



PERFORMANCE REPORT OF THE

Northland

Fish & Game Council

FOR THE YEAR ENDED

31st AUGUST 2021

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

10 December 2021

The Hon Kiritapu Allan
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 1980, the Performance Report of the Northland Fish & Game Council for the year ended 31 August 2021.

Yours sincerely

A handwritten signature in black ink, appearing to read 'Phil Durham', with a long horizontal flourish extending to the right.

Phil Durham
Chairman
Northland Fish & Game Council

NORTHLAND FISH AND GAME COUNCIL

PERFORMANCE REPORT For the Year Ended 31 August 2021

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GENERAL INFORMATION
NORTHLAND FISH AND GAME COUNCIL

Street Address:

Unit A5
7-11 Nell Place
Raumanga
Whangarei 0110

Postal Address:

Unit A5
7-11 Nell Place
Raumanga
Whangarei 0110

Telephone: 09 438 4135

Email: northland@fishandgame.org.nz

STATUTORY BASIS

THE NORTHLAND FISH AND GAME COUNCIL WAS ESTABLISHED ON 4 MAY 1991 WITH THE PASSING OF THE CONSERVATION LAW REFORM ACT 1990. THE NORTHLAND FISH AND GAME COUNCIL WAS ESTABLISHED FOR THE PURPOSES OF 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 RESOURCES IN THE INTEREST OF ANGLERS AND HUNTERS."

NORTHLAND FISH & GAME COUNCIL

COUNCIL MEMBERS AND STAFF

COUNCILLORS

Name	Locality
Phil Durham - Chairman	Whangarei
Kris Batelaan	Whangarei
Chris Lynch (Resigned 8 Dec. 2020)	Whangarei
Russell Daniels	Whangarei
Stefan Seitzer	Whangarei
Peter Allen (Appointed 22 Jan. 2021)	Whangarei
Noel Birchall	Bay of Islands (NZ Appointee to NZFGC)
Mike Newson	Bay of Islands
John Skeates	Bay of Islands
Wayne Pepper (Resigned 2 Oct. 2020)	Whangarei
Cameron Shanks	Kaipara
Darryl Reardon	Kaipara
Mark Bell	Kaipara

STAFF

Rudi Hoetjes
Regional Manager

Graham Gallagher
Fish & Game Field Officer (Whangarei)

John Macpherson
Fish & Game Field Officer (Far North)

Fay Stodart & Rachael Quin
Office Administrators

NORTHLAND FISH & GAME COUNCIL

CHAIRMAN'S REPORT

FOR THE YEAR ENDED 31 AUGUST 2021

As I write this, Auckland people are waiting for the region borders to open after months of lockdowns and the West Coast is cleaning up after a major weather event, Covid 19 and climate change!

The immediate effect of Covid 19 on Fish and Game is of course the loss of licence sales income from tourist fishers and hunters and the inability of Auckland's fishers to travel to other regions to engage in their chosen pastime. Northland Fish and Game has had to reduce its operational spending, draw on reserves and generally tighten its belt like all other regions. Our Manager and his staff have done an admirable job in balancing finances and the operational work plan to achieve all of the Council's goals. The financial question mark hanging over the organisation could be alleviated if the cost of hunting and fishing licences truly reflected the value of the opportunities provided. Pathetically small incremental increases have not kept pace with inflation let alone cost increases, yet we are stuck with requiring ministerial approval so only ask for miniscule amounts. If Fish and Game is to continue to operate to the highest standards then the organisation needs appropriate income.

Climate change is having a much more direct effect on licence holders as extreme weather events wreak havoc on the environment. The opening weekend of the bird hunting season was a disaster for many this year. Droughts and flooding meant a paucity of birds for many in the western parts of the region then when the rains came they didn't stop. If you persisted though, the season turned out to be above average as the hunter harvest surveys showed; the birds were there just not where the hunters were. Extreme weather events are also having a major effect on rivers and fish habitat throughout the country and we can expect extreme weather events to occur with increasing frequency.

The last 12 months have seen the Council grappling with the release of the ministerial review of Fish and Game. The recommendations in the review are, in my opinion, in some instances unjustified. One of the more odious recommendations is to limit the number of terms that a Councillor can stand. This goes against all of the principles of democratically electing governors. If a person is willing to stand for Council and volunteer their time and is elected by their peers to the role then that person should not be limited in how many years of service they can give. Many of the recommendations if implemented will see the end of the Fish and Game creed where hunting and fishing is managed by hunters and fishers. There will be a major dilution of representation and direct influence by ministerial appointees.

On the subject of longevity of service three serving Councillors did not seek re-election. Noel Birchall, Mike Newson and Kris Batelaan have given selflessly of their time for many years. Noel had been a member of the Bay of Islands Acclimatisation Society before becoming a Councillor at the formation of Fish and Game. Noel has given more than 50 years of service to

our sport both regional and at a national level. The reviewer's recommendations if adopted will have this stopped in the future.

This financial year, two Councillors resigned as one shifted away from the region and the other had work commitments. Chris Lynch and Wayne Pepper gave many years of service. On behalf of the licence holders I thank Noel, Mike, Kris, Chris and Wayne for their efforts.

The question does arise though of where the next generation of Councillors will come from. The regions hunting and recreation clubs are disappearing and people seem very reluctant to volunteer their time. If the organisation falters, licence holders will only have themselves to blame.

The Northland Fish and Game Council have operated successfully in the last 12 months, our staff remain dedicated and enthusiastic and the organisation has achieved its operational goals, it remains financially viable and has been successfully audited.

A handwritten signature in black ink, appearing to read 'Philip Durham', with a long horizontal flourish extending to the right.

Philip Durham
Chairman
Northland Fish & Game Council

NORTHLAND FISH AND GAME COUNCIL
STATEMENT OF RESPONSIBILITY
FOR THE YEAR ENDED 31 AUGUST 2021

10 December 2021

The Council and management of the Northland Fish and Game Council accept responsibility for the accuracy of any judgements used in the preparation of the following financial statements of performance.

We are responsible for the end-of-year performance information provided by Northland Fish & Game Council under section 19A of the Public Finance Act 1989.

We have the responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of financial reporting.

In our opinion, these financial statements of performance fairly reflect the financial position and operations of the Northland Fish and Game Council for the year ended 31 August 2021.

Signed on behalf of the Council:



Rudi Hoetjes
Regional Manager
Northland Fish & Game Council



Philip Durham
Chairperson
Northland Fish & Game Council

FINANCIAL INFORMATION
For the Year Ended
31 August 2021

Northland Fish and Game Council
Statement of Financial Performance
For the year ended
31 August 2021

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
REVENUE				
Fish and Game licence sales	1	164,760	159,411	171,325
Grants and donations	1	322,052	302,470	445,958
Interest	1	5,081	9,579	12,320
Other revenue	1	53,698	8,500	24,692
Total Revenue		545,592	479,960	654,295
EXPENSES				
Outputs				
Species management	2	13,020	13,900	20,893
Habitat protection & management	2	58,608	29,200	78,331
Angler & Hunter participation	2	3,648	3,000	3,108
Public interface	2	233	150	481
Compliance	2	791	350	80
Licensing	2	7,316	8,473	7,291
Council	2	5,836	5,400	3,747
Planning & reporting	2	10,343	9,870	9,610
Overheads				
Employee related costs	2	347,439	347,665	362,931
Depreciation	4	28,274	18,987	25,973
Other expenses	2	88,853	96,460	89,003
Total Expenses		564,360	533,455	601,448
Operating Surplus/(Deficit)		(18,769)	(53,495)	52,847
NET SURPLUS/(DEFICIT)		(18,769)	(53,495)	52,847

These financial statements should be read in conjunction with the accompanying notes.

Northland Fish and Game Council
Statement of Financial Position
As at
31 August 2021

	Note	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	283,734	329,101	363,609
Term Investments	3	402,711	400,320	400,636
Debtors and prepayments	3	14,479	5,407	5,000
Total Current Assets		700,924	734,829	769,245
Non-Current Assets				
Property, plant and equipment	4	331,373	292,943	311,933
Total Non-Current Assets		331,373	292,943	311,933
TOTAL ASSETS		1,032,297	1,027,772	1,081,178
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	36,682	49,310	64,129
Employee costs payable	3	72,413	64,139	71,948
Total Current Liabilities		109,095	113,449	136,077
Non current liabilities				
Whangarei Hunting & Fishing	3	-	-	3,129
TOTAL LIABILITES		109,095	113,449	139,206
NET ASSETS		923,202	914,323	941,972
EQUITY		923,202	914,323	941,972

The Councillors of the Northland Fish & Game Council authorised these financial statements

for issue on 9/12/2021

Date

Chairman

Manager

These financial statements should be read in conjunction with the accompanying notes.

Northland Fish and Game Council

Statement of Cash Flows

For the year ended

31 August 2021

	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	162,212	157,348	174,233
Grants, donations	322,052	301,912	427,257
Interest	5,396	9,894	13,093
Other revenue	19,690	8,500	58,784
Cash was applied to:			
Payments to suppliers	214,086	174,289	197,078
Payments to employees	346,974	355,474	355,967
GST (Net)	9,254	8,561	(17,061)
Net Cash Flows from Operating Activities	(60,963)	(60,670)	137,383
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	24,348	25,846	26,261
Sale of investments/deposits		315	6,411
Cash was applied to:			
Purchase of property, plant and equipment	41,185	-	43,652
Purchase of investments/deposits	2,075	-	-
Net Cash Flows from Investing and Financing	(18,912)	26,162	(10,980)
Net Increase / (Decrease) in Cash	(79,875)	(34,508)	126,392
Opening Cash	363,609	363,609	237,217
Closing Cash	283,734	329,101	363,609
This is represented by:			
Bank accounts and cash	283,734	329,101	363,609

These financial statements should be read in conjunction with the accompanying notes.

Northland Fish and Game Council
Statement of Accounting Policies
For the year ended
31 August 2021

ACCOUNTING POLICIES APPLIED

Reporting Entity

Northland 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

Northland 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.

SIGNIFICANT ACCOUNTING POLICIES

Revenue Recognition

Northland Fish and Game Council derives revenue through the sale of fish and game licences, interest, grants and miscellaneous sales. All are recorded as revenue in the period they are earned. However, for any grants, where there are unfulfilled conditions attaching to the grants, the unfulfilled amount is recognised as a liability and released to income as the conditions are fulfilled.

Licence Revenue

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

Grants Received

Grants are recognised as revenue when they become receivable unless there is a use or return obligation 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.

Grant From NZFGC

An annual grant was provided from the New Zealand Fish and Game Council, which is recognised as revenue when it is received. Conditional grants intended for a specific purpose are recognised in the year in which they are used where there is a use or return clause.

Interest

Interest revenue is recorded as it is earned during the year.

All other revenue

Revenue from sales in the course of ordinary activities is measured at the fair value of the consideration received or receivable when the goods are sold.

Northland Fish and Game Council
Statement of Accounting Policies
For the year ended
31 August 2021

ACCOUNTING POLICIES APPLIED

Outputs

The Council has allocated expenditure based on the 8 output codes - Species management, Habitat Protection & Management, Angler & Hunter Participation, Public Interface, Compliance, Licensing, Council and Planning & Reporting. These are expensed when the related service has been received.

Employee related costs

Wages, salaries and annual leave are recorded as an expense as staff provide services and become entitled to wages, salaries. Salary accruals mainly reflect annual leave owing to staff and are recognised in respect of employees' service to balance date and are measured at the amounts expected to be paid when the liabilities are settled.

Performance payments are recorded when the employee is notified.

Superannuation contributions are recorded as an expense as staff provide services.

Bank Accounts and cash

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

Debtors and Prepayments

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

Term Investments

The term investments comprise of bank term deposits with a maturity date of less than 12 months.

