hawke's Bay Region		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
<p>1341 Information Pamphlets</p> <p>(i) Continue to improve access information available online.</p> <p>(ii) Maintain stocks of information pamphlets in licence agents and other outlets throughout the region.</p>	<p><i>(i) Continue to improve access information available on F&F website.</i></p> <p><i>(ii) Information pamphlet stocks in licence agents and i-sites maintained.</i></p>	<p>Stocks of pamphlets were delivered to agents prior to season starting.</p> <p>HB pamphlets have been updated & made available online.</p>

PC1350: Angler and Hunter Training: To encourage new participants to take up angling and hunting		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
<p>1351 Take Me Fishing Programme</p> <p>(i) Organise and run a Children's 'Take me fishing' day to encourage young anglers to take up the sport.</p> <p>(ii) Continue to run children's fishing courses with support from fishing clubs.</p>	<p><i>(i) Hold at least one "Take me Fishing" day. Report to Council as appropriate.</i></p> <p><i>(ii) Promote on Facebook and report to council as appropriate</i></p>	<p>Events were held in February & August 2023 and were well attended.</p> <p>Visits from over 10 schools also involve learning basic fishing techniques.</p>
<p>1352 Angler/Hunter Training</p> <p>(i) . Continue to run junior, novice, ladies and families fly and spin fishing courses in conjunction with anglers clubs. Provide angler and hunter training information and make available novice hunter/angler starter packs</p> <p>(ii) Investigate alternatives to encourage youth/novice hunting/angling and increase opportunities.</p> <p>(i) Manage junior hunter/novice stand ballots and work with private land owners to create further junior ballot stands.</p> <p>(ii) Hold a steel shot patterning/duck hunter education event in conjunction with a local shooting club.</p> <p>(v) Investigate possibility of holding a junior pheasant hunt in conjunction with a local upland game preserve.</p>	<p><i>(i) Hold a youth/adult and ladies fly fishing course in conjunction with anglers' clubs</i></p> <p><i>(ii) Embrace nationals R3 programme and report the initiatives to council when appropriate</i></p> <p><i>(iii) Organise at least 2 separate ballots for junior and novice hunters</i></p> <p><i>(iv) Attend one duck hunter education event in conjunction with a local shooting club</i></p> <p><i>(v) Report to Council as appropriate</i></p>	<p>A course was run with Tamatea High students in Dec.</p> <p>Ladies fishing course run in June 23.</p> <p>Dec information packs were sent to novice anglers</p> <p>iii Ballots not achieved</p> <p>iv Not achieved</p>



1353 Angler/Hunter Enquiries Respond to enquiries for information from anglers and hunters.	<i>Provide information and respond to enquiries promptly.</i>	Enquires responded to as required.
1354 Fishing Competitions Review applications to hold fishing competitions and grant permits where appropriate.	<i>Respond to applications within five working days and report on permits granted to each meeting of Council.</i>	Not applicable this year
1355 Maintain Ballot Stands Maintain and enhance balloted stands for junior and novice hunters. Investigate new locations for additional junior/novice stands.	<i>Balloted stands and ponds are maintained and improved. Undertake annual maintenance of structures.</i>	Not achieved

PC1360: <u>Club Relations:</u> To maintain communications with Fish & Game related clubs and associations		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
1361 Fish & Game Club communications Maintain club register and provide news updates to clubs and attend club meetings as appropriate.	<i>Attend at least one meeting for each club by 31 August 2023. Provide report to each meeting of Council.</i>	Clubs sent agendas for each council meeting. Manager attended at least 1 meeting per club.

PC1370: <u>Fish and Game Huts:</u> Manage hut maintenance and coordinate bookings		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
1371 Fish and Game Huts Maintain Fish & Game hut at Glen Falls, Mohaka River. Investigate potential new sites for another anglers' hut.	<i>Report maintenance activities to Council.</i>	Glen falls hut checked and maintained. No other sites identified.



OUTPUT 4: PUBLIC INTERFACE**SUMMARY OF RESOURCES**

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$3,259	\$0	\$3,259	\$0	\$0	\$0
1420	Communication	\$2,607	\$0	\$2,607	\$80	\$0	\$80
1430	Advocacy	\$4,563	\$0	\$4,563	\$801	\$0	\$801
1440	Public Promotions	\$1,955	\$0	\$1,955	\$721	\$0	\$721
1450	Visitors/Education	\$75,757	\$0	\$75,757	\$190,681	\$0	\$190,681
	Total	\$88,141	\$0	\$88,141	\$192,283	\$0	\$192,283

To maximise public awareness of the values associated with the sports fish and game bird resource, and support for the management role of Fish and Game New Zealand.

