
PERFORMANCE REPORT OF THE

WELLINGTON FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2018**

Hon Eugenie Sage
Minister of Conservation
Parliament Buildings
WELLINGTON

Dear Minister

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

Yours faithfully



Strato Cotsilinis
CHAIRMAN
WELLINGTON FISH AND GAME COUNCIL

28 November 2018

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PURPOSE OF WELLINGTON FISH AND GAME COUNCIL

The Council is a Reporting Entity, created by Statute (The Conservation Act 1987) to manage, maintain and enhance the sports fish and game bird resources of its region, in the recreational interests of anglers and hunters. Wellington Fish and Game derives its revenue from the sale of fish and game licences, interest, contracts, grants and miscellaneous sales.

OPERATION OF WELLINGTON FISH AND GAME COUNCIL

At balance date the Council had twelve Councillors plus one co-opted Councillor, who are elected three yearly by the people who purchase fishing or hunting licences within the Council's region. The Council meets at least six times per year, spread around three main towns, cities, within the Wellington region, to direct the Council's management and to make its policy decisions.

The Council's office is based in Palmerston North. The Council employs four full-time and six part time staff: a Regional Manager, one Senior Field Officer, one Environmental Officer, three Assistant Environmental Officers, on a part time basis, an Administration Officer, and Administration Assistant, on a part time basis, in Palmerston North, and a Field Officer/Communications Officer, based in Wairarapa. The Taranaki Fish and Game Council in Wanganui, provides its Secretary's services on a part time basis for Wellington Fish and Game Council's financial administration.

DIRECTORY COUNCILLORS

Name	Locality
Jim Cook	Rongotea
Marc Flaws	Porirua
Brad Johnson	Upper Hutt
Strato Cotsilinis (Chairman)	Wellington
Malcolm Francis	Te Horo
Andrew Morris (NZ Fish & Game Council Appointee)	Masterton
Don Scott	Palmerston North
Andy Tannock	Palmerston North
Chris O'Meara	Lower Hutt
Paul Shortis	Masterton
Simon Muckley	Porirua
Dan Waechter	Upper Hutt
Eric Neumann (Co-opted)	Palmerston North

STAFF

Phil Teal	Regional Manager
Dr Matt Kavermann	Senior Fish and Game Officer
Peter Wilson	Senior Environmental Planner
Hamish Carnachan	Fish and Game Communications Officer
Jilli Steedman	Financial Administrator (Part Time)
Susan Wray	Office Manager (Part Time)
Dr Adam Canning	RMA Officer
Corinne Deans	Office Assistant (Part Time)

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Chairman's Report for the 2017/18 Financial Year

I am pleased to present this 2017/18 Annual report on the operations of Wellington Fish and Game Council.

The Wellington 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 access to it by licence holders.

Resource Management Advocacy Function – Freshwater Management

The Political Landscape for Freshwater Management

The increased public awareness and concern by the general public regarding water management elevated it to a key issue in the 2017 General Election. The challenges in managing New Zealand's water resources for water quality and water quantity were reflected in a technical assessment by the Chief Science Advisor for the Prime Minister¹ in 2017. This report acknowledged that declines in lowland trout fisheries were associated with land use intensification and water loss.

The change in Government has resulted in some key changes in policy direction at central Government level which will define how freshwater will be managed into the foreseeable future. A new National Policy Statement for Freshwater Management and a new National Environmental Standard are being proposed to improve the state of waterways, with an aspirational goal of a noticeable improvement in water quality within a relatively short-term five-year period. There is also a proposal of amending the Resource Management Act to enable regional councils to more quickly and effectively implement water quality and quantity limits. Wellington Fish & Game Council have been at the forefront of dealing with these issues over the last ten years to maintain the fish and game resource and has consumed an enormous amount of time and resources. There is now the prospect that central Government will provide leadership and guidance for regional freshwater management that will provide consistency and lessen the tensions between regional stakeholders during regional plan determinations.

In the interim, Fish & Game needs to remain vigilant in their advocacy role to protect the fish and game resource and ensure the second generation of regional plans implement rules and methods that promote practices that are sustainable and effective in managing excessive nutrient losses that will otherwise lead to damage of fresh water ecosystems.

The Indigenous Freshwater Fish Amendment Bill – Challenge to Sports Fish Management

The Indigenous Freshwater Fish Amendment Bill was recently introduced into parliament, which aimed to provide better protection for indigenous fish such as whitebait and eels, was an unexpected legislative approach by the Minister of Conservation. Regardless of the intent, the Bill formed a basis for potentially removing trout and salmon from particular rivers and lakes, the fisheries being used as part of a Treaty of Waitangi settlement with iwi, and the possibility of the sale of trout. This poses a serious threat to the way trout are managed in this country. Wellington Fish & Game Council provided an example of a loose management agreements between regional councils, DOC, and iwi to remove trout and other sports fish while excluding Fish & Game from the decision-making process relating to their management. This is clearly unacceptable under current law and needs to be challenged to clarify intent and potential interpretations in the future.

¹ Office of the Prime Minister's Chief Science Advisor (OPMCSA). 2017. *New Zealand's fresh waters: Values, state, trends and human impacts* (12 April 2017).

Regional Planning Advocacy

Wellington Fish & Game Council has continued its involvement in the regional resource management planning processes which is essential to achieve habitat maintenance and enhancement, along with promoting public awareness of the issues in order to retain public support.

There are several regional planning processes that are continuing to have high priority in the Wellington Fish & Game region:

Implementation of the Horizons Regional Council Regional Plan – One Plan

The Environmental Defence Society (EDS) and Fish and Game sought and won their declaration² in 2017 clarifying how Horizons Regional Council were implementing provisions of the One Plan – which concluded that resource consents were being issued unlawfully. The judgment clearly articulated that the Regional Plan should be implemented as the Plan states and that Horizons Regional Council cannot choose to implement or not to implement certain aspects. There continues to be a clear expectation that provisions in regional plans will be implemented as intended to maintain the integrity of the operative plan once they have been finalised through the various formal and legal processes.

Fish & Game offered to assist the Regional Council to define appropriate approaches to implementing the plan. A persistence of their messaging with an economic focus, which had already been considered by the Environment Court, gave clear indications that they intended to control the extent and pace of any implementation.

Horizons Regional Council's recent response has been to take a three-stage response including a proposed plan change to recalibrate Table 14.2 which is derived from OVERSEER[®] used to calculate the nitrogen leaching limits. No changes to water quality targets are envisaged during this process. Secondly, a further plan change that looks to define additional consenting pathways. Thirdly, Horizons has announced their preference for a broader catchment review akin to the Whaitua process undertaken in Greater Wellington region. The weaknesses of similar collaborative processes are well understood given that the issues are often complex, and often do not deliver enduring results given vested interests are determining outcomes. Fish & Game's goal remains to manage and maintain the fish and game resource and part of that is to advocate for a basis where by land use is sustainable within environmental limits for water quality.

Proposed Regional Plan – Greater Wellington Region:

The hearings process for the Greater Wellington Proposed Regional Plan, which provides the primary set of rules and regulations for the region, has been completed over the course of the year. Formal submissions were originally sought in November 2015, with hearings commencing in May 2017, and key hearings relating to water quantity, water quality, and wetland management being held mid-2018. The process has been a long and protracted one which illustrates the tenacity and resources required to remain an effective advocate over such a long period of time. The decisions will be released in March 2019 and will be critically assessed to see if provisions of the plan are sufficient to protect the interests of anglers and hunters.

Proposed Wairarapa Irrigation Project:

The Greater Wellington Regional Council continued to investigate the technical and economic feasibility of creating a large-scale dam for water storage in the Wairarapa valley. The change in Government saw the winding down of irrigation-targeted funding which affected funding for Wairarapa Water by the Crown Irrigation Investments Ltd. This resulted in a change of emphasis of outcomes by the Regional Council – from a focus predominantly on economic outcomes to a focus on promoting social benefits and resilience from climate change for urban water supply and

² Environment Court Decision [2017] NZEnvC 37 ENV-2016-WLG-000038

'environmental benefits' of flushing flows. The Regional Council and TLAs has committed nearly \$300,000 in the next financial year to continue investigations, which will complement the newly formed company funded by industry groups to keep the momentum of creating a large-scale dam to the fore for Wairarapa valley.

Regardless of the public rhetoric, the fact remains that in order to fund such a scheme, significant land-use change is inevitable which will have a downstream effect on water quality. Fish & Game needs to continue its advocacy to ensure the extent of change and the effect on life-supporting capacity in the river, including trout fisheries, is not significant.

Ruamahanga Catchment – Whaitua Committee Consideration:

The Ruamahanga Whaitua (Zone) Committee process, was completed after a four-year process using a 'community based' committee appointed by the Regional Council to provide recommendations on how to manage and allocate land and water resources – including setting nutrient limits for water quality. While there were some aspirational statements in the final recommendations, there remains a large degree of uncertainty as to what plan changes will be developed to implement them. Fish and Game still has major concerns with this type of process. No matter how well intended the individuals might be, they risk being susceptible to becoming captured and directed into a line of thought that does not provide a robust set of rules and regulations to protect water quantity and quality in a region.

Regional Consent Processing:

The regional resource management function has continued to be a demanding exercise for staff, but advocacy effort using relevant and credible technical advice has maintained strong representation of the interests of hunters and anglers.

Similarly to the regional planning processes, consenting processes for large scale applications can stretch over multiple years – with several examples of such consent proposals, including: several wastewater treatment plants in both the Horizons and Wellington regions, flood protection and river management consents for the western rivers in the Greater Wellington region (Hutt, Otaki, Waikanae rivers), and Floodplain Management Plans for some of the eastern rivers of the Greater Wellington region. This is the process whereby the interests of anglers and hunters are considered, and strong representation is still required.

In addition to the formal involvement at resource consenting processes, there is a complementary approach to have a credible public awareness capability and capacity within Fish & Game. Hamish Carnachan continues to provide a strategic perspective and outstanding expertise in communication to ensure the public understand the issues from Fish & Game's perspectives.

Regional Technical and Planning Advice:

Wellington Fish & Game Council continues to seek and promote efficiencies in delivering resource management advocacy across the collective of twelve regional Fish and Game Councils to make best use of our limited resources. Wellington Fish & Game Council have continued to provide environmental planning resources through Senior Environmental Planner, Peter Wilson, in giving advice and active advocacy for other Fish & Game regions that either do not have that capability or required experienced to take advantage of the economies of learning.

Regional Councils' Long-Term Planning Consultation

Wellington Fish & Game Council submitted on the regional councils' Long Term Plans as part of their consultation process, and attended formal hearings. Submissions covered topics including: freshwater quality management, flood control operations activities, incorporating wetlands into a rural landscape, clarifying responsibility for biodiversity – fish management, requesting stopping Water Wairarapa funding, increasing a focus on fish habitat management, and considering funding

mix alternatives. The responses from the regional councils were rather predictable but the submissions may assist the regional councils to focus on important on strategic environmental issues.

Licence Sales & Licencing

Licence Sales:

Game licence sales were slightly down (98% of 2016/17 sales) on the previous year's sales and slightly down on budget (98% budget LEQs). Fish licence sales were similar to last year but slightly below budget (94% budget LEQs). The pattern of purchasing a fish licence was also of interest with early season purchasing being well above budget but once inclement weather conditions prevailed after early January the total sales ended up being on par with the previous year's totals.

