



PERFORMANCE REPORT OF THE

Northland

Fish & Game Council

FOR THE YEAR ENDED

31st AUGUST 2022

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

9 December 2022

The Hon Poto Williams
Minita Mō Te Papa Atawhai
Pāremata
Te Whanganui-a-Tara

Tēnā koe Minita,

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 45M of the Public Finance Amendment Act 2004, and Section 154 of the Crown Entities Act 2004, the Performance Report of the Northland Fish & Game Council for the year ended 31 August 2022.

Nāku itinoa, nā

A handwritten signature in blue ink, appearing to read 'Phil Durham', is written over a faint circular stamp.

Phil Durham
Chairman
Northland Fish & Game Council

NORTHLAND FISH AND GAME COUNCIL

PERFORMANCE REPORT For the Year Ended 31 August 2022

INDEX

GENERAL INFORMATION	3
STATUTORY BASIS	4
MISSION STATEMENT	4
COUNCIL MEMBERS AND STAFF	5
CHAIRMAN'S REPORT	6
STATEMENT OF RESPONSIBILITY	8
FINANCIAL INFORMATION	9
STATEMENT OF FINANCIAL PERFORMANCE	10
STATEMENT OF FINANCIAL POSITION	11
STATEMENT OF CASHFLOWS	12
STATEMENT OF ACCOUNTING POLICIES	13
NOTES TO THE PERFORMANCE REPORT	17
STATEMENT OF SERVICE PERFORMANCE	28
SUMMARY OF LICENCE SALES	57
INDEPENDENT AUDIT REPORT	59

GENERAL INFORMATION
NORTHLAND FISH AND GAME COUNCIL

Street Address:

Unit A5
7-11 Nell Place
Raumanga
Whangarei 0110

Postal Address:

Unit A5
7-11 Nell Place
Raumanga
Whangarei 0110

Telephone: 09 438 4135

Email: northland@fishandgame.org.nz

STATUTORY BASIS

THE NORTHLAND FISH AND GAME COUNCIL WAS ESTABLISHED ON 4 MAY 1991 WITH THE PASSING OF THE CONSERVATION LAW REFORM ACT 1990. THE NORTHLAND FISH AND GAME COUNCIL WAS ESTABLISHED FOR THE PURPOSES OF MANAGEMENT, MAINTENANCE AND ENHANCEMENT OF SPORTS FISH AND GAME IN THE RECREATIONAL INTERESTS OF ANGLERS AND HUNTERS.

MISSION STATEMENT

"TO MANAGE, MAINTAIN AND ENHANCE THE SPORTS FISH AND GAME RESOURCES IN THE INTEREST OF ANGLERS AND HUNTERS."

NORTHLAND FISH & GAME COUNCIL

COUNCIL MEMBERS AND STAFF

COUNCILLORS

Name	Locality
Phil Durham - Chairman	Whangarei
Kris Batelaan (Resigned in October 2021)	Whangarei
Russell Daniels	Whangarei
Stefan Seitzer (Resigned in October 2021)	Whangarei
Peter Allen	Whangarei
Noel Birchall (Resigned in October 2021)	Bay of Islands
Mike Newson (Resigned in October 2021)	Bay of Islands
John Skeates	Bay of Islands
Graeme Stevenson (Voted onto Council January 2022)	Kaipara
Cameron Shanks	Kaipara
Darryl Reardon	Kaipara
Mark Bell	Kaipara

STAFF

Rudi Hoetjes (retired April 2022)
Craig Deal (Commenced employment April 2022)
Regional Manager

Graham Gallagher
Fish & Game Field Officer (Whangarei)

John Macpherson
Fish & Game Field Officer (Far North)

Fay Stodart & Rachael Quin
Office Administrators

NORTHLAND FISH & GAME COUNCIL

CHAIRMAN'S REPORT

FOR THE YEAR ENDED 31 AUGUST 2022

2022 has been a year that has brought change to the Northland Fish & Game Council. After a long career in the wildlife management, starting as a cadet with the New Zealand Wildlife Service and ending as the Northland Regional Manager, Rudi Hoetjes retired. In doing so, he joined several other region's managers in stepping aside from a job that has been not just an occupation but a passion, a career built on service to both the licence holders, the fish and game birds they hunt and fish for and the environment they occupy.

Whilst Rudi's experience will be missed, the appointment of Craig Deal to the role brings a young man's fresh enthusiasm and a fresh set of eyes on the problems and challenges facing Fish & Game. Whilst we bid Rudi a long and happy retirement, we welcome Craig and his family and wish him well for the coming years.

2022 has also been the year of the keyboard warriors and licence holders (only a small number admittedly) have been busy on various social media platforms, attacking Craig for decisions made by the Council. The appalling ignorance of these people is exceeded only by their rudeness. The division between management and governance has always been well understood by your elected councillors but less so by the licence holders it would seem. The manager is tasked with implementing decisions made by the council. The manager has input at the council table but does not vote on motions and is there to assist the councillors, not lead them. It was with considerable disgust that we were informed of attacks on Craig for decisions made by the council. This sort of behaviour is not of course unique to Fish & Game but is now common occurrence in our society. Never let the facts get in the way of a good gripe and never put your hand up and get involved or help. I reserve my contempt for these people.

The shadow of the ministerial review still hangs over Fish & Game. The complete dysfunction within the Department of Conservation has led them to do nothing and it has been left seemingly to the NZ Council Chairman, Ray Grubb to carry the can. There is only so much that one person can do so the process has been agonisingly slow. Earlier this year the chairs of all regions decided to have regular Zoom meetings to keep each other abreast of happenings in each other regions and provide support to each other. Out of one of the meetings came the decision that the regions would have to drive these changes. The manager's group independently came to the same conclusion. If Fish & Game don't make the changes that are needed to become a viable presence in the modern world, we will become irrelevant and will disappear. The dinosaurs become extinct because they could not adapt to a rapidly changing world fast enough. If we are not to suffer the same fate, changes must be made that allow us to respond to events rapidly and as they occur. The existing model that has served Fish & Game well for the past decades will not serve in the next decade. The most pressing change is how we meet our obligations to Te Māori and the treaty. The Northland approach (which predates the review) has been to work with the people who have Mana Whenua at a local level and build a relationship that is mutually beneficial. It could be argued that Fish & Game represent the worst

of colonisation and that Māori have no reason to engage with Fish & Game, but mistakes made in the past are just that, in the past. Fish & Game have been the leading advocates for the preservation and protection of waterways and wetlands, and this has been beneficial for many of the values that Māori hold as dear as we do. If we can find common ground (sustainable harvesting of food, wetland preservation) then it is likely we will be able to work together for the common good.

On a more local level we said goodbye to Councillor Graeme Stevenson who resigned from council to pursue opportunities in the Manawatu. We also said a more permanent farewell to Kris Batelaan who stood down at the last election after being on council for 20 plus years. Sadly, Kris passed away after a short illness. I offer the councils' and licence holders' condolences to his widow and family. Kris was one of life's gentleman, a man of Christian faith, a hard worker, a fisherman, a giver, and a man of integrity. He was also a Dutchman with a great sense of humour. As they say in the night's watch "we may never see his like again" Rest in peace Kris.

The council has performed all its statutory functions, is solvent and has managed its finances well. The staff have had another successful year and as always are the Council's finest asset. My thanks go out to them for all the hard work they do. The council's assets have been well maintained and the region's licence holders are well served.

Work continues at the Underwood Wetland; a new bridge has been installed at the Flaxmill Wetland to allow vehicle access to the wetland. Councillor Dr Peter Allen continues to press for action on the Kai Iwi Lakes issue and Councillor Darryl Reardon has served the Northland region well as representative on the NZ Council.

My thanks to all the councillors, staff and licence holders who have contributed to another successful year.



Phil Durham
Chairman

NORTHLAND FISH AND GAME COUNCIL
STATEMENT OF RESPONSIBILITY
FOR THE YEAR ENDED 31 AUGUST 2022

9 December 2022

The Council and management of the Northland Fish and Game Council accept responsibility for the accuracy of any judgements used in the preparation of the following financial statements of performance.

We are responsible for the end-of-year performance information provided by Northland Fish & Game Council under section 19A of the Public Finance Act 1989.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In our opinion, these financial statements of performance fairly reflect the financial position and operations of the Northland Fish and Game Council for the year ended 31 August 2022.

Signed on behalf of the Council:



Craig Deal
Regional Manager
Northland Fish & Game Council



Phillip Durham
Chairperson
Northland Fish & Game Council

FINANCIAL INFORMATION
For the Year Ended
31 August 2022

Northland Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2022

	Note	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
REVENUE				
Fish and Game licence sales	1	159,510	161,204	164,760
Grants and donations	1	346,957	346,957	322,052
Interest	1	4,572	1,962	5,081
Other revenue	1	66,356	7,500	53,698
Total Revenue		577,395	517,623	545,591
EXPENSES				
Outputs				
Species management	2	12,234	11,900	13,020
Habitat protection & management	2	42,237	51,500	58,608
Angler & Hunter participation	2	2,061	3,000	3,648
Public interface	2	250	1,150	233
Compliance	2	149	1,350	791
Licensing	2	7,152	8,554	7,316
Council	2	4,919	5,900	5,836
Planning & reporting	2	11,848	10,070	10,343
Overheads				
Employee related costs	2	360,877	355,010	347,439
Depreciation	4	26,957	18,883	28,274
Other expenses	2	92,014	100,314	88,852
Total Expenses		560,698	567,631	564,360
Operating Surplus/(Deficit)		16,697	(50,008)	(18,769)
NET SURPLUS/(DEFICIT)		16,697	(50,008)	(18,769)

These financial statements should be read in conjunction with the accompanying notes.

Northland Fish and Game Council

Statement of Financial Position

As at

31 August 2022

	Note	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	225,225	255,572	283,734
Term Investments	3	300,000	304,673	402,711
Debtors and prepayments	3	53,854	15,487	14,479
Total Current Assets		579,079	575,732	700,924
Non-Current Assets				
Property, Plant and equipment	4	372,011	433,375	331,375
Work in Progress	4	76,490	-	-
Total Non-Current Assets		448,501	433,375	331,375
TOTAL ASSETS		1,027,580	1,009,107	1,032,299
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	49,193	57,030	36,682
Employee costs payable	3	38,488	64,377	72,413
Total Current Liabilities		87,681	121,407	109,095
Non current liabilities				
Whangarei Hunting & Fishing		-	-	-
TOTAL LIABILITES		87,681	121,407	109,095
NET ASSETS		939,899	887,700	923,204
EQUITY		939,899	887,700	923,204

The Councillors of the Northland Fish & Game Council authorised these financial statements

for issue on 9/12/22

Date

Chairman

Manager

These financial statements should be read in conjunction with the accompanying notes.

Northland Fish and Game Council
Statement of Cash Flows
For the year ended
31 August 2022

	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	158,266	161,204	162,212
Grants, donations	346,957	346,957	322,052
Interest	4,310	1,962	5,396
Other revenue	18,986	7,500	19,690
Cash was applied to:			
Payments to suppliers	211,197	193,738	214,086
Payments to employees	385,365	355,010	346,974
GST (Net)	(2,883)	(4,963)	9,254
Net Cash Flows from Operating Activities	(65,160)	(26,162)	(60,964)
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	26,087	54,000	24,348
Sale of investments/deposits	102,711	100,000	-
Cash was applied to:			
Purchase of property, plant and equipment	122,147	156,000	41,185
Purchase of investments/deposits	-	-	2,075
Net Cash Flows from Investing and Financing	6,651	(2,000)	(18,912)
Net Increase / (Decrease) in Cash	(58,509)	(28,162)	(79,875)
Opening Cash	283,734	283,734	363,609
Closing Cash	225,225	255,572	283,734
This is represented by:			
Bank accounts and cash	225,225	255,572	283,734

These financial statements should be read in conjunction with the accompanying notes.

