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**PERFORMANCE REPORT OF THE**

**Eastern  
Fish and Game Council**

**FOR THE YEAR ENDED  
AUGUST 31, 2018**

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

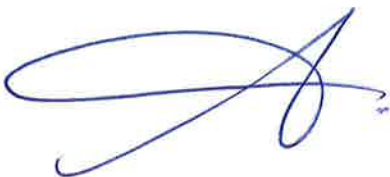
6 December 2018

Hon Eugenie Sage  
Minister of Conservation  
Parliament Buildings  
**WELLINGTON**

Dear Minister

I have the honour to submit, pursuant to Section 26 X of the Conservation Act 1987 and Section 44A of the Public Finance Act 1989, the Performance Report of the Eastern Fish and Game Council for the year ended 31 August 2018.

Yours sincerely

A handwritten signature in blue ink, appearing to be 'Murray Ferris', with a large loop and a trailing flourish.

**Murray Ferris**  
**Chairman**  
**Eastern Fish and Game Council**

## CHAIRMAN'S REPORT

### *For the year ended 31 August 2018*

Another elected term almost behind us and time to reflect on what was and what might have been. No rocket science involved and no navel gazing either, not my style sorry.

It was disappointing that we had insufficient nominations to support an election in Eastern Region, but the optimist in me says maybe we are doing an alright job and the license holders are relaxed.

However, I think it is possibly the classic kiwi lack of motivation until the proverbial hits the fan and then we all come out swinging, often too little too late. We need to register our interest to vote when we buy our season license and then we need to exercise that right as you won't get true regional representation unless you do that.

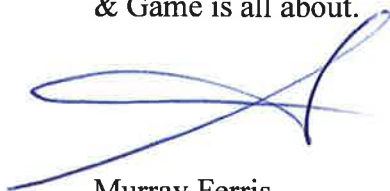
I look back on my time on Council and I can say hand on heart we are a passionate bunch and none of us are there for any other reason than we want to make a positive difference to our sport, whether it be game birds or trout. As unpaid volunteers we all throw ourselves at the tasks in front of us, many of those quite daunting at times. We are often at the mercy of circumstances beyond our control, but it does not stop us from seeking the answers and working in the interests of every license holder and getting the very best results we can for them.

We face new challenges seemingly every week, politicians flexing their muscles, often in my view with little or no knowledge of the possible ramifications, the fresh water fish review currently swirling around our ears being the latest challenge.

There is however, much to be proud of. We as a region are blessed with a top team of experts in every field, ably led by Andy Garrick our manager. They punch well above their weight providing advice and assistance outside of their own region in matters ranging from fish and duck research, to compliance, license administration, and statutory advocacy in addition to maintaining our relationships with stake holders. My personal thanks.

We never spend a cent we cannot justify, and our annual audit verifies that position. The only money we get is from license sales and it is a finite resource.

The future will need to be very different for us as an organisation with challenges from climate change, and public perceptions of the "hunter gatherer" and firearm ownership amongst other things, the latter being birth rights we have always been so proud of. We will need to carefully monitor and manage these issues to ensure we don't lose out on what Fish & Game is all about.



Murray Ferris  
**Chairman**





Entity Information	1
Mission & Statement of Objectives	1
Statement of Financial Responsibility	4
Statement of Service Performance	5
Species Management	6
Sports Fish and Game Bird Habitat Protection	17
Angler and Hunter Participation and Services	21
Public Interface	25
Compliance	28
Licensing	31
Council	33
Planning and Reporting	34
Financial Information	36
Independent Auditor's Report	54

## **EASTERN FISH AND GAME COUNCIL**

### **ENTITY INFORMATION FOR THE YEAR ENDED 31 AUGUST 2018**

#### **Legal Name**

Eastern Fish and Game Council.

#### **Type of Entity and Legal Basis**

The Eastern 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 & Statement of Objectives**

To maintain and enhance opportunities for sustainable sports fish angling and game bird hunting.

The Conservation Act 1987, as amended by the Conservation Law Reform Act 1990, outlines the particular functions of Fish and Game Councils, which 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 establishes the specific work programme and budget.

### **Structure -Council and Staff**

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

#### **CHAIRMAN**

Murray Ferris 4 meetings attended

#### **COUNCIL MEMBERS**

	<u>Meeting Attendance</u>
Alan Baird	6
Sandy Bull	5
Ken Coombes	4
Annaka Davis	5
Neal Hawes	5
Lindsay Lyons	6
Barry Roderick	6
Steve Scragg	2
Peter Storey	5
Laurance Tamati	4
David Woolner	3

#### **STAFF**

Andy Garrick <i>Regional Manager</i>	Mark Sherburn <i>Fish &amp; Game Officer</i>
Matthew McDougall <i>Senior Fish &amp; Game Officer</i>	Matt Osborne <i>Fish &amp; Game Officer</i>
John Meikle <i>Fish &amp; Game Officer</i>	Lloyd Gledhill <i>Fish &amp; Game Officer</i>
Eben Herbert <i>Fish &amp; Game Officer</i>	Nigel Simpson <i>Fish &amp; Game Officer</i>
Anthony van Dorp <i>Fish &amp; Game Officer</i>	Kate Thompson <i>Office Manager</i>
Lynne Sands <i>Office Administrator</i>	Han van der Heiden <i>Hatchery Assistant</i>
Carmel Veitch <i>Accountant</i>	

#### **Offices**

The Council office is located at the Trout Hatchery, Paradise Valley Road, Ngongotaha, Rotorua.

**Main Sources of Cash and resources**

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

**Format of the Annual Report**

This report is structured to allow evaluation of all the projects planned at the commencement of the 2017-2018 work year. The work programme is based around eight outputs and one input. Within each of these functional areas the Statement of Service Performance provides summary details of the resources that were anticipated to be required, along with the actual results for the year. In addition, the performance standard for each project is listed along with a description of the result that was achieved.



## **EASTERN FISH AND GAME COUNCIL**

### **STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31 AUGUST 2018**

6 December 2018

The Council and Management of the Eastern Fish and Game Council accepts responsibility for the accuracy of, and judgements used in the preparation of the following Performance Report, and the establishment and maintenance of systems of internal control designed to provide reasonable assurance of the integrity and reliability of financial reporting.

In our opinion, the information set out in the following statements and attached notes to these statements fairly reflects the financial activities and performance of the Eastern Fish and Game Council, for the period ended 31 August 2018 and its financial position as at that date.



**Andy Garrick**  
**Regional Manager**

**EASTERN FISH AND GAME COUNCIL**



**Murray Ferris**  
**Chairman**

**EASTERN FISH AND GAME COUNCIL**

## EASTERN FISH AND GAME COUNCIL

### STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2018

#### INTRODUCTION

As required under Section 26W(b) of the Conservation Law Reform Act 1990 and Section 45A of the Public Finance Amendment Act 2004 Fish and Game New Zealand, Eastern Region has prepared the following Statement of Service Performance for the 2017 - 2018 financial year.

The activities of Eastern Fish and Game Council are planned under eight output areas detailed in the annual Operating Work Plan. This Statement of Service Performance compares actual results against the stated Performance Measures from the plan. For the purposes of this statement, the overhead expenses detailed in the Statement of Financial performance (Administration, Employee Benefits, Depreciation, Leases, Bad Debts and other) have been allocated to each output area on the basis of the proportion of staff time directly expended in each area.

Summary Budget and Actual Expenditure for each output Area.

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$512,759	\$90,500	\$422,259	\$530,129	\$84,548	\$445,581
Habitat Protection	\$319,783	\$33,042	\$286,741	\$256,856	\$51,245	\$205,611
Angler & Hunter Participation	\$166,990	\$12,900	\$154,090	\$130,303	\$12,313	\$117,990
Public Interface	\$79,736	\$0	\$79,736	\$68,179	\$0	\$68,179
Compliance	\$94,638	\$6,000	\$88,638	\$98,035	\$4,959	\$93,076
Licensing	\$103,686	\$1,412,354	-\$1,308,668	\$83,347	\$1,376,096	-\$1,292,749
Council	\$64,646	\$0	\$64,646	\$54,786	\$0	\$54,786
Planning & Reporting	\$75,755	\$0	\$75,755	\$80,574	\$0	\$80,574
<b>Total Outputs</b>	<b>\$1,417,993</b>	<b>\$1,554,796</b>	<b>-\$136,803</b>	<b>\$1,302,209</b>	<b>\$1,529,161</b>	<b>-\$226,952</b>
Administrative Income/Expense	\$67,107	\$67,107	\$0	\$86,113	\$86,113	\$0
Levies, Asset revaluation, Interest	\$243,158	\$12,646	\$230,512	\$260,157	\$36,038	\$224,119
	<b>\$1,728,258</b>	<b>\$1,634,549</b>	<b>\$93,709</b>	<b>\$1,648,479</b>	<b>\$1,651,312</b>	<b>-\$2,833</b>



## SPECIES MANAGEMENT

### Goal

*To manage sustainable populations of sports fish and game bird species to provide for recreational harvest.*

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	\$180,444	\$12,000	\$168,444	\$163,524	\$5,060	\$158,464
1120	Harvest Assessment	\$54,694	\$0	\$54,694	\$55,403	\$0	\$55,403
1140	Hatchery Operations	\$250,464	\$78,500	\$171,964	\$284,211	\$79,488	\$204,723
1160	Releases	\$14,100	\$0	\$14,100	\$13,137	\$0	\$13,137
1170	Regulations	\$9,643	\$0	\$9,643	\$12,242	\$0	\$12,242
1180	Control	\$3,414	\$0	\$3,414	\$1,612	\$0	\$1,612
Total		\$512,759	\$90,500	\$422,259	\$530,129	\$84,548	\$445,581

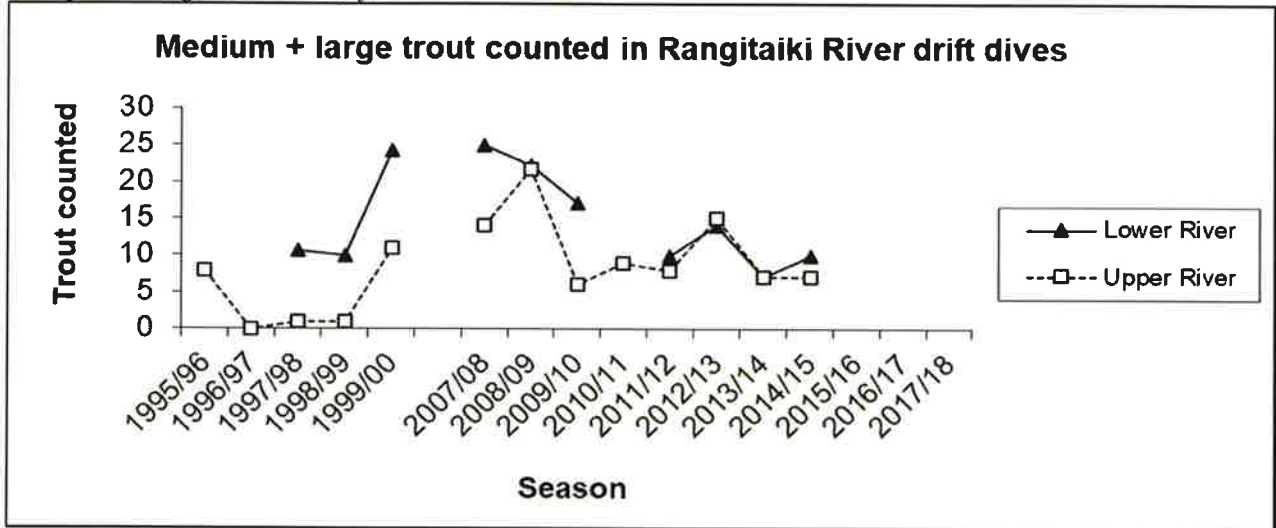
### 1110: Species Monitoring: Assess and monitor sports fish and game bird populations within the Eastern Region

