



PERFORMANCE REPORT OF THE

**AUCKLAND/WAIKATO
FISH & GAME COUNCIL**

**FOR THE YEAR ENDED
31 AUGUST 2017**

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

Hon. Eugenie Sage
Minister of Conservation
Parliament Buildings
WELLINGTON

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44A of the Public Finance Act 1989, the Performance Report of the Auckland/Waikato Fish & Game Council for the year ended 31 August 2017.

Yours faithfully



M. Young
Chairman
Auckland/Waikato Fish & Game Council

Auckland/Waikato Fish and Game Council

PERFORMANCE REPORT For the year ended 31 August 2017

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ENTITY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2017

LEGAL NAME

Auckland/Waikato Fish & Game Council

TYPE OF ENTITY AND LEGAL BASIS

The Auckland/Waikato Fish & Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4).

The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990.

MAIN SOURCE OF CASH AND RESOURCES

Auckland/Waikato Fish and Game Council derives revenue through the sale of fish and game licences, interest, contracts, grants and miscellaneous sales.

FORMAT OF THE ANNUAL REPORT

This report is structured to allow evaluation of all projects planned at the commencement of the 2016-2017 work year. The work programme is based around eight outputs and one input. Within each of these functional areas the Statement of Service Performance provides summary details of the resources that were anticipated to be required, along with the actual results for the year. In addition, the performance standard for each project is listed along with a description of the result that was achieved.

MISSION STATEMENT & OBJECTIVES:

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

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

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

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

Structure – Council and Staff

The Council comprises 12 Councillors elected by licence holders, a Regional Manager who is responsible for the day to day operation and reports to the Councillors, and six other fulltime and part-time staff who support the Regional Manager in delivering the Council's objectives.

COUNCIL MEMEBERS AND STAFF

AS AT 31 AUGUST 2017

CHAIRMAN

M. Young, Helensville

VICE-CHAIRMEN

G. Annan, Te Awamutu, D. Cocks, Pakuranga

- COUNCIL ELECTED BY LICENCE HOLDERS -

C. Carey, Te Kuiti

N. Juby, Hamilton

Peter Shaw, Ohaupo

B. Smith, Cambridge

W. Howard, Tuakau

A. Kerr, Te Kauwhata

C. Sherrard, Huntly

S. Smith, Cambridge

E. Williamson, Auckland

LIFE MEMBERS

D. A. Lawrie (1989)

D. J. Blythen (1989)

R. Goodin (1988)

STAFF

J. W. A. Dyer, BSc (Wildlife Management Officer - Game)

D. Klee, MSc (Wildlife Management Officer - Game)

A. Daniel, PhD (Fisheries Manager)

R.K. Lingard (Office Manager)

A. B. Sintenie BSc/LLB(hons) (Resource Management Officer)

M. J. Davis BA/LLB, (Resource Management Officer)

CHIEF EXECUTIVE

B. J. Wilson MSc

Office Location

156 Brymer Road

R. D. 9

HAMILTON 3289

Telephone: 07-8491-666

Fax: 07-8491-648

COUNCIL MEETING ATTENDANCES – (6 MEETINGS HELD)

First Figure = number of meetings attended

Figure After + sign = Apologies

G. Annan	6
C. Carey	4 + 2
D. Cocks	6
W. Howard	6
N. Juby	5 + 1
A. Kerr	5 + 1
P. Shaw	4 + 2
C. Sherrard	5 + 1
B. Smith	5 + 1
S. Smith	6
E. Williamson	5 + 1
M. Young	5 + 1

CHAIRMAN'S REPORT 2017

Once again it's been a busy year and pleasing to note the region's high workload was finally acknowledged by the New Zealand Council with funding provided for an environmental officer. Anna Sintenie and Mischa Davis have joined the Fish & Game team and are sharing the role which focuses on RMA issues in the Auckland/Waikato Region. Both have a legal background and a passion for environmental issues.

As usual we received mixed reports from hunters on the game season, but the average duck harvest per hunter was the best we've had for some years. It would seem that the hunters who had an average or below par season, were more than offset by those who had an extremely good one. No doubt the season was influenced by the very high rainfall received over summer and autumn. Hunters in some of the large wetlands like the Kopuatai, Opuatia and Whangamarino reported their best season in years. Lakes and rivers had mixed results as the ducks were well dispersed in flooded paddocks and willow wetlands.

Unfortunately we again received several complaints about inconsiderate jet skiers making life difficult for game bird hunters in the lower Waikato River who were going about their lawful business. Control over watercraft is what the Waikato Navigation Bylaws 2013 were supposed to address. The harbourmaster responsible for enforcement of these bylaws in this area has been informed of our concerns. We will also put out signage before the next game season to try and ensure these bylaws are more widely known and respected by all river users.

Heated complaints were also received of people shooting clay targets in the Waikato delta on the eve of the game bird season. There are several clay target clubs not far away and that's exactly where such activities should be based. A fireworks display also drew vexed complaints. This sort of disruption seems quite excessive and surely local hunters can raise their concerns with the organisers.

During the past year, PhD student Jenn Sheppard and her team have been working hard to analyse data gathered in the Mallard Productivity Study. During the two years of field research, a large amount of data was collected on nesting habitat, including the type and composition of vegetation around nest sites. Many of the mallards nested in rank grass, even when it was not the dominant vegetation, especially along roadsides and drains. Nest survival improved with increasing vegetation density around the nest, so nests that were in thicker, taller grass and shrubs were more successful. Nests along roadsides tend to have higher survival rates, and this may be because of the tall, rank grass located throughout the un-grazed and un-mowed roadsides.

We have continued our support for Katie Gibbs in her study on heavy metal contamination in mallards. A massive thank you to all you hunters who provided duck carcasses for the study. Preliminary results indicate three heavy metals are potentially of concern – copper, cadmium and lead. Birds that carry an increased pollutant level are known to have an increased chance of infection, lower breeding success, and they are at a higher risk of predation.

Catch rates at the duck banding sites were up around 25% this year, and although this doesn't necessarily indicate increased populations, it was still pleasing to see. Once again thanks to all the volunteers who assisted staff in catching and banding birds. Without the help of volunteers the banding programme wouldn't be the great success that it is.