Effectiveness of New Categories of Fish Licences

The total number of participants who purchased a fish licence was slightly up (101% total participants of 2016/17 season) reflecting changes in the discounted part-season licence categories now available. The original objective was to increase licence holder's perceptions of value and potentially reduce 'churn' in licence sales but the discounting of new licence categories has negatively affected overall licence income despite participant numbers being higher. Wellington Council considers it imperative that NZ Fish & Game Council commission a review of the pricing structure and appropriateness of short-term licence categories for fishing licences as was intended at the end of three years since their introduction. This should include looking at the effectiveness of retaining licence holders (reducing 'churn'), assessing price sensitivities, and looking at licence holder switching behaviours.

Licence Management

The robustness of the software platforms for licence management has resulted in core licence sales channels now being exclusively electronically processed by agents or by public online – the paper licence option has been discontinued.

Wellington Fish & Game Council supported the extension of the current contract with Eyede Ltd until 2019, having performed well to manage our principal income sources professionally and robustly. It has been considered prudent by the wider organisation to seek expressions of interest to provide services for licence sales management through a tendering process in 2019. This is to ensure technology is up-to-date and confirm that Eyede Ltd remains a cost-effective provider.

Draft Guides Licence:

The Minister of Conservation has sought further refinement to the long awaited draft Guides Licence that was intended to deal with ethics, safety, and operational consistencies in sports fishing guiding - despite being endorsed by the NZ Fish & Game Council and guides' representatives.

Communication with Licenceholders

Staff continue to put considerable effort into implementing the communication plan that focuses on highlighting the perceived 'value' of the licence to anglers and hunters. The intent is to use several communications channels (including Pre-season Fish & Game NZ Magazine Special Issues, fishing and hunting newsletters, regular e-zines such as Reel Life and Both Barrels; and weekly fishing and hunting reports) to regularly contact existing licence holders with relevant and targeted information. Hamish Carnahan has provided a professional approach to all communications over the year that is well received by licence holders. He has also contributed outstanding advice when considering strategic approaches to public awareness issues. He has also been very proactive and innovative in promoting the trout fisheries of the Wellington region with the joint production (with local angler Andrew Harding) of an informative short video which had several thousand views on social media and was the basis of a digital advertisement with flagship news websites in NZ.

Wellington Fish & Game Council has been made aware of instances where national public awareness tactics intended to retain high public awareness of water quality issues has garnered negative feedback from rural public. While the outcome sought might be ensuring commitment of government to deliver improvements to water quality, this may create tensions with the rural regional community who feel their licence to operate is under attack. Council firmly believes that any advocacy position should be internally consistent and then communicated by the wider organisation in clear and easily understandable way to licence holders and public at a regional level.

This year also saw the commercial issues (available by subscription and newsstand) of the flagship Fish & Game NZ magazine being discontinued. Wellington Council views the magazine as a key communication channel, especially with key influencers within the angling community. Council have sought clarification from the NZ Council as to how this reconfiguration fits into a wider communications strategy, including as a potential platform for the R3 marketing programme.

Strategic Overview - Strategic Planning and Policy

Wellington Fish & Game Council regularly reassesses strategic direction to ensure our long-term priorities align with annual staff and financial resources to be able to achieve expected outcomes. We remain committed to our responsibilities to maintain an effective core monitoring programme to maintain relevance in advocacy forums but also want to focus on opportunities that promote recruitment and education, and contribute to a wider marketing programme. The projects which have taken priority include involvement in the R3 marketing programme, establishing safe urban reservoir fisheries, maintaining an involvement in the Fish in Schools programme, maintaining access for hunters and anglers, and undertaking effective monitoring using technological advances.

Wellington Fish & Game Council has initiated a review of its Sports Fish and Game Bird Management Plan and is planning for the wider consultation process in late 2018.

Species Management

Dr Kavermann has undertaken a review of the species monitoring programmes to ensure that data is up-to-date, relevant, and robust. The data collected, and inferences from analyses of this data, are important in mainlining credibility as a science-based management agency, including the core drift dive programme, specific intensive drift dives sites, spawning surveys, electro-fishing surveys, and specific research projects

Dr Kavermann and Dr Canning have exhibited outstanding leadership in developing research initiatives that not only increase our understanding of population change but have the potential for undertaking the field work in a smarter, safer, and more efficient means. For example, a significant research project lead by Dr Canning has been to establish protocols for a field technique to confirm spawning in a river using environmental DNA primers and assessing DNA_{mitochondrial}:DNA_{nuclear} ratios. He is currently refining the technique to improve specificity of the DNA_{nuclear} primers and is also collecting samples from around the country to ensure the technique is fit for purpose nationally, given that there is slight genetic variations of trout depending on their original origin. There is also on-going work to refine the water volumes required, most efficient filter sizes to use for processing, and modifying DNA collection equipment that can be left 'in river'. This type of research reflects well on Fish & Game and many positive comments were received following media reports and social media exposure. This type of technique might become essential in assisting regional councils who require relatively recent confirmation of trout spawning in streams as a prerequisite to applying restricted rules in regional plans for that stream.

Dr Kavermann has been leading the project relating to using the sophisticated technique of otolith microchemistry analysis that enables determination of the contribution of spawning to trout populations from tributaries within a catchment – which is actively being applied to Ruamahanga,

Rangitikei, and Hutt catchments. Dr Kavermann took control of this project after commencement, but his current oversight and management of the project is proving invaluable.

Trout Population Change Monitoring

I acknowledge the commitment of the team of divers lead by Dr Kavermann and Hamish Carnachan in substantially completing the core summer drift diving monitoring programme. With the trout population being relatively stable there were only minor changes recommended to the Minister for the Anglers Notice.

Mallard Monitoring

The trend analysis of aerial transects of mallard population monitoring for recent years indicated an increasing population change in the Manawatu/Rangitikei side of the mountain ranges and a relatively stable population on the Wairarapa side. A continued conservative approach was taken by Council in recommending an eight-week, eight bag limit season harvest conditions for mallard.

Wellington Council also seeks feedback from hunters using an email survey to get their opinion on potential restrictive approaches and how these might affect hunting opportunity. The survey continues to be well received by hunters and provides a platform for them to express their views and preferences as licence holders.

Mallard Research:

The main findings from the mallard productivity study completed in Southland and Auckland/Waikato regions were finalised and presented in a completed PhD Thesis . There still needs to be more effort in communicating the findings of the mallard research programme to the hunters and clearly define future research directions to retain momentum and support for this research.

Wellington region has continued to contribute to the mallard banding programme that may confirm survival statistics and allow comparison with other sites within a proposed environmental management unit. There will be at least one further year of banding with similar effort required – and assistance of Colin Shore and volunteers are very much appreciated.

Support for Predator Control Initiatives

Wellington Fish & Game Council acknowledge the preliminary findings from the mallard research programme that confirms the potential effects of mustelids and rats on waterfowl mortality in terms of hen and chick mortality in an open farmland pasture/pond environment. Wellington Fish & Game Council has a willingness to be involved in efforts that are focused on waterfowl/game bird populations and habitat, and could provide practical advice and lead by example to inspire hunters to take positive conservation initiatives.

Release of Captive Reared Mallard

Wellington Fish & Game Council was required to consider the merits of releasing mallard ducks for additional population numbers, the carrying capacity and limiting factors if due to habitat loss and environmental drivers, whether the focus would be on existing upland release sites for game preserves, and the role of Department of Conservation granting permits and protocols used. Council did not support the releasing of captive reared mallard (CRM) as a tool to augment wild populations given the principle of adding to an existing population that is limited by habitat and its potential ineffectiveness long term.

Opportunities for Junior and Novice Anglers

Fish & Game NZ has adapted a marketing programme from the US called R3 (recruitment, retention, reactivation) that provides a more holistic focus on customers' needs and motivations for buying, staying in or lapsing. Wellington Council is very interested in being part of this structured approach

and has been actively participating in establishing an inventory of initiatives on what is being done in terms of R3.

Wellington Council recognises that the recruitment approach used by several sports bodies, including leisure pursuits, is to introduce a large number of potential participants at the base of the participation pyramid and being adaptable in retaining them in the pursuit. Council has confirmed its commitment for the junior and novice recruitment programme as a top priority by focusing on the educational *Fish In Schools* projects in schools and fishing 'success' opportunities from 'fish-out' days for junior anglers.

We have been actively refining and improving the Fish in Schools programme to provide a platform for introducing junior school students to trout habitat requirements as part of a refined web-based environmental curriculum. I acknowledge the passion and efforts on Dan Waechter in contributing to the co-ordination of the logistics of the projects with science educators.

The junior fishing 'fish out day' programmes remains an important component in introducing juniors to angling. Wellington Fish and Game Council acknowledge the efforts of fish and game club volunteers that have enabled junior and novice anglers and hunters to become involved in these pursuits. These include:

- Manawatu Freshwater Angling Club support for the children's fishing day at Hokowhitu Lagoon in Palmerston North;
- Wellington Flyfishers Club providing opportunities for hundreds of young anglers from Wellington City catchment at the Capital Trout Centre, Wellington;
- Foxton Waterfowlers Club continue their Lake Omanu training programme and this receives regular plaudits and accolades from participants and peers. Dr Kavermann has undertaken a review of the site to identify management requirements and developed an action list for future work;
- We undertook a feasibility study into re-establishing the historical Masterton hatchery into an education and research facility. At this stage it was not feasible but may become so if substantial research funding becomes available.
- Dr Kavermann has been actively investigating the potential for future fisheries for novice anglers at the gravel extraction lake in Otaki. The release of some rainbow trout at the site last year engendered considerable interest in trout fishing in the Otaki area.
- We will continue to seek the inclusion of a fishing site at Otaraua Reserve near Waikanae in the Reserve Development Plan, given the high level of support from the community for this initiative.

Compliance

I once again thank the efforts of our warranted officers who have again done a great job in ensuring licence holders and public adhere to the relevant regulations. This contribution is highly appreciated by Council. Our honorary rangers undertake their role in a voluntary capacity and have made considerable efforts to undertake training to maintain a safe conduct. They continue to provide Fish & Game with a professional image and to be an important part of our organisation.

Wellington Fish & Game Council has undertaken to better recognise the outstanding service of volunteers and contributors to wider Fish & Game. Regional contribution medals were presented to honorary fish and game rangers with more than five years contribution to acknowledge that they are truly contributing something back into the pursuits.

Wellington Fish & Game Council established a policy for formal diversion as an option for processing alleged offenders, and have been expertly processed by Dr Kavermann.

Angler and Hunter Access

Conflicting Public Access Priorities

Wellington Fish & Game Council needs to maintain vigilance in ensuring that activities we are responsible for - game bird hunting and sports fish angling - are given due regard in recreational planning and management in our region's rivers, lakes, and wetlands. We are noting too many examples of recreational resource surveys being undertaken by regional and district councils that are interpreted to the detriment of hunting and angling opportunities - which may affect a hunters or angler's experience or curtail it altogether.

Active Access Management

Wellington Fish & Game Council acknowledge there are increasing pressures on access to several sites due to increased sensitivity of the public to hunting on public land, transfer of title from previously Crown land to iwi following completion of Treaty settlements in the Manawatu and Rangitikei catchments, and overly precautionary approaches by landowners regarding public liability and health and safety liability. Staff continue to actively manage hunter access to several sites by permit system to: Pencarrow Lakes, Baring Heads, Marton Reservoir, Otaki River, Tangimoana and Waiterere forests, and Pukepuke Lagoon. This has required increased resources to undertake education seminars to ensure consistent messaging about access requirements is clearly provided to the hunters. Dealing with similar issues in the Wairarapa catchment will be inevitable with the impending Treaty settlements, where maimai allocation and structure authorisation will require active management.