Property, plant and equipment

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

Donated assets are recognised upon receipt of the asset if the asset has a useful life of 12 months or more, and the current value of the asset is readily obtainable and significant. 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 have been estimated as follows:

Land	
Plant & Equipment	20% DV
Motor Vehicles	20% DV
Office Equipment	30% DV
Habitat Development	2% DV
Leasehold Improvements	10% DV

Northland Fish and Game Council
Statement of Accounting Policies
For the year ended
31 August 2021

ACCOUNTING POLICIES APPLIED

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies of \$6,678 +GST have been collected and are paid to New Zealand Fish and Game Council per the New Zealand Game Bird habitat Stamp Regulations 1993.

Employee costs payable

A liability for employee costs payable is recognised when an employee has earned an entitlement.

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

Restricted 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.

Game Bird Habitat Development

This reserve is held by this Council for the purchase of land for game bird habitat and development. The amount is held within an investment bank account. All interest earned in this account is available for use as part of the Northland Fish and Game Council operating budget.

Whangarei Hunting & Fishing Bank Account

This bank account was held in trust by the Northland Fish & Game Council. At a Council meeting held 11th June 2021, the council agreed to dispose of these funds and proposed to use the funds for wetland development. A public notice was advertised to inform the public that the funds in this bank account would wind up and be disposed. In August 2021, the Council transferred the funds into the Habitat Development Fund held by NFGC and closed the Whangarei Hunting & Fishing bank account.

Dedicated Reserves

Dedicated reserves are reserves held by the Council for a particular purpose.

Asset Replacement Reserve

Each year the Council sets aside funds for the replacement of the Council's assets such as office equipment, field equipment and vehicles.

Non-resident Levy Reserve

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

Habitat Development Fund

Reparation paid to the Northland Fish & Game Council is set aside for the purpose of habitat development. The funds set aside for this purpose are held in a separate bank account. Interest earned on these funds remains with the reserve. The funds from the Whangarei Hunting & Fishing bank account was transferred into this bank account.

Kai Iwi Lakes Fishing Competition

The trout fishing competition is held on an annual basis. the income and expenses for each competition are recorded and the balance can be used for future competitions.

Bridge Repairs (Flaxmill Wetland)

The Council held \$5,177 in dedicated reserves for bridge repairs at the wetlands. Councillors have agreed to pay up to \$40,000 +GST towards a replacement concrete bridge. The Council has made a progress payment towards the bridge construction for this financial year. This bridge will be constructed in the 2021-2022 financial year.

NFGC Sports Fish & Game Management Plan

NZFGC allocated \$5,000 to contract some assistance to draft their Sports Management Plan. To date, \$1,465 has been spent and the balance is \$3,535 remaining.

Northland Fish and Game Council
Statement of Accounting Policies
For the year ended
31 August 2021

ACCOUNTING POLICIES APPLIED

Predator Control programme and Beehive Placement

A portion of the permits sold for the Jack Bisset, Flaxmill and the Te Hiku Forest goes towards predator control within the wetlands and forest. The Council receives monies for beehive placement in and around the Jack Bisset Wetland and is also dedicated to predator control activities. From the 2021-2022 financial year the Predator Control Programme will be renamed to Habitat Enhancement Programme.

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 on the 14th August 2020.

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 the Accounting Policies.

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 1 : ANALYSIS OF REVENUE	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
Licence sales			
Fish licence	31,409	21,875	39,763
Game licence	133,351	137,536	131,562
Total	164,760	159,411	171,325
Grants and donations			
National Fish & Game Grant	302,470	302,470	358,144
Donations and Covid Wage Subsidy	-	-	42,179
Wetland Grants	19,582	-	45,635
Total	322,052	302,470	445,958
Interest			
Interest	5,081	9,579	12,320
Total	5,081	9,579	12,320
Other revenue			
Angler competitions	1,661	1,000	-
Boat Hire	1,200	-	-
Gain on sale/disposal of assets	30,876	-	8,010
Gamebird Dispersal	3,133	1,000	5,373
Habitat grazing (Greenheart)	3,500	2,500	3,500
Maritime NZ Levy Reimbursements	360	-	-
Permit Fees	2,010	2,000	1,540
Predator Control Programme	2,368	-	2,556
Overhead Recovery	-	-	1,907
Whangarei Fishing & Hunting Club	3,132	-	-
Wairua Wildlife Management Reserve	696	-	652
Works & Management	4,762	2,000	1,154
Total	53,698	8,500	24,692

Notes to the Performance Report

For the year ended

31 August 2021

Note 2 : ANALYSIS OF EXPENSES	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
Species management			
Population monitoring	3,882	5,400	5,840
Harvest assessment	-	-	1,267
Releases	7,705	7,500	12,075
Control	1,433	1,000	1,711
Total	13,020	13,900	20,893
Habitat protection & management			
Works & management	58,608	29,200	75,961
Assisted habitat	-	-	2,370
Total	58,608	29,200	78,331
Angler & Hunter participation			
Access	3,648	3,000	3,108
Total	3,648	3,000	3,108
Public interface			
Public promotions	-	-	481
Visitor facilities	233	150	
Total	233	150	481
Compliance			
Ranging	-	250	80
Ranger training	791	100	-
Total	791	350	80

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 2 : ANALYSIS OF EXPENSES	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
Licencing			
Licence production & distribution	1,044	1,300	1,506
Commission	6,272	7,173	5,785
Total	7,316	8,473	7,291
Council			
Council meetings	5,537	5,400	3,747
Council elections	299	-	
Total	5,836	5,400	3,747
Planning & reporting			
Reporting	2,600	2,600	2,600
Audit fee	7,530	7,270	7,010
National liaison	213	-	-
Total	10,343	9,870	9,610
Employee related costs			
Salaries and wages	329,594	323,009	344,780
Fringe benefit tax	1,636	1,400	1,604
KiwiSaver contributions	11,377	14,156	11,635
ACC levies	805	1,000	277
Staff training and other expenses	4,027	8,100	4,635
Total	347,439	347,665	362,931
Other expenses			
Office Rent	32,000	33,000	30,516
Office premises	10,553	9,450	9,712
Office Equipment	855	2,400	1,442
Communications	13,811	20,350	17,702
General	2,363	2,340	2,914
Field Equipment	1,967	2,720	1,772
Vehicles	27,303	26,200	24,945
Total	88,853	96,460	89,003

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 3 : ANALYSIS OF ASSETS AND LIABILITES	Actual 2021 \$	Actual 2020 \$
Bank accounts and cash - ASB		
Cash on hand	-	144
Current account balance	5,335	8,628
Savings account balance	274,522	351,200
Bank Account held in Trust	-	3,131
Streamline Bank Account	237	-
Habitat Development Fund	3,640	506
Total	283,734	363,609
Debtors and other receivables		
Accounts receivable	4,673	4,509
Accrued Interest	176	491
Work in Progress	9,072	-
Prepayments	558	-
Total	14,479	5,000
Term Investments		
At 31 August 2021, the Council held 3 term deposits totalling \$402,711		
All 3 term deposits mature in Feb 22. Interest rates ranged between 0.9% and 1.0%		
Term Deposits - ASB	402,711	400,636
Total	402,711	400,636
Creditors and accrued expenses		
Trade and other payables	17,567	36,234
Income Received in Advance	2,688	4,608
GST Payable	8,743	15,619
Gamebird Habitat Stamp levy	7,680	7,667
Total	36,678	64,128
Employee costs payable		
Annual leave and time in lieu	54,310	55,338
PAYE owing	8,274	8,158
Accrued salaries and wages	9,829	8,452
Total	72,413	71,948
Whangarei Hunting & Fishing		
Funds held for Whangarei Hunting & Fishing Club	-	3,129
Total	-	3,129

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 4 : PROPERTY PLANT & EQUIPMENT

2021

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	146,056	-	-	-	146,056
Improvements	72,128	-	-	2,283	69,843
Plant & Equipment	871	-	-	174	697
Vehicles	87,662	94,885	47,171	24,251	111,125
Office Equipment	5,218	-	-	1,566	3,652
Total	311,935	94,885	47,172	28,274	331,373

2020

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	146,056	-	-	-	146,056
Improvements	74,557	-	-	2,429	72,128
Plant & Equipment	1,088	-	-	217	871
Vehicles	84,261	42,651	18,021	21,229	87,662
Office Equipment	6,544	1,001	229	2,098	5,218
Total	312,506	43,652	18,250	25,973	311,935

Rating Valuation:

	Date of Valuation	Land	Improvements	Total
Far North District				
State Highway, Kawakawa	1/08/2019	7,000	-	7,000
Kaipara				
Flaxmill, Waihue Road, Dargaville	1/09/2020	140,000	2,000	142,000
Bob Taylor Road, Tangiteroria				
(Jack Bisset Wetland)	1/09/2020	29,000	1,000	30,000
Whangarei District				
Carruth Road, Maungatapere	1/07/2021	425,000	90,000	515,000
(Jack Bisset Wetland)		601,000	93,000	694,000

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 5: EQUITY	Actual 2021 \$	Actual 2020 \$
Accumulated Funds		
Balance as at 1 September	582,860	533,537
Surplus/(Deficit)	(18,769)	52,847
Transfer to Reserves	(75,187)	(62,440)
Transfer from Reserves	115,844	58,916
Balance at 31 August 2021	604,748	582,860
<u>Dedicated Reserves</u>		
Asset Replacement Reserve		
Balance as at 1 September	45,767	45,569
Transfer from Accumulated Funds	66,159	43,850
Transfer to Accumulated Funds	(94,885)	(43,652)
Balance at 31 August 2021	17,041	45,767
Non-Resident Levy Reserve		
Balance as at 1 September	13,605	9,996
Transfer from Accumulated Funds (Income)	437	3,736
Transfer to Accumulated Funds (Expenses)	-	(127)
Balance at 31 August 2021	14,042	13,605
Habitat Development Fund		
Balance as at 1 September	505	498
Transfer from Accumulated Funds (Income)	-	7
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August 2021	505	505
Kai Iwi Lakes Fishing Competition		
Balance as at 1 September	1,855	1,855
Transfer from Accumulated Funds (Income)	1,661	-
Transfer to Accumulated Funds (Expenses)	(2,312)	-
Balance at 31 August 2021	1,204	1,855
Bridge Repairs (Flaxmill Wetland)		
Balance as at 1 September	5,177	5,177
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	(9,072)	-
Balance at 31 August 2021	(3,895)	5,177
NFGC Sports Fish & Game Management Plan		
Balance as at 1 September	3,535	3,535
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August 2021	3,535	3,535
Predator Control programme & Beehive Placement		
Balance as at 1 September	3,933	4,225
Transfer from Accumulated Funds (Income)	3,168	3,356
Transfer to Accumulated Funds (Expenses)	(2,684)	(3,648)
Balance at 31 August 2021	4,417	3,933
Total Dedicated Reserves	36,849	74,377

Northland Fish and Game Council

Notes to the Performance Report

For the year ended
31 August 2021

Note 5: EQUITY	Actual 2021 \$	Actual 2020 \$
Restricted Reserves		
Whangarei Hunting & Fishing Bank Account held on behalf		
Balance as at 1 September	3,129	3,128
Transfer from Accumulated Funds (Income)	2	1
Transfer to Accumulated Funds (Expenses)	(3,131)	-
Balance at 31 August 2021	-	3,129
Game Bird Habitat Development		
Balance as at 1 September	281,606	281,606
Transfer from Accumulated Funds (Income)	3,760	11,490
Transfer to Accumulated Funds (Expenses)	(3,760)	(11,490)
Balance at 31 August 2021	281,606	281,606
Total Restricted Reserves	281,606	284,735
Total Equity as at 31 August 2021	923,202	941,972

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 6 : COMMITMENTS & CONTINGENCIES

Commitment to:	Explanation and Timing	Actual 2021 \$	Actual 2020 \$
	Greenheart Wetlands - Lease Land for 35 year period commencing 1 September 2013. Annual Rent is \$1.00	1	1
	Whangarei District Council - 5 year lease for use of land adjacent to Wairua River. Annual licence fee is \$1.00	1	1
Lease or rent assets	The Council leases premises at Unit A5, 7-11 Nell Place, Raumanga, Whangarei. The annual lease totalled to \$32000 + GST which included a CPI adjustment during the financial year. The lease was renewed on the 1st August 2019 and expires on 1st August 2024.	32,000	30,516
Flaxmill Bridge	Replacement of concrete bridge at Flaxmill Wetland. Councillors agreed to pay up to \$40,000 plus GST towards the new bridge. Progress payment for 2020-2021 was \$9,072. Work in progress balance is \$35,928. Work on the bridge is commencing in December 2021.	40,000	Nil
Contingency	Explanation		
Contingent Liability		Nil	Nil

There is no Guarantees provided during the year (2020: Nil)

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 7: ASSETS HELD ON BEHALF OF OTHERS

Description of the Assets Held	Name of Entity on Whose Behalf Assets are Held
Bank Account	Whangarei Hunting & Fishing - <i>CLOSED AUGUST 2021</i>

Note 8: RELATED PARTY TRANSACTIONS

There are no related party transactions. (2020: Nil)

Note 9: ADDITIONAL INFORMATION

PREDATOR CONTROL PROGRAMME

The total amount dedicated to predator control programme within all the wetlands and forests for the 2021 year is \$2,368 excluding GST (2020: \$2,556).

