



PERFORMANCE REPORT OF THE

NEW ZEALAND FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2016**

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



31 December 2016

Minister of Conservation
Parliament Buildings
WELLINGTON

Dear Minister

I have the honour to submit, pursuant to s.26X of the Conservation Act 1987 and s.16 of the Public Finance Amendment Act 2004, the performance report and financial statements of the New Zealand Fish and Game Council, for the period ended 31 August 2016.

Yours faithfully

A handwritten signature in blue ink, appearing to read "Lindsay Lyons", is written over a light blue horizontal line.

Lindsay Lyons
Chairman

Statutory managers of freshwater sports fish, game birds and their habitats

New Zealand Council

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NEW ZEALAND FISH AND GAME COUNCIL

<i>Northland Fish and Game region</i>	Chris Lynch (<i>until November 2015</i>) Noel Birchall (<i>from January 2016</i>)
<i>Auckland/Waikato Fish and Game region</i>	Colin Sherrard
<i>Eastern Fish and Game region</i>	Lindsay Lyons Chairman
<i>Hawke's Bay Fish and Game region</i>	Graeme Jobey (<i>until November 2015</i>) Kevin Williams (<i>from January 2016</i>)
<i>Taranaki Fish and Game region</i>	Alan Flynn
<i>Wellington Fish and Game region</i>	Andrew Morris
<i>Nelson/Marlborough Fish and Game region</i>	Paul Dixon-Didier
<i>North Canterbury Fish and Game region</i>	Serge Bonnafoux (<i>until September 2015</i>) John Cumberpatch (<i>from January 2016</i>)
<i>West Coast Fish and Game region</i>	Jean Willis (<i>until November 2015</i>) Andy Harris (<i>from January 2016</i>)
<i>Central South Island Fish and Game region</i>	Matthew Hall
<i>Otago Fish and Game region</i>	Dave Witherow (<i>until September 2015</i>) John Jillett (<i>from November 2015</i>)
<i>Southland Fish and Game region</i>	Paul Stenning

ENDS STATEMENT

“Fishers and Hunters have access to sustainable sports fish and game resources in New Zealand.”

COUNCIL STAFF

Chief Executive

Bryce Johnson

Policy & Planning Manager

Robert Sowman

Finance & Administration Manager

Alison Lyall

Communications Manager

Don Rood

Communications Advisor (South Island)

Richard Cosgrove

Receptionist/Administrator

Sue MacLeod

COUNCIL OFFICE

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CHAIRMAN'S REPORT

The Year in Review

The 2015/2016 financial year for the New Zealand Fish and Game Council has presented us with business as usual, points of celebration, of sadness and ongoing challenges. I believe we end the year on a sound footing a feeling of optimism about the year ahead. The issues we grappled with this year included the bedding in the four new fishing licence categories and revising our governance policies. However, it is in habitat protection and its management for sports fish and game bird purposes where the real challenges remain but glimmers of hope around public recognition of the importance of water quality beginning to demand change.

A customised licence system

The path towards delivering an online licence sales and information system has taken time but the changes that have occurred in the last couple of years have been major steps along the way. Sales are now nearly all via the online application system, either through sales at retail outlets or privately from an individual's home commuter. It has meant the use of paper licence book sales has all but disappeared, with the plastic credit card size licence now being the licence of choice. This change has coincided with the introduction of four new fishing licence categories created as a result of surveys of licence holder preferences. The changes resulting from both the move away from paper books and greater flexibility in the choice of licence types have resulted near seamlessly with little to no hic-up in service. The next steps are to follow the international trends of digital services to provide a licence capable of being issued instantly from anywhere, be it rural New Zealand or someplace internationally, unique to that individual and capable of being read in the field on inspection from a Fish and Game ranger.

Governance policy

This year the New Zealand Council reviewed and updated its governance and sanding orders policies. The New Zealand Council worked its way through both documents to the point of approving them fit for purpose. The resulting policies bring us in line with currently accepted models of best practice. The NZ Council has made both documents widely available to all Fish and Game Councils as models they in turn can customise and adopt.

Responsibility for Environmental Protection

The ongoing issue that continues to frustrate Fish and Game nationwide is the constant need to advocate for water quality and consistent flows in waterways throughout New Zealand. The organisation argues water quality and quantity issues are fundamental to the habitat needs of all sports fish and game. Mounting a legal defence of these concerns remains a major drain on our licence revenue and something we maintain is more properly the role of other agencies with responsibilities under the Resource Management Act, 1991. It is here in this space that there is growing hope through mounting public awareness demanding change and causing those agencies charged with environmental protection and the wise management of our natural resources to play a far greater role in this process. We look forward to these trends growing and finally making a difference.

Hunting and Fishing regulations

Dear to the heart of many sports fishing and gamebird hunting enthusiasts are the regulations which govern how sports fish are caught or game birds are shot, how many and where. Each year, through various processes, the 12 regional fish and game councils develop recommendations for the Minister of Conservation on hunting and angling regulations for their region. A statutory responsibility of the New Zealand Council is to provide advice to the Minister in respect of these regional recommendations and seek the Minister's approval. Once this approval is provided, Fish and Game publish regulation guide books to help hunters and anglers understand and follow the new season's regulations. This process remains a vital function of fish and

game activity, but one that needs to better reflect the needs and understanding of the average anglers and hunter. Again, with an eye to the future and the influence of a digital landscape, there are opportunities to debate on how this information might better be presented in other ways.

Wildlife (Powers) amendments

Fish and Game currently operates with just over 50 warranted staff and a further 220 honorary rangers. Both are warranted under powers provided in the Conservation Act 1987 aimed to protect the fish and game resource and ensure that fellow anglers and hunters have licences and follow fishing and hunting regulations. In April 2016 Fish and Game New Zealand made a submission to the Parliamentary Local Government and Environment Select Committee on the Wildlife (Powers) Amendment Bill and in July spoke to the Committee about its concerns and requirements. These involve the ability of compliance and law enforcement officers to obtain necessary information from offenders and to be able to undertake successful prosecutions.