In addition to banding, we continued with the trial programme to monitor mallard and grey duck populations across the region using aerial transect surveys. The transects aren't restricted to arbitrary regional boundaries but are taken across duck management units, or DMU's, that are based on the underlying biological and climatic drivers of mallard survival and productivity. These aerial surveys have some clear advantages over banding in that they're cheaper and less time consuming, but we can't gather the information about survival and harvest rates that banding provides. The underlying premise of the DMU's is that mallard survival, and probably productivity in New Zealand, is heavily influenced by climatic variables. We plan to continue flying transects and compare the results with banding data, which will then be used to try and validate the approaches being used.

Trend counts for paradise shelduck did not exceed the threshold guidelines this year for a special season to be held in the King Country. Trend counts for the northern part of our district were consistent with previous years, so we were able to hold a special season for parries north of the Harbour Bridge. Also black swan numbers on and around Kaipara Harbour have continued to remain stable after a sudden drop in their numbers some years ago.

The three-yearly review of the game season regulations was carried out in December 2016, with councillors considering submissions from hunters and clubs on a range of issues. In considering any changes to the regulations, councillors take into account that game bird hunting is not purely a harvest, and regulations aimed at preserving the integrity of the sport are also warranted. Council agreed to a proposal by Mr Lawrence Barea, on behalf of the NZ Falconers Association, to allow specially trained Australasian harriers as a permitted method for hunting game during the game bird season. Mr Barea was asked to provide a harvest report at the end of the season. Council also agreed to decoy restrictions at Lake Rotokauri, and the previous zero limit on brown quail was removed and a combined 10 bird limit with California quail instated.

A variation from open game season conditions allowing for an unlimited number of red-legged partridge, hen and cock pheasants to be shot during the game bird season was approved for the Whaingaroa Pheasants property near Raglan. The owners of the Tui Ridge Pheasants property indicated they no longer wished to operate an upland game operation.

It appears that some people in this region were still pond feeding during the game bird season in spite of it being made illegal in the Auckland/Waikato Region several years ago. You're not allowed to shoot within 100 metres of the margin of any waters, nor on them, if they've been fed. This restriction applies to everyone and not just the person feeding the pond. Several warnings were issued in the weeks prior to the last game season, and an offence notice was issued on Opening Weekend. The feeding ban has long been enshrined in law and it's only through an annual exemption from the Minister that other Fish & Game regions can avoid it.

Botulism is an ongoing issue for game bird management but it can be managed by catching and treating living birds and burying dead ones at the onset of the outbreak. This significantly reduces the risk to other birds in the area. This year we received some respite from the disease; reports from around the region indicating that compared to previous seasons, few birds were killed by botulism last summer. A notable exception was the Mangere Watercare Waste Water Treatment Plant where mallards, parries and swans were affected. Daily inspections were made by Watercare staff and the sick birds transferred to Green Bay Bird Rescue. The birds are well cared for by the charity and most survived to be released.

It has been a decade since there have been any major changes to the Auckland/Waikato Region's fishing regulations, but changes were approved by Council for the 2017/2018 season

regarding the Tumai Stream, Waikato hydro lakes, and the use of soft baits. The Tumai Stream is a small tributary of Lake Arapuni that was closed to fishing, but at the request of local anglers and with the support of Council staff, it was agreed that the stream could open during the main season. In the Waikato hydro lakes, it was agreed that the closed restrictions should not apply to the flooded backwaters of the lakes. Council also agreed that scented soft baits could be fished in all waters, except fly fishing only areas.

Fish & Game has again put huge efforts into protecting sports fish and game habitats in the Auckland/Waikato Region. Unfortunately we're still the lone voice for the region's rivers when it comes to the mundane but essential work of writing informed submissions, turning up to consent hearings and taking local issues to the Environment Court.

Much of the pressure is coming from a huge increase in the region's population. These people need to be housed, fed and their effluent treated and discharged. So there are more subdivisions, factories, quarries and highways. While new technologies have improved the quality of treated effluent, the gross levels of contaminants entering water bodies has continued to increase. Invariably, the spin used to frame these applications boils down to the same justification – that because the water body's already degraded, a little bit of extra pollution is not going to make a difference.

With the relentless expansion of Auckland south into the Waikato, we're seeing a large increase in applications for subdivisions near wetlands. In the last year we've seen subdivisions built both north and south of the Mangatawhiri Wetland. Further south, there have been several applications for subdivisions along Island Block Road in the heart of the Whangamarino, while a 1300 section subdivision has been proposed adjacent to Lake Waikare. As a result, over the last year we've been working with developers and local surveyors to minimise the impact of these subdivisions on hunters and waterfowl. This can involve the creation of substantial buffer zones. We also request that covenants with 'reverse sensitivity' clauses are placed on the land titles of subdivisions next to wetlands, to recognise existing use of the wetland by hunters and their ongoing rights to do so. This way, all potential buyers will be fully informed before they buy a property and can't claim ignorance and make vexatious complaints. These clauses have been used with great success in our region in the past. It's also crucial that we get recreational hunting accepted as a permitted activity on rural land in the statutory plans prepared by district councils. The Waikato District Plan comes up for review next year and this is one of the issues that we will be raising.

Unfortunately it's not just urban sprawl around our wetlands that we have to worry about. An increasing part of the staffs' workload involves checking Fish & Game wetlands for unauthorised construction sites including new houses illegally built on our land in the Waikato River Delta.

Early this year, we prepared a comprehensive submission on the proposal by the Waikato Regional Council to introduce new regulations to improve water quality in the Waikato and Waipa Rivers. This proposal, called *Healthy Rivers Proposed Plan Change 1*, was the outcome of a lengthy consultation process with the community. The proposed plan change must give effect to the *Vision and Strategy for the Waikato River*, part of an agreement between iwi and the Crown, which sets a much higher standard for water quality improvements in the Waikato catchment than the notoriously weak national standards.

But as it stands, the proposed plan change will do little to improve water. Indeed the Waikato Regional Council has admitted that the proposed plan change is just a short-term measure, with the burden of making sustained improvements in water quality left to future generations. But if

the goal is to make our rivers swimmable in 80 years' time with healthy ecosystems, then we need to make meaningful changes now.

