



CONSOLIDATED PERFORMANCE REPORT OF THE

AUCKLAND/WAIKATO FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2023**

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

December 2023

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 44 of the Public Finance Act 1989, the Consolidated Performance Report of the Auckland/Waikato Fish and Game Council for the year ended 31 August 2023.

Yours faithfully

A handwritten signature in blue ink, appearing to read 'Nigel Juby', written in a cursive style.

Nigel Juby
Chair
Auckland/Waikato Fish and Game Council

CONTENTS

| | |
|---|----|
| ENTITY INFORMATION..... | 1 |
| CHAIRS REPORT | 4 |
| CONSOLIDATED STATEMENT OF RESPONSIBILITY..... | 6 |
| CONSOLIDATED STATEMENT OF SERVICE PERFORMANCE..... | 7 |
| OUTPUT 1: SPECIES MANAGEMENT | 9 |
| OUTPUT 2: HABITAT PROTECTION/MANAGEMENT | 16 |
| OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES..... | 21 |
| OUTPUT 4: PUBLIC INTERFACE | 24 |
| OUTPUT 5: COMPLIANCE | 26 |
| OUTPUT 6: LICENSING | 28 |
| OUTPUT 7: COUNCIL | 30 |
| OUTPUT 8: PLANNING & REPORTING..... | 31 |
| OUTPUT 9: ADMINISTRATION/OVERHEADS | 33 |
| CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE..... | 34 |
| CONSOLIDATED STATEMENT OF FINANCIAL POSITION..... | 35 |
| CONSOLIDATED STATEMENT OF CASH FLOWS..... | 36 |
| STATEMENT OF ACCOUNTING POLICIES | 37 |
| NOTES TO THE CONSOLIDATED PERFORMANCE REPORT | 41 |
| | |
| INDEPENDENT AUDITOR'S REPORT..... | XX |

ENTITY INFORMATION

Legal Name

Auckland/Waikato Fish & Game Council.

Type of Entity and Legal Basis

The 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.


Mission and Statutory Functions

Auckland/Waikato Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sports fish and game in the recreational interests of anglers and hunters.

The Council has statutory responsibilities established by the Conservation Act 1987 (including the Freshwater Fisheries Regulations 1983) and the Wildlife Act 1953 (incl. the Wildlife Regulations 1955)

Particular functions of Auckland/Waikato Fish and Game Council include:

- 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 sets out the specific work programme and budget. 

Structure of Auckland/Waikato Fish and Game Council

The Council currently consists of 10 councillors who were elected in November 2021. Councillors are elected three yearly by fish and game licence holders in the Auckland/Waikato region. Each meeting a representative from DOC is invited to attend.

The Council meets a minimum of six times each year.

The Chief Executive is responsible for the day-to-day operations and reports to the Council. Six other full and part time staff support the Chief Executive in delivering the Councils objectives.

Nigel Juby is the Current Chair, and Barrie Barnes was elected by the Council as an appointee to the New Zealand Fish and Game Council.

Council and Staff

Chairman

Nigel Juby, Ohaupo

Vice-chairmen

Grant Annan, Te Awamutu

David Cocks, Pakuranga

Council elected by licence holders

Barrie Barnes, Auckland

Peter Shaw, Ohaupo

Colin Sherrard, Huntly

Matt Barker, Silverdale

Euan Williamson, Auckland

Tony Clark, Tuakau

Geoff Dickey, Pokeno

Life Members

David Lawrie (1989)

Dean Blythen (1989)

Staff

John Dyer, BSc (Wildlife Management Officer - Game)

David Klee, MSc (Wildlife Management Officer - Game)

Adam Daniel, PhD (Fisheries Manager)

Roslyn Simmonds (Office Manager)

Mischa Davis, BA/LLB, (Resource Management Officer)

Clare Robertson, MIWM, (Resource Management Officer)

Chief Executive

Ben Wilson, MSc

Office

The Council office is located at 156 Brymer Road, RD 9, Hamilton 3289

Phone: 07 849 1666

Email: aucklandwaikato@fishandgame.org.nz

Website: www.fishandgame.org.nz

Council Meeting Attendance

| Council Members | Meetings Attended | Apologies |
|------------------------|--------------------------|------------------|
| Nigel Juby | 6 | |
| David Cocks | 6 | |
| Grant Annan | 6 | |
| Barrie Barnes | 4 | 2 |
| Colin Sherrard | 4 | 2 |
| Euan Williamson | 6 | |
| Geoff Dickey | 2 | 4 |
| Matt Barker | 4 | 2 |
| Peter Shaw | 5 | 1 |
| Tony Clark | 4 | 1 |

CHAIRS REPORT

Thankfully the last year saw a return to normality with the Covid lockdowns of the last 3 years well behind us. However, the weather was far from normal with exceptionally heavy rainfall for much of the spring and summer contributing to widespread flooding, especially on the west coast and Coromandel.

Over summer, the large rivers flowing through the Whangamarino Wetland experienced long periods of low oxygen due to the high flow of nutrient rich water from the surrounding catchment. Extensive flooding in the Whangamarino also contributed to the deoxygenation due to the breakdown of flooded vegetation. The results were catastrophic for both the fish population and waterfowl. Vast numbers of dead fish, mainly koi and rudd but also tuna (eels), provided the protein source to trigger a huge botulism outbreak. Staff and volunteers from the hunting community spent many hours removing dead and dying waterfowl. But eventually they were overwhelmed by the massive numbers and thus we employed contractors to assist in this very unpleasant task. Up to 600 birds were removed on a daily basis and the total kill must have been in the many thousands.

As a consequence of the outbreak, Tainui imposed a Rahui on the wetland which coincided with the start of the game season. Staff management of tensions around the outbreak and Rahui was very effective at diffusing what could have been a major disruption to the duck season. We are now working closely with local iwi, DOC and the WRC to produce a plan to minimise and manage future outbreaks in this catchment.

Despite our initial trepidations, it was one of the best game seasons in recent years as the wet Spring was ideal for duck breeding. Most hunters saw many more ducks, but the large amount of flooded land meant that hunters had to put in more effort to achieve success as the ducks were widely dispersed. It was pleasing that despite the botulism outbreak, ducks had moved back into the Whangamarino Wetland prior to the season.

The inclement weather last summer certainly limited fishing opportunities but was beneficial for trout, with low angling pressure and cool water temperatures. Consequently, some of the biggest fish in a decade were caught in Lake Arapuni with browns regularly exceeding 3 kg. And we're excited about our fish stocks in local streams, following the highest fish counts for some years.

Anglers need to be extremely vigilant now that the Gold Clam has become established in the Waikato River. Although anglers are very unlikely to transfer this invasive species, it is critical that they "check, clean, and dry" all permeable gear like neoprene waders for at least five days after fishing in these waters. Boats – particularly with water ballast tanks appear to be the by far the main mode of transmission.

Frustrating is possibly the best word to sum up the impact of the summer weather on our scheduled fieldwork. Drift dives had to be delayed or cancelled as many of the region's rivers were in flood over much of the summer. Duck banding was also affected

as the birds weren't attracted in large numbers to our feeding sites due to the extensive areas of flooded paddocks and swamps. This is why we should not infer that the numbers of ducks caught at a banding site has any bearing on population levels. In fact, quite the opposite can be true - high catch rates can be achieved when populations are low. Hungry birds in a drought year are easier to catch.

After 3 years, we finally obtained consent from the Waikato Regional Council to undertake activities to maintain Council's wetlands in the Waikato District. The consent allows us to undertake earthworks for maintenance at each wetland in excess of the permitted activity rules. Consequently, pond holders will be able to legally clean out their ponds of accumulated silt and pest plants. And Council will be able to maintain the channels and bunds that supply water to the wetlands, as many of our wetlands are perched well above the surrounding farmland.

Our appeals to the Environment Court on proposed changes to the Waikato Regional Plan (Healthy Rivers) dragged on for another year. An extensive mediation process over a period of months was unexpected and considerably more expensive than we initially envisaged with attendance by our lawyer and Chief Executive. However, we are fortunate that both David Klee and Adam Daniel are experts on water quality and wetlands, and thus could provide expert evidence on our behalf.

Clare Robertson and Mischa Davis were very active on other RMA issues including lodging extensive submissions on district and regional plans. And we actively consulted with a wide range of applicants for consent applications throughout the region.

All staff contributed to a considerable number of national projects including website development, Maritime NZ, biosecurity, and national RMA reform.

On the national front, under the leadership of Councillor Barrie Barnes as NZC chair, NZ Council staff have been busy with multiple political challenges such as the NES-FW, RMA reform and the Wildlife Act review. Coupled with the 2021 DOC review, significant changes to Fish & Game are on the horizon. Ensuring that NZC focusses its efforts on communicating with, and attentive listening to the regions, is vital in achieving the best outcome. Thanks Barrie, for the huge commitment that you have made to NZC.

One new initiative, largely unnoticed but significant, is the establishment of monthly chairs meetings. This gives regional chairs an opportunity to understand what is happening across the country and also discuss ways that successful regional projects and policies can be replicated in other areas.

My thanks again to my fellow Councillors and staff for their hard work, enthusiasm, and support over what has been a challenging year. I would also like to express my appreciation for the large number of volunteers who we rely on to support our efforts to maintain and enhance the fish and game resource in the interests of anglers and hunters.

Nigel Juby

Chairman

CONSOLIDATED STATEMENT OF RESPONSIBILITY

The Council and Management of the Auckland/Waikato Fish and Game Council, accept responsibility for the accuracy of and judgments used in the preparation of the following Consolidated Performance Report, the establishment and maintenance of systems of internal control designed to provide reasonable assurance of the integrity and reliability of financial reporting and the end of year performance information provided by the Auckland/Waikato Fish and Game Council under section 19A of the Public Finance Act 1989, regardless of whether that information is included in the Council's Consolidated Performance Report..