National Magazine and Web Site Outreach

The New Zealand Council has continued its fruitful and successful association with the Fish and Game New Zealand magazine, producing a special edition free to all whole season game hunting licence holders in March and another free to all whole season adult sport fishing licence holders in August. In addition, the four commercial editions of the magazine retained a Fish and Game New Zealand ethos, with articles both on fishing and hunting, technical issues relating to trout and salmon and the work of Fish and Game New Zealand in the regions.

We have also continued to recognise the importance of internet access and the number of people within New Zealand and overseas who access information about Fish and Game through this medium. Over the last twelve months we have recognised the growing use of Facebook and Twitter along with the existing e-magazines “Reel Life” for anglers; and “Both Barrels” for hunters. Growth in usage of these social media outlets are beginning to change the way our communication messaging functions.

Gamebird Habitat Stamp Programme

The 2016 New Zealand Gamebird Habitat Collection, the twenty-third in our series, pays tribute to the New Zealand grey duck (*Anas superciliosa*). The artwork for the stamp was by New Zealand artist Sandra Whyte. The purpose of the Gamebird Habitat Stamp Programme is to raise funds for habitat enhancement. Two dollars of the game licence fee has been assigned to the stamp as income to the programme. This year’s Habitat Stamp programme raised \$63,132 for transfer to the New Zealand Gamebird Habitat Trust Board to be used in its programme of wildlife habitat enhancement. For the 2017 season, it has been agreed and approved by the Minister, to raise this \$2 hunter contribution to \$3.00 and make further funding opportunity available for wildlife habitat creation or restoration.

The New Zealand Council

The New Zealand Council has welcomed a growing relationship with Lou Sanson, the Director General of Conservation. It is recognised that Lou is busy in his own role, making the time he has allocated to attend several NZ Council meetings throughout the year all the more appreciated. As Chairperson I have met with Maggie Barry, the Minister of Conservation, on occasion during the year but her time is harder to claim a piece of. Nevertheless, I recognise her willingness to help fish and game comply with its functions and thank her for that. The NZ Council looks forward to the development of an ongoing positive working relationship with all political parties in the coming financial year leading up to the General Election in 2017.

Individual members of the New Zealand Council continue to put in a considerable amount of time and effort both at the Council table and also in representing the views of the New Zealand Council back to the regions. It is easy for the average observer to forget that Fish and Game Councillors do not get paid for their role and given that the New Zealand Council members are also members of regional Fish and Game Councils, the contribution individual members make to the recreational pursuits and governance of sports fishing and game

bird hunting and habitat protection is substantial. I would go further and say that much of this work undertaken by elected councillors and staff by Fish and Game nationwide benefits all New Zealanders who appreciate and enjoy our great outdoors.

We often need to be reminded that the Council's membership is drawn from the regional councils and, although its members must take a national overview, it is very much a body of the regions and the place where the collective expertise, wisdom and decision-making of the organisation as a whole comes together.

Finally, I wish to convey our appreciation for the support provided to the Council by Bryce Johnson our Chief Executive and a small but dedicated team in the New Zealand Office for their coordinating and advocacy role on behalf of the wider Fish and Game organisation.



Lindsay Lyons
Chairman

New Zealand Fish and Game Council

FINANCIAL STATEMENTS

For the year ended
31 August 2016

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New Zealand Fish and Game Council
Statement of Responsibility

For the year ended
31 August 2016

31st December 2016

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

We are responsible for the end of year performance information provided by New Zealand Fish and 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 assurances as to the integrity and reliability of financial reporting.

In our opinion, these financial statements and statements of performance fairly reflects the financial position and operations of New Zealand Fish and Game Council for the year ended 31 August 2016.

Signed on behalf of the Council



Council Chairman



Chief Executive

31-12-2016
Date

New Zealand Fish and Game Council
Statement of Comprehensive Revenue and Expense
For the year ended
31 August 2016

	Note	Actual 2016 \$	Budget 2016 \$	Actual 2015 \$
REVENUE FROM NON-EXCHANGE TRANSACTIONS				
Levies		3,511,249	3,645,249	3,337,683
Research Income		135,422		134,301
Other Revenue		70		21,397
		3,646,741	3,645,249	3,493,381
REVENUE FROM EXCHANGE TRANSACTIONS				
Interest		44,022	43,601	63,656
Interest Research		-		4,300
Magazine Contributions		36,327	36,000	36,180
Guidebook Advertising		3,500	5,500	3,800
		83,849	85,101	107,936
Total Revenue		3,730,590	3,730,350	3,601,317
EXPENSES				
Species Management	2	57,275	65,000	55,580
Habitat Protection & Management	2	550,259	790,200	532,264
Angler & Hunter Participation	2	215,281	242,500	231,886
Public Interface	2	194,949	176,040	154,156
Compliance	2	29,633	29,000	23,250
Licensing	2	648,490	659,100	704,603
Council	2	84,953	80,000	100,648
Planning & Reporting	2	192,777	189,500	111,185
Research		144,250	134,000	223,747
Distribution to Regional Budgets		566,443	566,443	469,843
Personnel Costs	3	676,384	693,500	679,009
Depreciation	8	6,736		5,086
Other Expenses	4	90,689	105,067	89,192
Total Expenditure		3,458,119	3,730,350	3,380,449
Net Surplus/(deficit)		272,471	-	220,868
Total comprehensive revenue and expense		272,471	-	220,868

The accompanying notes form part of and should be read in conjunction with these financial statements.



New Zealand Fish and Game Council
Statement of Financial Position
As at
31 August 2016

	Note	2016 \$	2015 \$
ASSETS			
Current Assets			
Cash & cash equivalents	5	1,300,941	1,066,567
Receivables	6	118,415	122,222
Other Financial Assets	7	1,041,479	922,631
Prepaid Expenses		49,092	41,021
Total Current Assets		2,509,927	2,152,441
Non-Current Assets			
Property, plant & equipment	8	17,099	11,424
Total Non-Current Assets		17,099	11,424
TOTAL ASSETS		2,527,026	2,163,865
LIABILITIES			
Current Liabilities			
Payables	9	498,809	437,227
Employee entitlements	10	206,872	176,292
NZGBHTB	11	72,602	74,073
Total Current Liabilities		778,283	687,592
TOTAL LIABILITES		778,283	687,592
NET ASSETS		1,748,744	1,476,273
Accumulated Funds	12	1,272,961	1,192,486
Restricted Reserves	12	475,783	283,787
EQUITY		1,748,744	1,476,273

The accompanying notes form part of and should be read in conjunction with these financial statements.