NON-RESIDENT FISHING LICENCE

The Minister of Conservation stipulated that any increased revenue obtained should be directed to specified management to improve back country fisheries which could be any New Zealand freshwater lake or rivers that provide some spectacular angling experiences. The NZFGC resolved that all regions should define areas within their regions and all extra revenue from the sale of non-resident licences should stay within the region.

	2021	2020
Fish Licence Sales	\$30,972	\$36,025
Non- Resident Levy	\$ 437	\$ 3,736
Game Licence Sales	<u>\$133,351</u>	<u>\$131,562</u>
TOTAL Licence Revenue	\$164,760	\$171,325

Note 10: SUBSEQUENT EVENTS (2020: Nil)

MINISTERIAL REVIEW

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

A review implementation team has been set up which includes Ray Grubb, the NZFGC Chair, Brian Anderton and DoC representatives.

Many of the recommendations require legislative change. One of the recommendations is the amalgamation of Councils. (reducing the number of Councils from 12 to 6). This area is currently being investigated by a project team. The team is tasked to recommend the make up any combined Councils. This report is due for consultation in early 2022.

Northland Fish and Game Council

Notes to the Performance Report

For the year ended

31 August 2021

Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2021

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 2021

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	13,020	564	\$ 63,982	\$ 77,002
Habitat protection & management	58,608	1,270	\$ 144,201	\$ 202,809
Angler & hunter participation	3,648	387	\$ 43,942	\$ 47,590
Public interface	233	883	\$ 100,260	\$ 100,493
Compliance	791	222	\$ 25,207	\$ 25,998
Licensing	7,316	16	\$ 1,817	\$ 9,132
Council	5,836	374	\$ 42,466	\$ 48,301
Planning & reporting	10,343	376	\$ 42,693	\$ 53,036
Totals	99,794	4,092	\$ 464,566	\$ 564,360

Actual Overheads

Employee related costs	347,439
Depreciation	28,274
Other expenses	88,853
Total Overheads to Allocate	464,566

BUDGET 2021

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	13,900	462	\$ 46,655	\$ 60,555
Habitat protection & management	29,200	1,324	\$ 133,703	\$ 162,903
Angler & Hunter participation	3,000	354	\$ 35,748	\$ 38,748
Public interface	150	1,247	\$ 125,927	\$ 126,077
Compliance	350	210	\$ 21,207	\$ 21,557
Licensing	8,473	84	\$ 8,483	\$ 16,956
Council	5,400	345	\$ 34,839	\$ 40,239
Planning & reporting	9,870	560	\$ 56,551	\$ 66,421
Totals	70,343	4,586	\$ 463,112	\$ 533,455

Budget Overheads

Employee related costs	347,665
Depreciation	18,987
Other Expenses	96,460
Total Overheads to Allocate	463,112

Note 12: COVID RESPONSE

Covid-19 has had a financial impact on Northland Fish and Game Council.

Northland Fish & Game Council reduced their budget for the 2020-2021 financial year as the projection of licence income was reduced, due to the border closures.

Within the budgeting process, the Northland Fish & Game Council agreed to use reserves to cover any shortfalls forecast in the 2020-21 year.

Licence sales have exceeded forecasts in the 2020-21 year and the financial position is healthier than budgeted. Any surplus will be utilised in the 2021-22 year as forecasts for this year require Northland Fish and Game Council to use reserves.

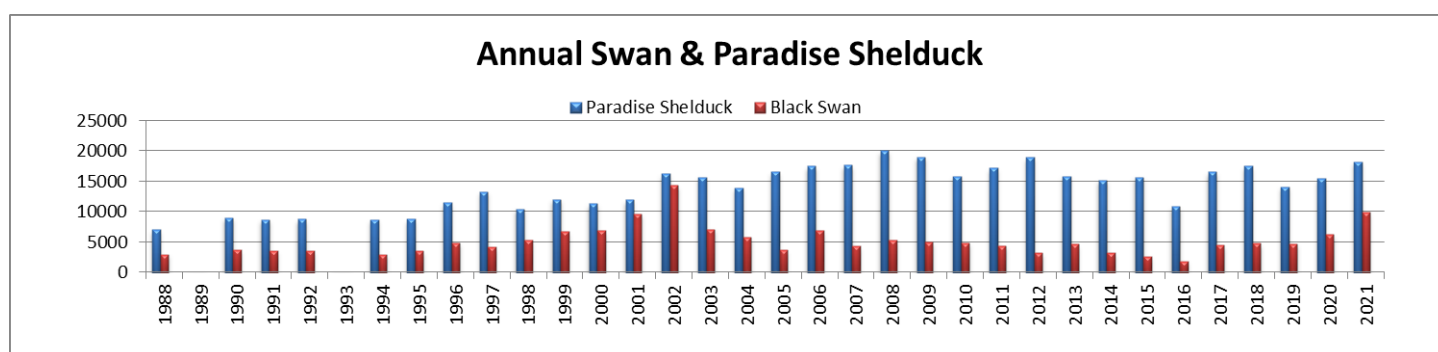
The NZFGC has established a policy to support all Fish & Game Councils to ensure liquidity and to ensure that all Fish & Game Councils remain a going concern.

Northland Fish and Game Council Statement of Objectives and Service Performance For the Year Ended 31 August 2021

PROJECT 1111/1112/1113 – GAME BIRD MONITORING

Objective	Planned Result	Actual Result
To monitor game bird populations by comparing repeated studies.	<p>To present a report to Council by staff detailing population trends and implications for the management of the region's populations of paradise shelduck and black swan by early February 2021.</p> <p>Due to financial constraints there will not be any aerial trend counts over the Kaipara Harbour and adjoining land to estimate regional waterfowl populations. This will also occur in some other parts of the region. Ground counts will occur where reasonable access is possible.</p> <p>The surveying and monitoring of shoveler populations as part of a nationally co-ordinated programme.</p>	<p>The Council engaged Waikato Aviation from Hamilton to undertake the annual trend counts. The staff undertook aerial counts of waterfowl in the Northland region, north of Helensville and up to Kaeo on the 23rd-24th January 2021. The staff also undertook ground trend counts because of budget restraints.</p> <p>The results and report of this trend count was sent out to the Councillors in late January detailing local population status, trends and any management implications for the region's population of paradise shelduck and black swan.</p> <p>An annual survey for shoveler ducks was carried out this year over the week of the 2nd August 2021. The results were sent to the national co-ordinator based in Rotorua.</p> <p>Aerial transect counts for mallard ducks in the upper North Island were not undertaken.</p>
	Budget Hours 110	Actual Hours 162
	Budget External Cost \$5,400	Actual External Cost \$3,882

Graph 1 Aerial Trend Counts 1988 to 2021



Graph 1 provides the numbers estimated to be at the main known moulting sites and locations of the overall population trends of the monitored waterfowl species since 1988 to 2021.

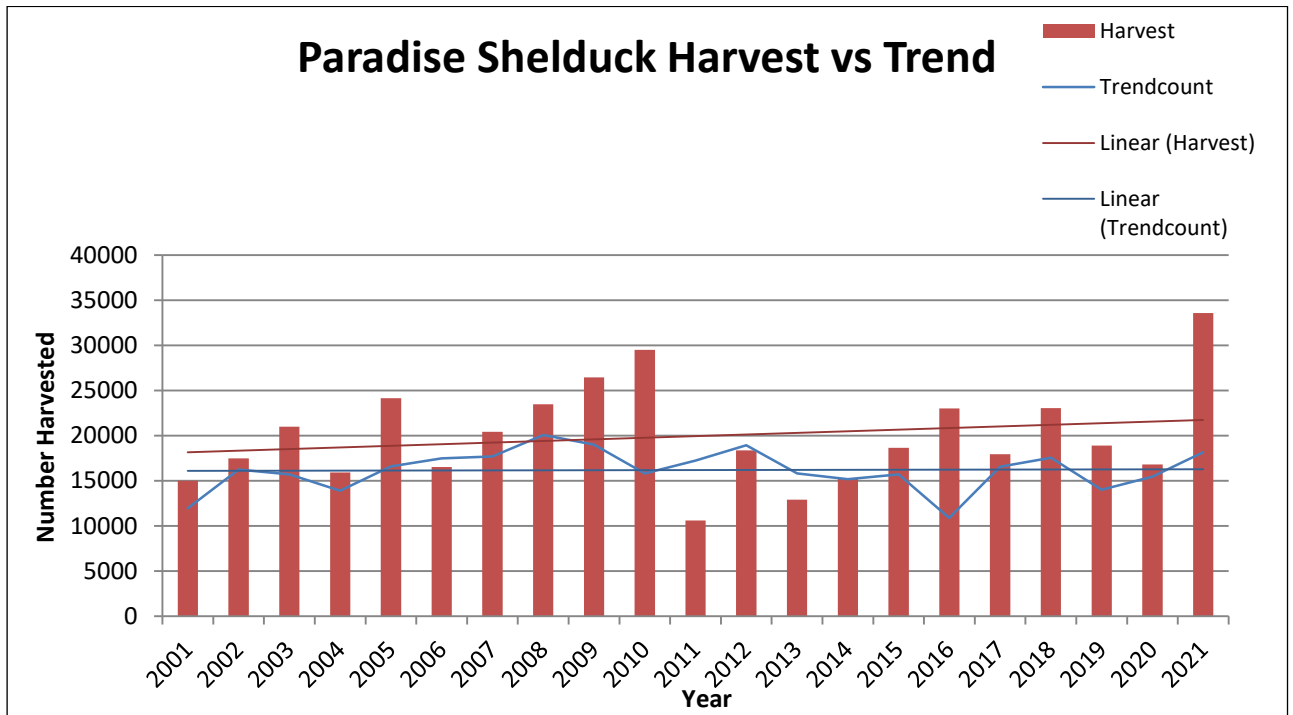
PROJECT 1121 - FISH HARVEST ASSESSMENT

Objective	Planned Result	Actual Result
<p>To monitor and review fishery data for trout releases and to determine 2022 stocking requirements. To collect fishery data via the Kai Iwi Lakes fishing competition in 2021 and through angler creel surveys run throughout the season.</p> <p>To support and participate with the fisheries working group to understand the life history of Dune Lake Galaxid (DLG) and the predator prey relationship with rainbow trout at the Kai Iwi Lakes.</p>	<p>To present a report to Council by staff detailing population status and implications for the management of the region's rainbow trout populations based on information gathered from the Kai Iwi Lakes.</p> <p>Undertake lake surveys to support the fisheries working group if time and resources allow.</p>	<p>The purpose of this study was to help provide information for the management of rainbow trout and the future direction of DLG management and recovery in Kai Iwi Lakes.</p> <p>The decisions of the Kaipara District Council through the Taharoa Domain Governance Committee (TDGC) to not allow any further releases of trout as per the KDC Taharoa Domain Management Plan has negated any requirement for the study to continue.</p> <p>The Taharoa Domain Governance Committee resolved to disestablish the Working Group at their 11 May 2021 meeting.</p> <p>The Gee & Franklin 2017 NIWA report recommended a comprehensive five to ten year program of study. The decision of TDGC along with the support of DOC is to create and form a Dune Lakes Galaxias Science Group of which NFGC has not been invited.</p>
	<p>Budget Hours 80 Budget External Cost \$ Nil</p>	<p>Actual Hours 10 Actual External Cost \$ Nil</p>

