



PERFORMANCE REPORT OF THE

**AUCKLAND/WAIKATO
FISH & GAME COUNCIL**

**FOR THE YEAR ENDED
31 AUGUST 2019**

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 2019.

Yours faithfully

A handwritten signature in black ink, appearing to read 'M. Young', followed by a period.

M. Young
Chairman
Auckland/Waikato Fish & Game Council

Auckland/Waikato Fish and Game Council

PERFORMANCE REPORT For the year ended 31 August 2019

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ENTITY INFORMATION

FOR THE YEAR ENDED 31 AUGUST 2019

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 2018-2019 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 2019

CHAIRMAN

M. Young, Helensville

VICE-CHAIRMEN

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

- COUNCIL ELECTED BY LICENCE HOLDERS -

G. Avery, Te Aroha	W. Howard, Tuakau
N. Juby, Hamilton	A. Kerr, Te Kauwhata
B. Moore, Tirau	Peter Shaw, Ohaupo
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: 07-849 1666
Fax: 07-849 1648

COUNCIL MEETING ATTENDANCES – (6 MEETINGS HELD)

First Figure = number of meetings attended
Figure After + sign = Apologies

G. Annan	6	
G. Avery	4+1	New Councillor
C. Carey	1	Retired
D. Cocks	5+1	
W. Howard	5+1	
N. Juby	5+1	
A. Kerr	3+2	
B. Moore	2+1	New Councillor
P. Shaw	3+3	
C. Sherrard	6	
B. Smith	1	Retired
S. Smith	5+1	
E. Williamson	5 + 1	
M. Young	4+2	

CHAIRMAN'S REPORT 2019

It was a challenging season for gamebird hunters. The fog that blanketed the region for the first four days of the hunting season made it difficult for many, especially combined with the lack of wind. Most hunters didn't see the sun or any birds more than 80m away until well into the afternoon on both days of opening weekend. On top of the fog, the prolonged dry also meant that several key hunting areas in the region, including parts of the the Whangamarino and Kopuatai wetlands, were dry. Some guys stuck it out, but the results were very mixed. The fog helped those that had ducks returning to where they wanted to be, but those hunters trying to pull ducks off flight lines found it very difficult. Survey results indicate that average effort (hours hunted) was lower than in previous years as were the number of ducks per hunter. The feedback we received suggests that many hunters just found conditions too frustrating and pulled the plug early, especially on the Sunday due to a lack of bird movement in their area. Despite the challenging conditions the average number of ducks shot per hour was about average for recent years.

We are concerned that management and control of commercial game preserves has been taken away from Fish and Game by the Minister of Conservation using Schedule 3 of the Wildlife Act. Although this action was undertaken on the advice of the NZ F&G Council, it did not have our approval. Commercial preserves had never been legal, and it is the strong view of Council that there should be no phase-out period and upland game properties should only be operated as non-commercial syndicates.

Council met with representatives from each of the five non-commercial pheasant preserves that are currently operating in the Auckland/Waikato region. It was pleasing to hear their support for the syndicate model and Council considers that they play a valuable role in enhancing pheasant hunting opportunities in the region.

We continue to support the upper Piako Wetland Management Association with their ongoing negotiations with DOC over the management of the Flax Block and Kopuatai Wetland. David Klee spent considerable effort ensuring that the appropriate water levels were maintained in the Flax Block, and we continue to advocate for a fair deal regarding the ongoing management of huts and storage sheds in the wetland, which are facing excessive concession fees. Hunters put in considerable effort controlling weeds and predators in the wetland, and this effort needs to be acknowledged by DOC.

The delegation by DOC to Fish & Game of the authority to issue permits to cull/disturb gamebirds outside of the game season was a very welcome initiative and will assist Council to manage the impacts of gamebirds on the farming community. We issued 94 permits, mainly to landowners with issues with pukeko or shelducks eating newly sown crops. Another common problem was pukeko destroying wetland vegetation in recently constructed wetlands.

We purchased two new zon guns (gas bangers) and now have nine available for the use by landowners to keep gamebirds away from crops. The small daily rental we impose covers the costs of maintenance and the purchase of new guns.

Council continues to support crucial research on gamebirds in the region. David Klee and Dr Jenn Shepherd have been researching duckling survival using data collected during the Mallard Productivity Study. They are comparing duckling and brood survival to the habitat types which

hens with broods select. The objective is to describe the characteristics of those aquatic habitats used by duck broods that produce high duckling survival rates.

We continue to contribute to gamebird research at a national level with David Klee's contribution to the national research committee.

Staff met with representatives from the Auckland Airport Authority to discuss the issues they are experiencing with game birds, mainly swan, and the ongoing requirement to conduct culls. The Authority sees swan as a significant and ongoing hazard and new runway extension is likely to exacerbate the issue. Swan are attracted by sea grass which is proliferating in areas around the Manukau Harbour leading to an influx of swan in that area. Both agencies have agreed to work together to monitor, research and manage the swan population in the Manukau and nearby waters.

We continue to put considerable effort into resource management issues at both the planning and consent application stages. Over the last year, we have been involved in two major plan reviews in the Waikato. Both of which will be crucial for maintaining and enhancing the sports fish and game bird resource.

The Hearings for Plan Change 1 have recently been completed. Our efforts were coordinated by Anna Sintenie, and evidence was presented by Dr Adam Daniels, David Klee and Ben Wilson. We also employed a range of experts in specialised fields who presented evidence on our behalf. Evidence was presented on three days, and we received a very positive reception from the commissioners who asked numerous questions. We also contributed to the expert conferencing that ran parallel to the Hearings; these were groups of experts in their field who provided advice to the commissioners. We were fortunate in having the expertise of Dr Adam Canning (Wellington Fish and Game) who gave evidence on our behalf and contributed to the expert conferencing.

Further submissions were filed on the proposed Waikato District Plan. We were particularly concerned over submissions by landowners who were seeking to change the zoning of farmland adjacent to wetlands and lakes to a residential or industrial zone. For example, one submitter is requesting that the land next to our North Shepherd Wetland is changed to an industrial zoning. Another wants the land between the Cathcart and the Blythen Wetlands zoned residential. These applications usually gave little or no consideration to potential environmental impacts despite proposing dense residential housing and/or large industrial areas. The hearings for the District Plan are commencing at the end of September 2019 and will run well into 2020.