Northland Fish and Game Council
Statement of Accounting Policies
For the year ended
31 August 2022

ACCOUNTING POLICIES APPLIED

Reporting Entity

Northland 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

Northland 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, except for Debtors and Creditors which are stated inclusive of GST.

SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

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

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. Any licence money received for a licence in advance will be treated as a liability.

Grants Received

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

Grant From NZFGC

An annual grant was provided from the New Zealand Fish and Game Council, which is recognised as revenue when it is received. Conditional grants intended for a specific purpose are recognised in the year in which they are used where there is a use or return clause.

Interest

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

All other revenue

Revenue from sales in the course of ordinary activities is measured at the fair value of the consideration received or receivable when the goods are sold.

Northland Fish and Game Council
Statement of Accounting Policies
For the year ended
31 August 2022

ACCOUNTING POLICIES APPLIED

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

Performance payments are recorded when the employee is notified.

Superannuation contributions are recorded as an expense as staff provide services.

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.

Term Investments

The term investments comprise of bank term deposits with a maturity date of less than 12 months.

Property, plant and equipment

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

Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant. Significant donated assets for which current values are not readily obtainable are not recognised.

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

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

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

Land	
Plant & Equipment	20% DV
Motor Vehicles	20% DV
Office Equipment	30% DV
Habitat Development	2% DV (Classified in Improvements)
Improvements	10% DV

Northland Fish and Game Council
Statement of Accounting Policies
For the year ended
31 August 2022

ACCOUNTING POLICIES APPLIED

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies of \$6,466 +GST have been collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird habitat Stamp Regulations 1993.

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.

Game Bird Habitat Development

This reserve is held by this Council for the purchase of land for game bird habitat and development. The amount is held within an investment bank account. All interest earned in this account is available for use as part of the Northland Fish and Game Council operating budget.

Dedicated Reserves

Dedicated reserves are reserves held by the Council for a particular purpose.

Asset Replacement Reserve

Each year the Council sets aside funds for the replacement of the Council's assets such as office equipment, field equipment and vehicles.

Non-resident Levy Reserve

The non-resident levy 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.

Habitat Development Fund

Reparation paid to the Northland Fish & Game Council is set aside for the purpose of habitat development. The funds set aside for this purpose are held in a separate bank account. Interest earned on these funds remains with the reserve.

Kai Iwi Lakes Fishing Competition

There was no trout fishing competition held in 2022 as the trout liberations have ceased and the fishery is now no longer viable.

The balance held in the reserves can be used for future competitions.

Bridge Repairs (Flaxmill Wetland)

The Council held \$5,177 in dedicated reserves for bridge repairs at the wetlands. Councillors agreed to pay up to \$40,000 +GST towards a replacement concrete bridge. The bridge was constructed and completed in 2021-2022 financial year.

NZFGC Sports Fish & Game Management Plan

NZFGC allocated \$5,000 to contract some assistance to draft their Sports Management Plan. To date, \$1,465 has been spent and the balance is \$3,535 remaining.

Northland Fish and Game Council
Statement of Accounting Policies
For the year ended
31 August 2022

ACCOUNTING POLICIES APPLIED

Habitat Enhancement Programme (Predator Control programme and Beehive Placement)

A portion of the permits sold for the Jack Bisset, Flaxmill and the Te Hiku Forest goes towards predator control within the wetlands and forest. The Council receives monies for beehive placement in and around the Jack Bisset Wetland and is also dedicated to predator control activities.

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 on the 13th August 2021.

Tier 2 PBE Accounting Standards applied

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

CHANGES IN ACCOUNTING POLICIES

There have been no changes in the Accounting Policies.

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 1 : ANALYSIS OF REVENUE	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Licence sales			
Fish licence	26,371	27,396	31,409
Game licence	133,139	133,808	133,351
Total	159,510	161,204	164,760
Grants and donations			
National Fish & Game Grant	346,957	346,957	302,470
Donations and Covid Wage Subsidy	-	-	-
Wetland Grants	-	-	19,582
Total	346,957	346,957	322,052
Interest			
Interest	4,572	1,962	5,081
Total	4,572	1,962	5,081
Other revenue			
Angler competitions	-	-	1,661
Boat Hire	-	-	1,200
Gain on sale/disposal of assets	5,922	-	30,876
Gamebird Dispersal	2,476	1,000	3,133
Habitat grazing (Greenheart)	3,500	2,500	3,500
Maritime NZ Levy Reimbursements	-	-	360
Misc Income	1,406	-	-
Permit Fees	2,452	2,000	2,010
Predator Control Programme	1,927	-	2,368
Overhead Recovery	-	-	-
Whangarei Fishing & Hunting Club	-	-	3,132
Wairua Wildlife Management Reserve	1,700	-	696
Works & Management	46,973	2,000	4,762
Total	66,356	7,500	53,698

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 2 : ANALYSIS OF EXPENSES	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Species management			
Population monitoring	5,511	5,400	3,882
Harvest assessment	-	-	-
Releases	4,936	5,500	7,705
Control	1,787	1,000	1,433
Total	12,234	11,900	13,020
Habitat protection & management			
Works & management	42,237	51,500	58,608
Assisted habitat	-	-	-
Total	42,237	51,500	58,608
Angler & Hunter participation			
Access	2,061	3,000	3,648
Total	2,061	3,000	3,648
Public interface			
Advocacy	-	1,000	-
Public promotions	-	-	-
Visitor facilities	250	150	233
Total	250	1,150	233
Compliance			
Ranging	149	250	-
Ranger training	-	1,100	791
Total	149	1,350	791

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 2 : ANALYSIS OF EXPENSES	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Licencing			
Licence production & distribution	1,108	1,300	1,044
Commission	6,044	7,254	6,272
Total	7,152	8,554	7,316
Council			
Council meetings	4,581	5,900	5,537
Council elections	338	-	299
Total	4,919	5,900	5,836
Planning & reporting			
Reporting	2,600	2,600	2,600
Audit fee	7,470	7,470	7,530
National liaison	1,778	-	213
Total	11,848	10,070	10,343
Employee related costs			
Salaries and wages	337,451	330,354	329,594
Fringe benefit tax	1,494	1,400	1,636
KiwiSaver contributions	12,463	14,156	11,377
ACC levies	779	1,000	805
Staff training and other expenses	8,690	8,100	4,027
Total	360,877	355,010	347,439
Other expenses			
Office Rent	31,333	34,000	32,000
Office premises	10,839	10,000	10,553
Office Equipment	1,512	1,900	855
Communications	16,684	20,750	13,811
General	2,751	2,444	2,363
Field Equipment	2,170	2,720	1,967
Vehicles	26,725	28,500	27,303
Total	92,014	100,314	88,852

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2022 \$	Actual 2021 \$
Bank accounts and cash - ASB		
Current account balance	7,365	5,335
Savings account balance	213,522	274,522
Streamline Bank Account	278	237
Habitat Development Fund	4,060	3,640
Total	225,225	283,734
Debtors and other receivables		
Accounts receivable	51,920	4,673
Accrued Interest	438	176
Prepayments	1,496	558
Total	53,854	5,407
Work in Progress		
Work in Progress	76,490	9,072
Total	76,490	9,072
Term Investments		
At 31 August 2022, the Council held 2 term deposits totalling \$300,000		
Term Deposits - ASB	300,000	402,711
Total	300,000	402,711
Creditors and accrued expenses		
Trade and other payables	23,645	17,567
Income Received in Advance	2,056	2,688
GST Payable	16,052	8,743
Gamebird Habitat Stamp levy	7,436	7,680
Total	49,189	36,678
Employee costs payable		
Annual leave and time in lieu	22,482	54,310
PAYE owing	6,131	8,274
Accrued salaries and wages	9,875	9,829
Total	38,488	72,413

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 4 : PROPERTY PLANT & EQUIPMENT

2022

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	146,056	-	-	-	146,056
Improvements	69,845	40,000	-	2,683	107,162
Plant & Equipment	697	-	-	139	558
Vehicles	111,125	46,324	20,164	22,824	114,461
Office Equipment	3,652	1,433	-	1,311	3,774
Total	331,375	87,757	20,165	26,957	372,011

2021

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	146,056	-	-	-	146,056
Improvements	72,128	-	-	2,283	69,845
Plant & Equipment	871	-	-	174	697
Vehicles	87,662	94,885	47,171	24,251	111,125
Office Equipment	5,218	-	-	1,566	3,652
Total	311,935	94,885	47,171	28,274	331,375

Work in Progress

Work in progress at the

Underwood Wetland

Development - Building

Bund Wall

	-	76,490	-	-	76,490
--	---	--------	---	---	--------

Total	-	76,490	-	-	76,490
--------------	---	--------	---	---	--------

Rating Valuation:

	Date of Valuation	Land	Improvements	Total
Far North District				
State Highway, Kawakawa	1/08/2019	7,000	-	7,000
Kaipara				
Flaxmill, Waihue Road, Dargaville	1/09/2020	140,000	2,000	142,000
Bob Taylor Road, Tangiteroria				
(Jack Bisset Wetland)	1/09/2020	29,000	1,000	30,000
Whangarei District				
Carruth Road, Maungatapere				
(Jack Bisset Wetland)	1/07/2021	425,000	90,000	515,000
		601,000	93,000	694,000

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 5: EQUITY	Actual 2022 \$	Actual 2021 \$
Accumulated Funds		
Balance as at 1 September	604,748	582,860
Surplus/(Deficit)	16,697	(18,769)
Transfer to Reserves	(87,875)	(75,187)
Transfer from Reserves	88,668	115,844
Balance at 31 August 2022	622,237	604,748
<u>Dedicated Reserves</u>		
Asset Replacement Reserve		
Balance as at 1 September	17,041	45,767
Transfer from Accumulated Funds	39,048	66,159
Transfer to Accumulated Funds	(47,757)	(94,885)
Balance at 31 August 2022	8,332	17,041
Non-Resident Levy Reserve		
Balance as at 1 September	14,042	13,605
Transfer from Accumulated Funds (Income)	419	437
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August 2022	14,461	14,042
Habitat Development Fund		
Balance as at 1 September	505	505
Transfer from Accumulated Funds (Income)	3,555	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August 2022	4,060	505
Kai Iwi Lakes Fishing Competition		
Balance as at 1 September	1,204	1,855
Transfer from Accumulated Funds (Income)	-	1,661
Transfer to Accumulated Funds (Expenses)	-	(2,312)
Balance at 31 August 2022	1,204	1,204
Bridge Repairs (Flaxmill Wetland)		
Balance as at 1 September	(3,895)	5,177
Transfer from Accumulated Funds (Income)	40,000	-
Transfer to Accumulated Funds (Expenses)	(36,105)	(9,072)
Balance at 31 August 2022	-	(3,895)
NFGC Sports Fish & Game Management Plan		
Balance as at 1 September	3,535	3,535
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August 2022	3,535	3,535
Habitat Enhancement Programme		
Balance as at 1 September	4,417	3,933
Transfer from Accumulated Funds (Income)	1,927	3,168
Transfer to Accumulated Funds (Expenses)	(1,882)	(2,684)
Balance at 31 August 2022	4,463	4,417
Total Dedicated Reserves	36,055	36,850

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 5: EQUITY	Actual 2022 \$	Actual 2021 \$
<i>Restricted Reserves</i>		
Whangarei Hunting & Fishing Bank Account held on behalf		
Balance as at 1 September	-	3,129
Transfer from Accumulated Funds (Income)	-	2
Transfer to Accumulated Funds (Expenses)	-	(3,131)
Balance at 31 August 2022	-	-
Game Bird Habitat Development		
Balance as at 1 September	281,606	281,606
Transfer from Accumulated Funds (Income)	2,924	3,760
Transfer to Accumulated Funds (Expenses)	(2,924)	(3,760)
Balance at 31 August 2022	281,606	281,606
<i>Total Restricted Reserves</i>	281,606	281,606
Total Equity as at 31 August 2022	939,899	923,204

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 6 : COMMITMENTS & CONTINGENCIES

		Actual 2022 \$	Actual 2021 \$
Commitment to:	Explanation and Timing		
	Greenheart Wetlands - Lease Land for 35 year period commencing 1 September 2013. Annual Rent is \$1.00	1	1
	Whangarei District Council - 5 year lease for use of land adjacent to Wairua River. Annual licence fee is \$1.00	1	1
Lease or rent assets	The Council leases premises at Unit A5, 7-11 Nell Place, Raumanga, Whangarei. The annual lease totalled to \$31,333 + GST. The landlord agreed to subsidise one month by 25% because of Covid restrictions. The lease was renewed on the 1st August 2019 and expires on 1st August 2024.	31,333	32,000
Flaxmill Bridge	Replacement of concrete bridge at Flaxmill Wetland. Councillors agreed to pay up to \$40,000 plus GST towards the new bridge. Bridge is now completed	40,000	40,000
Underwood Development - Bund Wall	Construction of a new bund wall at the Underwood Wetland in Dargaville. As at balance date, \$76,490 has been spent and capitalised as WIP. Councillors agreed to direct \$30,000 plus \$6,000 for contingency plus GST if required to complete this stage of the wetland.	36,000	-
Contingency	Explanation		
Contingent Liability		Nil	Nil

There is no Guarantees provided during the year (2021: Nil)

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 7: RELATED PARTY TRANSACTIONS

There are no related party transactions. (2021: Nil)

A vehicle was sold to the past Manager during the year. This was agreed based upon a market value estimation obtained and negotiated.

