



PERFORMANCE REPORT OF THE

NEW ZEALAND FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2017**

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

NEW ZEALAND FISH AND GAME COUNCIL

| | |
|--------------------------------------------------|-------------------------------|
| <i>Northland Fish and Game region</i> | Noel Birchall |
| <i>Auckland/Waikato Fish and Game region</i> | Colin Sherrard |
| <i>Eastern Fish and Game region</i> | Lindsay Lyons Chairman |
| <i>Hawke's Bay Fish and Game region</i> | Kevin Williams |
| <i>Taranaki Fish and Game region</i> | Alan Flynn |
| <i>Wellington Fish and Game region</i> | Andrew Morris |
| <i>Nelson/Marlborough Fish and Game region</i> | Paul Dixon-Didier |
| <i>North Canterbury Fish and Game region</i> | John Cumberpatch |
| <i>West Coast Fish and Game region</i> | Andy Harris |
| <i>Central South Island Fish and Game region</i> | Matthew Hall |
| <i>Otago Fish and Game region</i> | John Jillett |
| <i>Southland Fish and Game region</i> | Paul Stenning |

ENDS STATEMENT

“Fishers and Hunters have access to sustainable sports fish and game resources in New Zealand.”

COUNCIL STAFF

Chief Executive

Bryce Johnson
Martin Taylor (as from 30 October 2017)

Policy & Planning Manager

Robert Sowman

Finance & Administration Manager

Alison Lyall

Communications Manager

Don Rood

Communications Advisor (South Island)

Richard Cosgrove

Receptionist/Administrator

Sue MacLeod

COUNCIL OFFICE

2 Jarden Mile, Ngauranga, Wellington
PO Box 13141, Johnsonville, Wellington 6440

Tel: (04) 499-4767

Fax: (04) 499-4768

Email: NZCouncil@fishandgame.org.nz

www.fishandgame.org.nz

New Zealand Fish and Game Council Group

CONSOLIDATED FINANCIAL STATEMENTS

For the year ended
31 August 2017

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New Zealand Fish and Game Council Group

Statement of Responsibility

For the year ended
31 August 2017

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

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

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

In our opinion, these financial statements and statements of performance fairly reflects the financial position and operations of New Zealand Fish and Game Council for the year ended 31 August 2017.

Signed on behalf of the Council



Council Chairman



Chief Executive

14th December 2017

Date

New Zealand Fish and Game Council Group
Consolidated Statement of Comprehensive Revenue and Expenses
For the year ended
31 August 2017

| | Note | Actual 2017 Group \$ | Budget 2017 Group \$ | Actual 2016 \$ |
|------------------------------------------------|------|----------------------------|----------------------------|----------------------|
| REVENUE FROM NON-EXCHANGE TRANSACTIONS | | | | |
| Levies | | 3,514,342 | 3,509,342 | 3,511,249 |
| Research Income | | 134,000 | 134,000 | 135,422 |
| Other Revenue | | 500 | 5,000 | 70 |
| | | 3,648,842 | 3,648,342 | 3,646,741 |
| REVENUE FROM EXCHANGE TRANSACTIONS | | | | |
| Interest | | 49,065 | 48,742 | 44,022 |
| Magazine Contributions | | 36,206 | 36,000 | 36,327 |
| Regulations Revenue | | 6,677 | 5,500 | 3,500 |
| RMA Legal Revenue | | 130,959 | - | - |
| | | 222,907 | 90,242 | 83,849 |
| Total Revenue | | 3,871,749 | 3,738,584 | 3,730,590 |
| EXPENSES | | | | |
| Species Management | 2 | 75,448 | 62,500 | 57,275 |
| Habitat Protection & Management | 2 | 693,041 | 747,362 | 550,259 |
| Angler & Hunter Participation | 2 | 251,854 | 208,000 | 215,281 |
| Public Interface | 2 | 240,712 | 258,140 | 194,949 |
| Compliance | 2 | 29,700 | 28,000 | 29,633 |
| Licensing | 2 | 639,917 | 657,600 | 648,490 |
| Council | 2 | 82,483 | 83,000 | 84,953 |
| Planning & Reporting | 2 | 153,456 | 217,000 | 192,777 |
| Research | | 84,042 | 134,000 | 144,250 |
| Distribution to Regional Budgets | | 516,874 | 516,874 | 566,443 |
| Personnel Costs | 3 | 687,767 | 693,500 | 676,384 |
| Depreciation | 8 | 10,484 | - | 6,736 |
| Other Expenses | 4 | 111,454 | 105,067 | 90,689 |
| Total Expenditure | | 3,577,232 | 3,711,043 | 3,458,119 |
| Net Surplus | | 294,517 | 27,541 | 272,471 |
| Total comprehensive revenue and expense | | 294,517 | 27,541 | 272,471 |