Walking Access Commission

A range of specific access issues continue to be directed onto the Commission staff to consider including sites that require clarification of public access rights and seeking advice for the Overseas Investment Office during potential land procurement by overseas based buyers.

Rangitikei River Fisheries Management

An agreement was negotiated with NZ Defence Force to secure improved access on their land boundaries including helicopter landing sites, to remove the actual or perceived restrictions in the Upper Rangitikei River. This necessitated the procurement of public liability of \$2,000,000 coverage for all anglers accessing the area. Council sought to underwrite the insurance costs for 2018/19 season but make a cost recovery of a \$25 fee for the backcountry licence endorsement based on the likely total number of anglers using the river.

Biosecurity Threats

Wellington Fish & Game Council remains concerned at the performance by the Ministry of Primary Industries regarding biosecurity checks of passengers on the interisland ferries to stop the spread of didymo between islands. There are still accounts from anglers indicating perceived lack of vigilance for Didymo checks of the most likely vector for transfer depending on time of day and availability of volunteers and staff. Wellington Fish & Game believe there must be continued emphasis in all areas of biosecurity protection to stop the spread of Didymo to the North Island – be it interisland ferry checks or the water user's adherence to the "check, clean, dry" procedures.

During the year, the regional council detected lake snow (an algal bloom of *Lindavia intermedia*) in the Moawhanga catchment and also other central North Island lakes beyond our boundaries. This can be a significant problem in lakes and slow moving water bodies, but no major nuisance event has been noted in the Wellington region yet.

Biodiversity Management

Wellington Fish & Game Council has continued apprehension regarding actions developed by the Department of Conservation, Greater Wellington Regional Council, and a Wildlife Trust to remove

exotic fish (including sports fish). We consider the proposals and actions lack scientific rigour in not being outcome based, and the likelihood of 'success' of any management action is not compelling. The Department of Conservation and regional councils should be considering the ethical principles of killing fish for perception value only, especially if there was no meaningful outcome of their actions.

Wellington Fish & Game Council considers there is need for a wider discussion within the Fish & Game organisation on how to process requests for sports fish research, removal, or control - with a view to NZ Fish & Game Council developing national policy on this issue. This has been highlighted with the recent introduction of the Indigenous Freshwater Fish Amendment Bill, and the potential risk that decisions affecting a sports fishery will be determined at the exclusion of Fish & Game.

Lake Wairarapa Management

The treaty settlement negotiations between the Crown and iwi negotiators (Kahungunu Wairarapa) have been delayed as the iwi seek clarification on completing a mandating exercise for iwi representation. However, management actions being undertaken by regional council and Department of Conservation, such as implementing a communication strategy, are preparing for the establishment of a statutory reserve board to manage Lake Wairarapa and wetlands – this will mirror the existing Wairarapa Moana Governance Group arrangement. The Agreement in Principles released in 2017 noted that those with existing rights would continue (in foreseeable future) with those rights but the issues around privileges of some hunting structures will provide a challenge to hunters in the final settlement. I strongly emphasise that structures on the lake bed and wetlands will come under increased scrutiny and that a proactive approach will need to be taken in dealing with issues associated with such.

A permit was processed to enable research to be undertaken to establish the characteristics of the fish community and potential effects on native fish communities in lakes in the Greater Wellington region, and potential effects on water quality changes that in turn might affect native fish fecundity.

The regional council has developed a draft management plan for the JK Donald Wetland and Council is cautiously optimistic that waterfowl habitat and hunting would continue and benefit from suggested actions, but this is dependent on the prioritisation of actions and funding.

Other Habitat - Gamebird Habitat Stamp Applications

There is still high demand for assistance for grants from the Gamebird Habitat Trust Board with a further three successful grants being from within the Wellington region. Staff have provided advice on several other wetland projects and have also been requested to re-assess the projects from previous years that received assistance from the Trust.

Liaison with NZ Fish & Game Council

Wellington Fish & Game Council acknowledges the retirement of Bryce Johnson last year, who was the long-serving Chief Executive of NZ Fish & Game Council, and congratulate his recognition as an environmental advocate with an Order of Merit awarded in the Queen's Birthday Honours list. The new Chief Executive Martin Taylor was previously the chairman of Wellington Fish & Game Council, so he is well versed in the issues facing Wellington region and wider fish and game across New Zealand.

NZ Fish & Game Council – Wellington region field trip

Wellington Fish & Game Council hosted the NZ Fish & Game Council in November 2017 and took the opportunity to take them on a field trip to highlight the unique management issues facing Wellington region, including: Manawatu River (regional planning issues), Rangitikei River (research initiatives), Carterton (proposed irrigation project), and Lake Wairarapa (hunter management issues). Staff did an outstanding job in organising the event and providing professional

presentations on these specific issues. It was particularly pleasing that several Wellington councillors made the personal commitment to attend all or part of the event.

Hatchery and fish stocking policy

NZ Fish & Game Council co-ordinated an independent review of hatchery operations in New Zealand and to comment on the efficacy and cost effectiveness of various stocking regimes. The key conclusions from the report found stocking of salmonids may be useful for put and take fisheries if 'returns' are reasonable, but supplementing wild populations with hatchery-raised stock generally isn't recommended as this can artificially increase numbers that may increase intraspecies competition. Wellington Council reaffirmed its policy of not releasing substantial numbers into riverine systems and focusing on getting an understanding as to why fisheries are declining rather than simply supplementing numbers of fish with poor efficacy on population sustainability.

This review has significant implications for the salmon fishery management on the South Island's east coast, with various potential management actions proffered at a Salmon Symposium that was organised to arrest the declining and inconsistent catch rate in recent years.

Licence fee recommendation

Wellington Fish & Game Council considered that, while the increase in the proposed licence fee this year was modest, there should be a consistent approach to apply budgeting principles and allocations for all regions. We provided examples to NZ Council where this had not occurred and noted there was a risk of material funds being diluted across multiple regions/entities, when it would be much better to have those funds dedicated to a single meaningful project (such as R3 marketing).

Commitment to Health and Safety Culture

I reiterate Council's commitment to supporting and resourcing health and safety adequately and ensuring that operational actions are actively practiced. The role of governors is to ensure a robust Health and Safety Plan is developed, ensure a positive culture to health and safety issues exists, and planned actions are carried out accordingly.

General - Staffing

On behalf of Council I extend a genuine thanks to our staff, who continued to contribute to providing the means and actions to achieve gains for the fish and game resource, and wider environment. Following an independent assessment of organisational remunerations undertaken by NZ Council we reviewed our staff's salary to ensure it was fair and we were acting as a good public sector employer. We are fortunate to have staff of such competence - not only do they have outstanding practical and academic skills but show strong commitment, dedication, and enthusiasm in undertaking their duties. Each has made a significant contribution:

- **Phil Teal** leads the team and provides prudent financial management and timely support to Council, communication to licence holders, and establishing a work environment that fosters the unlocking of our talented staff's potential. He has also provided leadership across the organisation in maintaining capacity for more efficient and effective resource management advocacy, developed a strategic approach to research opportunities within the wider organisation, and has contributed to defining a focus for a marketing function and R3 programme;
- **Hamish Carnachan** has been excellent in his contributions to public awareness of resource management and water quality issues in the Wellington region with expert communications to media and clients. Hamish also efficiently contributed to the completion of the sports fish and game bird monitoring work programme including leading the Fish In Schools project;
- **Dr Matt Kavermann** provides exceptional advice and contribution to our organisational culture where he principally oversees the technical monitoring of projects and manages the compliance function. Matt's extremely positive contribution is reflected in his passion and

energy in organising projects, providing a scientifically considered approach to updating our monitoring programmes, and great empathy with licence holders and regional agencies and iwi entities;

- **Peter Wilson** has continued to lead projects related to regional planning processes in the Wellington region such as the Greater Wellington Regional Council's plan and significant global resource consent applications for river works in the western rivers of that region. Peter, as Senior Environmental Planner, has also been assisting many other regions (on a request basis) to ensure the efficiencies in learnings are most efficiently co-ordinated to represent the interests of the wider organisation in significant resource management issues;
- **Dr Adam Canning** has provided outstanding input into developing a research programme using highly skilled mathematical modelling and GIS analyses, and innovative approaches into resource monitoring. He has also provided efficient and expert technical input in undertaking the resource management function throughout the year. His scientific credentials are widely recognised and appreciated, receiving requests from central Government to provide technical input and advice into the development of a new National Policy Statement for freshwater management;
- **Sue Wray, Corinne Deans, and Jilli Steadman** provided consistently professional and accurate administrative and financial management input. Their experience and accuracy is widely appreciated and commended. Council acknowledged Sue's consistently diligent and outstanding contribution to Wellington Fish & Game Council for over 15 years, and she looks to retire from full time work at year's end.

Recognition of Outstanding Contribution to Fish & Game

Wellington Fish & Game Council have developed a programme to recognise contributions of individuals both internally and externally who have made a significant contribution to management of the fish and game resource in Wellington region including angler and hunter recruitment.

These have included:

- **Honorary Fish & Game Rangers (with more than 5 years service)** – acknowledging the great job they do in a voluntary capacity in ensuring licence holders and public adhere to the relevant regulations.
- **Carmen Cotsilinis** – acknowledging the outstanding administration over many of Wellington's children fishing days contributing to recruitment and interest of young anglers.
- **John Pansters** – recognising his considerable contribution in time and commitment in assisting Fish & Game monitor the resource in the Wairarapa in recent decades;
- **Simon Robertson** - recognising his considerable contribution in time and commitment in assisting Fish & Game monitor the resource in the Wairarapa in recent decades;
- **Jim Hale** - recognising his leadership in the Manawatu angling community and contributions to local angling club activities and contribution to freshwater fishing advocacy over many years;
- **Russell Death** - recognising his contribution to providing science and technical advice to maintain water quality and ecosystem health, especially in key planning forums in NZ, and his outstanding mentoring to the future generation of science providers.
- **Ken Cook** – recognising his contribution to volunteering in fish and game clubs and recruiting hunters to the pursuit over many decades.
- **Sue Wray** – recognising her outstanding contribution to administration in the Wellington Fish and Game region over many years with a record of exemplary diligence, hard work, and integrity over many years.
- **Brad Johnson** – recognising his outstanding contribution to governance of the Wellington Fish & Game region.
- **Max Lutz** – recognising his outstanding leadership in co-ordinating community involvement in managing the river environs of the Otaki River.

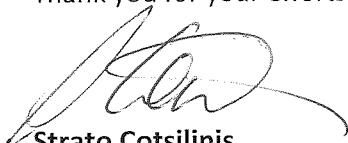
- **Carl Lutz** —recognising his land stewardship and sustainable management of farming operations next to the Otaki River and providing public access to the resource.

Licence Holder Engagement at Council Meetings

The Fish and Game system in New Zealand is unique in that it provides a direct input from the recreational user as to how the fish and game resource can be managed in their recreational interests. We need to protect and foster the principles that the legislation was developed. Fish & Game need to continue to develop initiatives to engage licenceholders and retain an understanding hunter and angler opinion and motivations to ensure decision making reflects their interests.

A regional Fish & Game election was held this year which resulted in some changes to the make up of Council. I congratulate those members returning to serve licence holders and welcome new councillors who seek to make a contribution. I acknowledge the contributions of other councillors who did not seek re-election or were unsuccessful in doing so. There have been some robust debates that contributed to development of innovative ideas and focused on relevant strategic direction. I would like to thank all councillors that have contributed their time and energy on a voluntary basis ensuring all of our licenceholders' rights and interests are promoted.

