



PERFORMANCE REPORT OF THE

**AUCKLAND/WAIKATO
FISH & GAME COUNCIL**

**FOR THE YEAR ENDED
31 AUGUST 2016**

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

Hon. Maggie Barry
Minister of Conservation
Parliament Buildings
WELLINGTON

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44A of the Public Finance Act 1989, the Performance Report of the Auckland/Waikato Fish & Game Council for the year ended 31 August 2016.

Yours faithfully



M. Young
Chairman
Auckland/Waikato Fish & Game Council

Auckland/Waikato Fish and Game Council

PERFORMANCE REPORT For the year ended 31 August 2016

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STATUTORY BASIS

THE AUCKLAND/WAIKATO FISH AND GAME COUNCIL WAS ESTABLISHED ON 4 MAY 1991 WITH THE PASSING OF THE CONSERVATION LAW REFORM ACT 1990. THE AUCKLAND/WAIKATO FISH AND GAME COUNCIL WAS ESTABLISHED FOR THE PURPOSES OF THE MANAGEMENT, MAINTENANCE AND ENHANCEMENT OF SPORTS FISH AND GAME IN THE RECREATIONAL INTERESTS OF ANGLERS AND HUNTERS.

MISSION STATEMENT

“TO MANAGE, MAINTAIN AND ENHANCE THE SPORTS FISH AND GAME RESOURCE IN THE RECREATIONAL INTERESTS OF ANGLERS AND HUNTERS”

**COUNCIL MEMEBERS AND STAFF OF THE
AUCKLAND/WAIKATO FISH & GAME COUNCIL**

AS AT

31 AUGUST 2016

CHAIRMAN

M. Young, Helensville

VICE-CHAIRMEN

G. Annan, Te Awamutu

D. Cocks, Pakuranga

- COUNCIL ELECTED BY LICENCE HOLDERS -

C. Carey, Te Kuiti

N. Juby, Hamilton

Peter Shaw, Ohaupo

Smith, Cambridge

W. Howard, Tuakau

A. Kerr, Te Kauwhata

C. Sherrard, Huntly

S. Smith, Cambridge

E. Williamson, Auckland

LIFE MEMBERS

D. A. Lawrie (1989)

D. J. Blythen (1989)

R. Goodin (1988)

STAFF

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

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

A. Daniel, PhD (Fisheries Manager)

R.K. Lingard (Office Manager)

CHIEF EXECUTIVE

B. J. Wilson MSc

156 Brymer Road
R. D. 9
HAMILTON 3289

Telephone: 07-8491-666
Fax: 07-8491-648

COUNCIL MEETING ATTENDANCES – (6 MEETINGS HELD)

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

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

CHAIRMAN'S REPORT 2016

Fish & Game has achieved considerable progress over the past year with the mallard research programme, wetland restoration, and with our environmental advocacy efforts. However, the introduction of the new fish licence categories has been disappointing with sales down significantly both in the Auckland/Waikato region and nationally.

Gamebird research continues to be one of our highest priorities with considerable resources allocated to the Mallard Productivity Study that is being undertaken by Auckland University PhD student, Jenn Sheppard. The field work and data collection is now completed and all the field technicians have moved back home to North America. They worked hard, collected a huge amount of high-quality data, and maintained a fantastic attitude throughout the study. The research could never have been done without them and we owe them many thanks. We have packed up all the loan equipment and shipped it back to Ducks Unlimited in Canada. Again we are very grateful for their support. In the past two years, 305 female mallards have been marked, while 495 nests and 194 broods have been monitored. Jenn Sheppard has already presented some of the preliminary results at the North American Duck Symposium, but it will take her at least a year to analyse the data and produce her PhD thesis.

Jillian Cosgrove presented at the North American Duck Symposium on the research she conducted with Fish & Game in the Waikato on the effects of landscape-scale habitat factors on mallard nest survival.

Katie Gibbs has been carrying out research on heavy metal concentrations in mallard ducks as part of her MSc at Massey University. We've been sponsoring this study and assisting by collecting blood samples. Many thanks to those hunters who have also assisted by providing duck carcasses from the game season. So far it looks like lead is the only potential contaminant that has elevated levels and will warrant further investigation.

Rebecca Lehrke has been researching swan movements around the Manukau Harbour as part of her MSc study at Auckland University. We've assisted with the capture of swans and the attachment and recovery of satellite transmitters. The research is being sponsored by the Auckland International Airport Authority because the large numbers of black swan in the adjoining harbour pose a significant risk of bird strike especially at night. This situation has in large part been caused by the collapse of the usual swan foods, the water-plants that used to grow in the lower Waikato lakes such as Waikare and Whangape. The Airport Authority has again carried out a helicopter cull with over a thousand swan shot. We subsequently received numerous calls from members of the public concerned over dead swan washing up on beaches.

We've put a huge effort over the last year into protecting sports fish and game bird habitat. A lot of environmental groups will happily accept donations and talk about protecting local rivers, wetlands and the Firth of Thames, but when it comes to the nitty gritty we appear to be the only ones taking up the fight. Local iwi are fantastic and we've recently had good support from the regional councils, in terms of requiring polluters to clean up their act, but the other environmental groups are missing in action.

We partnered with Tainui and the Waikato Regional Council in objecting to the resource consent application submitted by AFFCO to discharge treated effluent from their Horotiu meatworks into the Waikato River. The independent commissioners who heard the evidence agreed with our submission and we achieved a very favourable outcome. Unfortunately AFFCO

then appealed the decision to the Environment Court seeking increased nitrogen and phosphorus limits. We joined the appeal along with Tainui and the Waikato Regional Council to uphold the independent commissioner's decision. These cases are not cheap, and we allocated \$65,000 in addition to staff time to cover the extra costs. However AFFCO subsequently withdrew their appeal and they are now committed to on-going reductions in nitrogen and phosphorus.

