



PERFORMANCE REPORT OF THE

TARANAKI FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2023**

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



5th December 2023

Minister of Conservation
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44 of the Public Finance Act 1989, the Performance Report of the Taranaki Fish and Game Council for the year ended 31 August 2023.

Yours faithfully

Chris Donald
Chair
Taranaki Fish and Game Council

A handwritten signature in blue ink, appearing to read "Chris Donald", is written below the typed name.

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ENTITY INFORMATION

Legal Name

Taranaki Fish and Game Council.

Type of Entity and Legal Basis

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

Mission and Statutory Functions

Taranaki Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sportsfish and game in the recreational interests of anglers and hunters.

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

Particular functions of Taranaki Fish and Game Council include:

- monitoring sports fish and game populations;
- monitoring the success and satisfaction of users;
- monitoring the condition and trend of ecosystems as habitats for sports fish and game;
- maintaining and improving access;
- maintaining and enhancing the habitat of sports fish and game;
- formulating and establishing regulations and policies which ensure the maintenance of sports fish and game populations and the recreational experience;
- securing compliance with sports fish and game regulations;
- promoting recreational angling and game bird hunting;
- representing the interests of anglers and hunters in the statutory planning process;
- keeping anglers and hunters informed.

The Council's operations are based upon a national statement of purposes and priorities, a Sports Fish and Game Management Plan which sets long term goals and policies, a 5-year Strategic Plan and an annual Operational Work Plan, which sets out the specific work programme and budget.

Structure of Taranaki Fish and Game Council

The Council currently consists of 8 councillors who were elected in November 2021. Councillors are elected three yearly by fish and game licence holders in the Council's region.

The Council meets a minimum of six times each year at sites around the region that enable licence holders to attend one or more Council meetings should they desire.

The Chief Executive is responsible for the day-to-day operations and reports to the Council. Two other full time staff support the Chief Executive in delivering the Council's objectives.

Chris Donald is the Current Chair and Gerard Karalus was elected by the Council as an appointee to the New Zealand Fish and Game Council.

Council and Staff

Council Members	Meetings Attended
Chris Donald	6
Gerard Karalus	5
Paul Blewman	5
Alan Flynn	5
David Potroz	6
Romon Sargeson	6
John Nancarrow	6
Craig McEwen	4

Staff Members

Phil Teal
Chief Executive Officer

Jilli Steedman
Office Manager

Allen Stancliff
Senior Fish & Game Officer

Auditors

Vivien Cotton (CKS Audit)
On behalf of the Office of the Auditor General

Bankers

BNZ

Offices

The Council office is located at 3/477A Devon Street East
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CHAIR'S REPORT

I am pleased to present the 32nd Performance Report of Taranaki Fish and Game for the year ended 31 August 2023.

The Taranaki Fish and Game Council continues to manage the fish and game resource in a sustainable way to achieve strategic and long-term outcomes that have a benefit in terms of the resource itself and provide access to the resource to enable licence holders to carry out their recreational pursuits.

Modernising the Fish and Game Organisation - Embracing Change

The change in Government following the 2023 General Election is a timely reminder that change is the only constant – and that further changes to the political and legislative landscape that Fish and Game operates in will be inevitable. There will be opportunities and challenges presented by this change with reviews of relevant legislation already signalled. There is however a responsibility of Fish and Game governors to adapt our organisation to ensure it is fit for purpose moving forward – and maintaining our mandate to represent the interests of hunters and anglers in managing the resource.

The Ministerial Review of Fish and Game Governance¹ provided Fish and Game governors with not only an independent critique on governance arrangements but highlighted the strengths and weaknesses of the organisation. Taranaki Fish and Game Council carefully considered the recommendations made by that review and have embraced the need for structural change. This position is based on what is best for Taranaki licence holders in terms of long-term outcomes and resourcing. There is also recognition that a 'business as usual' approach to governance and operations place Fish and Game at long-term risk of being unable to meet future challenges. The risk might become apparent if there is external scrutiny during reviews of our enabling legislation – and a perceived lack of progress to implement meaningful change – and the control, pace, and extent of changes may be out of our control.

Progressing Fundamental Structural Change - Shared Resources Arrangements

Taranaki Fish and Game Council considered the two viable options for amalgamations identified by the Structure Review Group²) – either an amalgamation with Wellington region or a larger lower North Island region that additionally incorporated Hawke's Bay region. The former option has been progressed with Taranaki and Wellington Fish and Game Councils working collaboratively together with considerable goodwill to achieve a common goal. Initially the two Councils will be operating as separate business units but with 'shared resources' arrangements. The two regions intend to amalgamate operations and governance to become one single larger regional entity once it is legally possible to do so - which requires minor amendments to legislation.

¹ 2021. Clark, B., and T. Mills. *Review of the Governance of Fish and Game New Zealand and the Regional Fish and Game Councils. February 2021. A report prepared for the Minister of Conservation.*

² 2022. Hunt, D, et al. *Future Regional Structure of Fish and Game Councils. A report prepared for the Implementation Group DOC.*

Regional Milestones – Progressing Strategic Projects

The signing of Te Ruruku Pūtakerongo – the collective deed of redress for Taranaki Maunga Settlement – settled the last outstanding Treaty of Waitangi claim in the province – which included a Crown apology, the rights of legal personhood bestowed on the maunga, and a co-governance model regarding management of the national park.

Te Heke Ngahuru ki Te Awa Tupua - a long-term strategy for the direction of management of the Whanganui River – was released by Te Kōpuka nā Te Awa Tupua after four years of work. This focuses on the health and wellbeing of the river system by collaboration among those with interests in the catchment.

Taranaki Fish and Game Council has continued its commitment to maintaining a high-quality species monitoring programme that are routinely undertaken with diligence by qualified staff. This retains Fish and Game's credibility as experts involved in the water resource management with external agencies and mana whenua – with this information often being the principal source of information and interpretation.

NZ Fish and Game Council has recently embarked on a focused social licence campaign - the 'ReWild' Campaign - to promote the traditions and benefits of undertaking the pursuits of angling and hunting. Taranaki Fish and Game Council continues to undertake regional activities that support the principles and outcomes promoted in this campaign – with recruitment programmes including family fishing events and maintaining a reputation of a principal freshwater environmental advocate that highlights the wider issues affecting ecosystem health.

Acknowledgement of Staff Contributions

I speak on behalf of all Taranaki Council governors in acknowledging the outstanding contributions and dedication of our staff. Allen Stancliff has consistently provided the skills and leadership for a plethora of projects that leave a legacy of outcomes that demand respect from external agencies and mana whenua. Licence holders regularly acknowledge Allen's continuing contributions with a recent description of Allen being a 'generational icon' being particularly apt. The legacy of previous Fish and Game staff contributions is also noted, with Glenn McLean specifically recognised for his considered and relevant contributions to developing the Whanganui River Strategy. The rest of the dedicated team, Jillie Steedman and Jacob Morison (the latter now on sabbatical), have also made significant contributions to Taranaki Fish and Game's continued high performance of achieving the statutory outputs. We are very fortunate to have such great staff.

Acknowledgement of Fish and Game's Volunteer Network

I would like to acknowledge the contributions made by volunteers associated with our organisation as they put something back into the management of the pursuit and resource. Our volunteer network is invaluable in enabling us to achieve what we do – all done with passion, commitment, and dedication – completing tasks for the good of managing the fish and game resource. To the warranted honorary rangers, the hatchery volunteers, the club members who mentor novice anglers at fishing days, those who contribute willingly to conservation projects and operational support, those contributors to advocacy campaigns, and most of all my fellow governors – I thank you for all your contributions and support.