We had several meetings with Fonterra to discuss the renewal of their consents for their Te Rapa dairy factory. We withdrew our objection after acknowledging that Fonterra had addressed our main concern that the proposed compliance limits were higher than the current performance. We also consider that the proposed mitigation package is generous of \$100,000 and we look forward to working with Fonterra on potential projects in the catchment.

The consents for the Te Awamutu Fonterra factory have recently been granted. We were reasonably happy with the outcome which includes at our request "*a total of \$80,000 over 5 years towards new or existing environmental enhancement projects*". Fonterra will also be constructing cooling towers to partially reduce the heat content of their discharge, which was a concern as any increase in water temperature could affect trout migrations in the Mangapiko Stream.

Unfortunately, Open Country Dairy have not made good on their MOU whereby they had agreed that any future upgrades to their Waharoa Dairy Factory would result in a reduction in

their discharge to the Waitoa River. In fact, their new consent application includes provision for a new summer discharge, and because of a lack of data as to their current discharge and a lack of summer monitoring data, scant assessment of the effects of such. As a result, it is not clear to us whether we can expect an increase or a decrease in the level of contaminants entering the Waitoa over the term of the consent. However, one certainty is that the new summer discharge will introduce a new range of heightened effects associated with the season. We have lodged a submission opposing the application and continue to discuss our concerns with the applicant.

We finally reached a resolution regarding the review of the consents held by Waikato Regional Council for their discharge from Lake Waikare to the Whangamarino Wetland. The new conditions will require changes to other consents held by the regional council and go beyond what could be forced under a statutory review process. Ironically, this is exactly what Fish and Game have been asking for since 2009 when we became aware of monitoring reports indicating that sediment accumulation in the wetland was much higher than anticipated. All we wanted was to sit down with the Council and assess how the 15 consents and various structures that comprise the Waikare/Whangamarino Scheme could be optimised in order to achieve better outcomes, both in terms of flood storage and environmentally. Tentatively, it appears that we may be some way to achieving this goal, although the route taken to get there has been rather long, more expensive and more convoluted than we had hoped.

We are concerned over the proposed cleanfill site adjacent to our North Shepherd Wetland. One issue is that by bunding off the site the capacity of the Whangamarino Wetland for flood storage will be reduced. We have also opposed a proposal under the Waikato District Plan to change the zoning of this site from rural to industrial.

We met with Waikato Regional Council managers and science staff to discuss the ongoing functioning of the comprehensive consents for their flood control schemes. A number of the schemes are running well behind schedule in implementing their environmental mitigation and enhancement plans.

We are concerned over the proposed Hamilton-Auckland development Corridor that is being advocated by local councils and central government. The corridor would allow for massive urban and industrial growth over the next 30 years on the land adjoining the State Highway between the two urban centres. Many of the region's wetlands are in this corridor and yet there has been no consideration given to potential environment impacts, and indeed the wetlands are considered to be merely areas of underutilised recreational amenity with the potential for boardwalks and cycle trails.

An application by Oceania Gold Ltd to fill the mine pit at Waihi upon closure using water extracted from the Ohinemuri River went to hearing at the end of 2018. We were concerned about the impacts of the proposed extraction on a valued trout fishery which is already under significant stress. We also had concerns that the Regional Council was willing to allow the taking of water in excess of the agreed allocable flows for the catchment. Because the consent commences in 15 years (there is an existing consent running until 2042), and it was acknowledged that the flow regime of the river would be expected to change in that time, the Commissioners purported to address our concerns by recommending the consent include a review clause relating to river low flows and temperature. Unfortunately this means that a consent will now be granted, effectively with no relevant assessment of effects connected to it. In 15 years, it is unlikely the Commissioners' decision will be at the forefront of the consent holder's or the Council's minds.

There has been an application for a timber mill at Ohinewai, which we have been consulted on and have signalled that more information is required to assess environmental effects. We have

also flagged botulism concerns and cumulative effects on water quality as part of the consent renewal for the Thames and Turua Wastewater Treatment Plants which have been initiated.

Dr Adam Daniel and Eastern region staff have successfully spawned and treated Fish & Game's first batch of sterile trout. The eggs of these fish were pressure shocked to produce sterility so that as adults they would not be able to breed and impact on the genetics of the wild trout population. We aim to release 1000 sterile rainbow trout in Lake Arapuni in 2020. Sterile trout should also grow larger and have better flesh quality than non-sterile fish. However, we will continue to release non-sterile fish for another two years so that the growth rates of the two groups can be compared to determine if the program is worthwhile. Although it is always important to report tagged fish, staff will be especially keen to collect length and weight of all trout caught in Lake Arapuni over the next couple of years to detect any changes in the population. So as usual, please report any tagged fish you catch.

Dr Adam Daniel has continued his monitoring programme to investigate why the upper reaches of the Whanganui River has poor water clarity during the summer, given that the catchment is dominated by DOC land and forestry. Although the results indicated that poor track maintenance was likely impacting some streams, there was no smoking gun identified until summer low flows occurred and Adam noticed particularly dirty and warm water coming out of Lake Otamangakau, which visibly changes the colour of the Whanganui River. Although Fish & Game recognise the importance of the Lake Otamangakau fishery, the quality of water that has been discharged into the Whanganui River during critical low flow periods is unacceptable. Fish & Game staff have asked both DOC and Genesis Energy to work on a solution prior to the 2020 summer low flows and hope a solution can be found that will safeguard the Whanganui River discharge.

Dr Adam Daniel continues to work closely with the Te Awamutu Fish and Game Club in obtaining and analysing data from the annual Lake Arapuni Fishing Competition. The data suggest that there has been a noticeable drop in condition factor of the trout that will need to be monitored and compared to water clarity.

With substantial assistance from Genesis Energy, we purchased the property at the end of Stone Jug Road to provide for angler access to the Whakapapa River. The lack of access to the Whakapapa River has long been an issue for many licence-holders and this purchase has received much positive feedback.

We had several meetings with NZ Transport Agency to discuss the proposed realignment of State Highway 3 that runs alongside the Awakino River.

The initial consultation with the Agency did not go well as the options included "realigning the river" and "removing bends and pools". Although all parties agreed that improving road safety in the Awakino Gorge was a priority, we didn't want this to be at the expense of angler access. The agreed option now cuts across a large loop in the river, bypassing the one-lane tunnel, with two new bridges. However, the old road will be retained as a walking trail and will include a parking area for anglers. We believe that it was a good outcome for both traffic safety and public access.

Fish and Game is the lead agency when it comes to restoring aquatic habitats in the Auckland/Waikato Region with a number of significant projects being undertaken on both public and private land over the previous year. Much of this effort is spent on restoring wetlands as we recognise their value for both providing waterfowl habitat and restoring water quality in adjoining rivers.