New Zealand Fish and Game Council

Statement of Changes in Equity

For the year ended
31 August 2016

	Note	2016 \$	2015 \$
Accumulated Funds			
Balance as at 1 September		1,476,273	1,255,405
Comprehensive Revenue and expense for the year			
Net Surplus		272,471	220,868
Total comprehensive revenue and expense for the year		272,471	220,868
	12	1,748,744	1,476,273

The accompanying notes form part of and should be read in conjunction with these financial statements.



New Zealand Fish and Game Council

Cash Flows Statement

For the year ended

31 August 2016

	Note	2016 \$	2015 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Levies		3,645,249	3,472,724
Other revenue		44,021	43,197
Interest received		57,337	58,504
GST (Net)		23,451	(14,787)
Cash was applied to:			
Payments to suppliers		2,765,544	2,684,693
Payments to employees		638,603	635,447
Net Cash Flows from Operating Activities		365,911	239,498
CASHFLOW FROM INVESTING ACTIVITIES			
Cash was received from:			
Net amount received/ (paid) from/to investments		(118,849)	(400,000)
Cash was applied to:			
Purchase of property, plant and equipment		12,688	4,891
Net Cash Flows from Investing Activities		(131,537)	(404,891)
Net Cash Flows from Financing Activities			
-			
Net Increase / (Decrease) in Cash		234,374	(165,393)
Opening Cash		1,066,567	1,231,960
Closing Cash		1,300,941	1,066,567
This is represented by:			
Cash & cash equivalents	5	1,300,941	1,066,567

The accompanying notes form part of and should be read in conjunction with these financial statements.



New Zealand Fish and Game Council

Notes to the Financial Statements

For the year ended

31 August 2016

Note 1 : STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

New Zealand 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.

New Zealand Fish and Game Council has designated itself as a public benefit entity(PBE) for financial reporting purposes.

These financial statements were authorised for issue on the 31st December 2016 by the Council. No other party has the power to amend these financial statements.

BASIS OF PREPARATION

The financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. The financial statements have been recognised on a historical cost basis.

Statement of Compliance

The financial statements have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The financial statements have been prepared in accordance with Tier 2 Public Benefit Entity International Public Sector Accounting Standard - RDR (reduced disclosure) as annual expenditure is between \$2,000,000 and \$30,000,000.

Changes in Accounting Policy

There have been no changes in accounting policy in the accounts for 2016.

Presentation Currency

The financial statements are presented in New Zealand dollars, and are rounded to the nearest whole dollar.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

New Zealand Fish and Game Council derives revenue from regional Fish and Game levies, interest on interest bearing deposits and miscellaneous income. Any amounts collected as an agent or on behalf of the other third parties (for example the Game Bird Habitat Stamp Levy) is not considered an economic benefit and therefore is not revenue.

Revenue from Non-exchange Transactions

Levies and Research Income

New Zealand Fish and Game Council is primarily funded from the levies payable by Fish and Game Councils, in accordance with 26C(f) of the Conservation Act 1987. These levies are used for the administration of the New Zealand Fish and Game Council; and for redistribution between Fish and Game Councils; and advocacy and research. Levies and research income are recognised when received.



New Zealand Fish and Game Council

Notes to the Financial Statements

For the year ended

31 August 2016

Revenue from Exchange Transactions

Interest Revenue

Interest revenue is recognised as it accrues, using the effective interest method.

Regional Magazine Contributions

Regional Fish and Game Councils contribute money towards the Fish and Game magazines. This revenue is recognised in the period that the magazine is distributed.

Operating Leases

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

Distribution to Fish and Game Councils

The New Zealand Fish and Game Council makes distributions to Fish and Game Councils in the form of levies to support regions and reimbursements for legal funding and research projects.

Financial Assets

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of three months or less which are subject to an insignificant risk of changes in value.

Receivables

Short term receivables are recorded at their face value, less any provision for impairment.

A receivable is considered impaired when there is evidence that the Council will not be able to collect the amount due. The amount of the impairment is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected.

Investments

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

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

Financial Liabilities

Payables

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

New Zealand Fish and Game Council

Notes to the Financial Statements

For the year ended

31 August 2016

Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date. Sick leave is accumulated by staff but is not likely to be material and has not been accrued. There is a potential liability for sick leave of staff but that has not been possible to quantify for inclusion within the salary accruals at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of period in which the employee renders the related service, such as long service leave and retirement gratuities, are calculated on an actuarial basis. The calculations are based on:

- Likely future entitlements accruing to staff, based on years of service, years of entitlement, the likelihood of that staff will reach the point of entitlement, and contractual entitlement information; and
- The present value of the estimated future cash flows.

Superannuation Schemes

Defined Superannuation Schemes

Obligations for the contribution to KiwiSaver are accounted for as defined contribution superannuation schemes and recognised as an expense in the surplus or deficit as incurred.

Equity

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- Accumulated surplus/(deficit)
- Restricted Reserves

Restricted Reserves are those reserves subject to specific conditions accepted as binding by the Council; and which may not be revised by the Council without reference to specified purposes or when certain specific conditions are met.

Research Reserve

A reserve has been maintained to undertake research projects approved by Council.

Asset Replacement Reserve

The asset replacement reserve is a reserve set up to enable the council to replace plant & equipment.

Election Reserve

The elections reserve is a reserve set up to enable the council to budget yearly for elections which are required by law to be held every 3 years. Exact election costs are variable dependant on the number of candidate nominations received for each council, and an election will be held in regions which have greater than 12 candidates.

Legal Fund Reserve

The legal fund reserve is a reserve set up to undertake legal cases approved by the Council.



New Zealand Fish and Game Council

Notes to the Financial Statements

For the year ended

31 August 2016

Goods and Services Tax

Revenue, expenses and assets are recognised net of GST, with the exception of receivables and payables which are stated GST inclusive.

The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position.

The Statement of Cash Flows is presented on a gross basis, and any GST component in the investing or financing activities are incorporated into the operating cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income Tax

New Zealand Fish and Game Council Fish and Game Council is a public authority and consequently is exempt from the payment of income tax. No income tax provision has been made (see note 18).