We opposed the resource consent application by Wallace Corp to discharge treated effluent into the Waitoa River. The downstream catchment includes two wetlands of international significance (Firth of Thames and Kopuatai). We obtained a favourable outcome from the independent commissioners, but their decision was subsequently appealed by Wallace Corp to the Environment Court. However recent discussions with Wallace Corp have been more positive and we are hopeful that a resolution can be reached without going back to Court.

We opposed the resource consent application by Silver Fern Farms (Te Aroha) for their Waihou River discharge in 2014. At the time Silver Fern Farms were not willing to make meaningful reductions to their significant discharge into the Waihou River and ultimately into the Firth of Thames. However, during the recent hearing Silver Fern Farms came to the table and agreed to significant reductions in their discharge bringing a long and drawn-out process to a favourable end.

Fonterra has been good to work with in recent years. They've come forward with plans for meaningful reductions in discharges to rivers that will result in cleaner rivers in our region, instead of forcing a court battle like many of the other corporates on this page. The Fonterra team has kept us fully informed and appears to be committed to ongoing improvements in their effluent discharges from their Waikato dairy factories. We did not oppose the consents for the Tirau factory and discussions on the Te Rapa, and Te Awamutu dairy factories have been encouraging.

We are currently in court-assisted mediation with the Integrated Catchment Management Division of the Waikato Regional Council concerning a review of their consent to discharge from Lake Waikare to the Whangamarino Wetland. All parties are working together to identify sediment reduction targets in the Lake Waikare discharge and possible options for achieving them.

The Waikato River Clean-up Trust is a fund administered by the Waikato River Authority for the purpose of restoring and protecting the health and wellbeing of the Waikato River for present and future generations. In doing so it must give regard to implementing the "Vision & Strategy" – that the Waikato River should be swimmable and fishable throughout its entire length within 80 years. Fish & Game has been actively participating in workshops looking at the various restoration options and especially, funding priorities. We're confident that the Authority is moving in the right direction and we will soon see considerable resources spent on wetland and river restoration in the Waikato catchment.

A submission was lodged opposing the discharge consent for the Open Country Dairy factory at Waitoa. Instead of pressing ahead with the application, OCD requested a short term (2-3 year consent), with reduced discharge limits while their application was revamped. We have subsequently signed a MOU with OCD to ensure that the contaminants entering the Waitoa River from their discharge are substantially reduced over a reasonable timeframe.

We've been working with landowners to develop and restore wetlands in many parts of the region. We're assisting by providing advice on construction, the preparation of resource

consents, and funding opportunities. We also give out close to 5000 plants annually to clubs and individuals who have projects on the go.

Discussions are ongoing with Regional Council staff about catchment works in the Waihou and Waipa rivers. At times the discussions have been heated but we've seen a positive change in attitude in the last year. The regional council has installed large timbers in some rivers to mitigate for the loss of fish habitat caused by willow removal and erosion control works. Removing willows sometimes leaves fish with no cover due to the lack of stumps and logs in some of our streams that make up critical habitat for trout and native fish.

The application by the Matamata-Piako District Council to discharge treated wastewater into the Waihou River was finally resolved after Fish & Game initially opposed the consent in 2010. We have achieved a number of concessions which will improve the quality of the discharge. The reduction of nitrogen is particularly important in this system, as recent research has shown that the Firth of Thames is reaching a potential tipping point due to nitrogen loading from both the Piako and Waihou catchments.

We've been meeting regularly with NZTA in order to work on a mitigation package for the new Huntly bypass and ensure that Fish & Game objectives are being met.

We have finally reached agreement with the Tatua Dairy Company concerning the resource consent applications for their factory at Morrinsville. Tatua have signed up to a major treatment upgrade to lessen their impact on surface water. We also managed to negotiate the inclusion of conditions requiring the implementation of a riparian management plan and a 5m minimum riparian setback for any perennial waterways on Tatua owned land that is being utilised for waste disposal. This was done without going to hearing but the precedent that Wallace Corp and AFFCO have set should not be underestimated in reaching a negotiated outcome.

Shoveler counts were conducted by staff as part of the annual national survey. The population has been relatively stable over the past 17 years with some year-to-year fluctuations in numbers.

We were pleased with the total number of ducks captured during this summer's banding programme at five of the six banding sites. For some reason, the Wellsford site has failed to produce the duck numbers required for the past few years and we may need to look at shifting locations or dropping the site completely if no alternatives are found. There was a record catch at Hauraki Plains of 1,247 birds on the first day. In large part we can thank Mr Murray Fisher for the feeding out, cage building and other preparations that led to making this big catch. The many experienced Hauraki volunteers also ensured that processing this many birds was possible in a very timely fashion. We would be at a complete loss without these hunters, their partners and children all helping out.

Trend flights were carried out in conjunction with staff from Eastern region to survey mallard numbers throughout the Eastern, Auckland/Waikato and Northland regions. Both the Auckland/Waikato and Eastern Councils are moving towards a management approach that will use underlying biological and climatic drivers to manage our duck populations, rather than arbitrary regional boundaries.

The annual trend flights were carried out to monitor swan numbers in the Waikato and paradise shelduck in the King Country. Paradise shelduck numbers were too low to hold a special season. Swan numbers remain high on the southern harbours.

We continue to rely on the efforts of Rudi Hoetjes, Northland F& G manager, to carry out the northern trend flight for paradise shelduck. With the extra funding available this year he successfully looked at 12 sites in the Auckland/Waikato region. Numbers were similar to previous years, and thus we again held a special season.

The pond-holders on the Williamson Wetland have with our assistance established a predator control programme which includes a roster system and reporting spreadsheet in order to monitor their success. There has been a good turnout at working bees and there appears to be a motivated group of hunters willing to put time and effort into this wetland.