Project and Objective	Performance Measure	Actual Result
<p><b>1111 River Fisheries Investigations</b> Investigate and monitor river fisheries.</p> <p>(i) Drift dive/monitor Rangitaiki, Motu and selected East Coast rivers.</p> <p>(ii) Develop monitoring plan for other rivers within the region that have not been drift dived for some years.</p> <p>(iii) Investigate status of selected Waikato hydro lakes.</p> <p>(iv) Develop an online 'angler diary' facility for anglers to record their efforts, the fish they catch, and any other observations they might wish to make.</p> <p>(v) Identify priority 'back country' river fishery projects to direct 'non-resident' licence funds to.</p> <p>(vi) Continue the regional didymo surveillance programme.</p>	<p><b>Report river fishery investigation results to Council by 31 July 2018.</b></p> <p><b>Provide overview of online diary use to Council by 31 August 2018.</b></p> <p><b>Provide report to Council on potential back country river fishery projects by 31 August 2018.</b></p>	<p>(i) Motu River not drift dived due to poor conditions, Rangitaiki River investigated but unable to be dived for same reasons; reported to Council April 2018.</p> <p>(ii) Initiated review of monitoring requirements for other rivers but plan yet to be prepared.</p> <p>(iii) Status of Waikato lakes not investigated in detail.</p> <p>(iv) Online diary established but still to be utilised as at 31 August 2018.</p> <p>(v) Report provided to Council October 2017.</p> <p>(vi) Participated in regional aquatic pest group. Undertook quarterly didymo surveys in</p>



		<p>Ngongotaha Stream until regional programme altered to drop Ngongotaha site following the December 2017 sample collection.</p>
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Graph 1: Rangitaiki River drift dive trout counts



<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p><b>1112 Datawatch</b> Monitor the Rotorua and Waikaremoana lakes fisheries using the “Datawatch” tagging programme to assess trout growth.</p>	<p><b>Tag and release 8,500 fish. Report on tag returns to each meeting of Council.</b></p>	<p>(i) 7,000 data watch tagged fish released into Rotorua lakes and 30 promotional competition tags released. No fish liberated to Lake Waikaremoana during 2018 and therefore no tags released there. (ii) 648 tags returned by anglers and 20 free licences distributed to lucky draw winners. Reported bi-monthly to Council.</p>
<p><b>1113 Lake Waikaremoana</b> Monitor data collection and maintain Lake Waikaremoana water quality buoy; complete third and final year of creel</p>	<p><b>Report activities to the following meeting of Council. Submit report on creel survey and spawning tributary</b></p>	<p>Water quality monitoring buoy offline pending repairs and upgrades. Progress reported to Council bi-monthly. Three</p>

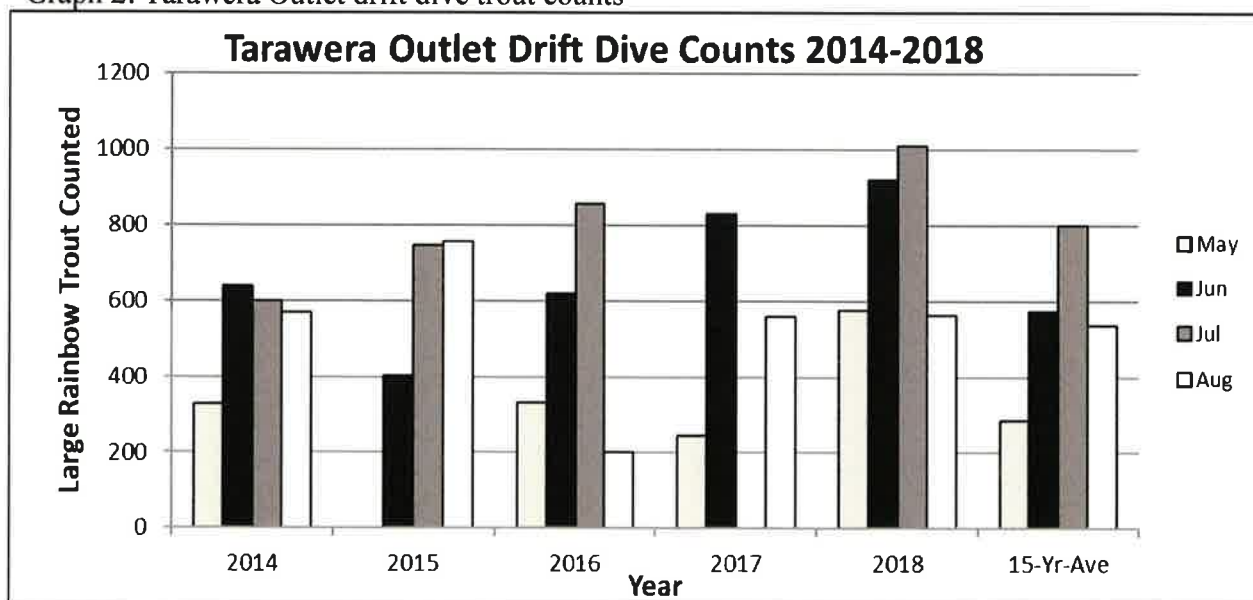


survey and key spawning tributaries monitoring programme.	<i>monitoring programme to February 2018 meeting of Council.</i>	of six planned creel surveys undertaken.
<p><b>1114 Lake Tarawera</b></p> <p>(i) Monitor Lake Tarawera spawning tributaries including the Tarawera Outlet, Te Wairoa and Wairua Streams.</p> <p>(ii) Subject to the outcome of research bids lodged in 2016-17, investigate factors affecting the size, condition and growth of trout, and apply recently developed technology to the monitoring of smelt populations.</p>	<p><i>Report spawning survey observations to the following meeting of Council, and the results of other investigations by 31 August 2018.</i></p>	<p>(i) Four Tarawera Outlet drift dives completed, and Te Wairoa trapping data reported to Council bi-monthly during the trapping season. Wairua angling data compiled in August 2018.</p> <p>(ii) Research proposal refined in preparation for commencement in November 2018. Tarawera smelt acoustic work deferred until November 2018.</p>

Table 1: Wairua Stream mouth angling data records

Angling Data	2017-18	2016-17	2015-16	2014-15	2013-14
Total Hours recorded	54.2	91.5	137	64	67
Avg Catch rate (fish/hr)	0.36	0.19	0.43	0.21	0.35
Avg Length (mm)	462	488	495	507	491
Avg Weight (kg)	1.71	1.62	1.63	1.52	1.46
Avg Condition Factor	45.93	43.90	48.62	41.58	43.31

Graph 2: Tarawera Outlet drift dive trout counts



<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p><b>1115 Other Lake Fisheries Investigations</b></p> <p>(i) Contribute to research on other lake fisheries including projects associated with water quality.</p> <p>(ii) Continue to operate the Ngongotaha Stream trap.</p> <p>(iii) Develop an online ‘angler diary’ facility for anglers to record their efforts, the fish they catch, and any other observations they might wish to make.</p> <p>(iv) Identify priority ‘back country’ lake fishery projects to direct ‘non-resident’ licence funds to.</p>	<p><i>Provide research updates and Ngongotaha trap results to each meeting of Council. Provide overview of online diary use to Council by 31 August 2018.</i></p> <p><i>Provide report to Council on potential back country lake fishery projects by 31 August 2018.</i></p>	<p>(i) Ohau Channel fishery surveys completed.</p> <p>(ii) Ngongotaha trap run monitored.</p> <p>(iii) Online survey monkey angler diary created. Advertised in newsletter.</p> <p>(iv) Decision matrix created to assign ‘non-resident licence’ funding. Reported to Council bi-monthly.</p>

Table 2: Ngongotaha Stream trap run annual summary

Month	Trap Nights	Tot RT Caught	Tot BT Caught	%BT	Avg RT Length	Avg RT Weight	Avg BT Length	Avg BT Weight
Sep 17	4	33	0	0%	477	1.45	-	-
Oct 17	4	61	6	9%	462	1.31	623	2.77
Nov 17	9	54	73	57%	490	1.44	591	2.56
Dec 17	8	21	596	98%	492	1.36	584	2.64
Jan 18	-	-	-	-	-	-	-	-
Feb 18	-	-	-	-	-	-	-	-
Mar 18	10	29	6	17%	466	1.28	574	2.33
Apr 18	5	7	24	77%	491	1.58	553	2.25
May 18	5	9	13	59%	494	1.60	565	2.31
Jun 18	-	-	-	-	-	-	-	-
Jul 18	10	24	7	23%	493	1.53	538	2.31
Aug 18	-	-	-	-	-	-	-	-
<b>Year</b>	<b>55</b>	<b>238</b>	<b>725</b>	<b>75%</b>	<b>483</b>	<b>1.44</b>	<b>575</b>	<b>2.45</b>

RT = Rainbow Trout, BT = Brown Trout, Length in mm, Weight in kg

Table 3: Ohau Channel creel survey results, post diversion wall construction

Season	08-09	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18
Ave. angler catch rate	0.30	0.61	0.27	0.20	0.23	0.38	0.32	0.38	0.25	0.30
Ave. brown weight (kg)	4.63	4.12	3.91	3.94	2.68	3.75	2.93	2.83	3.26	2.86
Ave. rainbow weight(kg)	2.22	2.11	1.56	1.58	1.51	1.69	1.55	1.62	1.58	1.50
% of Anglers satisfied	16%	88%	19%	19%	3%	69%	33%	68%	67%	72%

Catch rate = fish/hr



<b>Project and Objective</b>	<b>Performance Measure</b>	<b>Actual Result</b>
<p><b>1116 Waterfowl Monitoring</b></p> <p>(i) Monitor black swan and paradise shelduck populations within the Eastern Region using aerial trend counts, and monitor seasonal usage of Tauranga Harbour by black swan.</p> <p>(ii) Investigate productivity, survival, harvest and movements of greylards by conducting brood counts, and undertaking trapping, banding and aerial transect surveys in conjunction with neighbouring regions; co-ordinate and participate in the national shoveler monitoring programme.</p>	<p><i>(i) Report interim results to the February 2018 Council meeting and provide a full report detailing the status of these populations by 31 August 2018.</i></p> <p><i>(ii) Provide final reports for the 2016-2017 year by 31 October 2017 and report interim results for the 2017-2018 year to the February 2018 Council meeting. The reports will compare measures of productivity for greylards with previous years where it is possible to do so.</i></p>	<p>(i) Paradise shelduck and black swan counts completed, interim results reported 13 February 2018. Full report provided to Council April 2018 (PFI).</p> <p>(ii) Mallard and grey duck population estimates provided to Council in October 2017 agenda paper. Banding completed January 2018. Aerial transect counts completed April 2018 and report completed in July 2018.</p> <p>(iii) Annual duck brood counts were undertaken within the coastal Bay of Plenty drainage network during the last week of October 2017. Results reported to Council at its February 2018 meeting.</p> <p>(iv) 2017 national shoveler report completed 3 October 2017 and emailed to all Fish &amp; Game Regions. 2018 national shoveler survey completed 6 August 2018.</p>
<p><b>1117 Botulism</b></p> <p>Monitor avian botulism outbreaks and minimise these by whatever practical means are available.</p>	<p><i>Report incidents to the following meeting of Council.</i></p>	<p>No major botulism outbreaks reported.</p>

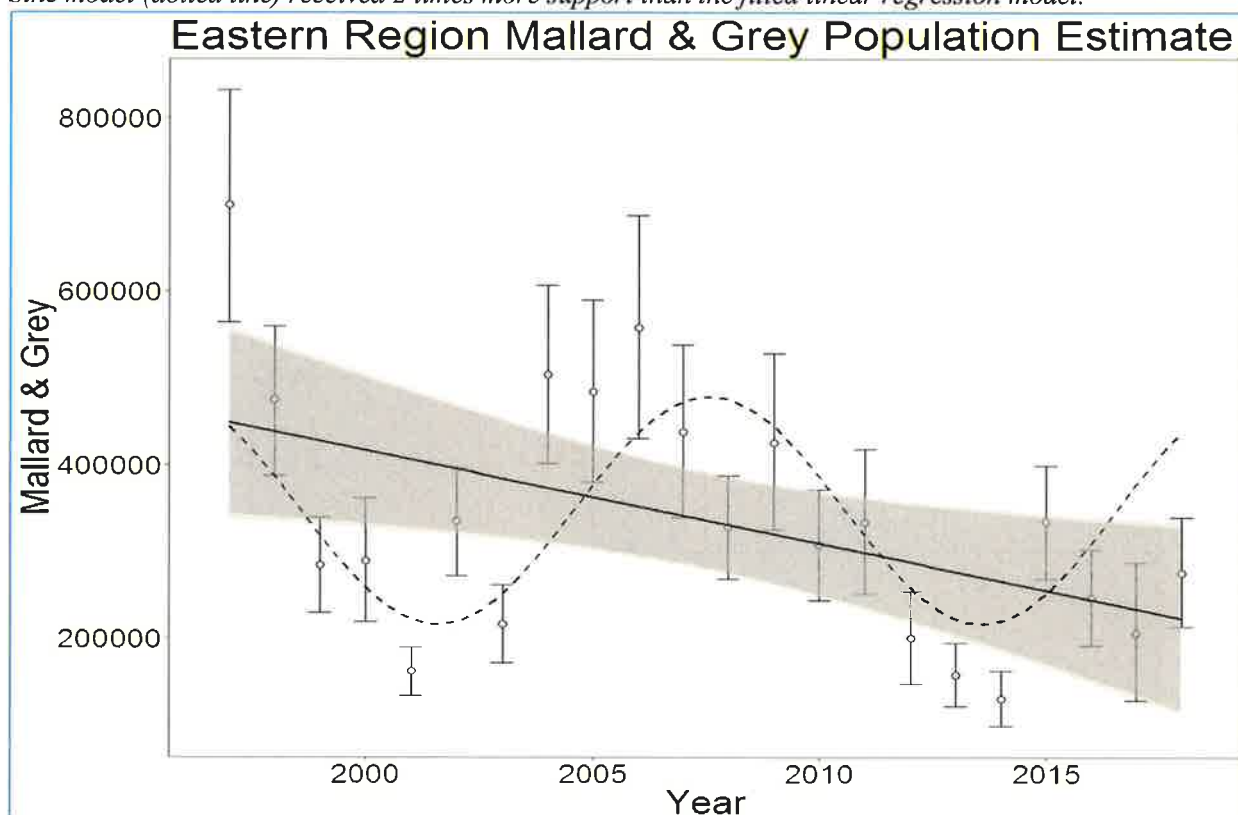


Table 4: Aerial trend count estimate of annual change (long term population trend) and last two years count totals for sub regional management areas

