



PERFORMANCE REPORT OF THE

**AUCKLAND/WAIKATO
FISH & GAME COUNCIL**

**FOR THE YEAR ENDED
31 AUGUST 2015**

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 2015.

Yours faithfully

A handwritten signature in black ink, appearing to read 'M. Young', with a stylized flourish at the end.

M. Young
Chairman
Auckland/Waikato Fish & Game Council

Auckland/Waikato Fish and Game Council

PERFORMANCE REPORT For the year ended 31 August 2015

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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 2015

CHAIRMAN

M. Young, Helensville

VICE-CHAIRMEN

G. Annan, Te Awamutu

D. Cocks, Pakuranga

- COUNCIL ELECTED BY LICENCE HOLDERS -

C. Carey, Te Kuiti

A. Kerr, Te Kauwhata

G. Ralph, Te Awamutu

C. Sherrard, Huntly

E. Williamson, Auckland

S. Chapman, Thames

R. Murray, Morrinsville

D. Reardon, Mangawhai Heads,

T. Watson, Hamilton

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

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Chairman's Report 2015

Fish & Game faces a number of ongoing challenges in the Auckland/Waikato Region but I believe that we have made significant progress over the last year despite our limited resources.

We continue to provide full support for the Mallard Productivity Study that is being undertaken by Auckland University PhD student, Jenn Sheppard. This included David Klee spending two weeks in the Southland Region in order to set up the project for the 2015 field season. Considerable voluntary assistance has been provided by 7 young wildlife biologists from North America who will be staying in New Zealand for up to a year assisting with the research. I am also grateful for the assistance provided by the local gamebird hunting community, some of whom have put in many long hours. The initial data from the research is showing that mallard hens are suffering high predation rates during the breeding season, on par with harvest. This is in part contributing to the low female survival rates witnessed in our region. Duckling survival is also particularly depressed in the Waikato Region. To put it into context, if each adult duck in our population raised one extra duckling to fledging this would equate to almost twice our estimated total season harvest.

Jillian Cosgrove, one of the visiting wildlife biologists, has been working hard on a research project assessing the effects of habitat fragmentation on mallard nest survival. This project was started in March 2015, and is modelling data from 70 mallard nests in the Waikato to look for relationships between mallard nest survival and the surrounding landscape. This study will give us an understanding on how habitat influences mallard nest success and on what spatial scale managers should focus when trying to improve nest success.

The Southern Game Manager, David Klee, successfully applied for \$55,000 from the National Research Fund to fund research on the effects of heavy metal concentration on mallard ducks. This project will be conducted next year in conjunction with staff and students at Massey University using blood samples taken during the Mallard Productivity Study.

A factsheet is now available with guidelines on how to create productive waterfowl habitat for anyone wanting to create wetlands in the Waikato. The guidelines were derived from the results of a WCEET funded Wetland Quality study carried out with students from Waikato University. The study assessed 34 constructed wetlands and produced a number of practical management outcomes. These results will also be used to update the Councils own management practices on Fish and Game owned or administered wetlands.

The Mallard Banding Programme continues with ducks banded at six sites in the Region during January 2015. Both the Hauraki Plains and Parakai sites had relatively large catches, with the Plains first day catch of 995 birds setting a new record. Hunter return rates continue to be an issue for the long term viability of the banding programme.

Fisheries Manager, Dr Adam Daniel, has carried out a study with the University of Waikato on the impact of putting one-way gates on the outlets of wetlands and small lakes so that koi carp can move out but not back in (koi are highly migratory). A trial has shown that the gates have worked well on Lake Ohinewai, with a significant decline in the numbers of large koi and the reestablishment of aquatic weeds for the first time since the weed-beds collapsed in 1990. Dr Daniel is looking at other waters where the trial can be extended with possible funding from local environmental trusts.

Council acknowledged the concerns of King Country landowners regarding paradise shelduck populations. After receiving a report with staff recommendations, Council agreed to set thresholds for managing shelduck in the King Country. When molt counts exceed the set thresholds, special seasons will be utilised to maintain numbers at sustainable levels.

Trend counts on gamebirds were again carried out during January. The numbers of black swan were down slightly on some of the western harbours but there was a relatively large count on the Taharoa Lakes. In general numbers appear to be holding steady since the big decline of the mid-2000s associated with the complete collapse of Lake Whangape.