Thank you for your efforts.



Strato Cotsilinis

Chairman

Wellington Fish and Game Council

28 November 2018

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

The Council and management of Wellington Fish and Game Council accepts responsibility for the preparation of the Annual Financial Statements and the judgements used in them.

The Council and management of Wellington Fish and Game Council accepts 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 the Opinion of the Council and management of the Wellington Fish and Game Council, the Annual Financial Statements for the year ended 31 August 2018, fairly reflect the financial position and operations of Wellington Fish and Game Council



Chairman
Strato Cotsilinis
28 November 2018



Manager
Phil Teal
28 November 2018

Statement of Financial Performance
For the Year Ended 31 August 2018

	Note	Actual 2018 \$	Unaudited Budget 2018 \$	Actual 2017 \$
REVENUE				
Fish and Game licence sales	1	608,810	631,657	609,757
Grants and Donations	1	166,999	161,573	135,899
Interest	1	12,228	13,194	11,793
Funding from central or local government	1	6,000	4,000	4,000
Other Revenue	1	193,693	11,400	379,644
Total Revenue		987,729	821,824	1,141,093
EXPENSES				
Outputs				
Species Management	2	89,833	42,300	72,606
Habitat Protection & Management	2	118,538	23,450	365,011
Angler & Hunter Participation	2	53,135	42,805	41,833
Public Interface	2	833	2,500	2,293
Compliance	2	5,997	7,000	4,102
Licencing	2	26,930	31,583	26,011
Council	2	5,120	6,000	5,194
Planning & Reporting	2	40,156	9,000	11,172
Overheads				
Employee Related Costs	2	527,018	524,813	447,361
Depreciation	4	34,371	21,716	30,515
Other Expenses	2	132,145	132,373	114,003
Total Expenses		1,034,077	843,540	1,120,102
NET SURPLUS / (DEFICIT)		(46,348)	(21,716)	20,992

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

Statement of Financial Position
As at 31 August 2018

	Notes	Actual 2018 \$	Unaudited Budget 2018 \$	Actual 2017 \$
ASSETS				
Current Assets				
Bank Accounts and Cash	3	217,067	175,000	217,687
Debtors and Prepayments	3	64,260	95,000	88,252
Total Current Assets		281,327	270,000	305,939
Non-Current Assets				
Property Plant and Equipment	4	249,310	211,515	247,455
Investments	3	315,567	350,000	360,459
Total Non-Current Assets		564,877	561,515	607,914
TOTAL ASSETS		846,204	831,515	913,852
LIABILITIES				
Current Liabilities				
Creditors and Accrued Expenses	3	115,835	120,000	159,555
Employee Costs Payable	3	106,521	50,000	84,101
Total Current Liabilities		222,356	170,000	243,656
TOTAL LIABILITIES		222,356	170,000	243,656
NET ASSETS / (LIABILITIES)		623,848	661,515	670,196
ACCUMULATED FUNDS		623,848	661,515	670,196

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



Statement of Cash Flows
For the Year Ended 31 August 2018

	Note	Actual 2018 \$	Actual 2017 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales		590,908	623,076
Grants, donations and fundraising		166,999	135,899
Interest		12,556	11,739
Funding from central or local government		6,000	4,000
Other Revenue		246,962	348,277
GST (net)		-	16,792
Cash was applied to:			
Payments to Suppliers		512,756	625,289
Payments to Employees		506,181	457,603
GST (net)		24,621	-
Net Cash Flows from Operating Activities		(20,134)	56,890
CASHFLOWS FROM INVESTING & FINANCING ACTIVITIES			
Cash from received from:			
Sale of property, plant and equipment		23,120	-
Sale of investments/deposits		44,892	-
Cash was applied to:			
Purchase of property, plant and equipment		48,498	11,566
Purchase of investments/deposits		-	-
Net Cash Flows from Investing and Financing Activities		19,514	(11,566)
Net Increase / (Decrease) in Cash		(620)	(45,324)
Opening Cash		217,687	172,363
Closing Cash		217,067	217,687
This is Represented by:			
Bank accounts and cash		217,067	217,687

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

Statement of Accounting Policies
For the Year Ended 31 August 2018

ACCOUNTING POLICIES APPLIED

Reporting Entity

Wellington 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. This performance report has been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

Basis of Preparation

Wellington Fish and Game Council has elected to apply Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) PBE SFR-A (PS) 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 & 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

Wellington Fish and Game Council derives revenue through the sale of fish and game licences, interest, sale of fish product, contracts, rentals, grants and miscellaneous sales. 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 relation to the period covered by the Game bird or Fish Licence. Any licence money received for a licence in advance will be treated as a liability.

Grants Received

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

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.

Interest

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

Outputs

The Council has allocated expenditure based on the 8 output codes – Species management, Habitat Protection & management, Angler & Hunter participation, Public interface, Compliance, Licencing, 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.

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. 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 diminishing value 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

Buildings	40 years (2.5%)
Plant & Equipment	2 – 20 years (11.4% to 50%)
Motor Vehicles	10 Years (20 - 24%)
Office Equipment	3 – 10 years (11.4% to 80.4%)

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies of \$10,323 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 and Dedicated reserves

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

Non-Resident Licence Income

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 Fee in 2014. A portion of this licence fee is transferred to this reserve based on the number of non-resident licence sales in the financial year.

Rangitikei Fish Monitoring Reserve

This reserve is used for the monitoring of the upper reaches of the Rangitikei River.

JK Donald Block Track

This reserve is to fund the maintenance and upkeep of the JK Donald Block track at Lake Wairarapa. Income for this fund is derived from the sale of vehicle access stickers.

Kilmore Lodge

This fund is for the maintenance and upkeep of Kilmore Lodge at Lake Wairarapa. Income for this reserve is derived from hunters paying for accommodation costs.

Reparation

This reserve is for works and projects that contribute to the Fish and Game resource such as habitat maintenance and compliance management.

Asset Replacement Funding

For the maintenance and upkeep of the Fixed Assets

Enhancement & Education Programme

This reserve is for works and projects that contribute to the Fish and Game resource such as enhancement of the Fish and Game resource and education opportunities.

Income Tax

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

Budget Figures

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

Tier 2 PBE Accounting Standards applied

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

Changes in Accounting Policies

There have been no specific changes in accounting policies and they have been applied on a consistent basis with those of the previous period.

Notes to the Performance Report
For the Year Ended 31 August 2018

NOTE 1: ANALYSIS OF REVENUE	Actual 2018 \$	Unaudited Budget 2018 \$	Actual 2017 \$
Licence sales			
Fish Licence	329,466	349,913	326,059
Non-Resident Licence Levy	4,972	-	5,085
Game licence	274,371	281,744	278,613
Total	608,810	631,657	609,757
Grants and donations			
Grant from Genesis	20,716	16,000	20,433
National Fish and Game Grant	145,573	145,573	115,456
Donations / Koha from the Public	710	-	10
Total	166,999	161,573	135,899
Interest			
Other interest	12,228	13,194	11,793
Total	12,228	13,194	11,793
Funding from central or local Government			
General funding from central or local government	6,000	4,000	4,000
Total	6,000	4,000	4,000
Other revenue			
Reparation	6,342	-	2,401
Fines / Prosecutions	331	5,000	379
Trout liberations	15,128	2,000	5,293
Lake Wairarapa Hunter Access	1,239	1,000	1,512
Hunter Access	2,552	3,000	2,837
Kilmore Lodge	1,139	-	1,091
Public Awareness	-	-	4
Hunter Training	348	400	348
Other RMA Income	113,538	-	353,310
Gamebird Population Assessment	52	-	579
Duddings Lake Junior Anglers	-	-	7,251
Staff Scholarship	114	-	4,638
National Projects	42,062	-	-
Gain on sale / disposal of assets	10,848	-	-
Total	193,693	11,400	379,644

NOTE 2: ANALYSIS OF EXPENSE	Actual 2018 \$	Unaudited Budget 2018 \$	Actual 2017 \$
Species management			
Population monitoring	72,711	26,500	56,765
Harvest assessment	5,396	3,300	5,047
Liberations	11,403	11,500	10,600
Control	323	1,000	195
Total	89,833	42,300	72,607
Habitat protection & management			
Resource management	114,795	1,200	357,686
Works & management	3,736	8,000	5,805
Assisted habitat	7	14,250	1,520
Total	118,538	23,450	365,011
Angler & Hunter participation			
Access	14,604	10,800	6,688
Newsletters	14,529	13,000	13,816
Information to Clients	5,818	4,000	5,909
Training	18,012	15,005	15,408
Club relations	173	-	11
Total	53,135	42,805	41,833
Public interface			
Advocacy	264	500	272
Public promotions	569	2,000	2,021
Total	833	2,500	2,292
Compliance			
Ranging	2,976	1,000	1,865
Ranger training	1,914	1,000	2,100
Compliance	1,108	5,000	137
Total	5,997	7,000	4,102
Licencing			
Licence production & distribution	140	-	336
Agent Service	-	-	5,432
Commission	26,790	31,583	20,243
Total	26,930	31,583	26,011
Council			
Council meetings	5,120	6,000	5,194
Total	5,120	6,000	5,194
Planning & reporting			
Reporting	5,770	9,000	10,916
National liaison	34,386	-	245
National projects	-	-	11
Total	40,156	9,000	11,172
Employee related costs			
Salaries and wages	514,692	510,123	430,060
FBT	-	2,090	-
Staff related costs	11,129	9,000	15,826
ACC Levies	1,197	3,600	1,475
Total	527,018	524,813	447,361

NOTE 2: ANALYSIS OF EXPENSE	Actual 2018 \$	Unaudited Budget 2018 \$	Actual 2017 \$
Other expenses			
Office premises	37,793	43,050	38,897
Office equipment	5,884	3,000	5,788
Communications	18,919	17,479	21,008
General	10,978	10,650	9,058
Field equipment	3,879	2,500	2,394
Vehicles	54,403	42,500	36,858
Loss on sale of assets	289	-	-
Asset Replacement Funding	-	13,194	-
Total	132,145	132,373	114,003

NOTE 3: ANALYSIS ASSETS AND LIABILITIES	Actual 2018 \$	Actual 2017 \$
Bank Accounts and Cash		
ANZ Select	212,593	217,641
ANZ Cheque Account	426	46
Enhancement Program	4,047	-
Total	217,067	217,687
Debtors and Prepayments		
Accounts Receivable	62,557	85,744
Accrued Income	552	-
Prepayments	1,152	2,508
Total	64,260	88,252
Investments		
Term Deposits	315,567	360,459
Total	315,567	360,459
Creditors and Accrued Expenses		
Trade and Other Payables	39,306	76,144
GST Payable	21,374	45,995
Income in Advance	48,391	26,870
Accrued Expenses	6,764	10,546
Total	115,835	159,555
Employee Costs Payable		
Accrued Salaries and Wages	21,651	15,777
Annual Leave	73,242	57,113
PAYE owing	11,628	11,211
Total	106,521	84,101

NOTE 4: PROPERTY PLANT & EQUIPMENT

2018					
Asset Class	Opening Carrying Amount	Purchases	Sales / Disposals	Current year Depreciation and Impairment	Closing Carrying Amount
Land	126,552	-	-	-	126,552
Buildings	3,657	-	-	182	3,475
Plant & Equipment	10,704	-	477	2,169	8,058
Vehicles	95,708	41,854	11,791	25,976	99,795
Office Equipment	10,833	6,644	4	6,043	11,430
Total	247,454	48,498	12,272	34,370	249,310