Public Interface Project Clusters

PC1410: Liaison: To avoid conflicts and maintain effective advocacy and liaison with statutory resource management agencies		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
1411 Statutory Liaison and Political awareness (i) Maintain a structured liaison and advocacy programme with key agencies and individuals. (ii) Engage with Regional Councils and the Department of Conservation to seek improved biodiversity and habitat protection leadership by these agencies in the Hawkes Bay region. (iii) Engage with Iwi and Hapū as required. (iv) Ensure political awareness of Fish & Game activities and support for improved habitat performance.	(i) <i>Regional Manager to meet with Regional Councils and DOC directors on a regular basis.</i> (ii) <i>Make submissions to Regional Council and the Department of Conservation on significant regional matters. Engage in governor-governor meetings where appropriate.</i> (iii) <i>Meet with representatives as required.</i> (iv) <i>Staff and Council to meet with local MP's and Regional Councillors as required.</i>	(i) Staff regularly met with Regional Council & DOC staff (ii) Input from staff to a regional Fish Passage project being driven from HBRC Submission made on the Tranche 2 appeal. (iii) Regional manager & Chair met with Ngatikahanunu manager Bayden Barber (iv) Not achieved



PC1420: <u>Communications:</u> Develop and maintain effective communication with the wider public and the media, stakeholders and strategic allies		
<i>Project and Objectives</i>	<i>Performance measure</i>	<i>Actual</i>
<p>1421 Public Communications</p> <p>(i) To advocate for the interests of anglers and hunters through maintaining effective communication with non-statutory groups or individuals such as farmers, iwi and the general public via public awareness events.</p> <p>(ii) Maintain a strong presence in general public media.</p> <p>(iii) Engage and communicate with rural community and landowners. Develop relationships with groups including Federated Farmers, Fonterra and Dairy NZ.</p> <p>(iv) Engage with Iwi and initiate formal relationships with key Iwi groups across the region. Participate in Treaty Settlement processes that affect anglers and hunters.</p>	<p><i>(i) Contribute to national public awareness network.</i></p> <p><i>(ii) Review website content and manage to increase effectiveness as a tool for public awareness and communicating with licence holders.</i></p> <p><i>(iii) Extend media programme to include items of general interest.</i></p> <p><i>(iv) Submit on Treaty Settlements affecting angler/ hunter access and develop relationships with key iwi groups.</i></p>	<p>i) National public awareness initiatives supported.</p> <p>ii) Staff maintained & added content to website where needed to promote events & activities</p> <p>iii) Press releases to main stream media with events including Women's Fishing, Trout initiative & seasonal update</p> <p>iii) Not achieved</p> <p>iv) Meetings with Iwi Representatives where necessary.</p>

PC1430: <u>Advocacy:</u>		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
<p>1431 Angler and hunter interests</p> <p>Represent the interests of anglers and hunters at forums of significance to Fish & Game New Zealand.</p>	<p><i>Support national public awareness events.</i></p> <p><i>Report to Council as appropriate.</i></p>	<p>National fresh water forum held in Napier Supported NZC with communication material as requested.</p>

PC1440: <u>Public Promotions:</u> To actively promote the work of Fish & Game with the wider public and the media		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
<p>1441 Public Promotions</p> <p>(i) Encourage school groups to visit the Game Farm site.</p>	<p><i>(i) Liaise with Enviro schools and local schools, post visits on Facebook and report to Council as appropriate.</i></p>	<p>7 local schools visited the Game Farm & did activities based around fishing, water health & biodiversity. Staff visited local schools to provide more information on the education program.</p>



PC1450: <u>Visitors/Education:</u> To educate the wider public on the role of Fish & Game New Zealand		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
<p>1451 Education</p> <p>(i) To educate people in sports fish and game bird management, conservation, angling and hunting.</p> <p>(ii) Maintain grounds and facilities and increase use of the Game Farm, hatchery and educational wetland facility to promote Fish & Game to schools, and the wider public.</p>	<p><i>(i) Use the site as an educational tool during fish out days and other scheduled events.</i></p> <p><i>(ii) Report activities to the following meeting of Council.</i></p>	<p>Development is ongoing with the Game Farm with native plantings becoming established & maintained to a high standard.</p> <p>Progress reported to council on a bi-monthly basis</p>
<p>1452 Game Farm Operations</p> <p>To maintain and monitor Game Farm water take consents.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>Not achieved</p>
<p>1453 Game Farm Maintenance</p> <p>To maintain buildings and make further improvements to grounds.</p>	<p><i>Ongoing grounds maintenance and improvements. Report to Council as appropriate.</i></p>	<p>A groundsman oversees the maintenance of buildings & existing plantings.</p> <p>Preditor control maintained.</p>
<p>1454 Game Farm Development</p> <p>(i) To continue to develop the Game Farm wetlands as an educational site for landowners and local schools.</p> <p>(ii) Continue to encourage involvement from local schools. Develop a school curriculum for the site based on wetlands, water quality, native wetland species and traditional uses of plants, waterfowl and native/non-native fish species.</p>	<p><i>(i) Report activities to the following meeting of Council.</i></p> <p><i>(ii) Develop a school curriculum for the Game Farm site. Report activities to Council.</i></p>	<p>Development is ongoing with more native plantings, dead tree removal, improving drainage. Maintaining fish stocks and water quality in ponds.</p> <p>A curriculum for years 4-10 is being developed with MOE & local schools.</p>
<p>1455 Hatchery Building</p> <p>Maintain the hatchery building for educational purposes.</p>	<p><i>Report to Council as appropriate.</i></p>	<p>Hatchery building maintained to a “at the ready” standard.</p> <p>All activities reported in bi-monthly agendas</p>