In the King Country, paradise shelduck have shown a small bounce back from last year's low, however, the total count of 3800 still sits well below the 5000 bird threshold for holding a special season. The lower Marakopa River is one area which had a record high which follows on from increases in the last few years. A similar decrease occurred at the Taharoa lakes and it is possible these birds have moved moult locations.

We depend on Rudi Hoetjes, manager Northland F&G, to carry out the trend counts for paradise shelducks north of Auckland. Unfortunately due to logistical difficulties only three sites could be surveyed but numbers were considered to be adequate to hold a special paradise shelduck season in February. The count was backed up by numerous reports from landowners that shelduck numbers were high. Increased funding has been obtained for the 2016 survey to allow for more sites to be surveyed.

Council agreed that the season length for partridge on properties with special conditions be brought back to the 4th April and finishing on the last Sunday in August.

Licence sales were up by 3.5% for the game season. Overall the harvest for grallards in the region was low again this year albeit at similar levels to the previous four years.

The treaty settlement for the Waikato River and the proposed settlement for the Whanganui River place obligations on Fish & Game to consult with iwi and to recognise and provide for the status and intrinsic values of these waters. Iwi are playing a more active environmental role and our staff are developing a good working relationship with the environmental teams from iwi throughout the region.

Much effort has again been spent in communicating with licence-holders with internet newsletters, pre-season newsletters and magazine supplements. Reports and information sheets have also been made available for download on the national F&G website.

Five rivers were drift dived in January as part of the annual trout fishery monitoring program. Overall trout numbers were high with the notable exception of the Awakino River where the numbers of large fish was low compared to previous surveys. Flows in the Awakino were very low at the time of the survey and this may explain the low fish numbers.

This year the trout release date at Lake Pupuke was moved forward to coincide with the school holidays in an effort to maximize youth participation. The release was well attended and worth the effort with plenty of children happy to see fish and receive free Tasmanian devil lures courtesy of Kilwells.

Fisheries biologist Rasmus Gabrielsson from the Cawthron Institute has completed his Fish & Game funded study on brown trout in the lower Waikato System. This research clearly shows

that the majority of trout in the Waikato River were reared in the upper Waipa River and Mangatutu Stream.

The 7-yearly National Angler Survey was carried out over the 2014/15 fishing season. We no longer organise the survey as it is now carried out by an independent agency in Southland. However we have had input into the survey design and have vetted and double-checked the data as it is collected. In conjunction with the Angler Survey, Dr Daniel has been monitoring angler usage of backcountry rivers in the headwaters of the Whanganui and Whakapapa Rivers with an extensive network of trail cams. Initial results suggest that usage is much higher than expected.

Council was pleased to congratulate Ms Corina Jordan, both on her appointment as the new National Environmental Manager for Fish & Game and on her success with the Horizon One Plan. Over the last year, Ms Jordan has already given considerable assistance to Council on the Auckland Unitary Plan, lower Waikato Flood Scheme review, and the Waikato/Waipā Healthy River project.

As stated in last year's Chairman's report, we had submitted on the Section 128 review of consent held by the Waikato Regional Council to discharge from Lake Waikare to the Whangamarino Wetland. Consultation between the parties failed to reach an accepted outcome and thus the Review went to a hearing in mid-May. In general, everyone including the Regional Council's own ecologists agreed that the discharge was having a significant detrimental impact on the Whangamarino Wetland. Much of the debate therefore revolved around the scope of the review and what conditions should be placed on the consent. David Klee, Corina Jordan and legal counsel Sarah Ongley attended and gave evidence at the 8-day hearing on our behalf. We believe that the onus is on the Regional Council to adequately avoid, remedy or mitigate the adverse effects of the discharge.

We have continued to play an active role in the Healthy Rivers Project that is being run by the Waikato Regional Council. Healthy Rivers has the admirable objective of making changes to the regional plan with the goal of restoring water quality in the Waipa/Waikato catchment so that they are fishable and swimmable throughout. The Regional Council is looking at controlling four key elements: nitrogen, phosphorus, E. coli, and suspended sediments. The crucial issue for Fish & Game is whether they will manage the nitrogen levels in rivers to maintain the health of the habitat or are they only going to worry about nitrogen when it becomes toxic to fish. Corina Jordan gave a presentation to the Healthy Rivers Collaborative Stakeholders group on Fish & Game's concerns.