We made a written submission on *Future Proof*, a 30 year strategy to address projected population growth in the Hamilton City, Waipa and Waikato districts, especially the requirement for future subdivisions and major infrastructure. Our concerns are that the strategy does not consider the impact of urban sprawl on the ecological and recreational values of the lakes, wetlands and rivers in the region. Indeed the strategy has the potential to tip the balance further in favour of development when dealing with adverse effects.

After four years in the making, the country's first marine spatial plan was released in December 2016. The Hauraki Gulf Marine Spatial Plan was ratified by a wide range of agencies, including district and regional councils, with the objective of restoring the health of the Hauraki Gulf and its fisheries. It has implications for the rivers and wetlands that drain into the Gulf as well as the marine ecosystem. Fish & Game will be strongly advocating for this Plan to be fully adopted by the territorial authorities, especially as some are already backtracking.

We opposed the application by WaterCare for a 35 year consent to discharge treated effluent from the Pukekohe/Pokeno area into the lower Waikato River via a small stream on Fish and Game land. WaterCare is seeking to double the amount of nitrogen it discharges. We presented a comprehensive submission at the hearing for this consent, and have not yet been informed of the outcome.

We've had ongoing consultation with Fulton Hogan Ltd over its application for resource consents for a massive expansion of its quarry next to the Wairoa River, the only major trout stream in the Auckland region that holds both rainbow and brown trout. The proposal would increase truck movements from the quarry from 100 a day to over 1000 a day. We believe this could have an adverse effect on the Wairoa River and on natural character along the transport route.

We submitted on the application by Hyndmans Quarries Ltd to continue activities at their existing quarry which discharges into the Piakonui Stream, a tributary of the Piako River south of Morrinsville. Hyndmans has since agreed to extensive riparian planting, a management plan, a review clause and a gradual reduction in suspended solids in the discharge.

Inghams Enterprises operates the Te Aroha Processing Plant, the single largest poultry processing site in New Zealand. Inghams applied for resource consents to expand its plant to facilitate an increase in processing from 800,000 to 1.25 million birds per week. This would involve an increased discharge of treated wastewater to the Waiheka Stream. Fish & Game presented a submission raising a number of concerns with the application. Inghams has subsequently agreed to use offset conditions, to ensure that there's no net increase in nitrogen loading to the Firth of Thames catchment as their discharge increases.

We objected to the consent sought by the Wallace Corp meatworks for their discharge into the Waitoa River. The case was heard by independent commissioners who imposed conditions requiring nutrient reductions from previous consent limits, as well as further ongoing reductions over the duration of their consent that will require treatment upgrades.

We objected to the consent application by the Tatua Dairy Company. Tatua subsequently agreed to major treatment upgrades and changes to their land disposal systems to lessen the impact on surface water. We also managed to negotiate the inclusion of conditions requiring the

implementation of a \$250,000 riparian management plan, and a 5m minimum riparian setback for any perennial waterways on Tatua-owned land used for disposal.

We met with consultants to Transit NZ on several occasions to discuss the realignment of State Highway 3 alongside the Awakino River. Our main priority is to maintain and enhance angler access to the river.

DOC is seeking resource consent renewals for their discharges from the Whakapapa wastewater treatment plant which services Whakapapa Village. We made a submission requesting that the consent conditions include discharge limits (nitrogen, phosphorus, suspended solids and E. coli) and time-frames so we can hold DOC to each proposed level of enhanced treatment.

We are still in Environment Court-assisted mediation with the Integrated Catchment Management Division of the Waikato Regional Council concerning a review of their consent to discharge from Lake Waikare to the Whangamarino Wetland via the Pungarehu Canal. An expert working group has been established to consider various options, including hydrological modification of the lake to reduce water discharging to the canal.

Some of the local landowners have blamed the magnitude of recent flooding in the Hauraki Plains on weirs in the Kopuatai Wetland, including the main weir on the Flax Block, which was originally installed by Fish & Game. The regional council is currently carrying out investigations and modelling to see whether the structures played a role in the recent flood events, and some changes in weir management may be needed.

To commemorate the achievements and to re-affirm the various agencies' commitments, I was pleased to attend the re-signing of the Waipa Peat Lakes and Wetlands Accord at Lake Serpentine in February 2017. The Accord has now been in operation for 15 years and it's been very successful in encouraging the agencies to work together to restore and enhance the many degraded wetlands and small lakes in the Waipa District.

Unfortunately the wet summer delayed many of the restoration projects that Fish & Game had planned for wetlands in the region. Hardest hit was the planned spray programme for yellow flag iris on the Piggott and North Shepherd Wetlands. However a large outbreak of alligator weed in the Central Shepherd Wetland was dealt with by DOC staff, and this wetland will need to be closely monitored for some years to come. Staff were successful in applications to WCEET and the Gamebird Habitat Trust for funding wetland habitat restoration projects on both Fish & Game and private land.

Maintenance work was carried out by staff and pond-holders on foot bridges in the Blythen and Aka Aka wetlands. However these were only temporary measures and the bridges will need to be replaced in the near future.

Hunters have shown considerable interest in the Good Nature gas-powered traps for predator control. However there has been some debate over their efficiency. We purchased 10 of these traps and each one was rigged with a game camera to record predator interactions and get an idea of catch rates compared to standard traps. The possum traps are working well, with an average kill rate of three animals per trap for every three week interval. We are yet to catch any stoats in the A-24 traps, and Good Nature have been contacted to see if we can make any further improvements to our trapping regime. The cameras are capturing some interesting interaction, with the stoat lure attracting a number of cats and possums, just not the target species.

Staff were again active on access issues with new self-closing deer fence gates and signs to improve access installed next to the Waipapa River on the existing legal access. Staff have also been working with the Walking Access Commission to resolve an access issue involving foreign ownership of land beside a trout river near Otorohanga.

In response to concerns of increased angling pressure caused by mountain bike and ATV tracks, Dr Adam Daniel has carried out an extensive angler monitoring program on the Whakapapa and upper Whanganui Rivers using trail cameras. Of the 485 river users recorded 85% were anglers, and 88% of the fishers recorded were male fly fishermen. The vast majority of the non-anglers recorded were Department of Conservation staff and only 3% of river users (hunters, rafters and hikers) were not carrying fishing equipment. Overall fishing pressure on the more remote reaches of the Whakapapa and Whanganui Rivers was low with a combined average of only two anglers per month. As you'd expect, fishing pressure did decline as total travel distance increased. But usage was highly variable with areas just a 20 minute walk from a carpark being fished less than reaches in the back blocks. The most fished reach in the study was relatively remote but had easy access from a farm track that was frequented by a fishing guide with clients. Cameras monitored river use year round and overall there were very few compliance issues documented with only one angler captured fishing out of season.