New Zealand Game Bird Habitat Stamp Fee

New Zealand Fish and Game collects from each Fish and Game Council the Game Bird Habitat stamp fee on behalf of the New Zealand Game Bird Habitat Trust. The fee is (\$2) from the sale of every Game Bird Licence sold from the most recently completed financial year. This fee has no economic benefit to New Zealand Fish and Game Council and is not treated as revenue. Likewise any outgoings on behalf of the New Zealand Game Bird Habitat Trust are not recognised as an expenditure in the New Zealand Fish and Game Council Financial Statements. Refer to Note 11.

Accounting Estimates and Assumptions

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

New Zealand Fish and Game Council

Notes to the Financial Statements

For the year ended

31 August 2016

Note 2 : ANALYSIS OF EXPENSES	Actual 2016 \$	Budget 2016 \$	Actual 2015 \$
Species Management			
Regulations	57,275	65,000	55,580
Total	57,275	65,000	55,580
Habitat Protection/Management			
Resource Management	422,603	662,200	475,404
Advocacy	102,523	68,000	53,366
Water Conservation Orders	23,773	60,000	756
Habitat Stamp Programme	1,360		2,738
Total	550,259	790,200	532,264
Angler & Hunter Participation			
Access	1,061	500	69
Other publications	208,432	234,000	225,678
General	5,788	8,000	6,139
Total	215,281	242,500	231,886
Public Interface			
Advocacy	8,583	7,500	11,685
Communication	35,831	35,640	33,749
Education	30,909	32,000	9,934
Public Promotions	119,626	100,900	98,788
Total	194,949	176,040	154,156
Compliance			
Ranger Co-Ordination	29,089	26,000	22,845
Compliance	544	3,000	405
Total	29,633	29,000	23,250
Licensing			
License Production and Distribution	175,540	182,600	202,353
License Audit	5,100	7,500	6,100
License Contract	467,850	469,000	496,150
Total	648,490	659,100	704,603
Council			
Council Meetings	82,374	60,000	42,543
Governance and Performance Review	2,579	20,000	58,105
Total	84,953	80,000	100,648
Planning & Reporting			
Management/Strategic Planning	22,283	30,000	29,518
Annual Planning	143,949	129,500	55,846
Assurance Services	8,495	8,000	2,446
Financial Audit Fee	11,350	12,000	11,020
Staff Scholarship	6,700	10,000	12,355
Total	192,777	189,500	111,185



New Zealand Fish and Game Council

Notes to the Financial Statements

For the year ended

31 August 2016

Note 3 : PERSONNEL COSTS	Actual	Budget	Actual
	2016	2016	2015
	\$	\$	\$
Salaries and Wages	638,495	653,000	636,616
Recruitment and Welfare	4,983	5,500	8,420
KiwiSaver contributions	31,936	34,000	31,807
ACC levies	970	1,000	2,166
Total	676,384	693,500	679,009

Note 4: OTHER EXPENSES	Actual	Budget	Actual
	2016	2016	2015
	\$	\$	\$
Bad debts	-		1,619
Communications	9,113	11,000	9,605
Equipment Maintenance	3,478	5,000	3,424
Equipment Hire	-		-
Loss On Sale of Disposal of Assets	1,152		853
Occupancy Expenses	55,395	56,500	55,734
Purchases Under \$2,000	4,023	8,000	3,977
Stationery, Postage and Couriers	13,258	16,000	11,324
Sundry Expenses	4,270	8,567	2,656
Total	90,689	105,067	89,192



New Zealand Fish and Game Council

Notes to the Financial Statements

For the year ended

31 August 2016

Note 5 : CASH AND CASH EQUIVALENTS

	2016	2015
	\$	\$
Cash at bank and on hand	900,941	958,270
Term Deposits with maturities less than 3 months	400,000	108,297
Total	1,300,941	1,066,567

The Council has a Credit Facility with ANZ of \$9,000. At reporting date \$9,000 was issued to card holders. The amount payable at reporting date is \$3,338 (2015 \$3,861)

Note 6: RECEIVABLES

	2016	2015
	\$	\$
Receivables (gross)	112,688	108,643
Interest Receivable	5,727	13,579
Total Receivables	118,415	122,222

Total Receivables comprises:

Receivables from exchange revenue	40,393	46,086
Recoverables from non-exchange revenue	78,022	76,136
Total	118,415	122,222

Note 7: Other Financial Assets

	2016	2015
	\$	\$
Current portion		
Term Deposits	1,041,479	922,631
Total Other Financial Assets	1,041,479	922,631

New Zealand Fish and Game Council

Notes to the Financial Statements

For the year ended

31 August 2016

Note 8: PROPERTY PLANT & EQUIPMENT

Movement for each class of property, plant and equipment as follows:

	Office Equipment	Office Furniture	Total
Cost or Valuation			
Balance At 1 Sept 2014	85,456	14,965	100,421
Additions	5,340		5,340
Disposals	(26,249)	-	(26,249)
Balance At 31 Aug 2015	64,547	14,965	79,512
Balance At 1 Sept 2015	64,547	14,965	79,512
Additions	13,564		13,564
Disposals	(1,281)	-	(1,281)
Balance At 31 Aug 2016	76,830	14,965	91,795
Accumulated Depreciation and Impairment losses			
Balance at 1 Sept 2014	74,205	14,192	88,397
Depreciation Expense	4,980	106	5,086
Eliminate on Disposal	(25,395)	-	(25,395)
Balance At 31 Aug 2015	53,790	14,298	68,088
Balance at 1 Sept 2015	53,790	14,298	68,088
Depreciation Expense	6,645	91	6,736
Eliminate on Disposal	(128)	-	(128)
Balance At 31 Aug 2016	60,307	14,389	74,696

	Plant & Equip	Furniture	Total
Carrying Amounts			
At 31 Aug and 1 Sept 2015	10,757	667	11,424
At 31 Aug 2016	16,523	576	17,099



New Zealand Fish and Game Council

Notes to the Financial Statements

For the year ended
31 August 2016

Note 9: PAYABLES

	2016	2015
	\$	\$
<i>Payables under exchange transactions</i>		
Creditors	416,682	381,297
Income In Advance	-	3,500
Accrued Expenses	14,180	13,870
	430,862	398,667
<hr/>		
Taxes payable (GST, PAYE, and rates)	67,947	38,560
	67,947	38,560
<hr/>		
Total	498,809	437,227

