



PERFORMANCE REPORT OF THE

**NEW ZEALAND FISH AND GAME
COUNCIL**

**FOR THE YEAR ENDED
31 August 2022**

22 November 2022

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 26I of the Conservation Act 1987, Section 45M of the Public Finance Amendment Act 2004, and Section 154 of the Crown Entities Act 2004, the Performance Report of the New Zealand Fish and Game Council, for the period ended 31 August 2022.

Nāku itinoa, nā

A handwritten signature in black ink, appearing to read 'Rainsford Grubb', with a long horizontal stroke extending to the right.

Rainsford Grubb
Chair

NEW ZEALAND FISH AND GAME COUNCIL

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DIRECTORY**Council**

Noel Birchall (<i>Member until December 2021</i>) Darryl Reardon (<i>Commenced December 2021</i>)	<i>Northland Fish and Game Council</i>
Nigel Juby (<i>Member until December 2021</i>) Barrie Barnes (<i>Commenced December 2021</i>)	<i>Auckland/Waikato Fish and Game Council</i>
Debbie Oakley	<i>Eastern Fish and Game Council</i>
Greg Duley	<i>Hawke's Bay Fish and Game Council</i>
Gerard Karalus	<i>Taranaki Fish and Game Council</i>
Richard McIntrye	<i>Wellington Fish and Game Council</i>
Bill O'Leary (<i>Member until December 2021</i>) Tom Kroos (<i>Commenced December 2021</i>)	<i>Nelson/Marlborough Fish and Game Council</i>
Dave Coll	<i>North Canterbury Fish and Game Council</i>
Andy Harris (<i>Member until December 2021</i>) Dean Phibbs (<i>Commenced December 2021</i>)	<i>West Coast Fish and Game Council</i>
Daniel Isbister (<i>Member until December 2021</i>) Linn Koevoet (<i>Commenced December 2021</i>)	<i>Central South Island Fish and Game Council</i>
Rainsford Grubb (<i>Chair</i>)	<i>Otago Fish and Game Council</i>
Dave Harris	<i>Southland Fish and Game Council</i>

Staff

Corina Jordon <i>(from 1 August 2022)</i>	<i>Chief Executive</i>
Dianna Taylor <i>(to 18 March 2022)</i>	<i>Acting Chief Executive</i>
Brian Anderton <i>(from 18 March 2022 to 1 August 2022)</i> <i>(to 18 March 2022 and from 1 August 2022)</i>	<i>Acting Chief Executive</i> <i>General Manager: Governance, Corporate Service, Strategic Engagement</i>
<i>(From 1 August)</i>	<i>Deputy Chief Executive</i>
Dr Jack Kós	<i>Senior Policy & Legal Advisor</i>
Steve Doughty <i>(to 30 June 2022)</i>	<i>Marketing and Communications Manager</i>
Richard Cosgrove <i>(to 27 March 2022)</i>	<i>Senior Media and Communications Advisor</i>
Rebecca Reed <i>(from 11 October 2021)</i>	<i>Senior Environmental Advisor</i>
Carmel Veitch	<i>Chief Financial Officer</i>
Ann Kingsbury	<i>Accounts and Office Administrator</i>

Registered & Council Office

Address: Level 2, Dominion Building, 78 Victoria Street, Wellington, 6011

Postal Address: P O Box 25-055, Wellington, 6140

Tel: (04) 499 4767

Email: NZCouncil@fishandgame.org.nz

Website: www.fishandgame.org.nz

Nature of Business

New Zealand Fish and Game Council Group is a Public Entity under the Public Finance Act 1989 (Schedule 4). New Zealand Fish and Game advocates for freshwater anglers and gamebird hunters. It coordinates licencing and national projects on behalf of the 12 regional Fish and Game Councils.

Independent Auditor

Brent Kennerley from Grant Thornton New Zealand Audit Limited, on behalf of the Auditor General

VISION

Fish and Game Determines the terrain for Anglers and Hunters.

PURPOSE

To represent nationally the interests of anglers and hunters and co-ordinate the management, enhancement and maintenance of sports fish and game birds as a recreational resource.

CHAIR'S REPORT

For the year ended 31 August 2022

New Zealand Fish and Game manages a public resource on behalf of the Crown and is constituted in the Conservation Act 1987. It is unique in New Zealand terms in that it is entirely self-funding receiving no money from Government even though it is a Statutory body. It is widely recognised as the leading advocate for freshwater management and its activities have a significant wider public benefit than simply the protection of the species that it is responsible for. That is recognised by all political parties and we acknowledge their willingness to engage with us in our efforts to protect New Zealand's most valuable resources for the enjoyment of all.

The New Zealand Fish and Game Council (NZ Council), established under the Conservation Act 1987, is comprised of one appointee from each of the twelve regional councils. Under the Act its functions are set out in Section 26C which are broadly, in consultation with the regional councils, to develop national policies, advocate for the achievement of Fish and Game's priorities, advise the Minister of Conservation, oversee the electoral system and coordinate the national interests of the organisation including the distribution of licence fee income. The 12 regional councils operate autonomously once annual budgets have been set through a collaborative process that is coordinated by NZ Council.

I am the eighth chairperson of the NZ Council and was elected to the position on 21 November 2020.

Advocacy

This has been the first priority for the NZ Council over the last year. Freshwater habitat is critical for human health and well-being as well as for the species we manage; the achievement of improved species habitat has a direct causal relationship to improvements for all New Zealand's people, and that beneficial linkage resulting from the work we do is less well recognised than it should be. The deterioration in freshwater water quality and quantity, and the loss of wetlands, over the last 30 years has been devastating. The causes, intensification of industry and agriculture, are well known. Public opinion has now swung behind protection and restoration and, encouragingly, agriculture and industry recognise this need and are adopting more appropriate management policies. The Government is taking a lead in setting new standards with important changes in the National Policy Statement on Freshwater 2020, the National Environment Statements on Wetlands and Indigenous biodiversity, and Fish and Game National Office has been intimately involved in this process, in working parties and in plan preparation. It is also directly involved in submitting on environmental legislation.

The consistent failure of Local Government to establish and enforce appropriate standards to first protect our freshwater and wetlands, and then to recognise this failure and seek improvement, means our highly skilled local staff spend an inordinate amount of time in the field and in Court. The National Council has supported this work in its advocacy to Government and is encouraged by the structural changes to the planning regime that are

underway. The efforts by the Council to establish a mutually respectful working relationship with the farming sector, supporting improvement in farming practice and strongly opposing the previous culture of unfettered use, has been a change of policy. It has seen some real benefits, such as wetlands development in the dairy sector, but establishing a universal view that the first priority is environmental protection still has a long way to go.