The Lake Pupuke trout release was again a big success with stepped up media releases and an Event Finder listing. Over 100 attended with 65 kids participating in the raffle after the release. The raffle was sponsored by Berkley NZ for the second year in a row.

All staff attended a very successful three day National Fish & Game Staff Conference in Dunedin. As well as an excellent opportunity to meet staff from other regions, there were also formal presentations and workshops on fish and game bird management topics.

In closing I would again like to extend a big thank you to my fellow councillors and staff. The success of Fish & Game in managing and protecting the interests of anglers and hunters is built on the considerable efforts and dedication of our councillors and staff.

Murray Young
Chairman

2017 Tree Distribution	Waitemata	FRANKLIN	Johnstone	TE AROHA	Mike Simpson	John Dyer	Blythen	Brian Whittington	Andrew Caldwell	Kenny Smith	James Lowry	Special Project Luke Stewart	Blythen Wetland	SUB TOTAL
Cabbage Tree	100	125	25	25	50			10	25	50		50		460
Cherry			25	25			50						50	150
English Oak	50	125	25	25	50		100						100	475
Kahikatea		50	25	25			50					5	50	205
NZ Flax	100	125	25	25	50			10	25	50		50		460
Pin Oak		100	25	25	25							5		180
Swamp Cypress	100	100	25	25	25	50	100		25		25		100	575
Turkey Oak			25	25										50
Fejoa														0
Kowhai									25	50				75
Carex Secta		250	25	25	50		200	10	100	250		125		1035
TOTAL	350	875	225	225	250	50	500	30	200	400	25	235	300	3665

Statement of Responsibility
For the Year Ended 31 August 2017

Responsibility Statement

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

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

In the opinion of the Council and Management the Performance Report fairly reflects the financial position and operations of the Auckland/Waikato Fish and Game Council for the Year Ended 31 August 2016.



Chairperson

Dated

29/11/17



Chief Executive

Dated

29/11/2017

FINANCIAL INFORMATION

**For The Year Ended
31 August 2017**

Auckland/Waikato Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2017

	Note	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
REVENUE				
Fish and Game licence sales	1	979,016	998,909	955,260
Grants and donations	1	88,765	289,500	149,041
Interest	1	14,248	26,097	18,750
Other revenue	1	65,215	4,000	74,140
Total Revenue		1,147,244	1,318,506	1,197,191
EXPENSES				
Outputs				
Species management	2	98,278	44,000	98,599
Habitat protection & management	2	62,305	302,000	139,435
Angler & Hunter participation	2	14,264	18,700	17,404
Public interface	2	419	500	1,567
Compliance	2	12,605	19,000	7,716
Licensing	2	41,042	49,946	40,931
Council	2	2,064	2,000	1,569
Planning & reporting	2	14,221	15,000	15,486
Overheads				
Employee related costs	2	557,757	554,884	507,816
Depreciation	4	43,948	27,575	35,019
Other expenses	2	114,099	118,277	114,199
Total Expenses		961,002	1,151,882	979,741
Operating Surplus/(Deficit)		186,242	166,624	217,450
Less Other Expenses				
Levies to NZFGC		186,681	166,624	214,411
NET SURPLUS/(DEFICIT)		(439)	-	3,039

The accompanying notes form an integral part of the Financial Statements



Auckland/Waikato Fish and Game Council
Statement of Financial Position
As at
31 August 2017

	Note	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	333,680	450,000	543,960
Debtors and prepayments	3	80,860	65,000	68,679
Investments	3	454,430	315,000	249,946
Total Current Assets		868,970	830,000	862,585
Non-Current Assets				
Property, plant and equipment	4	807,429	800,000	825,626
Total Non-Current Assets		807,429	800,000	825,626
TOTAL ASSETS		1,676,399	1,630,000	1,688,211
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	40,718	40,000	38,286
Employee costs payable	3	85,065	80,000	77,938
Loan-current		13,172	10,000	15,000
Total Current Liabilities		138,955	130,000	131,224
Non-Current Liabilities				
Loans	3	-	-	19,104
Total Non-Current liabilities				19,104
TOTAL LIABILITES		138,955	130,000	150,328
NET ASSETS		1,537,444	1,500,000	1,537,883
EQUITY	5	1,537,444	1,500,000	1,537,883

The accompanying notes form an integral part of the Financial Statements



Auckland/Waikato Fish and Game Council

Statement of Cash Flows

For the year ended

31 August 2017

	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	968,526	1,000,000	973,402
Grants, donations and fundraising	83,087	220,000	221,947
Interest	11,535	20,000	19,481
Other revenue	67,840	60,000	58,840
Cash was applied to:			
Payments to suppliers	542,779	700,000	648,558
Payments to employees	550,630	500,000	499,379
GST (net)	(3,308)	3,000	2,696
Net Cash Flows from Operating Activities	40,887	97,000	123,037
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	15,524	50,000	60,334
Sale of investments/deposits	-		
Cash was applied to:			
Purchase of property, plant and equipment	41,275	40,000	100,046
Purchase of investments/deposits	204,484	102,000	2,811
Repayment of Loan	20,932	15,000	19,348
Net Cash Flows from Investing and Financing Activities	(251,167)	(107,000)	(61,871)
Net Increase / (Decrease) in Cash	(210,280)	(10,000)	61,166
Opening Cash	543,960	460,000	482,794
Closing Cash	333,680	450,000	543,960
This is represented by:			
Bank accounts and cash	333,680	450,000	543,960

The accompanying notes form an integral part of the Financial Statements



Auckland/Waikato Fish and Game Council

Statement of Accounting Policies

For the year ended
31 August 2017

ACCOUNTING POLICIES APPLIED

Reporting Entity

Auckland/Waikato Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990. These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

Basis of Preparation

Auckland/Waikato Fish and Game Council has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$2,000,000. All transactions in the Performance Report are reported using the accrual basis of accounting. The Performance Report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

Goods and Services Tax (GST)

The Council is registered for GST. All amounts are recorded exclusive of GST.