The accompanying notes form part of and should be read in conjunction with these consolidated financial statements.

New Zealand Fish and Game Council Group
Consolidated Statement of Financial Position
As at
31 August 2017

| | Note | 2017 Group \$ | 2016 \$ |
|----------------------------------|------|------------------|------------------|
| ASSETS | | | |
| Current Assets | | | |
| Cash & Cash Equivalents | 5 | 1,396,725 | 1,300,941 |
| Receivables - Exchange | 6 | 17,810 | 40,393 |
| Receivables - Non-Exchange | 6 | 115,489 | 78,022 |
| Other Financial Assets | 7 | 1,045,026 | 1,041,479 |
| Prepaid Expenses | | 62,656 | 49,092 |
| Total Current Assets | | 2,637,706 | 2,509,927 |
| Non-Current Assets | | | |
| Property, Plant & Equipment | 8 | 19,492 | 17,099 |
| Total Non-Current Assets | | 19,492 | 17,099 |
| TOTAL ASSETS | | 2,657,198 | 2,527,026 |
| LIABILITIES | | | |
| Current Liabilities | | | |
| Payables | 9 | 295,132 | 498,808 |
| Employee Entitlements | 10 | 211,324 | 206,872 |
| NZGBHTB | 11 | 107,482 | 72,602 |
| Total Current Liabilities | | 613,938 | 778,282 |
| TOTAL LIABILITIES | | 613,938 | 778,282 |
| NET ASSETS | | 2,043,261 | 1,748,744 |
| Accumulated Funds | 12 | 1,386,475 | 1,272,961 |
| Restricted Reserves | 12 | 656,786 | 475,783 |
| EQUITY | | 2,043,261 | 1,748,744 |



The accompanying notes form part of and should be read in conjunction with these consolidated financial statements.

New Zealand Fish and Game Council Group
Consolidated Statement of Changes in Equity

For the year ended
31 August 2017

| | Note | 2017 Group \$ | 2016 \$ |
|-------------------------------------------------------------|-----------|------------------|------------------|
| Accumulated Funds | | | |
| Balance as at 1 September | | 1,748,744 | 1,476,273 |
| Comprehensive Revenue and expense for the year | | | |
| Net Surplus | | 294,517 | 272,471 |
| Total comprehensive revenue and expense for the year | | 294,517 | 272,471 |
| | 12 | 2,043,261 | 1,748,744 |



The accompanying notes form part of and should be read in conjunction with these consolidated financial statements.

New Zealand Fish and Game Council Group
Consolidated Cash Flows Statement
For the year ended
31 August 2017

| | Note | 2017 Group \$ | 2016 \$ |
|-------------------------------------------------|------|------------------|------------------|
| CASH FLOWS FROM OPERATING ACTIVITIES | | | |
| Cash was received from: | | | |
| Levies | | 3,648,342 | 3,645,249 |
| Other revenue | | 135,338 | 44,021 |
| Interest received | | 54,337 | 57,337 |
| GST (Net) | | - | 23,451 |
| Cash was applied to: | | | |
| Payments to suppliers | | 2,744,373 | 2,765,544 |
| Payments to employees | | 648,991 | 638,603 |
| GST (Net) | | 32,986 | - |
| Net Cash Flows from Operating Activities | | 411,667 | 365,911 |
| CASHFLOW FROM INVESTING ACTIVITIES | | | |
| Cash was applied to: | | | |
| Net amount paid to investments | | 303,547 | 118,849 |
| Purchase of property, plant and equipment | | 12,336 | 12,688 |
| Net Cash Flows from Investing Activities | | (315,883) | (131,537) |
| Net Cash Flows from Financing Activities | | | |
| | | - | - |
| Net Increase / (Decrease) in Cash | | 95,784 | 234,374 |
| Opening Cash | | 1,300,941 | 1,066,567 |
| Closing Cash | | 1,396,725 | 1,300,941 |
| This is represented by: | | | |
| Cash & cash equivalents | 5 | 1,396,725 | 1,300,941 |



The accompanying notes form part of and should be read in conjunction with these consolidated financial statements.