Note 8: ADDITIONAL INFORMATION

PREDATOR CONTROL PROGRAMME

The total amount dedicated to predator control programme within all the wetlands and forests for the 2022 year is \$1,927 excluding GST (2021: \$2,368).

NON-RESIDENT FISHING LICENCE

The Minister of Conservation stipulated that any increased revenue obtained should be directed to specified management to improve back country fisheries which could be any New Zealand freshwater lake or rivers that provide some spectacular angling experiences. The NZFGC resolved that all regions should define areas within their regions and all extra revenue from the sale of non-resident licences should stay within the region.

	2022	2021
Fish Licence Sales	\$25,952	\$30,972
Non- Resident Levy	\$ 419	\$ 437
Game Licence Sales	<u>\$133,139</u>	<u>\$133,351</u>
TOTAL Licence Revenue	\$159,510	\$164,760

Note 9: SUBSEQUENT EVENTS (2021: Nil)

MINISTERIAL REVIEW

In February 2021 the Minister of Conservation presented the review for 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.

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2022

Note 10: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2022

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

ACTUAL 2022

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	12,234	705	\$ 84,090	\$ 96,324
Habitat protection & management	42,237	852	\$ 101,623	\$ 143,860
Angler & hunter participation	2,061	209	\$ 24,929	\$ 26,990
Public interface	250	1,025	\$ 122,258	\$ 122,508
Compliance	149	315	\$ 37,572	\$ 37,721
Licensing	7,152	88	\$ 10,496	\$ 17,648
Council	4,919	382	\$ 45,563	\$ 50,482
Planning & reporting	11,848	447	\$ 53,316	\$ 65,164
Totals	80,850	4,023	\$ 479,848	\$ 560,698

Actual Overheads

Employee related costs	360,877
Depreciation	26,957
Other expenses	92,014
Total Overheads to Allocate	479,848

BUDGET 2022

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	11,900	462	\$ 46,853	\$ 58,753
Habitat protection & management	51,500	1,324	\$ 134,271	\$ 185,771
Angler & Hunter participation	3,000	360	\$ 36,509	\$ 39,509
Public interface	1,150	1,251	\$ 126,868	\$ 128,018
Compliance	1,350	210	\$ 21,297	\$ 22,647
Licensing	8,554	84	\$ 8,519	\$ 17,073
Council	5,900	385	\$ 39,044	\$ 44,944
Planning & reporting	10,070	600	\$ 60,848	\$ 70,918
Totals	93,424	4,676	\$ 474,207	\$ 567,631

Budget Overheads

Employee related costs	355,010
Depreciation	18,883
Other Expenses	100,314
Total Overheads to Allocate	474,207

Note 11: COVID RESPONSE

Covid-19 still has financial impact on Northland Fish and Game Council.

All Fish and Game Council's budgets have been scrutinised and are still at a reduced level from 2019-20 pre covid financial year. The main reason for this is that the projection of licence income is reduced, due to border closures and the uncertainty of the border reopening.

Within the budgeting process, Northland Fish & Game Council agreed to use reserves to cover any shortfalls forecast in the 2021-22 and 2022-23 year.

Licence sales have fallen short of the forecasts in the 2021-22 year, however, the financial position is still healthy. Northland Fish and Game Council has adequate reserves to sustain this shortfall in licence revenue.

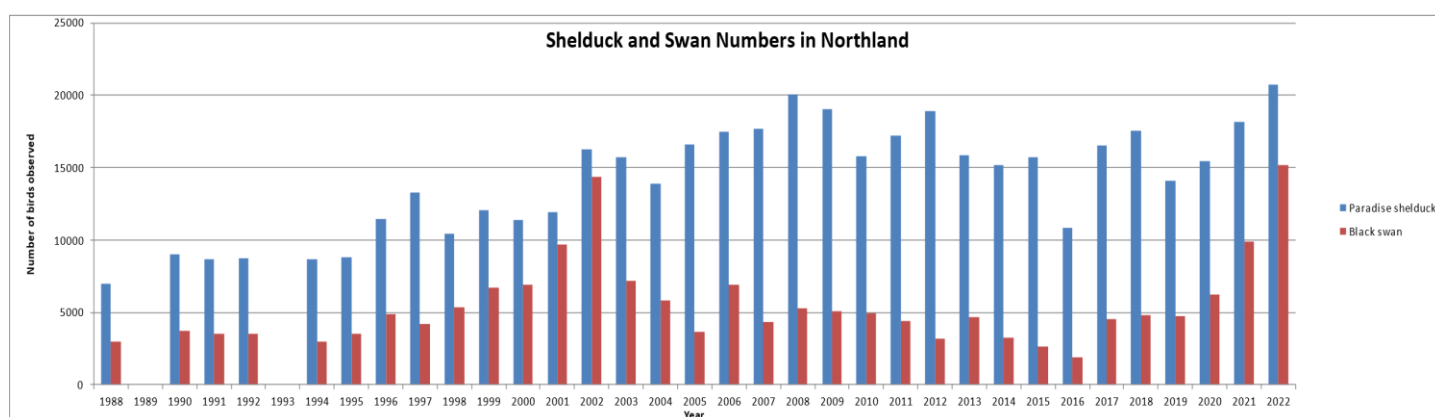
The New Zealand Fish and Game Council maintains the policy to support all Fish & Game Councils to ensure liquidity and to ensure that all Fish & Game Councils remain a going concern.

Northland Fish and Game Council Statement of Objectives and Service Performance For the Year Ended 31 August 2022

PROJECT 1111/1112/1113 – GAME BIRD MONITORING

Objective	Planned Result	Actual Result
To monitor game bird populations by comparing repeated studies.	<p>To present a report to Council by staff detailing population trends and implications for the management of the region's populations of paradise shelduck and black swan by early February 2022.</p> <p>The surveying and monitoring of shoveler populations as part of a nationally co-ordinated programme.</p>	<p>The Council engaged Waikato Aviation from Hamilton to undertake the annual trend counts. The staff undertook aerial trend counts of waterfowl in the Northland region, north of Helensville and up to Kerikeri on the 11th-12th January 2022. The staff also undertook ground trend counts from Kerikeri northward.</p> <p>The results and report of this trend count was sent out to the Councillors in late January detailing local population status, trends and any management implications for the region's population of paradise shelduck and black swan.</p> <p>An annual survey for shoveler ducks was carried out this year on the 8th August. The results were sent to the national co-ordinator based in Rotorua.</p> <p>Aerial transect counts for mallard ducks in the upper North Island were not undertaken.</p>
	<p>Budget Hours 110</p> <p>Budget External Cost \$5,400</p>	<p>Actual Hours 386</p> <p>Actual External Cost \$5,511</p>

Graph 1 Aerial Trend Counts 1988 to 2022



Graph 1 provides the numbers estimated to be at the main known moulting sites and the overall population trends of the monitored waterfowl species from 1988 to 2022.

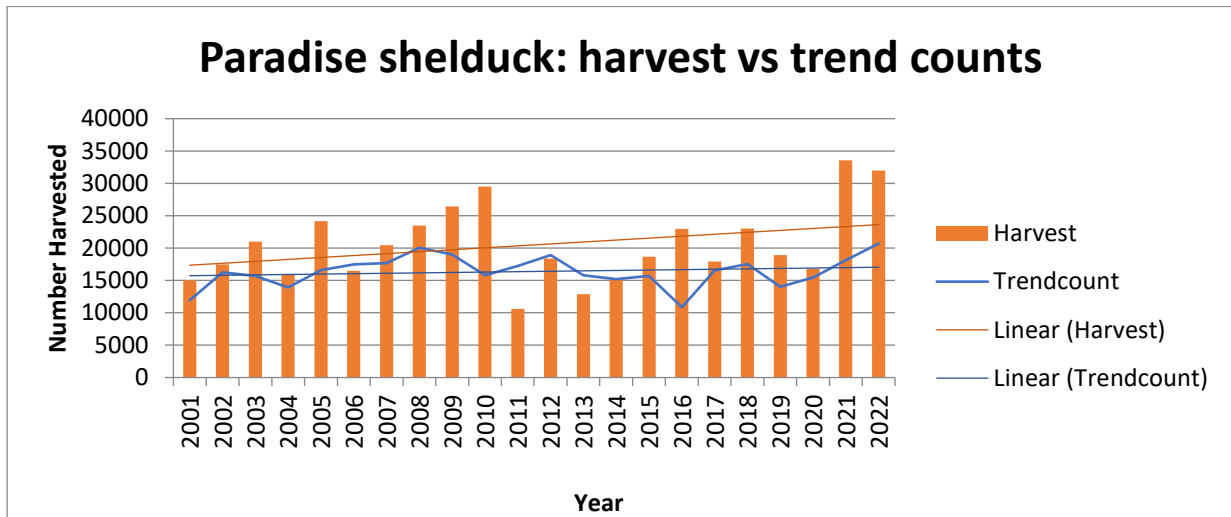
PROJECT 1121 - FISH HARVEST ASSESSMENT

Objective	Planned Result	Actual Result
<p>To monitor and review fishery data for trout releases and to determine 2022-2023 stocking requirements.</p> <p>To collect fishery data via fishing competitions and angler creel surveys run throughout the season.</p>	<p>To present a report to Council by staff detailing population status and implications for the management of the region's rainbow and brown trout populations based on information gathered from the various stocked reservoirs.</p>	<p>Field officer attended a fish netting workshop run by Northland Regional Council.</p> <p>The decisions of the Kaipara District Council through the Taharoa Domain Governance Committee (TDGC) to not allow any further releases of trout as per the KDC Taharoa Domain Management Plan remains unchanged and has negated any requirement for the study to continue.</p> <p>The Kaipara District Council (after receiving queries as to what research on DLG had been conducted since cessation of trout releases) called a meeting of the DLG Science Group in September 2022. Fish and Game was invited however the meeting was postponed and has not been rebooked at the time of this report.</p>
	<p>Budget Hours 80</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 24</p> <p>Actual External Cost \$ Nil</p>