In our opinion, the information set out in the financial statements and statement of service performance for the financial year ended 31 August 2023 fairly reflects the financial position and operations of the Council.



Nigel Juby
Chair

12/12/2023



Ben Wilson
Chief Executive

12/12/2023

CONSOLIDATED STATEMENT OF SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided for in the 2022-23 Operational Workplan, as adopted by Council for commencement on 1 September 2023.

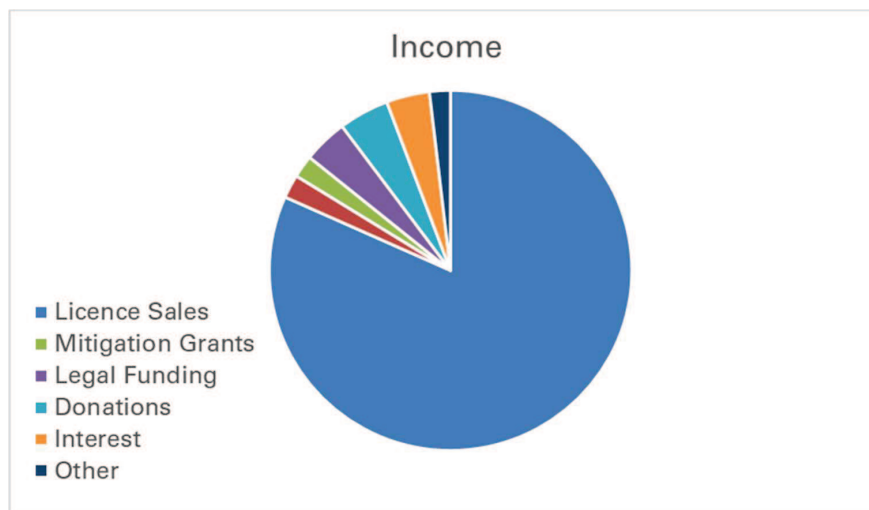
Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs. "Budget" and "Actual" costs are comprised of internal costs (proportion of staff time multiplied by overheads) and external costs established for each project.

Main Sources of Cash and Resources

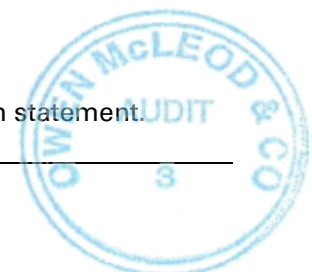
Auckland/Waikato Fish and Game Council derives revenue for funding its operations from various sources:

- a) Sale of Fish and Game Bird licences (81.5%)
- b) Environmental Grants (2.1%)
- c) Mitigation Grants (2.0%)
- d) Donations (4.5%)
- e) National Fish & Game Legal Funding (4.0%)
- f) Interest and investments (3.9%)
- g) Other (includes but not limited to Fishing Competitions, Habitat fees, fines, asset revaluation) (2.2%)



Total Revenue \$1,504,122

We applied these funds to achieve the goals as set out in the mission statement.



Outcomes – Achievements

During the year Council completed a number of tasks for the benefit of anglers and hunters.

Botulism Outbreak in the Whangamarino Wetland

We coordinated a hunter-led response to a botulism outbreak in the Whangamarino Wetland that killed large numbers of waterfowl. The outbreak was a consequence of the rivers flowing into the wetland having high nutrient levels and very low levels of oxygen.

Fish Releases

Fish liberations were undertaken where required to maintain productive trout fisheries in lakes where natural recruitment is inadequate, especially lakes in urban areas.

Waterfowl Monitoring

Monitoring programmes are undertaken during the year to assess productivity, survival, and harvest of gamebirds so that appropriate Game Season regulations can be set that will maintain sustainable populations of game bird species for hunters now and in the future.

Angler and Hunter Participation

We continue to maintain and enhance access to the fish and game resource and inform hunters and anglers of opportunities for fishing and hunting in the Auckland/Waikato Fish & Game Region.

Sports Fish and Game Bird Habitat Protection

We represented Fish & Game interests and the aspirations of anglers and hunters in resource management processes and strategies at a District, Regional and National level, advocating for and making submissions on behalf of anglers and hunters where their recreational interests could be impacted.

Compliance

We carried out compliance checks to monitor compliance with angling and hunting regulations and took enforcement action where considered necessary. A high level of compliance is necessary to support sports fish and game bird populations and to ensure that all users contribute to the resource.

License System

A readily accessible licensing system is available online and through Fish & Game licence retailers.

More detailed information on actual targets and outputs for the year is recorded within the following pages and a summary of budget and actual expenditure for each output Area is provided below. The overhead expenses detailed in the Statement of Financial Performance have been allocated to each output area based on the proportion of staff time directly expended in each area.



Summary Budget and Actual Expenditure for each output area.**OUTPUT 1: SPECIES MANAGEMENT****SUMMARY OF RESOURCES**

| Code | Project Cluster | Budget | | | Actual | | |
|------|--------------------|------------------|-----------------|------------------|------------------|-----------------|------------------|
| | | Total Expense | Income | Net Cost | Total Expense | Income | Net Cost |
| 1110 | Species Monitoring | \$99,942 | \$5,500 | \$94,442 | \$84,520 | \$13,620 | \$70,900 |
| 1120 | Harvest Assessment | \$13,578 | \$0 | \$13,578 | \$15,562 | \$0 | \$15,562 |
| 1160 | Liberations | \$27,279 | \$5,000 | \$22,279 | \$26,415 | \$8,935 | \$17,480 |
| 1170 | Regulations | \$8,509 | \$0 | \$8,509 | \$7,020 | \$0 | \$7,020 |
| 1180 | Control | \$23,772 | \$2,500 | \$21,272 | \$20,056 | \$1,138 | \$18,918 |
| | Total | \$173,080 | \$13,000 | \$160,080 | \$153,573 | \$23,693 | \$129,880 |

Goal: To maintain sustainable populations of harvestable species at levels to provide for angler and hunter satisfaction while mitigating adverse impacts of the species.

1110 Species Monitoring**Sports Fish**

Drift dive surveys were completed over the summer in the Mangatutu, Waihou, Waitawheta and Awakino rivers. All rivers were in good shape in terms of fish populations. These surveys contribute to a population database which contains over 30 years of data, providing a valuable record of long-term trends. The Whakapapa River could not be surveyed due to continued high flows over the summer.

The sterile rainbow trout programme continued with the release of 1000 fish into Lake Arapuni. However initial results indicate the catch rates of sterile trout were only 50% that of non-sterile fish and there is so far no evidence of longer life or greater maximum size.

Gamebird

This year's duck banding programme was severely disrupted by the extreme weather leading to the complete cancelation of the AkaAka and one of the Te Awamutu sites and very low catches at Wellsford and the Opuatia. In the end given the situation we are relatively satisfied with the total catch of 2001 ducks for the summer.

We coordinated a response to a botulism outbreak in the Whangamarino Wetland that killed large numbers of waterfowl. The outbreak was a consequence of the rivers flowing into the wetland having high nutrient levels and very low levels of oxygen. The resulting extensive fish kill acted as a protein source for the botulism bacteria to thrive. Staff and volunteers from the hunting community spent many hours removing dead and dying waterfowl. But eventually they were overwhelmed by the huge numbers and thus contractors were employed to assist in this very unpleasant task. Up to 600 birds were removed on a daily basis and the total kill must have been in the many thousands.

| Project 1111 Drift Diving | | |
|---|--|---|
| Objective | Planned Result | Actual Result |
| To monitor the trout population in the major clear rivers and impact of management decisions. | Drift dive representative river sites. Report and recommendations to Council detailing population status and management implications | Drift dive surveys were carried out on the Waihou, Waimakariri, Mangatutu, and Waitawheta rivers. Report received by Council. |

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

| Year | Waihou | | Awakino | | Waitawheta | | Mangatutu | |
|------|------------|----------|------------|----------|------------|----------|------------|----------|
| | 30-40 (cm) | 40+ (cm) | 30-40 (cm) | 40+ (cm) | 30-40 (cm) | 40+ (cm) | 30-40 (cm) | 40+ (cm) |
| 2019 | 12 | 4 | 11 | 16 | | | 5 | 4 |
| 2020 | 38 | 12 | 7 | 0 | | | 7 | 7 |
| 2021 | 19 | 6 | 1 | 22 | | | 2 | 6 |
| 2022 | 24 | 14 | 6 | 30 | 2 | 6 | 3 | 9 |
| 2023 | 42 | 17 | 4 | 9 | | 3 | 6 | 7 |

| Project 1112 Banding | | |
|---|---|--|
| Objective | Planned Result | Actual Result |
| To estimate the mallard and grey duck population by banding and other appropriate techniques. | Population estimates derived from mallard & grey duck banded at six sites. Report to Council. | 2,001 ducks were banded at five sites. Reports to Council throughout year. |

Table 2: Banding catches at each location.

| Banding Location | Site Manager | Year | | | | | | | |
|------------------|--------------|-------------|-------------|-------------|-------------|-------------|-------------|-------------|--|
| | | 2017 | 2018 | 2019 | 2020 | 2021 | 2022 | 2023 | |
| Hauraki Plains | David Klee | 1818 | 1449 | 1224 | 881 | 1068 | 947 | 619 | |
| Te Awamutu | David Klee | 786 | 806 | 478 | 646 | 280 | 487 | 314 | |
| Opuatia | David Klee | 399 | 517 | 148 | 247 | 104 | 164 | 7 | |
| Aka Aka | John Dyer | 507 | 399 | | 48 | 212 | 914 | | |
| Helensville | John Dyer | 708 | 487 | 472 | 519 | 430 | 858 | 1038 | |
| Wellsford | John Dyer | 165 | 35 | 50 | 151 | 125 | 104 | 23 | |
| TOTAL | | 4383 | 3693 | 2372 | 2492 | 2219 | 3474 | 2001 | |