For much of the past year the Auckland Regional Council has been hearing submissions on the proposed Unitary Plan for the Auckland Region. We have been actively involved in giving submissions and have participated in expert conferences and mediation meetings on issues of interest to Fish & Game. The process has been time consuming but necessary to protect the waterfowl and freshwater fisheries assets in the Auckland Region. One critical issue has involved the legal status of maimai, but thankfully a common-sense outcome has been agreed to with maimai allowed in most areas, with just restrictions on keeping them clear of ferry terminals, mooring areas and such-like.

Staff met with the Fonterra environmental team to discuss the planned upgrade of the Tirau plant. We were largely satisfied with the proposed upgrades to the sewage treatment plant and projected discharge reductions.

Discussions continue with the Ruapehu District Council over the National Park village sewage scheme. We share the concerns of local iwi over the discharge from this scheme to a tributary of the Whakapapa River.

Dr Adam Daniels has been working on the consent application by the Waikato Regional Council for the Mangatutu, Puniu and upper Waipa Rivers. The council has agreed to conduct additional monitoring to evaluate the impact of river straightening via gravel extraction as well as other minor modifications to the consent. As a result we have withdrawn our objection to the consent.

After reviewing the latest monitoring data, we supported the draft resource consent for Te Kuiti Wastewater Treatment Plant and have withdrawn our objection.

We expressed our disappointment to Mighty River Power after a large fish kill occurred at Lake Karapiro after the lake was lowered too quickly. MRP have agreed to notify Fish & Game of future drawdowns, which we will monitor. Overall we are disappointed with the response from MRP as they appear unwilling to alter their current drawdown procedure.

We are concerned that the proliferation of cycle and walking trails around the region has contributed to a loss of wilderness values and have impacted on waterfowl hunting opportunities. For example the new section of the Hauraki Rail Trail will run alongside the lower reaches of the Piako River, an area that receives high use by hunters. We've requested relevant signage so that both hunters and cyclists should be fully aware of each other so there should be no surprises.

The high cost of compliance continues to be a concern but it is pleasing to see that the courts are taking more seriously wildlife offences and some substantial fines have been imposed on offenders. Furthermore, the courts are recognising that funding prosecutions can be expensive with costs of \$18,000 being awarded in one case. The considerable effort by rangers over recent game seasons has no doubt contributed to the significant increase in licence sales in the 2015 season. I would particularly like to thank honorary rangers Grant Annan, Andrew Kerr & Colin Sherrard for their efforts over the year and especially attending arduous court cases.

After concerns were expressed by local anglers over poaching, surveillance cameras were deployed on streams in the South Waikato to detect potential poachers during the winter months. However no offenders were detected.

We've dealt with more maimai disputes than in previous years, perhaps due to the pressure caused by hunters from the lower Waikato/Waikare searching for new spots. We also seem to be dealing with more complaints from landowners, especially about hunters shooting from boats on rivers close to private residences.

Botulism remains a concern with staff inspecting a number of waste-water treatment plants that have had outbreaks in the past. Apart from Mangere, those inspected in the north were free of botulism despite large numbers of birds present. Watercare staff are generally doing a good job at bagging and disposing of dead birds and also delivering sick birds to Bird Rescue who are able to reclaim their costs back from Watercare. Further south a botulism outbreak at the Otorohanga Sewage Treatment Plant was brought under control in accordance with the Botulism Management Plan produced by Fish & Game.

Council was successful in obtaining a grant for \$172,500 from the Waikato River Authority for the Eastern Whangamarino Wetland Project. The main construction work was completed last summer with only maintenance work required this coming year. In February 2015, we successfully balloted 16 ponds in the Wetland. Three additional ponds were already allocated to existing standholders (standholders on the wetland before the start of the project). The annual audit check by the Waikato Regional Council went very well with full compliance.

At their April Council meeting, councillors acknowledged the inordinate amount of time, effort, energy, and personal expenses that Councillors Euan Williamson and David Cocks had spent on wetland restoration projects on Council land. Consequently Councillors agreed that the name of the Eastern Whangamarino Wetland be changed to the Williamson Wetland.

The Kopuku Project has been completed. This project was coordinated by David Klee, funded by the Waikato River Authority, and carried out on land owned by the Department of Conservation. The large area of wetland created by the project has provided productive waterfowl habitat and is a good example of the type of project that can be completed in partnership with other agencies. Further work is planned in order to capture water from adjacent land in order to fill the wetland to capacity.

Work has started on five WCEET funded wetland projects with the construction work coming under the Permitted Activity status of the Waikato Regional Plan. DoC 200 predator traps have been purchased for predator control around the completed wetlands.