Future Focus - Taking Opportunities and Facing the Challenges

As highlighted above, we live in times where Fish and Game's operating environment is being subject to unprecedented scrutiny and change.

From an external perspective there are many challenges in the coming year:

- 1. Legislative Changes Affecting Our Statutory Roles:** Changes to resource management legislation to retain protection of trout and salmon habitat, and signalled review of the Wildlife Act.
- 2. Regional Planning Processes:** Regional Councils are required to give effect to the national direction provided by the Government to protect, enhance and prevent further damage to waterways, lakes, and streams³ and have a deadline to notify a Plan change to their regional plan by December 2024. This requires vigilance by Fish and Game to engage in these planning processes as the Plan changes will consider all provisions that relate to freshwater management.
- 3. Iwi engagement:** Fish and Game need to continue to develop relationships with mana whenua, as they are being given prominence and influence in governance and management decisions regarding freshwater management in the new and developing operating paradigm.

From an internal focus we must rise to the challenges of going beyond 'business as usual' and adapt the Fish and Game organisational model to ensure it is fit for purpose and retains its social relevancy. Doing so will give us confidence moving forward and will open up opportunities to influence freshwater governance. Fish and Game must be driven by the underlining and long held ethos of managing the environment to support freshwater fish and game bird populations – with licence holders being front and centre of our focus.

Chris Donald
Chairman
5 December 2023



³ Ministry for the Environment. 2022. *Guidance on the National Objectives Framework of the National Policy Statement for Freshwater Management*. Wellington: Ministry for the Environment.

STATEMENT OF RESPONSIBILITY

5th December 2023

The Council and Management of the Taranaki Fish and Game Council, accept responsibility for the accuracy of and judgements used in the preparation of the following Financial Statements and Performance Report, the establishment and maintenance of systems of internal control designed to provide reasonable assurance of the integrity and reliability of financial reporting and the end of year performance information.

In our opinion, the information set out in the following statements and attached notes to these statements fairly reflects the financial position and service performance of the Taranaki Fish and Game Council, for the year ended 31 August 2023.

Chris Donald

Chair



Phil Teal

Chief Executive Officer



STATEMENT OF SERVICE PERFORMANCE

For the Year Ended 31 August 2023

Introduction

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

Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs.

“Budget” and “Actual” costs are comprised of internal costs (proportion of staff time multiplied by overheads) and external costs established for each project.

Main Sources of Cash and Resources

Taranaki Fish and Game Council derives revenue through the sale of fish and game licences, interest, contracts, a grant from New Zealand Fish and Game Council and miscellaneous sales.

Outcomes – Achievements

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

Hatchery

We continued to resource a hatchery operation run by volunteers to produce 2,472 rainbow trout primarily for release into lakes which have limited natural recruitment, to provide increased success and a more enjoyable fishing experience for anglers. An additional 601 rainbow trout were obtained from the Eastern Fish & Game Region and the Tongariro National Trout Centre for release into two local lakes.

Waterfowl Monitoring

Monitoring programmes are undertaken during the year to assess the productivity, survival, and harvest of gamebirds to set appropriate game bird hunting season conditions in order to maintain sustainable populations of game bird species for hunters now and in the future.

Angler and Hunter Participation

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

Sports Fish and Game Bird Habitat Protection

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

Compliance

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

Licence System

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

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

Summary Budget and Actual Expenditure for each output area.

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$104,515	\$1,450	\$103,065	\$146,200	\$7,279	\$138,921
Habitat Protection	\$109,496	\$15,000	\$94,496	\$53,681	\$0	\$53,681
Angler & Hunter Participation	\$36,069	\$0	\$36,069	\$40,771	\$0	\$40,771
Public Interface	\$42,089	\$0	\$42,089	\$42,063	\$0	\$42,063
Compliance	\$28,338	\$1,000	\$27,338	\$18,045	\$800	\$17,245
Licensing	\$14,756	\$206,246	-\$191,490	\$10,681	\$222,307	-\$211,626
Council	\$34,559	\$0	\$34,559	\$35,615	\$0	\$35,615
Planning & Reporting	\$33,841	\$0	\$33,841	\$45,977	\$0	\$45,977
Total Outputs	\$403,663	\$223,696	\$179,967	\$393,033	\$230,386	\$162,647
Administrative Expense offset by administrative income	\$175,172	\$175,172	\$0	\$180,859	\$180,859	\$0
Grants, Interest	-\$171,172	\$1,477	-\$172,649	-\$171,172	\$16,543	-\$187,715
	\$407,663	\$400,345	\$7,318	\$402,720	\$427,788	-\$25,068

OUTPUT 1: SPECIES MANAGEMENT

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	\$52,163	\$200	\$51,963	\$80,639	\$0	\$80,639
1120	Harvest Assessment	\$4,475	\$500	\$3,975	\$9,816	\$370	\$9,446
1130	Fish Salvage	\$0	\$0	\$0	\$0	\$0	\$0
1140	Hatchery Operations	\$16,107	\$0	\$16,107	\$19,011	\$4,404	\$14,607
1150	Game Farm	\$0	\$0	\$0	\$0	\$0	\$0
1160	Liberations	\$15,845	\$0	\$15,845	\$18,900	\$1,825	\$17,075
1170	Regulations	\$2,685	\$0	\$2,685	\$2,778	\$0	\$2,778
1180	Control	\$13,240	\$750	\$12,490	\$15,056	\$680	\$14,376
	Total	\$104,515	\$1,450	\$103,065	\$146,200	\$7,279	\$138,921

Obtain accurate and pertinent information to guide and enable effective management decisions to maximise user success and satisfaction while ensuring the sustainability of sports fish and gamebird populations across the region.

Planned Result	Outcome
1. Assess juvenile trout recruitment in Waiongana/ Mangaoraka Stream to identify threats to and opportunities for the maintenance and enhancement of the fishery (yr 2 of 2).	1. A report was completed summarising available information on the catchment and presenting options for enhancement of the trout fishery. An electric fishing survey has been delayed until early December 2023.
2. Investigate Waingongoro fishery to determine current status and identify threats and opportunities (yr 1 of 2)	2. An electric fishing survey of 13 sites in the Waingongoro River catchment was conducted on 5-8 th December 2022 and a report prepared for Council.
3. Monitor and report information on the status of the region's trout fisheries sufficient to measure overall angler success (through a diary scheme), set effective regulations and inform management directions.	3. Angler diaries were sent to 30 anglers prior to the start of the 2022/23 season and results were analysed and included in the 2022/23 Fishery Monitoring Report. Trout spawning surveys conducted in Mangamahoe Stream including the lake inlet and in Mangorei Stream.
4. Implement an effective grey and mallard duck banding programme in the Whanganui area as the first step to obtain an estimate of the population size and level of hunting harvest which will guide future monitoring requirements and regulation setting (yr 4 of 5).	4. Mallard and Grey duck banding was conducted at three sites near Whanganui in February 2023, with 567 ducks banded (553 mallard and 14 grey).
5. Monitor and report information on the status of the region's mallard and grey duck, paradise shelduck, shoveler, swan and pukeko populations sufficient to	5. Trend counts were completed for paradise shelduck and black swan in January 2023. A flight to monitor dabbling duck along 20 randomly