Note 10: EMPLOYEE ENTITLEMENTS

	2016	2015
	\$	\$
Annual Leave	95,238	65,437
Retirement and long service leave	111,634	110,855
Total	206,872	176,292

Note 11: NZGBHTB

Game Bird Habitat Stamp Programme For the year ended 31 August 2016

	2016	2015
	\$	\$
<i>Income</i>		
Game Bird Habitat Stamps sold with licences	67,845	66,205
General sales	23,705	22,599
Total Income	91,550	88,804
<i>Less Expenses</i>		
Product Production	13,418	13,043
Programme Administration	15,000	11,351
Total Expenses	28,418	24,394
<hr/>		
Net Transfer to NZ Game Bird Habitat Trust Board	63,132	64,410
<hr/>		
GST Applied	9,470	9,663
Gross payable at Reporting date	72,602	74,073



New Zealand Fish and Game Council

Notes to the Financial Statements

For the year ended
31 August 2016

Note 12: EQUITY	2016	2015
	\$	\$
Accumulated Funds		
Balance as at 1 September	1,192,486	963,169
Surplus/(Deficit)	272,471	220,868
Research Reserve Transfer	8,829	85,146
Election Reserve Transfer	75,000	-
Eyede - New Functionality Reserve Transfer	-	24,600
Legal Fund Reserve Transfer	(275,825)	(101,297)
Balance at 31 August	1,272,961	1,192,486
Research Reserve		
Balance as at 1 September	78,405	163,551
Research Expenses	(8,829)	(85,146)
Balance at 31 August	69,576	78,405
Asset Replacement Reserve		
Balance as at 1 September	29,085	29,085
Transfer (to)/from Accumulated Funds	-	-
Balance at 31 August	29,085	29,085
Election Reserve		
Balance as at 1 September	75,000	75,000
Election Expenses	(75,000)	-
Balance at 31 August	-	75,000
Eyede - New Functionality Reserve		
Balance as at 1 September	-	24,600
Transfer (to)/from Accumulated Funds	-	(24,600)
Balance at 31 August	-	-
Legal Fund Reserve		
Balance as at 1 September	101,297	-
Transfer (to)/from Accumulated Funds	275,825	101,297
Balance at 31 August	377,122	101,297
Total Restricted Reserves	475,783	283,787
Total Equity as at 31 August	1,748,744	1,476,273

Refer to accounting policies for description of each restricted reserve and its purpose.



New Zealand Fish and Game Council

Notes to the Financial Statements

For the year ended
31 August 2016

Note 13: COMMITMENTS	Actual 2016 \$	Actual 2015 \$
Commitment to:		
Eyede Ltd	889,200	889,200
Staff Overseas Travel Scholarship	10,000	10,000
Grey Teal Monitoring	4,400	4,400
Lindis River Trout	548	9,723
National Mallard Research	118,804	48,036
Game Harvest Survey Analysis	896	1,000
Integrated Catchment Management	60,000	60,000
National Anglers Survey	3,222	89,999
Citizens Science Project	5,000	10,000
Nutrient levels paper 1	-	28,967
Nutrient levels paper2	-	15,000
Fisheries SOP	16,342	-
Public opinion survey on water quality	20,000	-
Trophic Interactions	10,000	-
Validation of DMU'S	2,452	-
Total	1,140,864	1,166,325

The above contracts have been approved by the Council and will be recognised in the Statement of Comprehensive Revenue and Expense when the contract service conditions have been met by the third party or when a constructive obligation exists.

Lease Commitments:

	Actual 2016 \$	Actual 2015 \$
Photocopier Rental		
Within 1 year	3,352	3,352
1-2 years	3,352	3,352
3-5 years	-	3,352
Total Copier	\$ 6,704	\$ 10,056
Premises Rental		
Within 1 year	\$ 43,496	\$ 43,496
1-2 years	\$ 43,496	\$ 43,496
3-5 years	\$ 43,496	\$ 97,866
Total Premises	\$ 130,488	\$ 184,858
Total Operating Leases		
Within 1 year	\$ 46,848	\$ 46,848
1-2 years	\$ 46,848	\$ 46,848
3-5 years	\$ 101,218	\$ 101,218
Total Operating Leases	\$ 194,914	\$ 194,914

Note 14: CONTINGENCIES

There are no known contingent liabilities at balance date (2015 - nil)



New Zealand Fish and Game Council

Notes to the Financial Statements

For the year ended

31 August 2016

Note 15: RELATED PARTY TRANSACTIONS

Related Entities

New Zealand Fish and Game Council manage the stamp program activities on behalf of the New Zealand Game Bird Habitat Trust Board. Income is collected from regions and New Zealand Post. The net income after associated expenditure is transferred to the New Zealand Game Bird Habitat Trust Board. Refer to note 11.

Related Party Transactions

New Zealand Fish and Game Council receive levies from the regional Fish and Game Councils. Levies from regional Fish and Game Councils are legislated by the Conservation Law Reform Act 1990. Transactions with other regional Fish and Game Councils are not disclosed as related party transaction when they are consistent with the normal operating arrangements between the Councils and undertaken on the normal terms and conditions for such transactions.

There is a total amount of \$30,857 outstanding from the regional Fish and Game Councils at 31 August 2016 (2015 \$86,176)

Key Management Personnel compensation

Key management personnel compensation		Actual 2016	Actual 2015
Remuneration		\$506,927	\$495,159
Full time equivalent		4	4

Note 16: EVENTS AFTER THE BALANCE DATE

There have been no significant events after the balance date. (2015 nil)



New Zealand Fish and Game Council

Notes to the Financial Statements

For the year ended
31 August 2016

Note 17: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2016

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 2016

Output Area	Actual Direct \$	Actual Revenue	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	57,275	3,500	234	22,193	75,968
Habitat protection & Angler & hunter participation	550,259		966	91,617	641,876
Public interface	215,281	36,327	587	55,672	234,626
Compliance	194,949		3,144	298,181	493,130
Licensing	29,633		153	14,511	44,144
Council	648,490		372	35,281	683,771
Planning & reporting	84,953		641	60,793	145,746
Totals	1,973,617	39,827	8,159	773,809	2,707,599

Actual Overheads

Personnel Costs	676,384
Depreciation	6,736
Other expenses	90,689
Total Overheads to Allocate	773,809

Note 18: EVENTS AFTER REPORTING DATE

New Zealand Fish and Game Council has been assessed by Inland Revenue as potentially being a taxable entity. This position is being disputed by the Council and at the time of approving the financial statements no final determination had been made.