Area	Paradise Shelduck			Black Swan		
	16 year trend	2017 count	2018 count	16 year trend	2017 count	2018 count
A1	-7.35%	5399	4590	-2.64%	8872	8358
A2	-7.7%	2326	1545	-0.02	2404	2264
B1	-7.9%	3445	3365	0.05	282	162
B2	-1.4%	1658	1019	-0.03	733	261

Trend of 0.00 = no change, trend < 10.0 is decline, trend > 10.0 is increase.

Graph 3: Eastern Greylard population estimate at the beginning of the waterfowl season in the Eastern Region (mean ±95% CI) (1997–2018). The solid line is the fitted linear regression, and dashed line the 12 Year Sine Model. There is no evidence of a consistent linear change in population over study period. The Sine model (dotted line) received 2 times more support than the fitted linear regression model.



Project and Objective	Performance Measure	Actual Result
<b>1118 Game Bird Research</b> (i) Complete analysis and report on greylard use of drains survey and contribute to national greylard research. (ii) Prepare a five year strategic	<b>Report findings and submit draft work plan to Council by 31 August 2018.</b>	(i) Analysis and report of mallard drain survey completed 2 August 2018. (ii) Initial draft of strategic research plan produced.





research and management work plan for greylards.		(iii) Contributed to national greylard research programme.
<b>1119 Upland Game Assessments</b> Continue upland game population monitoring programme in Kaingaroa.	<b>Report outcomes to the following meeting of Council.</b>	Pheasant call counts were undertaken in Kaingaroa Forest in November 2017. Results reported to Council at its February 2018 meeting.

**1120: Harvest Assessment: Assess angler and hunter activity and related harvest**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<b>1121 Lake Fisheries Creel Surveys</b> Conduct annual angler creel monitoring surveys (winter/summer) assessing angler catch and satisfaction from key Rotorua lakes (Okataina, Rotoiti, Tarawera). Extend summer creel surveys to Rotoma, Rotoehu, Okareka and/or Rerewhakaaitu to the extent this can be accommodated without compromising effort on the key lakes.	<b>Report on the 2017 winter creel survey by 28 February 2018 and the 2017-2018 summer creel surveys by 31 August 2018.</b>	(i) 188 anglers surveyed during winter 2017. Initial report presented to Council February 2018, final report in June 2018.  (ii) 713 anglers surveyed during the 2017-18 summer surveys. Report completed 23 August 2018.

Table 5: Winter Creel Survey summary results

Lake	% Anglers satisfied of those who responded			Avg Fish Length (mm)			Avg Fish Weight (kg)		
	2017	2016	2015	2017	2016	2015	2017	2016	2015
Tarawera	87%	100%	86%	550	561	546	-	2.08	1.91
Rotoiti	96%	96%	97%	572	599	593	2.39	2.90	2.79
Okataina	100%	92%	100%	572	555	553	2.36	2.13	2.07

Table 6: Summer Creel Survey summary results

Lake	% Anglers satisfied of those who responded			Avg Fish Length (mm)			Avg Fish Weight (kg)		
	17-18	16-17	15-16	17-18	16-17	15-16	17-18	16-17	15-16
Tarawera	91%	95%	95%	486	507	509	1.27	1.52	1.49
Rotoiti	92%	100%	96%	515	514	550	1.69	1.76	2.14
Okataina	100%	100%	95%	520	523	508	1.56	1.86	1.65
Rotorua	100%	97%	100%	460	455	456	1.00	1.21	1.08

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<b>1122 Opening Day Angler Survey</b> Monitor opening day catch from Rotorua lakes fisheries to assess characteristics of the catch.	<b>Present report to Council by 30 April 2018.</b>	Survey completed with 867 anglers surveyed. Report presented to Council April 2018.

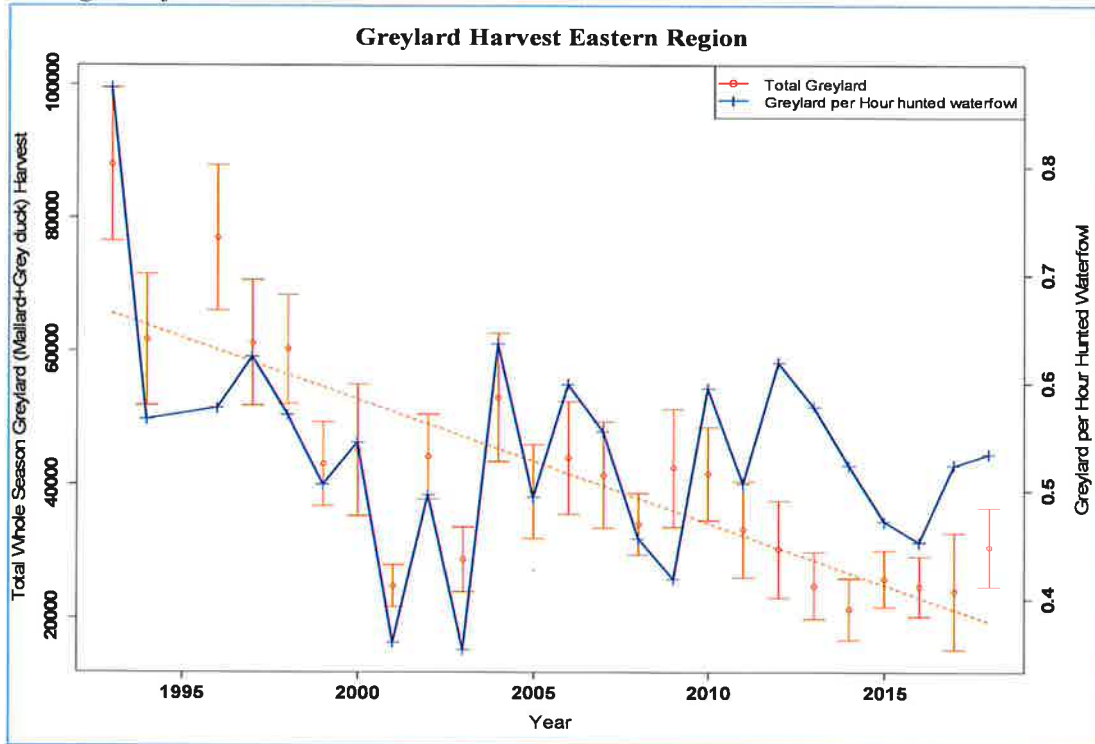


Table 7: Opening Day Survey, trout caught summary details

Lake	Avg 2yr old length (mm)			Avg 2yr old weight (kg)			Avg 2yr old condition factor		
	17-18	16-17	15-16	17-18	16-17	15-16	17-18	16-17	15-16
Tarawera	482	489	480	1.21	1.33	1.29	38.86	40.85	42.00
Rotoiti	495	496	490	1.43	1.49	1.51	42.57	43.91	46.27
Okataina	495	511	500	1.41	1.64	1.48	41.96	44.46	42.40

Project and Objective	Performance Measure	Actual Result
<b>1123 Game Bird Hunter Survey</b> Assess the harvest of game birds by hunters and hunter effort during the 2018 season.	<b>Present the results of the 2017 game season hunter surveys to Council by 30 November 2017. Complete the 2018 game bird hunter surveys by 31 August 2018.</b>	2017 Game bird hunter survey results presented to November 2017 meeting of Council (PFI). 2018 Game bird hunter surveys completed in September 2018.

Graph 4: Eastern Region greylard (mallard & grey duck) harvest (mean ± 95% CI) from 1993 to 2018. Dashed line is the regression line on greylard harvest over time. The solid line represents greylard per hour hunting waterfowl.



**1140: Hatchery: Produce sufficient trout to meet the stocking requirements of the Eastern Region, of Fish and Game New Zealand, as well as other Fish and Game Regions**

Project and Objective	Performance Measure	Actual Result
<b>1141 Operate Hatchery</b> (i) Produce quality fish for stocking of Eastern Region lakes and supplying the	<b>Produce c.100,000 fish to meet Eastern Region requirements and regional orders.</b>	(i) 95,925 fish were produced and liberated or distributed for the period.



needs of other Fish & Game regions. (ii) Complete review and revision of hatchery manual.	<b><i>Update manual by 31 August 2018.</i></b>	(ii) Revision of hatchery manual is ongoing. Liberations reported to following meeting of Council.
<b>1142 Hatchery Maintenance</b> Maintenance of hatchery facilities.	<b><i>Report activities to the following meeting of Council.</i></b>	No out of the ordinary maintenance activities undertaken.

*Table 8: Trout liberations in the Eastern Region*

Water	Date	Mark	Tag	Species	Age	Modal (mm)	Qty
Mclaren	16/11/2017	Lp		RT	1+	180	600
Mclaren	16/11/2017	Lp		BT	1+	240	30
Ngahewa	11/10/2017	Lp		RT	1+	200	200
Ngapouri	11/10/2017	Lp		RT	1+	200	500
Okareka	12/09/2017	Lp	G17	RT	1+	170	500
Okareka	12/09/2017	Lp		RT	1+	170	2000
Okareka	24/05/2018	RpAd		RT	1+	160	2500
Okareka	20/08/2018	Rp	G18	RT	1+	170	500
Okareka	20/08/2018	Rp		RT	1+	170	2000
Okaro	26/10/2017	Lp		RT	1+	180	500
Okataina	3/10/2017	Lp	E17	RT	1+	150	500
Okataina	3/10/2017	Lp		RT	1+	180	2000
Okataina	13/03/2018	RpAd		RT	1+	150	250
Okataina	10/04/2018	RpAd		RT	1+	170	250
Okataina	8/05/2018	RpAd	O18	RT	1+	170	500
Rerewhakaaitu	28/09/2017	Lp	I17	RT	1+	160	500
Rerewhakaaitu	28/09/2017	Lp		RT	1+	160	3500
Rerewhakaaitu	15/05/2018	RpAd		RT	1+	160	3500
Rerewhakaaitu	21/08/2018	Rp	I18	RT	1+	170	500
Rerewhakaaitu	21/08/2018	Rp		RT	1+	170	3500
Rotoehu	10/10/2017	Lp		RT	1+	170	2000
Rotoehu	10/10/2017	Lp	C17	RT	1+	170	500
Rotoehu	17/05/2018	RpAd		RT	1+	160	2000
Rotoehu	22/08/2018	Rp		RT	1+	170	1360
Rotoiti	21/09/2017	Lp	B17	RT	1+	180	500
Rotoiti	21/09/2017	Lp		RT	1+	180	6500
Rotoiti	13/10/2017	Lp		RT	1+	170	6500
Rotoiti	19/02/2018	Ad	N18	RT	1+	160	500
Rotoiti	14/03/2018	RpAd		RT	1+	150	4000
Rotoiti	12/04/2018	RpAd		RT	1+	160	5000
Rotoiti	8/05/2018	RpAd	18R	RT	1+	180	500
Rotoiti	9/05/2018	RpAd		RT	1+	160	5000
Rotoma	13/09/2017	Lp		RT	1+	170	2000