<p>assess harvest, identify and manage any population impacts, set effective regulations and inform management directions.</p>	<p>selected transects around the Taranaki ringplain was undertaken in April 2023. Taranaki/Whanganui Pukeko monitoring along 27 randomly selected road transects was conducted in April 2023. 26 sites for the National Shoveler Survey were counted in August 2023.</p>
<p>6. Participate in National Hunter Survey to derive a robust estimate of annual game bird harvest and hunter success.</p>	<p>6. 2022 results were included in the 2023/24 Game Gazette Notice report. Surveys for the 2023 game season were carried out.</p>
<p>7. Recommend effective regulations that are timely, easily understood and which maximise licence holder opportunity while ensuring resource sustainability and public support. As part of this complete review and implement recommendations for paradise shelduck hunting conditions including area boundaries</p>	<p>7. A 2023/24 Game Gazette Notice report was prepared for Council's December 2022 meeting, with recommendations entered into the national document. An Angler's Notice report was prepared for Council's June 2023 meeting with recommendations entered into the national document. Flights to count paradise shelduck ae scheduled during the January 2024 moult to provide additional information for the review of hunting conditions.</p>
<p>8. Review and develop a position on the release of upland game birds</p>	<p>8. An application to have a non-commercial pheasant preserve listed in the 2024 Taranaki Game Gazette Notice, with supporting DOC pheasant release authority, was received</p>
<p>9. Provide advice and support practical and effective predator control opportunities that assist game bird populations.</p>	<p>9. A Taranaki Regional Council predator control seminar was attended in September 2022. Advice was provided to hunters as required.</p>

Supplement trout fishing opportunities with appropriate stocking that is valued, cost effective in terms of the return to the angler and which retains community support.

Planned Result	Outcome
<p>10. Undertake annual trout stocking programme which concentrates on creating and maintaining valued lake fisheries.</p>	<p>10. A total of 3,073 rainbow trout were released into five lakes and three rivers in the region during the year. A hatchery and trout liberations report was prepared for Council's October 2023 meeting.</p>
<p>11. Undertake trial release of 2-year-old rainbow trout into the lower Patea River to assess the potential for a long-term programme (yr 4)</p>	<p>11. 100 large rainbow trout were released into the lower Patea River downstream of Patea dam in December 2022.</p>
<p>12. Undertake monitoring of angler returns from the 2017-2021 releases of tagged brown and rainbow trout into the lower Patea River.</p>	<p>12. A draft report was prepared for Manawa Energy in February 2023.</p>



<p>13. Operate Hawera hatchery in an effective, cost efficient and sustainable manner utilising volunteer support to meet the identified stocking objectives.</p>	<p>13. Taranaki Fish and Game’s Hawera trout hatchery had a successful year utilising the efforts of the nine rostered volunteers. A total of 2,000 rainbow ova and 1,000 brown trout ova were received from Eastern Fish and Game’s Ngongotaha Hatchery in July 2023.</p>
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Proactively manage problem aggregations of gamebirds in the interests of both hunters and property owners and managers.

Planned Result	Outcome
<p>14. Manage problem aggregations of gamebirds through implementation of a special Paradise Shelduck season in Area C and proactively responding to and assisting landholders</p>	<p>14. A 3-weekend (7 day) special hunting season for paradise shelduck was held in Game Management Area C in February and March 2023. 71 permits to disturb gamebirds were issued under delegated authority from Department Of Conservation during the year.</p>



OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA	\$44,748	\$0	\$44,748	\$19,263	\$0	\$19,263
1220	Works & Management	\$0	\$0	\$0	\$0	\$0	\$0
1230	Assisted Habitat	\$55,798	\$15,000	\$40,798	\$24,417	\$0	\$24,417
1240	Assessment	\$8,950	\$0	\$8,950	\$10,001	\$0	\$10,001
	Total	\$109,496	\$15,000	\$94,496	\$53,681	\$0	\$53,681

Protect/ improve habitat for sports fish & game as a fundamental and effective means to sustain the fish & game resource in the interests of licence holders and with biodiversity benefits for the wider community.

Planned Result	Outcome
<p>1. Provide valued advice and support to licence holders, landowners and the wider community regarding the importance of and how to protect and enhance habitat and also undertake predator control/ management to benefit both fish & game and wider indigenous biodiversity resources.</p>	<p>1. Staff liaised with Horizons Regional Council, Whanganui District Council, DOC and Taranaki Regional Council regarding wetland projects, including the management of Lake Kohata. A Taranaki Regional Council/NIWA aquatic weed identification seminar was attended in September 2022. There was liaison with Taranaki Regional Council biosecurity staff regarding the golden clam incursion.</p>
<p>2. Promote, encourage and support landowners to create, enhance and protect wetlands by providing sound technical advice and assistance to make successful applications to the Game Bird Habitat Trust and Hunting & Habitat Funds, including billion tree programme.</p>	<p>2. Four of the five 2022 Taranaki applications to the Game Bird Habitat Trust (GBHT) were successful in obtaining a total of \$12,000 in funding. The Taranaki Council approved three applications to its Hunting & Habitat fund with grants totalling \$10,237. Staff acted as referees for two applications to the 2023 Game Bird Habitat Trust funding round and two applications successful applications for Game Bird Habitat Trust one billion trees funding.</p>
<p>3. Proactively take opportunities to make effective representation in statutory and other community processes to best achieve sports fish and game bird habitat protection and enhancement.</p>	<p>3. During 2022/23, the Council continued to be actively involved in Resource Management Act planning and consent processes, particularly in Taranaki. Staff worked closely and constructively with applicants and developers, local and regional authorities to reach solutions which met their objectives while also protecting trout and wetland habitat and fish passage (both trout and native fish) without the need for formal hearing</p>

<p>4. Establish an environmental award to acknowledge and highlight outstanding contributions to the protection of sportfish or gamebird habitat</p> <p>5. Seek effective environmental outcomes as part of the consenting of the Mangorei and Motukawa hydro schemes</p>	<p>processes.</p> <p>4. The Taranaki Regional Council Environmental Awards presentation evening was attended in November 2022. An opportunity arose for Fish and Game to sponsor the “water quality improvement” section of the awards, but it was decided not to proceed at this time.</p> <p>5. Consents for Manawa Energy’s Mangorei and Motukawa hydro-electric power schemes were publicly notified, and submissions were lodged on 3 March 2023 (Mangorei) and 27 March 2023 (Motukawa).</p>
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Work collaboratively and proactively with landowners, other groups and iwi recognising the synergistic benefits and wider outcomes that can be achieved by this approach.

Planned Result	Outcome
<p>6. Promote and explore opportunities to improve water quality in Lake Rotomanu.</p>	<p>6. New Plymouth District Council (NPDC) was contacted in February 2023 regarding retrofitting a fish pass to the lake outlet to allow native fish and shrimp to enter Lake Rotomanu more easily. A New Plymouth District Council application to consent the water take from the Waiwhakaiho River has been lodged with the Taranaki Regional Council but there has been no progress with processing. Edna sampling results provided by Department Of Conservation showed no evidence of rudd or the exotic weeds Egeria and Lagarosyphon in Lake Rotomanu (all had previously been present).</p>
<p>7. Engage proactively and collaboratively with iwi & community groups to identify and protect/ enhance shared resource values including contributing to water related matters through the Taranaki Maunga Settlement process.</p>	<p>7. There was liaison with the Ngaruahine and Te Atiawa Iwi Authorities regarding several resource consent applications. Councillor Blewman and the acting Manager attended a ceremony at Aotearoa Marae Okaiawa on 31 March 2023 to witness initialling of a Collective Redress Deed (Te Ruruku Pūtakerongo) for Taranaki Maunga by Nga Iwi o Taranaki and the Crown.</p>
<p>8. Represent Fish & Game and provide valued input to the Te Awa Tupua process</p>	<p>8. Te Kōpuka meetings were attended on four occasions. A 1-day Wananga on 21/11/2022 was also attended to progress the Te Heke Ngahuru strategy, which was scheduled to go out for consultation in September 2023. The Te Kōpuka submission to the Natural Built Environmental Act Select Committee was reviewed (01/02/2023). A short article on Te Awa Tupua and Te</p>