NEW ZEALAND FISH AND GAME COUNCIL

STATEMENT OF SERVICE PERFORMANCE

YEAR ENDED 31 AUGUST 2016

INTRODUCTION

The New Zealand Fish and Game Council (NZ Council) was established ... “to represent nationally the interests of anglers and hunters and provide co-ordination of the management, enhancement and maintenance of sports fish and game” (section 26B (1) of the Conservation Act 1987).

The proposed projects and activities of the NZ Council for the year ended 31 August are set out in its Business Plan. This Statement of Service Performance describes each of the eight output classes, key activities and associated performance measures, results achieved and total output expenses incurred for the year.

OUTPUT CLASS 1: Species Management

Output Class 1 focuses on the NZ Council input into species management of advocating sports fish and game as valued New Zealand wildlife species, promoting consistently applied management practices and co-ordinating the approval and printing of New Zealand wide angling and hunting regulations.

TARGETED OUTCOMES

- a) Sports fish and game birds are maintained as wild non-commercial species and a valued part of New Zealand’s biodiversity
- b) Coordinate the preparation and recommendation to the Minister of Conservation Anglers Notices and notices for game seasons and publication in the NZ Gazette
- c) Regulations and opportunities for angling and hunting are available to all licence holders.

Activity	Performance Standard	Performance Results
Species advocacy	Contribute to relevant reviews, draft legislation and other reports which could affect the status and/or, the perceived values of sports fish and game bird species within stated timeframes.	<ul style="list-style-type: none"> ▪ General advocacy as need or opportunity arose ▪ Contributed to Ministry for the Environment run workshop for salmonids as ‘non-compulsory’ value in the National Policy Statement for Freshwater.
Regulation approvals	Gain approval for sports fishing and game hunting regulations from the Minister of Conservation and publish them in the NZ Gazette at least 28 days before the start of the fishing and hunting seasons.	<ul style="list-style-type: none"> ▪ Regulations for the 2016 game bird hunting and 2016 sports fishing seasons were approved by the Minister of Conservation on 18 February 2016 and 11 July 2016 respectively. ▪ The Open Season for Game in Fish and Game Regions, North Island and South Island was published in the NZ Gazette 1 March 2016. ▪ The Anglers’ Notice for Fish and Game Regions was published in the NZ Gazette 29 July 2016.
Regulations printed	Complete assembly, printing and commencement of distribution of the hunting and fishing regulation guides by 11 March and 9 August respectively.	<ul style="list-style-type: none"> ▪ Gamebird hunting and sports fishing regulations were assembled, printed and distributed by the agreed dates.

Output Class 1	Budget	Actual
Species Management	\$	\$
	90,758	75,968



OUTPUT CLASS 2: Habitat Protection and Management

Output Class 2 recognises the existence of habitat of adequate quantity, distribution and quality underpins the extent and availability of sport fish and game bird populations. It also recognises that Fish and Game interests operate in a competitive environment for these finite materials which comprise the habitat base of sports fish and game.

TARGETED OUTCOMES

- a) **Fish & Game's mandate to manage, maintain and enhance sports fish, game birds and habitats are recognised, advocated for and promoted in planning processes**
- b) **The Game Bird Habitat Stamp Programme is run effectively to promote habitat protection and reflect the conservation interests of hunters**
- c) **The New Zealand Game Bird Habitat Trust Board is serviced to facilitate the distribution of grants made available through the habitat stamp programme.**

Activity	Performance Standard	Performance Results
Habitat advocacy within government	Maintain Fish & Game involvement in relevant government processes relating to fish and game habitat.	<ul style="list-style-type: none"> ▪ NZ Council staff participated in the Land Care Trust and the Reference Group for National Objectives Framework. ▪ On-going general advocacy to state agencies and industry bodies.
Habitat advocacy within the wider community	Advocate angler and hunter interests in key water and other resource management issues	<ul style="list-style-type: none"> ▪ Reimbursement of costs to regions where funding criteria has been met on resource management issues.
Habitat stamp programme	Manage the contract with New Zealand Post to develop and market the 2015 Habitat stamp and associated products.	<ul style="list-style-type: none"> ▪ The stamp and range of related products were produced, based on artwork by Sandra Whyte. The artwork features the grey duck. The stamp was affixed to all game bird hunting licences sold. ▪ The contract with New Zealand Post was administered.
New Zealand Game Bird Habitat Trust Board	Service the New Zealand Game Bird Habitat Trust Board and administer payment of grants. Agendas and minutes of formal meetings to be prepared and distributed within seven days prior to and following meeting dates.	<ul style="list-style-type: none"> ▪ The administration and payment of grants was carried out on behalf of the Trust Board. Agendas and minutes for the formal meeting were prepared and distributed by the agreed times.

Output Class 2	Budget	Actual
Habitat Protection and Management	\$	\$
	883,658	641,876

OUTPUT CLASS 3: Angler and Hunter Participation

Output Class 3 focuses on the primary clients of Fish and Game, namely present, past and future licence holders. With increasing competition for the recreational dollar, there is a need to set strategies that reduce barriers to participation by anglers and hunters, attract new participants and above all retain existing participants.

TARGETED OUTCOMES

- a) Represent nationally the interests of anglers and hunters
- b) Promote the management of sports fish and game and the work of Fish and Game
- c) All angler and hunter enquiries are responded to in a timely and acceptable manner.