We continue to actively provide support for Waikato RiverCare who have now carried out 28 planting projects between Ngaruawahia and Tuakau on the Waikato River. We're also active members of the of the Waipa Peat Lakes and Wetland Accord, Kaimai Catchment Forum, the Waikato Lakes and Wetland Group, Te Kauwhata Waste Water Treatment Plant advisory committee, and the South Waikato Environmental Initiatives Fund.

Consents have been obtained from the Waikato District Council for the Piggott Wetland project and we envisage starting work on this restoration project next summer.

We've been working closely with the New Zealand Transport Authority and their consultants to produce an extensive restoration programme that will compensate for the impact on game bird habitat caused by the construction of the Huntly Bypass of State Highway 1. The mitigation package includes the construction of two large wetlands in consultation with Fish & Game.

Maintaining access to rivers and lakes continue to be a major priority and we have been involved in negotiations with landowners over access to several rivers and lakes. Not all negotiations have been successful and we have asked the Walking Access Commission to clarify walking access next to the Awakino and Whakapapa Rivers. In both cases it was determined that mid river is the legal boundary. The Commission is still negotiating over the Awakino access and we are hopeful of a positive outcome.

We also made comment to the Walking Access Commission on the sale of Kawakawa Farm in the headwaters of the Waipari Stream. Although there is no need for public access, the streams on the farm will be fully protected in terms of fencing, bridges, riparian planting etc. There is also a condition that requires the new owners to implement a nutrient budget.

There was concern that hunter access to the Woodhill Forest could be compromised when the property was handed back to local Kaipara iwi as part of treaty settlement. Furthermore there

Auckland/Waikato Fish & Game

were concerns that the entire forest would be closed to hunters because of requests for access from other recreational groups. However thanks to a common sense approach by all parties, and the efforts of local F & G coordinator Max Thomas, hunters were allowed back into the north of forest for pheasant hunting in 2014. The voluntary efforts of Fish & Game supporters are much appreciated and essential to the running of Fish & Game.

My thanks once again to fellow councillors and staff for their hard work and effort they've put in over the last year in managing the fish and game resource for the benefit of anglers and hunters.



Murray Young
Chairman

Statement of Responsibility
For the Year Ended 31 August 2015

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 2015.



Chairperson

19/11/2015
Dated



Chief Executive

19/11/2015
Dated

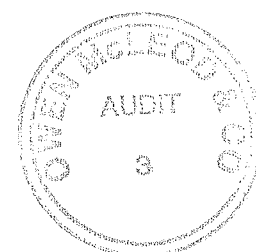
FINANCIAL INFORMATION

**For The Year Ended
31 August 2015**

Auckland/Waikato Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2015

	Note	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
REVENUE				
Fish and Game licence sales	1	1,014,294	924,046	970,576
Grants and donations	1	311,116	193,480	208,945
Interest	1	21,855	25,204	15,309
Other revenue	1	164,878	99,500	103,543
Total Revenue		1,512,143	1,242,230	1,298,373
EXPENSES				
Outputs				
Species management	2	198,372	152,480	186,599
Habitat protection & management	2	217,273	188,500	160,148
Angler & Hunter participation	2	15,957	17,500	18,067
Public interface	2	2,685	1,500	3,102
Compliance	2	45,102	12,000	44,248
Licensing	2	45,576	46,202	46,883
Council	2	1,836	2,000	1,740
Planning & reporting	2	15,019	15,000	14,697
Overheads				
Employee related costs	2	478,972	491,719	484,259
Depreciation	4	46,091	31,232	38,684
Other expenses	2	109,582	119,302	100,103
Total Expenses		1,176,465	1,077,435	1,098,530
Operating Surplus/(Deficit)		335,678	164,795	199,843
Less Other Expenses				
Levies to NZFGC		178,090	164,795	194,401
NET SURPLUS/(DEFICIT)		157,588	0	5,442

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 2015

	Note	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	482,794	485,000	404,135
Debtors and prepayments	3	162,176	85,000	106,701
Investments	3	247,135	250,000	244,555
Total Current Assets		892,105	820,000	755,391
Non-Current Assets				
Property, plant and equipment	4	805,630	820,000	825,622
Investments	3			
Total Non-Current Assets		805,630	820,000	825,622
TOTAL ASSETS		1,697,735	1,640,000	1,581,013
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	39,938	45,000	60,403
Employee costs payable	3	69,501	70,000	71,833
Loan – current		15,000	15,000	15,000
Total Current Liabilities		124,439	130,000	147,236
Non-Current Liabilities				
Loans	3	38,452	41,000	56,521
Total Non-Current liabilities		38,452	41,000	56,521
TOTAL LIABILITES		162,891	171,000	203,757
NET ASSETS		1,534,844	1,469,000	1,377,256
EQUITY		1,534,844	1,469,000	1,377,256