<p>9. Explore options with other parties to remove weirs in Timaru Stream at SH45 and in the Waingongoro River at Eltham.</p> <p>10. Provide technical and administrative support and assistance to the joint Orautoha Stream Riparian Project to protect water quality in this catchment and the many values it supports.</p>	<p>Heke Ngahuru was prepared for Taranaki's page in the 2023 fishing special issue of Fish & Game magazine.</p> <p>9. A Taranaki Regional Council consent application to remove the Timaru Stream weir was supported (3/10/2022), a meeting attended, and non-notified approval provided on 22/12/2022. Removal will not likely occur until summer/autumn 2024. Following liaison with the Taranaki Regional Council a meeting of interested and affected parties is being scheduled to discuss the future of the Waingongoro Riverlands Eltham weir. During another meeting Ngaruahine indicated their support for the removal of the weir.</p> <p>10. An on-site meeting was attended with Horizons Regional Council staff (6/09/2022) to look at completed riparian fencing and to discuss proposed works in the 2022/23 year. A final report on the 4-year Orautoha riparian project was sent to Whanganui River Enhancement Trust and Horizons on 27/07/2023, noting that landowners had completed 8.882km of fencing. Jobs for Nature (Horizons Regional Council) zoom meetings were attended on 25/10/2022 & 3/08/2023.</p>
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Development of an effective Natural Resources Plan that protects freshwater and wetland habitats and which will also minimise Council costs in consent processes and free up resources for other management responses.

Planned Result	Outcome
<p>11. Engage in and actively advocate for provisions which protect and/ or enhance sports fish & game bird habitat in the Taranaki Natural Resources Plan development process</p>	<p>11. There was liaison with the Taranaki Regional Council's Science and Technology and Planning Managers regarding the Natural Resources Plan.</p>

OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$9,950	\$0	\$9,950	\$4,910	\$0	\$4,910
1320	Satisfaction Survey	\$895	\$0	\$895	\$1,759	\$0	\$1,759
1330	Newsletters	\$22,029	\$0	\$22,029	\$31,857	\$0	\$31,857
1340	Other Publications	\$0	\$0	\$0	\$0	\$0	\$0
1350	Training	\$2,000	\$0	\$2,000	\$278	\$0	\$278
1360	Club Relations	\$1,195	\$0	\$1,195	\$1,967	\$0	\$1,967
1370	Huts	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$36,069	\$0	\$36,069	\$40,771	\$0	\$40,771

Add value to licence holders by increasing their opportunity, success and satisfaction and so retain them in the sport.

Planned Result	Outcome
1. Maintain and improve the Taranaki pages on the Fish & Game website so how to and where to go information is readily available, easily understood and up to date.	1. Information on the Taranaki web pages was kept up to date, providing a current and accurate resource for licence holders.
2. Work with National Office to upgrade website and prepare information for an 'Introduction to duck hunting in the Taranaki Region'.	2. Work on a new website is proceeding nationally.
3. Develop and refine facebook and Instagram pages in line with any National Policy to regularly inform licence holders using these forums	3. Taranaki Fish and Game Facebook page has 96 followers. 17 posts have been created or shared and these posts have collectively reached 5261 people.

Encourage past and prospective hunters and anglers into the sport through initiatives which make it easy to have a go and/or provide support.

Planned Result	Outcome
4. Develop and utilise licence holder email list to keep hunters and anglers up to date	4. Families registering for the 2021 Lake Rotomanu family trout fishing day were emailed to let them know about the 2022 event. An email was sent to Taranaki lapsed participants (21/12/2022) to encourage them to purchase a fishing licence.
5. Complete Reel Life and Both Barrels supplements consistent with national R3 recommendations.	5. Eight articles were prepared for Reel Life ezine and five for Both Barrels for distribution to all Taranaki licence holders who subscribe. These articles were written to keep users up to date

<p>6. Provide a quality 1-page regional supplement (plus features) in each edition of Fish & Game Magazine.</p> <p>7. Publication of valued hunting and fishing newsletters sent to regional licence holders and hunting landowners. Hunting newsletter also distributed to all rural box holders in the region.</p> <p>8. Proactively provide timely and useful information to licence holders when requested.</p> <p>9. Replace/ erect 2 -3 new signs which provide anglers with helpful on-site information re access and regulations consistent with identified priorities.</p> <p>10. Continue to explore opportunities to install 3rd angling platform on Lake Mangamahoe (yr 3 of 3).</p> <p>11. Produce information signs on the Retaruke and Whanganui Rivers to inform walkers on the Te Araroa trail.</p> <p>12. Provide organised fishing opportunities consistent with R3 objectives and branding and in association with volunteer groups for kids and families.</p>	<p>with the current hunting and fishing conditions and to highlight potential opportunities.</p> <p>6. A 1-page supplement and season prospects combined feature was prepared for the 2022 Fish Special issue of Fish & Game Magazine and the 2023 Game Special issue to provide an overview of the current resource and highlight opportunities for the coming season.</p> <p>7. A 12-page 2022/23 angling newsletter and an 8-page 2023 hunting newsletter were prepared and posted to regional licence holders. The hunting newsletter was also distributed to all rural box holders within the region.</p> <p>8. Staff actively provided information to licence holders regarding fishing and hunting opportunities in the region as requested. Information was also provided to gamebird hunters on the 2023 special season for paradise shelduck.</p> <p>9. A walking access sign was prepared and installed at the legal access to Lake Kohata in July 2023.</p> <p>10. Permission for a 3rd angling platform was granted by New Plymouth District Council in October 2021, but it was not for the preferred site and it was decided to wait for a further review of potential sites by New Plymouth District Council.</p> <p>11. Signs produced and waiting to be erected at the sites.</p> <p>12. The 3rd annual Lake Rotomanu family trout fishing day was held on 29/10/2022 with help from the Inglewood Rod, Gun & Recreation Club, Taranaki Hunting & Fishing and Hynds Pipe Systems. Approx. 150 children plus their parents had a successful day. Licences and fishing advice was also provided to children attending the Edventure kids holiday programme. The Stratford Fishing Club was assisted with an application to Taranaki Electricity Trust to</p>
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<p>13. Explore options for ongoing opportunities for kids and families based on trout releases into local waters and threshold experiences (yr 3 of 3)</p> <p>14. Explore future options for Stratford fishing day and identify preferred option (yr 2 of 2)</p> <p>15. Review, negotiate, publicise and issue access permits to publicly available hunting areas and actively seek and develop new opportunities.</p> <p>16. Identify and explore mentoring schemes to support new hunters and implement most promising option (yr 3 of 3)</p> <p>17. Develop web based introductory package for anglers highlighting access opportunities and methods to get started.</p> <p>18. Proactively take opportunities to make effective representation in statutory and other community processes to maintain or enhance hunting or angling access and opportunity.</p> <p>19. Complete review of Kaupokonui River access information and implement identified opportunities to assist angler access.</p> <p>20. Assess satisfaction and success of Taranaki Region anglers using catch rates from a voluntary diary scheme and online satisfaction survey.</p>	<p>help with funding for their annual kids fishing day, which was approved. The Stratford event went ahead on 3/12/2022 attended by 66 children plus their families.</p> <p>13. Lake Kohata was visited on 21 February 2023 to assess its value as a fishery. Prolific growth of the invasive aquatic weed Hornwort and relatively restricted access make this lake of limited value as a fishery.</p> <p>14. The Stratford Fishing Club is keen to continue with the event in the short-term and this is supported.</p> <p>15. Access arrangements were confirmed for the 2023 game season, permits printed and issued to licence holders on request. Weekly ballots were held for Harakeke and Tauwhare Forests.</p> <p>16. Slow progress with this objective. A series of introductory videos will be available on the new Fish & Game website.</p> <p>17. Introductory package is well under way and will be incorporated into the new Fish & Game website. A spreadsheet of Taranaki Public angler access points and information was provided for inclusion in the new Fish & Game website.</p> <p>18. Engaged in Horizon Regional Council’s recreational freshwater survey. Ernslaw One Ltd have notified Fish and Game that angling access to Lake Namunamu will be restricted from early November 2023 while roading is prepared for a logging operation. Once logging begins, angler access may be closed for up to 3 years.</p> <p>19. Review of access complete, but liaison with landowners still to occur.</p> <p>20. 2023 Angler diary scheme and online angler satisfaction survey completed and reports prepared for Council’s 19 August 2023 meeting.</p>
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<p>21. Locate and publicise quality trout and perch recipes that enable anglers to make good use of these species.</p>	<p>21. Fish and Game cookbook promoted.</p>
<p>22. Implement actions to influence hunter behaviour as identified in hunter behaviour strategy to maximise enjoyment and participation and also public support for gamebird hunting.</p>	<p>22. Actions being carried out nationally.</p>