As part of the consent requirement for the Williamson and Cocks Wetlands, we had to resurvey the location and heights of the numerous sluices that control the water levels in these wetlands. I must acknowledge the much valued assistance and expertise of ex-councillor Dan Madsen on this issue.

We have been approached by TBfree NZ who is seeking to carry out possum control works on Fish & Game land. Council opposes the aerial dispersal of baits but have agreed to ground based programmes well after the duck hunting season. All toxins and bait stations would be removed at the completion of control.

The large number of unauthorised buildings on Fish & Game land in the Waikato Delta is an ongoing concern with Council especially since the Waikato District Council placed a moratorium on any new structures. Staff are now regularly visiting the Delta to check Fish & Game land for any signs of new batches that have been built subsequent to the moratorium.

A very detailed 'how-to' illustrated article on trapping vermin, mostly using Fenn traps, is now available on the Auckland/Waikato page of the Fish & Game website. This is to stimulate the interest being generated in predator control by competitions like Hunting & Fishing's 'Swamp Comp' and Franklin Fish & Games' Pukeko Shoot and Predator Competition. This article draws together information from a diverse range of authorities on the subject, from both NZ and also the UK.

Lately we have had a number of people concerned that they need permits from DoC to raise pheasants. Permits used to be free when issued by Fish & Game, but DoC are charging \$400 per permit for essentially a desk exercise which usually involves no inspection nor any follow up support. We are typically asked by DoC for our comment on each application, so we're in effect going through the old permitting process anyway. The process has truly been glacial in speed and a \$400 permit for 2 quail simply lacks all perspective.

Staff have again had a number of maimai disputes to deal with, with one in particular threatening to turn nasty on opening morning with the new claimant being threatened with physical harm if he tried to hunt from the location. In almost all cases the issues stem from hunters simply not tagging their maimai by mark up day. In one case we had a hunter swear that he had legitimately tagged his maimai well beforehand although we struggle to see how this is possible given he didn't purchase his licence until 5 days after mark up. The situation is not being helped by the use of paper claim tags. Another issue rangers experienced on opening weekend was the number of hunters that only had paper licence receipts and no photo I.D. despite it being clearly stated that they must carry both.

A large botulism outbreak at Waitakaruru was brought under control by the efforts of staff and local hunters who searched for, bagged-up and disposed of putrid dead birds. These dead canal

birds consisted of pukeko, paradise shelducks, stilts, herons, mallard and grey duck as well as grey teal. Local waste water treatment plants at Thames, Kerepehi, Ngatea, Turua and Paeroa were all checked several times, but no additional sick or dead birds were found. Likewise surrounding canals and headwaters were checked. However the Miranda shorebird centre also had outbreaks and dead birds were found along the coast.

The New Zealand Fish & Game Council held their November meeting in Hamilton. We organised a field trip for councillors, which included visits to Lake Waikare, Waikato/Waipua Confluence, and the Whangamarino Wetland. Presentations were also made by staff on recent research carried out in the Auckland/Waikato region.

Two ranger refresher courses were held during the year, while an introductory course was held for new rangers. The demands of Health and Safety legislation have imposed much greater requirements on rangers to attend annual training courses. During the game season there continues to be a very high level of compliance in regards to the possession of game licences but too many hunters are still using lead shot and unplugged guns. The courts are treating these offences seriously and large fines have been imposed, especially in regards to lead shot.

Most of us would accept that it's better to educate people in advance to make sure they know what their responsibilities are when it comes to fishing regulations, rather than during a ranger-check when they risk getting an offence notice for any error they made. This can be a problem with people who are genuinely not fluent in English. We have prepared a "simple language" text that Mandarin and Cantonese speakers will understand that outlines what they need to do and know to be compliant. This is now on the Fish & Game website. We can thank Ian Rodger of Auckland Freshwater Anglers for his help with this.

By the end of summer the earthworks component of the majority of the WCEET funded wetlands on private land were completed. Further site visits have been conducted and another suite of applications will be lodged shortly in order to assist landowners wanting to create game bird habitat on their properties. Some of these recently constructed wetlands are already holding good numbers of waterfowl. Two projects that we have been involved in that required resource consents have now had their consent fees remitted in full and annual charges waived. This is a really positive step and shows that the Waikato Regional Council acknowledges the environmental benefits we are creating within the region. We are also working closely with the Regional Council to get further support for landowners for fencing and planting streams and wetlands.

We helped with the design and implementation of ephemeral wetlands on Waikato Regional Council Scheme land on the northern foreshore of Lake Waikare.

The annual drift dive surveys were carried out over summer with generally high numbers of trout counted. Overall there were no issues arising from 2016 drift dive monitoring aside from the poor water quality in the Mangatutu River that again forced this survey to be abandoned. A survey was done on the spot to determine the cause in the reduced visual clarity and a fence was found down with stock in the stream.

We have been working closely with the Walking Access Commission to enhance access to waterways throughout the region. We're often asked by the Commission for advice on where public access should be imposed alongside rivers when land goes into foreign ownership. We're also working with the Commission to include fishing access points on their mapping system with trails, parking areas, with internet links to river levels and relevant fishing sites.

Angler access signs were placed alongside the Awakino River on Gribbon Road. The access includes both private and public land.

In June there was a diesel spill into Lake Pupuke near the hospital wharf. Although media releases described this as a “small spill”, it covered several kilometres of shoreline leaving a thick noticeable scum and smell. It was decided that a temporary ban on freshwater fishing on this lake was appropriate. It was also apparent that the measures that the various authorities had instigated to contain the spill were too late and too little.