In 2013, Auckland/Waikato Fish and Game signed an agreement with the New Zealand Transport Authority (NZTA) after initially objecting to the proposed Huntly Expressway bypass due to its potential impacts on local lakes, wetlands and stream. The agreement mapped out a process whereby NZTA would create wetland habitat to achieve Fish and Game's no net loss of wetland policy. Mitigation requirements can be tricky to quantify. The preference is always to avoid any effects in the first place but if this is unachievable, the newly created habitat needs to be larger than the habitat lost.

The first of the wetlands, situated next to Lake Kimihia at Evans road is almost complete. A large portion of the valley that the new wetland is situated in is historical lakebed and has always been a wet area that back-flooded from the lake. During such events nutrients, sediment and pest fish inundated the site. The new wetland is hydrologically isolated from the lake except during very large flood events and thus will be entirely fed from the adjoining native forest catchment. The construction of the wetland required the removal of 35,000m³ of soil and over 60,000 trees were planted. A water control structure was put in place last summer that will allow for manipulations of levels and give us the ability to manage issues such as koi carp and pest plant incursions. In August 2019, I was very appreciative of the decision by my fellow councillors to rename this wetland the Murray Young Wetland in recognition my many years of service to the Council.

Another recent project is the North Emmett Wetland, between Pokeno and Mercer, which was just a poorly drained paddock when Fish & Game acquired it from Transit NZ in 2005. By simply raising an earth coffer dam around the drain's outlet, we were able to reflood this wetland to its historic water level. We were also approached by Babbage Consultants, on behalf of their client Synlait Ltd. This new milk processing company in Pokeno needed to do environmental offset work as part of their consent, preferably in the Pokeno area. So last year, a team of contract planters descended on the wetland to plant 9,000 trees, shrubs and other wetland type plants around the margin. The formerly weed-choked wetland is now once again open water with an abundant waterfowl population.

We're also involved in many projects on private land, either with advice or assistance with funding applications. A lot of effort is focused on reinstating historical wetland habitat that has been adversely affected by drainage work. David Klee was successful in his applications to WCEET, receiving funding of \$51,000 for the construction, fencing and planting of wetlands on private land.

This year's annual tree order was received and distributed to clubs, community groups and individuals for wetland and stream projects. This programme provides Fish and Game with considerable goodwill in local rural communities, while advancing our objective of restoring aquatic habitats in the region.

My thanks to fellow councillors and staff for their efforts over the last year in managing the fish and game resource for the benefit of anglers and hunters. I would also like to thank the many volunteers who have contributed countless hours to Fish and Game projects throughout the region.

Statement of Responsibility
For the Year Ended 31 August 2019

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 2019.



Chairperson

10/12/2019

Dated



Chief Executive

10/12/2019

Dated

FINANCIAL INFORMATION

**For The Year Ended
31 August 2019**

Auckland/Waikato Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2019

	Note	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
REVENUE				
Fish and Game licence sales	1	977,494	964,036	958,857
Grants and donations	1	263,482	289,500	652,373
Interest	1	31,727	17,126	26,462
Other revenue	1	40,747	8,500	10,766
Total Revenue		1,313,450	1,279,162	1,648,458
EXPENSES				
Outputs				
Species management	2	42,895	40,520	36,786
Habitat protection & management	2	220,841	294,000	116,607
Angler & Hunter participation	2	15,184	17,700	16,518
Public interface	2	281	500	600
Compliance	2	20,001	21,000	9,688
Licensing	2	39,522	43,382	41,998
Council	2	2,083	2,000	2,052
Planning & reporting	2	15,006	15,000	15,374
Overheads				
Employee related costs	2	594,375	594,912	605,855
Depreciation	4	41,717	30,425	41,837
Other expenses	2	98,502	83,576	117,439
Total Expenses		1,090,407	1,143,015	1,004,754
Operating Surplus/(Deficit)		223,043	136,147	643,704
Less Other Expenses				
Levies to NZFGC		136,147	136,147	82,723
NET SURPLUS/(DEFICIT)		86,896	-	560,981

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 2019

	Note	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	278,005	255,000	188,070
Debtors and prepayments	3	93,862	65,000	83,326
Investments	3	822,040	1,010,000	1,170,000
Total Current Assets		1,193,907	1,330,000	1,441,396
Non-Current Assets				
Property, plant and equipment	4	1,193,117	800,000	790,226
Total Non-Current Assets		1,193,117	800,000	790,226
TOTAL ASSETS		2,387,024	2,130,000	2,231,622
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	98,597	40,000	42,268
Employee costs payable	3	103,106	80,000	90,929
Loan-current				
Total Current Liabilities		201,703	130,000	133,197
Non-Current Liabilities				
Loans	3			-
Total Non-Current liabilities				-
TOTAL LIABILITES		201,703	130,000	133,197
NET ASSETS		2,185,321	2,000,000	2,098,425
EQUITY	5	2,185,321	2,000,000	2,098,425

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 2019

	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	980,098	1,000,000	967,760
Grants, donations and fundraising	254,443	300,000	649,766
Interest	43,405	30,000	15,731
Other revenue	40,398	20,000	9,320
Cash was applied to:			
Payments to suppliers	554,937	550,000	438,505
Payments to employees	582,198	560,000	599,991
GST (net)	(5,374)	3,000	(3,685)
Net Cash Flows from Operating Activities	186,583	237,000	607,766
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	23,011	20,000	16,874
Sale of investments/deposits	347,960		
Cash was applied to:			
Purchase of property, plant and equipment	467,619	2,000	41,508
Purchase of investments/deposits		100,000	715,570
Repayment of Loan			13,172
Net Cash Flows from Investing and Financing Activities	(96,648)	(82,000)	(753,376)
Net Increase / (Decrease) in Cash	89,935	155,000	(145,610)
Opening Cash at Bank	188,070	100,000	333,680
Closing Cash at Bank	278,005	255,000	188,070
This is represented by:			
Bank accounts and cash	278,005	255,000	188,070

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 2019**

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 2018.

Tier 2 PBE Accounting Standards applied

The Council has not applied any Tier 2 Accounting Standards in preparing its financial statements. Any potential carbon units related to Fish and Game land are recorded at cost (nil) in accordance with Auditor-General guidelines.