OUTPUT 4: PUBLIC INTERFACE

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$6,365	\$0	\$6,365	\$11,385	\$0	\$11,385
1420	Communication	\$6,265	\$0	\$6,265	\$8,334	\$0	\$8,334
1430	Advocacy	\$23,474	\$0	\$23,474	\$12,436	\$0	\$12,436
1440	Public Promotions	\$5,985	\$0	\$5,985	\$9,908	\$0	\$9,908
1450	Visitors/Education	\$0	\$0	\$0	\$0	\$0	\$0
Total		\$42,089	\$0	\$42,089	\$42,063	\$0	\$42,063

Work proactively and collaboratively with iwi at all levels consistent with Treaty of Waitangi obligations and responsibilities regarding the protection and use of natural resources

Planned Result	Outcome
1. Proactively engage, work and collectively share with iwi and hapu within the region on matters affecting wetland and freshwater resources or their use.	1. Taranaki Fish and Game Council worked closely with iwi groups as opportunities arose. This reflects that we have many shared concerns and also skills and knowledge to contribute, and collectively achieve strong environmental outcomes that will benefit both indigenous and introduced species and the wider community.

Strong relationships and involvement with DOC and local and regional councils to effectively represent the interests of hunters and anglers in formal decision-making processes

Planned Result	Outcome
2. Liaise with Department of Conservation and Conservation Boards and proactively engage and work with Regional and District councils and community & industry groups.	2. During the year a Taranaki/Whanganui Conservation Board member attended a Taranaki Fish and Game Council meeting and staff attended one meeting of the Taranaki/Whanganui Conservation Board. There was liaison with Department of Conservation on a number of issues, including Lake Kohata, access permits for game bird hunting in conservation areas, and eel deaths in the Whanganui River catchment.

Engender support for hunting and fishing and the activities of Fish & Game by the general public and others who recognise that these activities contribute to a better environment and healthy lifestyle and in turn who support protecting these resources and the opportunity to participate.

Planned Result	Outcome
<p>3. Recognise and pursue opportunities to contribute to the wider community including 'Wild for Taranaki' and 'Rotokare Scenic Reserve Trust'</p>	<p>3. Attended Wild for Taranaki quarterly catchup meeting and the annual biodiversity forum. Liaised with Rotokare Scenic Reserve Trust about signage informing anglers that the eels are protected in Lake Rotokare.</p>
<p>4. Take opportunities to promote the value of protecting freshwater, wetland and upland game habitats and the wider benefits from this.</p>	<p>4. Met with Forest & Bird Taranaki Representative and also with the Project Lead of Taranaki Catchment Communities to discuss ways in which Fish and Game can help farmers with wetlands. Attended a Department Of Conservation fish passage seminar. Gave a talk to New Plymouth Rotary on Taranaki trout fisheries.</p>
<p>5. Represent the interests of hunters and anglers and promote the validity of fishing and gamebird hunting including as a means of collecting natural organic foods and engaging in a physical healthy lifestyle.</p>	<p>5. Hunter access was facilitated to private farmland at Omata during the 2023 special paradise shelduck season.</p>
<p>6. Maintain a positive and constructive profile in the media which encourages prospective participants and fosters support and understanding among the general public.</p>	<p>6. During the year, fish season publicity was provided to 6 newspapers, the neighbourly on-line forum and two radio stations. Game season publicity, including for the 2023 Special Paradise Hunting Season, was provided to 5 newspapers. There was also publicity for the Lake Rotomanu Family Trout Fishing Day and Stratford kid's fishing releases.</p>
<p>7. Implement revised media strategy and including incorporating any National Policy</p>	<p>7. Communication Strategy is being prepared nationally.</p>

OUTPUT 5: COMPLIANCE

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$6,944	\$0	\$6,944	\$2,083	\$0	\$2,083
1520	Ranger Training	\$4,080	\$0	\$4,080	\$6,855	\$0	\$6,855
1530	Compliance	\$17,314	\$1,000	\$16,314	\$9,107	\$800	\$8,307
	Total	\$28,338	\$1,000	\$27,338	\$18,045	\$800	\$17,245

Provide effective compliance to protect resource sustainability (including revenue base) and user experience to maintain licence holder satisfaction

Planned Result	Outcome
1. Maintain a skilled honorary ranger team of at least 12 rangers consistent with requirements and objectives of the Compliance Policy and Strategy and also R3 principles.	1. Taranaki Fish and Game began the 2022/23 year with a full compliment of 13 warranted honorary rangers and 2 warranted staff and this was maintained throughout the year. All honorary and staff rangers are up to date with their CERT training prior to warrant renewals in 2024.
2. Undertake safe and effective compliance coverage across the Taranaki Region, including at least 100 licence checks of anglers and also of hunters.	2. The number of hunters checked (115) exceeded the target of 100. No hunting offences were detected, giving 100% compliance. The number of anglers checked (68) did not reach the target of 100. The compliance rate for anglers was 97.1%.
3. Process detected offences in a fair and timely way consistent with national prosecution guidelines.	3. Two angling offences detected were dealt with by way of diversion.

OUTPUT 6: LICENSING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$0	\$206,246	-\$206,246	\$0	\$222,307	-\$222,307
1620	Agent Servicing	\$5,475	\$0	\$5,475	\$2,207	\$0	\$2,207
1630	Agent Payments	\$9,281	\$0	\$9,281	\$8,474	\$0	\$8,474
Total		\$14,756	\$206,246	-\$191,490	\$10,681	\$222,307	-\$211,626

Planned Result	Outcome
1. Provision of ready and valued support and assistance to licence agents such that they are kept up to date, resourced and operate as effective agents.	1. All Licence agents were visited at least twice during the year. Permits and support were provided to licence agents in Area C for the 2023 Paradise Special Season. Licence agents were given information on the new Designated Waters and Salmon Endorsement licences.