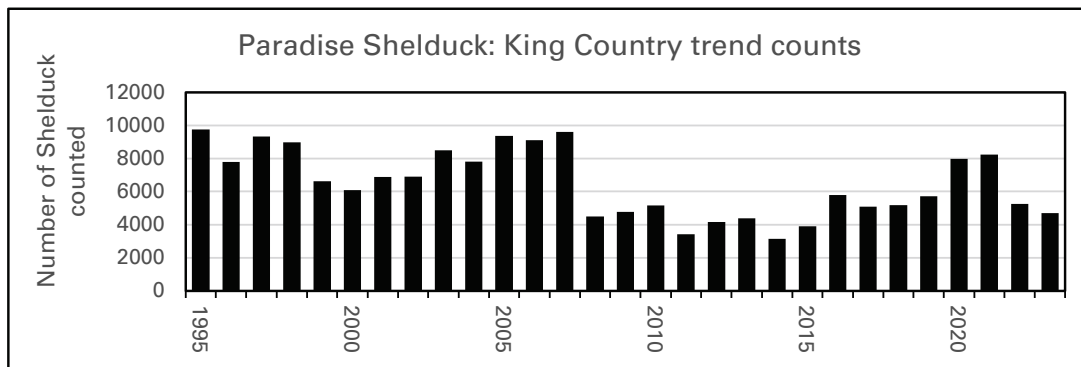


| Project 1114 Trend Counts | | |
|--|---|---|
| Objective | Planned Result | Actual Result |
| To monitor the swan and paradise shelduck populations. | Swan and paradise shelduck population estimates derived from aerial counts. Report to Council with recommendations. | Surveys completed and report received by Council (Graph 1,2,3). |

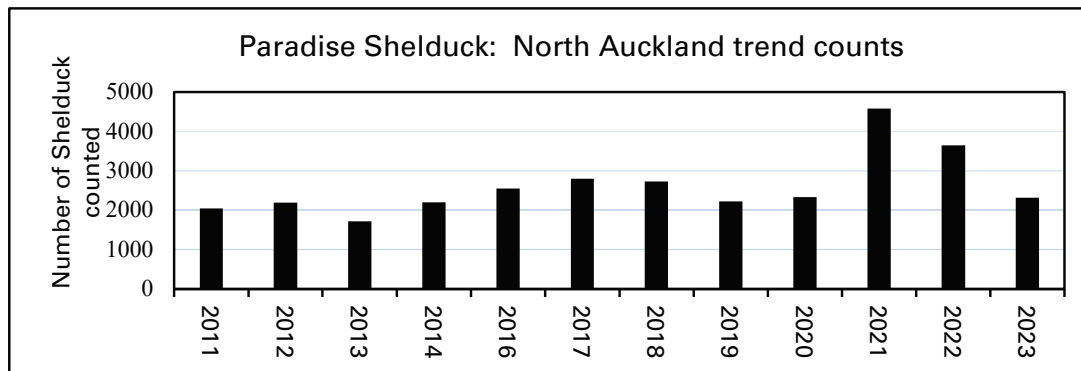
| Project 1115 Fish Surveys | | |
|--|--|---|
| Objective | Planned Result | Actual Result |
| Sports fisheries monitored using techniques that may include netting, electric fishing, spawning, fin clipped and tagging surveys. | Report and recommendations to Council detailing population status and management implications. | Fish tagging surveys continued. A tag report page was enabled on the Fish & Game website. |

| Project 1117 Gamebird Research | | |
|---|--|---|
| Objective | Planned Result | Actual Result |
| To support research on game birds that leads to improved management outcomes and options. | Research projects on game birds by Fish & Game and universities supported. Participation in national mallard research committee. | Staff contributed to national research committee. Assistance was given to a Swan tracking project coordinated by the Auckland Airport Authority |

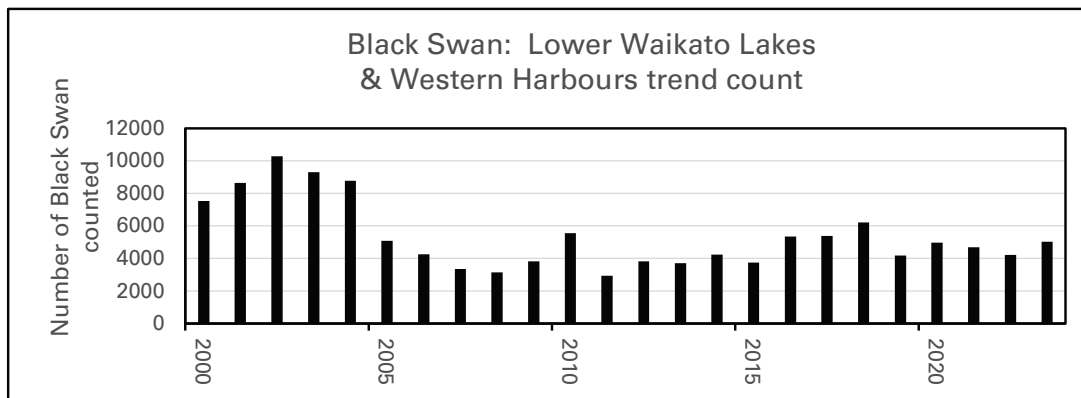




Graph 1: Paradise Shelduck, trend count data, King Country.



Graph 2: Paradise Shelduck, trend count data, North Auckland.



Graph 3: Swan trend counts in the lower Waikato lakes and western harbours combined.



1120 Harvest Assessment

Preliminary analysis of the Auckland/Waikato game harvest data has revealed interesting trends, as despite many hunters reporting increased bird sightings, the actual harvest per hour of hunting remained relatively low. The abundant floodwater during the season dispersed birds and provided them with numerous options, making decoying and hunting more challenging.

| Project 1121 Fish Harvest Assessment | | |
|--|--|--|
| Objective | Planned Result | Actual Result |
| Fish harvest assessments estimated in major fisheries. | Results analysed from fishing competitions. Progress report to Council. | Fish tagging data from competitions and angler returns analysed. Ongoing reports to Council. |

| Project 1122 Gamebird Harvest Assessment | | |
|--|---|---|
| Objective | Planned Result | Actual Result |
| Monitor the harvest of mallard/grey ducks to produce a measure of hunter success and contribute to population estimates. | Estimate harvest of mallards/greys derived by implement of the 2023 hunter survey in conjunction with band returns. | Report in preparation, expected to be sent to Council by December 2023. |



1160 Releases

The sterile rainbow trout programme continued with the release of 1000 fish into Lake Arapuni. However initial results indicate the catch rates of sterile trout are only about 50% that of non-sterile fish and there is so far no evidence of longer life or greater maximum size.

We are now releasing two-year old trout into the small lake fisheries, in preference to yearlings, due to better survival and size at capture.

| Project 1161 Fish Releases | | |
|---|---|---|
| Objective | Planned Result | Actual Result |
| Fish liberations undertaken where required to maintain productive trout fisheries in lakes where natural recruitment is inadequate. | Fish liberated as required and reported to Council. | Releases carried out and reported to Council. |

Table 3: 2022/23 Trout liberations in the Auckland/Waikato Region

| Date | Lake | 1+Rainbow | 2+ Rainbow |
|--------------|----------------------|-----------|------------|
| October 2022 | Arapuni | 2000 | |
| April 2023 | Pupuke (Quarry lake) | | 200 |
| May 2023 | Moana -nui | | 200 |
| | Whatihua | | 200 |
| | Parkinson | | 200 |
| June 2023 | Pupuke (Quarry lake) | | 200 |

| Project 1162 Gamebird Releases | | |
|---|---|---|
| Objective | Planned Result | Actual Result |
| Gamebird releases by private individuals are encouraged and 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 from existing properties. |



1170 Regulations

Council agreed to close the Waikato River between Cambridge and Hamilton to drift-shooting because of the increased urbanisation of this stretch of the river. Compliance with this new regulation was excellent and some hunters took the opportunity to hunt from fixed stands. In contrast to previous seasons, no complaints were received from adjacent landowners.

| Project 1172 Game Gazette | | |
|---|------------------------|--|
| Objective | Planned Result | Actual Result |
| Game regulations gazetted based on best available science & hunter aspirations with the objective of maximising substantial yield to hunters while maintaining gamebird population. | Game Gazette approved. | Regulations gazetted for 2023 Game Season. |

| Project 1173 District Anglers Notice | | |
|--|-----------------------------------|---|
| Objective | Planned Result | Actual Result |
| District Anglers Notice approved based on best available science and angler aspirations. | District Anglers Notice approved. | District Anglers Notice gazetted for 2023/24 Sports Fishing Season. |

1180 Game Bird Control

Compared to previous years there were fewer permits issued for the disturbance of gamebirds, especially for mallards.

| Project 1181 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. | 117 permits were issued for gamebird disturbance. |



OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

SUMMARY OF RESOURCES

| Code | Project Cluster | Budget | | | Actual | | |
|-------|--------------------|---------------|-----------|-----------|---------------|-----------|-----------|
| | | Total Expense | Income | Net Cost | Total Expense | Income | Net Cost |
| 1210 | RMA | \$243,407 | \$20,000 | \$223,407 | \$468,368 | \$106,307 | \$362,061 |
| 1220 | Works & Management | \$90,865 | \$11,000 | \$79,865 | \$106,644 | \$12,135 | \$94,509 |
| 1230 | Assisted Habitat | \$196,150 | \$125,000 | \$71,150 | \$100,007 | \$38,486 | \$61,521 |
| 1240 | Assessment | \$6,526 | \$2,000 | \$4,526 | \$8,245 | \$0 | \$8,245 |
| Total | | \$536,948 | \$158,000 | \$378,948 | \$683,264 | \$156,928 | \$526,336 |

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.