Eastern Fish and Game Council

Water	Date	Mark	Tag	Species	Age	Modal	Qty
Rotoma	13/09/2017	Lp	D17	RT	1+	170	500
Rotoma	24/04/2018	RpAd		Tiger	1+	180	1155
Rotoma	16/05/2018	RpAd		RT	1+	160	2000
Rotorua	14/09/2017	Lp	A17	RT	1+	180	1000
Tarawera	26/09/2017	Lp		RT	1+	160	4000
Tarawera	26/09/2017	Lp	H17	RT	1+	170	500
Tarawera	20/10/2017	Lp		RT	1+	180	3500
Tarawera	19/02/2018	Ad		RT	1+	160	500
Tarawera	19/02/2018	Ad	X18	RT	1+	160	500
Tarawera	13/03/2018	RpAd		RT	1+	150	1000
Tarawera	10/04/2018	RpAd		RT	1+	170	1000
Tarawera	7/05/2018	RpAd		RT	1+	180	1000
Tarawera	7/05/2018	Rpad	18T	RT	1+	180	500
Tuai	5/12/2017	Lp		BT	1+	240	50
Tuai	5/12/2017	Lp		RT	1+	180	500
Tarawera	28/09/2017	F4G promo pink		RT	2+	350	10
Okataina	28/09/2017	F4G promo pink		RT	2+	350	10
Rotoiti	28/09/2017	F4G promo pink		RT	2+	350	10
Children's fishing pond	01/08/2018	None		RT	2+	350	400

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<b>1143 Te Wairoa Trap</b> (i) Operate Te Wairoa trap to obtain suitable brood stock and collect sufficient ova to sustain the hatchery programme. (ii) Commission an external review, and obtain advice, from a geneticist on brood stock selection programme.	<b>Report the results of the trapping programme to each meeting of Council during the period April to August.</b>	(i) The Te Wairoa trap was operated and 367,000 ova were collected from 80 crosses. (ii) Review of brood stock selection programme is in progress. Reported to Council bi-monthly during the trapping season.

Table 9: Te Wairoa trap summary

Fish details	2017-18	2016-17	2015-16	2014-15	2013-14
Total fish trapped	2122	801	1112	1040	902
Average Length (mm)	532	538	541	541	547
Average Weight (kg)	1.86	1.82	2.01	1.95	2.05
Wild % in run	29.5	23.6	29.0	32.5	33.5

**1160: Releases: Transfer and release sports fish and game birds to augment populations within the region**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<b>1161 Sports Fish Liberations</b> Transfer and release hatchery	<b>Report liberations to the following meeting of</b>	Liberations reported to the following meeting of



reared trout in accordance with regional stocking strategies.	<i>Council.</i>	Council.
<b>1162 Game Bird Liberations</b> Investigate the fate of captive reared mallards released within the region.	<b><i>Report outcomes to Council by 31 August 2018.</i></b>	To be reported in conjunction with banding report end of October 2018.

**1170: Regulations: Develop regulations to ensure that harvest of sports fish and game birds is within sustainable limits**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<b>1171 Sports Fish Regulations</b> Maintain sports fish resources through the development of an annual anglers notice.	<b><i>Recommend fishing season conditions for the 2018-2019 Anglers Notice by 30 June 2018.</i></b>	Eight changes proposed for the 2018-2019 Anglers Notice process. Recommendations sent to NZ Council 26 June 2018.
<b>1172 Game Bird Regulations</b> Maintain game bird resources through the development of annual game season conditions.	<b><i>Recommend game season conditions for the 2018 season to the NZ Council by 2 February 2018.</i></b>	Recommended Game Season Conditions sent to NZ Council on 7 February 2018.
<b>1173 Game Bird Authorities</b> Provide input to permitting processes to capture, hold, breed and release game birds.	<b><i>Report activities to the following meeting of Council.</i></b>	Liaised with Permissions office of Department of Conservation on permit applications as required.
<b>1174 Upland Game Properties</b> Monitor upland game properties, liaise with the operators, review annual operating registers.	<b><i>Report activities of upland game properties to Council by 30 November 2017.</i></b>	Summary report presented to Council November 2017.

**1180: Game Bird Control: Minimise significant damage caused by game birds to private land**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<b>1181 Game Bird Control</b> Reduce damage to crops or pasture from unwanted aggregations of game birds by assisting landowners and utilising the efforts of game bird hunters wherever practical.	<b><i>Maintain permit database and report on the number of permits issued annually in the year end Performance Report.</i></b>	38 permits issued to 32 land owners. All requests dealt with in a timely manner.

Table 10: Permits issued to disturb game birds by species (32 landowners)

<b>Species</b>	<b>Permits Issued</b>
Black Swan	1
Paradise Shelduck	14
Mallard duck	2
Pukeko	17
Ring necked pheasant	4
<b>Total</b>	<b>38</b>



## SPORTS FISH AND GAME BIRD HABITAT PROTECTION AND MAINTENANCE

### Goal

*To manage, maintain, and enhance sports fish and game bird habitat to maximise recreational opportunities for anglers and hunters.*

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA	\$71,537	\$0	\$71,537	\$117,815	\$11,018	\$106,797
1220	Works & Management	\$96,364	\$23,080	\$73,284	\$97,858	\$24,127	\$73,731
1230	Assisted Habitat	\$144,464	\$9,962	\$134,502	\$40,884	\$16,100	\$24,784
1240	Assessment	\$7,418	\$0	\$7,418	\$299	\$0	\$299
Total		\$319,783	\$33,042	\$286,741	\$256,856	\$51,245	\$205,611

**1210: Resource Management Act: Effectively represent Fish & Game interests and the aspirations of anglers and hunters in resource management processes and strategies by advocating for sports fish and game bird habitat values, angling, and hunting values in statutory and non-statutory planning processes.**

Project and Objective	Performance Measure	Actual Result
<p><b>1211 RMA Planning</b></p> <p>(i) Review plans, policies and strategies and advocate for decisions and conditions that provide for sports fish and game bird interests and the interests of anglers and hunters.</p> <p>(ii) Contribute to the improvement of water quality in the Rotorua lakes via collaborative processes, research, and fishery and angler monitoring.</p> <p>(iii) Minimise effects on fisheries arising from activities aimed at improving water quality in the Rotorua lakes.</p> <p>(iv) Utilise the results of river fishery investigations to advocate for improved water quality in the Rangitaiki and Motu River catchments.</p>	<p><b>Report activities to each meeting of Council.</b></p>	<p>(i) Ongoing involvement with the Bay of Plenty Regional Water Advisory Panel.</p> <p>(ii) Appeal lodged on Gisborne District Council Proposed Freshwater Plan.</p> <p>(iii) Mediation attended on Gisborne District Council Proposed Freshwater Plan.</p> <p>(iv) Involved in statutory and non-statutory planning processes with District/Regional Councils as per Table 11.</p> <p>(v) Hearings attended on Bay of Plenty Regional Council Proposed Plan Change 9 – Freshwater</p>



(v) Make submissions on regional and district council planning documents to promote rules that facilitate game bird habitat enhancement.		Quantity. All activities reported to Council bi-monthly.
<b>1212 Consent Applications</b> Review and respond to consent applications and advocate for decisions and conditions that provide for sports fish and game bird interests and the interests of anglers and hunters.	<b>Report activities to each meeting of Council.</b>	Submitted on consents as per Table 12.

Table 11: Meetings, hearings, appeals and/or mediations in which we have been involved

Authority	Process
Bay of Plenty Regional Council	<ul style="list-style-type: none"> <li>• Regional Water Advisory Panel</li> <li>• Proposed Plan Change 9</li> <li>• Draft Pest Management Plan</li> <li>• Proposed Kaituna River Document</li> <li>• Community Catchment Groups</li> <li>• Okareka Working Group</li> </ul>
Gisborne District Council	<ul style="list-style-type: none"> <li>• Proposed Pest Management Plan</li> <li>• Proposed Freshwater Plan</li> <li>• Waipaoa Catchment Plan</li> </ul>
Waikato Regional Council	<ul style="list-style-type: none"> <li>• Healthy Rivers/Wai Ora: Proposed Waikato Regional Plan Change 1</li> </ul>

Table 12: Summary of Consent Applications received

Consent activity	Number of applications
Total number of consents received	13
No concerns letter	2
Section 95E3a approval	9
Opposed	2

**1220: Works and Management: Wildlife management reserves and other wetland reserves**

Project and Objective	Performance Measure	Actual Result
<b>1221 Reserves Management</b> Manage water levels and habitat in wildlife management reserves; advocate and maintain optimum conditions for waterfowl. (i) Review stand holder habitat	<b>Report activities to the following meeting of Council.</b>	(i) Staff met with new ballot holders in February 2018 to explain health and safety requirements and habitat



<p>maintenance programmes taking into account more recent Health and Safety legislation, and investigate incentives and/or alternative means for undertaking enhancement works.</p> <p>(ii) Continue to implement wetland monitoring and maintenance programmes in the reserves (including water reticulation systems in Kaituna and Awaiti WMRs) in accordance with the five year plan drafted in 2015/16.</p> <p>(iii) Continue to contribute to the design and implementation of habitat creation and enhancement within and adjoining the Kaituna WMR in conjunction with the Bay of Plenty Regional Council and the Department of Conservation (DOC).</p> <p>(iv) Finalise management agreements with DOC for all land it administers which Fish &amp; Game has held appointments to control and manage in whole or part since 1992.</p> <p>(v) Continue to assist with implementation of the Waikato River Authority funded fencing and habitat enhancement programme at Lakes Ngapouri and Tutaeinanga.</p>		<p>maintenance programme obligations adopted by Council to be implemented in 2018-19. Letters were sent to all ballot holders outlining Health and Safety responsibilities.</p> <p>(ii) Annual mowing and spraying programme completed. Water reticulation for Awaiti, Bregman's, Orini and Kaituna WMRs completed. Regular habitat and hydrology inspections in most wetlands managed undertaken.</p> <p>(iii) Contribution ongoing and reported to Council bi-monthly.</p> <p>(iv) Final drafts of agreements produced but awaiting final signoff by DOC.</p> <p>(v) Project managed by Fish &amp; Game with fencing and planting undertaken.</p>
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**1230: Assisted Habitat: Assist habitat enhancement by individuals and organisations and significant projects**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p><b>1231 Maintain and Enhance Game Bird Habitat</b> Encourage hunters and landowners to create wetland</p>	<p><b><i>Respond to all landowners' requests for advice and contribute to the development and/or</i></b></p>	<p>Landowner information/advice provided to ten landowners for 16 ha of habitat</p>





<p>habitat on non-public land. Make available information packages and services including land owner site visits and consent advice. Use rural media to encourage wetland enhancement on non-public land.</p>	<p><i>enhancement of habitat that enhances waterfowl productivity and greylards in particular. Report activities to the following meeting of Council.</i></p>	<p>enhancement. Reported to Council bi-monthly.</p>
<p><b>1232 Habitat Creation Projects</b>                      (i) Refine and implement the approach developed in 2016-17 aimed at encouraging landowners to enhance the habitat values of existing ponds in rural environments.                      (ii) Make one application to external funding providers for a habitat creation project in the Eastern Region.                      (iii) Assist in wetland habitat creation and enhancement in the Waikato River catchment through WCEET trustee and project manager participation.</p>	<p><i>(i) Make one application for external funding for an enhancement project.                      (ii) Report WCEET activities by 31 August 2018.                      (iii) Report activities to the following meeting of Council.</i></p>	<p>(i) One external funding application made.                      (ii) Attended WCEET meetings, managed three projects. Reported funding results to Council August 2018 meeting.                      (iii) All enhancement activities reported to Council bi-monthly.</p>

**1240: Assess and Monitor: Assess and monitor regional trends in significant habitat areas**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p><b>1241 Monitor Waterfowl Habitats</b>                      Interact with Wetland Forum groups and/or agencies compiling or updating wetland inventories.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>Participated in Wetland Forum meetings, with significance of wetlands regularly raised.</p>
<p><b>1242 Monitor Upland Game Habitats</b>                      Interact with groups and/or agencies re upland habitats.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>Pheasant call counts were undertaken in Kaingaroa Forest in November 2017. Results reported to Council at its February 2018 meeting.</p>



## ANGLER AND HUNTER PARTICIPATION AND SERVICES

### Goal

*To encourage angler and hunter participation while maintaining the quality of the recreational experience.*