Data collection was completed for the Angler Use Study in the Whakapapa and upper reaches of the Whanganui River. Trail cameras were placed randomly on selected reaches of the rivers to record the number of anglers fishing during the 2014/15 and 2015/6 seasons. The main goal was to relate angler use to the distance from an access point, and gauge the potential impact of placing trails near fisheries in the backcountry. The study did reveal a trend of declining use with distance that an angler had to walk regardless of whether this was near a road or a track. This is very important in maintaining a quality fishing experience because studies have shown that satisfaction goes down when anglers encounter others in the backcountry. So increasing angler use in backcountry streams by building new trails can reduce the value of the fishery in terms of angler satisfaction.

The Auckland water reservoirs were surveyed and healthy populations of wild rainbow trout were found in both the Mangatangi and Mangatawhiri Reservoirs.

The South Waikato District Council paid for the release of two-year-old rainbows into Lake Moana-nui at Tokoroa. The transport and release of the fish proved to be a bit challenging due to their size. We have therefore upgraded the fish tanker including modifications to the release valve and construction of a 6m release tube.

We’ve been working with Sport Fly-fishing NZ to come up with a set of guidelines to govern the timing and location of fishing contests in the Auckland/Waikato Region to protect fish and the quality of the fishing.

In conclusion, I would like to thank my fellow Councillors and staff for their considerable efforts over the past year to manage and protect the interests of hunters and anglers, and especially the significant progress made on the restoration of wetland and river habitats.

Murray Young
Chairman

2016 Tree Distribution	FRANKLIN	HUNTLY	Kumeu	Cocks Wetland	MORRINSVILLE	OHINEMURI	E WHANGAMARINO	North Shepherd	TE AROHA	Brian Whitington	Special Project Patrick Egan	CENTRAL SHEP	Dave Stack	Luke Stuart	Doug McCaully	SUB TOTAL
Cabbage Tree	150	50	25	25	100	50	200	25	50	10	25		10	20	20	760
Cherry	75	50			50	50		25	50		10		10		20	340
English Oak	150	75				25	50	25			10	100	10		20	465
Kahikatea	75	50	25	25	175		200	25	25	10	10		10	20	20	670
NZ Flax	150	200	25	50	200	75	200	25	150	10	100		10		20	1215
Pin Oak	150	75		50	125	25	50	25	50		10	100	10		20	690
Swamp Cypress		75		25	200	25	50	25			5	200	10		20	635
Turkey Oak	75	75			25		50	25	50		10		10		20	340
Fejoa															20	20
Kowhai											10		10		20	40
Carex Secta							200				100			20	20	340
TOTAL	825	650	75	175	875	250	1000	200	375	30	290	400	90	60	220	5515

Statement of Responsibility
For the Year Ended 31 August 2016

Responsibility Statement

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

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

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



Chairperson

Dated

24/11/2016



Chief Executive

Dated

24/11/2016

FINANCIAL INFORMATION

**For The Year Ended
31 August 2016**

Auckland/Waikato Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2016

	Note	Actual 2016 \$	Budget 2016 \$	Actual 2015 \$
REVENUE				
Fish and Game licence sales	1	955,260	976,983	1,014,294
Grants and donations	1	149,041	140,000	311,116
Interest	1	18,750	25,204	21,855
Other revenue	1	74,140	77,000	164,878
Total Revenue		1,197,191	1,219,187	1,512,143
EXPENSES				
Outputs				
Species management	2	98,599	107,300	198,372
Habitat protection & management	2	139,435	158,000	217,273
Angler & Hunter participation	2	17,404	19,500	15,957
Public interface	2	1,567	1,500	2,685
Compliance	2	7,716	27,000	45,102
Licensing	2	40,931	48,849	45,576
Council	2	1,569	2,000	1,836
Planning & reporting	2	15,486	15,000	15,019
Overheads				
Employee related costs	2	507,816	495,510	478,972
Depreciation	4	35,019	25,776	46,091
Other expenses	2	114,199	117,458	109,582
Total Expenses		979,741	1,017,893	1,176,465
Operating Surplus/(Deficit)		217,450	201,294	335,678
Less Other Expenses				
Levies to NZFGC		214,411	201,294	178,090
NET SURPLUS/(DEFICIT)		3,039	-	157,588

The accompanying notes form an integral part of the Financial Statements



Auckland/Waikato Fish and Game Council

Statement of Financial Position

As at
31 August 2016

	Note	Actual 2016 \$	Budget 2016 \$	Actual 2015 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	543,960	500,000	482,794
Debtors and prepayments	3	68,679	100,000	162,176
Investments	3	249,946	240,000	247,135
Total Current Assets		862,585	840,000	892,105
Non-Current Assets				
Property, plant and equipment	4	825,626	815,000	805,630
Total Non-Current Assets		825,626	815,000	805,630
TOTAL ASSETS		1,688,211	1,655,000	1,697,735
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	38,286	40,000	39,938
Employee costs payable	3	77,938	80,000	69,501
Loan-current		15,000	15,000	15,000
Total Current Liabilities		131,224	135,000	124,439
Non-Current Liabilities				
Loans	3	19,104	20,000	38,452
Total Non-Current liabilities		19,104	20,000	38,452
TOTAL LIABILITES		150,328	155,000	162,891
NET ASSETS		1,537,883	1,500,000	1,534,844
EQUITY		1,537,883	1,500,000	1,534,844

The accompanying notes form an integral part of the Financial Statements



Auckland/Waikato Fish and Game Council
Statement of Cash Flows
For the year ended
31 August 2016

	Actual 2016 \$	Budget 2016 \$	Actual 2015 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	973,402	950,000	1,046,411
Grants, donations and fundraising	221,947	220,000	244,303
Interest	19,481	20,000	21,279
Other revenue	58,840	150,000	164,878
Cash was applied to:			
Payments to suppliers	648,558	750,000	851,049
Payments to employees	499,379	490,000	481,304
GST (net)	2,696		18,458
Net Cash Flows from Operating Activities	123,037	100,000	126,060
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	60,334	50,000	18,960
Sale of investments/deposits			
Cash was applied to:			
Purchase of property, plant and equipment	100,046	100,000	45,712
Purchase of investments/deposits	2,811		2,580
Repayment of Loan	19,348	15,000	18,069
Net Cash Flows from Investing and Financing Activities	(61,871)	(65,000)	(47,401)
Net Increase / (Decrease) in Cash	61,166	35,000	78,659
Opening Cash	482,794	465,000	404,135
Closing Cash	543,960	500,000	482,794
This is represented by:			
Bank accounts and cash	543,960	500,000	482,794