2017					
Asset Class	Opening Carrying Amount	Purchases	Sales / Disposals	Current year Depreciation and Impairment	Closing Carrying Amount
Land	126,552	-	-	-	126,552
Buildings	3,840	-	-	183	3,657
Plant & Equipment	9,864	2,545	-	1,705	10,704
Vehicles	118,052	-	-	22,344	95,708
Office Equipment	8,095	9,021	-	6,283	10,833
Total	266,403	11,566	-	30,515	247,454

NOTE 5: ACCUMULATED FUNDS	Actual 2018 \$	Actual 2017 \$
Accumulated Surplus / (Deficit)		
Balance as at 1 September	405,050	483,075
Surplus / (Deficit)	(46,348)	20,992
Transfer to Dedicated Reserves	(57,202)	(142,648)
Transfer from Dedicated Reserves	87,206	43,632
Balance at 31 August	388,705	405,050
Dedicated Reserves		
Asset Replacement Reserve		
Balance as at 1 September	103,912	-
Transfer to Accumulated Funds	(32,000)	-
Transfer from Accumulated Funds	22,463	103,912
Balance at 31 August	94,375	103,912
Non-Resident Licence Levy		
Balance as at 1 September	11,334	6,249
Transfer to Accumulated Funds	-	-
Transfer from Accumulated Funds	4,972	5,085
Balance at 31 August	16,306	11,334
Rangitikei River Fish Monitoring Reserve		
Balance as at 1 September	110,153	123,387
Transfer to Accumulated Funds	(50,529)	(33,667)
Transfer from Accumulated Funds	20,716	20,433
Balance at 31 August	80,340	110,153
Reparation Reserve		
Balance as at 1 September	35,030	32,629
Transfer to Accumulated Funds	-	-
Transfer from Accumulated Funds	331	2,401
Balance at 31 August	35,361	35,030
Kilmore Lodge		
Balance as at 1 September	2,308	2,760
Transfer to Accumulated Funds	(2,463)	(1,543)
Transfer from Accumulated Funds	1,139	1,091
Balance at 31 August	984	2,308
JK Donald Track		
Balance as at 1 September	2,410	1,106
Transfer to Accumulated Funds	(2,214)	-
Transfer from Accumulated Funds	1,239	1,304
Balance at 31 August	1,435	2,410
Enhancement & Education Programme		
Balance as at 1 September	-	-
Transfer to Accumulated Funds	-	-
Transfer from Accumulated Funds	6,342	-
Balance at 31 August	6,342	-
Dedicated Reserves as at 31 August	235,143	265,147
Total Accumulated Funds as at 31 August	623,848	670,196

NOTE 6: COMMITMENTS & CONTINGENCIES

Commitment to:	Explanation and Timing
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Massey University Office Lease	One more instalment of \$11,666 for Adam Canning's eDND course Lease expiring 28 February 2025
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Operating leases means payments for the Wellington Fish and Game Council premises. Wellington Fish and Game Council has a lease in place for the Council premises, expiring in February 2025 costing \$25,500 per annum. There are two rights of renewal in 2019 and 2022.

Commitments

There are no capital expenditure commitments as at 31 August 2018. (Last year – nil)

NOTE 7: RELATED PARTY TRANSACTIONS

Related Party	Description of the Transaction	2017/18 Value	2016/17 Value	2017/18 Amount Outstand ing	2016/17 Amount Outstanding
NZ Fish and Game Council	Grants received	145,573	115,456	-	-
	Reimbursement from NZ Fish and Game Council Legal fund of costs incurred	113,208	297,734	-	35,551
	Reimbursement from NZ Fish and Game Council Staff Development Fund for staff scholarship	-	4,638	-	-
Strato Cotsilinis	Trout partly paid for by Wellington Fish and Game Council in respect of children's fishing days	11,403	10,599	-	-
Lee Cook	Councillors son assisted with field work	1,352	1,089	-	-

The New Zealand Fish and Game Council is by statute a related party, with a financial redistribution for regional Fish and Game Councils. In the reporting year, Wellington Fish and Game Council received a grant totaling \$145,573 to the New Zealand Fish and Game Council (2017/18 received grant; \$115,456). There are nil outstanding balances at year end (2017; nil).

Strato Cotsilinis is a Councillor, and a member of the Executive Committee of Wellington Flyfishers Club. The Wellington Flyfishers Club organizes children's fishing days with trout partly paid for by Wellington Fish and Game Council. The total external cost of trout was \$11,403 excl GST (2017; \$10,599). A contribution of \$6,097 (2017; \$5,293) was invoiced to Wellington Flyfishers Club. The outstanding balance at year end is \$3,500 (2017; \$3,500). The net cost to Wellington Fish and Game Council was \$5,306.

Jim Cook is a Councillor, and Lee Cook is his son. Lee Cook worked for Wellington Fish and Game Council for eighty nine hours assisting with field work and was paid \$1,352.

There were no other related party transactions. There are nil provisions for doubtful debts or expenses for bad debts, and no guarantees given or received for all related parties.

NOTE 8: EVENTS AFTER BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on the Performance Report.

NOTE 9: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2018

In the Statement of 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 2018

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	89,833	2,095	162,559	252,392
Habitat protection & management	118,538	3,912	303,508	422,046
Angler & hunter participation	53,135	1,063	82,482	135,617
Public interface	833	559	43,336	44,169
Compliance	5,997	330	25,567	31,564
Licencing	26,930	3	194	27,124
Council	5,120	380	29,447	34,567
Planning & reporting	40,156	599	46,440	86,597
Totals	340,543	8,938	693,534	1,034,078

Actual Overheads

Employee related costs	527,018
Depreciation	34,371
Other expenses	132,145
Total Overheads to allocate	693,534

BUDGET 2018

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	42,300	1,926	140,026	182,326
Habitat protection & management	23,450	4,360	316,986	340,436
Angler & hunter participation	42,805	1,474	107,164	149,969
Public interface	2,500	252	18,321	20,821
Compliance	7,000	266	19,339	26,339
Licencing	31,583	124	9,015	40,598
Council	6,000	316	22,974	28,974
Planning & reporting	9,000	620	45,076	54,076
Totals	164,638	9,338	678,902	843,540

Actual Overheads

Employee related costs	524,813
Depreciation and ARF	21,716
Other expenses	132,373
Total Overheads to allocate	678,902



STATEMENT OF PERFORMANCE
For the Year Ended 31 August 2018

Introduction

This section of the Annual Report sets out what was planned to be achieved in each of the projects undertaken, as stated in the Council's Annual Plan, and against this, reports what was actually achieved.

PROJECT 1111 SPORTS FISH POPULATION MONITORING

Objective	Planned Result	Actual Result
Trout populations in all fisheries in the Wellington Fish and Game Region, that are valued by licence holders, will remain stable over time. (Mgt Plan ref A9.1.1)	Information gained by drift diving and spawning surveys, as planned in Council's adopted Sports Fish Monitoring Strategy, will result in identifying implications for sports fish management. A report by professional staff on the results of the year's fieldwork will be presented to the Council to 31 August 2018. Budget Cost \$66,948	Drift dive surveys were undertaken in 40 transects of 14 rivers, and a report on the results of this, by professional staff, was presented to the Council on 9 October 2018. Trout spawning visual surveys were conducted on 9 rivers and streams and 81 eDNA samples were collected. Actual Cost \$44,246



PROJECT 1112 RANGITIKEI TROUT FISHERY MANAGEMENT

Objective	Planned Result	Actual Result
<p>Sports fisheries that exhibit characteristics that are valued by anglers will be identified and safeguarded.</p> <p>(Mgt Plan ref A9.3.5)</p>	<p>The implementation of a programme of research, monitoring and compliance work, with financial support from, and a report to, Genesis Power Limited, by 31 August 2018.</p> <p>Operate a backcountry licence for the Upper Rangitikei fisheries.</p> <p>Budgeted income of \$16,000</p> <p>Budget Cost \$20,197</p>	<p>Obtained information on trout abundance, spawning and recruitment.</p> <p>Three drift dives totalling 2.150km were completed for the Moawhango in 2018. Unfavourable weather conditions resulted in continual freshes resulting in increased water turbidity and making surveying of the Whakaurekau and Rangitikei (Springvale) unfeasible.</p> <p>A study using water chemistry and otolith micro chemistry analysis was initiated with the broad research objective to establish whether or not trout move between the upper reaches (headwaters) and the middle to lower reaches of the Rangitikei catchment. 42 sites had water samples taken for microchemical analysis, and 23 sites (of 26 sites sampled) had juvenile trout samples obtained. Other ecosystem parameters were measured including MCI, cobble size and periphyton growth.</p> <p>A backcountry licence has continued to be issued.</p> <p>A report to Genesis Power Ltd was completed in June 2018 and presented to Council 12 June 2018.</p> <p>Receipt of \$20,716 was received from Genesis Power Ltd. Some of these funds have been carried forward to 2018/2019.</p> <p>Actual Cost \$104,592</p>



PROJECT 1113 RIVER CONTROL FISHERY ASSESSMENT

Objective	Planned Result	Actual Result
<p>The quality and quantity of trout habitat in the Wellington Fish and Game region will remain stable over time.</p> <p>(Mgt Plan ref A9.1.3).</p>	<p>Information gained by drift diving will result in assessment of the impacts of river control works on trout habitats and populations in the Hutt and Waikanae Rivers.</p> <p>A progress report by professional staff on the results of the fieldwork will be presented to Greater Wellington Regional Council by 31 August 2018.</p> <p>Income of \$4,000 was budgeted from Greater Wellington Regional Council.</p> <p>Budget Net Cost \$5,418</p>	<p>Drift diving in the Hutt, Otaki and Waikanae rivers was undertaken as part of an ongoing programme.</p> <p>A report by professional staff, summarising the results of the field work was presented to Greater Wellington Regional Council July 2018, and the report was presented to Wellington Fish and Game Council on 12 June 2018.</p> <p>Receipt of \$4,000 from Greater Wellington Regional Council and \$2,000 from Wellington Water.</p> <p>Actual Cost \$1,515</p>

PROJECT 1114 GAMEBIRD POPULATION ASSESSMENTS

Objective	Planned Result	Actual Result
<p>The Wellington regional populations of gamebirds are managed to remain relatively stable over time.</p> <p>(Mgt Plan ref C9.1.1, D9.1.1, E9.1.1, F9.1.1, G9.1.1, H9.1.1).</p>	<p>Information gained by autumn counts of the regional populations of mallard/grey ducks and pukeko; summer trend counts of paradise shelduck and black swan; and late winter counts of shoveler ducks, will result in identifying implications for game bird management.</p> <p>A report by professional staff on the results of the fieldwork will be presented to the Council to 31 August 2018.</p> <p>Budget Cost \$45,862</p>	<p>A report by professional staff, detailing autumn population assessments and trends for mallard/grey duck hybrids, paradise shelduck, shoveler, black swan and pukeko, with management implications, was received by the Council on 9 October 2018.</p> <p>Actual Cost \$80,653</p>