1210 Resource Management Act

The proposed Plan Change to the Waikato Regional Plan (Healthy Rivers) has taken considerable resources. Mr Klee and Dr Daniel have worked with our legal and planning consultants to provide evidence for expert conferencing and have prepared submissions for the upcoming Environment Court hearing. Mediation sessions extended over a period of six months and were attended by Mr Wilson and legal Counsel, Ms Sarah Ongley.

We continue to be involved in the Environment Court with the appeals to the Waikato District Plan. We welcomed the decision by the Ward Group to withdraw their appeal, which we were a party to, for a change in land designation on a property adjacent to our North Shepherd Wetland.

We submitted on several statutory plans including the Proposed Waitomo District Plan, where we sought stricter rules for reverse sensitivity effects associated with housing development and subdivision to provide greater protection from conflict with game bird hunters. We also sought that the placement of signs by Fish and Game be a permitted activity, and that the role of Benefit Lots be expanded so that they can be used to protect and maintain existing significant wetlands. We also submitted on the Hauraki Gulf Fisheries Plan, which included the key actions for revitalising the Gulf, a broader project that sets out to manage and ultimately restore a healthy Hauraki Gulf. We submitted on the proposed Waipa District Council Dog Control Bylaw and Policy Review.

We submitted on the Waikato Regional Freshwater Policy Review, expressing our concerns that more emphasis was required on the protection of lakes and wetlands. We also submitted on the draft Waikato Water Strategy expressing our concerns and spoke in regard to our submission on the Waikato District Council General Policies Reserve Management Plan. A submission was made on the on the proposed Taiao 'Nature' in the Waikato District



Submissions were made included Max Birt and Lumber Corp, and Cambridge/Waipā WWTP upgrade and discharge consents which we have recently requested withdrawn our request to be heard with an agreed set of conditions.

On national matters, the Natural Built Environment Act (NBEA) passed its third reading in parliament on the 16th of August, with an intention to repeal the Resource Management Act 1990 (RMA). Whilst the bill has good bones and is an improvement on the RMA, Fish and Game have had some serious concerns, namely that it failed to protect the habitat of trout and salmon. Thankfully after a lot of advocacy work on our organisations behalf the bill has now been modified and that protection, originally recognised in the RMA, reinstated. We submitted on the *NPS-REG 'Strengthening national direction on renewable electricity generation and electricity transmission'* Consultation Document, outlining concerns for Fish and Game.

The amendments to the NES-F came into force in January. Of notable concern was that our submission on the draft regulations for wetland utility structures had not been accepted and thus a resource consent will now be required for building any new maimai, boardwalk or even an information sign within a wetland. We are pleased however that *'wetland maintenance'* has been introduced to the regulations in addition to restoration, providing a *wider meaning* than restoration and in turn allowing for a broader range of enhancement activities to be conducted in natural wetlands without a resource consent. We are also pleased the amendments have included a new exemption where a local authority cannot charge to receive or review notifications of intended permitted activity work.

We submitted on the PF Olsen FSC audit on behalf of Fish and Game nationally highlighting the cultural and recreational importance of game bird hunting in exotic forestry areas and the importance of providing access for hunters and gun dogs.

| Project 1211 RMA | | |
|---|--|--|
| Objective | Planned Result | Actual Result |
| <ul style="list-style-type: none"> To advocate for the interest of Fish & Game in response to resource consent applications & planning processes. To advocate that all wastewater treatment plants that have oxidation ponds and come up for re consenting have botulism management plans in place. | Fish & Game interests are protected using the RMA. Report to Council on issues and Fish & Game response. | Council staff responded to issues at district, regional and national levels. Reports to Council throughout the year. |



1220 Works & Management

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 200 permits are issued to hunt on Council land. The bulk of permits are taken up by hunters from urban areas. Council lands provide an excellent opportunity to get started in waterfowl hunting.

The Waikato Regional Council approved our consent application for maintenance earthworks on our wetlands, including work in significant natural areas.

| Project 1221 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 the year by Council on works undertaken. Consents obtained for maintenance activities on Council wetlands. |



1230 Assisted Habitat

Council provides direct assistance to landowners by way of advice on wetland development and riparian plantings, via 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 1231 Non Council Land | | |
|---|--|--|
| 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. | We were successful with 4 funding applications with a total project value of \$769,000 including contributions from landowners and partnership organisations. The projects will create 28.5ha of wetland habitat and restore the hydrological functionality of the 35ha Howarth Memorial Wetland in Te Aroha, which is partially owned by Council. |

| Project 1235 Trees | | |
|--|--|-------------------------------------|
| Objective | Planned Result | Actual Result |
| Annual tree order made up, received and delivered. | Trees delivered to Clubs and Projects. | 4,926 trees and shrubs distributed. |



| Plant Distribution 2023 | Roger | Good | Jeff Tucker | Brendan Hampton | Waitekuna Special | Franklin F&G | Annette Marshall | TE AWAMUTU F&G | Wayne Rendall | Andree Sands | Dave Stack | Central Shepherd | Williamson Wetland | Dean Wetland | Morrinsville F&G | Steve McMillan | Jay Hawkins | Daniel Hall | SUB TOTAL | |
|-------------------------|-------|------|-------------|-----------------|-------------------|--------------|------------------|----------------|---------------|--------------|------------|------------------|--------------------|--------------|------------------|----------------|-------------|-------------|-----------|-----|
| Cherry | | | | | | | | | 20 | | | 20 | 50 | 20 | | | 5 | | 115 | |
| English Oak | 10 | 10 | | | 6 | 10 | | | 20 | | | | 50 | 20 | | | 5 | 5 | 136 | |
| Pin Oak | 10 | 10 | | | 0 | | 10 | | 20 | | | | 20 | 50 | 20 | 25 | 5 | 5 | 175 | |
| Turkey Oak | 10 | 10 | | | 0 | 10 | | | | | | | 50 | 20 | | | 5 | | 105 | |
| Swamp Cypress | 50 | | | | 42 | 10 | 10 | | 20 | | | | 30 | 50 | 20 | | | 5 | 20 | 257 |
| Weeping willow | | | | | 0 | 10 | 10 | 10 | | | | | 50 | 50 | | | 5 | 10 | 145 | |
| NZ Flax | 25 | 50 | 50 | 50 | 18 | | 25 | 25 | 50 | 25 | | | 75 | 50 | 50 | 25 | 20 | 10 | 50 | 598 |
| Kahikatea | 10 | | | | 30 | | 10 | 25 | 20 | | | | 25 | | | | 10 | | 130 | |
| Cabbage Tree | 25 | 50 | 50 | | 18 | 25 | 25 | 25 | 50 | 25 | | | 50 | 50 | 50 | 25 | 20 | | 25 | 513 |
| Kowhai | 10 | 20 | | | 42 | 25 | | 25 | | 10 | | | 10 | | 25 | 25 | | 10 | 202 | |
| Manuka | | | | | 36 | 50 | 25 | 25 | 50 | 25 | 20 | | 75 | 50 | 25 | 50 | 20 | 20 | 25 | 496 |
| Carex Secta | | | 50 | | 12 | 50 | 25 | 25 | | | 30 | | 75 | 50 | 50 | 25 | 30 | | 422 | |
| Carex Virgata | | | 50 | | 12 | 50 | 25 | 25 | | 25 | | | 150 | | | 25 | 20 | 10 | 392 | |
| Lemonwood | | | | | 24 | | 25 | 25 | 50 | 25 | | | 50 | 50 | 25 | | | 10 | 25 | 309 |
| Karamu | 25 | 50 | | | 24 | | | 25 | 20 | | | | 50 | 50 | 25 | | 10 | | 279 | |
| Kanuka | | | | | 24 | 25 | 25 | | 20 | 25 | | | 50 | | 25 | | 10 | | 204 | |
| Mahoe | | 25 | | | 42 | 25 | | 25 | | 25 | | | 50 | 50 | 25 | | | | 267 | |
| oioi | | 25 | | | 6 | | | 25 | | 25 | | | 50 | 50 | 25 | | | | 206 | |

1240 Assessing & Monitoring

| Project 1241 Assessment & Monitoring | | |
|--|--------------------|--|
| Objective | Planned Result | Actual Result |
| Assessment of trout water quality requirements to be developed for Waikato rivers. | Report to Council. | Historical brown trout spawning areas surveyed to ascertain impacts of overall increase in water temperatures. |



OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES**SUMMARY OF RESOURCES**

| Code | Project Cluster | Budget | | | Actual | | |
|------|--------------------|---------------|--------|----------|---------------|--------|----------|
| | | Total Expense | Income | Net Cost | Total Expense | Income | Net Cost |
| 1310 | Access | \$25,393 | \$0 | \$25,393 | \$30,743 | \$635 | \$30,108 |
| 1330 | Newsletters | \$22,630 | \$0 | \$22,630 | \$31,256 | \$0 | \$31,256 |
| 1340 | Other Publications | \$13,326 | \$0 | \$13,326 | \$19,388 | \$0 | \$19,388 |
| 1360 | Club Relations | \$12,311 | \$0 | \$12,311 | \$9,447 | \$0 | \$9,447 |
| | Total | \$73,660 | \$0 | \$73,660 | \$90,834 | \$635 | \$90,199 |

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

1310 Access

Council administers balloted hunting on its own wetlands. We are 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 protect fish and game interests in access. 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.



| Project 1311 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>4 Reported angler/hunter access problems reported to Walking Access Commission</p> <p>5 One new permanent access point is established annually.</p> | <p>531 Permits issued.</p> <p>Access negotiated on Whakapapa River over a section of private land.</p> <p>Councillors attended meetings of the Fish & Game Wetland Associations.</p> <p>Walking Access NZ were contacted for access inquiries on the Moakurua, Waiomou, and Mangawhiro Streams.</p> |

| Project 1312 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. | Replacement sign placed on Murray Young Wetland. |



1330 Newsletters

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 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.