The accompanying notes form an integral part of the Financial Statements



Auckland/Waikato Fish and Game Council

Statement of Accounting Policies

For the year ended
31 August 2016

ACCOUNTING POLICIES APPLIED

Reporting Entity

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

Basis of Preparation

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

Goods and Services Tax (GST)

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

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

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

Licence Revenue

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

Grants Received

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

Levies to NZFGC

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

Bank Accounts and cash

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

Debtors and Prepayments

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

Investments

Investments comprise investments in term deposits with banks.

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

Property, plant and equipment

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

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

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

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

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



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

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies are collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird habitat Stamp Regulations 1993 at \$2 for every game licence sold.

Employee costs payable

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

Loans

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

Restricted Reserves

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

Income Tax

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

Budget Figures

The Budget figures are derived from the Council budget that was approved at the Council meeting in August 2015.

Tier 2 PBE Accounting Standards applied

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

CHANGES IN ACCOUNTING POLICIES

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



Notes to the Performance Report

For the year ended
31 August 2016

Note 1 : ANALYSIS OF REVENUE	Actual 2016 \$	Budget 2016 \$	Actual 2015 \$
Licence sales			
Fish licence	426,205	467,426	469,629
Game licence	529,055	509,557	544,665
Total	955,260	976,983	1,014,294
Grants and donations			
Grants	80,102	80,000	163,167
Genesis/MRP/Winstones mitigations	57,831	60,000	57,203
National Fish & Game legal funding	9,519	-	21,999
Donations	1,589	-	68,747
Total	149,041	140,000	311,116
Interest			
Other Interest	18,750	25,204	21,855
Total	18,750	25,204	21,855
Other revenue			
Fines/Prosecutions	1,097	10,000	22,895
Gain on sale/disposal of assets	15,300	-	-
Mallard Survey reimbursement Southland FG	50,620	63,500	131,484
Misc	7,123	1,500	10,499
Advertising	-	-	-
Zon gun hire	-	2,000	-
Total	74,140	77,000	164,878



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2016

Note 2 : ANALYSIS OF EXPENSES	Actual 2016 \$	Budget 2016 \$	Actual 2015 \$
Species management			
Population monitoring	80,917	80,500	153,679
Harvest assessment	6,325	7,000	13,162
Releases	9,306	17,000	31,281
Control	2,051	2,800	250
Total	98,599	107,300	198,372
Habitat protection & management			
Resource management	17,302	6,000	29,833
Works & management	57,083	61,000	126,912
Assisted habitat	64,960	90,000	60,463
Assessing & monitoring	90	1,000	65
Total	139,435	158,000	217,273
Angler & Hunter participation			
Access	2,429	500	776
Newsletters	14,802	15,000	15,021
Other publications	173	4,000	150
Club relations			10
Total	17,404	19,500	15,957
Public interface			
Advocacy	49		369
Public promotions	1,518	1,500	2,316
Total	1,567	1,500	2,685
Compliance			
Ranging	861	500	111
Ranger training	488	1,500	507
Compliance	6,367	25,000	44,484
Total	7,716	27,000	45,102



Note 2 ANALYSIS OF EXPENSES	Actual 2016 \$	Budget 2016 \$	Actual 2015 \$
Licensing			
Licence production & distribution	916		302
Commission & process fees	40,015	48,849	45,274
Total	40,931	48,849	45,576
Council			
Council meetings	1,569	2,000	1,836
Total	1,569	2,000	1,836
Planning & reporting			
Annual Reporting	14,930	15,000	14,930
National liaison	556		89
Total	15,486	15,000	15,019
Employee related costs			
Salaries and wages	468,745	455,750	440,937
Fringe benefit tax	12,025	10,200	10,540
KiwiSaver contributions	16,737	16,560	16,236
ACC levies	1,519	4,000	2,229
Staff training and other expenses	8,790	9,000	9,030
Total	507,816	495,510	478,972
Other expenses			
Office premises	16,594	30,000	13,868
Office equipment	29,508	16,200	24,468
Communications/consumables	17,855	20,158	17,370
General	5,941	4,300	2,975
General/Field equipment	12,328	6,800	4,938
Vehicles	31,973	40,000	45,963
Total	114,199	117,458	109,582



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2016

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2016 \$	Actual 2015 \$
Bank accounts and cash		
Cash on hand	200	200
Current Accounts	338,323	180,799
On line savings	205,437	301,795
Total	543,960	482,794
Debtors and other receivables		
Accounts receivable	46,318	142,511
GST receivable	22,361	19,665
Total	68,679	162,176
Investments		
<i>Current portion</i>		
Term Deposits	249,946	247,135
<i>Non- Current portion</i>		
Term Deposits		
Total	249,946	247,135
Creditors and accrued expenses		
Trade and other payables	4,945	2,183
Income in advance	33,341	37,755
Total	38,286	39,938
Employee costs payable		
Accrued salaries and wages	11,738	11,219
Annual leave and time in lieu	66,200	58,282
Total	77,938	69,501
Loans		
Current	15,000	15,000
Term	19,104	38,452
Total (Secured over administration building)	34,104	53,452



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2016

Note 4 : PROPERTY PLANT & EQUIPMENT

2016

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

2015

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	453,482				453,482
Buildings	215,920			6,809	209,111
Plant & Equipment	28,660	15,034		7,139	36,555
Vehicles	112,387	30,678	19,613	27,743	95,709
Office Equipment	15,173			4,400	10,773
Total	825,622	45,712	19,613	46,091	805,630