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

Auckland/Waikato Fish and Game Council derives revenue through the sale of fish and game licences, interest, sale of fish product, contracts, rentals, grants and miscellaneous sales.

Licence Revenue

Licence revenue is recognised in relation to the period covered by the Game bird or Fish Licence. Any licence money received for a licence in advance will be treated as income in advance.

Grants Received

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

Interest

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



Other Income

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

Outputs

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

Employee related costs

Wages, salaries, and annual leave are recorded as an expense as staff provide services and become entitled to wages and salaries. Superannuation contributions are recorded as an expense as staff provide services.

Levies to NZFGC

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

Bank Accounts and cash

Bank Accounts and cash comprise cash in hand, cheque or savings accounts, and deposits held at call with banks.

Debtors and Prepayments

Debtors are initially recorded at the amount owed. When it is likely the amount owed (or some portion) will not be collected, a provision for impairment is recognised and the loss is recorded as a bad debt expense.

Investments

Investments comprise investments in term deposits with banks.

Deposits with banks are initially recorded at the amount paid. If it appears that the carrying amount of the investment will not be recovered, it will be written down to the expected recoverable amount.

Property, plant and equipment

Property, plant and equipment are 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.

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

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

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

Buildings	40 years (2.5%)
Plant & Equipment	2-20 years (5% to 50%)
Motor Vehicles	5 years (20 %)
Office Equipment	3-10 years (10% to 33.33%)

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies are collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird habitat Stamp Regulations 1993 at \$3 for every game licence sold.

Employee costs payable

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

Loans

Loans are recognised at the amount borrowed from the lender. Loan balances include any interest accrued at year end that has not been paid.

Restricted Reserves

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

Income Tax

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

Budget Figures

The Budget figures are derived from the Council budget that was approved at the Council meeting in August 2016.

Tier 2 PBE Accounting Standards applied

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

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies since the previous annual report.



Notes to the Performance Report

For the year ended
31 August 2017

Note 1 : ANALYSIS OF REVENUE	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
Licence sales			
Fish licence	428,300	471,196	426,205
Game licence	550,716	527,713	529,055
Total	979,016	998,909	955,260
Grants and donations			
Grants	20,392	174,500	80,102
Genesis/MRP/Winstones mitigations	60,273	60,000	57,831
National Fish & Game legal funding	7,926	55,000	9,519
Donations	174	-	1,589
Total	88,765	289,500	149,041
Interest			
Other Interest	14,248	26,097	18,750
Total	14,248	26,097	18,750
Other revenue			
Fines/Prosecutions	6,687	2,000	1,097
Gain on sale/disposal of assets	2,027	-	15,300
Mallard Survey reimbursement Southland FG	54,302	1,000	50,620
Misc	2,199	-	7,123
Advertising	-	-	-
Zon gun hire	-	1,000	-
Total	65,215	4,000	74,140



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 2 : ANALYSIS OF EXPENSES	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
Species management			
Population monitoring	78,782	20,000	80,917
Harvest assessment	2,068	4,500	6,325
Releases	17,414	19,000	9,306
Control	14	500	2,051
Total	98,278	44,000	98,599
Habitat protection & management			
Resource management	19,750	60,000	17,302
Works & management	23,938	22,000	57,083
Assisted habitat	17,424	215,000	64,960
Assessing & monitoring	1,193	5,000	90
Total	62,305	302,000	139,435
Angler & Hunter participation			
Access	1,651	500	2,429
Newsletters	12,570	18,000	14,802
Other publications	-	200	173
Club relations	43	-	-
Total	14,264	18,700	17,404
Public interface			
Advocacy	-	-	49
Public promotions	419	500	1,518
Total	419	500	1,567
Compliance			
Ranging	854	500	861
Ranger training	216	1,500	488
Compliance	11,535	17,000	6,367
Total	12,605	19,000	7,716



Note 2 ANALYSIS OF EXPENSES	Actual 2017 \$	Budget 2017 \$	Actual 2016 \$
Licensing			
Licence production & distribution	1,161		916
Commission & process fees	39,881	49,946	40,015
Total	41,042	49,946	40,931
Council			
Council meetings	2,064	2,000	1,569
Total	2,064	2,000	1,569
Planning & reporting			
Annual Reporting	14,221	15,000	14,930
National liaison	-		556
Total	14,221	15,000	15,486
Employee related costs			
Salaries and wages	511,543	511,292	468,745
Fringe benefit tax	11,959	11,600	12,025
KiwiSaver contributions	18,157	18,442	16,737
ACC levies	1,278	2,550	1,519
Staff training and other expenses	14,820	11,000	8,790
Total	557,757	554,884	507,816
Other expenses			
Office premises	16,094	30,700	16,594
Office equipment	35,456	17,200	29,508
Communications/consumables	20,049	18,700	17,855
General	5,064	4,300	5,941
General/Field equipment	5,683	6,300	12,328
Vehicles	31,753	41,077	31,973
Total	114,099	118,277	114,199



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2017 \$	Actual 2016 \$
Bank accounts and cash		
Cash on hand	200	200
Current Accounts	327,829	338,323
On line savings	5,651	205,437
Total	333,680	543,960
Debtors and other receivables		
Accounts receivable	61,807	46,318
GST receivable	19,053	22,361
Total	80,860	68,679
Investments		
<i>Current portion</i>		
Term Deposits	454,430	249,946
<i>Non- Current portion</i>		
Term Deposits	-	-
Total	454,430	249,946
Creditors and accrued expenses		
Trade and other payables	8,144	4,945
Income in advance	32,574	33,341
Total	40,718	38,286
Employee costs payable		
Accrued salaries and wages	13,346	11,738
Annual leave and time in lieu	71,719	66,200
Total	85,065	77,938
Loans		
Current	13,172	15,000
Term	-	19,104
Total (Secured over administration building)	13,172	34,104



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2017

Note 4 : PROPERTY PLANT & EQUIPMENT

2017

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	453,482				453,482
Buildings	202,302	-		6,809	195,493
Plant & Equipment	48,848			9,768	39,080
Vehicles	114,605	38,232	15,524	23,287	114,026
Office Equipment	6,389	3,043	-	4,084	5,348
Total	825,626	41,275	15,524	43,948	807,429