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 2019

Note 1 : ANALYSIS OF REVENUE	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Licence sales			
Fish licence	445,056	416,226	416,890
Game licence	532,438	547,810	541,967
Total	977,494	964,036	958,857
Grants and donations			
Grants	45,027	50,000	57,151
Genesis/Mercury/Winstones/NZTA mitigations	54,356	89,500	566,279
National Fish & Game legal funding	163,869	150,000	24,726
Donations	230		4,217
Total	263,482	289,500	652,373
Interest			
Other Interest	31,727	17,126	26,462
Total	31,727	17,126	26,462
Other revenue			
Fines/Prosecutions	7,715	6,000	1,239
Gain on sale/disposal of assets	10,224		4,867
Mallard Survey reimbursement NZF&GC	17,391		326
Misc	4,137	2,500	4,334
Consultancy Fees	1,280		
Total	40,747	8,500	10,766



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2019

Note 2 : ANALYSIS OF EXPENSES	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Species management			
Population monitoring	25,012	19,020	17,158
Harvest assessment	779	2,000	879
Releases	16,017	17,000	16,841
Control	1,087	2,500	1,908
Total	42,895	40,520	36,786
Habitat protection & management			
Resource management	145,992	152,000	12,034
Works & management	27,542	22,000	35,660
Assisted habitat	43,111	115,000	62,659
Assessing & monitoring	4,196	5,000	6,254
Total	220,841	294,000	116,607
Angler & Hunter participation			
Access	1,075	500	997
Newsletters	14,109	17,000	15,349
Other publications		200	172
Club relations			
Total	15,184	17,700	16,518
Public interface			
Advocacy			152
Public promotions	281	500	448
Total	281	500	600
Compliance			
Ranging	275	500	462
Ranger training		500	82
Compliance	19,726	20,000	9,144
Total	20,001	21,000	9,688



Note 2 ANALYSIS OF EXPENSES	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Licensing			
Licence production & distribution			565
Commission & process fees	39,522	43,382	41,433
Total	39,522	43,382	41,998
Council			
Council meetings	2,083	2,000	2,052
Total			2,052
Planning & reporting			
Annual Reporting	14,908	15,000	14,776
National liaison	98		598
Total	15,006	15,000	15,374
Employee related costs			
Salaries and wages	551,559	551,570	562,138
Fringe benefit tax	11,738	11,600	11,441
KiwiSaver contributions	19,184	18,442	19,421
ACC levies	1,325	2,300	1,467
Staff training and other expenses	10,569	11,000	11,388
Total	594,375	594,912	605,855
Other expenses			
Office premises	10,963	9,700	13,451
Office equipment	5,590	15,226	11,760
Communications/consumables	18,924	18,200	19,279
General	10,831	4,050	20,822
General/Field equipment	5,195	5,900	7,367
Vehicles	46,999	30,500	44,760
Total	98,502	83,576	117,439



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2019

Note 3: ANALYSIS OF ASSETS AND LIABILITES	Actual 2019 \$	Actual 2018 \$
Bank accounts and cash		
Cash on hand	200	200
Current Accounts	272,142	182,213
On line savings	5,663	5,657
Total	278,005	188,070
Debtors and other receivables		
Accounts receivable	83,868	67,958
GST receivable	9,994	15,368
Total	93,862	83,326
Investments		
<i>Current portion</i>		
Term Deposits	822,040	1,170,000
<i>Non- Current portion</i>		
Term Deposits		
Total	822,040	1,170,000
Creditors and accrued expenses		
Trade and other payables	44,949	9,424
Income in advance	53,648	32,844
Total	98,597	42,268
Employee costs payable		
Accrued salaries and wages	13,703	13,899
Annual leave and time in lieu	89,403	77,030
Total	103,106	90,929



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2019

Note 4: PROPERTY PLANT & EQUIPMENT

2019

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	453,482	389,782			843,264
Buildings	188,684	8,196		6,966	189,914
Plant & Equipment	30,909	29,469	2,450	10,111	47,817
Vehicles	114,467	40,172	20,561	23,930	107,148
Office Equipment	5,684		-	710	4,974
Total	790,226	467,619	23,011	41,717	1,193,117

2018

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	453,482				453,482
Buildings	195,493			6,809	188,684
Plant & Equipment	39,080			8,171	30,909
Vehicles	114,026	38,479	16,874	24,164	111,467
Office Equipment	5,348	3,029		2,693	5,684
Total	807,429	41,508	16,874	41,837	790,226



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2019

Note 5: EQUITY	Actual 2019 \$	Actual 2018 \$
<u>Accumulated Funds</u>		
Balance as at 1 September	858,480	805,275
Surplus/(Deficit)	86,896	560,981
Transfer to Reserves	(103,049)	(577,650)
Transfer from Reserves	470,819	69,874
Total Accumulated Funds	1,313,146	858,480
<u>Dedicated Reserves</u>		
Asset Replacement Reserve		
Balance as at 1 September	73,983	73,169
Transfer from Accumulated Funds		814
Transfer to Accumulated Funds	(1,133)	
Balance at 31 August	72,850	73,983
Non - Resident Levy Reserve		
Balance as at 1 September	41,991	30,059
Transfer from Accumulated Funds (Income)	18,731	11,932
Transfer to Accumulated Funds (Expenses)		
Balance at 31 August	60,722	41,991
Total Dedicated Reserves	133,572	115,974
<u>Restricted Reserves</u>		
Whanganui River Fund		
Balance as at 1 September	427,253	399,964
Transfer from Accumulated Funds (Income)	37,594	36,101
Transfer to Accumulated Funds (Expenses)	(431,561)	(8,812)
Balance at 31 August	33,286	427,253
Waikato River Fund		
Balance as at 1 September	48,929	36,997
Transfer from Accumulated Funds (Income)	15,323	11,932
Transfer to Accumulated Funds (Expenses)	(14,176)	-
Balance at 31 August	50,076	48,929



Lake Are Are Fund		
Balance as at 1 September	35,607	55,607
Transfer from Accumulated Funds (Income)	1,068	
Transfer to Accumulated Funds (Expenses)		(20,000)
Balance at 31 August	36,675	35,607
Lower Waikato Wetland		
Balance as at 1 September	43,335	66,276
Transfer from Accumulated Funds (Income)	13,604	14,084
Transfer to Accumulated Funds (Expenses)	(12,699)	(37,025)
Balance at 31 August	44,240	43,335
Williamson Wetland		
Balance as at 1 September	68,443	70,097
Transfer from Accumulated Funds (Income)	1,716	2,383
Transfer to Accumulated Funds (Expenses)	(11,250)	(4,037)
Balance at 31 August	58,909	68,443
Huntly Wetland Fund		
Balance as at 1 September	339,452	0
Transfer from Accumulated Funds (Income)	10,184	339,452
Transfer to Accumulated Funds (Expenses)		
Balance at 31 August	349,636	339,452
Murray Young Wetland Fund (Evans Rd)		
Balance as at 1 September	160,952	0
Transfer from Accumulated Funds (Income)	4,829	160,952
Transfer to Accumulated Funds (Expenses)		0
Balance at 31 August	165,781	160,952
<i>Total Restricted Reserves</i>	<i>738,603</i>	<i>1,123,971</i>
Total Equity	2,185,321	2,098,425