Ministerial Review

The review was first released in April 2021. It was designed to improve the Governance and administration of Fish and Game and made a number of contentious proposals. The Review was significant in that after a much wider consultation process than envisaged it was able to find a consensus on the issues, but not on the solutions. This has also been the case in the initial Fish and Game internal consideration, and a further detailed study as to Regional amalgamations was undertaken this year. An implementation group which is Chaired by the NZ Council Chair in a dual role has seen a general acceptance of many of the recommendations emerge over the year.

The role of mana whenua and our obligations to Te Tiriti o Waitangi are first in our minds. I am confident that Fish and Game welcomes the principle of co-governance. The review team and NZ Council are currently seeking the advice of tangata whenua on long-term relationship structures and management. The hunter gatherer philosophy of iwi and Fish and Game are closely aligned in a common interest.

The key principle in this debate is retaining the “user pays user says” situation arising from the funding independence of Fish and Game. I am confident it will be retained in any statutory amendments while Fish and Game adapts to become a modern, professionally governed, adaptable and flexible Organisation. As with any significant change the process is not always easy but we are well advanced and the Organisation as a whole is in support.

Fish and Game is about to embark on significant administrative change and a public consultation document will be issued shortly

Achievement

Fish and Game’s 12 legally independent Regions are viewed by the public as one entity, and issues in one region are issues for them all. We therefore take pride in the competence of our financial administration, and in our achievements for our licence holders. During a year of administrative disruption at the National Office, with 3 Acting Chief Executives, our staff have managed a significant workload with skill and delivered on their objectives. We welcome Corina Jordan’s appointment as permanent CE. At the same time several National Council members have taken on additional tasks in review groups or in representing us on other Boards. We have a highly competent National Council which is more and more providing leadership for the whole Organisation.

It is easy to forget that Councillors in Fish and Game are unpaid elected volunteers. Long overdue Governance training is now underway, but we still expect from them a commitment of time and intellect directing a multi-faceted, demanding operation with significant financial assets and turnover, and at times scientific and technical interface in environmental protection. Many work long hours. There will be amendments to the Conservation Act in, hopefully, 2024 to give effect to the Review and if there was one element I could advance it

would be to allow the payment of Councillors to provide a more tangible recognition of their contribution



Rainsford Grubb

Chair

NZ Fish and Game Council

NEW ZEALAND FISH AND GAME COUNCIL
STATEMENT OF RESPONSIBILITY
for the year ended 31 August 2022

22 November 2022

The Council and management of the New Zealand Fish and Game Council accept responsibility for the accuracy of any judgements used in the preparations of the following financial 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.

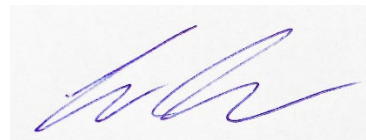
We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurances as to the integrity and reliability of financial reporting.

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

Signed on behalf of the Council



Rainsford Grubb
Chair
New Zealand Fish and Game Council



Corina Jordan
CEO
New Zealand Fish and Game Council

NEW ZEALAND FISH AND GAME COUNCIL
CONSOLIDATED STATEMENT OF COMPREHENSIVE
REVENUE AND EXPENSE
for the year ended 31 August 2022

	Note	Actual 2022 Group \$	Budget 2022 Group \$	Actual 2021 Group \$
REVENUE FROM NON-EXCHANGE TRANSACTIONS				
Levies		3,335,341	3,335,342	2,767,958
Other Revenue	2	3,041	-	153,900
		3,338,382	3,335,342	2,921,858
REVENUE FROM EXCHANGE TRANSACTIONS				
Interest		30,025	5,911	20,518
Magazine Contributions		139,641	180,000	184,094
Regulations Revenue		31,865	30,000	28,897
Sale of Fish & Game Cookbook		32,374	-	-
Sundry Income		32,449	12,000	22,892
		266,354	227,911	256,401
Total Revenue		3,604,736	3,563,253	3,178,259
EXPENSES				
Species Management	3	75,902	72,000	72,370
Habitat Protection & Management	3	115,351	550,000	338,553
Angler & Hunter Participation	3	256,451	200,000	240,612
Public Awareness	3	162,566	232,536	114,984
Compliance	3	30,525	30,500	24,048
Licensing	3	453,829	459,000	484,542
Council	3	66,244	87,000	94,327
Co-ordination and Reporting	3	117,900	205,000	240,776
Research		51,126	130,000	2,217
Distribution to Regional Budgets	3	729,597	703,984	943,050
Personnel Costs	4	832,793	916,503	933,664
Depreciation	9	11,272	14,715	16,544
Other Expenses	5	97,644	111,800	108,837
Total Expenditure		3,001,200	3,713,038	3,614,524
Net Surplus/(Deficit) for the period		603,536	(149,785)	(436,265)
Total comprehensive revenue and expense		603,536	(149,785)	(436,265)

NEW ZEALAND FISH AND GAME COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION

As at 31 August 2022

	Note	2022 Group \$	2021 Group \$
ASSETS			
Current Assets			
Cash & Cash Equivalents	6	564,804	973,906
Receivables - Exchange	7	97,331	143,759
Receivables - Non Exchange	7	161,064	138,207
Other Financial Assets	8	2,193,776	1,445,252
Prepayments & Accrued Income		1,200	5,531
Total Current Assets		3,018,175	2,706,655
Non-Current Assets			
Other Financial Assets	8	174,932	-
Property, Plant & Equipment	9	19,271	44,015
Total Non-Current Assets		194,203	44,015
TOTAL NET ASSETS		3,212,378	2,750,670
LIABILITIES			
Current Liabilities			
Payables	10	503,697	637,124
Employee Entitlements	11	73,004	79,579
NZ Game Bird Habitat Trust	12	142,305	144,132
Total Current Liabilities		719,006	860,835
TOTAL LIABILITES		719,006	860,835
TOTAL ASSETS		2,493,372	1,889,836
Accumulated Funds		1,398,314	1,214,447
Dedicated Reserves		35,890	23,321
Restricted Reserves		1,059,168	652,068
EQUITY - ATTRIBUTABLE TO THE COUNCIL		2,493,372	1,889,836