| Project 1331 Magazine & Newsletters | | |
|--|--|--|
| Objective | Planned Result | Actual Result |
| The production and distribution of game and fishing magazine supplements to previous years licence purchasers before commencement of season. | Preseason magazine supplements produced and distributed. | Magazine supplements completed and the magazines distributed to licence holders. |

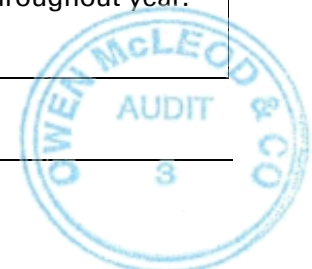
1340 Other Publications

Council produces a monthly internet newsletter for anglers (*Reel Life*) and during the game season a monthly internet newsletter for hunters (*Both Barrels*).

| Project 1341 Other Publications | | |
|--|---|--|
| Objective | Planned Result | Actual Result |
| 1 To Contribute to " <i>Reel Life</i> " & " <i>Both Barrels</i> " e-zines & hunting/fishing magazines. | 1 Contributions made to " <i>Reel Life</i> " & " <i>Both Barrels</i> " e-zines & hunting/fishing magazines. | All editions of " <i>Reel Life</i> " & " <i>Both Barrels</i> " contributed to. |
| 2 Undertake pre-season publicity for hunting and fishing. | 2 Pre-season publicity undertaken. | Pre-season club meetings attended. |

1360 Club Relations

| Project 1341 Other Publications | | |
|---|--|--|
| 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. |



OUTPUT 4: PUBLIC INTERFACE

SUMMARY OF RESOURCES

| Code | Project Cluster | Budget | | | Actual | | |
|------|-------------------|---------------|--------|----------|---------------|--------|----------|
| | | Total Expense | Income | Net Cost | Total Expense | Income | Net Cost |
| 1430 | Advocacy | \$27,156 | \$0 | \$27,156 | \$39,387 | \$0 | \$39,387 |
| 1440 | Public Promotions | \$5,931 | \$0 | \$5,931 | \$3,463 | \$0 | \$3,463 |
| | Total | \$33,087 | \$0 | \$33,087 | \$42,850 | \$0 | \$42,850 |

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

1430 Advocacy

Considering that around 40% of New Zealand's population resides in the Auckland/Waikato region, including the largest urban population in the country, Council fully acknowledges the regional and national significance of community support for its activities.

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. Council and staff regularly attend Wetland Forums, Biodiversity Forums, Rivercare meetings, regional and local council sector liaison meetings and other like group meetings. These organisations not only provide benefits for fish and game habitat but also are an important link in promoting acceptability of hunting and fishing.



| Project 1431 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. | <ol style="list-style-type: none"> 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. | <p>All inquiries from public media, anglers, and hunters responded to.</p> <p>F&G liaison with appropriate organisations maintained and reported to Council throughout the year.</p> |

1440 Public Promotions

| Project 1441 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. |



OUTPUT 5: COMPLIANCE**SUMMARY OF RESOURCES**

| Code | Project Cluster | Budget | | | Actual | | |
|------|-----------------|-----------------|----------------|-----------------|-----------------|----------------|-----------------|
| | | Total Expense | Income | Net Cost | Total Expense | Income | Net Cost |
| 1510 | Ranging | \$48,386 | \$500 | \$47,886 | \$26,848 | \$0 | \$26,848 |
| 1520 | Ranger Training | \$4,121 | \$0 | \$4,121 | \$13 | \$0 | \$13 |
| 1530 | Compliance | \$39,630 | \$6,000 | \$33,630 | \$34,354 | \$3,307 | \$31,047 |
| | Total | \$92,137 | \$6,500 | \$85,637 | \$61,215 | \$3,307 | \$57,908 |

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

1510 Ranging

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 carried out by staff and honorary rangers. Given the longer period that fishing activities are undertaken a better coverage of fishing activities is achieved.

| Project 1511 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. |



1520 Ranger Training

| Project 1521 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. | Rangers attended OSH Course in Rotorua in November 2022. |

1530 Compliance

| Project 1531 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 hunting offences. |



OUTPUT 6: LICENSING**SUMMARY OF RESOURCES**

| Code | Project Cluster | Budget | | | Actual | | |
|------|--------------------|---------------|-----------|------------|---------------|-------------|--------------|
| | | Total Expense | Income | Net Cost | Total Expense | Income | Net Cost |
| 1610 | Licence Production | \$8,147 | \$951,819 | -\$943,672 | \$8,485 | \$1,021,572 | -\$1,013,087 |
| 1630 | Agent Payments | \$42,832 | \$0 | \$42,832 | \$41,129 | \$0 | \$41,129 |
| | Total | \$50,979 | \$951,819 | -\$900,840 | \$49,614 | \$1,021,572 | -\$971,958 |

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

1610 Licence Production/Distribution

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 1611 Licence Distribution | | |
|---------------------------------------|---|--|
| Objective | Planned Result | Actual Result |
| To issue fishing and hunting licences | <ol style="list-style-type: none"> Game and fish licences and supporting material prepared and dispatched one month prior to opening of seasons. Legally binding contracts with personal guarantees maintained with all agents. 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>Licences & supporting data dispatched one month before opening of seasons.</p> <p>All agents covered by contract.</p> <p>Databases maintained & reconciled.</p> |



| FISHING LICENCES | 2018/19 | 2019/20 | 2020/21 | 2021/22 | 2022/23 |
|--|----------------|----------------|----------------|----------------|----------------|
| Adult Whole Season | 1596 | 1647 | 1883 | 1587 | 1444 |
| Non-Resident Whole Season | 415 | 400 | 84 | 47 | 243 |
| Loyal Senior Whole Season | 203 | 232 | 257 | 253 | 264 |
| Local Area Whole Season | 193 | 191 | 137 | 123 | 161 |
| Family Fishing | 649 | 624 | 740 | 597 | 553 |
| Adult Day | 1252 | 1202 | 1271 | 1100 | 1285 |
| Non-Resident Day | 450 | 331 | 61 | 88 | 541 |
| Adult Winter | 280 | 237 | 243 | 255 | 211 |
| Adult Short Break | 262 | 268 | 308 | 218 | 215 |
| Adult Long Break | 27 | 26 | 18 | 10 | 14 |
| Junior Whole Season | 192 | 193 | 244 | 241 | 272 |
| Junior Non-Resident Whole Season | 21 | 14 | 3 | 7 | 11 |
| Junior Day | 137 | 118 | 131 | 122 | 213 |
| Junior Non-Resident Day | 12 | 5 | 0 | 1 | 8 |
| Child Non-Resident Whole Season | 5 | 17 | 8 | 3 | 8 |
| Child Non-Resident Day | 5 | 1 | 0 | 2 | 2 |
| Total Fish Licences | 6263 | 6056 | 5988 | 5178 | 6225 |
| Whole Season Licence Equivalent | 3787 | 3754 | 3792 | 3204 | 3324 |

| GAME LICENCES | 2019 | 2020 | 2021 | 2022 | 2023 |
|--|-------------|-------------|-------------|-------------|-------------|
| Adult Whole Season | 6426 | 6103 | 6367 | 6168 | 6351 |
| Adult Day | 249 | 248 | 199 | 190 | 185 |
| Junior Whole Season | 528 | 504 | 537 | 524 | 635 |
| Junior Day | 6 | 16 | 5 | 2 | 6 |
| Child Whole Season | 215 | 241 | 262 | 220 | 249 |
| Total Game Licences | 7415 | 7112 | 7370 | 7104 | 7426 |
| Whole Season Licence Equivalent | 6583 | 6256 | 6516 | 6309 | 6512 |



OUTPUT 7: COUNCIL

SUMMARY OF RESOURCES

| Code | Project Cluster | Budget | | | Actual | | |
|-------|-------------------|---------------|--------|----------|---------------|--------|----------|
| | | Total Expense | Income | Net Cost | Total Expense | Income | Net Cost |
| 1710 | Council Elections | \$0 | \$0 | \$0 | \$334 | \$0 | \$334 |
| 1720 | Council Meetings | \$59,028 | \$0 | \$59,028 | \$49,810 | \$0 | \$49,810 |
| Total | | \$59,028 | \$0 | \$59,028 | \$50,144 | \$0 | \$50,144 |

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

1720 Council Meetings

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 bimonthly reports.

| Project 1721 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. |
| | 3 Distribute minutes and Newsbrief within ten days after Council meetings. | All minutes and Newsbriefs distributed within appropriate timeframe. |



OUTPUT 8: PLANNING & REPORTING

SUMMARY OF RESOURCES

| Code | Project Cluster | Budget | | | Actual | | |
|------|------------------|---------------|--------|----------|---------------|--------|----------|
| | | Total Expense | Income | Net Cost | Total Expense | Income | Net Cost |
| 1820 | Annual Planning | \$3,621 | \$0 | \$3,621 | \$7,688 | \$0 | \$7,688 |
| 1830 | Reporting | \$20,073 | \$0 | \$20,073 | \$24,481 | \$0 | \$24,481 |
| 1840 | National Liaison | \$33,402 | \$0 | \$33,402 | \$53,973 | \$0 | \$53,973 |
| | Total | \$57,096 | \$0 | \$57,096 | \$86,142 | \$0 | \$86,142 |

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

1820 Annual Planning

The Sports Fish and Game Management Plan for the Auckland/Waikato Fish and Game Region, 2021-2031, was approved by the Minister of Conservation on 21 December 2021.

| Project 1821 Management Plan | | |
|--|--|--------------------------|
| 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 2023/24 by August 2023. | Plan approved by Council |

1830 Reporting

| Project 1831 Annual Report | | |
|--|--|--|
| Objective | Planned Result | Actual Result |
| Produce Annual Report for the 2022/23 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. |