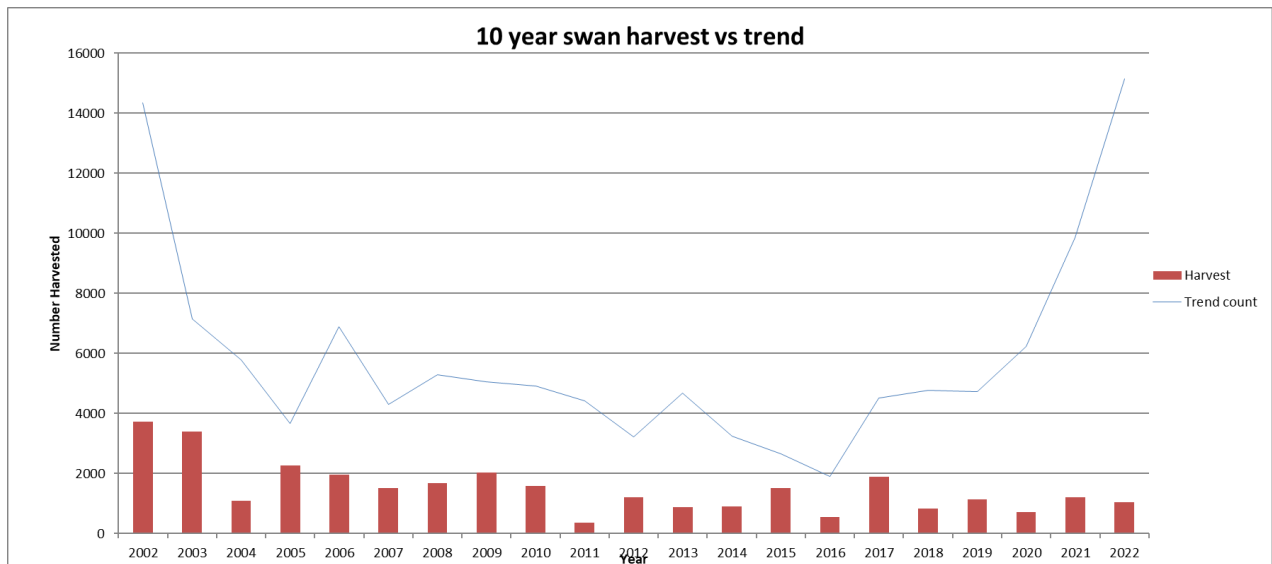
PROJECTS 1122 - GAME BIRD HARVEST ASSESSMENT

Objective	Planned Result	Actual Result
<p>To report to Council the results of the 2021 hunter survey and implement the 2022 hunter survey.</p>	<p>To present a report to the Council from staff detailing hunters survey results for the 2021 game season with implications for game bird management of the Northland region by 10th December 2021.</p>	<p>The Council staff undertook the 2022 hunter harvest surveys at fortnightly intervals for the full length of the Northland mallard duck hunting season (07 May-03 July 2022) and monthly for the remainder of the Northland game bird hunting season (03 July-28 August 2022). 120 randomly selected licenced hunters were contacted for each survey. Council admin staff collated the data into the survey database for analysis.</p> <p>Staff presented a summary of the 2021 survey results to the Council with a recommendation for game bird management on 10th December 2021.</p>
	<p>Budget Hours 30</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 160</p> <p>Actual External Cost \$ Nil</p>

Graph 2 Paradise Shelduck Annual Harvest versus Trend Counts versus 2001 to 2022



Graph 3 Swan Annual Harvest versus Trend Counts 2002 to 2022



PROJECTS 1161 - RELEASES OF TROUT INTO STOCKED FISHERIES

Objective	Planned Result	Actual Result
To coordinate the 2022 trout releases by 31/07/2022.	Rainbow trout to be released into the following waters. Whau Valley 400 Lake Manuwai 600 Wilsons Dam Rainbow trout 500 Brown trout 100 Collect and transport trout to be stocked in Northland waters from the hatchery at Ngongotaha.	Staff travelled to Ngongotaha on 10 th May 2022. 1500 rainbow trout fingerlings were uplifted and released in Northland reservoirs on 11 th May 2022. The stocking of trout into the reservoirs was as follows. Whau Valley 300 Rainbow Lake Manuwai 600 Rainbow Wilsons Dam 600 Rainbow
	Budget Hours 60 Budget External Cost \$5,500	Actual Hours 51 Actual External Cost \$4,935 Extra income from NRL \$ 419

PROJECT 1171/1172 - SEASON REGULATIONS

Objective	Planned Result	Actual Result
To maintain and improve the region's sports fish and game bird resource by formulating and recommending conditions for fishing and game hunting seasons to the Minister of Conservation.	The despatch of the Council's recommendations for 2022–2023 game bird hunting season conditions to NZ Fish & Game Council by 31 st January 2022.	Final game bird hunting season conditions and recommendations for 2022 were adopted by Council on the 10 th December 2021 and subsequently dispatched to NZ Fish & Game Council to be approved by the Minister for the gazettal notice in March 2022.
	The despatch of the Council's recommendations for 2022–2023 fishing season conditions to NZ Fish & Game Council by 30 th June 2022.	The Council removed Kai Iwi lakes and Rose Dam from the regulation's booklet. Kai Iwi lakes is no longer considered to be a viable fishery and Rose Dam offers negligible angling opportunity due to weed encroachment. All other recommendations for the 2022-2023 fishing season conditions and licence fees were agreed on 10 th June 2022.
	Budget Hours 4 Budget External Cost \$ Nil	Actual Hours 6 Actual External Cost \$ Nil

PROJECT 1181/1182 - GAME BIRD DISPERSAL

Objective	Planned Result	Actual Result
To reduce the damage to crops and pasture and maintain landholder relations from unwanted concentrations of game birds. The dispersal of paradise shelduck and other game species as required.	Dispersal of all unwanted congregations of game birds which are notified to the Council throughout the region, during the year.	Permits or assistance to disturb and/or destroy game birds were issued to landowners or occupiers within 24 hours of receiving requests.
	Maintain gas guns and bird scaring devices. Hold an extended paradise shelduck, pukeko and black swan season in February 2022.	Permits were issued to destroy game birds causing damage to crop and killing or predating on other forms of wildlife. Pukeko: 12 permits issued. Paradise Shelducks: 19 permits issued. Staff assisted in preventing despoliation of crops and pasture by hiring out gas operated bird scaring guns on affected landowner's properties. Gas guns were hired by 10 landowners to disturb game birds for varying lengths of time. The Council purchased 2 gas guns which were on-sold to landowners for use on their farm properties. Hunters and the public were advised in early February through email and social media (Facebook) of the Special Paradise Shelduck hunting weekend.
	Budget Hours 178 Budget External Cost \$1,000 Income from Gas Gun hire \$1,000	Actual Hours 78 Actual External Cost \$1,787 Income from gas gun hire \$2,476

PROJECT 1211/1212 - RESOURCE MANAGEMENT ACT

Objective	Planned Result	Actual Result
To seek to ensure that all Resource Management Act processes are undertaken in a way that provides appropriate protection for sports fish and game bird habitat and angler and hunter access.	To participate with the Northland regional and local district councils in the consideration of all plans, consents and enforcement issues coming to the Council's attention within its region throughout the year, that impinge upon sports fish and game bird habitat values, or upon angler and hunter access values, to provide the best advocacy for fish and game interests that is available to the Council.	Consideration and comments made on notified and non-notified consent applications. Engagement with NRC prior to drafting of the new Freshwater Plan. Submission made to the FNDC District Plan advocating for the ability to manage and maintain wetlands and wetland structures.
	Budget Hours 100 Budget External Cost \$ Nil	Actual Hours 55 Actual External Cost \$ Nil

PROJECT 1221 - JACK BISSET WETLANDS DEVELOPMENT AND MAINTENANCE

Objective	Planned Result	Actual Result
To maintain and enhance the game bird habitat at the Jack Bisset Wetlands area.	To carry out annual maintenance of any structures and make repairs if required. This wetland requires ongoing maintenance to clear alligator weed from the plateau and river ponds. This may be achieved with agrichemicals or mechanical means. This work is generally a joint initiative with stand holders who may also fund some of the contractor's fees. Work within conditions applied by the QEII covenant. Predator control operations are funded through contributions by stand holders.	No control structures required repair this financial year however on inspection of the property after recent flood events 2 culverts will need maintenance this coming summer. A contractor was engaged to clear out excessive weeds surrounding some stands. Stand audits were carried out by staff which resulted in one stand holder being evicted from the property. A new grazier took over the grazing lease to the pastoral area of the wetland to control weeds and keep grass low to improve the paradise shelduck moult site. Working bees by stand holders were not carried out due to ongoing covid restrictions. Staff carried out predator control work throughout the year. Two toxin operations were undertaken to suppress rat and possum numbers.
	Budget Hours 120 Budget External Cost \$1,500 Income received (permits) \$ 700	Actual Hours 132 Actual External Cost \$5,095 Permit Levy Income \$ 731 Stand holder Reimbursement \$2,850 Key Deposits \$ 261

PROJECT 1222 - WAITANGI WETLAND DEVELOPMENT AND MAINTENANCE

Objective	Planned Result	Actual Result
To monitor requirements for the Waitangi Wetlands and to maximise habitat values while protecting downstream bore quality.	<p>To maintain hunting opportunities and access to the Waitangi Wetlands.</p> <p>To maintain and make repairs to any structures if required. Further removal of old and dilapidated structures.</p> <p>Ensure water quality and quantity remains while providing and protecting values for downstream bore users.</p> <p>Maintain a working relationship with adjoining landowners and DOC.</p>	<p>Hunting opportunities have been maintained. Sufficient water to sustain wildlife and habitat during a drought is retained by the weir.</p> <p>No repairs required at the dam wall. All derelict structures now removed.</p> <p>Water quality and supply of water for downstream users maintained throughout the year.</p> <p>Communications with DOC and adjoining landowners maintained.</p>
	<p>Budget Hours 40</p> <p>Budget External Cost \$1,000</p>	<p>Actual Hours 0</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1223 - HABITAT MAINTENANCE

Objective	Planned Result	Actual Result
To improve and accelerate property management and game bird habitat enhancement with the employment of a seasonal contractor.	<p>To undertake maintenance and repairs to Fish & Game owned wetlands and undertake maintenance on jointly managed lands administered by DOC including Wildlife Management Reserves.</p> <p>Some supervision and assistance for the contractor will be required by the staff.</p> <p>Ensure health and safety practices are followed, complied with, and used by contractors.</p>	<p>Purchase of equipment and herbicide for management and development of wetlands.</p> <p>A project manager has been contracted to oversee and manage the development of the Underwood wetland.</p> <p>A cash donation was received as part of a diversion programme for offending committed against the Wildlife Act 1953 on 07 May 2022.</p>
	<p>Budget Hours 4</p> <p>Budget External Cost \$10,000</p>	<p>Actual Hours 0</p> <p>Actual External Cost \$3,671</p> <p>Habitat Cash Donation \$ 400</p>

PROJECT 1224 - BORROW CUT/HIKURANGI WETLAND MAINTENANCE

Objective	Planned Result	Actual Result
To maintain and enhance the Hikurangi Wetland and accomplish a long-term lease obligation with the Whangarei District Council for the management of the wetland.	<p>Spraying of noxious plants by staff and/or a commercial operator. Reduce vegetation height by slashing the weeds on the edge of the wetland to minimise impediment to water flow during floods.</p> <p>To maintain and make repairs to any structures if required.</p>	<p>Spraying with agrichemical was not required - open areas for waterfowl and habitat for pheasants remained acceptable.</p> <p>A contractor carried out mowing of the access tracks. Stand audits were carried out.</p>
	<p>Budget Hours 16</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 0</p> <p>Actual External Cost \$ 960</p>