NEW ZEALAND FISH AND GAME COUNCIL
CONSOLIDATED STATEMENT OF CHANGES IN NET
ASSETS

For the year ended 31 August 2022

	2022	2021
	Group \$	Group \$
<u>Accumulated Funds</u>		
Balance as at 1 September	1,214,447	1,539,316
Surplus/(Deficit)	603,536	(436,265)
Transfer to Reserves	(546,219)	(347,983)
Transfer from Reserves	126,550	459,379
Total Accumulated Funds	1,398,314	1,214,447
<u>Dedicated Reserves</u>		
Asset Replacement Reserve		
Balance as at 1 September	19,193	24,139
Transfer from Accumulated Funds	14,715	37,002
Transfer to Accumulated Funds	(12,146)	(41,948)
Balance at 31 August	21,762	19,193
Staff Development Grant		
Balance as at 1 September	4,128	-
Transfer from Accumulated Funds	10,000	4,128
Transfer to Accumulated Funds	-	-
Balance at 31 August	14,128	4,128
Total Dedicated Reserves	35,890	23,321
<u>Restricted Reserves</u>		
Research Reserve		
Balance as at 1 September	84,637	200,937
Transfer from Accumulated Funds	106,503	70,000
Transfer to Accumulated Funds	(16,974)	(186,300)
Balance at 31 August	174,166	84,637
National Anglers Survey Reserve		
Balance as at 1 September	176,000	-
Transfer from Accumulated/Research Funds	30,000	176,000
Transfer to Accumulated Funds	(45,866)	-
Balance at 31 August	160,134	176,000
Legal Fund Reserve		
Balance as at 1 September	391,431	561,710
Transfer from Accumulated Funds	385,001	60,852
Transfer to Accumulated Funds - spent /withdrawn	(51,564)	(231,131)
Balance at 31 August	724,868	391,431
Total Restricted Reserves	1,059,168	652,068
Total Equity	2,493,372	1,889,836

NEW ZEALAND FISH AND GAME COUNCIL
CONSOLIDATED CASH FLOWS STATEMENT
For the year ended 31 August 2022

	Note	2022 \$	2021 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Levies		3,335,341	2,767,958
Other revenue		267,116	227,608
Interest received		25,853	19,322
GST (Net)		13,150	-
Cash was applied to:			
Payments to suppliers		2,275,594	2,331,329
Payments to employees		839,367	920,708
GST (Net)		-	44,567
Net Cash Flows from Operating Activities		526,499	(281,716)
CASHFLOW FROM INVESTING ACTIVITIES			
Cash was received from:			
Net amount received from investments		-	86,452
Cash was applied to:			
Net amount paid to investments		923,456	-
Purchase of property, plant and equipment		12,145	10,164
Net Cash Flows from Investing Activities		(935,601)	76,288
Net Increase / (Decrease) in Cash		(409,102)	(205,428)
Opening Cash as at 1 September		973,906	1,179,334
Closing Cash as at 31 August		564,804	973,906
This is represented by:			
Cash & cash equivalents as at 31 August	6	564,804	973,906

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2022

Note 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

New Zealand Fish and Game Council Group 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. The Council has a wholly owned subsidiary, Fish and Game Publishing Limited, with the same balance date, which holds the Fish and Game magazine intellectual property. This entity has been consolidated in these financial statements.

New Zealand Fish and Game Council Group is a Public Benefit Entity (PBE) for financial reporting purposes. These statements were authorised to issue on the 22nd November 2022 by the Council. No other party has the power to amend these financial statements.

BASIS OF PREPARATION

The consolidated 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 consolidated 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 consolidated financial statements have been prepared in accordance with Tier 2 Public Benefit Entity International Public Sector Accounting Standards – 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 the year.

Presentation of Currency

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

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2022

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Consolidated Accounting Policy

The group financial statements are prepared by combining the financial statements of all the entities that comprise the Group, on a line-by-line basis. In preparing the Group financial statements, all inter-entity balances and transactions are eliminated in full.

Revenue Recognition

New Zealand Fish and Game Council Group derives revenue from Fish and Game Councils 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

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 are recognised when the invoice is issued.

Revenue from Exchange Transactions

Interest Revenue

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

Magazine Contribution

Income generated from the advertising within the Fish and Game magazine is recognised in the period that the magazine is distributed.

RMA Legal Revenue

RMA Legal revenue is recognised when the invoice is issued following awarding costs.

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 Comprehensive Revenue and Expense.

Distribution to Fish and Game Councils

The New Zealand Fish and Game Council makes distributions to Fish and Game Councils in the form of Grants to support regions; and reimbursement for RMA/legal funding; and Research projects.

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2022

FINANCIAL ASSETS

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with the bank, 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.

Other Financial Assets

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 Comprehensive Revenue and expense.

FINANCIAL LIABILITIES

Payables

Payables represent liabilities for goods and services provided to the Council prior to the end of the financial year which is 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.

Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the 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

Long-term employee entitlements

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

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

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2022

Property, plant and equipment

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

Significant donated assets are recognised upon receipt at valuation. Significant donated assets for which current values are not readily obtainable are not recognised.

Depreciation is charged on all property, plant and equipment, so as to spread the cost of the asset over its useful life.

Property, plant and equipment with a cost over the \$1,000 are capitalised.

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 Funds - Surplus/(Deficit)
- Dedicated Reserves
- Restricted Reserves

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

Asset Replacement Reserve

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

Staff Development Grant Reserve

A reserve set up in August 2021 to ensure the \$10,000 budgeted each year fully allocated to approved staff development projects. Any unspent monies will be accumulated for use in future years. The Fund is capped at \$30,000.

Research Reserve

A reserve has been maintained to undertake research projects approved by the Council. Any unallocated funds from the years budget are transferred to the reserve.

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2022

National Anglers Survey Reserve

A reserve has been maintained to undertake the 7 yearly National Anglers Survey.

RMA Legal Fund Reserve

A reserve set up to undertake RMA legal cases approved by the NZ Council.

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 is a public authority and consequently is exempt from the payment of income tax. No income tax provision has been made.

Budget

The budget figures are derived from the Council budget that was approved at the August 2021 Council meeting.

New Zealand Game Bird Habitat Stamp Fee

New Zealand Fish and Game Council 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 (\$4) from the sale of every Game Bird licence sold for 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 expenditure in the New Zealand Fish and Game Council Financial Statements. Refer Note 12.

Accounting for 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 to the Council.