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2019

Note 6: COMMITMENTS & CONTINGENCIES

The Council has no contingent liabilities as at 31st August 2019 (2018 NIL)

The Council has no commitments as at 31st August 2019 (2018 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 \$136,147 (2018 \$82,723)

Legal Funding was received from NZF&G Council \$163,869

Mallard survey funding was received from NZ Fish and Game Council \$17,391.

Other Fish & Game Councils

Trout fingerlings for release were purchased from Eastern F&G Council - \$16,017

WCEET provided funding for habitat works - \$45,027

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 – to 10 December 2019



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2019

Note 10: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2019

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 2019

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	42,895	1,499	132,034	174,929
Habitat protection/management	220,841	4,232	372,758	593,599
Angler & hunter participation	15,184	891	78,480	93,664
Public interface	281	313	27,569	27,850
Compliance	20,001	462	40,693	60,694
Licensing	39,522	74	6,518	46,040
Council	2,083	461	40,605	42,688
Planning & reporting	15,006	408	35,937	50,943
Totals	355,813	8,340	734,594	1,090,407

Actual Overheads

Employee related costs	594,375
Depreciation & Other Exps	140,219
Total Overheads to Allocate	734,594

BUDGET 2019

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	40,520	1,414	113,242	153,762
Habitat protection/management	294,000	3,774	302,245	596,245
Angler & Hunter participation	17,700	806	64,549	82,249
Public interface	500	582	46,610	47,110
Compliance	21,000	819	65,591	86,591
Licensing	43,382	90	7,207	50,589
Council	2,000	500	40,042	42,042
Planning & reporting	15,000	487	39,002	54,002
Totals	434,102	8,472	678,488	1,112,590

Budget Overheads

Employee related costs	594,912
Depreciation & Other Exps	83,576



Total Overheads to Allocate **678,488**

AUCKLAND/WAIKATO FISH AND GAME COUNCIL
STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 31 AUGUST 2019

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 2018-19 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.



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.	Drift dive surveys carried out on the Waihou, Waimakariri, Mangatutu and Awakino Rivers. Reports received by Council.

Table 1: Drift dive counts for trout in five rivers in the Auckland/Waikato Region (legal sized fish counted per km).

Year	Waihou		Waimakariri		Awakino		Whakapapa		Mangatutu	
	30-40 (cm)	40+ (cm)	30-40 (cm)	40+ (cm)	30-40 (cm)	40+ (cm)	30-40 (cm)	40+ (cm)	30-40 (cm)	40+ (cm)
2015	25	4	*	*	6	3	1	18	2	9
2016	36	2	26	11	29	14	0	12	*	*
2017	66	21	*	*	10	23	0	11	2	2
2018	18	5	27	4	26	30	*	*	6	2
2019	12	4	11	0	11	16	0	15	5	4

*River conditions were not suitable for a drift dive survey

Project 1.1.2 Fish Surveys

Objective	Planned Result	Actual Result
Sports fisheries monitored using techniques that may include netting, electric fishing, spawning, fin clipped and tagging surveys.	Report and recommendations to Council detailing population status and management implications.	Reports on the wild trout tagging survey and the Lake Arapuni tagging survey received by Council.

Project 1.1.3 Fish Harvest Assessment

Objective	Planned Result	Actual Result
Results from fishing competitions analysed.	Progress report to Council.	Results from the Lake Arapuni analysed.



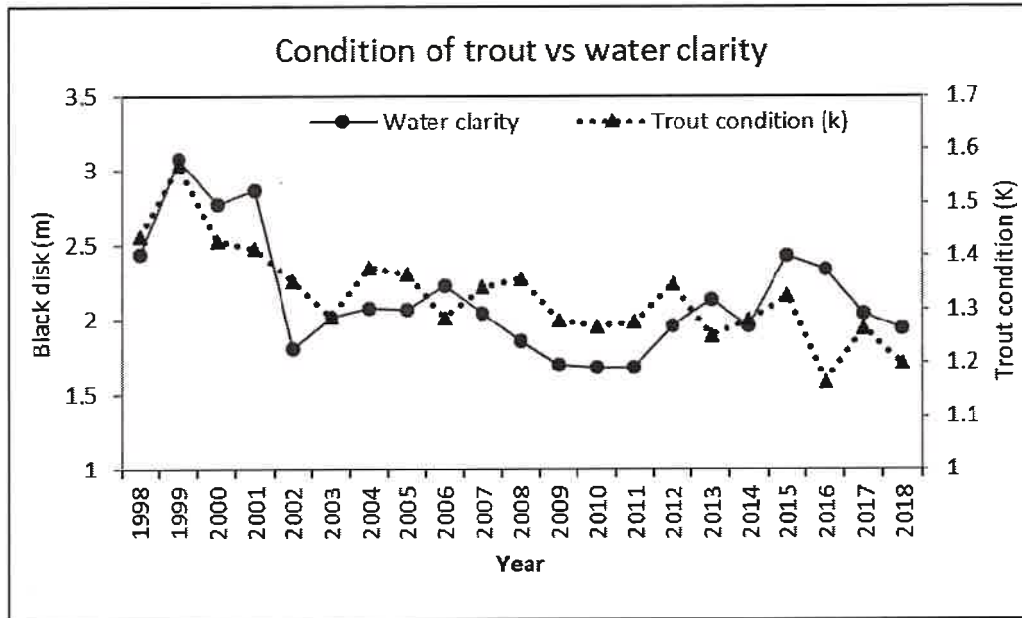


Figure 1: Condition of trout verses water clarity in Lake Arapuni

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.

Table 2: 2018/19 Trout liberations in the Auckland/Waikato Region

Date	Lake	1+ Rainbow Trout	2+ Rainbow Trout	2+ Brook Trout
April 2019	Pupuke		900	100
	Moana-nui	250		
	Whatihua	100		
	Parkinson	25		
October 2018	Arapuni	2000		

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.	2019/20 fishing season regulations approved by the Minister on 31 July 2019.