OUTPUT 5: COMPLIANCE

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$17,644	\$0	\$17,644	\$1,067	\$0	\$1,067
1520	Ranger Training	\$4,911	\$0	\$4,911	\$3,441	\$0	\$3,441
1530	Compliance	\$5,385	\$0	\$5,385	\$0	\$0	\$0
	Total	\$27,940	\$0	\$27,940	\$4,508	\$0	\$4,508

To protect the sports fish and game bird resource and its user management through enforcement and education of legislative requirements.

Compliance Project Clusters

PC1510: <u>Ranging</u>: Maintain compliance with angling and hunting regulations through enforcement activities		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
1511 Ranging (i) Maintain a high level of participant contact through enforcement and monitor compliance with licensing and season conditions. (ii) Check fisheries throughout the season including effort in remote areas. (iii) Check game bird hunters throughout the season.	<i>Organise ranging activity to achieve 200 angler and hunter contacts. Aim for 95% compliance with legal requirements and season regulations from anglers and hunters contacted. Provide report to each meeting of Council.</i>	i) Staff held refresher meeting with rangers. Reported in Dec agenda ii) Compliance difficult to maintain as issues with staff meant there was no training available for rangers. iii) Not achieved.
PC1520: <u>Ranger Training</u>: To ensure effective ranging across the region with suitably trained and resourced personnel		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
1521 Training -Regional Honorary Rangers Manage the regional network of Honorary Fish & Game Rangers and ensure that a sufficient level of training and support is provided.	<i>Complete one organised training exercise for honorary rangers and report to Council by 31 August 2023.</i>	1 ranger attended a refresher course in July in Rotorua and another attended Wellington in August prior to season starting
PC1530: <u>Compliance/Prosecutions</u>: To follow a consistent policy driven approach to dealing with non-compliance to regulations		
<i>Project and Objective</i>	<i>Performance measure</i>	
1531 Prosecutions Follow Council Prosecution and Reparation Policies to prosecute individuals found unlicensed or in non-compliance with season regulations without just cause.	<i>Report details of prosecutions to each meeting of Council.</i>	Assisted another region with summons delivery. Updates from Police regarding trespass issues around rivers.



OUTPUT 6: LICENSING**SUMMARY OF RESOURCES**

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$7,170	\$483,273	-\$476,103	\$1,282	\$471,492	-\$470,210
1620	Agent Servicing	\$5,189	\$0	\$5,189	\$5,528	\$0	\$5,528
1630	Agent Payments	\$21,747	\$0	\$21,747	\$18,502	\$0	\$18,502
	Total	\$34,106	\$483,273	-\$449,167	\$25,312	\$471,492	-\$446,180

To optimise the sale of angling and hunting licences as valued products.

Licensing Project Clusters

PC1610: <u>Licensing</u>: Maintain and monitor a readily available and efficient licensing system			
<i>Project and Objective</i>		<i>Performance measure</i>	<i>Actual</i>
1611 Licence Production and Distribution To issue fishing and hunting licences and the appropriate regulations in a timely manner and market new fishing licence categories to existing and potential licence holders.		<i>To have available fish licences and regulation guides for the 2022-2023 season by 1 September 2022. To have available game licences and regulation guides for the 2023 season by 31 March 2023.</i>	(i) Fishing licences and regulation guides were available from late August 2022. (ii) Game licences and regulation guides were available from early March 2023
1612 Analysis of Licence Information Evaluate licence sales information during the year and identify targeted marketing opportunities.		<i>Provide detailed reports of licence sales performance to each meeting of Council.</i>	Detailed licence report provided at bi-monthly meetings.
1613 National Licence Management To support the operation of the national licence management provider.		<i>Report activities to the following meeting of Council.</i>	Licence sales numbers reported bi-monthly. Assistance also provided to and from Eyede with online agency & Public Online Reported to bi-monthly meetings of council
1614 Marketing and Promotions Actively promote Fish and Game licences to the public and contribute to the national sales targets.		<i>Report activities to the following meeting of Council.</i>	Introductory packs & complimentary magazines were available and provided when necessary.