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2022

Note 2 : OTHER INCOME	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Reversal of Provision for Doubtful Debts	-	-	147,025
Grants Received	2,400	-	-
Donations	35	-	6,481
Gain on Sale	606	-	394
Total	3,041	-	153,900

Note 3 : ANALYSIS OF EXPENSES	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Species Management			
Regulations	75,902	72,000	72,370
Sea Run Salmon Committee	-	-	-
Total	75,902	72,000	72,370

Habitat Protection & Management			
Resource Management	51,563	500,000	286,131
Advocacy	63,788	50,000	52,422
Water Conservation Orders	-	-	-
Total	115,351	550,000	338,553

Angler & Hunter Participation			
Access	-	-	-
National Magazine	256,451	200,000	240,612
General	-	-	-
Total	256,451	200,000	240,612

Public Awareness			
Advocacy	9,434	8,000	5,290
Communication	97,492	112,536	45,439
Education	6,040	7,000	6,037
Public Promotions	49,600	105,000	58,218
Total	162,566	232,536	114,984

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2022

Note 3 : ANALYSIS OF EXPENSES continued	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Compliance			
Ranger Co-ordination	28,513	27,500	23,096
Compliance	2,012	3,000	952
Total	30,525	30,500	24,048
Licensing			
Licence Production and Distribution	213,094	198,000	206,530
Licence Projects	10,807	10,000	14,083
Licence Audit	7,500	6,000	6,000
Licence Contract	222,428	245,000	257,929
Total	453,829	459,000	484,542
Council			
Council Meetings & Sub-Committees	42,526	45,000	46,808
Governance and Performance Review	23,718	42,000	47,519
Total	66,244	87,000	94,327
Co-ordination and Reporting			
Management/Strategic Planning	11,227	12,000	9,233
Annual Planning/IT & Website	43,390	120,000	172,800
Assurance Services	4,291	4,000	1,816
Elections	45,000	45,000	45,000
Financial Audit Fee	13,992	14,000	13,992
Staff Scholarship	-	10,000	(2,065)
Total	117,900	205,000	240,776
Distribution to Regional Budget			
Grants to Regions	703,984	703,984	724,799
Grant to North Canterbury Fish and Game Council by way of Transfer of Assets	25,613	-	-
Grant to North Canterbury Fish and Game Council- transfer for Provision of Doubtful Debt to Grant	-	-	147,025
Grant to North Canterbury Fish and Game Council- top up of Reserves/Assistance	-	-	71,226
Total	729,597	703,984	943,050

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
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For the year ended 31 August 2022

Note 4 : PERSONNEL COSTS	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Salaries and Wages	768,299	882,403	857,907
Recruitment and Welfare	44,010	12,300	53,108
KiwiSaver Contributions	19,905	20,000	21,651
ACC Levies	579	1,800	998
Total	832,793	916,503	933,664

Note 5: OTHER EXPENSES	Actual 2022 \$	Budget 2022 \$	Actual 2021 \$
Communications	7,361	11,000	8,452
Loss On Sale of Disposal of Assets	-	-	116
Occupancy Expenses	65,289	68,300	67,019
Purchases Under \$2,000	9,330	10,000	11,866
Stationery, Postage and Couriers	6,490	8,000	8,184
Subscriptions	4,030	4,500	3,129
Vehicle Expenses	3,524	9,000	9,569
Sundry Expenses	1,620	1,000	502
Total	97,644	111,800	108,837

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
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For the year ended 31 August 2022

Note 6 : CASH & CASH EQUIVALENTS

	2022	2021
	\$	\$
Cash at bank and on hand	564,804	973,906
Total Cash & Cash Equivalents	564,804	973,906

The Council has a Credit Facility with ANZ of \$18,000.

Note 7: RECEIVABLES

	2022	2021
	\$	\$
Receivables (gross)	249,002	276,748
Interest Receivable	9,393	5,218
Total Receivables	258,395	281,966

Total Receivables comprises:

Receivables from exchange revenue	97,331	143,759
Recoverables from non-exchange revenue	161,064	138,207
Total Receivables	258,395	281,966

Note 8: OTHER FINANCIAL ASSETS

	2022	2021
	\$	\$
Term Deposits - Current	2,193,776	1,445,252
Term Deposits - Non Current	174,932	-
Total Other Financial Assets	2,368,708	1,445,252

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
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For the year ended 31 August 2022

Note 9: PROPERTY PLANT & EQUIPMENT

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

	Motor Vehicle	Office Equipment	Furniture & Fittings	Total
Cost or Valuation				
Balance At 1 Sept 2020	37,594	86,688	7,815	132,097
Additions	-	10,575	-	10,575
Disposals	-	(412)	-	(412)
Balance At 31 Aug 2021	37,594	96,851	7,815	142,260
Balance At 1 Sept 2021	37,594	96,851	7,815	142,260
Additions	-	8,064	4,081	12,145
Disposals	(37,594)	(4,314)	-	(41,908)
Balance At 31 Aug 2022	-	100,601	11,896	112,497
Accumulated Depreciation and Impairment losses				
Balance at 1 Sept 2020	10,338	64,829	6,534	81,701
Depreciation Expense	3,759	12,592	193	16,544
Eliminate on Disposal	-	-	-	-
Balance At 31 Aug 2021	14,097	77,421	6,727	98,245
Balance at 1 Sept 2021	14,097	77,421	6,727	98,245
Depreciation Expense	2,193	8,354	725	11,272
Eliminate on Disposal	(16,290)	-	-	(16,290)
Balance At 31 Aug 2022	-	85,775	7,452	93,227
Carrying Amounts				
At 31 Aug and 1 Sept 2021	23,497	19,430	1,088	44,015
At 31 Aug 2022	-	14,826	4,444	19,271

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
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For the year ended 31 August 2022

Note 10: PAYABLES

	2022	2021
	\$	\$
<i>Payables under exchange transactions</i>		
Creditors	311,683	461,757
Income In Advance	19,600	-
Accrued Expenses	137,982	154,085
	469,265	615,842
<hr/>		
GST payable	34,432	21,282
	34,432	21,282
<hr/>		
Total payables under exchange transactions	503,697	637,124

Note 11: EMPLOYEE ENTITLEMENTS

	2022	2021
	\$	\$
Annual Leave	64,446	63,352
Accrued Wages	8,558	16,227
Total Employee Entitlements	73,004	79,579