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2016

Note 5: EQUITY	Actual 2016 \$	Actual 2015 \$
Accumulated Funds		
Balance as at 1 September	900,792	699,976
Surplus/(Deficit)	3,039	157,588
Transfer to Reserves	(38,637)	(66,060)
Transfer from Reserves		109,288
Balance at 31 August	865,194	900,792
Restricted Reserves		
Balance as at 1 September	634,052	677,280
Transfer to Accumulated Funds		(109,288)
Transfer from Accumulated Funds	38,637	66,060
Balance at 31 August	672,689	634,052
Total Equity as at 31 August	1,537,883	1,534,844

Breakdown of Restricted Reserves		Actual 2016 \$	Actual 2015 \$
Name	Nature and Purpose		
Asset Replacement Reserve		64,170	68,469
Habitat Protection & Maintenance		608,519	565,583
Total Restricted Reserves		672,689	634,052



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2016

Note 6 : COMMITMENTS & CONTINGENCIES

The Council has no contingent liabilities as at 31st August 2016 (2015 NIL)

The Council has no commitments as at 31st August 2016 (2015 NIL)

Note 7 : RELATED PARTY TRANSACTIONS

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

New Zealand Fish & Game Council

Levies paid to NZF&GC for the year totalled \$214,711 (2015 \$178,090)

Legal Funding was received from NZF&G Council.

Other Fish & Game Councils

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

Mallard Research Funding was received from Southland F&G Council.

WCEET provided funding for habitat works.

Councillors

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

Auckland/Waikato councillors receive no fees or other reimbursements.

Note 8: EVENTS AFTER BALANCE DATE

There were no significant events after balance date (2015 nil)

Note 9: OPERATING LEASES

Operating lease of photocopier at \$94.18 per month.



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2016

Note 10: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2016

In the Statement of service performance, overheads are allocated across the 8 Output areas based on the hours worked within those Outputs over the year. Below is the calculation for distributing the overheads across the output area.

ACTUAL 2016

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	98,599	1,809	163,513	262,112
Habitat protection/management	139,435	2,337	211,238	350,673
Angler & hunter participation	17,404	1,002	90,569	107,973
Public interface	1,567	540	48,810	50,377
Compliance	7,716	586	52,968	60,684
Licensing	40,931	118	10,666	51,597
Council	1,569	461	41,669	43,238
Planning & reporting	15,486	416	37,602	53,088
Totals	322,707	7,269	657,034	979,741

Actual Overheads

Employee related costs	507,816
Depreciation	35,019
Other expenses	114,199
Total Overheads to Allocate	657,034

BUDGET 2016

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	107,300	1,789	163,058	270,358
Habitat protection/management	158,000	1,805	164,517	322,517
Angler & Hunter participation	19,500	845	77,018	96,518
Public interface	1,500	722	65,807	67,307
Compliance	27,000	545	49,674	76,674
Licensing	48,849	90	8,203	57,052
Council	2,000	550	50,130	52,130
Planning & reporting	15,000	662	60,338	75,338
Totals	379,149	7,008	638,744	1,017,893

Budget Overheads

Employee related costs	495,510
Depreciation	25,776
Other Expenses	117,458
Total Overheads to Allocate	638,744



AUCKLAND/WAIKATO FISH AND GAME COUNCIL
STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 31 AUGUST 2016

INTRODUCTION

As required under Section 26W(b) of the Conservation Law Reform Act 1990 and Section 45A of the Public Finance Act 1989 Fish and Game New Zealand, Auckland/Waikato Fish and Game Council has prepared the following Statement of Service Performance for the 2015-16 financial year.

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

MISSION STATEMENT

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

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



STATEMENT OF OBJECTIVES AND SERVICE PERFORMANCE

For Year Ended 31 August 2016

FUNCTIONAL AREA 1:

SPORTSFISH AND GAMEBIRD MANAGEMENT

1.1 Sports Fish Management

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
1.1.1 D.A.N approved, based on best available science and angler aspirations.	D.A.N Gazetted
1.1.2 Sports fish monitored via netting, electric fishing spawning, drift dive, fin clipped & tagging surveys. Report and recommendations to Council detailing population status and management implications.	Reports and recommendations from drift dives, spawning surveys & tagging surveys received by Council throughout the year.
1.1.3 Fish liberations undertaken where required & releases monitored to gauge effectiveness. Report to Council.	Releases carried out and reported to Council.
1.1.4 Riparian planting undertaken on selected Streams as opportunities arise. Report to Council.	No plantings undertaken by Council but trees distributed to clubs.
1.1.5 Research project to determine angler usage of the Whakapapa River and Whanganui River to assess the accuracy of the NIWA survey and to determine the level of fishing in the backcountry. Report to Council.	Trail cams in place on randomly selected river sections. A report on the preliminary results was received by Council.
BUDGET \$64,374	ACTUAL \$64,746



1.2 Gamebird Management

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>1.2.1 Game Regulations gazetted based on best available science and hunter aspirations.</p>	<p>Regulations gazetted</p>
<p>1.2.2 Implement 2016 hunter survey. Report on outcome.</p>	<p>Regional survey undertaken & report received by Council</p>
<p>1.2.3 Undertake aerial swan, and paradise shelduck counts and report to Council with recommendations</p>	<p>Surveys completed & report received by Council</p>
<p>1.2.4 Respond to crop and pasture predation reports within two working days. .</p>	<p>Some 86 permits to disperse issued within two working days of complaint. Dispersal advice tendered & organised shoots arranged.</p>
<p>1.2.5 Analyse hunter diaries, trend flight and farmer complaints and report to Council with recommendations for special paradise shelduck season.</p>	<p>Report received by Council. Recommendation on special paradise shelduck season made to Council.</p>
<p>1.2.6 Undertake banding and other appropriate techniques to better monitor gamebird population. Report on outcome.</p>	<p>Banding undertaken & reported to Council throughout year.</p>
<p>1.2.7 Partake in mallard research committee. Report on outcome.</p>	<p>Staff are members of national Gamebird Research Committee. Outcomes reported to Council throughout year.</p>
<p>1.2.8 Support research project on mallard productivity.</p>	<p>Regular status reports to Council.</p>
<p style="text-align: center;">BUDGET \$205,984</p>	<p style="text-align: center;">ACTUAL \$197,366</p>