2016

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	453,482				453,482
Buildings	209,111			6,809	202,302
Plant & Equipment	36,555	20,657		8,364	48,848
Vehicles	95,709	79,389	45,031	15,462	114,605
Office Equipment	10,773			4,384	6,389
Total	805,630	100,046	45,031	35,019	825,626



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 5: EQUITY	Actual 2017 \$	Actual 2016 \$
Accumulated Funds		
Balance as at 1 September	865,194	900,792
Surplus/(Deficit)	(439)	3,039
Transfer to Reserves	(59,480)	(38,637)
Transfer from Reserves		
Balance at 31 August	805,275	865,194
Restricted Reserves		
Balance as at 1 September	672,689	634,052
Transfer to Accumulated Funds	-	
Transfer from Accumulated Funds	59,480	38,637
Balance at 31 August	732,169	672,689
Total Equity as at 31 August	1,537,444	1,537,883

Breakdown of Restricted Reserves		Actual 2017 \$	Actual 2016 \$
Name	Nature and Purpose		
Asset Replacement Reserve		73,169	64,170
Habitat Protection & Maintenance		659,000	608,519
Total Restricted Reserves		732,169	672,689



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 6 : COMMITMENTS & CONTINGENCIES

The Council has no contingent liabilities as at 31st August 2017 (2016 NIL)

The Council has no commitments as at 31st August 2017 (2016 NIL)

Note 7 : RELATED PARTY TRANSACTIONS

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

New Zealand Fish & Game Council

Levies paid to NZF&GC for the year totalled \$ 186,681 (2016 \$214,711)

Legal Funding was received from NZF&G Council.

Other Fish & Game Councils

Trout fingerlings for release were purchased from Eastern F&G Council.

Mallard Research Funding was received from NZF&G Council.

WCEET provided funding for habitat works.

Councillors

The only transactions entered into with Councillors were for the purchase of licences to fish or hunt.

Auckland/Waikato councillors receive no fees or other reimbursements.

Note 8: EVENTS AFTER BALANCE DATE

There is a potential liability due to legal action against the Council and Department of Conservation as joint holders of the resource consents for the Whangamarino Weir. Both consent holders are currently preparing their defence.

Note 9: OPERATING LEASES

Operating lease of photocopier at \$94.18 per month.



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2017

Note 10: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2017

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 2017

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	98,278	1,562	127,592	225,870
Habitat protection/management	62,305	4,048	330,660	392,965
Angler & hunter participation	14,264	942	76,947	91,211
Public interface	419	547	44,682	45,101
Compliance	12,605	573	46,805	59,410
Licensing	41,042	84	6,862	47,904
Council	2,064	561	45,825	47,889
Planning & reporting	14,221	446	36,431	50,652
Totals	245,198	8,763	715,804	961,002
Actual Overheads				
Employee related costs	557,757			
Depreciation & Other Exps	158,047			
Total Overheads to Allocate	715,804			

BUDGET 2017

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	44,000	1,414	107,613	151,613
Habitat protection/management	302,000	3,717	282,885	584,885
Angler & Hunter participation	18,700	806	61,341	80,041
Public interface	500	582	44,294	44,794
Compliance	19,000	819	62,331	81,331
Licensing	49,946	90	6,850	56,796
Council	2,000	630	47,947	49,947
Planning & reporting	15,000	544	41,401	56,401
Totals	451,146	8,602	654,661	1,105,807
Budget Overheads				
Employee related costs	554,884			
Depreciation & Other Exps	99,777			



Total Overheads to Allocate **654,661**

AUCKLAND/WAIKATO FISH AND GAME COUNCIL
STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 31 AUGUST 2017

INTRODUCTION

As required under Section 26W(b) of the Conservation Law Reform Act 1990 and Section 45A of the Public Finance Act 1989 Fish and Game New Zealand, Auckland/Waikato Fish and Game Council has prepared the following Statement of Service Performance for the 2016-17 financial year.

The activities of the Auckland/Waikato Fish and Game Council are planned under eight output areas detailed in the annual Operating Work Plan. This Statement of Service Performance compares actual results against the stated performance measures from the Plan.

MISSION STATEMENT

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

For the purposes of this statement the overhead expenses detailed in the Statement of Financial Performance (Administration, Employee Benefits & Management Fee, Depreciation and Profit/Loss on sale) have been allocated to each output area on the basis of the proportion of staff time directly expended in each area.



STATEMENT OF OBJECTIVES AND SERVICE PERFORMANCE

For Year Ended 31 August 2017

FUNCTIONAL AREA 1:

SPORTS FISH AND GAMEBIRD MANAGEMENT

1.1 SPORTS FISH MANAGEMENT

Project 1.1.1 Drift Diving

Objective	Planned Result	Actual Result
To monitor fish populations in the major clear rivers	Drift dive representative river sites. Report to Council.	Reports and recommendations from drift dive surveys received by Council throughout the year.

Project 1.1.2 Fish Surveys

Objective	Planned Result	Actual Result
Sports fisheries monitored using netting, electric fishing, spawning, fin clipped and tagging surveys.	Report and recommendations to Council detailing population status and management implications.	Reports and recommendations from surveys received by Council throughout the year.

Project 1.1.3 Fish Harvest Assessment

Objective	Planned Result	Actual Result
Research project to determine angler usage of the Whakapapa River and Whanganui River to determine the level of fishing in the backcountry	Progress report to Council.	Field work completed and report presented to Council.

Project 1.1.4 Fish Releases

Objective	Planned Result	Actual Result
Fish liberations undertaken where required.	Fish liberated as required and reported to Council.	Releases carried out and reported to Council.

Project 1.1.5 District Anglers Notice

Objective	Planned Result	Actual Result
District Anglers Notice approved based on best available science and angler aspirations.	District Anglers Notice approved.	D.A.N Gazetted

Budget: \$56,366

Actual: \$61,674



1.2 GAMEBIRD MANAGEMENT

Project 1.2.1 Banding

Objective	Planned Result	Actual Result
To undertake banding and other appropriate techniques to monitor gamebird populations.	Mallard & Grey duck banded at five sites. Report to Council.	Banding undertaken & reported to Council throughout year.

Project 1.2.2 Transects

Objective	Planned Result	Actual Result
Trial of aerial transects to monitor mallard/grey duck populations.	Report to Council with recommendations	Trial completed and report received by Council.