PROJECT 1225 – FLAXMILL WETLAND DEVELOPMENT AND MAINTENANCE

Objective	Planned Result	Actual Result
To complete a work programme that meets the Northland Fish & Game Council's objectives as approved in the Flaxmill Wetland Management Plan.	<p>To continue to develop and enhance the Flaxmill Wetland through appropriate management techniques in a cost-efficient manner whilst providing habitat for both game and protected waterfowl associated species.</p> <p>Control and eradication of pampas grass through spraying, mulching and possible stock control. Helicopter spraying if required to main open water areas.</p> <p>Work within conditions applied by the QEII covenant.</p> <p>The Flaxmill Wetland property is on the east side of the Awakino River and the only access for heavy machinery is across the neighbouring property and the use of their bridge. The Council has access across the bridge via a legal easement. The Council has a legal obligation to assist in the repairs and maintenance of the structure. Repairs are now required, and funding is expected to come from reserves.</p> <p>Budget Hours 120 Budget External Cost \$29,300 Income received (permits) \$ 600</p>	<p>The access bridge has been repaired – NFGC contributed \$40,000 which has been coded to “Improvements”.</p> <p>Staff carried out predator control operations including two toxin operations. North Tec students assisted with these predator control operations.</p> <p>Stand audits were carried out by staff. Most stands complied with Fish & Game's regulations. Three stands are now available for ballot due to vacating hunters.</p> <p>A contractor was engaged to mow the access tracks. A new grazier has taken over the lease to control grass and weed on the access tracks.</p> <p>Council maintained areas to comply with QEII covenant.</p> <p>A contractor was engaged to repair several breaches in the bund walls and repair a culvert that was reducing water levels.</p> <p>Actual Hours 68 Actual External Cost \$10,287 Permit Levy Income \$ 277</p>

PROJECT 1226 – KAWAKAWA WETLAND DEVELOPMENT AND MAINTENANCE

Objective	Planned Result	Actual Result
To follow an approved management plan that will provide habitat for waterfowl and the greatest possible hunter opportunity.	<p>To undertake a programme that meets the Northland Fish & Game Council objectives.</p> <p>Control and eradication of numerous varieties of noxious plants through helicopter and ground-based spraying.</p> <p>Budget Hours 24 Budget External Cost \$ Nil</p>	<p>Staff attended several community meetings for the purpose of engaging and collaborating with local Iwi and the NRC for the restoration of the wider Kawakawa swamp area.</p> <p>Willow control was delayed due to time and budget constrains but is planned for summer 2023</p> <p>Stand audits were carried out by staff with some stand holders being required to improve their stands.</p> <p>Actual Hours 7 Actual External Cost \$ Nil</p>

PROJECT 1226.1 – UNDERWOOD WETLAND DEVELOPMENT

Objective	Planned Result	Actual Result
<p>To follow the approved management plan that will provide habitat for waterfowl and the greatest possible hunter opportunity.</p>	<p>To finalise stage one of the wetland development project that meets the Northland Fish & Game Council's objectives.</p> <p>Subject to appropriate levels of funding, commence stage two developments and consider stage three.</p> <p>Reinstate wetlands and game bird habitat with funds from both Council reserves and external grants.</p> <p>Control numerous varieties of noxious plants through helicopter and ground-based spraying and tractor mulching.</p> <p>Budget Hours 170 Budget External Cost \$4,500</p>	<p>Maintenance of the area within stage one has continued to retain wetland value and habitat quality.</p> <p>Stage two of the wetland development has commenced. The extent of works required has been greater than estimated. Contractor rates have also increased significantly since estimates were made resulting in cost overruns. Funding has come from NFGC reserves and a grant from NZGBHT for part of the cost of the development, up to a maximum of \$50,000 plus. GST. Works to date have resulted in \$43,462 being reimbursed.</p> <p>Funding has been secured through Kaipara Moana Remediation (KMR) for preparation and planting of 2,700 trees. Contribution from KMR will be 50% of the estimated cost being \$4,770 excl. GST. The planting is for area adjacent to the access track in stage 2, and for the bund wall of stage 2 itself. The planting has been delayed due to delays in the earthworks caused by inclement weather over the winter months.</p> <p>Staff spent a few days spraying the edges of the main vehicle track into the property to reduce and eradicate pest plants i.e. pampas and kikuyu grasses, alligator weed and gorse.</p> <p>Newly planted areas were maintained and sprayed to control weeds.</p> <p>Predator traps were installed to reduce pest pressure in the reserve. Trapping results show a high proportion of mustelid kills, with possum and rats being taken as well.</p> <p>Actual Hours 307 Actual External Cost \$17,172 Recovery of expense From NZGBHT \$43,462</p>

PROJECT 1227 – TE HIKU FOREST PREDATOR PROJECT

Objective	Planned Result	Actual Result
To remove as many predators as possible from Te Hiku Forest that will reduce predators for ground nesting birds.	To support a joint Fish & Game and Summit Forest NZ Ltd trapping programme to reduce the number of various predators that live in the forest and during the nesting season.	Trapping was carried out by Summit Forest. Results were 839 possum, 3 hedgehog, 10 rats and 77 cats. Kaitaia based Fish & Game Field Officer offered to assist and support Summit Forest staff with trapping but was not required
	Budget Hours 40 Budget External Cost \$ 700 Income received (permits) \$ 700	Actual Hours 0 Actual External Cost \$ Nil Permit Levy Income \$ 918

PROJECT 1228 – WAIRUA RIVER WILDLIFE MANAGEMENT RESERVE DEVELOPMENT

Objective	Planned Result	Actual Result
To follow an approved management plan providing habitat for waterfowl and upland game with the greatest possible hunter opportunity in the Wairua River Wildlife Management Reserve.	To undertake a work programme that meets Northland Fish & Game Council and Department of Conservation management objectives. Control numerous varieties of noxious plants through spraying and mulching. Maintain tracks for hunter access. Develop and enhance the wetland property through appropriate management techniques in a cost-efficient manner whilst providing habitat for game and protect fauna and flora species. Comply with resource consent conditions.	Maintenance work on the property has continued with mulching of vegetation on the access tracks by a contractor. Staff sprayed the access tracks to reduce the encroaching gorse. Stand audits were undertaken. The Department of Conservation reimbursed Fish & Game for half of the expenditures. Fish & Game holds the NRC resource consent for the weir structure at this wetland which is subject to annual fees.
	Budget Hours 80 Budget External Cost \$1,500	Actual Hours 93 Actual External Cost \$3,502 DOC contribution \$1,700

PROJECT 1228.01 – AWAKINO WETLAND

Objective	Planned Result	Actual Result
To follow an approved management plan providing habitat for waterfowl and upland game with the greatest possible hunter opportunity in the Awakino Wildlife Management Reserve.	The Awakino Wetland is a Wildlife Management Reserve and a joint project with the Department and neighbouring Maori Trust block Topu Wharau C. Maintain dam, control structure and flood spillway. Comply with resource consent conditions.	NRC undertook their annual compliance inspection for the Resource Consent. The control structure is not functioning as designed as there are several breaches in the bund wall. There are no waterfowl or upland game hunting opportunities at this wetland as Northland Regional Council will not allow vegetation clearance. DOC produced a monitoring report for the resource consent.
	Budget Hours 10 Budget External Cost \$ 500	Actual Hours 7 Actual External Cost \$ 438

PROJECT 1228.02 – GREENHEART LEASE / DEVELOPMENT

Objective	Planned Result	Actual Result
To follow an approved management plan providing habitat for waterfowl and upland game with the greatest possible hunter opportunity on the Greenheart, Northern Wairoa River flats.	<p>To maintain a series of ephemeral wetlands on flats the Council has leased from Greenheart Forests for a period of 35 years. The property is a study area as part of the mallard research project.</p> <p>Allow the flats to be grazed by light stock by neighbouring farmer under a formal lease agreement.</p> <p>Funds from lease to be utilised in habitat creation, riverbank protection and enhancement.</p> <p>To develop and create further shooting ponds for game bird hunting as funding allows.</p> <p>Plant riparian areas to protect riverbanks and create wildlife habitat.</p> <p>Pay outgoings of rates and public liability insurances.</p> <p>Budget Hours 300 Budget External Cost \$2,500 Income from grazing lease \$2,500</p>	<p>The Council paid the annual rates to the Greenheart MFV Ltd and holds public liability insurance for any works on this property as required by the landowners.</p> <p>A chicory, millet and sunflower crop was sown as an experiment to attract paradise shelduck and upland game species to the area.</p> <p>A contractor was engaged to dig out one pond due to siltation.</p> <p>The plantings are well established and require little ongoing maintenance.</p> <p>Predator control operations were undertaken by staff during the spring and summer months.</p> <p>Actual Hours 120 Actual External Cost \$1,112 Lease Income \$3,500</p>

PROJECT 1231/1232 - HABITAT CONSULTATIONS / HABITAT DATABASE

Objective	Planned Result	Actual Result
To provide habitat assistance and advice to property owners.	<p>To provide advice and assistance on habitat development to landowners and game bird hunters. This can be in the form of advice on construction, planting and water level control.</p> <p>Provide some assistance with planting if required.</p> <p>Consider and submit appropriate applications to the NZGBHT for funds to develop and enhance habitats on both public and private land.</p> <p>Budget Hours 300 Budget External Cost \$ Nil</p>	<p>The staff visited several private properties and provided information, free assistance and suggestions to district councils, iwi and private landowners. This advice comprised of recommending to landowners how to reduce damage to crops, how to create and improve habitat for game birds or methods to improve water quality.</p> <p>Actual Hours 62 Actual External Cost \$ Nil</p>

PROJECT 1311 – NEGOTIATION

Objective	Planned Result	Actual Result
<p>To liaise with landowners, Landcorp Farming, DOC & forestry companies to gain and improve access for hunting on conservation and private lands.</p> <p>Advocate the entitlement of hunters and anglers to public hunting and fishing resources.</p>	<p>To maintain access onto the Conservation Estate through setting appropriate conditions on hunting permits with DOC.</p> <p>Retain the support of forestry companies to allow Fish & Game to issue permits and manage hunting in commercial exotic forests.</p>	<p>Department of Conservation issued permits to some of the Conservation administered lands for game bird hunting.</p> <p>Through active negotiation by field staff with Iwi Ngati Kuri, licence holders once again had hunting access to Te Paki Station and the Te Werahi wetland complex.</p> <p>Through negotiation with Iwi Ngai Takoto by Kaitaia field officer access to Lake Rotoroa near Kaitaia was attained. A novel permit system was created to enable this. For unknown reasons the access was closed to hunting in the days leading to the hunting season.</p> <p>Hunting was available at some of the Matariki/Rayonier Forests including Puhipuhi and Topuni.</p> <p>Hunting access was arranged with Hancock Forests NZ Ltd for licenced hunters to gain access into numerous commercial forests.</p> <p>Access was also re-negotiated with Northland Forest Managers to create further hunting opportunities in Maropiu, Waiotama and Tangowahine forests.</p> <p>Game bird hunting access into the Te Hiku Forest was approved by Summit New Zealand through the Te Hiku Forest Working Group.</p> <p>Regular contact was maintained with Summit Forest Ltd by Fish & Game staff based in Kaitaia.</p> <p>As part of the agreement NFGC was required to have licence holders hold public liability insurance.</p>
	<p>Budget Hours 10</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 10</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1312 – ANGLER / HUNTER ACCESS

Objective	Planned Result	Actual Result
<p>To promote the hunting and fishing resource of the region in Council administered properties etc. by the placement of appropriate signs.</p> <p>Meet landowners and obtain background information in preparation for anglers and hunter access guides.</p>	<p>To continue to develop a hunter and angler access programme based on national policy.</p> <p>Arrange onsite meetings with landowners and the Walking Access Commission to gain approval to erect appropriate signs to inform public of access points.</p> <p>Erect signs and construct stiles to cross fencing and maintain and replace damaged signage as required.</p> <p>Gather material and update web-based information for publication identifying access points.</p>	<p>This project is on-going and continues to be developed as part of the regions overall access programme.</p> <p>Regional signage is maintained and cleaned as required.</p>
	<p>Budget Hours 30</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 4</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1313 - BALLOTS/PERMITS