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$47,557	\$0	\$47,557	\$42,772	\$0	\$42,772
1330	Newsletters	\$38,407	\$0	\$38,407	\$26,933	\$0	\$26,933
1340	Other Publications	\$9,171	\$0	\$9,171	\$4,758	\$0	\$4,758
1350	Training	\$62,307	\$12,500	\$49,807	\$45,994	\$11,873	\$34,121
1360	Club Relations	\$5,873	\$0	\$5,873	\$3,404	\$0	\$3,404
1370	Huts	\$3,675	\$400	\$3,275	\$6,442	\$440	\$6,002
Total		\$166,990	\$12,900	\$154,090	\$130,303	\$12,313	\$117,990

### 1310: Angler and Hunter Access: To maintain and enhance access to the sports fish and game bird resources of the Eastern Region

Project and Objective	Performance Measure	Actual Result
<p><b>1311 Maintain and Enhance Access</b> Physical and legal access to angling and hunting opportunities.</p> <p>(i) Maintain angling tracks in the Ngongotaha and Waiteti Streams, and the Tarawera, Waioeka and Rangitaiki Rivers.</p> <p>(ii) Investigate and create new angling access opportunities to summer fisheries in the Rangitaiki catchment.</p> <p>(iii) Commence investigation of East Coast fisheries north of Gisborne and access to such.</p> <p>(iv) Advocate for improved access through plantation forests such as Kaingaroa, and resolution of areas in which access to fish and game resources has been captured.</p> <p>(v) Make submissions to the</p>	<p><b>Report activities to the following meeting of Council.</b></p>	<p>(i) Access tracks maintained as required.</p> <p>(ii) Preliminary investigations undertaken into the Rangitaiki River catchment in Galatea area. Existing public access identified and included in new Rangitaiki Access brochure.</p> <p>(iii) East Coast fishery access investigation not yet progressed beyond preliminary enquiries and information gathering stage.</p> <p>(iv) Liaison ongoing with landowners and Forest Managers. Two instances of</p>



<p>Walking Access Commission, Overseas Investment Office and Office of Treaty Settlements to ensure that provision is made for public access where appropriate.</p>		<p>access capture/ impediments dealt with or in process of being resolved in conjunction with DOC (one at Ngongotaha Stream, one at Putere - Lake Rotoroa).</p> <p>(v) Access issue register maintained and updated. Liaison with Walking Access Commission ongoing involving consultation and advice.</p> <p>Activities reported to Council at meeting following.</p>
<p><b>1312 Signage</b> Maintain signs and enhance access through signage at key fishing and hunting access points. Maintain signage inventory databases.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>Access signage maintained and database updated.</p>
<p><b>1313 Hunter Ballots</b> Allocate and manage balloted hunting stands in Fish &amp; Game managed Wildlife Management Reserves/wetlands.</p>	<p><i>Allocate balloted hunting stands.</i></p>	<p>Ballot draw completed, hunters advised of shooting stands for the 2018 season.</p>

**1330: Newsletter, Licence holder communications: Effectively inform anglers and hunters of matters relating to Fish & Game and opportunities for increased participation**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p><b>1331 Electronic Newsletters</b> Prepare and circulate monthly newsletters (e-zines) to clubs.</p>	<p><i>Prepare and circulate 12 monthly electronic newsletters (three Both Barrels and nine Reel Life ezines).</i></p>	<p>Nine 'Reel Life' and four 'Both Barrels' newsletters were produced and distributed. The Reel Life e-zine did not have regional input for the months of June, and July.</p>
<p><b>1332 Fish &amp; Game Magazine</b> Prepare and mail two issues of Fish and Game New Zealand to 2017-2018 whole season fish</p>	<p><i>Mail fish issue August 2018 (c.9,000), game issue April 2018 (c.3,200). Distribute pre fish and</i></p>	<p>Two pages completed for both the Fish &amp; Game fishing magazine supplement (7,996) and</p>



<p>licence holders and 2017 whole season game licence holders. Prepare and distribute pre-season newsletters.</p>	<p><i>game season newsletters.</i></p>	<p>the hunting magazine supplement (3,428). A 20 page fishing newsletter was completed and distributed to licence holders and licence agents. A 12 page hunting newsletter was distributed to agents and emailed to licence holders.</p>
<p><b>1333 Fish &amp; Game Website</b> Maintain and regularly update Fish &amp; Game information on the Eastern Region website.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>Numerous site updates were made to the Eastern Fish &amp; Game web page during the year. Reported to Council bi-monthly.</p>
<p><b>1334 Social Media</b> Continue to operate Twitter account and upload material to Facebook page.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>A Facebook page was activated during the year and posts regularly updated to both Facebook and Twitter.</p>

**1340: Informational Publications: Assist anglers and hunters to access the hunting and fishing opportunities of the Eastern Region**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p><b>1341 Information Pamphlets</b> Review and if necessary reprint pamphlets, address information deficiencies and use website and other forms of communication to make access and other information more readily available. Maintain stocks of information pamphlets with licence agents and other outlets throughout the region.</p>	<p><i>Report on activities to the following meeting of Council.</i></p>	<p>A reprint of the Lake Rotorua and Tributaries and Waioeka River and Tributaries brochures was completed. A new information brochure developed and printed for tanker liberations. Activities reported to Council at meeting following.</p>

**1350: Angler and Hunter Training: Encourage new participants to take up angling and hunting**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p><b>1351 Children's Fishing Programme</b> Operate the children's fishing programme in conjunction with the Rotorua Anglers Association and invite participation from</p>	<p><i>Provide sufficient two-year-old fish to support the fishing programme. Report activities and participation to the</i></p>	<p>Approximately 1,000 rising 2 year old rainbow trout were added to the children's pond during summer.</p>



other clubs where appropriate.	<i>following meetings of Council.</i>	Activities reported to Council at meeting following.
<b>1352 Angler/Hunter Training</b> (i) Provide angler and hunter training information and make available novice hunter/angler starter packs. (ii) Conduct angling training seminars. (iii) Conduct a hunter open day. (iv) Continue novice hunter training programme.	<i>Provide at least two angler information seminars and run a hunter open day. Participate in HUNTS programme for hunter training.</i>	(i) Responded to requests for angler and hunter training information and maintained a supply of starter packs. (ii) One fishing tuition event was held for anglers at Lake Tarawera in January of 2018. (iii) Participated in two HUNTS courses. (iv) Managed novice hunter programme.
<b>1353 Angler/Hunter Enquiries</b> Respond to enquiries for information from anglers and hunters.	<i>Provide information and respond to enquiries promptly.</i>	Angler/hunter enquiries responded to in a timely manner.
<b>1354 Fishing Competitions</b> Review applications to hold fishing competitions and grant permits where appropriate.	<i>Respond to applications within five working days and report on permits granted to each meeting of Council.</i>	35 Fishing Competition permits granted within five days of receipt of application. Reported to Council bi-monthly.

**1360: Club Relations: Maintain communications with Fish & Game related clubs**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<b>1361 Fish &amp; Game Club Communications</b> Maintain club register and provide news updates to clubs on a monthly basis, attend club meetings as appropriate.	<i>Attend up to 20 club meetings or gatherings by 31 August 2018. Report activities to following meeting of Council.</i>	10 club meetings or events attended by staff. Reported to Council bi-monthly.

**1370: Fish and Game Huts**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<b>1371 Fish &amp; Game Huts</b> Maintain Fish & Game huts at Waikaremoana and Wairua.	<i>Report maintenance activities to following meeting of Council.</i>	Huts maintained as required. Wairua Hut concession application submitted to DOC. Activities reported to Council at meeting following.



## PUBLIC INTERFACE

### Goal

*To maximise public awareness of the values associated with the sports fish and game bird resource, and support for the management role of Fish and Game New Zealand.*

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$13,352	\$0	\$13,352	\$12,481	\$0	\$12,481
1420	Communication	\$15,892	\$0	\$15,892	\$9,256	\$0	\$9,256
1440	Public Promotions	\$14,380	\$0	\$14,380	\$7,835	\$0	\$7,835
1450	Visitors/Education	\$36,112	\$0	\$36,112	\$38,607	\$0	\$38,607
	Total	\$79,736	\$0	\$79,736	\$68,179	\$0	\$68,179

#### 1410: Liaison: Avoid conflicts and maintain effective advocacy and liaison with statutory resource management agencies

Project and Objective	Performance Measure	Actual Result
<p><b>1411 Statutory Liaison and Political Awareness</b>                      Maintain a structured liaison and advocacy programme with key agencies and individuals. Make submissions to senior Regional Council and DOC staff on significant regional matters. Engage in governor-governor meetings where appropriate. Engage with iwi groups and tribal authorities including Te Uru Taumatua and the Tuhoe Board. Ensure political awareness of Fish &amp; Game activities and support for improved habitat performance.</p>	<p><b>(i) Regional Manager to meet with senior Regional Council and DOC staff at least yearly. Staff to attend Conservation Board meetings at least annually.</b>  <b>(ii) Regional Manager to meet with Te Uru Taumatua and/or the Tuhoe Board, and tribal entities including the Waikaremoana Tribal Authority.</b>  <b>(iii) Regional Manager/ Councillors to visit electorate MPs during the year.</b>  <b>(iv) Report activities to following meetings of Council.</b></p>	<p>(i) Met with senior Bay of Plenty Regional Council and DOC managers including Operations Managers and Regional Director.                      (ii) Attended one Bay of Plenty Conservation Board meeting and liaised with and provided reports and advice to Board members from all three Boards within the Eastern Region.                      (iii) Met with CE and senior staff of Te Uru Taumatua, and with staff and manager of the Waikaremoana Tribal Authority.                      (iv) Chair of Council met with East Coast electorate MP.</p>



		(v) Regional Manager and three Councillors met with Te Arawa Trust Board members. All activities reported to Council at meeting following.
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**1420: Communication: Develop and maintain effective communication with the wider public, the media, stakeholders, and strategic allies**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p><b>1421 Public Communications</b> To advocate the interests of anglers and hunters through maintaining effective communication with non-statutory groups or individuals including farmers, iwi and the general public.</p> <p>(i) Implement regional public awareness programme and identify and pursue marketing opportunities.</p> <p>(ii) Maintain a strong presence in general public media.</p> <p>(iii) Engage and communicate with rural community and land owners. Develop relationships with groups such as Federated Farmers, Fonterra and Dairy NZ.</p> <p>(iv) Engage with iwi. Initiate more formal relationships with key iwi groups within the region (e.g. Te Arawa) and participate in Treaty Settlement processes that affect anglers and hunters.</p>	<p><i>(i) Contribute to national public awareness network.</i></p> <p><i>(ii) Manage website for effective licence holder communication and public awareness. Prepare and distribute at least 40 media press releases before 31 August 2018.</i></p> <p><i>(iii) Submit on Treaty Settlements affecting angler/hunter access and develop relationships with key iwi groups.</i></p> <p><i>(iv) Report activities to following meeting of Council.</i></p>	<p>(i) The national public awareness network is no longer active but submissions made to NZ Council Communications Manager.</p> <p>(ii) Website managed to the extent it is currently possible for regional staff to do, and Twitter/ Facebook account updated as required.</p> <p>(iii) 18 media releases were prepared and distributed during the year.</p> <p>(iv) Met with members of Te Uru Taumatua and the Waikaremoana Tribal Authority, and Te Arawa Lakes Trust. Reported to Council bi-monthly.</p>

**1440: Promotions: Actively promote the work of Fish & Game with the wider public and the media**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p><b>1441 Public Promotions</b> Develop and increase Fish &amp; Game New Zealand presence via</p>	<p><i>(i) Support national public awareness events.</i></p> <p><i>(ii) Prepare articles for</i></p>	<p>(i) Supported Game Bird Food Festival and topical issues in the</p>



<p>promotional events such as public "open days".</p>	<p><i>angler/hunter magazines.</i>  <i>(iii) Liaise with Destination Rotorua to raise profile of Rotorua lakes fisheries.</i>  <i>(iv) Conduct a tagged fish event in October 2017.</i>  <i>(v) Report activities to following meeting of Council.</i></p>	<p>media.                  (ii) Prepared articles for magazines.                  (iii) Maintained connection with Destination Rotorua.                  (iv) "Rotorua Lakes Fish for Gold" tagged trout promotion conducted at commencement of 2017 angling season.                  (v) Reported all activities to Council meeting following.</p>
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**1460: Visitors /Education: Educate the wider public on the role of Fish & Game New Zealand**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p><b>1451 Education</b>                      Educate people in sports fish and game bird management, conservation and angling and hunting; increase use of the Ngongotaha hatchery and grounds to promote Fish &amp; Game to schools and the wider public.</p>	<p><i>(i) Conduct presentations to groups and provide conducted tours of the hatchery.</i>  <i>(ii) Report activities to the following meeting of Council.</i></p>	<p>(i) Presentations were made to five schools/outside organisations.                      (ii) Reported activities to the following meeting of Council.</p>
<p><b>1452 Maintenance and Enhancement of Grounds and Facilities</b>                      Maintain and enhance facilities for the education and benefit of visitors.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>Grounds and facilities maintained as required. Reported activities to the following meeting of Council.</p>