FUNCTIONAL AREA 2:**SPORTS FISH AND GAMEBIRD HABITAT PROTECTION AND MAINTENANCE****2.1 Habitat Works****2.1.1 Council Lands**

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>2.1.1.1 Overview and report to Council on property maintenance</p> <p>2.1.1.2 Undertake works necessary to maintain and enhance Council properties. Reports to Council on outcomes.</p> <p>2.1.1.3 Continue to oversee restoration & construction of some 20 ponds on Council's 354ha Williamson Wetland.</p>	<p>Properties properly maintained for habitat & hunter benefit.</p> <p>Reports received throughout year by Council on works undertaken.</p> <p>Further works undertaken & reported to Council. Predator trapping programme implemented.</p>
BUDGET \$111,268	ACTUAL \$120,887

2.1.2 Other lands

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>2.1.2.1 Assist DoC in monitoring effects of Whangamarino Weir.</p> <p>2.1.2.2 Provide habitat assistance to land owners and assess habitat grant applications for presentation to Council, WCEET & Gamebird Habitat Trust.</p> <p>2.1.2.3 Annual tree order made up, received and distributed within two days of receipt.</p> <p>2.1.2.4 Utilise opportunities as they arise for habitat enhancement, creation and restoration in conjunction with Fish & Game Associations and other agencies. Report to Council.</p>	<p>Assistance provided with preparation of draft Monitoring Plan</p> <p>Advice and information provided on request to landowners & reported to Council throughout the year.</p> <p>Details of trees dispatched contained in Chairman's report.</p> <p>Works undertaken on 7 WCEET funded wetlands. Reports to Council throughout the year.</p>
BUDGET \$98,367	ACTUAL \$107,081



2.2 Resource Management Act

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>2.2.1 Respond to resource consent applications & planning processes within timeframes and advocate interest of Fish and Game.</p> <p>2.2.2 Undertake appropriate liaison with local authority & DoC senior management & elected representatives to defend F&G interests & promote protection of habitats.</p>	<p>Council staff responded to issues & reported to Council on such throughout year.</p> <p>Completed in a timely manner & reported to Council.</p>
BUDGET \$112,882	ACTUAL \$122,705

FUNCTIONAL AREA 3:

ANGLER AND HUNTER PARTICIPATION AND SATISFACTION

3.1 Access issues

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>3.1.1 Issue permits for balloted ponds before commencement of season and issue permits during season as required.</p> <p>3.1.2 On going identification of As-of-Right access for licence holders & negotiated access where As-of-Right access not present. Report to Council.</p> <p>3.1.3 Maintain F&G presence on Wetland Management Associations.</p> <p>3.1.4 Brand Standard access signage progressively provided at appropriate hunter & angler access points subject to landowner approval where required.</p> <p>3.1.5 Reported angler/hunter access problems to Walking Access Commission.</p> <p>3.1.6 Register of fishing & hunting clubs maintained with regular liaison undertaken.</p>	<p>543 permits issued</p> <p>Results reported to Council throughout year.</p> <p>Meetings held with DoC & local authorities – results reported to Council.</p> <p>All access points in upper Awakino River identified and signposted.</p> <p>Commission informed of access issues and advice given on the purchase of land by foreign residents</p> <p>Meetings attended by staff & Council representatives & reported to Council throughout the year</p>
BUDGET \$27,594	ACTUAL \$37,318



3.2 Promotion

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>3.2.1 Production and distribution of pre- game/fishing Season Newsletter to previous year's Auckland/Waikato licence purchasers before commencement of season.</p>	<p>Newsletters despatched before commencement of seasons.</p>
<p>3.2.2 Production & distribution of pre-game/fishing Season Supplement to previous year's licence purchasers before commencement of season.</p>	<p>Requests for articles met for both pre-game and pre-fishing season supplements.</p>
<p>3.2.3 Contributions made to "Reel Life" & "Both Barrels" e-zine & hunting/fishing magazines.</p>	<p>All editions of "Reel Life" & "Both Barrels" contributed to.</p>
<p>3.2.4 Undertake pre-season publicity.</p>	<p>Pre-season club meetings attended.</p>
<p>3.2.5 Attendance at ward/fish and game association and other user group meetings as opportunities arise.</p>	<p>User group meetings attended by staff reported to Council.</p>
<p>3.2.6 Attendance at A&P Shows, Field Days, Claybird shoots etc as appropriate opportunity arises.</p>	<p>Attendances reported to Council throughout year.</p>
<p>3.2.7 Ballot novice hunters positions.</p>	<p>No applications for novice positions.</p>
<p>3.2.8 Review and undertake activities as appropriate to assist game licence sales.</p>	<p>"Take a Newbie Hunting", access promotion & other initiatives reported to Council throughout year.</p>
<p>BUDGET \$68,924</p>	<p>ACTUAL \$70,655</p>



FUNCTIONAL AREA 4:

COMMUNITY ADVOCACY AND LIAISON

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>4.1.1 Respond to inquiries for information and to issues affecting interests of anglers and hunters through provision of suitable information to public media and sector interest groups.</p> <p>4.1.2 Maintain liaison as required with appropriate organisations.</p>	<p>Pre season information provided to major & community newspapers. Regular comment on F&G issues on community radio maintained. Other initiatives reported to Council throughout year.</p> <p>F&G liaison with appropriate organisations maintained & reported to Council throughout year.</p>
BUDGET \$67,307	ACTUAL \$50,377