FISHING LICENCES	2018/19	2019/20	2020/21	2021/22	2022/23
Adult Whole Season	390	424	499	482	431
Non-Resident Whole Season	73	48	11	9	106
Loyal Senior Whole Season	66	63	72	79	83
Local Area Whole Season	37	32	47	39	43
Family Fishing	127	108	154	135	124
Adult Day	220	178	163	156	165
Non-Resident Day	78	72	4	30	245
Adult Winter	50	33	36	31	35
Adult Short Break	49	56	55	56	62
Adult Long Break	8	4	2	3	3
Junior Whole Season	66	69	86	88	92
Junior Non-Resident Whole Season	3	2	1	3	5
Junior Day	25	13	29	46	42
Junior Non-Resident Day	4	1	-	-	7
Child Non-Resident Whole Season	-	4	-	-	4
Child Non-Resident Day	-	1	-	-	5
Total Fish Licences	1196	1108	1159	1157	1453
Whole Season Licence Equivalent	831	791	897	855	934

GAME LICENCES	2019	2020	2021	2022	2023
Adult Whole Season	1034	970	1081	1091	1056
Adult Day	45	28	43	31	43
Junior Whole Season	85	81	95	80	88
Junior Day	-	1	2	3	-
Child Whole Season	28	42	47	39	46
Total Game Licences	1192	1122	1268	1244	1233
Whole Season Licence Equivalent	1062	992	1109	1113	1081

OUTPUT 7: COUNCIL

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$0	\$0	\$0	\$0	\$0	\$0
1720	Council Meetings	\$34,559	\$0	\$34,559	\$35,615	\$0	\$35,615
	Total	\$34,559	\$0	\$34,559	\$35,615	\$0	\$35,615

Sound and effective governance which facilitates a co-operative and supportive relationship between Council, staff and licence holders that enables effective management of resources in the best interests of the licence holder and the fish & game resource.

Planned Result	Outcome
1. Not less than six meetings of Council are held and meetings are conducted consistent with provisions of the Standing Orders.	1. Six Council meetings were held during the year, one of them via zoom.
2. Identification and implementation of options and strategies to increase the diversity of Council and iwi involvement.	2. On hold pending the implementation of the Ministerial Review and regional amalgamations.
3. The 5-Year Strategic Plan is reviewed and agreed by Council by March 2023.	3. 5-year Strategic Plan was reviewed and adopted by Council at its 18 th February meeting.
4. Formulation and adoption of an Annual Operational Plan and Budget for 2023/24 consistent with the 5-Year Strategic Plan.	4. The draft Annual Plan and Budget were received at the Council's 25 March 2023 meeting and adopted at Council's 19 August 2023 meeting.
5. Presentation by Council of its audited annual report for 2021/22 not later than 31 December 2022. Report to be consistent with tier 2 Service Performance standards and requirements.	5. Council's audited Annual Performance Report for 2021/2022 was adopted and presented at a public annual general meeting held on 10 th December 2022.
6. Effective regional policies are developed, adopted and reviewed as required and are consistent with any National Policy requirements.	6. Working with National Office to develop a suite of corporate policies.
7. Progress reporting of licence sales, work progress and financial position is timely and accurate and supports sound financial and operational management and oversight.	7. A progress report on licence sales was included as an agenda item in each Council meeting agenda.

<p>8. Effective administration such that the Council is within annual budget ($\pm 5\%$), operates consistent with best practice and at least 90% of its annual plan is completed.</p>	<p>8. Budget v's expenditure was closely monitored during the year.</p>
<p>9. Effective staff management including performance reviews completed and new objectives agreed for staff, and regular staff meetings such that staff are aware of what is generally occurring and have ready opportunity for input into decisions and management direction.</p>	<p>9. Regular staff meetings were held throughout the year alongside programmed Health and Safety meetings. Performance reviews for staff were completed using the Employment Hero platform.</p>



OUTPUT 8: PLANNING & REPORTING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Plan	\$4,580	\$0	\$4,580	\$9,630	\$0	\$9,630
1820	Annual Planning	\$3,580	\$0	\$3,580	\$2,500	\$0	\$2,500
1830	Reporting	\$11,262	\$0	\$11,262	\$21,001	\$0	\$21,001
1840	National Liaison	\$14,419	\$0	\$14,419	\$12,846	\$0	\$12,846
Total		\$33,841	\$0	\$33,841	\$45,977	\$0	\$45,977

Operate consistent with National Policy and make valued contributions to the management of the resource and Fish and Game nationally in the interests of all licence holders.

Planned Result	Outcome
1. Implement any outcomes and directions from Fish and Game Ministerial Review and /or National Council reviews.	1. Taranaki and Wellington Fish and Game held regular meetings involving staff, Councillors and Chairmen.
2. Effective communication and liaison with New Zealand Fish and Game Council and other Fish and Game regions including valued input and comment on Fish and Game issues and attendance at Fish and Game Managers meetings.	2. On-line manager's meetings were attended by the Acting Manager on 17 occasions with 1 manager's meeting held in Christchurch. The Acting Manager also attended a Manager's Strategy meeting and a 2-day budget meeting.

Make the best use of new systems, processes and technology to maximise administrative efficiencies and minimise costs so resources are available for use elsewhere.

Planned Result	Outcome
1. Contribute to National Office by providing valued advice, assistance and feedback on national issues and processes as requested.	1. The Acting Manager provided regular input to National Office on a range of national issues.
2. Refine financial administration, reporting and analysis working with New Zealand Fish and Game Council and staff	2. Passed on comments from Taranaki's Audit regarding the Performance Reporting Framework.

Demonstrate a commitment to Health and Safety and ensuring the welfare of staff and others through effective policy, systems, resourcing and oversight

Planned Result	Outcome
<ol style="list-style-type: none"> 1. All processes and activities are undertaken consistent with Council Health and Safety Policy and Manual. 2. Staff are actively involved in implementing Health and Safety at Work policy and ensuring a safe workplace, including by undertaking two monthly staff meetings where Health and Safety at Work is a specific agenda item. 3. Compliance with Health and Safety at Work requirements and policy including scheduled reviews and audits along with any issues identified or near misses routinely reported to each meeting of Council. 	<ol style="list-style-type: none"> 1. A Health and Safety report was included as an agenda item in each Council agenda, identifying any new issues and progress with addressing existing issues. 2. A Health and Safety at Work staff meeting was held prior to each 2-monthly Council meeting. 3. A report on Health and Safety at Work was included as an item in each council agenda.