## COMPLIANCE

### Goal

*To protect the sports fish and game bird resource and its user management through enforcement and education of legislative requirements.*

### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$61,197	\$0	\$61,197	\$64,164	\$0	\$64,164
1520	Ranger Training	\$7,676	\$0	\$7,676	\$10,632	\$0	\$10,632
1530	Compliance	\$25,765	\$6,000	\$19,765	\$23,239	\$4,959	\$18,280
Total		\$94,638	\$6,000	\$88,638	\$98,035	\$4,959	\$93,076

### 1510: Ranging: Maintain compliance with angling and hunting regulations through enforcement activities

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p><b>1511 Ranging</b> Maintain a high level of participant contact through enforcement and monitor compliance with licensing and season conditions.</p>	<p><b><i>Organise ranging activity to achieve 3,500 angler and hunter contacts. Aim for 95% compliance with legal requirements and season regulations from anglers and hunters contacted. Provide report to each meeting of Council.</i></b></p>	<p>2,536 angler/hunter contacts. Compliance rate overall in excess of 98%. 50 persons dealt with for 73 separate offences (Table 13). <i>Note: Total contacts are down on previous years for third consecutive year. Offending overall was found to be at a similar rate as the previous year. Warrantless powers of entry and/or search (Sec 39 Wildlife Act 1953 and Sec 40 Conservation Act 1987): entry to land was exercised on 26 occasions while carrying out game bird hunter ranging or while investigating alleged fishery offences. Reported to council bi-monthly.</i></p>



**1520: Ranger Training: Ensure effective ranging across the region with suitably trained and resourced personnel**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p><b>1521 Training</b>                      Manage the regional network of honorary Fish &amp; Game Rangers and ensure that a sufficient level of training and support is provided for both honorary rangers and warranted staff.</p>	<p><b><i>Complete one organised training exercise for honorary rangers and warranted staff and report to Council by 31 August 2018.</i></b></p>	<p>Nine honorary rangers maintained and process of recruiting additional honoraries commenced. One regional training day conducted. Hosted and co-ordinated ranger safety training days (initial course and a refresher day) for North Island regions. Provided National Compliance Co-ordinator services. Contributed to other national matters including policy and law changes. Training sessions delivered to staff during the year. Reported to Council bi-monthly.</p>

**1530: Compliance/Prosecutions: Follow a consistent policy driven approach to dealing with non-compliance to regulations**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p><b>1531 Prosecutions</b>                      Follow Council Prosecution and Reparation Policy guidelines to deal with individuals found unlicensed or in non-compliance with season regulations without just cause.</p>	<p><b><i>Report details of case outcomes to each meeting of Council.</i></b></p>	<p>Offence resolution as per Table 14. 50 offenders dealt with for 73 offences. Reported to council bi-monthly. Reparation is no longer an option for offence resolution following a Supreme Court decision. All matters which meet the prosecution guidelines standards for prosecution are dealt with by Court prosecution with diversion an option in some cases. Diversion guidelines developed and distributed nationally.</p>



Table 13: Offence table 2017-2018 year

<b>Offence name</b>	<b>Number of offences</b>
Disturbing spawning gravels	4
Exceed bag limit - Fish	1
Fish during closed hours	4
Fish with illegal Tackle	3
Fishing closed waters	10
Fishing with more than one rod	1
Fishing without a licence	24
Gives false details	3
Illegal Tackle	3
Obstruction	1
Possession of net/spear/implement	1
Take spawning fish with net/spear/implement	1
Unlawfully on property	4
Unpinned shotgun	7
Lead shot	6
<b>TOTAL</b>	<b>73</b>

Table 14: Resolution of offences 2017-2018 year

<b>Resolution Type</b>	<b>Number of offenders</b>
Prosecution – no diversion	9
Prosecution – diversion	9
Reparation	2
Youth warning	7
Adult warning	21
Nil action – left NZ	1
No prosecution – false information	1
<b>Total</b>	<b>50</b>



## LICENSING

### Goal

*To optimise the sale of angling and hunting licences as valued products.*

#### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$20,705	\$1,412,354	-\$1,391,649	\$17,341	\$1,376,096	-\$1,358,755
1620	Agent Servicing	\$12,363	\$0	\$12,363	\$8,718	\$0	\$8,718
1630	Agent Payments	\$70,618	\$0	\$70,618	\$57,288	\$0	\$57,288
	<b>Total</b>	<b>\$103,686</b>	<b>\$1,412,354</b>	<b>-\$1,308,668</b>	<b>\$83,347</b>	<b>\$1,376,096</b>	<b>-\$1,292,749</b>

#### 1610: Licensing: Maintain and monitor a readily available and efficient licensing system

Project and Objective	Performance Measure	Actual Result
<p><b>1611 Licence Production and Distribution</b> Issue fishing and hunting licences and updated regulations in a timely manner; market new fishing licence categories to existing and potential licence holders.</p>	<p><i>To have available fish licences and regulation guides for the 2017-2018 season by 1 September 2017. To have available game licences and regulation guides for the 2018 season by 31 March 2018.</i></p>	<p>(i) Fish licences and regulation guides were available for purchase on 18 August 2017. (ii) Game licences and regulation guides were available for purchase on 15 March 2018.</p>
<p><b>1612 Analysis of Licence Information</b> Evaluate licence sales information during the year and identify marketing opportunities for increasing licence sales and revenue.</p>	<p><i>Provide detailed reports of licence sales performance to each meeting of Council.</i></p>	<p>Licence sales reported to Council bi-monthly and monitored throughout the year.</p>
<p><b>1613 National Licence Management</b> Support the operation of the national licence management provider.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>Liaised with external provider to ensure licence availability. Maintained 42 licence retailers within the region. Participated in National Licence working party. Reported to Council bi-monthly.</p>



Table 15: Licence sales performance

Code	FISH					Code	GAME				
	2013/14	2014/15	2015/16	2016/17	2017/18		2013/14	2014/15	2015/16	2016/17	2017/18
FWA	4,186	4,036	1,947	2,196	2,176	GWA	3,044	3,001	3,201	3,097	3,144
FWJ	362	408	478	447	425	GWJ	351	357	343	342	330
FWF	3,375	3,211	3,025	2,982	2,876						
FSLA			356	354	413						
FLAA			1,976	1,681	1,617						
FWNA		387	499	553	476						
FWNJ		8	22	34	19						
FWIA	1,012	1,002	635	568	528						
FWIJ	79	82	0	0	0						
FLBA			142	111	108						
FSBA			1,489	1,368	1,172						
FDA	7,799	7,693	6,928	6,416	6,483	GDA	181	207	217	212	183
FDJ	493	406	526	548	508	GDJ	13	6	10	8	2
<b>Total</b>	<b>17,306</b>	<b>17,233</b>	<b>18,023</b>	<b>17,258</b>	<b>16,801</b>	<b>Total</b>	<b>3,589</b>	<b>3,571</b>	<b>3,771</b>	<b>3,659</b>	<b>3,659</b>
<b>LEQ</b>	<b>10,768</b>	<b>10,884</b>	<b>10,511</b>	<b>10,339</b>	<b>9,983</b>	<b>LEQ</b>	<b>3,152</b>	<b>3,115</b>	<b>3,313</b>	<b>3,208</b>	<b>3,246</b>

FWA - Fish Whole Season Adult, FWJ - Fish Whole Season Junior, FWF - Fish Whole Season Family, FSLA - Fish Loyal Senior Adult (Season), FLAA - Fish Local Area Adult (Season), FWNA - Fish Non Resident Adult (Season), FWNJ - Fish Non Resident Junior (Season), FWIA - Fish Winter Adult, FWIJ - Fish Winter Junior, FLBA - Fish Long Break Adult (9 days), FSBA - Fish Short Break Adult (3 days), FDA - Fish Day Adult, FDJ - Fish Day Junior, GWA - Game Whole Season Adult, GWJ - Game Whole Season Junior, GDA - Game Day Adult, GDJ - Game Day Junior

**1620: Agent Servicing: Management and support of Fish & Game licensing through licence agents**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<b>1621 Licence Agent Support</b> Communicate and work with licence agents to support the licence management provided by Eyede, and provide agent training as required.	<b><i>Provide information and respond to enquiries promptly. Complete at least three visits to all significant licence resellers by 31 August 2018.</i></b>	Regular visits and contacts with all significant licence agents were undertaken during the year to 31 August 2018. Regular contact with agents was maintained by administration staff throughout the year.



## COUNCIL

### Goals

*To provide for the democratic governance of the fish and game system by fish and game licence holders.*

#### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$247	\$0	\$247	\$418	\$0	\$418
1720	Council Meetings	\$64,399	\$0	\$64,399	\$54,368	\$0	\$54,368
	Total	\$64,646	\$0	\$64,646	\$54,786	\$0	\$54,786

#### 1710: Fish and Game Council Election: Prepare the 2018 Fish and Game Election

Project and Objective	Performance Measure	Actual Result
<b>1711 Council Election</b> Provide regional support to <i>electionz.com</i> in preparation for, and holding the October 2018 election.	<i>Assist external provider in preparing for, and holding the 2018 election.</i>	Assisted electionnz and other regional Fish & Game staff with preparations for 2018 election.

#### 1720: Council Meetings: Effective governance and efficient Council support

Project and Objective	Performance Measure	Actual Result
<b>1721 Council</b> Provide effective direction and support to the management of Council's business. Keep Council informed of relevant regional and national matters. Prepare information reports and agendas for Council meetings and any minutes resulting from these meetings.	<i>Hold at least 6 meetings of the Eastern Fish &amp; Game Council prior to 31 August 2018. Aim to distribute agendas at least eight working days prior to each meeting and draft minutes within 3 weeks of each meeting.</i>	Six regular Council meetings completed before 31 August 2018. All agendas were distributed within required time, and draft minutes distributed as soon as practicable after each meeting.



## PLANNING AND REPORTING

### Goal

*To meet Fish & Game's statutory reporting requirements.*

#### SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Planning	\$0	\$0	\$0	\$0	\$0	\$0
1820	Annual Planning	\$7,727	\$0	\$7,727	\$6,210	\$0	\$6,210
1830	Reporting	\$41,839	\$0	\$41,839	\$31,658	\$0	\$31,658
1840	National Liaison	\$26,189	\$0	\$26,189	\$42,706	\$0	\$42,706
	Total	\$75,755	\$0	\$75,755	\$80,574	\$0	\$80,574

#### 1820: Annual Planning

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<b>1821 OWP preparation</b> Prepare an operational work plan for the 2018-2019 year.	<b><i>The adoption of a proposed operational work plan for 2018-2019 by the Council by 31 August 2018.</i></b>	2018-2019 Operational Work Plan adopted by Council at meeting of Council 16 August 2018.