FUNCTIONAL AREA 5:

LAW ENFORCEMENT

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>5.1.1 Liaise with selected honoraries to undertake specific ranging coverage as required.</p> <p>5.1.2 Arrange prosecutions, present evidence and follow-up fine monies outstanding as necessary.</p> <p>5.1.3 Organise professionally run training sessions so OSH Requirements are met for all Honorary Rangers.</p>	<p>Major hunting & fishing areas covered.</p> <p>Prosecutions undertaken and reported to Council throughout the year.</p> <p>Two courses held for Honorary Rangers.</p>
BUDGET \$76,674	ACTUAL \$60,684



FUNCTIONAL AREA 6:

LICENSING

MAJOR ACTIVITIES PERFORMANCE TARGETS	END OF YEAR STATUS
<p>6.1.1 Game and fish licences and supporting material prepared and dispatched one month prior to opening of seasons.</p> <p>6.1.2 Legally binding contracts with personal guarantees maintained with all agents.</p> <p>6.1.3 Database of licences sold maintained and reconciled against income received.</p>	<p>Licences & supporting data dispatched one month before opening of seasons.</p> <p>All agents covered by contract.</p> <p>Databases maintained & reconciled.</p>
BUDGET \$57,052	ACTUAL \$51,597

Licence Sales

	FWF	FWA	FWNA	FSLA	FLAA	FWJ	FWNJ	FWIA	FWIJ	FLBA	FSBA	FDA	FDJ	FWC
Fish 14/15	15	19	0	0	0	0	0	48	3	0	0	207	11	
Fish 15/16	638	1605	327	142	174	173	10	283	0	24	305	1656	119	164
Game	GWA	GWJ	GWC	GDA	GDJ									
Game 2015				20										
Game 2016	6433	538	246	241	13									

FUNCTIONAL AREA 7:

COUNCIL/COMMITTEE/CLUB SERVICING

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>7.1.1 Compile and distribute agendas and supporting papers seven days prior to meetings.</p> <p>7.1.2 Distribute minutes and Newsbrief within ten days after Council meetings.</p>	<p>All agenda and supporting papers distributed within appropriate time frame.</p> <p>All minutes and Newsbrief distributed within appropriate time frames.</p>
BUDGET \$52,130	ACTUAL \$43,238



FUNCTIONAL AREA 8:

PLANNING/REPORTING

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>8.1.1 Produce Annual Operational Work Plan in approved format to NZF&GC deadlines.</p>	<p>Plan approved by Council.</p>
<p>8.1.2 Produce Annual Report and obtain Annual Audit within statutory time frame & present to Annual Public meeting within required timeframes.</p>	<p>Annual Report adopted by Council at AGM.</p>
<p>8.1.3 Process submissions and information to NZF&GC within requested deadlines.</p>	<p>All necessary submissions & responses met within appropriate guidelines. Assisted NZF&GC on various sub committees.</p>
<p>8.1.4 Undertake national & inter-regional liaison as required.</p>	<p>All necessary liaison undertaken.</p>
<p style="text-align: right;">BUDGET \$75,338</p>	<p>ACTUAL \$53,088</p>



INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF
AUCKLAND/WAIKATO FISH AND GAME COUNCIL
FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 31 AUGUST 2016**

The Auditor-General is the auditor of Auckland/Waikato Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, R K 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 her behalf.

Opinion on the financial statements and the statement of service performance

We have audited:

- the financial statements of the Fish and Game Council on pages 16 to 29 that comprise the statement of financial position as at 31 August 2016, the statement of financial performance and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 30 to 38.

In our opinion:

- the financial statements of the Fish and Game Council on pages 16 to 29:
 - present fairly, in all material respects
 - its financial position as at 31 August 2016; and
 - its financial performance and cash flows for the year ended on that date; and
 - comply with generally accepted accounting practice in New Zealand and have been prepared in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector).
- the statement of service performance of the Fish and Game Council on pages 30 to 38:
 - presents fairly, in all material respects, the Fish and Game Council's service performance for the year ended on 31 August 2016, including for each class of reportable outputs:
 - its standards of performance achieved compared with the forecasts included in the operational work plan for the financial year; and
 - its actual revenue and output expenses compared with the forecasts included in the operational work plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 30 November 2016. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities, and we explain our independence.

Basis of opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements and statement of service performance are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers' overall understanding of the financial statements and statement of service performance. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and statement of service performance. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and statement of service performance, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the preparation of the Fish and Game Council's financial statements and statement of service performance 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.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Council;
- the adequacy of all disclosures in the financial statements and statement of service performance; and
- the overall presentation of the financial statements and statement of service performance.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and statement of service performance. Also we did not evaluate the security and controls over the electronic publication of the financial statements and statement of service performance.

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

Responsibilities of the Council

The Council is responsible for preparing financial statements and a statement of service performance for the Fish and Game Council that:

- comply with generally accepted accounting practice in New Zealand;
- present fairly the Fish and Game Council's financial position and financial performance and cash flows; and
- present fairly the Fish and Game Council's service performance and outcomes.

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

The Council is responsible for such internal control as it determines is necessary to enable the preparation of financial statements and a statement of service performance that are free from material misstatement, whether due to fraud or error. The Council is also responsible for the publication of the financial statements and statement of service performance, whether in printed or electronic form.

Responsibilities of the Auditor

We are responsible for expressing an independent opinion on the financial statements and statement of service performance and reporting that opinion to you based on our audit. Our responsibility arises from section 15 of the Public Audit Act 2001.

Independence

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of External Reporting Board.

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



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