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 2015

	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	1,046,411	940,000	976,551
Grants, donations and fundraising	244,303	200,000	211,622
Interest	21,279	23,000	11,309
Other revenue	164,878	99,000	103,543
Cash was applied to:			
Payments to suppliers	851,049	722,000	790,189
Payments to employees	481,304	460,000	465,353
GST (net)	18,458		(13,915)
Net Cash Flows from Operating Activities	126,060	80,000	61,398
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	18,960	15,000	
Sale of investments/deposits			
Cash was applied to:			
Purchase of property, plant and equipment	45,712	45,000	81,372
Purchase of investments/deposits	2,580		2,542
Repayment of Loan	18,069	15,000	17,500
Net Cash Flows from Investing and Financing Activities	(47,401)	(45,000)	(101,414)
Net Increase / (Decrease) in Cash	78,659	35,000	(40,016)
Opening Cash	404,135	450,000	444,151
Closing Cash	482,794		404,135
This is represented by:			
Bank accounts and cash	482,794	485,000	404,135

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 2015

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, except for Debtors and Creditors which are stated inclusive 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

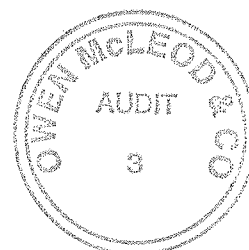
Licence revenue is recognised in relation to the period covered by the Game bird or Fish Licence. Any licence money received for a licence in advance will be treated as a income in advance.

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.

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 2014.

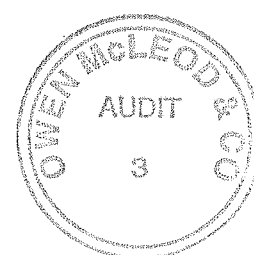
Tier 2 PBE Accounting Standards applied

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

CHANGES IN ACCOUNTING POLICIES

This is the first set of financial statements prepared using the new PBE-SFR-A(PS) standard, and comparative information for the year ended 31 August 2014 has been restated to comply with the new standard. The significant adjustments arising on transition to the new standard are provided in note 10.

Auckland/Waikato Fish and Game Council has elected to report Outputs as direct costs. In previous years the overheads have been allocated across the output areas based on the hours worked within each output.



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2015

Note 1 : ANALYSIS OF REVENUE	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
Licence sales			
Fish licence	469,629	442,479	465,041
Game licence	544,665	481,567	505,535
Total	1,014,294	924,046	970,576
Grants and donations			
Grants	163,167	133,480	149,160
Genesis/MRP/Winstones mitigations	57,203	60,000	59,785
National Fish & Game legal funding	21,999		
Donations	68,747		
Total	311,116	193,480	208,945
Interest			
Other Interest	21,855	25,204	15,309
Total	21,855	25,204	15,309
Other revenue			
Fines/Prosecutions	22,895	4,000	10,355
Gain on sale/disposal of assets			8,781
Mallard Survey reimbursement NZF&GC	131,484	90,000	84,407
Misc	10,499	1,500	
Advertising		2,000	
Zon gun hire		2,000	
Total	164,878	99,500	103,543



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2015

Note 2 : ANALYSIS OF EXPENSES	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
Species management			
Population monitoring	153,679	107,000	157,702
Harvest assessment	13,162	18,480	1,443
Releases	31,281		26,127
Control	250	27,000	1,327
Total	198,372	152,480	186,599
Habitat protection & management			
Resource management	29,833	1,000	7,172
Works & management	126,912	89,500	115,740
Assisted habitat	60,463	97,000	37,147
Assessing & monitoring	65	1,000	89
Total	217,273	188,500	160,148
Angler & Hunter participation			
Access	776	500	336
Newsletters	15,021	15,000	17,557
Other publications	150	2,000	-
Club relations	10	0	174
Total	15,957	17,500	18,067
Public interface			
Advocacy	369		
Public promotions	2,316	1,500	3,102
Total	2,685	1,500	3,102
Compliance			
Ranging	111	500	752
Ranger training	507	1,500	195
Compliance	44,484	10,000	43,301
Total	45,102	12,000	44,248