PROJECT 1122 NATIONAL HUNTER SURVEY

Objective	Planned Result	Actual Result
<p>Hunter harvest of gamebirds will be controlled so it is not the cause of any population's demise.</p> <p>(Mgt Plan ref C9.1.2, D9.1.2, E9.1.2, F9.3.1, G9.1.2, H9.1.2, I9.1.1).</p>	<p>Information gained from game licence holders during the 2018 game season, collected by participation in this externally analysed and nationally coordinated annual survey, will result in identifying implications for game bird management.</p> <p>A report by professional staff on the results of the 2018 survey will be presented to the Council to 31 August 2018.</p> <p>Budget Cost \$5,865</p>	<p>The 2018 national hunter survey was undertaken during the 2018 game season, and a report by professional staff detailing game bird harvest levels for the 2018 game seasons, comparing these with 26 previous years' harvest assessments and detailing management implications, was received by the Council on 9 October 2018.</p> <p>Actual Cost \$5,249</p>

PROJECT 1123 REGIONAL ANGLER SURVEY

Objective	Planned Result	Actual Result
<p>85% of licensed anglers have a satisfactory angling experience, and will be satisfied with the availability, quality and extent of information available.</p> <p>(Mgt Plan ref A9.3.2, A9.3.6.)</p>	<p>Information gained by surveying fish licence holders during the 2017/18 financial year will result in identifying implications for fisheries management.</p> <p>A report by professional staff on the results of the survey will be presented to the Council to 31 August 2018.</p> <p>Budget Cost \$5,205</p>	<p>Contribution made to a nationally co-ordinated research project on angler usage of rivers – the National Angler Survey which is conducted every seven years.</p> <p>Actual Cost \$0</p>

PROJECT 1124 REGIONAL HUNTER SURVEY

Objective	Planned Result	Actual Result
<p>90% of dabbling duck hunters have a satisfactory hunting experience, and will be satisfied with the availability, quality and extent of information available.</p> <p>(Mgt Plan ref C9.3.1 C9.3.6).</p>	<p>Information gained by surveying game licence holders during the 2017/18 financial year will result in identifying implications for game management.</p> <p>A report by professional staff on the results of the survey will be presented to the Council to 31 August 2018.</p> <p>Budget Cost \$4,492</p>	<p>As part of the National Gamebird Harvest Survey a series of questions relating to Wellington region hunters' satisfaction and participation were undertaken.</p> <p>Analysis of the results completed and report was presented to Wellington Fish and Game Council on 9 October 2018.</p> <p>Actual Cost \$2,758</p>

PROJECT 1161 TROUT LIBERATIONS

Objective	Planned Result	Actual Result
The maintenance and improvement of trout fisheries by stocking with hatchery-reared fish where this is necessary, achievable and cost effective.	<p>The provision of 2,000 healthy two-year-old rainbow trout at Capital Trout Centre, Wellington, by 31 August 2018.</p> <p>The provision of at least 500 healthy two-year old rainbow trout at Hokowhitu Lagoon with view to supporting a junior novice fishing day promotion.</p> <p>Income of \$2,000 was budgeted.</p>	<p>450 Trout from Tongariro Hatchery, Turangi were delivered to Capital Trout Centre 17 February 2018. Ngongotaha provided transport.</p> <p>750 rainbow trout liberated into Hokowhitu Lagoon, Palmerston North. Planning and confirmation of event for November 2018.</p> <p>1000 rainbow trout from Ngongotaha Hatchery were delivered to Capital Trout Centre 24 August 2018.</p> <p>Total costs for the Capital Trout Centre were \$11,402 offset by the receipt of \$6,096 from Wellington Flyfishers Club.</p> <p>Total costs for the Hokowhitu Lagoon, Palmerston North were \$8767 offset by the receipt of \$9031 from sponsors. (see project 1354)</p>
(Mgt Plan ref A9.1.5).	Budget Cost \$12,926	Actual Cost \$11,636

PROJECT 1171 SEASON REGULATIONS

Objective	Planned Result	Actual Result
The maintenance and improvement of the region's sportsfish and gamebird resources, by the formulation and recommendation to the NZ Fish and Game Council of season conditions for fishing and game hunting seasons, that can be demonstrated to be sustainable.	<p>The dispatch of the Council's draft recommendations for 2018 game hunting season conditions to New Zealand Fish and Game Council by 31 December 2017.</p> <p>The dispatch of the Council's draft recommendations for the 2018/2019 fishing season conditions to New Zealand Fish and Game Council by 30 June 2018.</p>	<p>Council's draft recommendations for the 2018 game hunting season conditions were sent to New Zealand Fish and Game Council on 20 December 2017 and 14 February 2018.</p> <p>Council's draft recommendations for 2018/2019 fishing season conditions were sent to New Zealand Fish and Game Council on 14 June 2018.</p>
(Mgt Plan ref A9.1.2)	Budget Cost \$5,418	Actual Cost \$1,492

PROJECT 1172 KEEP AND RELEASE APPROVALS

Objective	Planned Result	Actual Result
<p>The protection of Wellington Fish and Game region's indigenous biodiversity and trout habitat.</p> <p>(Mgt Plan ref A9.1.3, A9.2.2, I9.2.2)</p>	<p>All keepings of gamebirds, and all releases of sportfish, other fish, and gamebirds will be subject to appropriate statutory approvals.</p> <p>Budget Cost \$570</p>	<p>Game preserves have been operating as approved by the Council at: Rathmoy, Hunterville; Te Para Hut, Taihape; Waituna West, Feilding.</p> <p>Actual Cost \$4,010</p>

PROJECT 1181 GAMEBIRD DISPERSAL

Objective	Planned Result	Actual Result
<p>The dispersal or control of congregations of gamebird, where they cause unacceptable damage to farmers' crops, is undertaken in a timely and cost effective manner.</p> <p>(Mgt Plan ref C9.2.1, E9.2.1, F9.2.1, F9.2.2, G9.2.1, H9.2.1)</p>	<p>The dispersal or control of gamebirds where they cause unacceptable damage to farmers' crops is undertaken in a timely and cost effective manner.</p> <p>A report by professional staff on the performance of game bird dispersal throughout Wellington Fish and Game region for the reporting year will be presented to the Council to 31 August 2018.</p> <p>Budget Cost \$6,703</p>	<p>Fish and Game issue permits to disturb game birds in specified areas and in specific circumstances.</p> <p>75 permits were issued, compared to 79 the previous year, with details reported to Council on 9 October 2018.</p> <p>Actual Cost \$7,923</p>



PROJECT 1211 RESOURCE MANAGEMENT ACT

Objective	Planned Result	Actual Result
<p>The quality and quantity of trout habitat in the Wellington Fish and Game region will remain stable over time.</p> <p>(Mgt Plan ref A9.1.3)</p>	<p>Submissions on resource consent applications and plan proposals will be made as appropriate, seeking to achieve trout habitat protection and wetland conservation.</p> <p>Budget Cost \$257,845</p>	<p>Council staff responded to resource management issues throughout the year as follows:</p> <ul style="list-style-type: none"> 16 Pre applications liaisons and site visits 4 Section 95 approvals (non-notified) 3 Section 96 submissions in opposition 3 Technical Assistance 2 Consent on Hold 2 Pre-hearing meetings 4 Formal hearings on consent proposals 3 Formal hearings on policy or plan proposals 4 Post hearing follow up (potential for appeals) 11 Review or monitor consent compliance/ implementation 4 Liaison meetings with Regional Council staff/ stakeholder meetings on planning issues <p>The Senior Environmental Planner undertakes work with other Fish and Game regions undertaking nationally significant resource management and regional planning projects.</p> <p>Actual Cost \$387,989</p>

PROJECT 1212 HABITAT ADVOCACY

Objective	Planned Result	Actual Result
<p>The quality and quantity of trout habitat in the Wellington Fish and Game region will remain stable over time.</p> <p>(Mgt Plan ref A9.1.3)</p>	<p>The promotion of habitat protection and enhancement, outside the Resource Management Act procedures, as opportunities allow.</p> <p>Budget Cost \$15,684</p>	<p>Fish and Game staff met local government and other officials and undertook investigations to advocate for habitat protection and enhancement on 4 occasions.</p> <p>Actual Cost \$9,779</p>

PROJECT 1213 TROUT HABITAT INVENTORY

Objective	Planned Result	Actual Result
<p>The quality and quantity of trout habitat in the Wellington Fish and Game region will remain stable over time.</p> <p>(Mgt Plan ref A9.1.3)</p>	<p>A report by professional staff on current trout habitat and spawning inventory, will be presented to the Council by 31 August 2018.</p> <p>Budget Cost \$570</p>	<p>Trout habitat and spawning inventory for Greater Wellington Regional Council presented as part of hearing evidence.</p> <p>Actual Cost \$1,399</p>



PROJECT 1222 LAKE WAIRARAPA HABITAT

Objective	Planned Result	Actual Result
<p>To maintain and enhance the gamebird habitat at the north east margin of Lake Wairarapa.</p> <p>(no Mgt Plan ref, Statutory ref sec 26Q(1)(b)(v).)</p>	<p>The payment of rates on the Council's "Simmonds Lagoon" property.</p> <p>The management of water levels within the wetlands of the "J K Donald Reserve" at Lake Wairarapa as authorised by Greater Wellington Regional Council.</p> <p>The management of open water at Boggy Pond and Matthews Lagoon as authorised by the Department of Conservation.</p> <p>Involvement of Fish and Game in the Wairarapa Moana management organisation.</p>	<p>Water diversion channels at the J.K. Donald Wetland were cleared and reporting on the operation of the diversion was completed, as required by the consent.</p> <p>Met with Greater Wellington Regional Council and Department of Conservation staff to discuss management issues on Wairarapa Moana project.</p>
	Budget Cost \$29,526	Actual Cost \$8,229

PROJECT 1223 JK DONALD DRAIN CLEAN

Objective	Planned Result	Actual Result
<p>To maintain and enhance the gamebird habitat at the north east margin of Lake Wairarapa.</p> <p>(no Mgt Plan ref, Statutory ref sec 26Q(1)(b)(v).)</p>	<p>To clean drain in the JK Donald Reserve wetland to comply with arrangements with adjoining landowners.</p>	<p>Drain status compliant with agreement.</p>
	Budget Cost \$2,000	Actual Cost \$2,269

PROJECT 1231 WETLAND ENHANCEMENT

Objective	Planned Result	Actual Result
<p>The Wellington regional populations of gamebirds are managed to remain relatively stable over time.</p> <p>(Mgt Plan ref C9.1.1.)</p>	<p>The provision of advice on request, and the promotion of sources of funding, for the construction and enhancement of waterfowl habitat by landholders within the Council's region by 31 August 2018.</p>	<p>Advice on wetland improvement was provided to land holders on request on six occasions, with assistance with three funding applications for land holders (and other projects) with suitable wetland enhancement projects being provided by Gamebird Habitat Stamp Trust with three project receiving funding.</p>
	Budget Cost \$24,901	Actual Cost \$4,523



PROJECT 1232 HABITAT MANAGEMENT OPPORTUNITIES

Objective	Planned Result	Actual Result
The Wellington regional populations of gamebirds are managed to remain relatively stable over time. (Mgt Plan ref C9.1.1)	To provide part funding for habitat enhancement projects. Budget Cost \$2,000	Advice provided to one habitat enhancement project. Actual Cost \$746

PROJECT 1233 TROUT RESERVOIR FEASIBILITY & MANAGEMENT

Objective	Planned Result	Actual Result
Not less than 5,000 licenced anglers will undertake not less than 40,000 angling visits per year in the Wellington Fish and Game region. (Mgt Plan ref A 9.3.1) The maintenance and improvement of trout fisheries by stocking with hatchery-reared fish where this is necessary, achievable and cost effective. (Mgt Plan ref A9.1.5)	To investigate the feasibility of potential reservoir fisheries in the Wellington Region. A report by professional staff on current state of fisheries in reservoirs will be presented to the Council by 31 August 2018. Budget Cost \$1,750	Preliminary investigations into the feasibility of establishing, and/or maintaining a reservoir fishery at three potential sites. Professional staff reported to the Council on 9 October 2018 identifying potential reservoir sites and management implications, in the concurrent report on Project 1354 Junior Angler Training. Actual Cost \$893