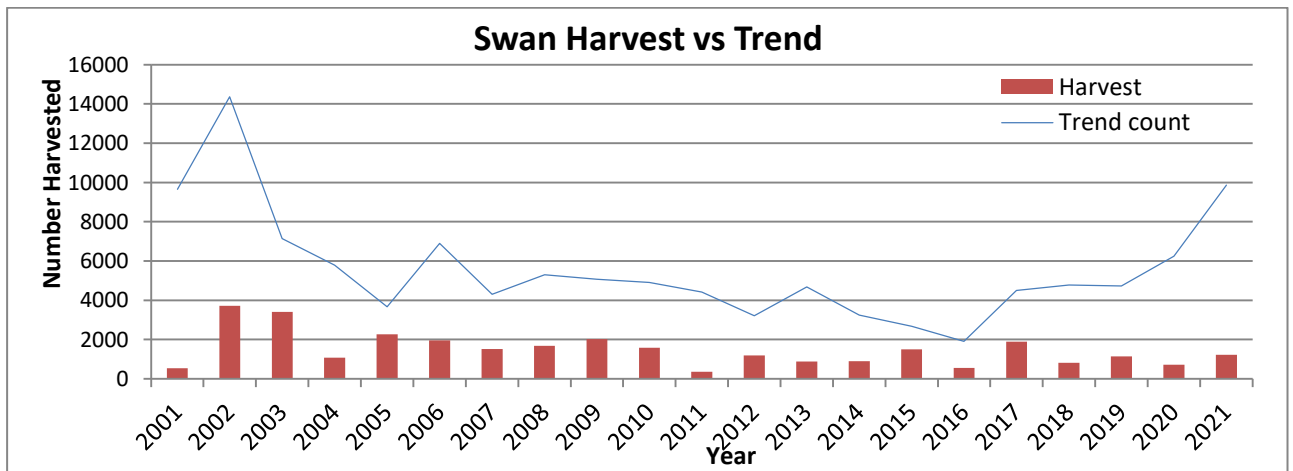
PROJECTS 1122 - GAME BIRD HARVEST ASSESSMENT

Objective	Planned Result	Actual Result
<p>To report to Council the results of the 2020 hunter survey and implement the 2021 hunter survey.</p>	<p>To present a report to the Council from staff detailing hunters survey results for the 2020 game season with implications for game bird management of the Northland region by 11th December 2020.</p>	<p>The Council staff undertook the 2021 hunter harvest surveys at fortnightly intervals for the full length of the Northland game bird hunting season. 120 randomly selected licenced hunters were contacted for each survey. Council admin staff collated the data into the survey database for analysis.</p> <p>Staff presented a summary of the 2020 survey results to the Council with a recommendation for game bird management on 11th December 2020.</p>
	<p>Budget Hours 30 Budget External Cost \$ Nil</p>	<p>Actual Hours 115 Actual External Cost \$ Nil</p>

Graph 2 Paradise Shelduck Trend Counts versus Annual Harvest 2001 to 2021



Graph 3 Swan Trend Counts versus Annual Harvest 2001 to 2021



PROJECT 1171/1172 - SEASON REGULATIONS

Objective	Planned Result	Actual Result
To maintain and improve the region's sports fish and game bird resource by formulating and recommending conditions for fishing and game bird hunting seasons to the Minister of Conservation.	<p>The despatch of the Council's recommendations for 2021–2022 game bird hunting season conditions to NZ Fish & Game Council by 31st January 2021.</p> <p>The despatch of the Council's recommendations for 2021–2022 fishing season conditions to NZ Fish & Game Council by 30th June 2021.</p>	<p>Final game bird hunting season conditions and recommendations for 2021 were adopted by Council on the 11th December 2020 and dispatched to NZ Fish & Game Council on 14th December 2020 to be approved by the Minister for the gazettal notice in March 2021.</p> <p>The Council changed the daily bag limit on Kai Iwi Lakes to a no bag limit as this fishery will cease to exist over the next 12 months. All other recommendations for the 2021-2022 fishing season conditions and licence fees were agreed on 11th June 2021.</p>
	<p>Budget Hours 4</p> <p>Budget External Cost \$Nil</p>	<p>Actual Hours 9</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1181/1182 - GAME BIRD DISPERSAL

Objective	Planned Result	Actual Result
<p>1. To reduce the damage to crops and pasture and maintain landholder relations from unwanted concentrations of game birds.</p> <p>2. The dispersal of paradise shelduck and other game species as required.</p>	<p>1. Dispersal of all unwanted congregations of game birds which are notified to the Council throughout the region, during the year.</p> <p>2. Maintain gas guns and bird scaring devices.</p> <p>Hold an extended paradise shelduck, pukeko and black swan season in February 2021.</p>	<p>Permits or assistance to disturb and/or destroy game birds were issued to landowners or occupiers within 24 hours of receiving requests.</p> <p>Permits were issued to destroy game birds causing damage to crops and killing or predated on other forms of wildlife.</p> <p>Pukeko: 8 permits issued. Paradise Shelducks: 22 permits issued. Black Swan and Mallards: 2 permits issued.</p> <p>Staff assisted in preventing despoliation of crops and pasture by hiring out gas operated bird scaring guns on affected landowner's properties. Gas guns were hired by 12 landowners to disturb game birds for varying lengths of time. The Council purchased two gas guns which were on-sold to landowners for use on their farm properties.</p> <p>Hunters and the public were advised in mid-February through the print media and on the Fish and Game website of the Special Paradise Shelduck hunting weekend.</p>
	<p>Budget Hours 178</p> <p>Budget External Cost \$1,000</p> <p>Income from Gas Gun hire \$1,000</p>	<p>Actual Hours 116</p> <p>Actual External Cost \$1,433</p> <p>Income from gas gun hire \$3,133</p>

PROJECT 1211/1212 - RESOURCE MANAGEMENT ACT

Objective	Planned Result	Actual Result
To seek to ensure that all Resource Management Act processes are undertaken in a way that provides appropriate protection for sports fish and game bird habitat and angler and hunter access.	To participate with the Northland regional and local district councils in the consideration of all plans, consents and enforcement issues coming to the Council's attention within its region throughout the year, that impinge upon sports fish and game bird habitat values, or upon angler and hunter access values, to provide the best advocacy for fish and game interests that is available to the Council.	<p>Consideration and comments made on notified and non-notified consent applications.</p> <p>Submissions and mediation on the Northland Regional Council Proposed Plan has been completed. The Proposed Regional Plan is not fully operative until all appeals are resolved.</p> <p>Northland Fish and Game has had some very good outcomes as a result of our extensive and practical submissions and also the honest and realistic mediations in particular with Federated Farmers and the NRC.</p> <p>Fish and Game formally advised the Environment Court it wished to withdraw from these appeals and joining notices on the 8th September 2020 given the outcomes through mediation and the August 2020 announcement on NES-FW.</p> <p>A submission to the Ministry for the Environment was sent on the National Environmental Standards for Freshwater Regulations (NES-FW).</p>
	<p>Budget Hours 100</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 33</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1221 - JACK BISSET WETLANDS DEVELOPMENT AND MAINTENANCE

Objective	Planned Result	Actual Result
To maintain and enhance the game bird habitat at the Jack Bisset Wetlands area.	<p>To carry out annual maintenance of any structures and make repairs if required.</p> <p>This wetland requires ongoing maintenance to clear alligator weed from the plateau and river ponds. This may be achieved with agrichemicals or mechanical means.</p> <p>Work within conditions applied by the QEII covenant.</p> <p>Predator control operations are funded through contributions by stand holders.</p>	<p>A broken culvert on the North Pond was replaced by staff members.</p> <p>Stand audits were carried out by staff with some stand holders having to improve their stands to fully comply with Fish & Game requirements and the QE11 covenant.</p> <p>Two working bees were carried out by stand holders and staff during the year.</p> <p>Staff carried out predator control work throughout the year. Pest totals trapped for the year include: 12 cats, 60 rats and 8 mustelids. Additional rats and possums were poisoned and are not included in these results.</p>
	<p>Budget Hours 120</p> <p>Budget External Cost \$1,500</p> <p>Income received (permits) \$700</p>	<p>Actual Hours 196</p> <p>Actual External Cost \$2,814</p> <p>Permit Levy Income \$807</p> <p>Income from Beehives \$800</p>



New culvert pipe at the North Pond, Jack Bisset Wetlands

PROJECT 1222 - WAITANGI WETLAND DEVELOPMENT AND MAINTENANCE

Objective	Planned Result	Actual Result
To monitor requirements for the Waitangi Wetlands and to maximise habitat values while protecting downstream bore quality.	<ol style="list-style-type: none"> 1. To maintain hunting opportunities and access to the Waitangi Wetlands. 2. To maintain and make repairs to any structures if required. Further removal of old and dilapidated structures. 3. Ensure water quality and quantity remains while providing and protecting values for downstream bore users. 4. Maintain a working relationship with adjoining landowners and DOC. 	<p>Hunting opportunities maintained with sufficient water in the wetland as a result of the weir to sustain wildlife and habitat during a drought.</p> <p>No repairs required at the dam wall. All derelict structures now removed.</p> <p>Water quality and supply of water for downstream users maintained throughout the year.</p> <p>Communications with DOC and adjoining landowners maintained.</p>
	<p>Budget Hours 40</p> <p>Budget External Cost \$1,000</p>	<p>Actual Hours 10</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1223 - HABITAT MAINTENANCE

Objective	Planned Result	Actual Result
To improve and accelerate property management and game bird habitat enhancement with the employment of a seasonal contractor.	<p>To undertake maintenance and repairs to Fish & Game owned wetlands. To undertake maintenance on jointly managed lands administered by DOC including Wildlife Management Reserves.</p> <p>Some supervision and assistance for the contractor will be required by the staff. Ensure health and safety practices are followed, complied with and used by contractors.</p>	<p>One Billion Tree Project: The NZGBHT secured \$360k through the billion tree project, a MPI fund that will increase tree planting across New Zealand.</p> <p>Northland made two applications to the NZGBHT for funds to purchase trees for planting at the Underwood Wetland and Greenheart Wetland.</p> <p>NZGBHT refunded the council 75% of the total cost of plants with the remaining 25% to be refunded in 2022. Some resourcing spent on co-managed wetland properties and on fish and game owned wetlands.</p>
	<p>Budget Hours 4</p> <p>Budget External Cost \$10,000</p>	<p>Actual Hours 0</p> <p>Actual External Cost \$14,196</p> <p>Habitat Cash Donation \$50</p> <p>Key Deposits \$522</p> <p>Reimbursement of Wetland Plants \$3,390</p>

PROJECT 1224 - BORROW CUT/HIKURANGI WETLAND MAINTENANCE

Objective	Planned Result	Actual Result
To maintain and enhance the Hikurangi Wetland and fulfil a long term lease obligation with the Whangarei District Council for the management of the wetland.	<p>1. Spraying of noxious plants by staff and/or a commercial operator. Reduce vegetation height by slashing the weeds on the edge of the wetland to minimise impediment to water flow during floods.</p> <p>2. To maintain and make repairs to any structures if required.</p>	<p>Spraying with agrichemical was carried out by staff providing open areas for waterfowl and habitat for pheasants.</p> <p>Stand holders carried out some predator control operations to trap mustelids and reduce rodents.</p>
	<p>Budget Hours 16</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 4</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1225 – FLAXMILL WETLAND DEVELOPMENT AND MAINTENANCE