PC1620: <u>Agent Servicing</u>: Management and support of Fish & Game licensing through licence agents		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Action</i>
1621 Agent Meetings and Promotions Communicate and work with licence agents providing agent training as required.	Complete at least three visits to all significant licence resellers by 31 August 2023. Report to council.	Regular contact made with agents to ensure staff are educated with the online facility, the new Designated Waters system, & the importance of identifying non-resident licence holders. Three agent visits conducted supplying regulation booklets, access pamphlets & promo material.
1622 Agents Information Provide agents with support on licence database and general enquiries.	Report activities to the following meeting of Council.	Reports made to council when necessary.

FISHING LICENCES	2018/ 19	2019/ 20	2020/ 21	2021/ 22	2022/ 23
Adult Whole Season	1020	1037	1236	1156	932
Non-Resident Whole Season	321	252	35	30	239
Loyal Senior Whole Season	197	202	233	253	237
Local Area Whole Season	211	177	230	227	150
Family Fishing	398	387	442	424	380
Adult Day	572	606	698	618	448
Non-Resident Day	457	361	45	29	527
Adult Winter	169	153	153	147	78
Adult Short Break	172	157	196	183	127
Adult Long Break	16	16	10	10	15
Junior Whole Season	149	173	228	233	182
Junior Non-Resident Whole Season	3	5	2	0	5
Junior Day	139	93	132	127	50
Junior Non-Resident Day	12	9	0	1	8
Child Non-Resident Whole Season	3	5	2	0	7
Child Non-Resident Day	4	1	0	0	4
Total Fish Licences	3853	3634	3644	3443	3389
Whole Season Licence Equivalent	2583	2463	2567	2449	2291

GAME LICENCES	2019	2020	2021	2022	2023
Adult Whole Season	1825	1591	1793	1864	1700
Adult Day	108	85	104	74	79
Junior Whole Season	179	141	168	185	165
Junior Day	2	11	6	6	0
Child Whole Season	57	60	69	69	59
Total Game Licences	2171	1888	2140	2198	2003
Whole Season Licence Equivalent	1884	1637	1848	1916	1748



OUTPUT 7: COUNCIL

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$0	\$0	\$0	\$0	\$0	\$0
1720	Council Meetings	\$27,243	\$0	\$27,243	\$9,301	\$0	\$9,301
	Total	\$27,243	\$0	\$27,243	\$9,301	\$0	\$9,301

PC1720: <u>Council Meetings</u> : Effective governance and efficient Council support		
Project and Objective	Performance measure	Action
<p>1721-2 Council Meetings</p> <p>(i) Provide effective direction and support to the management of Council's business.</p> <p>(ii) Keep Council informed of relevant national and regional matters.</p> <p>(iii) Prepare information reports and agenda for Council meetings and any minutes resulting from these meetings.</p>	<p><i>(i) Hold at least 6 meetings of the Hawkes Bay Fish & Game Council prior to 31 August 2023.</i></p> <p><i>(ii) Regular email updates when appropriate</i></p> <p><i>(iii) Distribute agendas 8 working days prior and draft minutes as soon as practicable after meeting.</i></p>	<p><i>(i)</i> Six council meetings held and one annual general meeting prior to 31 August 2023.</p> <p><i>(ii)</i> Council informed via email.</p> <p><i>(iii)</i> Agendas, reports, information and minutes all prepared on time.</p>



OUTPUT 8: PLANNING & REPORTING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Plan	\$326	\$0	\$326	\$0	\$0	\$0
1820	Annual Planning	\$6,844	\$0	\$6,844	\$3,124	\$0	\$3,124
1830	Reporting	\$18,555	\$0	\$18,555	\$20,473	\$0	\$20,473
1840	National Liaison	\$4,086	\$0	\$4,086	\$2,560	\$0	\$2,560
	Total	\$29,811	\$0	\$29,811	\$26,157	\$0	\$26,157

To meet Fish & Game's statutory reporting requirements.

Planning and Reporting Project Clusters

PC1810: 2018-2028 Management Plan		
Project and Objective	Performance measure	
1811 Management Plan Implementation To implement the Hawkes Bay Region Sports Fish & Game Management Plan via the OWP.	<i>Report activities to the following meeting of Council.</i>	Management plan implemented where possible via OWP but Cyclone Gabrielle meant some projects were not possible. The current 23/24 plan not yet signed off by the Minister of Conservation

PC1820: Annual Planning		
Project and Objective	Performance measure	
1821 OWP Preparation To prepare an operational work plan for the 2023-2024 year.	<i>The adoption of a proposed operational work plan for 2023-2024 by the Council by 31 August 2023.</i>	Due to management changes this OWP is still in draft phases.