Note 12: NZ GAME BIRD HABITAT TRUST

	2022	2021
	\$	\$
<i>Income</i>		
Game Bird Habitat Stamps sold with licences	126,188	128,598
General sales	11,874	14,848
Total Income	138,062	143,446
<i>Less Expenses</i>		
Product Production	12,661	18,114
Meeting Costs	1,657	-
Programme Administration	-	-
Total Expenses	14,318	18,114
<hr/>		
Net payable to NZ Game Bird Habitat Trust Board	123,744	125,332
<hr/>		
GST Applied	18,561	18,800
Gross payable at Reporting date	142,305	144,132

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
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For the year ended 31 August 2022

Note 13: COMMITMENTS	Actual 2022	Actual 2021
	\$	\$
Commitment to:		
Eyede Solutions Limited	390,000	520,000
Research Projects approved to Regions	167,662	84,637
National Anglers Survey	160,134	176,000
Website Development	80,000	70,000
RMA Legal funding to Regions	579,228	391,431
Total Commitments	1,377,024	1,242,068
<p>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. In the next 12 months the commitment to Eyede is \$130,000 and to the Website development \$80,000. All other commitments will occur in the following 2 to 3 years.</p>		
Operating Leases:		
Photocopier Rental		
Within 1 year	1,901	1,901
1-2 years	1,743	1,901
3-5 years	-	3,643
Total Photocopier	3,644	7,445
Premises Rental		
Within 1 year	49,033	49,033
1-2 years	40,861	49,033
3-5 years	-	40,861
Total Premises	89,894	138,927
Total Operating Leases		
Within 1 year	50,934	50,934
1-2 years	42,604	50,934
3-5 years	-	44,504
Total Operating Leases	93,538	146,372

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
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For the year ended 31 August 2022

Note 14: CONTINGENCIES

During the year the Council agreed to top up any region that has a reduction in Reserves below 20%. As at 31 August 2022, the financial impact cannot be accurately determined as it is contingent on the financial result of each regional council (2021: nil).

Note 15: CATEGORIES FOR FINANCIAL ASSETS AND LIABILITIES

	Actual 2022 \$	Actual 2021 \$
Financial Assets		
Cash and cash equivalents	564,804	973,906
Receivables	258,395	281,966
Accrued Income	1,200	5,531
Term Deposits	2,368,708	1,445,252
Total Financial Assets	3,193,107	2,706,655
Financial Liabilities - at amortised cost		
Trade and other payables	469,265	615,842
Employee Entitlements	73,004	79,579
NZ Game Bird Habitat Trust	142,305	144,132
Total Financial Liabilities	684,574	839,553

Note 16: RELATED PARTY TRANSACTIONS

Related Entities

New Zealand Fish and Game Council manage the stamp programme activities on behalf of the New Zealand Game Bird Habitat Trust Board. Income is collected from the Fish and Game Councils and New Zealand Post. The net income after associated expenditure is transferred to the New Zealand Game Bird Habitat Trust Board. Refer to note 12.

Related party transactions

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

There is a total of \$146,506 outstanding from Fish and Game Councils as at 31 August 2022 – this relates to the Game Bird Habitat Trust levy (2021 \$126,322)

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
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For the year ended 31 August 2022

Levies Schedule	Actual 2022	Actual 2021
Auckland/Waikato	137,614	117,976
Eastern	134,951	172,709
Hawke's Bay	48,638	30,579
North Canterbury	704,029	569,629
Central South Island	754,764	668,622
Otago	959,241	711,804
Southland	596,104	496,639
Total Levies	3,335,341	2,767,958

Grants Schedule	Actual 2022	Actual 2021
Northland	346,957	302,470
Taranaki	188,941	171,862
Wellington	65,177	137,819
Nelson Marlborough	2,866	2,343
North Canterbury	25,613	218,251
West Coast	100,043	110,305
Total Grants	729,597	943,050

Key Management Personnel compensation

Key management personnel compensation	Actual 2022	Actual 2021
Remuneration	\$425,750	\$605,093
Full time equivalent	4	4.07
<i>Note remuneration includes holiday pay and long service leave paid out to Key Personnel during the year.</i>		

Note 17: COVID RESPONSE

Covid-19 has had a financial impact on New Zealand Fish and Game Council.

All Fish and Game Council's budgets have been scrutinised and are still at a reduced level from the 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, New Zealand Fish and Game Council agreed to use reserves to cover any shortfalls forecast income in the 2021-22 and 2022-23 year.

NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
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For the year ended 31 August 2022

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.

Note 18: 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, Brain 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 6/7) This area is currently being investigated by a project team, and a consultation document is due to be released in October/November 2022.

Note 19: EVENTS AFTER BALANCE DATE

Other than Note 18: Ministerial Review, there have been no significant events after balance date. (2021: nil)

NEW ZEALAND FISH AND GAME COUNCIL STATEMENT OF SERVICE PERFORMANCE

For the Year ended 31 August 2022

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 Strategic Plan. This Statement of Service Performance describes each of the three goals, key activities and associated performance measures, results achieved, and total output expenses incurred for the year.

Goal 1: To Influence change at National level that affects licence holders			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
We are seen as a powerful advocate for Anglers and Hunters.	Submit on National Policy Statement-Freshwater Management and National Environmental Standards	<p><i>Submitted on NPS-FM and NESF exposure draft-MfE</i> 10 Jul 22</p> <p><u>NPSFM-NESF submission doc</u></p>	<p><i>Represented Fish & Game interests on Department of Conservation working groups, NPS-FM implementation group, New Zealand Landcare Trust, at meetings of environmental NGOs.</i></p>
	Submit on Wetlands	<p><i>As above NPS FM wetlands focussed</i> 10 Jul 22</p> <p><u>NPSFM-NESF submission doc</u></p> <p><i>Co-developed Every Wetland Counts brochure by Forest & Bird and other eNGO's.</i> 3 Feb 22 – World Wetlands Day</p> <p><u>Brochure copy</u></p>	<p><i>NESF wetlands regulation submission</i> 26 Oct 21</p> <p><u>NESF wetlands doc</u></p>



Goal 1: To Influence change at National level that affects licence holders			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
	Submit on Intensive Winter Grazing	<i>n/a</i>	<i>Highlighted negative impacts of winter-break feeding and bad freshwater practices.</i> <i>Submitted comments on draft regulations - MFE</i> <i>7 Oct 21</i> <u>IWG doc</u>
	Submit on Conservation Act	<i>Engaged with Department of Conservation on process for Conservation Law Reform.</i>	<i>n/a</i>
	Submit on Wildlife Act	<i>Engaged with Department of Conservation on the Wildlife Act Review across multiple meetings.</i> <i>Submitted a preliminary position document to Department.</i>	<i>n/a</i>
	Submit on Firearms Reforms	<i>Not undertaken in 2022.</i>	<i>n/a</i>
	Submit on High Country Access.	<i>Submitted on Crown Pastoral Land Reform Bill – LINZ</i> <i>19 Aug 22</i> <u>CPRLA doc</u>	<i>Worked with High Country Advisory Group to advocate for the inclusion of heightened access provisions in the Crown Pastoral Lands Reform Bill.</i>