PROJECT 1311 ANGLER ACCESS

Objective	Planned Result	Actual Result
Not less than 1,000 kilometres of angling water will be accessible to anglers in the Wellington Fish and Game Region. (Mgt Plan ref A9.3.3.)	The identification and negotiation of angler access as part of an access programme, with access signage and angler access brochures made available to licence holders by 31 August 2018. Liaison with the Walking Access Commission to identify potential improvements in public (and specifically angler) access. Budget Cost \$15,909	Angler access programme was maintained and angler access signage erected. Liaisons were held with relevant authorities including Walking Access Commission on particular angler access issues. Collaborative project for developing electronic formats for angler access points, in conjunction with Walking Access Commission. Actual Cost \$22,323



PROJECT 1312 LAKE WAIRARAPA HUNTER ACCESS

Objective	Planned Result	Actual Result
<p>The management of hunter access and the allocation of maimai sites shall be undertaken by Council, where a mutually acceptable written agreement to this effect between the council and the landholder or land administering authority can be negotiated.</p> <p>(Mgt Plan ref C9.3.3.)</p>	<p>Maintenance of Eric Kilmore Lodge, with costs recovered from users.</p> <p>The implementation of Council policy for the management of gamebird hunter access at Lake Wairarapa, in accord with agreements with the Department of Conservation and farmers to this end, with some costs recovered from users.</p> <p>Income of \$1,000 was budgeted.</p> <p>Budget Net Cost \$15,545</p>	<p>Eric Kilmore Lodge was used for 3 club weekends, and on 100 other hunter nights.</p> <p>Liaison meetings held with land owners and land administering authorities with an interest in the management of hunter access to Conservation wetlands at Lake Wairarapa.</p> <p>Kilmore Lodge fees of \$1,139 exl GST were received.</p> <p>JK Donald Reserve track stickers produced income of \$1,239 exl.GST.</p> <p>Actual Cost \$6,685</p>

PROJECT 1313 HUNTER ACCESS PERMITS AND BALLOTS

Objective	Planned Result	Actual Result
<p>The management of hunter access and the allocation of maimai sites shall be undertaken by Council, where a mutually acceptable written agreement to this effect between the Council and the landholder or land administering authority can be negotiated.</p> <p>(Mgt Plan ref C9.3.3, 19.3.2)</p>	<p>The availability of duly negotiated and agreed access permits, with a small administration charge, to licenced hunters, by 31 March 2018 for the 2018 game season, for all areas publicly available to hunters in the Wellington region.</p> <p>The management of the allocation by ballot of available hunting sites at Pukepuke, Koitiata and Lake Wairarapa Wetlands, in time for 2018 game season.</p> <p>Income of \$3,000 was budgeted.</p> <p>Budget Net Cost \$13,565</p>	<p>Access for game bird hunters was negotiated and agreed on all "public" areas available last year, and permit booklets for game bird hunter access onto nominated areas were available from 19 March 2018.</p> <p>A report to Council on the 9 October 2018 showed 663 permits were issued on request to Wellington Fish and Game region licence holders. (735 permits last year).</p> <p>Permit income of \$2,551 exl. gst was received.</p> <p>Actual Cost \$7,378</p>



PROJECT 1331 MAGAZINE & NEWSLETTERS

Objective	Planned Result	Actual Result
<p>Not less than 85% of licenced anglers and hunters will be satisfied with the availability, quality, and extent of information available.</p> <p>(Mgt Plan ref A9.3.6.)</p>	<p>The provision of a two page regional supplement in each of the two Special Editions of Fish & Game magazine to be published during the reporting year.</p> <p>The preparation and publication of two regional newsletters to licence holders during the reporting year.</p> <p>Budget Cost \$23,551</p>	<p>Wellington regional supplements of two pages were provided in Special Editions 46 and 47 of <i>Fish & Game NZ Magazine</i>.</p> <p>Two regional newsletters for the Wellington region were made available both through licence agents and posted in summer 2017 (pre Fish #17) and autumn (pre-Game #18) 2018.</p> <p>Actual Cost \$40,873</p>

PROJECT 1341 INFORMATION TO LICENCE HOLDERS

Objective	Planned Result	Actual Result
<p>Not less than 85% of licenced anglers and hunters will be satisfied with the availability, quality and extent of information available.</p> <p>(Mgt Plan ref A9.3.6, C9.3.6.)</p>	<p>Responses to requests for information will be provided as required.</p> <p>Weekly email reports from October to end of March that provide anglers with information on river levels and angling potential.</p> <p>Weekly email reports from May to June that provide hunters with information on weather and hunting potential.</p> <p>Council's portion of the New Zealand Fish and Games website will be maintained as an important communication means with licence holders by 31 August 2018.</p> <p>Budget Cost \$21,823</p>	<p>Report on communications prepared for Wellington Fish and Game Council on 9 October 2018.</p> <p>Council staff provided responses to requests for information as required.</p> <p>A monthly e-newsletter (10) Reellife was regularly distributed electronically to anglers.</p> <p>Both Barrels e-newsletter was distributed to hunters electronically on (2) occasions throughout the game season.</p> <p>Weekly Fishing Reports (26) sent out from September 2017 – March 2018.</p> <p>Weekly Game Season Reports (11) sent out from April - June 2018.</p> <p>The website has downloads of access pamphlets and also river level information. Other information on Council meetings, organised hunts, and e-newsletters are also available on the website.</p> <p>Actual Cost \$8,709</p>



PROJECT 1351 HUNTER TRAINING – LAKE OMANU

Objective	Planned Result	Actual Result
<p>Game licence sales are at a level that will sustain effective management of the sport.</p> <p>(Mgt Plan ref C9.3.4.)</p>	<p>The Foxton Waterfowl and Wetlands Club will be assisted to run a hunter training programme at Lake Omanu.</p> <p>Income of \$400 was budgeted from a grazing lease.</p> <p>Budget Net Cost \$1,075</p>	<p>The Junior Hunter Trainee Programme was run with existing trainees.</p> <p>The training programme, and this year's opening weekend shooting were reported to Council on 9 October 2018.</p> <p>Grazing lease income of \$348 was received.</p> <p>Actual Cost \$398</p>

PROJECT 1354 JUNIOR ANGLER PROGRAMME

Objective	Planned Result	Actual Result
<p>Not less than 5,000 licenced anglers will undertake not less than 40,000 angling visits per year in the Wellington Fish and Game region.</p> <p>(Mgt Plan ref C9.3.1)</p>	<p>Establish an inventory of equipment that can be used in junior angler promotions.</p> <p>Develop a "Fish in Schools" education and recreation module for introduction into schools.</p> <p>Budget Cost \$49,215</p>	<p>Inventory of equipment for junior angler promotions maintained.</p> <p>Nine schools received support for the Fish in Schools module.</p> <p>Activities related to junior angler training undertaken as part of Hokowhitu Lagoon public promotion, and Capital Trout Centre youth fishing open days.</p> <p>Actual Cost \$45,468</p>

PROJECT 1355 JUNIOR HUNTER PROGRAMME

Objective	Planned Result	Actual Result
<p>The participation of junior hunters are to be at levels that will sustain effective management of the sport.</p> <p>(Mgt Plan ref A9.3.1, B9.3.1, C9.3.4)</p>	<p>Establish an inventory of equipment that can be used in junior hunter promotions.</p> <p>Budget Cost \$1,500</p>	<p>Reported in concurrent project 1351 Hunter Training Lake Omanu.</p> <p>Actual Cost \$681</p>

PROJECT 1361 CLUB LIAISON

Objective	Planned Result	Actual Result
The maintenance of a positive working relationship with clubs.	Attend meetings on regular basis or as required.	Maintain open communication with 10 active Fish and Game Clubs. 8 club meetings were attended.
	Budget Cost \$5,703	Actual Cost \$2,644

PROJECT 1411 ADVOCACY AND LIAISON

Objective	Planned Result	Actual Result
Not less than 80% of the Wellington regional general public knows and accepts the activities and interests of anglers and hunters.	Liaison with Conservation Boards and Regional Councils at a governor level as opportunities permit by 31 August 2018.	Signatory of the Manawatu River Accord which involved intent and commitment from iwi, environmental groups, industry and Territorial Local Authorities to clean up the Manawatu River. No Conservation Board meeting was attended, and no Conservation Board members attended meetings of the Council during this year. Attended 3 Wairarapa Moana meetings dealing with management of Lake Wairarapa and surrounding wetlands. No Department of Conservation staff attended Council meetings during this reporting year. The regular receipt by the Council of agendas of the Conservation Boards in the region, and by the regular provision of Council meeting agendas to one Conservation Board, maintained mutual liaison.
(Mgt Plan ref A9.2.4, C9.3.5.)	Budget Cost \$3,707	Actual Cost \$16,486

PROJECT 1412 IWI LIAISON

Objective	Planned Result	Actual Result
A positive relationship with the Wellington Fish and Game region's Iwi will be sought in respect of the management of trout.	The establishment of a positive working relationship with Iwi Authorities with a view to defining appropriate contacts by 31 August 2018.	Maintained contacts with Iwi representatives from: <ul style="list-style-type: none"> • Ngati Raukawa ki te Tonga • Ngati Kahungunu • Rangitaane o Wairarapa • Te Mauri o Rangitaane o Manawatu • Port Nicholson Block Settlement Trust • Te Runanga o Ngati Apa .
(Mgt Plan ref A9.2.5.)	Budget Cost \$3,352	Actual Cost \$1,916



PROJECT 1441 PUBLIC AWARENESS

Objective	Planned Result	Actual Result
<p>Not less than 80% of the Wellington regional general public knows and accepts the activities and interests of anglers and hunters.</p> <p>(Mgt Plan ref A9.2.4, C9.3.5.)</p>	<p>Publicity on angling, hunting, and the work of Fish and Game New Zealand is provided, with the coverage reported to Council to 31 August 2018.</p> <p>Budget Cost \$12,406</p>	<p>Press releases to newspapers and magazines.</p> <p>Advertising – Regional newspapers.</p> <p>Regular updates to website.</p> <p>Actual Cost \$22,032</p>

PROJECT 1443 PROMOTIONS

Objective	Planned Result	Actual Result
<p>The provision of news releases, displays and other forms of public communication as appropriate</p> <p>(Mgt Plan ref A10.2.10, A9.2.4, A9.3.6.)</p>	<p>To be involved in public promotions which advocate for Fish and Game interests and values.</p> <p>Budget Cost \$1,000</p>	<p>Updated promotional gear for public displays. Recognised volunteer contributions.</p> <p>Actual Cost \$1,664</p>

PROJECT 1511 RANGER MANAGEMENT

Objective	Planned Result	Actual Result
<p>Sufficient ranging resources to enforce fishing and hunting season conditions.</p> <p>(Stat. ref Sec 26Q (1)(b)(iv.) Conservation Act.)</p>	<p>The recruitment, of Council's ranger team meets adopted policy, and is reported to Council to 31 August 2018.</p> <p>Budget Cost \$9,983</p>	<p>At 31 August 2018, Council had 22 warranted honorary rangers, and 5 staff rangers.</p> <p>Council received a report on the year's performance against its adopted Rangers Policy on 9 October 2018.</p> <p>Actual Cost \$10,716</p>