#### 1830: Reporting and Audit

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<b>1831 Performance Report</b> Prepare a Performance Report including the Statement of Service Performance and Financial Statements for the 2016-2017 year.	<b><i>Conduct quarterly reviews of performance against OWP targets with staff; produce an Annual Performance Report for the 2016-2017 financial year.</i></b>	Periodic reviews of performance against OWP targets were individually undertaken with staff. Financial statements for 2016-2017 year were prepared and audited in October 2017. SOSP completed and included in audited statement of accounts.
<b>1832 Audit</b> Arrange to have the Performance Report for the 2016-2017 year audited in accordance with the Public Audit Act 2001.	<b><i>Audit of the annual Performance Report for the 2016-2017 financial year in time for the public annual general meeting.</i></b>	Unqualified audit opinion issued 22 November 2017.
<b>1833 Annual Meeting</b> Conduct a public annual general meeting no later than 1 December 2017.	<b><i>Adoption of the audited 2016-2017 annual report by Council, and presentation of it to a</i></b>	Annual Report sent to Department of Conservation, Wellington on 28 November 2017 and



	<i>public annual general meeting no later than 1 December 2017; presentation of the report to the Minister of Conservation.</i>	presented to annual meeting 30 November 2017.
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**1840: National Liaison**

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p><b>1841 New Zealand Fish &amp; Game Liaison</b>                      Maintain effective liaison with New Zealand Fish &amp; Game and meet all statutory requirements. Contribute to the efficient management of Fish &amp; Game nationally through meetings of Regional Fish &amp; Game Council managers and participate in working parties, networks and national research and monitoring.</p>	<p><i>Attend all meetings of the Regional Fish &amp; Game Council managers and participate where required with working parties established by the New Zealand Council.</i></p>	<p>All Managers meetings attended. Staff undertook or contributed to national roles including North Island compliance co-ordination, licence working party, finance review committee, Fisheries SOP committee, the national game bird monitoring group, and the R3 reference group.</p>





**Eastern Fish and Game Council**  
**FINANCIAL INFORMATION**  
**For the year ended**  
**31 August 2018**

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**Contents**

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	Page
<b>Financial Information:</b>	
Statement of Financial Performance	38
Statement of Financial Position	39
Statement of Cash Flows	40
Statement of Accounting Policies	41
Notes to the Performance Report	45





**EASTERN FISH AND GAME COUNCIL**  
**STATEMENT OF FINANCIAL PERFORMANCE**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

	Note	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
<b>REVENUE</b>				
Fish and Game licence sales	1	1,376,096	1,412,354	1,393,707
Grants and donations	1	33,592	22,580	20,793
Interest	1	31,138	22,608	31,803
Other revenue	1	210,486	177,007	191,091
<b>Total Revenue</b>		<b>1,651,312</b>	<b>1,634,549</b>	<b>1,637,394</b>
<b>EXPENSES</b>				
<b>Outputs</b>				
Species management	2	108,179	106,500	103,324
Habitat protection & management	2	52,211	114,180	52,384
Angler & Hunter participation	2	23,413	25,800	21,915
Public interface	2	3,805	5,000	2,343
Compliance	2	6,132	7,600	4,420
Licensing	2	57,909	71,418	58,950
Council	2	6,178	10,000	8,843
Planning & reporting	2	8,975	9,300	9,698
<b>Overheads</b>				
Employee related costs	2	925,798	936,461	923,870
Depreciation	4	72,534	71,662	69,242
Other expenses	2	140,187	127,179	129,344
<b>Total Expenses</b>		<b>1,405,321</b>	<b>1,485,100</b>	<b>1,384,333</b>
<b>Operating Surplus/(Deficit)</b>		<b>245,991</b>	<b>149,449</b>	<b>253,061</b>
<b>Less Other Expenses</b>				
Levies to NZFGC		243,158	243,158	223,257
<b>NET SURPLUS/(DEFICIT)</b>		<b>2,833</b>	<b>(93,709)</b>	<b>29,804</b>

The accompanying notes form an integral part of these financial statements



**EASTERN FISH AND GAME COUNCIL**  
**STATEMENT OF FINANCIAL POSITION**  
**AS AT 31 AUGUST 2018**

	Note	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
<b>ASSETS</b>				
<b>Current Assets</b>				
Bank accounts and cash	3	125,211	113,319	123,661
Debtors and prepayments	3	96,820	100,000	100,680
Investments	3	886,456	800,000	857,918
Inventory	3	123,361	140,360	140,360
<b>Total Current Assets</b>		<b>1,231,848</b>	<b>1,153,679</b>	<b>1,222,619</b>
<b>Non-Current Assets</b>				
Property, plant and equipment	4	814,563	809,179	831,308
Investments	3	-	-	-
Forestry Asset	3	130,000	109,000	109,000
<b>Total Non-Current Assets</b>		<b>944,563</b>	<b>918,179</b>	<b>940,308</b>
<b>TOTAL ASSETS</b>		<b>2,176,411</b>	<b>2,071,858</b>	<b>2,162,927</b>
<b>LIABILITIES</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses	3	180,584	175,000	174,644
Employee costs payable	3	132,427	130,000	127,716
<b>Total Current Liabilities</b>		<b>313,011</b>	<b>305,000</b>	<b>302,360</b>
<b>TOTAL LIABILITES</b>		<b>313,011</b>	<b>305,000</b>	<b>302,360</b>
<b>NET ASSETS</b>		<b>1,863,400</b>	<b>1,766,858</b>	<b>1,860,567</b>
<b>EQUITY</b>		<b>1,863,400</b>	<b>1,766,858</b>	<b>1,860,567</b>

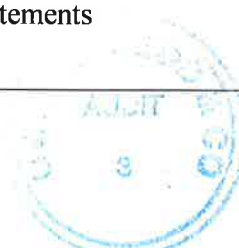
The accompanying notes form an integral part of the financial statements



**EASTERN FISH AND GAME COUNCIL**  
**STATEMENT OF CASH FLOWS**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

	Actual 2018 \$	Budget 2018 \$	Actual 2017 \$
<b>CASH FLOWS FROM OPERATING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Licence Sales	1,373,699	1,413,034	1,379,510
Grants, donations and fundraising	33,592	17,580	20,793
Interest	30,802	22,608	40,904
Other revenue	192,953	182,007	210,362
<b>Cash was applied to:</b>			
Payments to suppliers	627,408	719,779	625,062
Payments to employees	921,087	934,177	920,345
GST (net)	(949)	-	1,056
<b>Net Cash Flows from Operating Activities</b>	<b>83,500</b>	<b>(18,727)</b>	<b>105,106</b>
<b>CASHFLOW FROM INVESTING &amp; FINANCING ACTIVITIES</b>			
<b>Cash was received from:</b>			
Sale of property, plant and equipment	83,083	81,967	77,040
Sale of investments/deposits	-	57,918	-
<b>Cash was applied to:</b>			
Purchase of property, plant and equipment	136,495	131,500	132,139
Purchase of investments/deposits	28,538	-	38,051
<b>Net Cash Flows from Investing and Financing</b>	<b>(81,950)</b>	<b>8,385</b>	<b>(93,150)</b>
<b>Net Increase / (Decrease) in Cash</b>	<b>1,550</b>	<b>(10,342)</b>	<b>11,956</b>
<b>Opening Cash</b>	<b>123,661</b>	<b>123,661</b>	<b>111,705</b>
<b>Closing Cash</b>	<b>125,211</b>	<b>113,319</b>	<b>123,661</b>
<b>This is represented by:</b>			
Bank accounts and cash	125,211	113,319	123,661

The accompanying notes form an integral part of the financial statements



**EASTERN FISH AND GAME COUNCIL**  
**Statement of Accounting Policies**

**FOR THE YEAR ENDED 31 AUGUST 2018**

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**ACCOUNTING POLICIES APPLIED**

**Reporting Entity**

The Eastern Fish and Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990.

These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

**Basis of Preparation**

Eastern 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.

**SPECIFIC ACCOUNTING POLICIES**

**Revenue Recognition**

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

*Licence Revenue*

Licence revenue is recognised in 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 conditions 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 Council 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.

**Forestry Assets**

Forestry holdings are valued at fair value less estimated point of sale costs. Forestry assets were valued by the Forestry Health and Property Manager Timberlands as at 31 August 2018.

**Inventory**

Inventories held for distribution consist of yearlings and 2+ year old trout held at year end for release into the local lakes and rivers or sale to other Fish and Game Councils. Trout are valued at the lower of cost and their selling price.



### **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 2010 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	2-10 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 2010 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	2-20 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 \$3 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.





*Waikaremoana Sport Fish Habitat Enhancement Fund*

The Waikaremoana Sport Fish Habitat Enhancement Trust was created in 1999. In 2000 the trust was wound up and the funds transferred to the Eastern Fish and Game Council under agreement that the Fish and Game Council undertakes to apply the settlement received for the sole purpose of promoting purposes and objectives as set out within the deed of transfer dated 27 June 2000. These funds are held on term investment with interest capitalising and annual expenses associated with the objectives of the trust withdrawn on maturity of the investment.

*Non-Resident Levy Reserve*

The Non-Resident Levy Reserve is for the purpose of management of fisheries popular with non-resident anglers. 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 a Public Benefit Entity and is exempt from the payment of Income tax in terms of the Income Tax Act 2007.

**Budget figures**

The Budget figures are derived from the Council budget that was approved at the Council meeting in November 2017.

**Tier 2 PBE Accounting Standards applied**

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

**CHANGES IN ACCOUNTING POLICIES**

There have been no changes in Accounting Policy.



**EASTERN FISH AND GAME COUNCIL**  
**NOTES TO THE PERFORMANCE REPORT**  
**FOR THE YEAR ENDED 31 AUGUST 2018**

<b>Note 1 : ANALYSIS OF REVENUE</b>	<b>Actual 2018 \$</b>	<b>Budget 2018 \$</b>	<b>Actual 2017 \$</b>
<b>Licence sales</b>			
Fish licence	1,105,530	1,149,957	1,126,552
Non Resident Fish Licence Levy	14,948		17,391
Game licence	255,618	262,397	249,764
<b>Total</b>	<b>1,376,096</b>	<b>1,412,354</b>	<b>1,393,707</b>
<b>Grants and donations</b>			
Waikato Catchment Ecological Enhancement Trust	-	-	3,400
Rainbow Springs Nature Park	4,000	4,000	4,000
Donations received	994	1,000	943
New Zealand Fish & Game Council	11,018	-	-
Environment Bay of Plenty	17,580	17,580	12,450
<b>Total</b>	<b>33,592</b>	<b>22,580</b>	<b>20,793</b>
<b>Interest</b>			
Waikaremoana interest	16,100	9,962	16,211
Other Interest	15,038	12,646	15,592
<b>Total</b>	<b>31,138</b>	<b>22,608</b>	<b>31,803</b>
<b>Other revenue</b>			
Sale of fish & product	79,397	78,500	82,644
Habitat grazing	6,147	5,500	6,147
Fishing competitions	4,435	4,500	4,656
Diversion for junior angler/hunter education	2,522	3,000	-
Reparation	609	1,000	3,174
Fines/Prosecutions	4,959	6,000	3,175
Contract work	47,473	54,685	61,787
Rentals - staff houses	36,526	21,020	18,007
Other Income categories	3,511	1,150	8,070
Gain on sale/disposal of assets	3,907	1,652	3,431
Gain on valuation of Forestry asset	21,000	-	-
<b>Total</b>	<b>210,486</b>	<b>177,007</b>	<b>191,091</b>



<b>Note 2 : ANALYSIS OF EXPENSES</b>	<b>Actual 2018 \$</b>	<b>Budget 2018 \$</b>	<b>Actual 2017 \$</b>
<b>Species management</b>			
Population monitoring	25,521	34,000	28,306
Harvest assessment	2,196	2,150	2,108
Hatchery operations	80,462	69,650	72,475
Releases	-	500	435
Control	-	200	-
<b>Total</b>	<b>108,179</b>	<b>106,500</b>	<b>103,324</b>
<b>Habitat protection &amp; management</b>			
Resource management	11,462	200	-
Works & management	34,918	31,580	32,682
Assisted habitat	771	9,400	5,233
Waikaremoana fund	5,060	73,000	14,469
<b>Total</b>	<b>52,211</b>	<b>114,180</b>	<b>52,384</b>
<b>Angler &amp; Hunter participation</b>			
Access	7,600	7,500	6,039
Newsletters	11,347	13,000	11,725
Other publications	2,310	2,000	2,000
Training	312	1,850	748
Huts	1,844	1,450	1,403
<b>Total</b>	<b>23,413</b>	<b>25,800</b>	<b>21,915</b>
<b>Public interface</b>			
Communication	-	500	-
Public promotions	550	3,500	776
Visitor facilities	3,255	1,000	1,567
<b>Total</b>	<b>3,805</b>	<b>5,000</b>	<b>2,343</b>
<b>Compliance</b>			
Ranging	2,239	2,100	1,783
Ranger training	898	1,000	297
Compliance	2,995	4,500	2,340
<b>Total</b>	<b>6,132</b>	<b>7,600</b>	<b>4,420</b>
<b>Licensing</b>			
Licence production & distribution	621	800	678
Commission	57,288	70,618	58,272
<b>Total</b>	<b>57,909</b>	<b>71,418</b>	<b>58,950</b>