Budget: \$53,293	Actual: \$45,695
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1.2 Gamebird Management

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.	2,372 ducks were banded at five sites. Reports to Council throughout year.

Table 3: Banding catches at each location. No banding was carried out at the Aka Aka site this year.

Banding Location	Site Manager	Year					
		2014	2015	2016	2017	2018	2019
Hauraki Plains	David Klee	1153	1171	1422	1818	1449	1224
Te Awamutu	David Klee	502	417	557	786	806	478
Opuatia	David Klee	284	355	322	399	517	148
Aka Aka	John Dyer	181	274	264	507	399	
Helensville	John Dyer	254	526	570	708	487	472
Wellsford	John Dyer	179	224	97	165	35	50
TOTAL		2553	2967	3232	4383	3693	2372

Project 1.2.2 Transects

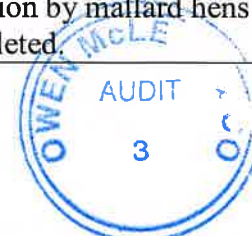
Objective	Planned Result	Actual Result
Trial of aerial transects to monitor mallard/grey duck populations.	Report to Council with recommendations	Trial completed and report received by Council. Fish and Game conducted randomised aerial transect counts of mallard and grey duck from 15 April to 17 April 2019.

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 (Figures 2,3,4)

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 year. Technical Report on brood habitat selection by mallard hens completed.



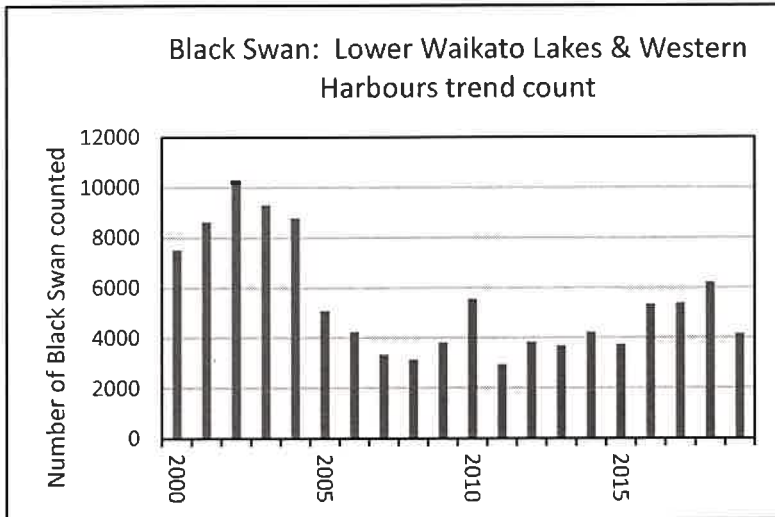


Figure 2: Swan trend counts in the lower Waikato lakes and western harbours combined.

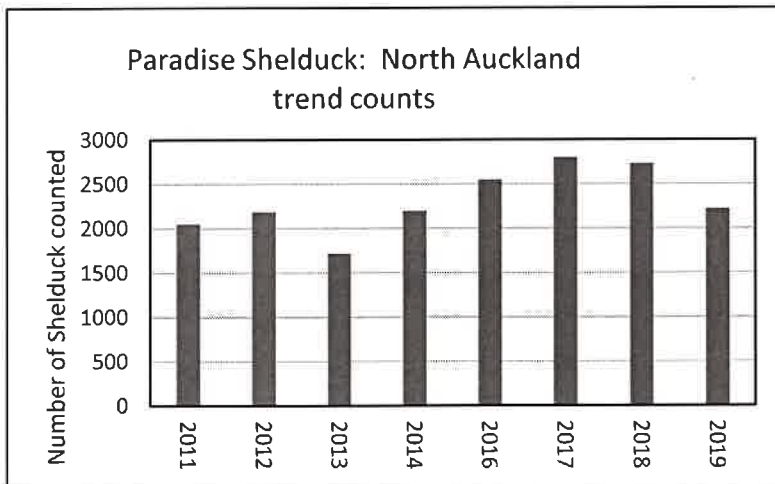


Figure 3: Paradise Shelduck, trend count data, north Auckland.

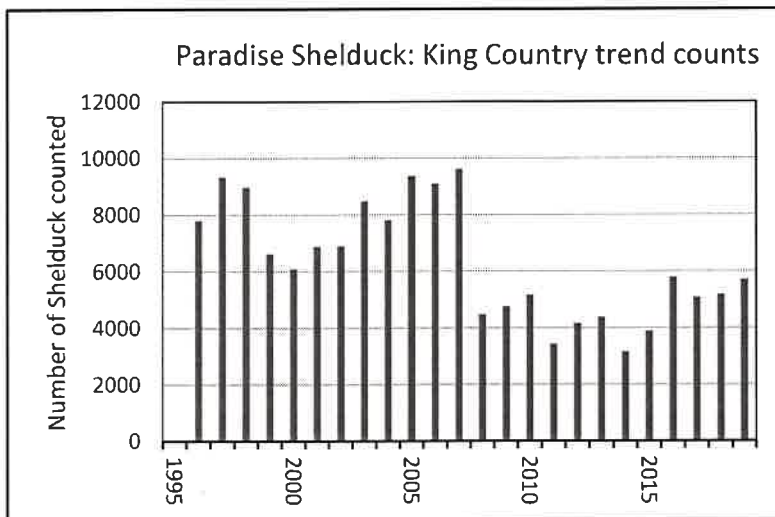


Figure 4: Paradise Shelduck, 20-years trend count data, King Country.



Project 1.2.5 Gamebird Harvest Assessment

Objective	Planned Result	Actual Result
Implement 2019 hunter survey and in conjunction with band returns estimate harvest of mallards/greys.	Report to Council on harvest estimates for mallard/grey duck.	Report submitted to Council. We had the lowest average number of hours hunted with a correspondingly low average and total harvest. The number of ducks shot per hunter per hour dropped from the preceding two seasons and was about average for the past decade (Table 4.).

Table 4: Average hours and number of mallards shot per hunter on opening weekend of the gamebird season for the last 5 years.

Year	Hours	Mallard Harvest	Ducks per hour
2015	12.1	5.3	0.44
2016	11.3	6.4	0.57
2017	12	6.1	0.51
2018	11.7	6.6	0.56
2019	10.4	5.6	0.54

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.	No new applications received. 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 for 2019 Game season.