Objective	Planned Result	Actual Result
To complete a work programme that meets the Northland Fish & Game Council's objectives as approved in the Flaxmill Wetland Management Plan.	<p>To continue to develop and enhance the Flaxmill Wetland through appropriate management techniques in a cost efficient manner whilst providing habitat for both game and protected waterfowl associated species.</p> <p>Control and eradication of pampas grass through spraying, mulching and stock control. Helicopter spraying if required to main open water areas.</p> <p>Work within conditions applied by the QEII covenant.</p> <p>The Flaxmill Wetland property is on the east side of the Awakino River and the only access for heavy machinery is across the neighbouring property and the use of their bridge. The Council has arranged legal access across the bridge via an easement. The Council has a legal obligation and has agreed to assist in repairs and maintenance of the structure. Repairs are now required and funding is expected to come from reserves.</p> <p>Budget Hours 120 Budget External Cost \$3,500 Income received (permits) \$600</p>	<p>Helicopter spraying of the pampas grass was undertaken in January 2021.</p> <p>Staff carried out all predator control operations. Pest totals trapped for the year include 1 cat, 40 rats and 24 mustelids.</p> <p>Stand audits were carried out by staff. Most stands complied with Fish & Game's regulations.</p> <p>Council maintained areas to comply with QEII covenant.</p> <p>Following a period of consultation with Mr Edwards the NFGC have come to an agreement to contribute a third of the cost or up to a maximum of \$40,000 towards replacement of the access bridge. The expenses associated with the replacement bridge repairs will be spread over two financial years with funds coming from dedicated reserves. The council has to date contributed 50% for the geo-tech report and towards a progress payment.</p> <p>Actual Hours 49 Actual External Cost \$12,892 Permit Levy Income \$580</p>

PROJECT 1226 – KAWAKAWA WETLAND DEVELOPMENT AND MAINTENANCE

Objective	Planned Result	Actual Result
To follow an approved management plan that will provide habitat for waterfowl and the greatest possible hunter opportunity.	<p>To undertake a programme that meets the Northland Fish & Game Council objectives.</p> <p>Control and eradication of numerous varieties of noxious plants through helicopter and ground based spraying.</p> <p>Budget Hours 24 Budget External Cost \$ Nil</p>	<p>Two unused ponds were sprayed out and balloted out for the 2021 game bird hunting season.</p> <p>Stand audits were carried out by staff with some stand holders being required to improve their stands.</p> <p>Actual Hours 38 Actual External Cost \$ Nil</p>



Pond sprayed out at Kawakawa Wetland

PROJECT 1226.1 – UNDERWOOD WETLAND DEVELOPMENT

Objective	Planned Result	Actual Result
To follow the approved management plan that will provide habitat for waterfowl and the greatest possible hunter opportunity.	<p>To complete stage one of the wetland development project that meets the Northland Fish & Game Council's objectives.</p> <p>Reinstate wetlands and game bird habitat in the upper reaches of the reserve with funds from both Council reserves and external grants.</p> <p>Control numerous varieties of noxious plants through helicopter and ground based spraying and tractor mulching.</p>	<p>Manchurian rice grass was aurally sprayed by helicopter with cooperation with the Northland Regional Council who supplied the chemical. This is the second of a number of proposed applications that will be required over successive years to gain control and hopefully eradicate the plant from this wetland property.</p> <p>Staff spent a few days spraying the edges of the main vehicle track into the property to reduce and eradicate pest plants i.e. pampas and kikuyu grasses, alligator weed and gorse.</p> <p>Stage one of the wetland development at the Underwood Wetlands is now completed. This development has created an extensive area of habitat for fish and wildlife in the upper part of the valley. The funding for this development has been supported with Council held reserves and a grant from the New Zealand Game Bird Habitat Trust.</p> <p>To assist in the habitat enhancement, staff and some councillors attended two field days planting manuka, flaxes, cabbage trees and the rare Syzygium maire (Swamp Maire) in the shallow wetlands. Carex Secta has been established on the dam walls to protect the structures and also provide nesting cover for wildlife.</p>
	<p>Budget Hours 170</p> <p>Budget External Cost \$4,500</p>	<p>Actual Hours 382</p> <p>Actual External Cost \$31,190</p> <p>Recovery of expense from NZGBHT \$19,582</p>

PROJECT 1227 – TE HIKU FOREST PREDATOR PROJECT

Objective	Planned Result	Actual Result
To remove as many predators as possible from Te Hiku Forest that will reduce predators for ground nesting birds.	To support a joint Fish & Game and Summit Forest NZ Ltd trapping programme to reduce the number of various predators that live in the forest and in particular during the nesting season.	<p>Bait was purchased for the predator control work within the forest.</p> <p>Summit Forest NZ Ltd contributed staff time and vehicle running expenses towards the programme.</p> <p>Kaitaia based Fish & Game Field Officer offered to assist and support Summit Forest staff with trapping.</p>
	<p>Budget Hours 40</p> <p>Budget External Cost \$700</p> <p>Income received (permits) \$700</p>	<p>Actual Hours 0</p> <p>Actual External Cost \$ 49</p> <p>Permit Levy Income \$981</p>

PROJECT 1228 – WAIRUA RIVER WILDLIFE MANAGEMENT RESERVE DEVELOPMENT

Objective	Planned Result	Actual Result
To follow an approved management plan providing habitat for waterfowl and upland game with the greatest possible hunter opportunity in the Wairua River Wildlife Management Reserve.	<p>To undertake a work programme that meets the Northland Fish & Game Council and the Department of Conservation management objectives.</p> <p>Control numerous varieties of noxious plants through spraying and mulching.</p> <p>Maintain tracks for hunter access.</p> <p>Develop and enhance the wetland property through appropriate management techniques in a cost efficient manner whilst providing habitat for both game and protect fauna and flora species.</p> <p>Comply with resource consent conditions.</p> <p>Budget Hours 80 Budget External Cost \$1,500</p>	<p>Maintenance work on the property has continued with mulching of vegetation on the access tracks by a contractor.</p> <p>The Department of Conservation reimbursed Fish & Game for half of the expenditures.</p> <p>Fish & Game holds the NRC resource consent for the weir structure at this wetland which is subject to annual fees.</p> <p>Actual Hours 2 Actual External Cost \$1,700 DOC contribution \$ 696</p>

PROJECT 1228.01 – AWAKINO WETLAND

Objective	Planned Result	Actual Result
To follow an approved management plan providing habitat for waterfowl and upland game with the greatest possible hunter opportunity in the Awakino Wildlife Management Reserve.	<p>The Awakino Wetland is a Wildlife Management Reserve and a joint project with the Department of Conservation and neighbouring Maori Trust block Topu Wharau C.</p> <p>Maintain dam, control structure and flood spillway.</p> <p>Comply with resource consent conditions.</p> <p>Budget Hours 10 Budget External Cost \$ 500</p>	<p>NRC undertook their annual compliance inspection for the Resource Consent.</p> <p>Control structure is functioning as designed and prevented the wetland drying out during a sustained period of low rainfall.</p> <p>Actual Hours 34 Actual External Cost \$ 100</p>

PROJECT 1228.02 – GREENHEART LEASE / DEVELOPMENT

Objective	Planned Result	Actual Result
To follow an approved management plan providing habitat for waterfowl and upland game with the greatest possible hunter opportunity on the Greenheart, Northern Wairoa River flats.	<p>To maintain a series of ephemeral wetlands on flats the Council has leased from Greenheart Forests for a period of 35 years. The property is a study area as part of the mallard research project.</p> <p>Allow the flats to be grazed by light stock by neighbouring farmer under a formal lease agreement.</p> <p>Funds from lease to be utilised in habitat creation, river bank protection and enhancement.</p> <p>To develop and create further shooting ponds for game bird hunting as funding allows.</p> <p>Plant riparian areas to protect riverbanks and create wildlife habitat.</p> <p>Pay outgoings of rates and public liability insurances.</p>	<p>The Council paid the annual rates to the Kaipara District Council and also holds public liability insurance for any works on this property as required by the land owners.</p> <p>A chicory crop was sown as an experiment to attract paradise shelduck leading into the game bird season.</p> <p>A considerable amount of staff time was invested into the property to undertake hand spraying to release and ensure the continued growth of the previous year's plantings.</p> <p>Predator control operations were undertaken by staff during the spring and summer months. Trapped pest totals for the year include 4 cats, 19 rats and 18 mustelids.</p> <p>Extensive planting took place in July and August in the riparian areas.</p> <p>Winter rains completely refilled the wetlands and ponds following the summer autumn drought.</p> <p>All of the structures that have been built on the property over the past five years went unscathed from any water damage after a succession of very large floods.</p>
	<p>Budget Hours 300</p> <p>Budget External Cost \$2,500</p> <p>Income from grazing lease \$2,500</p>	<p>Actual Hours 196</p> <p>Actual External Cost \$4,740</p> <p>Lease Income \$3,500</p>

PROJECT 1231/1232 - HABITAT CONSULTATIONS / HABITAT DATABASE

Objective	Planned Result	Actual Result
To provide habitat assistance and advice to property owners.	<p>To provide advice and assistance on habitat development to landowners and game bird hunters. This can be in the form of advice on construction, planting and water level control.</p> <p>Provide some assistance with planting if required.</p>	<p>The staff visited a number of private properties and provided information, free assistance and suggestions to district councils, iwi and private landowners. This advice comprised of recommending to landowners how to reduce damage to crops, how to create and improve habitat for game birds or methods to improve water quality.</p>
	<p>Budget Hours 300</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 328</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1311 – NEGOTIATION

Objective	Planned Result	Actual Result
<p>To liaise with landowners, Landcorp Farming, DOC and forestry companies to gain and improve access for hunting on conservation and private lands.</p> <p>Advocate the entitlement of hunters and anglers to public hunting and fishing resources.</p>	<p>To maintain and develop further improved access into the Conservation Estate through setting appropriate conditions on permits with DOC.</p> <p>Retain the support of forestry companies to allow Fish & Game to issue permits and manage hunting in large commercial forests.</p>	<p>Access to some of the Conservation administered lands for game bird hunting was made available at the commencement of the game season.</p> <p>Through active negotiation by field staff with Iwi Ngati Kuri, licence holders once again had hunting access to Te Paki Station and the TeWerahi wetland complex.</p> <p>Hunting was available at all of the Matariki/Rayonier Forests including Glenbervie, Puhipuhi and Topuni. Hunting access was arranged with Hancock Forests NZ Ltd for licenced hunters to gain access into numerous commercial forests.</p> <p>Access was also re-negotiated with Northland Forest Managers to create further hunting opportunities.</p> <p>Game bird hunting access into the Te Hiku Forest was approved by Summit New Zealand through the Te Hiku Forest Working Group.</p> <p>Regular contact was maintained with Summit Forest Ltd by Fish & Game staff based in Kaitaia.</p> <p>As part of the agreement NFGC was required to have licence holders hold public liability insurance.</p>
	<p>Budget Hours 10 Budget External Cost \$ Nil</p>	<p>Actual Hours 10 Actual External Cost \$ Nil</p>

PROJECT 1312 – ANGLER / HUNTER ACCESS

Objective	Planned Result	Actual Result
<p>To promote the hunting and fishing resource of the region in Council administered properties etc. by the placement of appropriate signs.</p> <p>Meet landowners and obtain background information in preparation for anglers and hunter access guides.</p>	<p>To continue to develop hunter and angler access programme based on national policy.</p> <p>Arrange onsite meetings with landowners and the Walking Access Commission to gain approval to erect appropriate signs to inform public of access points.</p> <p>Erect signs and construct stiles to cross fencing and maintain and replace damaged signage as required.</p> <p>Gather material and update for web based information for publication identifying access points.</p>	<p>This project is on-going and continues to be developed as part of the regions overall access programme.</p> <p>Regional signage is maintained and cleaned as required.</p>
	<p>Budget Hours 30</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 0</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1313 - BALLOTS/PERMITS