<b>Note 2 : ANALYSIS OF EXPENSES continued.</b>	<b>Actual 2018 \$</b>	<b>Budget 2018 \$</b>	<b>Actual 2017 \$</b>
<b>Council</b>			
Council meetings	6,178	10,000	8,843
<b>Total</b>	<b>6,178</b>	<b>10,000</b>	<b>8,843</b>
<b>Planning &amp; reporting</b>			
Management/Strategic Planning	-	-	-
Reporting	662	1,000	1,370
Audit fee	8,185	8,200	8,185
National liaison	128	100	143
<b>Total</b>	<b>8,975</b>	<b>9,300</b>	<b>9,698</b>
<b>Employee related costs</b>			
Salaries and wages	878,823	887,794	874,207
KiwiSaver contributions	24,814	24,767	24,482
Fringe benefit tax	11,826	13,500	11,936
ACC levies	2,243	2,500	2,601
Staff training and other expenses	8,092	7,900	10,644
<b>Total</b>	<b>925,798</b>	<b>936,461</b>	<b>923,870</b>
<b>Other expenses</b>			
Houses, huts & rentals	13,776	12,600	18,065
Office premises	19,947	17,500	20,570
Office equipment	4,364	3,900	4,690
Communications	15,579	17,910	18,078
General	9,119	8,450	7,406
Field equipment	15,632	16,500	15,471
Vehicles	43,241	48,700	42,861
Loss on sale/disposal of assets	1,530	1,619	2,203
Trout Inventory Revaluation	16,999	-	-
<b>Total</b>	<b>140,187</b>	<b>127,179</b>	<b>129,344</b>



<b>Note 3 : ANALYSIS OF ASSETS AND LIABILITES</b>	<b>Actual 2018 \$</b>	<b>Actual 2017 \$</b>
<b>Bank accounts and cash</b>		
Current account balance	6,712	8,399
Savings account balance	118,299	115,062
Petty cash	200	200
<b>Total</b>	<b>125,211</b>	<b>123,661</b>
<b>Debtors and prepayments</b>		
Accounts receivable	60,623	62,626
GST receivable	9,462	10,411
Prepayments & accrued income	26,735	27,643
<b>Total</b>	<b>96,820</b>	<b>100,680</b>
<b>Inventory</b>		
Trout - Yearlings @ \$2.90	103,211	121,800
Trout - 2+ year olds @ \$6.20	20,150	18,560
<b>Total</b>	<b>123,361</b>	<b>140,360</b>
<b>Investments</b>		
<i>Current portion</i>		
Term Deposits	886,456	857,918
<i>Non- Current portion</i>		
Term Deposits	-	-
<b>Total</b>	<b>886,456</b>	<b>857,918</b>
<b>Forestry Asset</b>		
2.65 ha Douglas Fir - Aged 35 years, Paradise Valley Road	130,000	109,000
<b>Total</b>	<b>130,000</b>	<b>109,000</b>
<b>Creditors and accrued expenses</b>		
Trade and other payables	43,867	38,428
Gamebird Habitat Stamp levy	11,457	11,447
Accrued expenses	9,090	6,465
Income in advance	116,170	118,304
<b>Total</b>	<b>180,584</b>	<b>174,644</b>
<b>Employee costs payable</b>		
Accrued salaries and wages	33,561	34,714
Annual leave and time in lieu	79,071	74,908
PAYE owing	19,795	18,094
<b>Total</b>	<b>132,427</b>	<b>127,716</b>



**Note 4 : PROPERTY PLANT & EQUIPMENT**

**2018**

<b>Asset Class</b>	<b>Opening Carrying Amount</b>	<b>Purchases</b>	<b>Sales/ Disposals</b>	<b>Current Year Depreciation and Impairment</b>	<b>Closing Carrying Amount</b>
Land	93,500	-	-	-	93,500
Buildings	432,288	3,750	-	26,509	409,529
Plant & Equipment	57,302	12,651	4,016	9,443	56,494
Vehicles	234,842	101,916	76,252	30,546	229,960
Office Equipment	13,376	18,178	438	6,036	25,080
<b>Total</b>	<b>831,308</b>	<b>136,495</b>	<b>80,706</b>	<b>72,534</b>	<b>814,563</b>

**2017**

<b>Asset Class</b>	<b>Opening Carrying Amount</b>	<b>Purchases</b>	<b>Sales/ Disposals</b>	<b>Current Year Depreciation and Impairment</b>	<b>Closing Carrying Amount</b>
Land	93,500	-	-	-	93,500
Buildings	449,075	9,333	-	26,120	432,288
Plant & Equipment	56,133	9,274	-	8,105	57,302
Vehicles	238,692	102,855	75,812	30,893	234,842
Office Equipment	6,823	10,677	-	4,124	13,376
<b>Total</b>	<b>844,223</b>	<b>132,139</b>	<b>75,812</b>	<b>69,242</b>	<b>831,308</b>



<b>Note 5: EQUITY</b>	<b>Actual 2018 \$</b>	<b>Actual 2017 \$</b>
<b>Accumulated Funds</b>		
Balance as at 1 September	1,297,880	1,288,285
Surplus/(Deficit)	2,833	29,804
Transfer to Reserves	(26,018)	(25,596)
Transfer from Reserves	12,194	5,387
<b>Total Accumulated Funds</b>	<b>1,286,889</b>	<b>1,297,880</b>
<b><u>Dedicated Reserves</u></b>		
<b>Asset Replacement Reserve</b>		
Balance as at 1 September	76,053	67,848
Transfer from Accumulated Funds	-	8,205
Transfer to Accumulated Funds	(12,194)	-
<b>Balance at 31 August</b>	<b>63,859</b>	<b>76,053</b>
<b>Non Resident Levy Reserve</b>		
Balance as at 1 September	44,658	27,267
Transfer from Accumulated Funds	14,978	17,391
Transfer to Accumulated Funds	-	-
<b>Balance at 31 August</b>	<b>59,636</b>	<b>44,658</b>
<b>Total Dedicated Reserves</b>	<b>123,495</b>	<b>120,711</b>
<b><u>Restricted Reserves</u></b>		
<b>Waikaremoana Sportfish Habitat Enhancement Fund Reserve</b>		
Balance as at 1 September	441,976	447,363
Transfer from Accumulated Funds - Interest	16,100	16,211
Transfer to Accumulated Funds - Expenses	(5,060)	(21,598)
<b>Balance at 31 August</b>	<b>453,016</b>	<b>441,976</b>
<b>Total Restricted Reserves</b>	<b>453,016</b>	<b>441,976</b>
<b>Total Equity as at 31 August</b>	<b>1,863,400</b>	<b>1,860,567</b>



**Note 6: COMMITMENTS & CONTINGENCIES**

<b>Commitment to:</b>	<b>Explanation and Timing</b>	Actual	Actual
		2018	2017
		\$	\$
Office Tech Finance	Phone system lease	0	1,330
Smartpay NZ	Eftpos lease (32 months remaining)	345	98
		<u>345</u>	<u>1,428</u>

**Contingent Liabilities and Guarantees**

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

**Note 7: OTHER**

**Goods or Services Provided to the Entity in Kind**

<b>Description</b>	<b>Amount</b>
Honorary Ranging Activities	No charge
Councillors meetings	No charge

**Note 8: RIGHT TO OCCUPY**

The accommodation building at Waikaremoana is used under a Licence to Occupy for a period of 10 years (expiring on 31 December 2023) at no cost from the Department of Conservation. The total land area is approximately 400 m<sup>2</sup>. No use of building cost has been accrued due to the immaterial value of the rental.

Likewise, the fish trap located at Te Wairoa and a hut (Wairua hut) at Lake Tarawera are used under an informal right to occupy. There are processes underway to formalise agreements for these two plots of land owned by the Department of Conservation. The land area for each is approximately 15m<sup>2</sup> and 200m<sup>2</sup> respectively – no cost has been accrued for the use of the property, in the accounts, due to the immateriality of the rental.

Eastern Fish and Game Council has access to 8 Wildlife Management Reserves within the Rotorua/BOP Department of Conservation Conservancy. EFGC do not own this land but are required to maintain it for the use by the public and licence holders. Likewise, the Hardcastle and Rawhiti wetlands are managed by EFGC for the public benefit and for the benefit of licence holders.

ERFGC has conservation covenants for angler access to Ohau Channel, Te Wairoa Stream, and Wairua Stream mouth, Lake Tarawera and other easements under the Land Act 1948 along the Waikato River.





**Note 9: RELATED PARTY TRANSACTIONS**

Related-party disclosures have not been made for transactions with related parties that are within a normal supplier of client/recipient relationship on terms and conditions no more or less favourable than those that it is reasonable to expect the Council would have adopted in dealing with the party at arm's length in the same circumstances.

*Related-party transactions significant to the Council that require disclosure:*

Related Party	Description of the Transaction	2018	2017	2018	2017
		\$ Value	\$ Value	\$ Amount Outstanding	\$ Amount Outstanding
New Zealand Fish & Game Council - received from	Contract services, contribution to Fish for Gold Promotion 2017, Legal fund reimbursement	22,675	5,937	6,638	3,081
New Zealand Fish & Game Council - paid to	Levies, Gamebird Habitat Trust	289,589	223,257	9,957	-
Hawke's Bay Fish & Game Council - received from	Agreement for administrative support and operational services by Eastern Council to Hawke's	31,200	43,840	10,369	8,291
Hawke's Bay Fish & Game Council - paid to	Agreement for operational services by Hawke's Bay Council to Eastern Council	2,520	4,480	725	-

Eastern Fish and Game Council provides fish to the following fish and game Councils at cost;

- Auckland Waikato Fish and Game Council
- Hawke's Bay Fish and Game Council
- Northland Fish and Game Council
- Taranaki Fish and Game Council
- Wellington Fish and Game Council

**Note 10: 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 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2018**

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.

<b>ACTUAL 2018 Output Area</b>	<b>Actual Direct \$</b>	<b>Actual Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management	108,179	7,066	421,950	530,129
Habitat protection & management	52,211	3,427	204,645	256,856
Angler & hunter participation	23,413	1,790	106,890	130,303
Public interface	3,805	1,078	64,374	68,179
Compliance	6,132	1,539	91,903	98,035
Licensing	57,909	426	25,438	83,347
Council	6,178	814	48,608	54,786
Planning & reporting	8,975	1,199	71,599	80,574
<b>Totals</b>	<b>266,802</b>	<b>17,339</b>	<b>1,035,407</b>	<b>1,302,209</b>

**Actual Overheads**

Employee related costs	925,798
Depreciation	72,534
Other expenses	123,188
less Administrative Income	- 86,113
<b>Total Overheads to Allocate</b>	<b>1,035,407</b>

<b>BUDGET 2018 Output Area</b>	<b>Budget Direct \$</b>	<b>Budget Hours</b>	<b>Allocation of Overheads</b>	<b>Total Costs per Output</b>
Species management	106500	6,572	406,259	512,759
Habitat protection & management	114180	3,326	205,603	319,783
Angler & Hunter participation	25800	2,284	141,190	166,990
Public interface	5000	1,209	74,736	79,736
Compliance	7600	1,408	87,038	94,638
Licensing	71418	522	32,268	103,686
Council	10000	884	54,646	64,646
Planning & reporting	9300	1,075	66,455	75,755
<b>Totals</b>	<b>349798</b>	<b>17,280</b>	<b>1,068,195</b>	<b>1,417,993</b>

**Budget Overheads**

Employee related costs	936,461
Depreciation	71,662
Other Expenses	127,179
less Administrative Income	- 67,107
<b>Total Overheads to Allocate</b>	<b>1,068,195</b>



**INDEPENDENT AUDITOR'S REPORT**

**TO THE READERS OF EASTERN FISH AND GAME'S FINANCIAL STATEMENTS AND  
STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2018**

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

**Opinion on the financial statements and the statement of service performance**

We have audited:

- the financial statements of the Fish and Game Council on pages 36 to 53, that comprise the statement of financial position as at 31 August 2018, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 5 to 35.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 36 to 53:
  - present fairly, in all material respects:
    - its financial position as at 31 August 2018; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector).
- the statement of service performance of the Fish and Game Council on pages 5 to 35:
  - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2018, including for each class of reportable outputs:
    - its standards of performance achieved as compared with the forecasts included in the description of the annual operating work plan/business plan for the financial year; and
    - its actual revenue and expenses as compared with the forecasts included in the description of the annual operating work plan/business plan for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 03 December 2018. This is the date at which our opinion is expressed.

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

### **Basis for opinion**

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

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

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

### **Responsibilities of the Council for the financial statements and the statement of service performance**

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

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

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

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

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

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

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

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

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

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

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

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

Our responsibilities arise from the Public Audit Act 2001.

### **Other Information**

The Council is responsible for the other information. The other information comprises the information included on the pages 1 to 4, but does not include the financial statements and the statement of service performance, and our auditor's report thereon.

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

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

## Independence

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

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



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