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 156 permits to disperse issued within two working days of complaint. Dispersal advice tendered & organised shoots arranged where required.

Budget: \$100,469	Actual: \$129,234
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FUNCTIONAL AREA 2:

SPORTS FISH AND GAMEBIRD HABITAT PROTECTION AND MAINTENANCE

Goal:

To protect and increase suitable habitat for sports fish and gamebirds to the extent necessary to provide for the recreational interests of hunters and anglers.

2.1 Habitat Works

Council lands

Council owns some 1,700 hectares of endangered wetlands comprising some 15 properties which are managed for waterfowl production and hunter opportunity. Responsibility for day to day property management has been vested in the local Fish and Game Associations and wetland user groups, with Council budgeting funds to maintain and enhance these properties. Council properties have some 125 constructed ponds on them providing hunting for approximately 500 hunters on any one day. Access for itinerant hunters is an important issue in the region. Each year additional to those hunters who drew a ballot on the ponds some 400 permits are issued to hunt on Council land. The bulk of permits are taken up by hunters north of the Bombay Hills. Council lands provide an excellent opportunity to get started in waterfowl hunting.

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.	Reports received throughout year by Council on works undertaken. Internal audits carried out to ensure that all works were completed to appropriate standard

Budget: \$77,085	Actual: \$86,645
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Other lands

Council provides direct assistance to landowners by way of advice on wetland development and riparian plantings, via small financial contributions towards habitat projects on appropriate properties, and assisting with funding applications to charitable trusts. Council also distributes some 5,000 trees per annum for habitat protection and enhancement. Council works closely with other agencies, including the Waikato Regional Council and DoC, to create substantial areas of wetland habitat and to restore riparian margins.

Project 2.1.2 Other Lands

Objective	Planned Result	Actual Result
Provide habitat assistance to landowners 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.	

Project 2.1.3 Trees

Objective	Planned Result	Actual Result
Annual tree order made up, received and delivered.	Trees delivered to Clubs and Projects.	4965 trees and shrubs distributed.

Table 5: Tree distributions in 2019

Plant Distribution List 2019	Dean Block	Franklin Club	David Saxon(WCEFT)	Huntly Club	Andre Sands	Morrinsville club	Andrew Ewen	Robert Johnston Wetlands and stream	Te Arohia Club	Te Awamutu Club	Mike Simpson	Craig Carey Wetland and Stream	Brad Marsh Wetland	Dave Stodd pond	Fish and Game Trial Plants	Doug Mc Gaudley Wetlands	Deennis-ashton, weipa river	Jeff Tucker Wetland	SUB TOTAL
Cabbage Tree	50	50	50	100	25	75	20	20	50	50	100		20			50	20	50	730
Cherry		30		50		10			50										140
English Oak	30	30		50		10	10	10	20	30									190
Kahikatea				130	25	25		20	50	25							20	40	335
NZ Flax		75	75	300	50	150	40	20	40		150	50	20				30	70	1070
Pin Oak		25	10	100	25	25	20	20	25	50		50				20			370
Swamp Cypress		25		25		15		10	40			10				75			200
Turkey Oak	50	25	20	30	30	50	20	20	25			20	20				10		320
Kowhai			10		5			10	5				20				10	10	70
Manuka			20				20	20	50	50		50	20			25	20	50	325
Carex Secta	100	100	50		25	25	100	20	25	50		50	120	300			10	100	1075
Hickory												10			10				20
Pecan												10				10			20
Linden												10				10			20
Bay Tree												10			10				20
Weeping willow							10					50							60

Budget: \$159,759	Actual: \$123,793
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2.2 Resource Management Act

Advocacy for habitat using the provisions of the Resource Management Act is a significant aspect of Council's operations. Council vets several hundred resource consent applications per year making appropriate submissions/objections as required. Council is also actively involved in the planning process with the preparation of submissions on many of the plans produced by district and regional councils.

In 2018/19, Council was involved in a number of high profile cases including presenting expert evidence at the Healthy Rivers Plan change and preparing a comprehensive submission on the proposed Waikato District Plan. It is envisaged that Council will be continue to be actively involved in both these processes in 2019/20.

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: \$344,720	Actual: \$378,966
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2.3 Assessment & Monitoring

Concern has been expressed by licence holders over the comparatively poor water quality in the headwaters of the Whanganui River in the Tongariro Forest Park. Possible causes include large forestry operations in this catchment. An assessment and monitoring programme of trout habitat in the Whanganui River headwaters was started in early 2017 and will continue in 2018/19.

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.	Report to Council. Staff monitored water quality in 16 tributaries of the upper Wanganui. Although the results indicated that poor track maintenance was likely impacting some streams, the biggest impact appears to be the discharge from Lake Otamangakau.

Budget: \$14,681	Actual: \$4,195
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FUNCTIONAL AREA 3:

ANGLER AND HUNTER PARTICIPATION AND SATISFACTION

Goal:

To encourage maximum angler and hunter participation while maintaining quality of angler/hunter experience and satisfaction with Fish and Game management.

3.1 Access issues

Council administers balloted hunting on its own wetlands and via its association with Fish & Game Clubs and the Kopuatai and Whangamarino Wetland Associations is involved in management control of Lakes D, Cameron, Rotokauri, Kainui, Rangiriri Islands, Rayonier Forests, and the Kopuatai and Whangamarino Wetlands. Council maintains a close liaison with local authorities and DoC to establish management plans and committees for crown lands to protect fish and game interests. Council continues to monitor the situation regarding public land (reserve strips etc) over which hunters and anglers have legal access and as and where appropriate advocates on their behalf, now liaising with the newly established Walking Access Commission.

Project 3.1.1 Access Negotiations

Objective	Planned Result	Actual Result
<p>Angler and hunter access to the sport fish & gamebird resource is maintained and enhanced.</p>	<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>450 Permits issued</p> <p>Results reported to Council throughout year. Access to Whakapapa River increased by the purchase of a property at Stone Jug Road. Access agreement signed with Hancock Forest Management to the Ongarue River.</p> <p>Meetings held with DOC and local authorities. Results reported to Council.</p> <p>Commission informed of access issues involving Lake Waikare.</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.	All signs next to State Highways were checked and replaced where required.