Objective	Planned Result	Actual Result
<p>To issue hunting permits on Northland Fish & Game Council owned properties.</p> <p>Issue hunting permits on behalf of private forestry companies where applicable.</p>	<p>Advertise the availability of sites through a ballot.</p> <p>To conduct ballots and issue hunting permits to provide access onto private forestry owned properties.</p>	<p>Ballots and permits were promoted and advertised through the Fish and Game magazine, Game Bird Hunting Guide and also on the Northland Fish and Game website.</p> <p>Public liability insurance was purchased for hunters with permits to enter forests managed by Hancock Forests NZ Ltd, Matariki/Rayonier Forests and Northland Forest Managers.</p> <p>Permits for the Jack Bisset and Flaxmill wetlands were reduced to \$35.00 per permit. The levy \$25.22 collected from each stand holder permit goes towards pest control operations within these wetlands.</p> <p>A levy of \$20.87 was collected from each permit holder who wished to hunt in the Te Hiku forest to contribute to purchasing traps and baits to maintain pest control operations.</p>
	<p>Budgeted Hours 60</p> <p>Budget External Cost \$1,000</p> <p>Income from Permits \$2,000</p>	<p>Actual Hours 136</p> <p>Actual External Cost \$1,258</p> <p>Income from Permits \$2,008</p>

	Number Issued 2006	Number Issued 2007	Number Issued 2008	Number Issued 2009	Number Issued 2010	Number Issued 2011	Number Issued 2012	Number Issued 2013	Number Issued 2014	Number Issued 2015	Number Issued 2016	Number Issued 2017	Number Issued 2018	Number Issued 2019	Number Issued 2020	Number Issued 2021
Northland Forests	69	49	45	47	50	40	43	51	49	3	36	23	32	27	22	31
TeHiku/ Summit Forest	159	158	157	168	173	141	121	102	102	81	62	62	62	53	56	47
Underwood Wetland													6			15
DOC Areas	294	293	273	269	224	248	187	180	165	180	139	148	0	0	0	0
Waitangi Wetland	14	25	19	24	17	17	11	15	13	5	4	3	5	1	0	0
Kawakawa Wetland	4	7	11	13	11	9	12	11	12	8	13	13	9	8	14	15
Flaxmill Wetland	30	30	37	41	22	28	27	25	30	21	18	20	19	22	24	23
Borrow Cut Wetland	22	23	21	12	23	19	18	11	12	15	19	28	22	29	23	21
Jack Bisset Wetland	63	65	61	65	63	62	66	50	53	49	39	43	45	30	31	32
Total Permits Issued	655	650	624	639	583	564	485	445	436	362	330	340	200	170	170	184

PROJECT 1314 - PRE-GAME SEASON SHOOTS/MEETINGS

Objective	Planned Result	Actual Result
To support pre-game season shoots / meetings throughout the region.	To promote the Northland Fish & Game Council and game season regulations to hunters. Sponsor and support club outings held for game bird hunters prior to commencement of game season. Budget Hours 0 Budget External Cost \$ Nil	The staff did not attend any club events due to budget cuts and reducing sponsorship. Some of the councillors attended the local hunting store promotions prior to the opening weekend of the game bird season. Actual Hours 0 Actual External Cost \$ Nil

PROJECT 1315 - FISHING COMPETITIONS

Objective	Planned Result	Actual Result
<p>To support and maintain an involvement with the Kai Iwi Lakes Trout Fishing Competition.</p>	<p>To continue organising the competition.</p> <p>Assist and encourage sponsorship for the event.</p> <p>Provide administrative support by mailing invitation-advertising flyers to all Northland freshwater fishing licence holders.</p> <p>Ensure competition rules comply with the regional anglers notice.</p> <p>Manage the competition.</p>	<p>The Kai Iwi Lakes Trout Fishing Competition was held from the 2nd to 4th July 2021, following approval from the KDC to hold the event at the Lakes. The event attracted 54 licenced anglers. A total of 34 trout were weighed in at the weigh station.</p> <p>The winning fish was caught by David Yorke from Whangarei, weighing in at 3.95 kilograms.</p> <p>As part of the children’s fishing programme and to encourage juniors and child anglers into the sport they were not charged a licence or an entry fee.</p> <p>The Council provided some of the sponsorship and staff organised and ran the event.</p> <p>Voucher prizes were awarded to the top five heaviest trout alongside the category winners.</p> <p>This was the final fishing competition to be held at the lakes unless the trout fishery is re-established at some stage in the future.</p> <p>Anglers expressed their disappointment at the loss of the fishery, but acknowledged the Northland Fish and Game Council and staff for their efforts in managing this “Jewel in the Crown” Northland fishery.</p>
	<p>Budget Hours 120</p> <p>Budget External Cost \$ Nil</p> <p>Income from competition \$1,000</p>	<p>Actual Hours 175</p> <p>Actual External Cost \$2,312</p> <p>Income from Entry Fee \$1,661</p>



Heaviest Trout Overall
David Yorke 3.95kg



Winner of the Junior Section
Breigan Yorke 2.665kg



Winner of the Child Section
Lillianna Prins 2.27kg



Winner of Women's Fly
Paula Yorke 3.21kg

PROJECT 1316 – NORTHLAND SECONDARY SCHOOLS CLAY TARGET COMPETITIONS

Objective	Planned Result	Actual Result
<p>The Council has also agreed to support and sponsor the Northland Secondary Schools Clay Target Shooting Competition. The Council has purchased trophies and provided Fish & Game branded medals as part of the sponsorship as well as purchasing some sporting goods.</p> <p>It is in an effort to have the regional secondary schools recognise Fish & Game and also providing new shooters with the appropriate skills that will allow them to become proficient and safe hunters.</p>	<p>This competition runs at different clay target clubs in the region.</p> <p>The overall result will be recognising a number of champions in a range of disciplines for both boys and girls as individuals and in the team's events.</p>	<p>The competition was run over a six month period and held at three different clay target clubs in the Northland region. Results were collated and listed on the Fish & Game and Sport Northland websites.</p> <p>At the conclusion of the five round series the overall winners were presented with trophies and medals.</p>
	<p>Budget Hours 50 Budget External Cost \$2,000</p>	<p>Actual Hours 22 Actual External Cost 78</p>

PROJECT 1317 - DEVELOPMENT OF A JUNIOR HUNTER & ANGLER PROGRAMME

Objective	Planned Result	Actual Result
<p>The Northland Fish & Game Council assisted in the establishment of regional hunting and fishing clubs. It is important for these clubs to remain focused on providing licence holders the opportunity to further develop their hunting and fishing skills.</p>	<p>It is seen as being very important to introduce novice young persons into the sports, which includes safe firearm practices.</p> <p>Provide an opportunity to encourage young persons into a fishing event held at the Kai Iwi Lakes.</p>	<p>Due to budget constraints there were no funds made available for sponsorship of any junior shoots held by any of the clubs.</p>
	<p>Budget Hours 0 Budget External Cost \$ Nil</p>	<p>Actual Hours 0 Actual External Cost \$ Nil</p>

PROJECT 1331 - GAME HUNTER MAGAZINE

Objective	Planned Result	Actual Result
To produce written material for the national and regional insert in the special issue of Fish & Game magazine.	To produce a four page regional insert before 8 th February 2021 and then send to the publishers of Fish & Game New Zealand magazine. Distribute via the magazine printers to all 2020 Northland whole season game bird licence holders before 20 th March 2021. Budget Hours 40 Budget External Cost \$ Nil	The Council staff produced an excellent regional insert of three pages for special issue (52) of the national magazine. The magazine is well received by hunters and members of the public. Actual Hours 12 Actual External Cost \$ Nil

PROJECT 1332 - ANGLER MAGAZINE

Objective	Planned Result	Actual Result
To produce written material for the national and regional insert in the special anglers issue of Fish & Game magazine.	To produce a two page regional insert then send to the Fish & Game magazine before 9 th July 2021. Distribution via the magazine printers to all 2019-2020 Northland whole season and winter season fish licence holders before 20 th August 2021. Budget Hours 40 Budget External Cost \$ Nil	The Council staff produced a one page regional insert of relevant information and updates on Northland Fish and Game Councils freshwater fisheries management and regional issues for special issue (53) of the national magazine. This was well received by anglers and members of the public. Actual Hours 48 Actual External Cost \$ Nil

PROJECT 1411 – CONSERVATION BOARD AND DEPARTMENT OF CONSERVATION LIAISON

Objective	Planned Result	Actual Result
Ongoing liaison with DOC and Conservation Boards.	1. To keep regular communication with DOC staff throughout the region. 2. Attendance at Conservation Board Meetings.	The Manager met once with the Director of Conservation Services Northern North Island. An application for grant funds was submitted to the Department of Conservation for Jobs for Nature. The application sought support to employ a trainee field officer for up to three years to assist in the management of wetland properties, predator and weed control. Unfortunately the application was declined. No Conservation board members attended any of the Fish & Game Council's meetings. Conservation Officer, Ross Atkinson, attended the Northland Fish & Game Council meetings as the Northland representative for the Director General. Budget Hours 300 Budget External Cost \$ Nil
		Actual Hours 145 Actual External Cost \$ Nil

PROJECT 1421 - COMMUNICATION

Objective	Planned Result	Actual Result
To respond to enquiries for information and to issues affecting the interests of anglers/hunters through the provision of suitable information to the public, the media and sector interest groups.	The provision of suitable information to the public, media and sector groups including Iwi, district and regional councils, Ballance Farm Environment Awards.	Staff attended meetings with the Regional and District Councils about planning and environmental issues. Council appointed Councillor Darryl Reardon continues as a member of the Northland Water Storage and Use Advisory Group. Staff attended various catchment group meetings.
	Budget Hours 300 Budget External Cost \$ Nil	Actual Hours 481 Actual External Cost \$ Nil

PROJECT 1423 - FISH AND GAME WEBSITE MAINTENANCE AND UPDATES

Objective	Planned Result	Actual Result
To maintain and update the regional website of Fish & Game.	To ensure the website for the Northland Fish & Game region has current and relevant information for hunters and anglers and the wider public.	Regional updates, material of interest and photographs as well as public information notices were uploaded through the NZFGC onto the website as required.
	Budget Hours 10 Budget External Cost \$ Nil	Actual Hours 5 Actual External Cost \$ Nil

PROJECT 1431 – MEDIA LIASION / ADVERTISING GAME / FISH ACTIVITIES

Objective	Planned Result	Actual Result
<p>To produce editorial for Northland papers promoting the Council's activities.</p> <p>To produce information for web based media including Reel Life and Both Barrels.</p>	<p>To provide information to strategic sector groups regarding issues that affect game bird management and habitat.</p> <p>To convey to the wider community to accept who Fish & Game are, the issues the Council deals with and projects it undertakes.</p>	<p>Press releases were provided and published by regional newspapers.</p> <p>Regular contributions were made to Reel Life and Both Barrels for internet users.</p>
	<p>Budget Hours 40</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 99</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1432 – FAR NORTH COMMUNITY LIAISON PROJECTS

Objective	Planned Result	Actual Result
<p>To support the field officer based on the Far North District Council boundary.</p>	<p>To work alongside and invest time and some resources into community projects that will directly benefit licence holders. This will include working with DOC, Te Hiku Conservation Board, farming interests, NRC, local licence holders and various Maori tribal groups.</p>	<p>Field staff worked alongside Broad-spectrum to minimise or reduce any further major Botulism outbreak at the Kaitaia sewage ponds.</p> <p>Field staff worked alongside local Iwi and Summit Forests NZ to maintain and improve access into Te Hiku Forest.</p> <p>Staff continue to liaise and work with landowners of large and small farms to manage and control game birds causing damage to crops.</p> <p>Maintaining good relationships is vital to ensure hunter access during the game season.</p> <p>Staff have actively been involved in fencing and planting programmes to protect wetlands and dune lake systems.</p>
	<p>Budget Hours 350</p> <p>Budget External Cost \$1,000</p>	<p>Actual Hours 31</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1441 - ADVERTISING FISH AND GAME OPENING OF SEASONS