Goal 1: To Influence change at National level that affects licence holders			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
The public support what we do and what we say.	Social media engagement	<i>Regular social content and advertising, Ran photo competition to select a winning image for the 2022/23 fishing licence and the 2023 Habitat Stamp and game bird licence.</i>	<i>Regular comms, social media, magazine advertising, marketing and press releases. Ran photo competition to select a winning image for the 2021/22 fishing licence and the 2021 and 2022 Habitat Stamp and game bird licence.</i>
	Produce and Distribute the Fish & Game Magazine (Fish x1, Game x1)	<i>Issue 53 was delivered to fish licence holders September 2021 Issue 54 was delivered to game bird licence holders around March 21. Both Magazine out on time</i>	<i>Both Magazine out on time</i>
	Produce and Distribute Both Barrels and Reel Life Ezines	<i>13 ezines (five Both Barrels and eight Reel Life issues) distributed to on the 20th of the month to a subscriber database of approx. 135,000 for Reel Life and 24,000 for Both Barrels</i>	
	Undertake Press releases & media	<i>Distributed 31 press releases. Monitored public references to Fish and Game in</i>	<i>Distributed 48 press releases. Monitored public references to Fish and Game in media.</i>

Goal 1: To Influence change at National level that affects licence holders			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
		<i>media with Fuseworks</i>	
	Magazine readership survey	<p><i>From issue 54 results include the following highlights.</i></p> <ul style="list-style-type: none"> • <i>We mailed out 35,000 copies but it is read by an estimated 77,000 people</i> • <i>32% have read it for 20+ years, 28% 10-20y's, 20% 5-10y's, 20% -5y's</i> • <i>The average reader reads 72% of the content</i> • <i>Asked what they thought of the magazine, readers scored it 75/100</i> • <i>Asked if they like the look and layout, readers scored it 68/100</i> 	
To protect environmental resources that affect Anglers and Hunters	Continued RMA Legal Aid	<p><i>Financially supporting regions with approved funding for 2022/23 to represent the interests and aspirations of anglers and hunters. The NZC approved funds from the RMA/Legal fund on the following basis</i></p> <p><i>Southland \$74,361</i> <i>Nel/Marl \$50,000</i> <i>North Canterbury \$100,000</i> <i>North Canterbury/NZC \$10,000</i></p>	<p><i>Financially supporting regions with approved funding for 2021/22 to represent the interests and aspirations of anglers and hunters.</i></p> <p><i>Financially supported the recruitment of a national RMA coordination role for the 2021/22 financial year and beyond.</i></p> <p><i>The NZC approved</i></p>



Goal 1: To Influence change at National level that affects licence holders			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
			<p><i>funds for 2021/22 from the RMA/Legal fund on the following basis:</i></p> <p><i>North</i> <i>Canterbury</i> <i>\$8,000</i> <i>NZC/Otago</i> <i>High Court</i> <i>Lindis appeal</i> <i>\$52,000</i> <i>Otago \$60,000</i></p>
	<p>Utilise the Resource Management Group for better coordinating on issues that impact anglers and hunters</p>	<p><i>Submitted on Conservation Management and Processes discussion document</i> <i>30 Jun 22</i> <u>CMAP doc</u></p> <p><i>Submitted on NPS-Indigenous Biodiversity Act</i> <i>21 Jul 22</i> <u>NPSIB doc</u></p> <p><i>Submitted information to New Zealand Threat Classification System (NZTCS)-DoC</i> <i>9 May 22</i> <u>NZTCS Information doc</u></p>	<p><i>Re-established coordinated RMA group.</i></p> <p><i>Organised meetings of Resource Management Group to consider Fish& Game's submission on the Natural and Built Environments Act and several regulatory amendments made under the RMA.</i></p>
	<p>Contract subject matter experts in legal/RMA space as required.</p>	<p><i>Contracted with Elana Geddis & Sarah Ongley to provide legal advice</i></p>	<p><i>n/a</i></p>
<p>To promote improved and enduring public access for all Anglers and Hunters.</p>	<p>Collaborate with Key stakeholders</p>	<p><i>Engaged with ENGO network on joint submissions on Crown Pastoral Land Reform Bill.</i></p>	<p><i>Presented and submitted to Environment Select Committee on the Natural and Built Environments Act and</i></p>



Goal 1: To Influence change at National level that affects licence holders			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
		<i>Maintained social media presence on Facebook and Instagram.</i>	<i>submitted on regulation amendments under the RMA.</i> <i>Maintained social media presence on Facebook and Instagram.</i>
	Meet with WAC to identify common positions.	<i>Attended ceremony for renaming of Herenga-a-nuku</i>	<i>n/a</i>
	Submit on Crown Pastoral Law Reform Bill.	<i>Submitted on and engaged with ENGO network on joint submissions on Crown Pastoral Land Reform Bill.</i> <i>Submitted on CPLR Act – LINZ</i> <i>19 Aug 22</i> <i>CPLRA doc</i>	<i>n/a</i>
We build strategic alliances with groups who share common goals	Work with environmental NGOson shared issue	<i>Engaged with ENGO network on joint submissions on Crown Pastoral Land Reform Bill.</i> <i>Attended ENGO Ministerial meetings.</i>	<i>Participated with Environmental NGOs – Greenpeace, Forest & Bird, Environmental Defence Society & WWF. Met with the Minister for the Environment and Minister of Conservation, plus Labour, NZ First and National’s Environment spokespeople.</i>