Note 2 : ANALYSIS OF EXPENSES	Actual 2015 \$	Budget 2015 \$	Actual 2014 \$
Licensing			
Licence production & distribution	302		12,251
Commission & process fees	45,274	46,202	34,632
Total	45,576	46,202	46,883
Council			
Council meetings	1,836	2,000	1,740
Total	1,836	2,000	1,740
Planning & reporting			
Annual Reporting	14,930	15,000	14,640
National liaison	89		57
Total	15,019	15,000	14,697
Employee related costs			
Salaries and wages	440,937	451,960	442,053
Fringe benefit tax	10,540	10,200	10,001
KiwiSaver contributions	16,236	16,559	16,230
ACC levies	2,229	4,000	5,091
Staff training and other expenses	9,030	9,000	10,884
Total	478,972	491,719	484,259
Other expenses			
Office premises	13,868	30,000	13,554
Office equipment	24,468	16,200	19,877
Communications/consumables	17,370	22,002	16,376
General	2,975	4,300	6,909
General/Field equipment	4,938	6,800	4,332
Vehicles	45,963	40,000	39,055
Total	109,582	119,302	100,103



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2015

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2015 \$	Actual 2014 \$
Bank accounts and cash		
Cash on hand	200	200
Current Accounts	180,799	108,278
Online savings	301,795	295,657
Total	482,794	404,135
Debtors and other receivables		
Accounts receivable	142,511	105,494
GST receivable	19,665	1,207
Total	162,176	106,701
Investments		
<i>Current portion</i>		
Term Deposits	247,135	244,555
<i>Non- Current portion</i>		
Term Deposits		
Total	247,135	244,555
Creditors and accrued expenses		
Trade and other payables	2,183	23,187
Income in Advance	37,755	37,216
Total	39,938	60,403
Employee costs payable		
Accrued salaries and wages	11,219	11,105
Annual leave and time in lieu	58,282	60,728
Total	69,501	71,833
Loans		
Current	15,000	15,000
Term	38,452	56,521
Total (Secured over administration building)	53,452	71,521



Notes to the Performance Report

For the year ended
31 August 2015

Note 4 : PROPERTY PLANT & EQUIPMENT

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		11,539	32,155
Vehicles	112,387	30,678	19,613	27,743	95,709
Office Equipment	15,173				15,173
Total	825,622	45,712	19,613	46,091	805,630

2014

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	453,482			-	453,482
Buildings	222,729			6,809	215,920
Plant & Equipment	11,604	20,552		3,496	28,660
Vehicles	75,547	60,820		23,980	112,387
Office Equipment	19,572			4,399	15,173
Total	782,934	81,372	-	38,684	825,622



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2015

Note 5: EQUITY	Actual 2015 \$	Actual 2014 \$
Accumulated Funds		
Balance as at 1 September	699,976	702,757
Surplus/(Deficit)	157,588	5,442
Transfer to Reserves	(66,060)	(8,223)
Transfer from Reserves	109,288	-
Balance at 31 August	900,792	699,976
Restricted Reserves		
Balance as at 1 September	677,280	669,057
Transfer to Accumulated Funds	(109,288)	-
Transfer from Accumulated Funds	66,060	8,223
Balance at 31 August	634,052	677,280
Total Equity as at 31 August	1,534,844	1,377,256

Breakdown of Restricted Reserves		Actual 2015 \$	Actual 2014 \$
Name	Nature and Purpose		
Asset Replacement Reserve		68,469	106,453
Habitat Protection & Maintenance		565,583	570,827
Total Restricted Reserves		634,052	677,280



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2015

Note 6 : COMMITMENTS & CONTINGENCIES

The Council has no contingent liabilities as at 31st August 2015 (2014 NIL)

The Council has no capital commitments as at 31st August 2015 (2014 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 \$178,090 (2014 \$194,401)

Other Fish & Game Councils

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

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 (2014 nil)

Note 9: OPERATING LEASES

Nil



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2015

Note 10: SIGNIFICANT ADJUSTMENTS ARISING ON TRANSITION TO THE NEW PBE STANDARDS

The main adjustments to the 31 August 2014 comparative statement of the financial performance and statement of financial position are explained below.

Statement of financial performance

A reallocation of income into new categories in keeping with the new standards. In total no change in total revenue.

Expenses within the report are now shown as direct costs - in the 2014 Accounts the outputs were reported with an overhead allocation based on the number of hours worked within each output.

Overheads - Employee related costs, Depreciation and Other Expenses have been reported in the face of the report.