Objective	Planned Result	Actual Result
To produce and provide editorials in Northland newspapers regarding game bird hunting and angling opportunities at the commencement of each season.	To provide and promote suitable information on opportunities to the public for angling and hunting.	Budgetary constraints limited editorials and no advertising material was provided to the local newspapers. Contact was made directly with the licence holders and licence agents for any promotion and updates though email and Facebook.
	Budget Hours 8 Budget External Cost \$ Nil	Actual Hours 3 Actual External Cost \$ Nil

PROJECT 1451 /1453 – PUBLIC PROMOTIONS & DISPLAY MATERIALS

Objective	Planned Result	Actual Result
To purchase display materials for public awareness purposes. Habitat Print for office.	Display material constructed and purchased for use in the office, attending public displays and meetings.	The 2021 New Zealand Game Bird Habitat Print was purchased and framed for the office. No field events attended and no display material developed.
	Budget Hours 15 Budget External Cost \$150	Actual Hours 0 Actual External Cost \$233

PROJECT 1454 - SCHOOL EDUCATION / INSTRUCTION

Objective	Planned Result	Actual Result
To support efforts of local and regional schools in the promotion of hunting and fishing.	Promote and assist in education programmes at schools promoting hunting and wetland conservation and/or by coaching angling techniques in regional schools.	Staff did not have the opportunity to assist in educational programmes at schools because of the Covid-19 restrictions.
	Budget Hours 24 Budget External Cost \$ Nil	Actual Hours 0 Actual External Cost \$ Nil

PROJECT 1455 – INFORMATION TO LICENCE HOLDERS & GENERAL PUBLIC

Objective	Planned Result	Actual Result
To provide information to licence holders and members of the public about the sports of hunting and fishing.	To assist and provide information to licence holders and members of the public about the hunting and fishing resources available in the Northland region through enquiries by phone, email and direct contact.	Information about the Northland hunting and fishing resources were provided to licence holders and members of the public through various forms including direct contact, email, telephone and post.
	Budget Hours 200 Budget External Cost \$ Nil	Actual Hours 106 Actual External Cost \$ Nil

PROJECT 1511/1512/1513 – RANGING and RANGER SUPPORT

Objective	Planned Result	Actual Result
<p>The compliance of anglers and game bird hunters with legal requirements and season regulations.</p> <p>To co-ordinate the 2021 game season, law enforcement programme including any follow-up prosecutions.</p> <p>Ensure adequate coverage of trout fishing waters by rangers during the year.</p> <p>To review honorary ranger list in relation to performance and geographic location.</p> <p>To advise honorary rangers of any legislative updates and legal requirements.</p>	<p>See at least 60% of warrant holders in the field over the first two weekends of the game season.</p> <p>Provide reimbursement of vehicle running expenses.</p> <p>Plan, support and co-ordinate a ranging exercise somewhere in the Northland region.</p> <p>Promote an active ranging programme amongst anglers by rangers.</p> <p>To review applications received from interested members of the public who wish to hold warrants.</p> <p>To ensure current warrant holders are supplied with appropriate material and safety equipment to undertake duties.</p> <p>Organise the issuing of warrants for new and current rangers as required.</p> <p>To provide copies of relevant legislation for all honorary rangers.</p> <p>Provide rangers with appropriate materials necessary for them to undertake their duties in a safe manner.</p>	<p>Northland's warranted rangers were out ranging in the field for the opening weekend of the game season.</p> <p>Ranging also took place throughout the 2021 game season and during the 2021 paradise shelduck hunting weekend.</p> <p>No offences were detected during the game season by rangers.</p> <p>Compliance activity took place during the trout fishing locations with priority given to the Kerikeri rivers and Kai Iwi Lakes. No offences were detected for the 2020-2021 fish season.</p> <p>Legislation updates were provided to rangers as updates occurred.</p> <p>Rangers received correspondence advising of training dates, ranging requirements and general information on safety and compliance issues.</p> <p>All rangers received copies of the regional newsletters and both copies of the Fish and Game magazine.</p> <p>Offence notebooks and other ranging tools supplied as required.</p>
	<p>Budget Hours 120</p> <p>Budget External Cost \$250</p>	<p>Actual Hours 194</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1521 - RANGER TRAINING

Objective	Planned Result	Actual Result
<p>To convene ranger instruction/training days in March - April 2021 and seek 90% attendance.</p>	<p>To provide a professional training programme for all rangers to ensure every aspect of law enforcement work is covered.</p> <p>To deliver support in specialist training, where necessary, to ensure rangers are seen to be confident and professional with a good knowledge of the relevant acts.</p> <p>To supply suitable training manuals and notes to all warrant holders and probationary rangers.</p> <p>Supply appropriate equipment to undertake safe ranging activities.</p>	<p>A one day training course was held this year on the 17th April at the Whangarei office.</p> <p>The course concentrated on the legislation updates and reporting requirements.</p> <p>The importance of the Health and Safety at Work Act 2015 was again highlighted.</p> <p>Rangers from Northland attend CERT training being held at Rotorua.</p> <p>All rangers are required to fill out a Health & Safety Tail Gate form which identifies a number of hazards whilst out ranging in the field.</p> <p>Four honorary rangers resigned due to other work commitments.</p> <p>Preparations made to renew honorary warrants for rangers.</p>
	<p>Budget Hours 70</p> <p>Budget External Cost \$100</p>	<p>Actual Hours 28</p> <p>Actual External Cost \$791</p>

PROJECT 1531 - PROSECUTIONS

Objective	Planned Result	Actual Result
To arrange prosecutions, liaise with NZ Police and Crown Law Office to present evidence and follow up work including return of confiscated equipment and account for fine money outstanding.	<p>The prosecution or the use of diversion as per the prosecution policies established by the NZFGC, for offenders found unlicensed or in non-compliance with their legal requirements and season regulations.</p> <p>Employ legal counsel to assist in prosecution of offenders. Try and recover sufficient fine moneys and costs to pay for legal counsel.</p>	There were no offences detected for the 2021 game bird or fishing season.
	<p>Budget Hours 20</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 0</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1611/1612/1613/1614/1615/1616/1617 - LICENCE PRODUCTION / PROCESSING

Objective	Planned Result	Actual Result
To issue hunting and fishing licences.	<p>To have the 2021/2022 fishing licences go live online by the 15th August 2021.</p> <p>To have the 2021/2022 hunting licences go live online by the 14th March 2021.</p> <p>To recover all licence income from agents on a monthly basis via Eyede. Pay for bank fees associated with licence transactions.</p> <p>Collate information and provide anglers with a clear and precise copy of the regional Anglers Notice.</p> <p>Collate information and provide hunters with a clear and precise copy of season bag limits and season length.</p> <p>Provide sufficient information that will allow local and visiting anglers and hunters the opportunity to hunt game and fish in Northland.</p> <p>To produce mailing lists for magazine distribution, produce random names for national hunter survey.</p>	<p>The 2020/2021 Fishing licence and regulation guides were available for sale at all agents throughout the region on the 20th August 2020.</p> <p>The 2021 hunting licences and regulation guides were delivered and available for sale at all agents throughout the region on the 20th March 2021.</p> <p>Licence income was recovered from all agents through ESL.</p> <p>All regulation guides were delivered and managed by the national licencing contractor ESL for Fish & Game.</p> <p>Information and relevant details were supplied to NZFGC for printing in the 2021 Game Bird Hunting Guide. Details supplied included season length, bag limits, permits required to enter hunting blocks and which hunting blocks were open to hunting.</p> <p>An accurate fish and game licence holder database maintained throughout the year by staff and ESL.</p>
	<p>Budget Hours 60</p> <p>Budget External Cost \$1,300</p>	<p>Actual Hours 5</p> <p>Actual External Costs \$1,044</p>

PROJECT 1621 – VISITING AGENTS / CONTRACTS

Objective	Planned Result	Actual Result
To maintain positive working relationships with licence agents.	To continue to maintain positive working relationships with licence agents and to provide good information that will result in increased support and licence sales.	Council staff have continued to maintain a high level of contact with all licence agents. All agents are using the Agency Online system. Phone and email contact was also undertaken to ensure agents were kept informed of any matters in particular Agency Online and recovery of licence income. All agents were sent copies of the regional newsletters and Fish and Game magazines.
	Budget Hours 24 Budget External Cost \$ Nil	Actual Hours 11 Actual External Costs \$ Nil

PROJECT 1631/1632 – AGENTS FISH & GAME COMMISSION

Objective	Planned Result	Actual Result
To provide a commission to licence agents selling fish and game licences on behalf of the Council.	Ensure commission is paid to agents based on their sales. Commissions are paid out of licence income received from agents.	The Council paid out a commission fee to all agents through Eyede. The Council office maintained its direct licence sales. Commission payments are offset against licence income.
	Budget Hours 0 Budget External Cost \$7,173 Income from licences \$7,173	Actual Hours 0 Actual External Cost \$6,272 Actual Income \$6,272

Council Meeting Attendance

	<u>2/10/20</u>	<u>11/12/20</u>	<u>22/01/21</u>	<u>23/03/21</u>	<u>11/06/21</u>	<u>13/08/21</u>	<u>Attendance Number</u>
Phil Durham (Chairperson)	Yes	Yes	Yes Appointed to Council on	Yes	Yes	Yes	6
Peter Allen			22/01/21	No	Yes	Yes	3
Kris Batelaan	Yes	Yes	Yes	No	Yes	Yes	5
Noel Birchall (NZFGC appointee)	Yes	Yes	Yes	No	Yes	Yes	5
Russell Daniels	Yes	Yes	Yes	Yes	Yes	Yes	6
Chris Lynch	No				Resigned 8/12/20		
Mike Newson	Yes	Yes	Yes	No	Yes	Yes	5
Wayne Pepper	Resigned 2/10/20						
Darryl Reardon	No	Yes	Yes	Yes	Yes	Yes	5
Cameron Shanks	No	Yes	Yes	Yes	Yes	Yes	5
John Skeates	No	Yes	No	Yes	Yes	No	3
Mark Bell	Yes	Yes	No	Yes	Yes	Yes	5
Stefan Seitzer	No	No	Yes	Yes	No	No	2
Ross Atkinson (DOC)	Yes	Yes	No	No	No	No	2
Rudi Hoetjes (Manager)	Yes	Yes	Yes	Yes	Yes	Yes	6
Fay Stodart (Staff)	Yes	Yes	Yes	Yes	Yes	Yes	6

PROJECT 1711/1721/1722/1723 - COUNCIL

Objective	Planned Result	Actual Result
<p>To provide for the democratic management of the Fish & Game system by Fish & Game licence holders.</p> <p>To service Fish & Game councillors.</p>	<p>Compile and distribute agendas and all relevant papers and reports 14 days before council meetings.</p> <p>Write up minutes from meetings and send out draft minutes to councillors no later than 10 days following meeting.</p> <p>Facilitate the running of Council meetings and reimburse Councillors expenses.</p>	<p>Council agendas were sent out 10 to 14 days prior to any meeting being held.</p> <p>All of the Council meetings were held at the council office in Whangarei.</p> <p>The Council's Office Administrator recorded the minutes, writing up the unconfirmed minutes the following week.</p> <p>The Manager undertook any other matters relating to the Council meeting as soon as practicable following any meeting.</p> <p>Reimbursement for travel expenses were paid to Councillors who attended meetings within the region.</p> <p>The Manager advertised and called for by-election due to the retirement of 2 councillors, Chris Lynch and Wayne Pepper.</p> <p>Licence holders did not demand a by-election. One nomination was received. Council appointed Peter Allen.</p> <p>The Manager held several meetings during the year with the Chairman and various Councillors in the office over a range of issues and matters.</p> <p>Considerable time has been spent on actions relating to the Minister of Conservation review of Fish & Game with extra meeting and correspondence associated with the review.</p>
	<p>Budget Hours 345</p> <p>Budget External Cost \$5,400</p>	<p>Actual Hours 374</p> <p>Actual External Cost \$5,836</p>