Project 1.2.3 Trend Counts

Objective	Planned Result	Actual Result
Undertake aerial swan and paradise shelduck counts.	Report to Council with recommendations.	Surveys completed and report received by Council

Project 1.2.4 Gamebird Research

Objective	Planned Result	Actual Result
Support research projects on game birds by Fish & Game and universities. Participate in national mallard research committee.	Report to Council on research Projects carried out in partnership with universities.	Reports to Council throughout the year.

Project 1.2.5 Gamebird Harvest Assessment

Objective	Planned Result	Actual Result
Implement 2017 hunter survey and in conjunction with band returns estimate harvest of mallards/greys.	Report to Council on harvest estimates for mallard/grey duck.	Surveys completed & report received by Council

Project 1.2.6 Gamebird releases

Objective	Planned Result	Actual Result
Gamebird releases by private individuals are subject to appropriate statutory approvals.	New applications for properties with special conditions are vetted. Annual reports received from existing properties.	New application from Whaingaroa Pheasants property vetted. Annual reports received.

Project 1.2.7 Game Gazette

Objective	Planned Result	Actual Result
Game regulations gazetted based on best available science & hunter aspirations.	Game Gazette approved	Regulations gazetted

Project 1.2.8 Gamebird Control

Objective	Planned Result	Actual Result
The dispersal of congregations of gamebirds where they are causing unacceptable damage to farm crops.	Respond to crop and pasture predation reports within two working days.	Some 179 permits to disperse issued within two working days of complaint. Dispersal advice tendered & organised shoots arranged.

Budget: \$95,247	Actual: \$164,196
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FUNCTIONAL AREA 2:

SPORTS FISH AND GAMEBIRD HABITAT PROTECTION AND MAINTENANCE

2.1 HABITAT WORKS

Project 2.1.1 Council Lands

Objective	Planned Result	Actual Result
Overview and report to Council on property maintenance. Undertake works necessary to maintain and enhance Council's properties. Continue to oversee restoration projects on Councils properties.	Council properties maintained to an appropriate standard. Restoration project on Williamson Wetland completed.	Reports received throughout year by Council on works undertaken. Williamson Wetland project completed.

Budget: 70,327	Actual: \$93,783
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Project 2.1.2 Other Lands

Objective	Planned Result	Actual Result
Provide habitat assistance to land owners and assess habitat grant applications for presentation to Council and external habitat trusts. Utilise opportunities as they arise for habitat enhancement, creation and restoration in conjunction with Fish & Game Assoc's and other agencies.	Report to Council on opportunities for habitat enhancement, creation and restoration in conjunction with Fish & Game Assoc's and other agencies.	Advice and information provided on request to landowners and reported to Council throughout the year. Applications for funding lodged with WCEET, GBHT, WRA and WRC for wetland habitat enhancement and predator control. Habitat enhancement work delayed due to wet summer.



Project 2.1.3 Trees

Objective	Planned Result	Actual Result
Annual tree order made up, received and delivered.	Trees delivered to Clubs and Projects.	Details of trees dispatched contained in Chairman's report.

Budget: \$257,924	Actual: \$65,784
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2.2 RESOURCE MANAGEMENT ACT

Project: 2.2.1 Resource Management Act

Objective	Planned Result	Actual Result
To advocate for the interest of Fish & Game in response to resource consent applications & planning processes.	Fish & Game interests are protected using the RMA. Report to Council on issues and Fish & Game response.	Council staff responded to issues & reported to Council on such throughout year.

Budget: \$242,501	Actual: \$232,220
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2.3 ASSESSMENT & MONITORING

Project: 2.3.1 Assessment & monitoring

Objective	Planned Result	Actual Result
Implementation of an assessment and monitoring programme of trout habitat in the Whanganui River headwaters.	Progress report to Council.	Progress report submitted to Council. Programme delayed due to access issues.

Budget: \$14,133	Actual: \$1,178
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FUNCTIONAL AREA 3:

ANGLER AND HUNTER PARTICIPATION AND SATISFACTION

3.1 ACCESS ISSUES

Project 3.1.1 Access Negotiations

Objective	Planned Result	Actual Result
Angler and hunter access to the sport fish & gamebird resource is maintained and enhanced.	<p>1 Permits are issued for balloted ponds before commencement of season.</p> <p>2 As-of-Right access for licence holders & negotiated access where As-of-Right access not present.</p> <p>3 Maintain Fish & Game presence on Wetland Management Associations.</p> <p>5 Reported angler/hunter access problems reported to Walking Access Commission</p> <p>6 Register of fishing & hunting clubs maintained with regular liaison undertaken.</p>	<p>474 Permits issued</p> <p>Results reported to Council throughout year.</p> <p>Meetings held with DOC and local authorities. Results reported to Council.</p> <p>Commission informed of access issues involving foreign ownership.</p> <p>Register updated. Meetings attended by staff & Council representatives & reported to Council throughout the year</p>

Project 3.1.2 Signs/tracks

Objective	Planned Result	Actual Result
Brand standard access signage progressively provided at appropriate hunter & anglers access points subject to landowner approval where required.	Brand standard access signage replaced where required and new signage installed where appropriate.	Signs installed at entrance to Blythen Wetland, alongside Awakino River, and Waipapa River.

Budget: \$21,429	Actual: \$36,369
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3.2 PROMOTION

Project 3.2.1 Magazine & Newsletters

Objective	Planned Result	Actual Result
The production and distribution of game and fishing newsletters and magazine supplements to previous years licence purchasers before commencement of season.	Preseason newsletters and magazine supplements produced and distributed.	Game newsletter dispatched before commencement of the season. Fish newsletter delayed until the first month of season.

Project 3.2.2 Other Publications

Objective	Planned Result	Actual Result
1 To Contribute to "Reel Life" & "Both Barrels" e-zines & hunting/fishing magazines.	1 Contributions made to "Reel Life" & "Both Barrels" e-zines & hunting/fishing magazines.	All editions of "Reel Life" & "Both Barrels" contributed to.
2 Undertake pre-season publicity for hunting and fishing.	2 Pre-season publicity undertaken.	Pre-season club meetings attended.

Project 3.2.3 User Groups

Objective	Planned Result	Actual Result
Represent Council interests at fish and game associations/clubs in the Auckland/Waikato Region	Council represented at local fish and game associations/clubs.	Attendances reported to Council throughout year.