Goal 1: To Influence change at National level that affects licence holders			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
	Identify other strategic partners	<p><i>Engaged with recreational firearm user groups – Federated Farmers, Game Animal Council, New Zealand Deerstalkers, Mountain Safety Council Association, NZ Professional Fishing Guides Association with proposed Guide Licence.</i></p> <p><i>Building stronger relationships with agricultural industry bodies including Dairy NZ, Federated Farmers and Beef and Lamb.</i></p>	<p><i>Engaged with hunting related sector groups – Federated Farmers, Game Animal Council, New Zealand Deerstalkers, Mountain Safety Council Association, Wapiti Foundation, New Zealand Professional Hunting Guides Association, Safari Club International.</i></p> <p><i>NZ Professional Fishing Guides Association with proposed Guide Licence.</i></p> <p><i>Building stronger relationships with agricultural industry bodies including Dairy NZ, Federated Farmers and Beef and Lamb.</i></p>
	Maintain working relationship with DOC	<p><i>Working relationship at multiple levels within DOC and involved with DOC stakeholder forums.</i></p> <p><i>Providing information for the review of Fish & Game and implementation of the review's recommendations.</i></p> <p><i>Relationship with DOC Taupo ongoing and representative of NZC</i></p>	<p><i>Working relationship at multiple levels within DOC and involved with DOC stakeholder forums.</i></p> <p><i>Providing information for the review of Fish & Game and implementation of the review's recommendations.</i></p> <p><i>Participated in ENGO meetings with DOC Director</i></p>



Goal 1: To Influence change at National level that affects licence holders			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
		<p><i>attended meeting of Taupō Fishery Advisory Committee.</i></p> <p><i>Work with DOC on various matters such as pressure sensitive fisheries, guides licence and ministerial replies and written parliamentary questions.</i></p>	<p><i>General.</i></p> <p><i>Relationship with DOC Taupo ongoing and attended meeting of Taupō Fishery Advisory Committee.</i></p> <p><i>Work with DOC on various matters such as salmon season bag limit, guides licence and ministerial replies and written parliamentary questions.</i></p>
	Attend Landcare Trust meetings	<i>Attended meetings of Landcare Trust</i>	<i>n/a</i>
	Attend Land Safety Forum	<i>Participated in Land Safety Forum</i>	<i>n/a</i>
	Attend ENGO Ministerial Forum	<i>Attended ENGO Ministerial forums</i>	<i>n/a</i>
	Attend Recreational Firearms Users Group meeting	<i>Participated in Police Firearms User Group Meetings.</i>	<i>n/a</i>
Grow strategic alliances with Maori	Make progress to implementing appropriate Ministerial Review recommendations	<i>Agreed approach with DOC on how to separate out manawhenua components of Ministerial Review</i>	<i>n/a</i>
Our research and knowledge is respected and used by others.	Update research strategy and process.	<p><i>Revised research process to increase accessibility and internal certainty around process.</i></p> <p><i>Created templates and</i></p>	<i>n/a</i>

Goal 1: To influence change at National level that affects licence holders			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
		<i>timelines as guidance materials.</i>	
	Engage with Cawthron Institute on Fish Futures.	<i>Built relationship with Cawthron Institute and associated partners on Fish Futures project and provided coordination for engagement with wider organisation.</i>	<i>n/a</i>
	Make Fish and Game research easily accessible internally and externally	<i>Revised research process to increase accessibility and internal certainty.</i> <i>Funded two research projects:</i> <ul style="list-style-type: none"> • <i>Traditional Harvest High School Curriculum</i> • <i>Fishing for Mental Health</i> 	<i>Contracted with NIWA for National Anglers Survey.</i> <i>Increased research funding to \$100k/annum.</i>

Goal 2: To ensure NZC is a robust entity			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
We are seen by the 12 regional Fish and Game Councils as leading and coordinating the organisation	Increase communications of NZC outputs	<i>Fortnightly meetings scheduled with CEO and Regional managers</i>	<i>n/a</i>



Goal 2: To ensure NZC is a robust entity			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
	Adhere to sound governance and meeting practices	<p><i>Ensured compliance with Local Government Official Information and Meetings Act as amended by Covid-19.</i></p> <p><i>Introduced standing agenda item detailing conflicts of interest.</i></p> <p><i>Inducted five new councillors.</i></p>	<p><i>Ensured compliance with Local Government Official Information and Meetings Act as amended by Covid-19.</i></p> <p><i>Assisted with a review of Fish & Game by Minister of Conservation.</i></p> <p><i>Meeting for Chairs and NZC planned for April 2021, however, this meeting was cancelled due to the review being delayed. Zoom meetings were held by the Chair and the CEO.</i></p> <p><i>Updated conflict of interest process for councillors.</i></p> <p><i>Inducted two new chairs.</i></p>
	Work with regions to standardise SSP's	<i>Not achieved in 2022</i>	<i>n/a</i>
We attract and retain high quality board and members of staff	Increase awareness of staff development grant	<p><i>All staff encouraged to apply for the staff development fund.</i></p> <p><i>Two approvals were made \$5000 on February 18th 2022 and a further \$10,000 April 2022.</i></p>	<i>No staff development grant approved due to reduced budgets because of Covid-19.</i>



Goal 2: To ensure NZC is a robust entity			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
	Develop robust conflicts of interest policy and governors induction programme	<i>Introduced standing agenda item outlining councillor conflicts of interest Governors training planned for September 2022.</i>	<i>Inducted five new councillors to the NZC.</i>
We have a sustainable budgeting cycle	Financial statements and service performance accepted in annual audit.	<i>2021 Financial Statements approved on 4th December 2021 at the NZC meeting</i>	<i>Financial statements Approved 30 November 2020</i>
	Manage costs	<i>Budget scrutinised and overall council operated with Budget</i>	<i>Co-ordinated with regions to reduce costs because of implications of Covid. The Council operated to Covid-reduced budget for the year.</i>
The NZ Council co-ordinates and implements national policy across the entire organisation	National policy development to be undertaken as part of Review implementation	<i>Not achieved in 2022</i>	<i>n/a</i>
	Audit of ARF	<i>Not achieved in 2022</i>	<i>n/a</i>
	Recommend the fee, form and sale of Game Bird Habitat Stamp each year	<i>Recommended fee to the Minister of Conservation and approved 21 June 2022. Recommended form to the Minister and approved 25 February 2022</i>	<i>Recommended to Minister of Conservation and approved 25th June 2021.</i>
	Maintain an effective compliance and law enforcement programme	<i>Undertook triennial renewal of all voluntary rangers in September 2021. Updated register of rangers.</i>	<i>105 honorary rangers appointed or renewed, and 15 staff rangers renewed. National Ranger</i>

Goal 2: To ensure NZC is a robust entity			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
		<i>Ensured all rangers are appropriately trained through CERT.</i>	<i>Register updated. CERT training for new rangers and refresher courses provided across several Fish & Game councils.</i>