1840 National Liaison

| Project 1841 National Liaison | | |
|--|---|---|
| Objective | Planned Result | Actual Result |
| Maintenance of effective liaison with NZF&GC. Contribute to national programmes. | <ol style="list-style-type: none">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. Staff represented Fish & Game on national biosecurity issues, Maritime NZ coordination, and contributed to NZF&GC submissions on proposed national legislation. |



OUTPUT 9: ADMINISTRATION/OVERHEADS

1910 Administration

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

Council has a well-established and effective administration system which functions in an efficient and cost-effective manner.

| Project 1911 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: \$827,837 | Actual: \$909,896 Reallocated to Outputs 1-8 |
|--------------------------|--|

TOTAL NET COST **\$827,837**
As per attached budget

Plus ARF **\$27,747**

TOTAL APPROVED BUDGET: **\$855,684**



AUCKLAND/WAIKATO FISH AND GAME COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL PERFORMANCE
For the year ended 31 August 2023

| | Note | Actual 2023 \$ | Budget 2023 \$ | Actual 2022 \$ |
|------------------------------------|------|----------------------|----------------------|----------------------|
| REVENUE | | | | |
| Fish and Game licence sales | 1 | 1,021,572 | 951,819 | 908,136 |
| Grants and donations | 1 | 158,000 | 140,500 | 228,147 |
| Interest | 1 | 52,922 | 6,324 | 14,850 |
| Other revenue | 1 | 26,605 | 37,000 | 30,554 |
| Total Revenue | | 1,259,099 | 1,135,643 | 1,181,687 |
| EXPENSES | | | | |
| Outputs | | | | |
| Species management | 2 | 36,355 | 42,820 | 36,492 |
| Habitat protection & management | 2 | 190,209 | 174,500 | 178,861 |
| Angler & Hunter participation | 2 | 2,585 | 700 | 1,001 |
| Public interface | 2 | 1,623 | 500 | - |
| Compliance | 2 | 15,754 | 18,000 | 29,795 |
| Licensing | 2 | 41,369 | 42,832 | 38,417 |
| Council | 2 | 2,232 | 2,000 | 1,794 |
| Planning & reporting | 2 | 16,616 | 16,000 | 16,540 |
| Overheads | | | | |
| Employee related costs | 2 | 739,654 | 645,427 | 592,530 |
| Depreciation | 4 | 49,920 | 27,847 | 52,982 |
| Other expenses | 2 | 120,364 | 105,390 | 107,484 |
| Total Expenses | | 1,216,681 | 1,076,016 | 1,055,896 |
| Operating Surplus/(Deficit) | | 42,418 | 59,627 | 125,791 |
| Less Other Expenses | | | | |
| Levies to NZFGC | | 68,458 | 68,458 | 137,614 |
| NET SURPLUS/(DEFICIT) | | (26,040) | (8,831) | (11,823) |

The accompanying notes form an integral part of these financial statements



AUCKLAND/WAIKATO FISH AND GAME COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
 As at 31 August 2023

| | Note | Actual 2023 \$ | Budget 2023 \$ | Actual 2022 \$ |
|----------------------------------|------|----------------------|----------------------|----------------------|
| ASSETS | | | | |
| Current Assets | | | | |
| Bank accounts and cash | 3 | 340,049 | 342,783 | 334,919 |
| Debtors and prepayments | 3 | 122,593 | 123,000 | 89,250 |
| Investments | 3 | 1,300,000 | 1,300,000 | 1,200,000 |
| Total Current Assets | | 1,762,642 | 1,765,783 | 1,624,169 |
| Non-Current Assets | | | | |
| Property, plant and equipment | 4 | 1,186,050 | 1,186,506 | 1,227,306 |
| Investments | 3 | - | - | - |
| Total Non-Current Assets | | 1,186,050 | 1,186,506 | 1,227,306 |
| Total Assets | | 2,948,692 | 2,952,289 | 2,851,475 |
| LIABILITIES | | | | |
| Current Liabilities | | | | |
| Creditors and accrued expenses | 3 | 158,362 | 150,000 | 116,142 |
| Employee costs payable | 3 | 400,684 | 395,363 | 319,576 |
| Total Current Liabilities | | 559,046 | 545,363 | 435,718 |
| Total Liabilities | | 559,046 | 545,363 | 435,718 |
| NET ASSETS | | 2,389,646 | 2,406,926 | 2,415,757 |
| EQUITY | 5 | 2,389,646 | 2,406,926 | 2,415,757 |

The accompanying notes form an integral part of these financial statements



AUCKLAND/WAIKATO FISH & GAME COUNCIL
CONSOLIDATED STATEMENT OF CASH FLOWS
For the year ended 31 August 2023

| | Actual 2023 \$ | Budget 2023 \$ | Actual 2022 \$ |
|---|----------------------|----------------------|----------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash was received from: | | | |
| Licence sales | 1,030,699 | 948,621 | 910,252 |
| Grants, donations and fundraising | 144,821 | 140,520 | 216,279 |
| Interest | 34,273 | 6,488 | 10,647 |
| Other revenue | 26,605 | 36,953 | 10,477 |
| Cash was applied to: | | | |
| Payments to suppliers | 491,287 | 459,020 | 535,232 |
| Payments to employees | 658,546 | 569,640 | 593,645 |
| GST (net) | (29,047) | (13,942) | (20,797) |
| Net Cash Flows from Operating Activities | 115,612 | 117,864 | 39,575 |
| CASHFLOW FROM INVESTING & FINANCING ACTIVITIES | | | |
| Cash was received from: | | | |
| Sale of property, plant and equipment | - | - | 33,913 |
| Sale of investments/deposits | - | - | - |
| Cash was applied to: | | | |
| Purchase of property, plant and equipment | 10,482 | 10,000 | 44,172 |
| Purchase of investments/deposits | 100,000 | 100,000 | 100,000 |
| Net Cash Flows from Investing & Financing | (110,482) | (110,000) | (110,259) |
| Net Increase / (Decrease) in Cash | 5,130 | 7,864 | (70,684) |
| Opening Cash | 334,919 | 334,919 | 405,603 |
| Closing Cash | 340,049 | 342,783 | 334,919 |
| This is represented by: | | | |
| Bank accounts and cash | 340,049 | 342,783 | 334,919 |

The accompanying notes form an integral part of these financial statements



AUCKLAND/WAIKATO FISH & GAME COUNCIL

STATEMENT OF ACCOUNTING POLICIES

For the year ended 31 August 2023

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.

The financial statement comprising the Council and its controlled entity, Land and Water Habitat Trust together are the Group. These are presented for the year ended 31 August 2023.

Basis of Preparation

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

Goods and Services Tax (GST)

The Council is registered for GST. All amounts are recorded exclusive of GST, except for Debtors and Creditors which are stated inclusive of GST.

Basis of consolidation

The consolidated financial statements are presented because the Council controls the subsidiary Land and Water Habitat Trust which has a balance date of 31 August 2023. In Preparing the consolidated financial statements all inter-entity balances and transactions, and unrealised gains and losses arising within equity, are eliminated in full. The accounting policies of the controlled entity are consistent with the policies adopted by the group.

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

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



Licence Revenue

Licence revenue is recognised in the period the licence fee is earned, for example, a fish licence sold in August of the current year which relates to the next fishing season is treated as income in advance.

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, salaries. Performance payments are recorded when the employee is notified. 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 on hand, cheque or savings accounts, and deposits held at call with banks.

Debtors and prepayments

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

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



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

Depreciation is charged on all property, plant and equipment other than land, so as to spread the cost of the asset over its useful life. Depreciation for each of the major categories of assets is calculated on the basis noted below:

All Assets Purchased prior to 1 September 2009 are calculated as:

| | <u>Life</u> | <u>Depreciation Method</u> |
|--|-------------|----------------------------|
| Buildings | 40 years | Straight Line |
| Plant & Equipment | 3-10 years | Diminishing Value |
| Motor Vehicles | 3-5 years | Diminishing Value |
| Office Fittings, Furniture & Equipment | 2-10 years | Diminishing Value |

All Assets Purchased after 1 September 2009 are calculated as:

| | <u>Life</u> | <u>Depreciation Method</u> |
|--|-------------|----------------------------|
| Buildings | 40 years | Straight Line |
| Plant & Equipment | 3-20 years | Straight Line |
| Motor Vehicles | 10 years | Straight Line |
| Office Fittings, Furniture & Equipment | 2-20 years | Straight Line |

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies are collected and paid to New Zealand Fish and Game Council per the New Zealand Game Bird Habitat Stamp Regulations 1993. The levy is \$5 for every game licence sold within the financial year.

Employee costs payable

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

Restricted and dedicated reserves

Restricted and dedicated 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.

Asset Replacement Reserve

The asset replacement reserve is a reserve set up to enable Council to replace property, plant and equipment.



Back Country Fisheries Reserve

The back-country fisheries reserve is for the purpose of management of "back country fisheries". The reserve was established with the introduction of the Non-Resident Licence in 2014. A portion of the non-resident licence fee is transferred to this reserve based on the number of non-resident licence sales made within the financial year.

Income tax

The Council is exempt from the payment of Income tax in terms of section CW46 of the Income Tax Act 2007.

Budget figures

The Budget figures are derived from the Council budget that was approved at the Council meeting on 19th August 2023.

Tier 2 PBE Accounting Standards applied.