PROJECT 1521 RANGER TRAINING

Objective	Planned Result	Actual Result
<p>The maintenance of an adequate number of properly trained Rangers, an annual ranging programme to check the compliance of ten percent of the region's anglers.</p> <p>(Mgt Plan ref A10.2.7)</p>	<p>Provide safety and compliance training and skill maintenance and is reported to Council to 31 August 2018.</p> <p>Budget Cost \$2,426</p>	<p>At 31 August 2018, Council had 22 warranted honorary rangers received formal training, and all 5 field staff rangers had received training.</p> <p>A pre-gamebird season ranger training day was held in Palmerston North.</p> <p>A pre-fishing season ranger training day was held in Palmerston North.</p> <p>Council received a report on the year's performance against its adopted Policy on 9 October 2018.</p> <p>Actual Cost \$3,172</p>

PROJECT 1531 COMPLIANCE

Objective	Planned Result	Actual Result
<p>The protection and enhancement of the region's sportsfish and game resources by the operation of an enforcement program to deliver not less than 95% compliance of anglers and gamebird hunters with licence and legal requirements and season regulations.</p> <p>(Mgt Plan ref A9.1.4.)</p>	<p>Ranging to check compliance of not less than 750 anglers and hunters throughout the region, throughout the year, in line with adopted policy.</p> <p>The processing of participants found unlicensed or in substantial non-compliance with legal requirements or season regulations without just cause, in line with adopted policy.</p> <p>Fines income of \$5,000 was budgeted.</p> <p>Budget Cost \$13,555</p>	<p>The Council's 22 active Rangers and 5 Fish and Game staff checked 286 anglers and 170 hunters for compliance.</p> <p>A report to Council on 9 October 2018 noted 22 offences were detected. 9 alleged offenders opted for the diversion/reparation policy, 9 paid in full, 0 were to produce, 4 pending, 0 tourist warned, 2 unable to locate, 4 warnings for children, 3 warnings for adults.</p> <p>Fines/diversion income of \$331 and \$6,342 was received.</p> <p>Actual Cost \$10,806</p>



PROJECT 1611 LICENCING

Objective	Planned Result	Actual Result
<p>To issue hunting and fishing licences.</p> <p>(Stat. ref Sec 26Q(1)(f), Conservation Act.)</p>	<p>2018 Game licences will be available to licence agents and participants throughout the region by 31 March 2018.</p> <p>2018/2019 fishing licences will be available to licence agents and participants throughout the region by 31 August 2018.</p> <p>An up to date data base of licence holders will be maintained.</p> <p>Progress reporting on licence sales will be provided to the Council throughout the year.</p> <p>Budget Cost \$8,840</p>	<p>2017/18 emergency fishing licences were delivered to all licence agents by 12 August 2017. Due to the implementation of the online licence system, agents were allocated emergency licence books, a small minority of agents not using the online system were allocated licence books to cover initial sales.</p> <p>Licence sales are tabulated in Appendix 1.</p> <p>An up to date licence holder database was regularly maintained throughout the year.</p> <p>Sportsfish and Gamebird licence sales reports were included in each Council agenda throughout the year.</p> <p>Council received a report on the year's performance on 9 October 2018.</p> <p>Actual Cost \$280</p>

PROJECT 1621 LICENCE AGENTS

Objective	Planned Result	Actual Result
<p>An effective and efficient network of licence resellers.</p> <p>(No Stat. or Mgt Plan ref.)</p>	<p>Council's Licence Agent Network is managed in line with adopted Council policy.</p> <p>Budget Cost \$31,583</p>	<p>At balance date, Council has a network of 29 licence agents.</p> <p>Council's licence agent network was managed in line with adopted Council policy, as reported to Council on 9 October 2018.</p> <p>A licence management agreement with Eyede Ltd to manage licence sales production, distribution, and invoicing was signed by Council as part of the New Zealand Fish and Game collective.</p> <p>Actual Cost \$26,790</p>

PROJECT 1721 COUNCIL

Objective	Planned Result	Actual Result
<p>The effective direction of the management of the Council's business.</p> <p>(Stat. ref. Sec 26ZD, Conservation Act.)</p>	<p>Not less than six meetings of the Council, that comply with all legal and policy requirements to be held before 31 August 2018.</p> <p>Budget Cost \$28,528</p>	<p>Wellington Fish and Game Council held six meetings during the year; with at least a quorum present at five meetings and part of one meeting.</p> <p>Meeting attendance is tabulated in Appendix 2.</p> <p>Actual Cost \$35,008</p>

PROJECT 1811 MANAGEMENT PLANNING

Objective	Planned Result	Actual Result
<p>Policies reflect national policies and good governance.</p> <p>(Mgt Plan refs A9.2.4, C9.3.5, C9.3.4, A9.3.1, A9.3.5)</p>	<p>Policies will be developed and adopted covering a Public Awareness Strategy, a Regional Marketing Strategy, and a Regulation-setting model for the region's sports fisheries and game bird populations, by 31 August 2018.</p> <p>Council will undertake a review of its approved Management Plan by 31 August 2018.</p>	<p>Policy reviews were undertaken as required.</p> <p>The Health and Safety Plan was reviewed and adopted.</p> <p>A formal review of the Sports Fish & Game Bird Management Plan was initiated with draft being prepared. Formal consultation will occur when Draft Plan is finalised.</p>
	Budget Cost \$20,674	Actual Cost \$1,306

PROJECT 1821 ANNUAL PLAN

Objective	Planned Result	Actual Result
<p>To formulate and adopt an annual operational work plan.</p> <p>(Stat. ref. Sec 26Q(3), Conservation Act)</p>	<p>Adoption of a Proposed Annual Plan for 2018/19 that meets National Council requirements by the Council by 31 August 2018.</p>	<p>Council's Annual Plan for 2018/19 was adopted on 21 August 2018.</p>
	Budget Cost \$3,565	Actual Cost \$3,497

PROJECT 1831 ANNUAL REPORTING

Objective	Planned Result	Actual Result
<p>To furnish the Minister of Conservation with an Annual Report on the operations of the Council for the year.</p> <p>(Stat. ref. Secs 26X, and 26ZD (7), Conservation Act.)</p>	<p>The adoption and presentation by the Council at a public Annual General Meeting of its audited Annual Report for 2016/17 not later than 30 November 2017, and its dispatch to the Minister directly thereafter.</p>	<p>Council's audited Annual Performance Report for 2017 was adopted and presented at a public Annual General Meeting on 5 December 2017, and was delivered to the Minister and Parliament on 14 December 2017.</p>
	Budget Cost \$15,416	Actual Cost \$15,468

PROJECT 1841 NATIONAL LIAISON

Objective	Planned Result	Actual Result
Effective liaison with New Zealand Fish and Game Council to meet all statutory requirements. (Stat. Ref. Sec 26C (1), Conservation Act.)	Representation to New Zealand Fish and Game Council by 31 August 2018 with respect to coordination, of the Council's recommendations for licence fees, fund redistribution, research requirements, and national policy development. Budget Cost \$8,555	The Council Manager attended 3 national Fish and Game Managers' meetings. The Council's recommendations for licence fees were decided on 12 June 2018 and conveyed to New Zealand Fish and Game Council. Actual Cost \$21,104

PROJECT 1842 NATIONAL PROJECTS

Objective	Planned Result	Actual Result
Wellington Fish and Game region remains free of Didymo.	Staff assistance with Didymo surveys will be provided at cost to Biosecurity NZ as required. Budget Cost \$4,990	Staff liaised on measures to prevent the incursion of Didymo into the North Island. Specific assistance was sought from Horizons Regional Council for Didymo monitoring and this was provided at no cost. Staff co-ordinated defining research requirements for mallard in NZ. Manager attended two meetings of the Licence Working Party as part of the regular annual pre-season licence management approvals. Actual Cost \$39,906



Appendix 1

WELLINGTON FISH AND GAME COUNCIL**LICENCE SALES****FISHING LICENCES**

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
Family	523	588	585	580	523	593	605	602	539	478	489
Whole Season (Adult)	2,504	2,310	2,252	2,190	2,095	2,214	2,219	2,288	1,798	1,658	1,617
Whole Season (Junior)	266	206	196	220	211	217	229	202	188	163	214
Winter Season (Adult)	216	251	253	195	233	225	217	201	135	124	108
Winter Season (Junior)	33	22	21	21	34	23	14	22	0	0	
24 Hour (Adult)	825	763	662	662	677	679	809	718	914	736	512
24 Hour (Junior)	71	101	84	44	60	59	49	64	71	55	74
Non Resident Adult								94	127	162	158
Non Resident Junior									3	2	4
Non Resident Adult Day											338
Non Resident Junior Day											6
Short Break									115	100	87
Long Break									13	22	19
Loyal Senior									162	153	186
Local Area									238	203	177
LEQ Total	3,538	3,428	3,330	3,242	3,094	3,293	3,338	3,472	3,272	3,062	3,000
Actual Total	4,438	4,241	4,053	3,912	3,833	4,010	4,142	4,191	4,303	3,856	3,989

GAME LICENCES

	07/08	08/09	09/10	10/11	11/12	12/13	13/14	14/15	15/16	16/17	17/18
Adult Whole Season	3,448	3,578	3,572	3,582	3,595	3,503	3,555	3,474	3,470	3,480	3,391
Adult Day	158	164	186	184	174	144	186	172	170	154	148
Junior Whole Season	386	374	344	298	291	320	297	290	296	275	281
Junior Day	16	7	15	12	16	8	3	10	5	6	4
Child	159	127	137	126	100	117	141	148	133	115	130
LEQ Total	3,580	3,702	3,693	3,693	3,699	3,610	3,664	3,568	3,575	3,580	3,476
Actual Total	4,167	4,250	4,254	4,202	4,176	4,092	4,182	4,094	4,074	4,030	3,954

Appendix 2

WELLINGTON FISH AND GAME COUNCIL
MEETINGS FOR THE YEAR ENDED 31 AUGUST 2018

Meeting Date	Locality	Meeting	Councillors Present
5 December 2018	Upper Hutt	Ordinary, AGM	9
13 February 2018	Palmerston North	Ordinary	11
27 March 2018	Upper Hutt	Ordinary	11
12 June 2018	Masterton	Ordinary	7
21 August 2018	Palmerston North	Ordinary	11
9 October 2017	Upper Hutt	Ordinary	10

Councillor attendances at these meetings were as follows:

Councillor	Meetings Attended	Apologies
Jim Cook	5	1
Marc Flaws	5	1
Brad Johnson	3	3
Strato Cotsilinis (Chairman from 17/4/2015)	6	0
Malcolm Francis	6	0
Andrew Morris (NZ Fish & Game Council Appointee)	5	1
Don Scott	5	1
Andy Tannock	4	2
Chris O'Meara	4	2
Paul Shortis	6	0
Simon Muckley	4	2
Dan Waechter	6	0

INDEPENDENT AUDITOR'S REPORT

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

The Auditor-General is the auditor of Wellington 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, 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 16 to 29, that comprise the statement of financial position as at 31 August 2018, 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 30 to 49.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 16 to 29:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2018; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with the Public Benefit Entity Simple Format Reporting – Accrual (Public Sector) framework; and
- the statement of performance of the Fish and Game Council on pages 30 to 49:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2018, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the Annual Plan for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the Annual Plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 29 November 2018. This is the date at which our opinion is expressed.

The basis for our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities relating to the financial statements and the statement of 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 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 15, 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 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



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