TARANAKI FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE

For the year ended 31 August 2023

	Note	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
REVENUE				
Fish and Game licence sales	1	222,307	206,246	193,906
Grants and donations	1	171,222	171,172	188,991
Interest	1	16,543	1,477	5,717
Other revenue	1	17,716	21,450	30,179
Total Revenue		427,788	400,345	418,793
EXPENSES				
Outputs				
Species management	2	35,080	27,100	42,087
Habitat protection & management	2	7,659	20,000	32,901
Angler & Hunter participation	2	12,435	12,800	10,058
Public interface	2	4,652	4,500	2,427
Compliance	2	2,396	3,100	2,291
Licensing	2	9,107	10,281	9,244
Council	2	7,743	9,500	9,205
Planning & reporting	2	6,993	7,440	7,255
Overheads				
Employee related costs	2	246,456	236,857	236,638
Depreciation	4	20,379	21,289	14,952
Other expenses	2	49,819	54,794	53,356
Total Expenses		402,719	407,661	420,414
Operating Surplus/(Deficit)		25,069	(7,316)	(1,620)
Less Other Expenses		-	-	-
Levies to NZFGC		-	-	-
NET SURPLUS/(DEFICIT)		25,069	(7,316)	(1,620)

The accompanying statement of accounting policies and notes form an integral part of this performance report. This performance report should be read in conjunction with the Independent Auditors Report

TARANAKI FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL POSITION
As at 31 August 2023

	Note	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	121,895	85,834	129,274
Debtors and prepayments	3	64,951	34,253	7,469
Investments	3	390,562	390,000	405,968
Total Current Assets		577,408	510,087	542,711
Non-Current Assets				
Property, plant and equipment	4	74,329	91,741	68,031
Total Non-Current Assets		74,329	91,741	68,031
Total Assets		651,737	601,828	610,742
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	45,899	55,000	41,685
Employee costs payable	3	48,112	37,000	39,857
Income in Advance	3	15,513	-	12,057
Total Current Liabilities		109,524	92,000	93,599
Total Liabilities		109,524	92,000	93,599
NET ASSETS		542,213	509,828	517,144
ACCUMULATED FUNDS	5	542,213	509,828	517,144

The accompanying statement of accounting policies and notes form an integral part of this performance report. This performance report should be read in conjunction with the Independent Auditors Report.

TARANAKI FISH AND GAME COUNCIL

STATEMENT OF CASHFLOWS

For the year ended 31 August 2023

	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence sales	223,872	194,381	192,951
Grants, donations and fundraising	171,222	171,172	188,991
Interest	15,812	1,477	5,327
Other revenue	(42,689)	9,460	30,297
GST (net)	8,420	5,000	7,169
Cash was applied to:			
Payments to suppliers	140,431	156,184	171,503
Payments to employees	238,201	239,714	227,285
Net Cash Flows from Operating Activities	(1,995)	(14,408)	25,948
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	32,608	-	-
Sale of investments/deposits	15,406	15,968	-
Cash was applied to:			
Purchase of property, plant and equipment	53,398	45,000	3,870
Purchase of investments/deposits	-	-	5,253
Net Cash Flows from Investing & Financing	(5,384)	(29,032)	(9,123)
Net Increase / (Decrease) in Cash	(7,379)	(43,440)	16,825
Opening Cash	129,274	129,274	112,449
Closing Cash	121,895	85,834	129,274
This is represented by:			
Bank accounts and cash	121,895	85,834	129,274

The accompanying statement of accounting policies and notes form an integral part of this performance report. This performance report should be read in conjunction with the Independent Auditors Report.

TARANAKI FISH AND GAME COUNCIL
STATEMENT OF ACCOUNTING POLICIES
For the year ended 31 August 2023

ACCOUNTING POLICIES APPLIED

Reporting Entity

Taranaki 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

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

Goods and Services Tax (GST)

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

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

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

Licence Revenue

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

Grants Received

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

Interest

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

Other Income

Income from contracts and miscellaneous sales are recorded as revenue in the period they are earned.

Outputs

The Council has allocated expenditure based on the 8 output codes - Species management, Habitat protection & management, Angler & Hunter participation, Public interface, Compliance, Licensing, Council, and Planning & reporting. These are expensed when the related service has been received.

Employee related costs

Wages, salaries, and annual leave are recorded as an expense as staff provide services and became entitled to wages, salaries. Performance payments are recorded when the employee is notified. Superannuation contributions are recorded as an expense as staff provide services.

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.

Bank accounts and cash

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

Debtors and prepayments

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

Investments

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

Property, plant, and equipment

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

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

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

Depreciation is both Straight Line and Diminishing Value. Rates used are:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	25 years	Straight Line
Plant & Equipment	10 - 21.6%	Diminishing Value
Motor Vehicles	10 – 30%	Diminishing Value
Office Equipment	14.4 – 80.4%	Diminishing Value

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

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

Employee costs payable

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

Restricted and dedicated reserves

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

Asset Replacement Reserve

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

Back Country Fisheries Reserve

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

Fisheries Reserve

The Fisheries Project fund is for the purpose of enhancing freshwater fisheries within the region.

Hunting and Habitat Scheme

The Hunting and Habitat Scheme fund is for the purpose of enhancing wetlands and upland game habitat within the Taranaki region of Fish and Game. The reserve was established in 2012 to ensure that proceeds from the sale of Tom Watt Farm would be used to enhance wetlands and upland game habitat.

Manganuioteao River Riparian Project

This is a collaborative project to complete riparian fencing and protect water quality on the Orautoho Stream and Manganuioteao River. External funds are held by Fish and Game on behalf of Fish and Game and two other third parties.

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 19th August 2022.

Tier 2 PBE Accounting Standards applied.

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

Changes in accounting policies

There have been no changes in accounting policies. All policies have been applied on a consistent basis with previous years.

Taranaki Fish & Game Council
NOTES TO THE PERFORMANCE REPORT
for the year ended 31 August 2023

Note 1: ANALYSIS OF REVENUE	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
Licence sales			
Fish licence	114,432	107,794	100,447
Non Resident Fish Licence Levy	12,054	-	703
Game licence	95,821	98,452	92,757
Total Licence sales	222,307	206,246	193,906
Grants and donations			
National Fish & Game grant	171,172	171,172	188,941
Donations/koha from the public	50	-	50
Total Grants and donations	171,222	171,172	188,991
Interest			
Other interest	16,543	1,477	5,717
Total Interest	16,543	1,477	5,717
Other revenue			
Fish Population Assessment	4,404	200	-
Summer Gamebird Season	370	500	465
Trout Liberations	1,825	-	12,200
Game Bird Dispersal	680	750	920
Taranaki Hunting & Habitat Projects	-	15,000	-
Manganuioteao Riparian Project	-	-	10,000
Fines and prosecutions	800	1,000	-
Other income categories	-	-	2,922
Wellington Fish & Game Admin	3,748	4,000	3,672
Gain on sale or disposal of assets	5,889	-	-
Total other revenue	17,716	21,450	30,179



Note 2: ANALYSIS OF EXPENSES	Unaudited		
	Actual	Budget	Actual
	2023	2023	2022
	\$	\$	\$
Species management			
Population monitoring	13,227	10,100	12,196
Harvest assessment	-	-	-
Hatchery operations	13,270	8,500	10,719
Releases	6,121	6,000	17,605
Regulations	-	-	-
Control	2,462	2,500	1,567
Total Species management	35,080	27,100	42,087
Habitat protection & management			
Resource management	2	-	-
Assisted habitat	7,657	15,000	16,231
Assessing & monitoring	-	-	-
Manganuioteao Riparian Project	-	5,000	16,670
Total Habitat protection & managemen	7,659	20,000	32,901
Angler & Hunter participation			
Access	465	1,000	712
Satisfaction surveys	-	-	-
Newsletters	11,670	9,500	9,046
Other publications	-	-	-
Training	-	2,000	-
Club relations	300	300	300
Total Angler & Hunter participation	12,435	12,800	10,058
Public interface			
Liaison	1,106	100	-
Advocacy	3,546	1,100	2,427
Public promotions	-	3,300	-
Total Public interface	4,652	4,500	2,427
Compliance			
Ranging	231	500	57
Ranger training	2,040	500	2,185
Compliance	125	2,100	50
Total Compliance	2,396	3,100	2,291