The Council has applied PBE IPSAS 35 Consolidated Financial Statements as described in the basis of consolidation accounting policy



AUCKLAND/WAIKATO FISH & GAME COUNCIL
NOTES TO THE CONSOLIDATED PERFORMANCE REPORT
for the year ended 31 August 2023

| Note 1: ANALYSIS OF REVENUE | Actual 2023 \$ | Budget 2023 \$ | Actual 2022 \$ |
|------------------------------------|-------------------------------|-------------------------------|-------------------------------|
| Licence sales | | | |
| Fish licence | 410,908 | 373,967 | 378,154 |
| Non Resident Levy | 26,850 | - | 3,425 |
| Game licence | 583,814 | 577,852 | 526,557 |
| Total Licence sales | 1,021,572 | 951,819 | 908,136 |
| Grants and donations | | | |
| Grants | 26,464 | 60,000 | 106,282 |
| Mercury/Winstones | 25,229 | 60,000 | 66,595 |
| National Fish & Game legal funding | 49,655 | 20,000 | 17,693 |
| Donations | 56,652 | 500 | 37,577 |
| Total Grants and donations | 158,000 | 140,500 | 228,147 |
| Interest | | | |
| Other interest | 52,922 | 6,324 | 14,850 |
| Total Interest | 52,922 | 6,324 | 14,850 |
| Other revenue | | | |
| Fines and prosecutions | 3,307 | 6,000 | 5,841 |
| Gain on Sale/Disposal of Asset | - | - | 19,076 |
| Miscellaneous Income | 23,298 | 31,000 | 5,637 |
| Total other revenue | 26,605 | 37,000 | 30,554 |



| Note 2: ANALYSIS OF EXPENSES | Actual 2023 \$ | Budget 2023 \$ | Actual 2022 \$ |
|--|-------------------------------|-------------------------------|-------------------------------|
| Species management | | | |
| Population monitoring | 18,891 | 18,020 | 20,287 |
| Harvest assessment | 1,077 | - | 1,668 |
| Releases | 16,387 | 22,300 | 12,045 |
| Control | - | 2,500 | 2,492 |
| Total Species management | 36,355 | 42,820 | 36,492 |
| Habitat protection & management | | | |
| Resource management | 134,316 | 20,000 | 19,203 |
| Works & management | 36,335 | 27,500 | 37,768 |
| Assisted habitat | 19,558 | 125,000 | 121,872 |
| Assessing & monitoring | - | 2,000 | 18 |
| Total Habitat protection & management | 190,209 | 174,500 | 178,861 |
| Angler & Hunter participation | | | |
| Access | 2,218 | 500 | 980 |
| Newsletters | 280 | - | 21 |
| Other publications | - | 200 | - |
| Club relations | 87 | - | - |
| Total Angler & Hunter participation | 2,585 | 700 | 1,001 |
| Public interface | | | |
| Advocacy | 54 | - | - |
| Public promotions | 1,569 | 500 | - |
| Total Public interface | 1,623 | 500 | - |
| Compliance | | | |
| Ranging | 886 | 500 | 431 |
| Ranger training | 13 | 500 | 165 |
| Compliance | 14,855 | 17,000 | 29,199 |
| Total Compliance | 15,754 | 18,000 | 29,795 |



| Note 2: ANALYSIS OF EXPENSES CONT | Actual 2023 \$ | Budget 2023 \$ | Actual 2022 \$ |
|--|-------------------------------|-------------------------------|-------------------------------|
| Licensing | | | |
| Licence production & distribution | 240 | - | - |
| Commission | 41,129 | 42,832 | 38,417 |
| Total Licensing | 41,369 | 42,832 | 38,417 |
| Council | | | |
| Council meetings | 2,232 | 2,000 | 1,794 |
| Total Council | 2,232 | 2,000 | 1,794 |
| Planning & reporting | | | |
| Reporting | 16,573 | 16,000 | 16,448 |
| National liaison | 43 | - | 92 |
| Total Planning & reporting | 16,616 | 16,000 | 16,540 |
| Employee related costs | | | |
| Salaries and wages | 683,484 | 596,382 | 530,322 |
| Fringe benefit tax | 5,589 | 6,000 | 6,608 |
| KiwiSaver contributions | 37,600 | 29,495 | 32,397 |
| ACC levies | 1,267 | 2,300 | 1,325 |
| Staff Training and Other expenses | 11,714 | 11,250 | 21,878 |
| Total Employee related costs | 739,654 | 645,427 | 592,530 |
| Other expenses | | | |
| Office premises | 21,438 | 20,920 | 18,349 |
| Office equipment | 4,639 | 6,400 | 1,925 |
| Communications | 19,332 | 20,200 | 18,921 |
| General | 8,440 | 4,050 | 16,045 |
| Field equipment | 7,062 | 3,500 | 3,587 |
| Vehicles | 56,824 | 50,320 | 48,657 |
| Bad debts written off | 812 | - | - |
| Loss on sale or disposal of assets | 1,817 | - | - |
| Total Other expenses | 120,364 | 105,390 | 107,484 |



| Note 3 : ANALYSIS OF ASSETS AND LIABILITES | Actual 2023 \$ | Budget 2023 \$ | Actual 2022 \$ |
|---|-------------------------------|-------------------------------|-------------------------------|
| Bank accounts and cash | | | |
| Current account balance | 332,468 | 337,583 | 327,478 |
| Deposits held on Call | 7,381 | 5,000 | 7,241 |
| Cash on hand | 200 | 200 | 200 |
| Donation Account | - | - | - |
| Total | 340,049 | 342,783 | 334,919 |
| Debtors and prepayments | | | |
| Accounts receivable | 93,689 | 95,000 | 82,086 |
| Prepayments and accrued income | 28,904 | 28,000 | 7,164 |
| GST Receivable | - | - | - |
| Total | 122,593 | 123,000 | 89,250 |
| Investments | | | |
| <i>Current portion</i> | | | |
| Term Deposits | 1,300,000 | 1,300,000 | 1,200,000 |
| <i>Non- Current portion</i> | | | |
| Term Deposits | - | - | - |
| Total | 1,300,000 | 1,300,000 | 1,200,000 |
| Creditors and accrued expenses | | | |
| Trade and other payables | 55,561 | 50,000 | 48,869 |
| Income in Advance | 59,812 | 50,000 | 53,331 |
| GST Payable | 42,989 | 50,000 | 13,942 |
| Total | 158,362 | 150,000 | 116,142 |
| Employee costs payable | | | |
| Accrued salaries and wages | 30,950 | 55,363 | 16,021 |
| Annual leave and time in lieu | 84,454 | 80,000 | 54,708 |
| Provision for Retirement Leave | 285,280 | 260,000 | 248,847 |
| Total | 400,684 | 395,363 | 319,576 |



Note 4 : PROPERTY PLANT & EQUIPMENT**2023**

| Asset Class | Opening Carrying Amount | Purchases | Sales/ Disposals | Current Year Depreciation and Impairment | Closing Carrying Amount |
|--------------------|--------------------------------|------------------|-------------------------|---|--------------------------------|
| Land | 937,903 | - | - | - | 937,903 |
| Buildings | 164,795 | - | - | 6,468 | 158,327 |
| Plant & Equipment | 18,129 | - | - | 10,746 | 7,383 |
| Vehicles | 96,573 | - | - | 30,162 | 66,411 |
| Office Equipment | 9,906 | 10,482 | 1,817 | 2,545 | 16,026 |
| Total | 1,227,306 | 10,482 | 1,817 | 49,921 | 1,186,050 |

2022

| Asset Class | Opening Carrying Amount | Purchases | Sales/ Disposals | Current Year Depreciation and Impairment | Closing Carrying Amount |
|--------------------|--------------------------------|------------------|-------------------------|---|--------------------------------|
| Land | 937,903 | - | - | - | 937,903 |
| Buildings | 171,263 | - | - | 6,468 | 164,795 |
| Plant & Equipment | 33,073 | - | - | 14,944 | 18,129 |
| Vehicles | 98,986 | 41,802 | 14,750 | 29,465 | 96,573 |
| Office Equipment | 9,641 | 2,370 | - | 2,105 | 9,906 |
| Total | 1,250,866 | 44,172 | 14,750 | 52,982 | 1,227,306 |



| Note 5: EQUITY | Actual 2023 \$ | Actual 2022 \$ |
|--|-------------------------------|-------------------------------|
| Accumulated Funds | | |
| Balance as at 1 September | 1,349,627 | 1,416,481 |
| Surplus/(Deficit) | (26,040) | (11,823) |
| Transfer to Reserves | (197,280) | (92,767) |
| Transfer from Reserves | 104,615 | 37,736 |
| Total Accumulated Funds | 1,230,922 | 1,349,627 |
| <i>Dedicated Reserves</i> | | |
| Asset Replacement Reserve | | |
| Balance as at 1 September | 98,409 | 82,317 |
| Transfer from Accumulated Funds | 19,033 | 16,092 |
| Transfer to Accumulated Funds | - | - |
| Balance at 31 August | 117,442 | 98,409 |
| Non - Resident Levy Reserve | | |
| Balance as at 1 September | 88,298 | 84,690 |
| Transfer from Accumulated Funds (Income) | 26,850 | 3,608 |
| Transfer to Accumulated Funds (Expenses) | - | - |
| Balance at 31 August | 115,148 | 88,298 |
| <i>Total Dedicated Reserves</i> | <i>232,590</i> | <i>186,707</i> |
| <i>Restricted Reserves</i> | | |
| Opuatia Wetland Fund | | |
| Balance as at 1 September | 12,452 | 12,279 |
| Transfer from Accumulated Funds (Income) | - | 173 |
| Transfer to Accumulated Funds (Expenses) | - | - |
| Balance at 31 August | 12,452 | 12,452 |
| Ingham Wetland Fund | | |
| Balance as at 1 September | 2,168 | 4,564 |
| Transfer from Accumulated Funds (Income) | 64 | 64 |
| Transfer to Accumulated Funds (Expenses) | - | (2,460) |
| Balance at 31 August | 2,232 | 2,168 |
| Whanganui River Fund | | |
| Balance as at 1 September | 127,061 | 133,364 |
| Transfer from Accumulated Funds (Income) | 44,637 | 1,880 |
| Transfer to Accumulated Funds (Expenses) | (9,404) | (8,183) |
| Balance at 31 August | 162,294 | 127,061 |