Objective	Planned Result	Actual Result
<p>To issue hunting permits on Northland Fish & Game Council owned properties.</p> <p>Issue hunting permits on behalf of private forestry companies where applicable.</p>	<p>Advertise the availability of sites through a ballot.</p> <p>To conduct ballots and issue hunting permits to provide access into private forestry owned properties.</p> <p>Take a Mate Hunting programme</p>	<p>Ballots and permits were promoted and advertised through the Fish and Game magazine, Game Bird Hunting Guide, the Northland Fish and Game website and social media (Facebook).</p> <p>Public liability insurance was purchased for hunters with permits to enter forests managed by Hancock Forests NZ Ltd, Matariki/Rayonier Forests and Northland Forest Managers.</p> <p>Permits for the Jack Bisset and Flaxmill wetlands were charged at \$35.00 per permit. The levy \$25.22 collected from each stand holder permit goes towards pest control operations within these wetlands.</p> <p>A levy of \$20.87 was collected from each permit holder who wished to hunt in the Te Hiku Forest to contribute to purchasing traps and baits to maintain pest control operations.</p>
	<p>Budgeted Hours 60</p> <p>Budget External Cost \$1,000</p> <p>Income from Permits \$2,000</p>	<p>Actual Hours 70</p> <p>Actual External Cost \$ 707</p> <p>Income from Permits \$2,453</p>

	Number Issued 2006	Number Issued 2007	Number Issued 2008	Number Issued 2009	Number Issued 2010	Number Issued 2011	Number Issued 2012	Number Issued 2013	Number Issued 2014	Number Issued 2015	Number Issued 2016	Number Issued 2017	Number Issued 2018	Number Issued 2019	Number Issued 2020	Number Issued 2021	Number Issued 2022
Northland Forests	69	49	45	47	50	40	43	51	49	3	36	23	32	27	22	31	27
TeHiku/ Summit Forest	159	158	157	168	173	141	121	102	102	81	62	62	62	53	56	47	44
Underwood Wetland													6			15	11
DOC Areas	294	293	273	269	224	248	187	180	165	180	139	148	0	0	0	0	0
Waitangi Wetland	14	25	19	24	17	17	11	15	13	5	4	3	5	1	0	0	0
Kawakawa Wetland	4	7	11	13	11	9	12	11	12	8	13	13	9	8	14	15	16
Flaxmill Wetland	30	30	37	41	22	28	27	25	30	21	18	20	19	22	24	23	11
Borrow Cut Wetland	22	23	21	12	23	19	18	11	12	15	19	28	22	29	23	21	26
Jack Bisset Wetland	63	65	61	65	63	62	66	50	53	49	39	43	45	30	31	32	29
Total Permits Issued	655	650	624	639	583	564	485	445	436	362	330	340	200	170	170	184	164

PROJECT 1314 - PRE-GAME SEASON SHOOTS/MEETINGS

Objective	Planned Result	Actual Result
To support pre-game season shoots / meetings throughout the region.	To promote the Northland Fish & Game Council and game season regulations to hunters. Support club outings held for game bird hunters prior to commencement of game season. Budget Hours 0 Budget External Cost \$ Nil	The staff did not attend any club events. Local hunting store promotions prior to the opening weekend of the game bird season were mostly cancelled due to ongoing Covid outbreaks. Kerikeri Hunting and Fishing hosted a hunters evening at short notice that was not attended by councillors or staff. Actual Hours 0 Actual External Cost \$ Nil

PROJECT 1315 - FISHING COMPETITIONS

Objective	Planned Result	Actual Result
<p>To promote an instructional fishing and fish out day.</p> <p>To promote and hold a fishing competition to encourage anglers to fish waters in Northland</p>	<p>To encourage new anglers into freshwater angling. Promote trout fishing opportunities to the wider public.</p> <p>Provide administrative support by mailing invitation/advertising flyers to all Northland freshwater fishing licence holders.</p> <p>Assist and encourage sponsorship for the event.</p> <p>Manage the competition.</p> <p>Budget Hours 120 Budget External Cost \$1,000</p>	<p>The Kai Iwi Lakes Trout Fishing Competition was not held in 2022 due to the decline of the fishery following the decision by the Taharoa Domain Co-Governance Committee to cease trout stocking in the lakes.</p> <p>Actual Hours 2 Actual External Cost \$ Nil</p>

PROJECT 1316 – NORTHLAND SECONDARY SCHOOLS CLAY TARGET COMPETITIONS

Objective	Planned Result	Actual Result
<p>The Council supports the Northland Secondary Schools Clay Target Shooting Competition. The Council has purchased trophies and provided Fish & Game branded medals. It is to provide students with the appropriate skills that will allow them to become proficient and safe hunters.</p>	<p>This competition runs at different clay target clubs in the region.</p> <p>The overall result will be recognising several champions in a range of disciplines for both boys and girls as individuals and in the team events.</p> <p>Budget Hours 50 Budget External Cost \$1,000</p>	<p>The competition was run over six months and held at three different clay target clubs in the Northland region. Results were collated and listed on the Fish & Game and Sport Northland websites.</p> <p>At the conclusion of the five round series the overall winners were presented with trophies and medals.</p> <p>Northland Fish and Game supported the competition with staff time collating and calculating results, printing of program booklets, purchase and engraving of medals and the engraving of the trophies at the end of the season.</p> <p>Northland Fish and Game Council made the decision to phase out support to the competition as it is now well established and self-sustaining and is not resulting in a significant recruitment for game bird hunters in the region. From the closure of the 2022 season both staff time and financial resource will no longer be allocated to the competition.</p> <p>Actual Hours 71 Actual External Cost \$1,353 Income from Programmes \$ 800</p>

PROJECT 1317 - DEVELOPMENT OF A JUNIOR HUNTER & ANGLER PROGRAMME

Objective	Planned Result	Actual Result
The Northland Fish & Game Council assisted in the establishment of regional hunting and fishing clubs. It is important for these clubs to remain focused on providing licence holders the opportunity to further develop their hunting and fishing skills.	<p>It is seen as being very important to introduce novice young persons into the sports, which includes safe firearm practices.</p> <p>Provide an opportunity to encourage young persons into fishing.</p> <p>Budget Hours 10 Budget External Cost \$ Nil</p>	<p>Due to budget constraints, there were no funds made available for sponsorship of any junior shoots held by any of the clubs.</p> <p>Actual Hours 0 Actual External Cost \$ Nil</p>

PROJECT 1331 - GAME HUNTER MAGAZINE

Objective	Planned Result	Actual Result
To produce written material for the national and regional insert in the special issue of the Fish & Game magazine.	<p>To produce a regional insert before 8th February 2022 and send to the publishers of the Fish & Game New Zealand magazine.</p> <p>Distribute via the magazine printers to all 2021 Northland whole season game bird licence holders before 20th March 2022.</p> <p>Budget Hours 40 Budget External Cost \$ Nil</p>	<p>The Council staff produced an excellent regional insert of two pages for special issue 54 of the national magazine. The magazine is well received by hunters and members of the public.</p> <p>Actual Hours 31 Actual External Cost \$ Nil</p>

PROJECT 1332 - ANGLER MAGAZINE

Objective	Planned Result	Actual Result
To produce written material for the national and regional insert in the special angler's issue of the Fish & Game magazine.	<p>To produce a regional insert then send to the publishers of the Fish & Game magazine before 9th July 2022.</p> <p>Distribute via the magazine printers to all 2021-2022 Northland whole season and winter season fish licence holders before 20th August 2022.</p> <p>Budget Hours 40 Budget External Cost \$ Nil</p>	<p>The Council staff produced a one-page regional insert of relevant information and updates on Northland Fish and Game Councils freshwater fisheries management and regional issues for special issue 55 of the national magazine. This was well received by anglers and members of the public.</p> <p>Actual Hours 21 Actual External Cost \$ Nil</p>

PROJECT 1411 – CONSERVATION BOARD AND DEPARTMENT OF CONSERVATION LIAISON

Objective	Planned Result	Actual Result
Ongoing liaison with DOC and Conservation Boards.	To keep regular communication with DOC staff throughout the region. Attendance at Conservation Board Meetings.	The manager has maintained a relationship with the statutory manager from Northern North Island Regional team. Routine meetings occur to discuss issues and opportunities. No Conservation board members attended any of the Fish & Game Council's meetings. Conservation Officer, Ross Atkinson, attended one Northland Fish & Game Council meeting as the Northland representative for the Director General. Kaitaia based field officer has a habitual relationship with the Te Hiku DOC office. Whangarei based field officer contacts DOC staff from Whangarei and Kauri Coast as required when mutual business occurs.
	Budget Hours 300 Budget External Cost \$ Nil	Actual Hours 326 Actual External Cost \$ Nil

PROJECT 1421 - COMMUNICATION

Objective	Planned Result	Actual Result
To respond to enquiries for information and to issues affecting the interests of anglers / hunters through the provision of suitable information to the public, the media and sector interest groups.	The provision of suitable information to the public, media and sector groups including iwi, district and regional councils, Ballance Farm Environment Awards, Integrated Kaipara Harbour Management Group.	Staff attended meetings with the Regional and District Councils about planning and environmental issues. Council appointed Councillor Darryl Reardon continues as a member of the Northland Water Storage and Use Advisory Group. Staff attended various catchment group meetings. Kaitaia field officer continued liaison with Iwi regarding issues of mutual concern. Manager attended two hui with Kaipara Moana Remediation.
	Budget Hours 300 Budget External Cost \$ Nil	Actual Hours 184 Actual External Cost \$ Nil

PROJECT 1423 - FISH AND GAME WEBSITE MAINTENANCE AND UPDATES

Objective	Planned Result	Actual Result
To maintain and update the regional website of Fish and Game.	To ensure the website for the Northland Fish & Game region has current and relevant information for hunters and anglers and the wider public.	Regional updates, material of interest and photographs as well as public information notices were uploaded through the NZFGC onto the website as required.
	Budget Hours 14 Budget External Cost \$ Nil	Actual Hours 2 Actual External Cost \$ Nil

PROJECT 1431 – MEDIA LIASION / ADVERTISING GAME / FISH ACTIVITIES

Objective	Planned Result	Actual Result
To produce editorial for Northland papers promoting the Council's activities. To produce information for web-based media including Reel Life and Both Barrels.	To provide information to strategic sector groups regarding issues that affect game bird management and habitat. To convey to the wider community to accept who Fish & Game are, the issues the Council deals with and projects it undertakes.	Media releases were released through social media and the website. Regular contributions were made to Reel Life and Both Barrels for internet users.
	Budget Hours 40 Budget External Cost \$ Nil	Actual Hours 41 Actual External Cost \$ Nil

PROJECT 1432 – FAR NORTH COMMUNITY LIAISON PROJECTS

Objective	Planned Result	Actual Result
<p>To support the field officer based on the Far North District Council boundary.</p>	<p>To work alongside and invest time and some resources into community projects that will directly benefit licence holders. This will include working with DOC, Te Hiku Conservation Board, farming interests, NRC, local licence holders and various Maori tribal groups.</p>	<p>Kaitaia field officer worked alongside Ventia to minimise or reduce any further major Botulism outbreak at the Kaitaia sewage ponds.</p> <p>Kaitaia field officer worked alongside local Iwi and Summit Forests NZ to maintain and improve access into Te Hiku Forest.</p> <p>Kaitaia field officer worked closely with Ngāti Kuri and Te Paki Station to address the gypsy wort incursion. Access to the station and Te Werahi wetland remains open for hunting.</p> <p>Kaitaia field officer negotiated a simplified farm induction for hunters with Rangiputa Pamu farm on the Karikari Peninsula.</p> <p>Kaitaia field officer negotiated a novel permitting system with Ngai Takoto to get hunting access to the Sweetwater Pamu farm/orchard. This access was revoked the week before hunting season opened – negotiation continues to reopen the property to hunting.</p> <p>Kaitaia field officer retained a good working relationship with Omapere Trust and the landowners surrounding Lake Omapere to mitigate the effect of swan and paradise shelduck on the surrounding farming and crops. Advice and support were provided to a planned response to a large-scale botulism outbreak on the lake in February 2022. The response was never initiated due to a leadership change within the Omapere Trust.</p> <p>Staff continue to liaise and work with landowners of large and small farms to manage and control game birds causing damage to crops.</p> <p>Maintaining good relationships is vital to ensure hunter access during the game season.</p> <p>Staff have actively been involved in fencing and planting programmes to protect wetlands and dune lake systems.</p>
	<p>Budget Hours 350 Budget External Cost \$1,000</p>	<p>Actual Hours 317 Actual External Cost \$ Nil</p>