	Budget: \$22,448	Actual: \$25,826
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3.2 Promotion

Regular contact with hunters and anglers plays an important part in retaining their interest. Councillors and staff regularly attend and address ward association and allied recreation group meetings. Production of Fish & Game magazines and a separate newsletter sent direct to all Auckland/Waikato licence holders prior to the game and fish seasons are considered an essential activity which is very well received by licence holders. Council also produces a monthly internet newsletter for anglers (*Reel Life*) and during the game season a monthly internet newsletter for hunters (*Both Barrels*).

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 “ <i>Reel Life</i> ” & “ <i>Both Barrels</i> ” e-zines & hunting/fishing magazines. 2 Undertake pre-season publicity for hunting and fishing.	1 Contributions made to “ <i>Reel Life</i> ” & “ <i>Both Barrels</i> ” e-zines & hunting/fishing magazines. 2 Pre-season publicity undertaken.	All editions of “ <i>Reel Life</i> ” & “ <i>Both Barrels</i> ” contributed to. 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: \$59,801	Actual: \$67,838
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FUNCTIONAL AREA 4:

PUBLIC INTERFACE

Goal:

Acceptance of the recreation of sports fishing and gamebird hunting and community support for Fish & Game Council management.

Given that within its region approximately 40% of New Zealand's population is encompassed, which comprises the largest urban population in the country, Council well recognises the importance in its region of community support for its activities.

The importance of Auckland to Fish & Game interests has been identified by NZF&GC, who deem the raising of Public Awareness in Auckland an issue of national significance.

Council and staff are founding Trustees in the National Wetland Habitat Trust, Waikato Ecological Enhancement Trust, Waipa Peat Lakes and Wetlands Accord, Waikato District Lakes and Freshwater Wetlands Accord, South Waikato Rural Access Committee, Lower Waikato Enhancement Society, South Waikato Environmental Initiative Group, Lakes Rotokauri, D & Cameron Management Groups, and regularly attend Wetland Forums, Biodiversity Forums, Landcare and Rivercare meetings, Regional and local council sector liaison meetings and other like group meetings; organisations that not only provide benefits for fish and game habitat but also an important link in promoting acceptability of hunting and fishing.

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: \$47,110	Actual: \$27,850
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FUNCTIONAL AREA 5:

COMPLIANCE

Goal:

To ensure compliance with hunting and fishing regulations, to protect the resource and Council's financial base.

Council administers some 15 warranted officers. Planned and coordinated law enforcement work is carried out by as many rangers as can be mustered at the time.

Active gamebird ranging on opening day is limited to staff and a small number of honorary rangers. Given the longer period that fishing activities are undertaken a better coverage of fishing activities is achieved.

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.	Courses held for honorary Rangers in Hamilton and Auckland.

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: \$86,591	Actual: \$60,694
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FUNCTIONAL AREA 6:

LICENSING

Goal:

To produce and distribute legally correct licence forms by due date.

The sale of licences is Council's primary source of income. The administrative function of licensing has been contracted out however Council still maintains control over licences distributed and debt collection

Project 6.1.1 Licence Distribution

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

Budget: \$50,589	Actual: \$46,040
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LICENCE SALES

FISH	FWF	FWA	FWNA	FSLA	FLAA	FWJ	FWNJ	FWIA	FLBA	FSBA	FDA	FDNA	FDJ	FDNJ	WNC
F17/18						1		1	1	7	84	22	7		
F18/19	609	1480	412	163	174	192	21	278	27	55	1209	435	130	12	5
GAME		GWA	GWJ	GWC	GDA	GDJ									
Game 2018		4	1	2	18										
Game 2019		6423	528	213	229	6									



FUNCTIONAL AREA 7:

COUNCIL/COMMITTEE/CLUB SERVICING

Goal:

To service Council, committees and clubs, to provide for the democratic management of the Fish & Game system.

Given the informal and personal level upon which Council functions Council is able to maintain good levels of communication within the organisation. Council has always maintained an efficient monitoring administrative system via its detailed budgeting and accounting system along with its Chief Executive's Report .

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. 2 Compile and distribute agendas and supporting papers at least seven days prior to meetings. 2 Distribute minutes and Newsbrief within ten days after Council meetings.	Six Council meetings held throughout year. All agenda and supporting papers distributed within appropriate timeframe. All minutes and Newsbriefs distributed within appropriate timeframe.

Budget: \$42,042	Actual: \$42,688
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FUNCTIONAL AREA 8:**PLANNING/REPORTING****Goal:**

To ensure cost efficient and appropriate management of fish and game resources.

Council's Management Plan was approved by the Minister of Conservation on 13 October 2010.

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 2019/20 by August 2019.	Plan approved by Council.

Project 8.1.2 Annual report/Audit

Objective	Planned Result	Actual Result
Produce Annual Report for the 2018/19 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. 2 Undertake national & inter- regional liaison as required.	All necessary submissions made within appropriate deadlines. Assisted NZF&GC on sub committees. All necessary liaison undertaken.

Budget: \$54,002	Actual: \$50,943
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FUNCTIONAL AREA 9:

ADMINISTRATION/OVERHEADS

Goal:

Manage the business of Fish and Game in a cost effective and efficient manner.

Council was fortunate in having inherited from the Acclimatisation Society a well established and effective administration system which functions in an efficient and cost effective manner.

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: \$678,488	ACTUAL \$734,592 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 PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2019

The Auditor-General is the auditor of Auckland/Waikato Fish & 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 performance of the Fish and Game Council on his behalf.

Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 13 to 28, that comprise the statement of financial position as at 31 August 2019, 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 performance of the Fish and Game Council on pages 29 to 47.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 13 to 28:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2019; 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 performance of the Fish and Game Council on pages 29 to 47:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2019, 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 12 December 2019. This is the date at which our opinion is expressed.

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

Basis for opinion

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

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

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

Responsibilities of the Council for the financial statements and the statement of performance

The Council is responsible on behalf of the Fish and Game Council for preparing financial statements and a statement of performance that are fairly presented and comply with generally accepted accounting practice in New Zealand.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare financial statements and a statement of performance that are free from material misstatement, whether due to fraud or error.

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

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

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

Our objectives are to obtain reasonable assurance about whether the financial statements and the statement of performance, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance, but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures, and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements and the statement of performance.

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

We did not evaluate the security and controls over the electronic publication of the financial statements and the statement of performance.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

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

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information included on pages 1 to 12, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

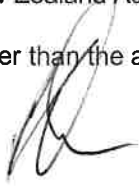
Our opinion on the financial statements and the statement of performance does not cover the other information and we do not express any form of audit opinion or assurance conclusion thereon.

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

Independence

We are independent of the Fish and Game Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of the Professional and Ethical Standard 1 (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