| Note 5: EQUITY CONT | Actual 2023 \$ | Actual 2022 \$ |
|--|-------------------------------|-------------------------------|
| Waikato River Fund | | |
| Balance as at 1 September | 40,397 | 32,210 |
| Transfer from Accumulated Funds (Income) | 15,677 | 15,210 |
| Transfer to Accumulated Funds (Expenses) | (8,935) | (7,023) |
| Balance at 31 August | 47,139 | 40,397 |
| Lake Are Are Fund | | |
| Balance as at 1 September | 36,289 | 37,597 |
| Transfer from Accumulated Funds (Income) | 834 | 530 |
| Transfer to Accumulated Funds (Expenses) | - | (1,838) |
| Balance at 31 August | 37,123 | 36,289 |
| Lower Waikato Wetland | | |
| Balance as at 1 September | 28,184 | 35,307 |
| Transfer from Accumulated Funds (Income) | 11,473 | 10,525 |
| Transfer to Accumulated Funds (Expenses) | - | (17,648) |
| Balance at 31 August | 39,657 | 28,184 |
| Williamson Wetland | | |
| Balance as at 1 September | 61,241 | 60,390 |
| Transfer from Accumulated Funds (Income) | 1,409 | 851 |
| Transfer to Accumulated Funds (Expenses) | - | - |
| Balance at 31 August | 62,650 | 61,241 |
| Huntly Wetland Fund | | |
| Balance as at 1 September | 363,484 | 358,430 |
| Transfer from Accumulated Funds (Income) | 8,360 | 5,054 |
| Transfer to Accumulated Funds (Expenses) | - | - |
| Balance at 31 August | 371,844 | 363,484 |
| Fonterra Wetland Fund | | |
| Balance as at 1 September | - | - |
| Transfer from Accumulated Funds (Income) | 14,783 | - |
| Transfer to Accumulated Funds (Expenses) | - | - |
| Balance at 31 August | 14,783 | - |



| Note 5: EQUITY CONT | Actual 2023 \$ | Actual 2022 \$ |
|--|-------------------------------|-------------------------------|
| Murray Young Wetland Fund | | |
| Balance as at 1 September | 172,347 | 169,951 |
| Transfer from Accumulated Funds (Income) | 3,964 | 2,396 |
| Transfer to Accumulated Funds (Expenses) | (351) | - |
| Balance at 31 August | 175,960 | 172,347 |
| Donations | | |
| Balance as at 1 September | 35,800 | - |
| Transfer from Accumulated Funds (Income) | 50,125 | 36,384 |
| Transfer to Accumulated Funds (Expenses) | (85,925) | (584) |
| Balance at 31 August | - | 35,800 |
| <i>Total Restricted Reserves</i> | <i>926,134</i> | <i>879,423</i> |
| Total Equity | 2,389,646 | 2,415,757 |



Note 6: COMMITMENTS & CONTINGENCIES**Commitments**

There are no commitments as at 31 August 2023 (Last

Contingency

There are no contingent liabilities as at 31 August 2023

Note 7: OTHER**Goods or Services Provided to the Entity in Kind**

| Description | Amount |
|---|-----------|
| Honorary ranging activities | No Charge |
| Councillor meetings and events | No Charge |
| Councillors were reimbursed \$3,092 for expenses associated with work on council wetlands | |

Note 8: RELATED-PARTY TRANSACTIONS

Related-party disclosures have not been made for transactions with related

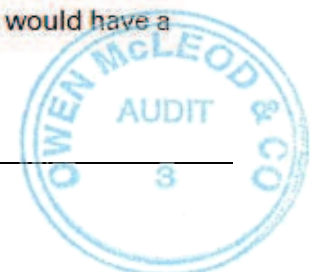
| Related Party | Description | 2023 | 2022 | 2023 | 2022 |
|-----------------------------------|------------------------|--------|---------|--------------------|--------------------|
| | | \$ | \$ | \$ | \$ |
| | | Value | Value | Amount Outstanding | Amount Outstanding |
| New Zealand Fish and Game Council | Levies paid | 68,458 | 137,614 | - | - |
| New Zealand Fish and Game Council | Legal funding received | 49,655 | 17,691 | | |
| Eastern Fish and Game Council | Purchase of Fish | 15,895 | 11,584 | | |

Controlled entity

The Council controls the Land and Water Habitat Trust(the Trust) on the basis that all trustees of the Trust are members of the Council Board, and the Council has the power to govern the operations and financing activities of the Subsidiary.

Note 9: EVENTS AFTER BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)



Note 10: MINISTERIAL REVIEW

In February 2021, the Minister of Conservation presented the review for Governance of Fish and Game New Zealand and the New Zealand Fish and Game Councils. This report sets out [36 recommendations](#) to be implemented for the future of Fish and Game.

A review implementation team was established, including the then Chair of the NZFGC, Ray Grubb, Brian Anderton, the acting CEO of the NZFGC, and DoC representatives. After 18 months, the ISG Report from this Committee was drafted but was never approved by the Minister. In November 2022, the Minister disbanded this group. The NZC had been waiting on this report for the direction to implement the Review, as many of the recommendations were reliant on legislative changes. One of the recommendations was for the amalgamation of Councils (reducing the number of Councils from 12 to 6).

In October 2022, the Regional Fish and Game Chairs wrote to the NZC asking them to implement the non-legislative parts of the Review. In November 2022, the NZC, agreeing with the Regional Chairs, instructed the NZC CEO to implement the non-legislative parts of the Review. On 6 December 2022, Sia Aston, Deputy Director – Public Affairs on behalf of the Department of Conservation, wrote to the New Zealand Council, advising that Fish and Game should proceed with implementing the review recommendations that do not require legislative changes.

In February 2023, The New Zealand Council established two work groups - Future Finance and Future Structures, which are working on structural and financial considerations for the organisation.

Due to the time lost with the ISG, the implementation of many of these recommendations only commenced at the end of November 2022.

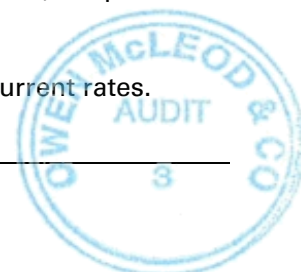
Note 11: EMISSION TRADING SCHEME

Auckland Waikato Fish and Game Council has entered into the Emission Trading Scheme (ETS) in relation to 823Ha of forest with 49,380 pre-1990s NZUs allocated to these properties. Emission Units (NZUs) are received from, or transferred to the government in respect to carbon stock changes in respect to these properties. Carbon stocks are calculated in accordance with the climate change (forestry sector) regulations 2008. Units will have to be returned to the government upon harvest of the forest stock. As a result these non-liability-free units are held at a nominal nil value and the units held are as below.

If the use of this forestry land were to change Auckland Waikato Fish and Game Council would be required to return the NZUs to the government. Auckland Waikato Fish and Game Council has no intentions to change the use of this land.

As at balance date Auckland Waikato Fish and Game Council holds 29,940 pre-1990s NZUs.

Any shortfall in NZUs would need to be purchased from markets at current rates.



Note 12: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2023

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 2023

| Output Area | Actual Direct \$ | Actual Hours | Allocation of Overheads | Total Costs per Output |
|-------------------------------|------------------|--------------|-------------------------|------------------------|
| Species management | 36,355 | 1,052 | 117,218 | 153,573 |
| Habitat protection & | 190,209 | 4,425 | 493,055 | 683,264 |
| Angler & hunter participation | 2,585 | 792 | 88,249 | 90,834 |
| Public interface | 1,623 | 370 | 41,227 | 42,850 |
| Compliance | 15,754 | 408 | 45,461 | 61,215 |
| Licensing | 41,369 | 74 | 8,245 | 49,614 |
| Council | 2,232 | 430 | 47,912 | 50,144 |
| Planning & reporting | 16,616 | 615 | 68,526 | 86,142 |
| Totals | 306,743 | 8,166 | 909,893 | 1,217,636 |

Actual Overheads

| | |
|-----------------------------|---------|
| Employee related costs | 739,654 |
| Depreciation | 49,920 |
| Other expenses | 120,364 |
| Less Administrative Income | (42) |
| Total Overheads to Allocate | 909,896 |

BUDGET 2023

| Output Area | Budget Direct \$ | Budget Hours | Allocation of Overheads | Total Costs per Output |
|-------------------------------|------------------|--------------|-------------------------|------------------------|
| Species management | 42,820 | 1,439 | 130,260 | 173,080 |
| Habitat protection & | 174,500 | 4,004 | 362,448 | 536,948 |
| Angler & Hunter participation | 700 | 806 | 72,960 | 73,660 |
| Public interface | 500 | 360 | 32,587 | 33,087 |
| Compliance | 18,000 | 819 | 74,137 | 92,137 |
| Licensing | 42,832 | 90 | 8,147 | 50,979 |
| Council | 2,000 | 630 | 57,028 | 59,028 |
| Planning & reporting | 16,000 | 454 | 41,096 | 57,096 |
| Totals | 297,352 | 8,602 | 778,663 | 1,076,015 |

Budget Overheads

| | |
|-----------------------------|---------|
| Employee related costs | 645,427 |
| Depreciation | 27,847 |
| Other Expenses | 105,390 |
| Less Administrative income | - |
| Total Overheads to Allocate | 778,664 |



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF AUCKLAND WAIKATO REGION FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2023

The Auditor-General is the auditor of Auckland Waikato Region 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 Ltd, 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 35 to 52, that comprise the statement of financial position as at 31 August 2023, the statement of financial performance, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 8 to 34.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 35 to 52:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2023; 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); and
- the statement of performance of the Fish and Game Council on pages 8 to 34:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2023, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the description of the annual operating work plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the description of the annual operating work plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 12 December 2023. 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 our opinion

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

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

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

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

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

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

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

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

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

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

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

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

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

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

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

or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fishing and Game Council to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements and the statement of performance, including the disclosures, and whether the financial statements and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information up to page 7, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

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

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

Independence

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

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



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