PROJECT 1441 - ADVERTISING FISH AND GAME OPENING OF SEASONS

Objective	Planned Result	Actual Result
To produce and provide editorials in Northland newspapers regarding game bird hunting and angling opportunities at the commencement of each season.	To provide and promote suitable information on opportunities to the public for angling and hunting.	Budgetary constraints limited editorials and no advertising material was provided to the local newspapers. Contact was made directly with the licence holders and licence agents for any promotion and updates though email and Facebook.
	Budget Hours 8 Budget External Cost \$ Nil	Actual Hours 0 Actual External Cost \$ Nil

PROJECT 1451 /1453 – PUBLIC PROMOTIONS & DISPLAY MATERIALS

Objective	Planned Result	Actual Result
To purchase display materials for public awareness purposes. Habitat art print for office.	Display material constructed and purchased for use in the office, attending public displays and meetings.	The 2022 New Zealand Game Bird Habitat Print was purchased and framed for the office. No field events attended, and no display material developed.
	Budget Hours 15 Budget External Cost \$ 150	Actual Hours 0 Actual External Cost \$ 250

PROJECT 1454 - SCHOOL EDUCATION / INSTRUCTION

Objective	Planned Result	Actual Result
To support efforts of local and regional schools in the promotion of hunting and fishing.	Promote and assist in education programmes at schools promoting hunting and wetland conservation and/or by coaching angling techniques in regional schools.	Staff attended community planting days with schools in attendance to promote Northland Fish and Game within the community.
	Budget Hours 24 Budget External Cost \$ Nil	Actual Hours 0 Actual External Cost \$ Nil

PROJECT 1455 – INFORMATION TO LICENCE HOLDERS & GENERAL PUBLIC

Objective	Planned Result	Actual Result
To provide information to licence holders and members of the public about the sports of hunting and fishing.	To assist and provide information to licence holders and members of the public about the hunting and fishing resources available in the Northland region through enquiries by phone, email and direct contact.	Information about the Northland hunting and fishing resources were provided to licence holders and members of the public through various forms including direct contact, email, telephone, social media, and post.
	Budget Hours 200 Budget External Cost \$ Nil	Actual Hours 155 Actual External Cost \$ Nil

PROJECT 1511/1512/1513 – RANGING and RANGER SUPPORT

Objective	Planned Result	Actual Result
<p>The compliance of anglers and game bird hunters with legal requirements and season regulations.</p> <p>To co-ordinate the 2022 game season and law enforcement programme including any follow-up prosecutions.</p> <p>Ensure adequate coverage of trout fishing waters by rangers during the year.</p> <p>To review honorary ranger list in relation to performance and geographic location.</p> <p>To advise honorary rangers of any legislative updates and legal requirements.</p>	<p>See at least 60% of warrant holders in the field over the first two weekends of the game season.</p> <p>Provide reimbursement of vehicle running expenses.</p> <p>Plan, support, and co-ordinate a ranging exercise somewhere in the Northland region.</p> <p>Promote an active ranging programme amongst anglers by rangers.</p> <p>To review applications received from interested members of the public who wish to hold warrants.</p> <p>To ensure current warrant holders are supplied with appropriate material and safety equipment to undertake duties.</p> <p>Organise the issuing of warrants for new and current rangers as required.</p> <p>To provide copies of relevant legislation for all honorary rangers.</p> <p>Provide rangers with appropriate materials necessary for them to undertake their duties in a safe manner.</p>	<p>Northland's warranted rangers were out ranging in the field for the opening weekend of the game season.</p> <p>Ranging also took place throughout the 2022 game season and during the 2022 paradise shelduck hunting weekend. Several offences were recorded during opening weekend of the game season.</p> <p>Compliance activity took place during the trout fishing locations with priority given to the Kerikeri rivers and Wairua catchment and Whau Valley reservoir. No offences were detected for the 2021-2022 fish season.</p> <p>Legislation updates were provided to rangers as updates occurred. Rangers received correspondence advising of training dates, ranging requirements and general information on safety and compliance issues.</p> <p>All rangers received copies of the regional newsletters and both copies of the Fish and Game magazine. Offence notebooks and other ranging tools supplied as required.</p>
	<p>Budget Hours 120</p> <p>Budget External Cost \$ 250</p>	<p>Actual Hours 266</p> <p>Actual External Cost \$ 149</p>

PROJECT 1521 - RANGER TRAINING

Objective	Planned Result	Actual Result
<p>To convene ranger instruction / training days in March - April 2022 and seek 100% attendance.</p>	<p>To provide a professional training programme for all rangers to ensure every aspect of law enforcement work is covered.</p> <p>To deliver support in specialist training, where necessary, to ensure rangers are seen to be confident and professional with a good knowledge of the relevant acts.</p> <p>To supply suitable training manuals and notes to all warrant holders and probationary rangers.</p> <p>Supply appropriate equipment to undertake safe ranging activities.</p>	<p>All rangers are required to fill out a Health & Safety Tail Gate form which identifies several hazards whilst out ranging in the field.</p> <p>Two warrants were renewed for honorary rangers.</p>
	<p>Budget Hours 70</p> <p>Budget External Cost \$1,100</p>	<p>Actual Hours 0</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1531 - PROSECUTIONS

Objective	Planned Result	Actual Result
<p>To arrange prosecutions, liaise with NZ Police and Crown Law Office to present evidence and follow up work including return of confiscated equipment and account for fine money outstanding.</p>	<p>The prosecution or the use of diversion, as per the prosecution policies established by the NZFGC, for offenders found unlicensed or in non-compliance with their legal requirements and season regulations.</p> <p>Employ legal counsel to assist in prosecution of offenders. Try and recover sufficient fine moneys and costs to pay for legal counsel.</p>	<p>Two hunters were prosecuted for offences under the Wildlife Act 1953 after being found hunting game without a licence during opening day of game season. One hunter completed a diversion program, and the prosecution was closed. The other hunter has been uncontactable since the offending and will have his case heard in a formal proof hearing in December 2022. Crown solicitors from Marsden Woods Inskip Smith are representing Northland Fish and Game in these cases.</p> <p>The evidence from the interaction with these two hunters was also forwarded to Police due to offences being committed under the Firearms Act 1983. This resulted in the loss of firearms licence for one of the hunters.</p>
	<p>Budget Hours 20 Budget External Cost \$ Nil</p>	<p>Actual Hours 49 Actual External Cost \$ Nil</p>

PROJECT 1611/1612/1613/1614/1615/1616/1617/1618 - LICENCE PRODUCTION / PROCESSING

Objective	Planned Result	Actual Result
<p>To issue hunting and fishing licences.</p>	<p>To have the 2022/2023 fishing licences go live online by the 15th August 2022.</p> <p>To have the 2022/2023 hunting licences go live online by the 14th March 2022.</p> <p>To recover all licence income from agents monthly via Eyede Solutions Ltd. Pay for bank fees associated with licence transactions.</p> <p>Collate information and provide anglers with a clear and precise copy of the regional Anglers Notice.</p> <p>Collate information and provide hunters with a clear and precise copy of season bag limits and season length.</p> <p>Provide sufficient information that will allow local and visiting anglers and hunters the opportunity to hunt game and fish in Northland.</p> <p>To produce mailing lists for magazine distribution, produce random names for national hunter survey.</p> <p>Budget Hours 60 Budget External Cost \$1,300</p>	<p>The 2021/2022 Fishing licence and regulation guides were available for sale at all agents throughout the region on the 19th August 2021.</p> <p>The 2022 hunting licences and regulation guides were delivered and available for sale at all agents throughout the region on the 17th March 2022.</p> <p>Licence income was recovered from all agents through ESL.</p> <p>All regulation guides were delivered and managed by the national licencing contractor ESL for Fish & Game.</p> <p>Information and relevant details were supplied to NZFGC for printing in the 2022 Game Bird Hunting Guide. Details supplied included season length, bag limits, permits required to enter hunting blocks and which hunting blocks were open to hunting.</p> <p>Take a Mate Hunting licenses were sold for \$4/day for the paradise Duck Special Season.</p> <p>An accurate fish and game licence holder database maintained throughout the year by staff and ESL.</p> <p>Actual Hours 66 Actual External Costs \$1,108</p>

PROJECT 1621 – VISITING AGENTS / CONTRACTS

Objective	Planned Result	Actual Result
To maintain positive working relationships with licence agents.	To continue to maintain positive working relationships with licence agents and to provide good information that will result in increased support and licence sales.	Council staff have continued to maintain a high level of contact with all licence agents. All agents are using the Agency Online system. Staff maintained close support to agents through a transition to a new online licensing system in July/August 2022. Phone and email contact was also undertaken to ensure agents were kept informed of any matters in particular Agency Online and recovery of licence income. All agents were sent copies of the regional newsletters and Fish and Game magazines.
	Budget Hours 24 Budget External Cost \$ Nil	Actual Hours 22 Actual External Costs \$ Nil

PROJECT 1631/1632 – AGENTS FISH & GAME COMMISSION

Objective	Planned Result	Actual Result
To provide a commission to licence agents selling fish and game licences on behalf of the Council.	Ensure commission is paid to agents based on their sales. Commissions are paid out of licence income received from agents.	The Council paid out a commission fee to all agents through Eyede. The Council office maintained its direct licence sales. Commission payments are offset against licence income.
	Budget Hours 0 Budget External Cost \$7,254 Income from licences \$7,254	Actual Hours 0 Actual External Cost \$6,044 Actual Income \$6,044

Council Meeting Attendance

	<u>29/10/21</u>	<u>10/12/21</u>	<u>25/01/22</u>	<u>18/03/22</u>	<u>10/06/22</u>	<u>05/08/22</u>	<u>Attendance Number</u>
Phil Durham (Chairperson)	Yes	Yes	Yes	Yes	Yes	Yes	6
Peter Allen	Yes	Yes	Yes	No	Yes	Yes	5
Kris Batelaan	Yes	Resigned October 2021					1
Noel Birchall (NZFGC appointee)	Yes	Resigned October 2021					1
Russell Daniels	Yes	No	Yes	No	Yes	No	3
Mike Newson	No	Resigned October 2021					0
Darryl Reardon	Yes	Yes	Yes	Yes	Yes	Yes	6
Cameron Shanks	Yes	Yes	Yes	No	No	Yes	4
John Skeates	Yes	Yes	No	Yes	Yes	No	4
Mark Bell	Yes	Yes	Yes	Yes	Yes	Yes	6
Hira Kaire	Yes	Resigned November 2021					1
Graeme Stevenson			Voted onto Council 25 Jan 2022	Yes	Yes	No	2
Ross Atkinson (DOC)	No	Yes	No	No	No	No	1
Rudi Hoetjes (Manager to April 2022)	Yes	Yes	Yes	Yes			4
Craig Deal (Manager April 2022 on)					Yes	Yes	2
Fay Stodart (Staff)	Yes	Yes	Yes	Yes	Yes	No	5

PROJECT 1711/1712 – COUNCIL AND ELECTIONS

Objective	Planned Result	Actual Result
<p>1. To assist in the running of an election to establish a Council for the next term of three years.</p> <p>2. To co-ordinate a by-election should a councillor resign.</p>	<p>Ensure to maintain an accurate database of all licence holders and their history and check the eligibility of voters.</p> <p>Assist in the preparation to run elections to establish a Council in October 2021.</p>	<p>A new council was formed in October 2021. As there were less than 12 candidates an election was not required. Eight people stood for council and were established as the council for the next term.</p> <p>A councillor resigned in November 2021 resulting in an advertisement being published to determine whether or not an election needed to be called to fill the position.</p> <p>Chairman and NZC representative were elected October 2021.</p>
	<p>Budget Hours 40</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 5</p> <p>Actual External Costs \$ 338</p>