PC1830: Reporting and Audit		
Project and Objective	Performance measure	Actual
1831 Performance Report and Statement of Service Performance To complete the Performance (annual) Report and Statement of Service Performance for the 2021-22 year.	<i>Complete Annual Performance Report for the 2021-22 financial year.</i>	Performance report (Annual Report) and SOSIP presented and adopted at the annual meeting on 6 December 2022.
1832 Audit To have the Performance Report for the 2021-22 year audited in accordance with the Public Audit Act 2001.	<i>The audit of the annual Performance Report for the 2021-2022 financial year in time for the public annual general meeting.</i>	2021-22 Performance Report was presented at the Public Annual General Meeting held at the Game Farm on 6 December 2022.



Hawkes Bay Fish and Game Council

1833 Work programme monitoring Monitoring of staff time to projects	<i>Report to council in variance report</i>	Not completed
1835 Annual Meeting To conduct a public annual general meeting no later than 31 December 2022.	<i>Adoption of the audited 2021-22 annual report by Council, and presentation to a public annual general meeting not later than 31 December 2022, as well as to the Minister of Conservation.</i>	2021-22 Performance report was presented at the Public Annual General Meeting held at the Game Farm on 7 December 2022 Annual Report sent to the Minister

PC1840: National Liaison		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actual</i>
1841 New Zealand Fish & Game liaison The maintenance of effective liaison with New Zealand Fish & Game to meet all statutory requirements. Contribute to the efficient management of Fish & Game nationally through participation with working parties, networks and national research and monitoring.	<i>Attend all meetings of the Regional Fish & Game Council managers and participate where required with working parties established by the New Zealand Council.</i>	Attended physically and via Zoom.



HAWKE'S BAY FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE
For the year ended 31 August 2023

	Note	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
REVENUE				
Fish and Game licence sales	1	471,492	483,273	453,537
Grants and donations	1	355	-	1,391
Interest	1	25,823	8,397	8,633
Other revenue	1	29,881	19,400	24,290
Total Revenue		527,551	511,070	487,851
EXPENSES				
Outputs				
Species management	2	6,310	8,800	17,755
Habitat protection & management	2	4,525	8,198	17,715
Angler & Hunter participation	2	1,944	13,600	10,005
Public interface	2	26,928	28,500	22,282
Compliance	2	182	4,800	2,965
Licensing	2	18,502	22,047	18,669
Council	2	2,972	2,800	2,856
Planning & reporting	2	11,335	7,975	7,244
Overheads				
Employee related costs	2	256,967	256,561	235,799
Depreciation	4	23,340	22,271	22,529
Other expenses	2	46,784	59,283	52,218
Total Expenses		399,789	434,835	410,037
Operating Surplus/(Deficit)		127,762	76,235	77,814
Less Other Expenses				
Levies to NZFGC		93,227	93,227	48,638
NET SURPLUS/(DEFICIT)		34,535	(16,992)	29,176

The accompanying notes form an integral part of these financial statements



HAWKE'S BAY FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL POSITION
As at 31 August 2023

	Note	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	208,132	112,391	201,162
Debtors and prepayments	3	34,313	28,000	27,400
Investments	3	527,413	600,000	509,106
Other current assets	3	1,835	1,835	1,835
Total Current Assets		771,693	742,226	739,503
Non-Current Assets				
Property, plant and equipment	4	394,719	384,015	406,286
Investments	3	-	-	-
Total Non-Current Assets		394,719	384,015	406,286
Total Assets		1,166,412	1,126,241	1,145,789
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	70,352	76,000	77,918
Employee costs payable	3	11,792	17,500	18,138
Total Current Liabilities		82,144	93,500	96,056
Total Liabilities		82,144	93,500	96,056
NET ASSETS		1,084,268	1,032,741	1,049,733
EQUITY	5	1,084,268	1,032,741	1,049,733

The accompanying notes form an integral part of these financial statements



Hawke's Bay Fish & Game Council

STATEMENT OF CASHFLOWS

For the year ended 31 August 2023

	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence sales	472,116	481,942	453,692
Grants, donations and fundraising	355	-	1,391
Interest	23,363	8,710	7,181
Other revenue	32,264	19,283	22,441
Cash was applied to:			
Payments to suppliers	227,667	250,274	218,191
Payments to employees	263,313	257,199	234,581
GST (net)	68	339	1,903
Net Cash Flows from Operating Activities	37,050	2,123	30,030
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	-	-	-
Sale of investments/deposits	-	-	-
Cash was applied to:			
Purchase of property, plant and equipment	11,773	-	9,103
Purchase of investments/deposits	18,307	90,894	5,933
Net Cash Flows from Investing & Financing	(30,080)	(90,894)	(15,036)
Net Increase / (Decrease) in Cash	6,970	(88,771)	14,994
Opening Cash	201,162	201,162	186,168
Closing Cash	208,132	112,391	201,162
This is represented by:			
Bank accounts and cash	208,132	112,391	201,162

The accompanying notes form an integral part of these financial statements



Hawke's Bay Fish & Game Council
STATEMENT OF ACCOUNTING POLICIES
For the year ended 31 August 2023

ACCOUNTING POLICIES APPLIED

Reporting Entity

Hawke's Bay 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

Hawke's Bay Fish and Game 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, except for Debtors and Creditors which are stated inclusive of GST.