Budget: \$58,611	Actual: \$54,842
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FUNCTIONAL AREA 4:**PUBLIC INTERFACE****Project 4.1.1 Liaison & Advocacy**

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

Project 4.1.2 Displays/promotions

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

Budget: \$44,794**Actual:\$45,101****FUNCTIONAL AREA 5:****COMPLIANCE****Project 5.1.1 Ranging**

Objective	Planned Result	Actual Result
The protection and enhancement of the region's fish and game resource through an effective enforcement programme.	Liaise with honorary rangers to undertake ranging coverage as required. Compliance checks by rangers throughout the year.	Major hunting & fishing areas covered.

Project 5.1.2 Ranger training

Objective	Planned Result	Actual Result
Rangers are properly trained including OSH requirements.	Organise professionally run training sessions so OSH requirements are met for all rangers.	One course held for honorary Rangers.

Project 5.1.3 Compliance legal

Objective	Planned Result	Actual Result
Offenders for fish and game offences are successfully prosecuted.	Arrange prosecutions, present evidence and follow-up fine monies outstanding as necessary	Prosecutions undertaken for both hunting and fishing offences.

Budget: \$81,331	Actual: \$59,410
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FUNCTIONAL AREA 6:

LICENSING

Project 6.1.1 Licence Distribution

Objective	Planned Result	Actual Result
To issue fishing and hunting licences	<p>1 Game and fish licences and supporting material prepared and dispatched one month prior to opening of seasons.</p> <p>2 Legally binding contracts with personal guarantees maintained with all agents.</p> <p>3 Database of licences sold maintained and reconciled against income received. Game and fish licences and supporting material prepared and dispatched one month prior to opening of seasons.</p>	<p>Licences & supporting data dispatched one month before opening of seasons.</p> <p>All agents covered by contract.</p> <p>Databases maintained & reconciled.</p>

Budget: \$56,796	Actual: \$47,904
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Licence Sales

	FWF	FWA	FWNA	FSLA	FLAA	FWJ	FWNJ	FWIA	FWIJ	FLBA	FSBA	FDA	FDJ	FWC
Fish 15/16	1	3	0	0	0	1	0	1	3	0	12	58	2	
Fish 16/17	669	1662	383	165	139	151	13	232	0	33	264	1617	111	202
Game	GWA	GWJ	GWC	GDA	GDJ									
Game 2016	6	1	3	26	6									
Game 2017	6612	560	250	232	6									



FUNCTIONAL AREA 7:

COUNCIL/COMMITTEE/CLUB SERVICING

Project 7.1.1 Council Meetings

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

Budget: \$49,947	Actual: \$47,889
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FUNCTIONAL AREA 8:

PLANNING/REPORTING

Project 8.1.1 OWP/Budget fee setting

Objective	Planned Result	Actual Result
Produce Annual Operational Work Plan in approved format to NZF&GC deadlines	Adoption of a proposed Operational Work Plan for 2017/18 by August 2017.	Plan approved by Council.

Project 8.1.2 Annual report/Audit

Objective	Planned Result	Actual Result
Produce Annual Report for the 2015/16 year and obtain Annual Audit within statutory time frame & present to Annual Public Meeting within required timeframe.	Annual Report produced and Annual Audit obtained within statutory time frame & present to Annual Public Meeting.	Annual Report adopted by Council at AGM.



Project 8.1.3 National Liaison

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

Budget: \$56,401	Actual: \$50,652
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FUNCTIONAL AREA 9:

ADMINISTRATION/OVERHEADS

Project 9.1.1 Administration/Overheads

Objective	Planned Result	Actual Result
Manage the business of Fish and Game in a cost effective and efficient manner.	Completion of all administration tasks as and when required.	All administrative tasks completed as required.

BUDGET: \$654,661	ACTUAL: \$715,805 Reallocated to Outputs 1-8
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INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF AUCKLAND/WAIKATO FISH AND GAME'S FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2017

The Auditor-General is the auditor of Auckland/Waikato Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Richard Owen, using the staff and resources of Owen McLeod & Co, to carry out the audit of the financial statements and statement of service performance of the Fish and Game Council on his behalf.

Opinion on the financial statements and the statement of service performance

We have audited:

- the financial statements of the Fish and Game Council on pages 16 to 29, that comprise the statement of financial position as at 31 August 2017, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 30 to 40.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 16 to 29:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2017; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector).
- the statement of service performance of the Fish and Game Council on pages 30 to 40:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2017, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the description of the annual operating work plan/business plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the description of the annual operating work plan/business plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 29 November 2017. 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 service performance, we comment on other information, and we explain our independence.

Basis for 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 service performance

The Council is responsible on behalf of the Fish and Game Council for preparing financial statements and a statement of service 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 service performance that are free from material misstatement, whether due to fraud or error.

In preparing the financial statements and the statement of service performance, the Council is responsible on behalf of the Fish and Game Council for assessing the Fish and Game Council's ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Fish and Game Council, or there is no realistic alternative but to do so.

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

Responsibilities of the auditor for the audit of the financial statements and the statement of service performance

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of service 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 service performance.

For the budget information reported in the financial statements and the statement of service performance, our procedures were limited to checking that the information agreed to the Fish and Game Council's description of the annual operating work plan/business plan.

We did not evaluate the security and controls over the electronic publication of the financial statements and the statement of service 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 service performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Fish and Game Council's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fish and Game Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of service 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 Fish and Game Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of service performance, including the disclosures, and whether the financial statements and the statement of service performance represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information included on the pages 1 to 15, but does not include the financial statements and the statement of service performance, and our auditor's report thereon.

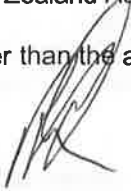
Our opinion on the financial statements and the statement of service performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

In connection with our audit of the financial statements and the statement of service 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 service performance or our knowledge obtained in the audit, or otherwise appears to be materially misstated. If, based on our work, we conclude that there is a material misstatement of this other information, we are required to report that fact. We have nothing to report in this regard.

Independence

We are independent of the Fish and Game Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of the Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

Other than the audit, we have no relationship with, or interests in, the Fish and Game Council.



Richard Owen
Owen McLeod & Co
On behalf of the Auditor-General
Hamilton, New Zealand