Creditors and accrued expense have increased by \$37,216 to reflect the September portion of the Fish Licence Fees for 2013/14 season. Opening Equity has been similarly adjusted.

Statement of cash flows

There were no comparatives as the Statement of Cash flow was not required under the last NZ IFRS standards.



Auckland/Waikato Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2015

Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2015

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 areas.

ACTUAL 2015

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	198,372	2,421	205,714	404,086
Habitat protection/management	217,273	2,167	184,131	401,404
Angler & hunter participation	15,957	806	68,486	84,443
Public interface	2,685	571	48,518	51,203
Compliance	45,102	579	49,198	94,300
Licensing	45,576	124	10,536	56,112
Council	1,836	397	33,733	35,569
Planning & reporting	15,019	404	34,328	49,347
Totals	541,820	7,469	634,645	1,176,465

Actual Overheads

Employee related costs	478,972
Depreciation	46,091
Other expenses	109,582
Total Overheads to Allocate	634,645

BUDGET 2015

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	152,480	1,789	163,955	316,435
Habitat protection/management	188,500	1,805	165,421	353,921
Angler & Hunter participation	17,500	845	77,440	94,940
Public interface	1,500	722	66,168	67,668
Compliance	12,000	545	49,947	61,947
Licensing	46,202	90	8,248	54,450
Council	2,000	550	50,405	52,405
Planning & reporting	15,000	662	60,669	75,669
Totals	435,182	7,008	642,253	1,077,435

Budget Overheads

Employee related costs	491,719
Depreciation	31,232
Other Expenses	119,302
Total Overheads to Allocate	642,253



AUCKLAND/WAIKATO FISH AND GAME COUNCIL
STATEMENT OF SERVICE PERFORMANCE
FOR THE YEAR ENDED 31 AUGUST 2015

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 2014-15 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 2015

FUNCTIONAL AREA 1:

SPORTSFISH AND GAMEBIRD MANAGEMENT

1.1 Sports Fish Management

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>1.1.1 D.A.N approved, based on best available science and angler aspirations.</p>	<p>D.A.N Gazetted</p>
<p>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.</p>	<p>Reports and recommendations from drift dives, spawning surveys & tagging surveys received by Council throughout the year.</p>
<p>1.1.2 Fish liberations undertaken where required & releases monitored to gauge effectiveness. Report to Council.</p>	<p>Releases carried out and reported to Council.</p>
<p>1.1.4 Riparian planting undertaken on selected Streams as opportunities arise. Report to Council.</p>	<p>No plantings undertaken by Council but trees distributed to clubs.</p>
<p>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.</p>	<p>Regular status reports to Council. Trail cams in place on randomly selected river sections.</p>
<p>BUDGET \$92237</p>	<p>ACTUAL \$96688</p>



1.2 Gamebird Management

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
1.2.1 Game Regulations gazetted based on best available science and hunter aspirations.	Regulations gazetted
1.2.2 Implement 2015 hunter survey. Report on outcome.	Regional survey undertaken & results reported to Council
1.2.3 Undertake aerial swan, and paradise shelduck counts and report to Council with recommendations	Surveys completed & report received by Council
1.2.4 Respond to crop and pasture predation reports within two working days. .	Some 80 permits to disperse issued within two working days of complaint. Dispersal advice tendered & organised shoots arranged.
1.2.5 Analyse hunter diaries, trend flight and farmer complaints and report to Council with recommendations for special paradise shelduck season.	Report received by Council. Recommendation on special paradise shelduck season made to Council.
1.2.6 Undertake banding and other appropriate techniques to better monitor gamebird population. Report on outcome.	Banding undertaken & reported to Council throughout year.
1.2.7 Partake in mallard research committee. Report on outcome.	Staff are members of Gamebird Research Committee. Outcomes reported to Council throughout year.
1.2.8 Support research project on mallard productivity.	Regular status reports to Council.
BUDGET \$224198	ACTUAL \$307398



FUNCTIONAL AREA 2:

SPORTS FISH AND GAMEBIRD HABITAT PROTECTION AND MAINTENANCE

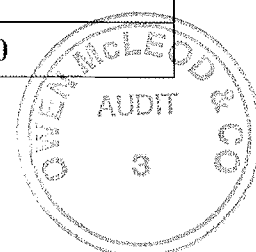
2.1 Habitat Works

2.1.1 Council Lands

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
2.1.1.1 Overview and report to Council on property maintenance	Properties properly maintained for habitat & hunter benefit.
2.1.1.2 Undertake works necessary to maintain and enhance Council properties. Reports to Council on outcomes.	Reports received throughout year by Council on works undertaken.
2.1.1.3 Continue to oversee restoration & construction of some 20 ponds on Council's 354ha Eastern Whangamarino property and investigate further funding sources to complete the job.	Further works undertaken & reported to Council. All 20 ponds successfully balloted out. Further funding obtained from the Waikato River Authority.
BUDGET \$142128	ACTUAL \$171607