Activity	Performance Standard	Performance Results
Advocate for public access to the resource Coordinate communication material	Advocate the ability for anglers and hunters to gain free foot access to the fish and game resource Inform licence holders about the work of Fish & Game New Zealand through special fishing and hunting editions of the national Fish and Game magazine, the web site and electronic newsletters.	<ul style="list-style-type: none"> ▪ On-going general advocacy, including in media & at meetings with MPs & officials. ▪ The game hunting edition was published in March 2016 as Special Edition 42. ▪ The fishing edition was published in August 2016 as Special Edition 43. ▪ Web, Face Book and You Tube sites maintained ▪ Monthly Reel Life and four issues of Both Barrel electronic newsletters produced.
Correspondence	Respond to angler and hunter correspondence and other requests in a timely manner acceptable to them.	<ul style="list-style-type: none"> ▪ Angler and hunter correspondence received, as emails, land mail and via the Fish & Game web site, replied to directly from the NZ Council Office or, where necessary, sent to a regional office for specific comment.

Output Class 3	Budget	Actual
Angler and Hunter Participation	\$	\$
	258,034	234,626



OUTPUT CLASS 4: Public Awareness

Output Class 4 focuses on creating support for Fish and Game activities and interests and the value of these to the wider community. It recognises the importance of public opinion and strategic allies in achieving that support.

TARGETED OUTCOMES

- a) The management model by licenced anglers and hunters is maintained and promoted
- b) Sports fishing and gamebird hunting remain socially and politically acceptable
- c) The importance of sports fish and game habitats and participation in fishing and hunting is encouraged.

Activity	Performance Standard	Performance Results
Advocacy for the fish and game system	Promote the Fish and Game, angler and hunter user pays and says, model to Ministers, Members of Parliament and other organisations	<ul style="list-style-type: none"> ▪ <i>Fish and Game model promoted at speaking engagements and media opportunities.</i>
Public awareness and support	Increase the recognition of Fish and Game New Zealand in the wider community	<ul style="list-style-type: none"> ▪ <i>Assistance, support and sponsorship provided to regions through media engagement and advertising.</i> ▪ <i>Advertising incorporated into key dates and campaigns such as the Water Conservation Order public awareness activity.</i>
Youth programme	Maintain a school curriculum programme promoting the importance of sports fish and gamebird habitat and the sport of fishing and hunting.	<ul style="list-style-type: none"> ▪ <i>Fish & Game sponsored the Regional and National Secondary School Clay Bird Championships and used it as a promotional opportunity.</i> ▪ <i>The youth educational programme was supported with the production of supplies and further promotion.</i>
Metropolitan area support	Promote Fish and Game interests in a public awareness activity programme aimed at metropolitan Auckland and Wellington	<ul style="list-style-type: none"> ▪ <i>One full-time and one part-time public awareness officer supported to provide media engagement and marketing activity.</i> ▪ <i>Assistance also provided to other F&G regions.</i> ▪ <i>Game Bird Food Festival promoted.</i>

Output Class 4	Budget	Actual
Public Awareness	\$	\$
	467,540	493,130

OUTPUT CLASS 5: Compliance

Output Class 5 deals with compliance with the Conservation, Wildlife Acts and Freshwater Fishing and Game Regulations and reflects a key activity of the regions. The NZ Council role is through the Chief Executive to appoint rangers and more generally to provide the overall coordination of compliance requirements and liaison with the Department of Conservation and other government agencies on law enforcement and compliance issues.

TARGETED OUTCOMES

- a) Resources to enforce fish and hunting season conditions are coordinated nationwide
- b) Warrants of appointment of fish and game rangers are maintained
- c) Ranging and compliance policy and programmes are coordinated.

Activity	Performance Standard	Performance Results
Ranger and compliance coordination	Maintain an effective national Fish & Game compliance network.	<ul style="list-style-type: none"> ▪ <i>New honorary rangers appointed during the year as requested by regions.</i> ▪ <i>Administration and payment of ongoing ranger health and safety courses in regions.</i> ▪ <i>Support provided to regions via email with aid of Fish & Game's North & South Island Compliance & Enforcement representatives.</i> ▪ <i>Fish & Game national compliance database maintained.</i>

Output Class 5	Budget	Actual
Compliance	\$	\$
	35,970	44,144

OUTPUT CLASS 6: Licensing

Output Class 6 is primarily focused on the administration of the licensing system, including maintaining the database, licence categories, printing and distribution of licences and financial reconciliation.

TARGETED OUTCOMES

- d) Licences to take sports fish or hunt and kill game are issued nationwide through an authorised issuing agent
- e) Cost-effective issue and sale of sports fishing and game bird hunting licences is achieved.

Activity	Performance Standard	Performance Results
Licence service management	Manage relationship with licence administering agency on behalf of regions.	<ul style="list-style-type: none"> ▪ <i>Coordinated outsourcing of the administration of licence sales by Eyede for both fish and game seasons.</i> ▪ <i>Meetings of Licence Working Party held prior to sign-off for each licence round (February & July) to oversee licence outsourcing project.</i> ▪ <i>Outsourced licence agreement monitored and maintained.</i>

Licence production	Sign off licence formats and provide support material by dates of meetings of the Licence Working Party.	<ul style="list-style-type: none"> ▪ Licence proofs distributed for comment and amended where required. ▪ Electronic online licensing printed as plastic licences and operated nationally by Eyede according to licence administration agreement. ▪ All 'other' licence income distributed to regions on a pro rata basis.
Licence income not allocated to particular regions	Collect & distribute to regions 'other' licence revenue ('other' being licence sales where no region is specified on licence details).	

Output Class 6	Budget	Actual
Licencing	\$	\$
	690,675	683,771

OUTPUT CLASS 7: New Zealand Council

Output Class 7 covers the activities and associated expenditures of NZ Councillors and general governance matters.

TARGETED OUTCOMES

a) The New Zealand Fish & Game Council is serviced to provide for its efficient operation.

Activity	Performance Standard	Performance Results
NZ Council meetings	Enable the New Zealand Council to meet its statutory obligations for governance of Fish & Game New Zealand. Agendas and minutes of formal meetings to be prepared and distributed within ten days prior to and following meeting dates.	<ul style="list-style-type: none"> ▪ Two meetings held away (Hamilton & Cromwell) and three meetings held in Wellington. ▪ Agendas and draft minutes were despatched within the deadlines.
Governors Forum	Enhance coordination, cooperation and supportive relationships and improve knowledge of national and regional issues.	<ul style="list-style-type: none"> ▪ Follow-up activity on Forum outcomes, includes consulting with regions on priority functions for SOP treatment .