	2023	2023	2022
	\$	\$	\$
Licensing			
Agent servicing	633	1,000	997
Commission	8,474	9,281	8,246
Total Licensing	9,107	10,281	9,244
Council			
Council meetings	7,743	9,500	9,205
Total Council	7,743	9,500	9,205
Planning & reporting			
Management/Strategic planning	-	1,000	-
Reporting	273	500	-
National liaison	160	100	250
Audit fee	6,560	5,840	7,005
Total Planning & reporting	6,993	7,440	7,255
Employee related costs			
Salaries and wages	241,103	226,172	232,914
Fringe benefit tax	1,233	1,000	1,240
KiwiSaver contributions	-	6,785	-
ACC levies	576	700	442
Staff Training and Other expenses	3,544	2,200	2,042
Total Employee related costs	246,456	236,857	236,638
Other expenses			
Office premises	22,161	22,200	22,193
Office equipment	2,350	500	4,675
Communications	5,888	7,750	7,810
General	3,105	2,750	2,740
Field equipment	202	6,494	761
Vehicles	16,110	15,100	15,177
Loss on sale of disposal of assets	3	-	-
Total Other expenses	49,819	54,794	53,356

Note 3 : ANALYSIS OF ASSETS AND LIABILITIES	Actual 2023 \$	Unaudited Budget 2023 \$	Actual 2022 \$
Bank accounts and cash			
Current account balance	121,895	85,834	129,274
Total	121,895	85,834	129,274
Debtors and prepayments			
Accounts receivable and accrued income	63,830	34,253	6,702
Prepayments	1,121	-	767
Total	64,951	34,253	7,469
Investments			
<i>Current portion</i>			
Term Deposits	390,562	390,000	405,968
<i>Non- Current portion</i>			
Total	390,562	390,000	405,968
Creditors and accrued expenses			
Trade and other payables	11,432	55,000	13,124
Accrued expenses	6,607	-	9,121
GST Payable	27,860	-	19,440
Total	45,899	55,000	41,685
Income in Advance	15,513	-	12,057
Employee costs payable			
Accrued salaries and wages	3,480	37,000	2,571
Annual leave and time in lieu	35,657	-	28,715
PAYE owing	8,975	-	8,571
Total	48,112	37,000	39,857

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

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Buildings	-	-	-	-	-
Plant & Equipment	9,361	-	-	939	8,422
Vehicles	52,379	53,398	26,719	17,555	61,506
Office Equipment	6,290	-	3	1,886	4,401
Total	68,030	53,398	26,722	20,380	74,329

2022

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Buildings	-	-	-	-	-
Plant & Equipment	8,824	1,460	-	923	9,361
Vehicles	63,267	-	-	10,888	52,379
Office Equipment	7,023	2,410	-	3,143	6,290
Total	79,114	3,870	-	14,952	68,031

Note 5: ACCUMULATED FUNDS

	Actual 2023 \$	Actual 2022 \$
Accumulated Funds		
Balance as at 1 September	148,034	149,695
Surplus/(Deficit)	25,069	(1,620)
Transfer to Reserves	(63,290)	(31,551)
Transfer from Reserves	61,055	31,511
Total Accumulated Funds	170,868	148,034
<i>Dedicated Reserves</i>		
Asset Replacement Reserve		
Balance as at 1 September	14,540	4,540
Transfer from Accumulated Funds	50,436	10,000
Transfer to Accumulated Funds	(53,398)	-
Balance at 31 August	11,578	14,540
Non - Resident Levy Reserve		
Balance as at 1 September	8,497	7,794
Transfer from Accumulated Funds (Income)	12,054	703
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	20,551	8,497
Fisheries Project		
Balance as at 1 September	6,586	6,586
Transfer from Accumulated Funds (Income)	800	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	7,386	6,586
<i>Total Dedicated Reserves</i>	39,515	29,623
<i>Restricted Reserves</i>		
Taranaki Hunting & Habitat Scheme		
Balance as at 1 September	332,680	347,521
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	(5,000)	(14,841)
Balance at 31 August	327,680	332,680
<i>Restricted Reserves</i>		
Manganuioteao River Riparian Project		
Balance as at 1 September	6,807	2,629
Transfer from Accumulated Funds (Income)	-	20,848
Transfer to Accumulated Funds (Expenses)	(2,657)	(16,670)
Balance at 31 August	4,150	6,807
<i>Total Restricted Reserves</i>	331,830	339,487
Total Accumulated Funds	542,213	517,144

Note 6: COMMITMENTS & CONTINGENCIES**Commitments**

There are no commitments as at 31 August 2023 (Last Year - nil)

Contingency

There are no contingent liabilities as at 31 August 2023 (Last Year - nil)

Note 7: OTHER**Non-cancellable Operating Lease Commitments**

Operating leases means means payments for the Taranaki Fish and Game Council premises in New Plymouth.

Total Operating Commitment (exclusive GST)

	2023	2022
Less than one year	\$ 20,800	\$ 20,800
Between one and two years	\$ 20,800	\$ 20,800
Between three and five years	\$ 62,400	\$ 62,400
Beyond five years	\$ 26,000	\$ 41,600
	<u>\$ 130,000</u>	<u>\$ 145,600</u>

Note 8: RELATED-PARTY TRANSACTIONS

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

Related Party	Description	2023	2022	2023	2022
		\$	\$	\$	\$
		Value	Value	Amount Outstanding	Amount Outstanding
New Zealand Fish and Game Council	Grant Received	171,172	188,941	-	-
Ruapehu Fish & Game Club	Annual Grant paid	300	300	-	-

Note 9: EVENTS AFTER BALANCE DATE

Note 10: MINISTERIAL REVIEW

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

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

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

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

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



Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2023

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

ACTUAL 2023

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	35,080	1,200	111,120	146,200
Habitat protection & management	7,659	497	46,022	53,681
Angler & Hunter participation	12,435	306	28,336	40,771
Public interface	4,652	404	37,411	42,063
Compliance	2,396	169	15,649	18,045
Licensing	9,107	17	1,574	10,681
Council	7,743	301	27,872	35,615
Planning & reporting	6,993	421	38,984	45,977
Totals	86,065	3,315	306,968	393,033

Actual Overheads

Employee related costs	246,456
Depreciation	20,379
Other expenses	49,819
Less Administrative Income	<u>(180,859)</u>
Total Overheads to Allocate	135,795

UNAUDITED BUDGET 2023

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	27,100	865	77,415	104,515
Habitat protection & management	20,000	1,000	89,496	109,496
Angler & Hunter participation	12,800	260	23,269	36,069
Public interface	4,500	420	37,589	42,089
Compliance	3,100	282	25,238	28,338
Licensing	10,281	50	4,475	14,756
Council	9,500	280	25,059	34,559
Planning & reporting	7,440	295	26,401	33,841
Totals	94,721	3,452	308,942	403,663

Budget Overheads

Employee related costs	236,857
Depreciation	21,289
Other Expenses	54,794
Less Administrative income	<u>(175,172)</u>
Total Overheads to Allocate	137,768

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Taranaki Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly Smit Limited (CKS Audit), 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 30 to 45, that comprise the statement of financial position as at 31 August 2023, the statement of financial performance, and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of performance of the Fish and Game Council on pages 9 to 29.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 30 to 45:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2023; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Simple Formant Reporting – Accrual (Public Sector) framework; and
- the statement of performance of the Fish and Game Council on pages 9 to 29:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2023, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the annual operational plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the annual operational plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 06 December 2023. This is the date at which our opinion is expressed.

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

Basis for our opinion

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

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

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 annual operational 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 6, 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.



Vivien Cotton
CKS Audit
On behalf of the Auditor-General
Palmerston North, New Zealand