PROJECT 1812 – 10 YEAR FISH & GAME SPORTS FISH & GAME MANAGEMENT PLAN

Objective	Planned Result	Actual Result
<p>To produce and provide a draft Sports Fish & Game Management Plan for public comment.</p>	<p>The Northland Council adopts a Sports Fish & Game Management Plan to meet the aspirations of licence holders and statutory requirements.</p> <p>The council holds funds in reserves to advertise the plan and hold a hearing or a series of meetings.</p>	<p>The Northland Sports Fish & Game Management Plan continues to be work in progress. Preparation of the plan has been delayed due to staff time focused on the review submissions to MFE on the NES-FW and time limited due to Covid-19 lockdown.</p>
	<p>Budget Hours 120</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 11</p> <p>Actual External Costs \$ Nil</p>

PROJECT 1821 - OPERATIONAL WORK PLAN/BUDGET

Objective	Planned Result	Actual Result
To produce an operational work plan for NFGC and NZFGC to establish licence fee setting.	The adoption of an annual operational work plan for 2021 - 2022 financial year by the council on 31 st August 2021.	NZ Council asked all regions to maintain their current budgets for the 2021-2022 financial year due to the NZ borders remaining closed due to Covid 19 and the loss of income from non-resident fish licence sales. The operational work plan and budget was adopted on the 13 th August 2021.
	Budget Hours 30 Budget External Cost \$ Nil	Actual Hours 28 Actual External Cost \$ Nil

PROJECT 1822 - PREPARATION OF ANNUAL REPORT AND FINANCIAL REPORTS

Objective	Planned Result	Actual Result
To coordinate the preparation of an annual performance report by the Council's accountant for the year ended 31 st August 2020. To furnish the Minister of Conservation with an annual performance report on the operations of the Council for the year.	The adoption by the Council at a public meeting of its audited annual Performance Report for 2019-2020 on the 11 th December 2020. Print the annual Performance Report and dispatch to Parliament.	Full financial reports have been presented at all Council meetings during the year and adopted by the Council. Northland Fish & Game Council changed to Xero financial software at the beginning of the 2020-2021 financial year. The 2019-2020 annual performance report was printed and sent to the Ministers office.
	Budget Hours 140 Budget External Cost \$2,600	Actual Hours 185 Actual External Cost \$2,600

PROJECT 1831/1832 - AUDIT OF FINANCIAL STATEMENTS & ANNUAL REPORTS

Objective	Planned Result	Actual Result
To provide accurate financial information to Council's auditors for the year ended 31 st August 2020.	To provide copies of the annual Performance Report for the Minister, Parliament, NZFGC and licence holders.	The Council presented the 2019/2020 annual performance report to the public at a meeting held on the 11 th December 2020. The annual performance report was sent to The Minister of Conservation and the House of Representatives in December 2020. Copies sent to libraries and universities. A PDF file was also produced and sent to the office of the Clerk of the House of Representatives and uploaded on the Fish & Game website.
	Budget Hours 40 Budget External Cost \$7,270	Actual Hours 24 Actual External Cost \$7,530

PROJECT 1841 - NATIONAL LIAISON

Objective	Planned Result	Actual Result
To maintain effective two-way communication/liaison with NZ Fish & Game Council to meet all statutory requirements.	<p>To consult with the NZFGC and other Fish & Game Councils re: information, analysis and policy issues.</p> <p>To attend managers meetings and national conferences or other meetings as required and necessary.</p> <p>Representation to NZ Fish & Game Council by 20th June 2021 of the council's recommendations for licence fees, fund redistribution, research requirements and national policy development.</p> <p>To support and assist with the management processes and national ends policy.</p>	<p>Regular communication maintained with other Fish and Game Councils and the NZFGC throughout the year, via email, Zoom video calls and telephone, to discuss issues or provide information as required or requested.</p> <p>The Manager attended one National Managers meeting in Wellington in April and had various zoom meetings during the Covid-19 lockdown.</p> <p>The Council provided comments and recommendations to the NZFGC regarding licence fees, legal pool fund applications, redistribution, research requirements and national policy development or submissions on a range of issues.</p>
	<p>Budget Hours 150</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 113</p> <p>Actual External Cost \$ Nil</p>

PROJECT 1842 - NATIONAL MOSS

Objective	Planned Result	Actual Result
<p>To maintain a national MTOC system for staff to operate Fish & Game vessels.</p> <p>To comply with Maritime New Zealand requirements and meet our obligations under the Part 35 delegations.</p>	<p>To consult with the NZFGC and other Fish & Game Councils re: information and ensuring that the Fish & Game Skippers Certificates are maintained and kept valid.</p> <p>Maintain the national MTOC plan and update as required.</p> <p>To support and assist with the management processes and national policy relating to Fish & Game vessels.</p>	<p>The Council Manager coordinated and managed the national Maritime Transport Operator Certificate for all vessels operated by different Fish & Game Councils. Maritime NZ reissued the Manager's authority to issue the Fish & Game Skippers Certificates.</p> <p>The Manager is the national delegate and has issued a number of Fish & Game Skippers Certificates to staff allowing them to continue to use a boat for work purposes.</p> <p>In late July 2020 MNZ officers undertook an audit of the MTOC and delegations held by Fish and Game. The final audit provided by MNZ in December 2020.</p> <p>Regions have been provided with a copy of the report and are to make any adjustments to their MOTC as necessary.</p> <p>NZ Fish & Game Council pays the annual levies for all regions.</p>
	<p>Budget Hours 80</p> <p>Budget External Cost \$ Nil</p>	<p>Actual Hours 16</p> <p>Actual External Cost \$ 213</p> <p>Levy Reimbursement \$ 360</p>

ADMINISTRATION

Objective	Planned Result	Actual Result
<p>To maintain an office and a profile to the community as a focus of the Northland Fish and Game Council.</p>	<p>To provide an office that is readily accessible to the licence holder and general public.</p> <p>Answer general queries concerning the resources the council manages.</p> <p>Staff time allocated to general activities associated with the running of the office, providing information, answering the telephone, collecting mail, banking the council's income, payment of accounts etc.</p> <p>Maintenance of field equipment which is normally stored in the workshop. Ensure that all equipment is maintained to a high standard of operation including sufficient funding to meet asset replacement over the normal life of the asset. Ensure there are adequate insurances to protect assets.</p> <p>The Council is required to meet all legal obligations under health and safety and will provide training as and when required.</p> <p>To provide and ensure staff have sufficient training to undertake their roles in a professional and safe manner.</p> <p>Budget Hours Administration 2,244 Annual Leave 970 Total overhead staff hours 3,214</p> <p>Total budgeted operating expenditure for the 2020-2021 financial year for the Council \$508,203</p>	<p>The Council leases and maintains an office and workshop facilities at Nell Place, Whangarei providing easy access and parking for licence holders and the general public.</p> <p>The office was closed through any Covid-19 lockdown periods and staff worked from home as required. The hours related to staff working from home during the Covid 19 level 3 lockdowns has been coded to administration.</p> <p>All public enquiries were answered through a range of forums including direct contact, phone and email or through the post.</p> <p>All of the Council's assets are maintained and kept in clean and very secure storage. All plant and equipment is fully insured.</p> <p>The Council meets all of its requirements for Health and Safety. Regular staff meetings are held to address any health and safety matters.</p> <p>Staff took their annual leave and any time in lieu owing as time and projects allowed.</p> <p>Actual Hours Administration 2,823 Ann/Leave/Stats/Sick 1,306 Total overhead staff hours 4,129</p> <p>Actual External Costs \$436,292 Depreciation \$ 28,273 Total Administration Costs \$ 464,565</p>

SUMMARY OF FISH LICENCES

FISH LICENCES	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Family Licences (FWF)	34	56	41	61	52	62	48	33	50	49	39	43	42	35	28	39	47
Adult Whole Season (FWA)	182	208	167	156	145	134	129	137	144	153	123	100	97	102	93	115	134
Junior Whole Season (FWJ)	34	27	37	22	23	17	15	11	9	8	5	12	10	19	33	29	21
Non-Resident Fish Adult (FWNA)											57	65	76	73	91	78	8
Non-Resident Fish Junior (FWNJ)											2	5	4	0	5	2	1
Adult Winter Licence (FWIA)	56	48	73	51	49	48	44	58	49	56	57	36	47	40	37	29	31
Junior Winter Licence (FWIJ)	7	3	6	5	4	10	4	1	4	7	2	0	0	0	0	0	0
Loyal Senior FSLA												9	16	12	13	13	7
Local Area FLAA												17	7	9	10	11	3
Adult Day (FDA)	118	123	109	133	127	137	85	107	119	149	155	130	145	70	79	69	106
Junior Day (FDJ)	40	11	21	22	13	15	3	5	10	5	14	8	8	12	13	7	10
Non-Resident Fish Adult Day (FDNA)														77	56	54	11
Non-Resident Fish Junior Day (FDNJ)														3	1	1	0
Short Break FSBA												27	30	16	21	15	21
Long Break FLBA												4	5	2	1	1	1
Non-Resident Whole Season Child (FWNC)															2	3	0
Non-Resident Day Child (FDNC)															2	0	0

SUMMARY OF GAME BIRD LICENCES

GAME LICENCES	2005	2006	2007	2008	2009	2010	2011	2012	2013	2014	2015	2016	2017	2018	2019	2020	2021
Adult Whole Season (GWA)	1673	1692	1730	1756	1899	1885	1854	1799	1774	1724	1719	1794	1749	1740	1721	1561	1587
Junior Whole Season (GWJ)	266	270	280	277	267	254	232	252	218	239	232	222	217	209	221	179	159
Whole Season Child (GWC)	36	90	87	116	122	112	131	124	119	110	100	97	86	81	86	83	87
Adult Day (GDA)	98	96	88	78	105	120	104	114	107	130	83	129	94	99	106	65	25
Junior Day (GDJ)	5	20	13	15	6	0	14	8	14	6	7	5	10	5	9	4	1

***2020 game bird licence figures include all game bird licences sold for the Special Paradise Shelduck week in February 2021.*



Tel: +64 9 430 0471
Fax: +64 9 430 0671
northland@bdo.co.nz
www.bdo.nz

BDO NORTHLAND
49 John Street
PO Box 448, Whangarei 0140
New Zealand

Kerikeri Office
Tel: +64 9 407 7250

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF NORTHLAND FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2021

The Auditor-General is the auditor of Northland Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Adelle Wilson, using the staff and resources of BDO Northland, to carry out the audit of the financial statements and statement of performance of the Fish and Game Council on his behalf.

Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 10 to 27, that comprise the statement of financial position as at 31 August 2021, the statement of financial performance, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 28 to 58.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 10 to 27:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2021; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with PBE SFR- A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector); and
- the statement of performance of the Fish and Game Council on pages 28 to 58:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2021, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the description of the annual operating work plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the *description of the annual operating work plan* for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 9 December 2021. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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PARTNERS: Adelle Allbon Greg Atkins Angela Edwards Scott Kennedy Robyn Terlesk

BDO New Zealand Ltd, a New Zealand limited liability company, is a member of BDO International Limited, a UK company limited by guarantee, and forms part of the International BDO network of independent member firms. BDO New Zealand is a national association of independent member firms which operate as separate legal entities.

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

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

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

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

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

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

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

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

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

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

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

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

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.

- We evaluate the appropriateness of the reported performance information within the Fish and Game Council's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fish and Game Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the Fishing and Game Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of performance, including the disclosures, and whether the financial statements and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

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

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information included on pages 1 to 9, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

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

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

Independence

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

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



Adelle Wilson
BDO Northland
On behalf of the Auditor-General
Whangarei, New Zealand