Goal 3: To ensure Fish and Game as a National Body is unified and robust			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
Our strategies can be fulfilled without being limited by financial restraint	Complete a review of all Council budgets	<i>Variance reports of all Budgets presented to NZC in the February 2022 meeting.</i>	<i>n/a</i>
	Develop three-year budget cycle process	<i>Postponed as part of the Review Implementation</i>	<i>n/a</i>
Increased Angler and Hunter satisfaction.	Promote new angling and hunting opportunities	<p><i>A major project for Fish & Game was the Fish + Game Cookbook, released in March 2022. A large proportion of the work involved in creating this occurred with the help and support of staff and volunteers.</i></p> <p><i>On the opening weekend of the game bird hunting weekend, a primetime One News article on duck hunting and the cookbook was filmed with the help of staff and local hunters. All going to promote how to use our harvest in the best possible manner. Subsequent news articles on the book have occurred at National and Local media levels, all with the goal of promoting hunting and angling harvest.</i></p> <p><i>Multiple media interviews have been</i></p>	<i>n/a</i>

Goal 3: To ensure Fish and Game as a National Body is unified and robust			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
		<p><i>given pre-opening of either game birds or fish season, all conducted with the goal of enticing and attracting anglers and hunters to the sport.</i></p> <p><i>A series of How to Fishing videos were created leading up to the Christmas Holiday season, and followed by some how to game bird hunting videos and shared on Social media channels to provide assistance and guide novice anglers and hunters</i></p>	
	<p>Retain active angling and hunting participants at all levels</p>	<p><i>Website contracted awarded to Hothouse and focus placed on user experience.</i></p> <p><i>New licence purchase system launched and focus placed on user experience.</i></p> <p><i>Regular information and marketing messages promoted through email, Facebook, Instagram.</i></p> <p><i>National Angler Survey undertaken over 2021/22 season to determine angling participation</i></p>	<p><i>Continued to reinforce R3 principles across regions and support regional activities.</i></p> <p><i>Website RFP undertaken and awarded to develop new website and improve the user experience.</i></p> <p><i>Work undertaken to improve the user experience of the online licence purchase system.</i></p> <p><i>Regular information and marketing messages promoted through email,</i></p>



Goal 3: To ensure Fish and Game as a National Body is unified and robust			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
			<i>Facebook, Instagram.</i>
	Initiate campaigns and support other initiatives to grow Angler & Hunter participation.	<p><i>Project funded to better understand barriers to female participation in angling.</i></p> <p><i>National Angling Survey undertaken to understand angling participation around the country.</i></p>	<p><i>Fishing participation the subject of a major campaign to promote the sport over summer with considerable growth in licence sales.</i></p> <p><i>This was followed with a survey of all new and reactivated anglers which supplied data for a new campaign for the following season.</i></p> <p><i>Registration of trademark for “Take me fishing” and “Take me hunting” completed in preparation for launch of that brand for recruiting new anglers and hunters.</i></p>
	Reactivate lapsed anglers and hunters and maintain their participation	<i>Lapsed anglers targeted through magazine distribution</i>	<i>Lapsed anglers were targeted in our Park & Cast and Every Bridge You Cross campaigns using website, email and paid social media.</i>
	Launch Take Me Fishing campaign.	<i>Not achieved in 2022</i>	<i>n/a</i>
There is parity of budgets and staff salaries across the organisation	Undertake remuneration review via Remuneration Subcommittee	<i>Strategic pay engaged to undertake remuneration review.</i>	<i>n/a</i>

Goal 3: To ensure Fish and Game as a National Body is unified and robust			
Objectives	Outputs	Effects/outcomes 2022	Effects/outcomes 2021
There is majority support for decisions across the organisation	Coordinate the recommendation for Minister's approval of all Notices	<p><i>Open Season for Game Notice approved 25 February 2022</i></p> <p><i>Anglers Notice approved 18 July 2022.</i></p> <p><i>Licence Fees and Forms Notices secured for both fish and game seasons.</i></p>	<p><i>Anglers Notice approved 19th July 2021.</i></p> <p><i>Open Season for Game Notice approved 17th February 2021.</i></p> <p><i>Licences, Fees and Forms Notices secured for both fish and game seasons.</i></p>
	Strive for policy consistency across all Councils	<i>Pressure Sensitive Fisheries National Policy Approved.</i>	<i>Reinstated RMA group and sought unified national submissions.</i>
The organisation has a sustainable income base and budgeting cycle	Recommend appropriate licence fees to the Minister after having regard to views of Fish and Game Councils	<i>Licence fees and categories submitted to Minister of Conservation and approved 21st June 2021.</i>	<i>Licence fees and categories submitted to Minister of Conservation and approved 25th June 2021.</i>
	Determine, in consultation with Fish and Game Councils, the amount of levy for administration of the NZ Council, redistribution between councils, advocacy and research	<i>Following consultation the levy amounts determined and agreed at budget setting meeting in June 2022 (via zoom).</i>	<i>Levy amounts determined and agreed at budget setting meeting in June 2021 (via zoom).</i>



INDEPENDENT AUDITOR'S REPORT

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

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

Opinion

We have audited:

- the financial statements of the Group on pages 8 to 26, that comprise the consolidated statement of financial position as at 31 August 2022, the consolidated statement of comprehensive revenue and expense, consolidated statement of changes in equity and consolidated cash flows statement for the year ended on that date and the notes to the consolidated financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Group on pages 27 to 42.

In our opinion:

- the consolidated financial statements of the Group on pages 8 to 26:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2022; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity International Public Sector Accounting Standards with Reduced Disclosure Requirements (PBE IPSAS RDR) (Public Sector); and
- the statement of service performance of the Group on pages 27 to 42:
 - presents fairly, in all material respects, the Group's performance for the year ended 31 August 2022, including:
 - its standards of performance achieved as compared with forecasts included in the budget approved by the Council for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the budget approved by the Council for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 22 November 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 Group 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 Group for assessing the Group'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 Group, 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 Group's budget approved by the Council.

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 Group'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 Group'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 Group'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 Group 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 obtain sufficient appropriate audit evidence regarding the financial statements and the statement of performance of the entities or business activities within the Group to express an opinion on the consolidated financial statements and the consolidated statement of performance. We are responsible for the direction, supervision and performance of the group audit. We remain solely responsible for our audit opinion.

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 7, 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 Group 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 and the agreed-upon assurance procedures engagement for the Council on regional licence revenue received and distributed by a third party, we have no relationship with, or interests in, the Group.

A handwritten signature in blue ink that reads "Brent Kennerley".

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