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

Hawke's Bay Fish and Game Council derives revenue through the sale of fish and game licences, interest, contracts, rentals, grants, and miscellaneous sales.

Licence Revenue

Licence revenue is recognised in the period the licence fee is earned, for example, a fish licence sold in August of the current year which relates to the next fishing season is treated as income in advance.

Grants Received

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

Interest

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

Other Income

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



Outputs

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

Employee related costs

Wages, salaries, and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries. Performance payments are recorded when the employee is notified. Superannuation contributions are recorded as an expense as staff provide services.

Levies to NZFGC

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

Bank accounts and cash

Bank accounts and cash comprise cash on 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.

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

All Assets Purchased prior to 1 September 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	3-10 years	Diminishing Value
Motor Vehicles	3-5 years	Diminishing Value
Office Fittings, Furniture & Equipment	2-10 years	Diminishing Value



All Assets Purchased after 1 September 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	3-10 years	Straight Line
Motor Vehicles	10 years	Straight Line
Office Fittings, Furniture & Equipment	2-20 years	Straight Line

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies are collected and paid to New Zealand Fish and Game Council per the New Zealand Game Bird Habitat Stamp Regulations 1993. The levy is \$5 for every game licence sold within the financial year.

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 and dedicated reserves

Restricted and dedicated 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.

Asset Replacement Reserve

The asset replacement reserve is a reserve set up to enable Council to replace property, plant and equipment.

Back Country Fisheries Reserve

The back-country fisheries reserve is for the purpose of management of "back country fisheries". The reserve was established with the introduction of the Non-Resident Licence in 2014. A portion of the non-resident licence fee is transferred to this reserve based on the number of non-resident licence sales made within the financial year.

Income tax

The Council is a Public Benefit Entity and is exempt from the payment of Income tax in terms of CW46 of the Income Tax Act 2007.

Budget figures

The Budget figures are derived from the Council budget that was approved at the Council meeting on 16 August 2022.

Tier 2 PBE Accounting Standards applied.

The Council has not applied any Tier 2 Accounting Standards in preparing its financial



Hawke's Bay Fish & Game Council
NOTES TO THE PERFORMANCE REPORT
for the year ended 31 August 2023

Note 1: ANALYSIS OF REVENUE

	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
Licence sales			
Fish licence	289,761	319,275	292,144
Non Resident Fish Licence Levy	26,714	-	1,560
Game licence	155,017	163,998	159,833
Total Licence sales	471,492	483,273	453,537
Grants and donations			
Donations/koha from the public	355	-	-
Reparations			1,391
Total Grants and donations	355	-	1,391
Interest			
Interest	25,823	8,397	8,633
Total Interest	25,823	8,397	8,633
Other revenue			
Rents received	20,258	18,900	17,913
Fines/Prosecutions	-	-	-
Sponsorship	-	-	-
Other income	9,623	500	6,377
Total other revenue	29,881	19,400	24,290



Note 2: ANALYSIS OF EXPENSES

	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
Species management			
Population monitoring	6,310	6,800	10,639
Harvest assessment	-	-	3,500
Releases	-	2,000	3,616
Control	-	-	-
Total Species management	6,310	8,800	17,755
Habitat protection & management			
Resource management	-	2,198	12,430
Works & management	4,221	1,000	1,410
Assisted habitat	304	5,000	3,875
Total Habitat protection & managemen	4,525	8,198	17,715
Angler & Hunter participation			
Access	1,099	2,500	1,852
Satisfaction surveys	-	500	470
Newsletters	295	1,500	1,038
Other publications	-	500	-
Training	472	6,500	3,893
Club relations	78	100	-
Huts	-	2,000	2,752
Total Angler & Hunter participation	1,944	13,600	10,005
Public interface			
Liaison	-	-	-
Communication	-	-	-
Public promotions	-	-	-
Visitor facilities	26,928	28,500	22,282
Total Public interface	26,928	28,500	22,282
Compliance			
Ranging	106	2,000	1,794
Ranger training	76	1,000	-
Compliance	-	1,800	1,171
Total Compliance	182	4,800	2,965