Output Class 7	Budget	Actual
New Zealand Council	\$	\$
	153,394	145,746



OUTPUT CLASS 8: Organisational Co-ordination, Planning and Reporting

Output Class 8 focuses on the coordination role of the New Zealand Council to enable the organisation (the 13 Councils) to achieve its combined primary purpose and functions.

TARGETED OUTCOMES

- a) **Fish & Game New Zealand remains the primary advisor to the Minister of Conservation on sports fish and gamebird matters**
- b) **Coordinate and support regional Fish and Game Councils on a project and issue basis as requested**
- c) **The triennial elections of Fish & Game councillors are effectively overseen**
- d) **Appropriate licence fees are set and approved to recover the costs attributable to the management of sports fish and game**
- e) **Business planning and reporting is compliant with legislative requirements**
- f) **A research programme to enhance fish and gamebird management is actively maintained.**

Activity	Performance Standard	Performance Results
Coordination general	Provide policy advice and other services to the Minister as requested in a form and to a time specified.	<ul style="list-style-type: none"> ▪ <i>Requests for advice received from the Minister of Conservation were responded to with draft replies as general Ministerial correspondence within an acceptable timeframe.</i>
Meetings of regional managers	Provide input and support to regions as requested. Coordinate and facilitate meeting of managers on a range of issues of significance to the organisation. Agendas and minutes of formal meetings to be prepared and distributed within ten days prior to and following meeting dates.	<ul style="list-style-type: none"> ▪ <i>Liaison with regions both collectively and individually on project and issue basis throughout the year.</i> ▪ <i>Meetings held February, April and August 2016.</i> ▪ <i>Agendas and minutes prepared and distributed by agreed times.</i> ▪ <i>April meeting included recommendation to NZ Council on new season licence fees.</i>
Triennial elections	Maintain triennial elections of Fish & Game councillors.	<ul style="list-style-type: none"> ▪ <i>Annual financial contribution towards cost of holding triennial elections provided.</i> ▪ <i>Initiated consultation with regions on recommendations made in the Returning Officer's report.</i>
National budget & licence fee	Complete national budgeting and reporting programme to allow for approval by the Minister of Conservation before 15-August.	<ul style="list-style-type: none"> ▪ <i>At the May 2016 meeting of the NZ Council, recommendations on licence fees and indicative regional budgets were developed, based on advice from a meeting of managers held in April.</i> ▪ <i>The NZ Council, following consultation with regions, ratified its licence fee recommendations to the Minister of Conservation at NZ Council's July 2016 meeting.</i> ▪ <i>The Minister of Conservation approved the licence fees and proposed Fish & Game New Zealand budget for 2016– 2017 on 26 July 2016.</i>

Business Plan	<p>Complete NZ Council business planning and reporting processes in time for a draft to be considered in July.</p> <p>Preparation of the Annual Report completed in time to be presented to the Minister for tabling in Parliament in the first week of December.</p>	<ul style="list-style-type: none"> ▪ <i>A draft Business Plan for 2016 – 2017 was considered by the NZ Council at its meeting in May 2016 and adopted at the July meeting subject to approval of licence fees.</i> ▪ <i>Bi-monthly reports on the achievement of the 2015– 2016 Business Plan were submitted to the NZ Council at each meeting.</i> ▪ <i>The completed Annual Report for year ended 31 August 2015 was submitted to the Minister of Conservation on 24 December 2015 for presentation to Parliament.</i>
Research programme	<p>Coordinate research activities with approvals received at the May NZ Council meeting.</p>	<ul style="list-style-type: none"> ▪ <i>NZ Council at its May 2016 meeting approved the 2016/17 research programme.</i> ▪ <i>Contracts organised with providers</i>

Output Class 8	Budget	Actual
Organisational Co-ordination, Planning and Reporting	\$	\$
	547,378	531,168



Independent Auditor's Report

Audit

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To the readers of New Zealand Fish and Game Council's financial statements and statement of service performance for the year ended 31 August 2016

The Auditor-General is the auditor of New Zealand Fish and Game Council (the Council). The Auditor-General has appointed me, Brent Kennerley, using the staff and resources of Grant Thornton New Zealand Audit Partnership, to carry out the audit of the financial statements and the statement of service performance of the Council on her behalf.

Opinion on the financial statements and the statement of service performance

We have audited:

- the financial statements of the Council on pages 2 to 18, that comprise the statement of Financial Position as at 31 August 2016, the Statement of Comprehensive Revenue and Expense, Statement of Changes in Equity and Cash Flows Statement for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the Statement of Service Performance of the Council on pages 19 to 26.

In our opinion:

- the financial statements of the Council:
- present fairly, in all material respects:
 - its financial position as at 31 August 2016; and
 - its financial performance and cash flows for the year then ended; and
- comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity International Public Sector Accounting Standards with reduced disclosure requirements (RDR) (Public Sector)

- the statement of service performance of the Council:
 - presents fairly, in all material respects, the Council's performance for the year ended 31 August 2016, including for each class of reportable outputs:
 - its standards of performance achieved compared with the forecast included in the statement of forecast service performance for the financial year;
 - its actual revenue and output expenses compared with the forecasts included in the statement of forecast service performance for the financial year for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 31 December 2016. This is the date at which our opinion is expressed.

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

Basis of opinion

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

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

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

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Council;
- the appropriateness of the reported performance information within the New Zealand Fish and Game Council's framework for reporting performance;

- the adequacy of the disclosures in the financial statements and in the statement of service performance; and
- the overall presentation of the financial statements and the statement of service performance.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and the statement of service performance. Also, we did not evaluate the security and controls over the electronic publication of the financial statements and the statement of service performance.

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

Responsibilities of the Council

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

- comply with generally accepted accounting practice in New Zealand;
- present fairly the Council's financial position, financial performance and cash flows; and
- present fairly the Council's performance and outcomes.

The Council's responsibilities arise from the Public Finance Act 1989, the Crown Entities Act 2004, and the Conservation Act 1987.

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

Responsibilities of the Auditor

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

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

Grant Thornton also completes an engagement in regards to regional licence revenue received and distributed by a third party, other than this we have no relationship with or interests in the Council.



Brent Kennerley
Grant Thornton New Zealand Audit Partnership
On behalf of the Auditor-General
Wellington, New Zealand