2.1.2 Other lands

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
2.1.2.1 Assist DoC in monitoring effects of Whangamarino.	Assistance provided with waterfowl monitoring as necessary
2.1.2.2 Provide habitat assistance to land owners and assess habitat grant applications for presentation to Council, WCEET & Gamebird Habitat Trust.	Advice and information provided on request to landowners & reported to Council throughout the year.
2.1.2.3 Annual tree order made up, received and distributed within two days of receipt.	Details of trees dispatched contained in Chairman's report.
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.	Works undertaken & reported to Council, WCEET & WRA throughout year.
BUDGET \$145957	ACTUAL \$82620



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 \$65836	ACTUAL \$147177

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>334 permits issued</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>Results reported to Council throughout year.</p>
<p>3.1.3 Maintain F&G presence on Wetland Management Associations.</p>	<p>Meetings held with DoC & local authorities – results reported to Council.</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>Signage undertaken as appropriate.</p>
<p>3.1.5 Reported angler/hunter access problems to Walking Access Commission.</p>	<p>Commission informed of access issues and advice given on the purchase of land by foreign residents</p>
<p>3.1.6 Register of fishing & hunting clubs maintained with regular liaison undertaken.</p>	<p>Meetings attended by staff & Council representatives & reported to Council throughout year</p>
BUDGET \$28995	ACTUAL \$22274



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>Magazines & Newsletters despatched before commencement of seasons. Fish newsletter delayed until early November.</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.</p>
<p>3.2.3 Contributions made to "Reel Life" & "Both Barrels" e-zine & hunting/fishing magazines.</p>	<p>Pre-season meetings & other opportunities reported to Council throughout year.</p>
<p>3.2.4 Undertake pre-season publicity.</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 \$65945</p>	<p>ACTUAL \$62170</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 \$67668	ACTUAL \$51203

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>One course held for Honorary Rangers.</p>
BUDGET \$61947	ACTUAL \$94300



FUNCTIONAL AREA 6:**LICENSING**

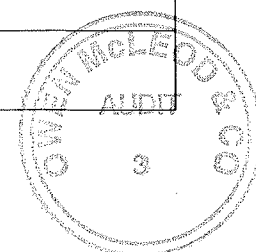
MAJOR ACTIVITIES PERFORMANCE TARGETS	END OF YEAR STATUS
6.1.1 Game and fish licences and supporting material prepared and dispatched one month prior to opening of seasons.	Licences & supporting data dispatched one month before opening of seasons.
6.1.2 Legally binding contracts with personal guarantees maintained with all agents.	All agents covered by contract.
6.1.3 Database of licences sold maintained and reconciled against income received.	Databases maintained & reconciled.
BUDGET \$54450	ACTUAL \$56112

Licence Sales

	FWF	FWA	FWJ	FWIA	FWIJ	F24A	F24J	FWNA	FWNJ
Fish 13/14	3	10		14	2	169	24		
Fish 14/15	760	2233	167	313		1579	84	257	3
Game		GWA	GWJ	GWC	GDA	GDJ			
Game 2015		6584	573	258	219	8			

FUNCTIONAL AREA 7:**COUNCIL/COMMITTEE/CLUB SERVICING**

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
7.1.1 Compile and distribute agendas and supporting papers seven days prior to meetings.	All agenda and supporting papers distributed within appropriate time frame.
7.1.2 Distribute minutes and Newsbrief within ten days after Council meetings.	All minutes and Newsbrief distributed within appropriate time frames.
BUDGET \$52405	ACTUAL \$35569



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 \$75669</p>	<p>ACTUAL \$49347</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 2015**

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 14 to 28 that comprise the statement of financial position as at 31 August 2015, 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 29 to 37.

In our opinion:

- the financial statements of the Fish and Game Council on pages 14 to 28:
 - present fairly, in all material respects
 - its financial position as at 31 August 2015; 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 29 to 37:
 - presents fairly, in all material respects, the Fish and Game Council's service performance for the year ended on 31 August 2015, 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 25 November 2015. 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.

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
- 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