Note 2: ANALYSIS OF EXPENSES CON'T

	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
Licensing			
Licence production & distribution	-	-	-
Agent servicing	-	300	184
Commission	18,502	21,747	18,485
Total Licensing	18,502	22,047	18,669
Council			
Council elections	-	-	-
Council meetings	2,972	2,800	2,856
Total Council	2,972	2,800	2,856
Planning & reporting			
Management/Strategic planning	-	-	-
Annual planning	-	-	294
Reporting	-	300	-
National liaison	75	175	-
Audit fee	11,260	7,500	6,950
Total Planning & reporting	11,335	7,975	7,244
Employee related costs			
Salaries and wages	240,233	238,571	224,840
Fringe benefit tax	786	3,000	1,593
KiwiSaver contributions	3,919	6,490	5,866
ACC levies	686	-	494
Staff Training and Other expenses	11,343	8,500	3,006
Total Employee related costs	256,967	256,561	235,799
Other expenses			
Houses and huts	1,523	5,700	5,780
Office premises	16,840	16,244	8,427
Office equipment	1,507	2,900	2,646
Communications	9,153	12,200	12,696
General	599	800	6,671
Field equipment	6,683	4,639	2,026
Vehicles	10,479	16,800	13,972
Bad debts written off	-	-	-
Loss on sale of disposal of assets	-	-	-
Total Other expenses	46,784	59,283	52,218



**Note 3 : ANALYSIS OF ASSETS
AND LIABILITIES**

	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
Bank accounts and cash			
Current account balance	56,894	35,191	6,106
Deposits held on Call	82,580	10,000	128,976
Cash on hand	353	200	30
Donation Account	68,305	67,000	66,050
Total	208,132	112,391	201,162
Debtors and prepayments			
Accounts receivable	14,464	13,500	13,035
Prepayments and accrued income	10,120	4,500	4,704
GST Receivable	9,729	10,000	9,661
Total	34,313	28,000	27,400
Investments			
<i>Current portion</i>			
Term Deposits	527,413	600,000	509,106
<i>Non- Current portion</i>			
Term Deposits	-	-	-
Total	527,413	600,000	509,106
Other current assets			
Farmlands shares - 1835 Shares	1,835	1,835	1,835
Total	1,835	1,835	1,835
Creditors and accrued expenses			
Trade and other payables	16,396	30,000	30,779
Gamebird Habitat Stamp levy	10,025	9,000	8,800
Income in Advance	35,419	30,000	30,983
Accrued expenses	8,512	7,000	7,356
GST Payable	-	-	-
Total	70,352	76,000	77,918
Employee costs payable			
Accrued salaries and wages	2,496	6,000	6,441
Annual leave and time in lieu	2,383	4,500	4,436
PAYE owing	6,913	7,000	7,261
Total	11,792	17,500	18,138



Note 4 : PROPERTY PLANT & EQUIPMENT**2023**

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	98,000	-	-	-	98,000
Buildings	239,633	-	-	10,391	229,242
Plant & Equipment	6,436	6,086	-	1,864	10,658
Vehicles	51,522	-	-	8,225	43,297
Office Equipment	10,695	5,687	-	2,860	13,522
Total	406,286	11,773	-	23,340	394,719

2022

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	98,000	-	-	-	98,000
Buildings	250,024	-	-	10,391	239,633
Plant & Equipment	2,320	5,379	-	1,263	6,436
Vehicles	59,748	-	-	8,226	51,522
Office Equipment	9,620	3,724	-	2,649	10,695
Total	419,712	9,103	-	22,529	406,286



Note 5: EQUITY	Actual 2023	Actual 2022
	\$	\$
Accumulated Funds		
Balance as at 1 September	870,543	852,983
Surplus/(Deficit)	34,535	29,176
Transfer to Reserves	(29,273)	(11,616)
Transfer from Reserves	11,726	-
Total Accumulated Funds	887,531	870,543
<i>Dedicated Reserves</i>		
Asset Replacement Reserve		
Balance as at 1 September	51,802	42,595
Transfer from Accumulated Funds	-	9,207
Transfer to Accumulated Funds	(10,166)	-
Balance at 31 August	41,636	51,802
Non - Resident Levy Reserve		
Balance as at 1 September	61,338	59,778
Transfer from Accumulated Funds (Income)	26,714	1,560
Transfer to Accumulated Funds (Expenses)	(1,560)	-
Balance at 31 August	86,492	61,338
Hawke's Bay Pheasants Unlimited		
Balance as at 1 September	1,615	1,611
Transfer from Accumulated Funds (Income)	32	4
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	1,647	1,615
River/Water Quality Donations		
Balance as at 1 September	64,435	63,590
Transfer from Accumulated Funds (Income)	2,527	845
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	66,962	64,435
<i>Total Dedicated Reserves</i>	<i>196,737</i>	<i>179,190</i>
Total Equity	1,084,268	1,049,733



Note 6: COMMITMENTS & CONTINGENCIES**Commitments**

There are no commitments as at 31 August 2023 (Last Year - nil)

Contingency

There are no contingent liabilities as at 31 August 2023 (Last Year - nil)