PROJECT 1721/1722/1723 - COUNCIL

Objective	Planned Result	Actual Result
<p>To provide for the democratic management of the Fish & Game system by Fish & Game licence holders.</p> <p>To service Fish & Game councillors.</p>	<p>Compile and distribute agendas and all relevant papers and reports 14 days before council meetings.</p> <p>Write up minutes from meetings and send out draft minutes to councillors no later than 10 days following meeting.</p> <p>Facilitate the running of Council meetings and reimburse councillors expenses.</p>	<p>Council agendas were sent out 10 to 14 days prior to any meeting being held.</p> <p>All the Council meetings were held at the council office in Whangarei.</p> <p>The Council's Office Administrator recorded the minutes, writing up the unconfirmed minutes the following week.</p> <p>The Manager undertook any other matters relating to the Council meeting as soon as practicable following any meeting.</p> <p>Reimbursement for travel expenses were paid to Councillors who attended meetings within the region.</p> <p>The Manager advertised and called for by-election due to the retirement of Hira Kaire. Licence holders did not demand a by-election. One nomination was received. Council appointed Graeme Stevenson.</p> <p>The Manager held several meetings during the year with the Chairman and various Councillors in the office over a range of issues and matters.</p>
	<p>Budget Hours 345</p> <p>Budget External Cost \$5,900</p>	<p>Actual Hours 377</p> <p>Actual External Cost \$4,581</p>

PROJECT 1811 – TE HIKU CONSERVATION BOARD CMS

Objective	Planned Result	Actual Result
To work alongside the Te Hiku Conservation Board in establishing a CMS that also meets the aspirations of licence holders	Provide comments and submissions on the Te Hiku CMS	The Kaitaia field officer has retained contact with Te Hiku Conservation Board members. Engagement with Mana Whenua is ongoing for the CMS and submissions are not yet invited.
	Budget Hours 40 Budget External Cost \$ Nil	Actual Hours 0 Actual External Costs \$ Nil

PROJECT 1812 – 10 YEAR FISH & GAME SPORTS FISH & GAME MANAGEMENT PLAN

Objective	Planned Result	Actual Result
To produce and provide a revised Sports Fish & Game Management Plan for public comment.	The Northland Council adopts a Sports Fish & Game Management Plan to meet the aspirations of licence holders and statutory requirements. The Council holds funds in reserves to advertise the plan and hold a hearing or a series of meetings.	The Northland Sports Fish & Game Management Plan continues to be work in progress. Preparation of the plan has been delayed due to the Ministerial Review and the indication that Northland Region would be merging with Auckland/Waikato Region. This will nullify the requirement for a Northland Region plan.
	Budget Hours 120 Budget External Cost \$ Nil	Actual Hours 0 Actual External Costs \$ Nil

PROJECT 1821 - OPERATIONAL WORK PLAN/BUDGET

Objective	Planned Result	Actual Result
To produce an operational work plan for NFGC and NZFGC to establish licence fee setting.	The adoption of an annual operational work plan for 2022-2023 financial year by the Council on 31 st August 2022.	NZ Council recommended a CPI increase on the licence fee for 2022-2023 due to the significant rise in inflation and operating costs. This was approved by the Minister which took pressure off the budget. The operational work plan and budget was adopted on the 5 th August 2022.
	Budget Hours 30 Budget External Cost \$ Nil	Actual Hours 99 Actual External Cost \$ Nil

PROJECT 1822 - PREPARATION OF ANNUAL REPORT AND FINANCIAL REPORTS

Objective	Planned Result	Actual Result
To coordinate the preparation of an annual performance report by the Council's accountant for the year ended 31 st August 2021.	The adoption by the Council at a public meeting of its audited annual Performance Report for 2020-2021 on the 10 th December 2021.	Full financial reports have been presented at all Council meetings during the year and adopted by the Council.
To furnish the Minister of Conservation with an annual performance report on the operations of the Council for the year.	Print the annual Performance Report and dispatch to Parliament.	The 2020-2021 annual performance report was printed and sent to the Ministers office.
	Budget Hours 140 Budget External Cost \$2,600	Actual Hours 119 Actual External Cost \$2,600

PROJECT 1831/1832 - AUDIT OF FINANCIAL STATEMENTS & ANNUAL REPORTS

Objective	Planned Result	Actual Result
To provide accurate financial information to the Council's auditors for the year ended 31 st August 2021.	To provide copies of the annual Performance Report for the Minister, Parliament, NZFGC and licence holders.	The Council presented the 2020/2021 annual performance report to the public at a meeting held on the 10 th December 2021. The annual performance report was sent to the NZFGC office in December 2021 for forwarding to the Minister of Conservation. Copies sent to libraries and universities.
	Budget Hours 40 Budget External Cost \$7,470	Actual Hours 78 Actual External Cost \$7,470

PROJECT 1841 - NATIONAL LIAISON

Objective	Planned Result	Actual Result
To maintain effective two-way communication/liaison with NZ Fish & Game Council to meet all statutory requirements.	To consult with the NZFGC and other Fish & Game Councils regarding information, analysis, and policy issues. To attend managers meetings and national conferences or other meetings as required and necessary. Representation to NZ Fish & Game Council in June 2022 with the Council's recommendations for licence fees, fund redistribution, research requirements and national policy development. To support and assist with the management processes and national ends policy.	Regular communication maintained with other Fish and Game Councils and the NZFGC throughout the year, via email, Zoom video calls and telephone, to discuss issues or provide information as required or requested. The Manager attended a National Managers meeting in Wellington in April to deliberate the budget for 2022-2023 FY. Fortnightly meetings between the NZFGC CE and the regional managers has been established. The Council provided comments and recommendations to the NZFGC regarding licence fees, legal pool fund applications, redistribution, research requirements and national policy development or submissions on a range of issues.
	Budget Hours 150 Budget External Cost \$ Nil	Actual Hours 122 Actual External Cost \$ Nil

PROJECT 1842 - NATIONAL MOSS

Objective	Planned Result	Actual Result
<p>To maintain a national MTOC system for staff to operate Fish & Game vessels.</p> <p>To comply with Maritime New Zealand requirements and meet our obligations under the Part 35 delegations.</p>	<p>To consult with the NZFGC and other Fish & Game Councils regarding information and ensuring that the Fish & Game Skippers Certificates are maintained and kept valid.</p> <p>Maintain the national MTOC plan and update as required.</p> <p>To support and assist with the management processes and national policy relating to Fish & Game vessels.</p> <p>Budget Hours 80 Budget External Cost \$ Nil</p>	<p>The Council Manager coordinated and managed the national Maritime Transport Operator Certificate for all vessels operated by different Fish & Game Councils.</p> <p>The Manager is the national delegate and has issued several Fish & Game Skippers Certificates to staff allowing them to continue to use a boat for work purposes.</p> <p>The national delegation responsibility was handed over to a staff member from Auckland/Waikato Fish and Game Council in April 2022.</p> <p>NZ Fish & Game Council pays the annual levies for all regions.</p> <p>Northland vessel “Gamekeeper” underwent inspection and was issued certificate of survey in October 2021.</p> <p>Actual Hours 29 Actual External Cost \$1,778</p>

ADMINISTRATION

Objective	Planned Result	Actual Result
<p>To maintain an office and a profile to the community as a focus of the Northland Fish and Game Council.</p>	<p>To provide an office that is readily accessible to the licence holder and public.</p> <p>Answer general queries concerning the resources the Council manages.</p> <p>Staff time allocated to general activities associated with the running of the office, answering the telephone, providing information, collecting mail, banking the council's income, payment of accounts etc.</p> <p>Maintenance of field equipment which is normally stored in the workshop. Ensure that all equipment is maintained to a high standard of operation including sufficient funding to meet asset replacement over the normal life of the asset. Ensure there are adequate insurances to protect assets.</p> <p>The council is required to meet all legal obligations under health and safety and will provide training as and when required.</p> <p>To provide and ensure staff have sufficient training to undertake their roles in a professional and safe manner.</p> <p>Budget Hours Administration 2,154 Annual Leave 970 Total overhead staff hours 3,124</p> <p>Total budgeted operating expenditure for the 2021- 2022 financial year for the Council \$550,915</p>	<p>The Council leases and maintains an office and workshop facilities at Nell Place, Whangarei providing easy access and parking for licence holders and the public.</p> <p>The office was closed through any Covid-19 lockdown periods and staff worked from home as required. The hours related to staff working from home during the Covid 19 level 3 lockdowns has been coded to administration.</p> <p>All public enquiries were answered through a range of forums including direct contact, phone, and email or through the post.</p> <p>All the Council's assets are maintained and kept in clean and very secure storage. All plant and equipment are fully insured.</p> <p>The Council meets all its requirements for Health and Safety. Regular staff meetings are held to address any health and safety matters.</p> <p>Staff took their annual leave and any time in lieu owing as time and projects allowed.</p> <p>Actual Hours Administration 2,843 Ann/Leave/Stats/Sick 1,304 Total overhead staff hours 4,147</p> <p>Actual External Costs \$452,891 Depreciation \$ 26,957 Total Administration Costs \$ 479,848</p>

SUMMARY OF FISH LICENCES

FISH LICENCES	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Family Licences (FWF)	34	56	41	61	52	62	48	33	50	49	39	43	42	35	28	39	47	35
Adult Whole Season (FWA)	182	208	167	156	145	134	129	137	144	153	123	100	97	102	93	115	134	102
Junior Whole Season (FWJ)	34	27	37	22	23	17	15	11	9	8	5	12	10	19	33	29	21	11
Non-Resident Fish Adult (FWNA)											57	65	76	73	91	78	8	6
Non-Resident Fish Junior (FWNJ)											2	5	4	0	5	2	1	0
Adult Winter Licence (FWIA)	56	48	73	51	49	48	44	58	49	56	57	36	47	40	37	29	31	29
Junior Winter Licence (FWIJ)	7	3	6	5	4	10	4	1	4	7	2	0	0	0	0	0	0	0
Loyal Senior FSLA												9	16	12	13	13	7	8
Local Area FLAA												17	7	9	10	11	3	11
Adult Day (FDA)	118	123	109	133	127	137	85	107	119	149	155	130	145	70	79	69	106	95
Junior Day (FDJ)	40	11	21	22	13	15	3	5	10	5	14	8	8	12	13	7	10	23
Non-Resident Fish Adult Day (FDNA)														77	56	54	11	10
Non-Resident Fish Junior Day (FDNJ)														3	1	1	0	0
Short Break FSBA												27	30	16	21	15	21	18
Long Break FLBA												4	5	2	1	1	1	1
Non-Resident Whole Season Child (FWNC)															2	3	0	2
Non-Resident Day Child (FDNC)															2	0	0	2

SUMMARY OF GAME BIRD LICENCES

GAME LICENCES	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021	2022
Adult Whole Season (GWA)	1673	1692	1730	1756	1899	1885	1854	1799	1774	1724	1719	1794	1749	1740	1721	1561	1588	1539
Junior Whole Season (GWJ)	266	270	280	277	267	254	232	252	218	239	232	222	217	209	221	179	159	160
Whole Season Child (GWC)	36	90	87	116	122	112	131	124	119	110	100	97	86	81	86	83	90	63
Adult Day (GDA)	98	96	88	78	105	120	104	114	107	130	83	129	94	99	106	65	48	35
Junior Day (GDJ)	5	20	13	15	6	0	14	8	14	6	7	5	10	5	9	4	4	0

***2021 game bird licence figures include all game bird licences sold for the Special Paradise Shelduck week in February 2022.*

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Northland Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Adelle Wilson, using the staff and resources of BDO Northland, 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 10 to 27, that comprise the statement of financial position as at 31 August 2022, the statement of financial performance, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 28 to 58.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 10 to 27:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2022; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with PBE SFR- A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector); and
- the statement of performance of the Fish and Game Council on pages 28 to 58:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended *31 August 2022*, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the description of the annual operating work plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the *description of the annual operating work plan* for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 13 December 2022. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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 included on pages 1 to 9, 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.



Adelle Wilson
BDO Northland
On behalf of the Auditor-General
Whangarei, New Zealand