Note 7: OTHER**Goods or Services Provided to the Entity in Kind**

Description	Amount
Honorary ranging activities	No Charge
Councillor meetings and events	No Charge

Right to occupy

A small hut is located at the Department of Conservation (DOC) Glen Falls campground. The Council has an agreement to occupy the site provided by DOC at no cost. The land area is approximately 1000m². No cost has been accrued for

Note 8: RELATED-PARTY TRANSACTIONS

Related-party disclosures have not been made for transactions with related parties that are within a normal supplier of client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

		2023	2022	2023	2022
		\$	\$	\$	\$
Related Party	Description	Value	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game Council	Levies paid	93,227	48,638	-	-

Note 9: EVENTS AFTER BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)



Note 10: MINISTERIAL REVIEW

In February 2021, the Minister of Conservation presented the review for Governance of Fish and Game New Zealand and the New Zealand Fish and Game Councils. This report sets out [36 recommendations](#) to be implemented for the future of Fish and Game.

A review implementation team was established, including the then Chair of the NZFGC, Ray Grubb, Brian Anderton, the acting CEO of the NZFGC, and DoC representatives. After 18 months, the ISG Report from this Committee was drafted but was never approved by the Minister. In November 2022, the Minister disbanded this group. The NZC had been waiting on this report for the direction to implement the Review, as many of the recommendations were reliant on legislative changes. One of the recommendations was for the amalgamation of Councils (reducing the number of Councils from 12 to 6).

In October 2022, the Regional Fish and Game Chairs wrote to the NZC asking them to implement the non-legislative parts of the Review. In November 2022, the NZC, agreeing with the Regional Chairs, instructed the NZC CEO to implement the non-legislative parts of the Review. On 6 December 2022, Sia Aston, Deputy Director – Public Affairs on behalf of the Department of Conservation, wrote to the New Zealand Council, advising that Fish and Game should proceed with implementing the review recommendations that do not require legislative changes.

In February 2023, The New Zealand Council established two work groups - Future Finance and Future Structures, which are working on structural and financial considerations for the organisation.

Due to the time lost with the ISG, the implementation of many of these recommendations only commenced at the end of November 2022.

Note 11: COMPARITIVE

There have been two prior period comparatives which have been reclassified to make disclosure consistent with the current year.



Note 12: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2023

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 2023

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	6,310	555	44,462	50,772
Habitat protection & management	4,525	129	10,335	14,860
Angler & hunter participation	1,944	644	51,593	53,537
Public interface	26,928	2,064	165,355	192,283
Compliance	182	54	4,326	4,508
Licensing	18,502	85	6,810	25,312
Council	2,972	79	6,329	9,301
Planning & reporting	11,335	185	14,822	26,157
Totals	72,698	3,795	304,032	376,730

Actual Overheads

Employee related costs	256,967
Depreciation	23,340
Other expenses	46,784
Less Administrative Income	(23,059)
Total Overheads to Allocate	304,032

UNAUDITED BUDGET 2023

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	8,800	1,064	69,354	78,154
Habitat protection & management	8,198	573	37,350	45,548
Angler & Hunter participation	13,600	1,195	77,892	91,492
Public interface	28,500	915	59,641	88,141
Compliance	4,800	355	23,140	27,940
Licensing	22,047	185	12,059	34,106
Council	2,800	375	24,443	27,243
Planning & reporting	7,975	335	21,836	29,811
Totals	96,720	4,997	325,715	422,435

Budget Overheads

Employee related costs	256,561
Depreciation	22,271
Other Expenses	59,283
Less Administrative income	(12,400)
Total Overheads to Allocate	325,715



INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF HAWKE'S BAY FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND
STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2023**

The Auditor-General is the auditor of Hawke's Bay 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 Qualified opinion on the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 27 to 41, that comprise the statement of financial position as at 31 August 2023, 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 6 to 26.

In our opinion, except for the matter described in the Basis for our qualified opinion section of our report:

- the financial statements of the Fish and Game Council: on pages 27 to 41:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2023; 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 6 to 26:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2023, 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;
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 07 December 2023. 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 qualified opinion

Statement of service performance – Our work over allocation of overhead costs to output areas was limited

The scope of our audit of the statement of service performance on page 6 to 26 was limited because we were unable to obtain sufficient appropriate evidence to determine the accuracy and completeness of overhead costs allocated to each output area. The Council did not maintain adequate records to support the actual hours worked relating to each output area which is used as a basis for allocation of overheads to output areas (please refer note 12 on page 41). There were no practical audit procedures that we could adopt to confirm that the overhead costs have been appropriately allocated to reported output areas. We are therefore unable to conclude that the actual expenses as

compared to the forecasts included in the Operational Work Plan are accurate and comply with the generally accepted accounting practice in New Zealand.

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

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

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

Responsibilities of the Council for the financial statements and the statement of 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 5, 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