New Zealand Fish and Game Council Group

Notes to the Consolidated Financial Statements

For the year ended
31 August 2017

Note 1 : STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

New Zealand Fish and Game Council Group is a Public Entity under the Public Finance Act 1989 (Schedule 4). The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990. These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004. The Council has wholly owned subsidiary, Fish and Game Publishing Limited, with the same balance date, which holds the Fish and Game magazine intellectual property. This entity has been consolidated in these financial statements.

New Zealand Fish and Game Council Group is a public benefit entity (PBE) for financial reporting purposes. These consolidated financial statements were authorised for issue on the 14th December 2017 by the Council. No other party has the power to amend these financial statements.

BASIS OF PREPARATION

The consolidated financial statements have been prepared on a going concern basis, and the accounting policies have been applied consistently throughout the period. The consolidated financial statements have been recognised on a historical cost basis.

Statement of Compliance

The consolidated financial statements have been prepared in accordance with the requirements of the Crown Entities Act 2004, which includes the requirement to comply with generally accepted accounting practice in New Zealand (NZ GAAP).

The consolidated financial statements have been prepared in accordance with Tier 2 Public Benefit Entity International Public Sector Accounting Standard - RDR (reduced disclosure) as annual expenditure is between \$2,000,000 and \$30,000,000.

Changes in Accounting Policies

The Council changed from reporting on an individual basis to reporting on a group basis during the year. All other accounting policies remained consistent in the accounts for 2017.

Presentation Currency

The consolidated financial statements are presented in New Zealand dollars, and are rounded to the nearest whole dollar.

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Consolidation Accounting Policy

The Group financial statements are prepared by combining the financial statements of all the entities that comprise the Group, on a line by line basis. In preparing the Group financial statements, all inter-entity balances and transactions are eliminated in full.



New Zealand Fish and Game Council Group

Notes to the Consolidated Financial Statements

For the year ended

31 August 2017

Revenue Recognition

New Zealand Fish and Game Council Group derives revenue from regional Fish and Game levies, interest on interest bearing deposits and miscellaneous income. Any amounts collected as an agent or on behalf of the other third parties (for example the Game Bird Habitat Stamp Levy) is not considered an economic benefit and therefore is not revenue.

Revenue from Non-exchange Transactions

Levies and Research Income

New Zealand Fish and Game Council is primarily funded from the levies payable by Fish and Game Councils, in accordance with 26C(f) of the Conservation Act 1987. These levies are used for the administration of the New Zealand Fish and Game Council; and for redistribution between Fish and Game Councils; and advocacy and research. Levies and research income are recognised when the invoice is issued.

Revenue from Exchange Transactions

Interest Revenue

Interest revenue is recognised as it accrues, using the effective interest method.

Regional Magazine Contributions

Regional Fish and Game Councils contribute money towards the Fish and Game magazines. This revenue is recognised in the period that the magazine is distributed.

RMA Legal Revenue

RMA Legal revenue is recognised when the invoice is issued following the awarding of costs.

Operating Leases

Leases that do not transfer substantially all risks and rewards incidental to ownership of an asset to the Council are classified as operating leases. Lease payments under an operating lease are recognised as an expense on a straight line basis over the term of the lease in the Statement of Comprehensive Revenue & Expenses.

Distribution to Fish and Game Councils

The New Zealand Fish and Game Council makes distributions to Fish and Game Councils in the form of levies to support regions and reimbursements for legal funding and research projects.

Financial Assets

Cash and Cash Equivalents

Cash and cash equivalents include cash on hand, bank balances, deposits held at call with banks, and other short term highly liquid investments with original maturities of three months or less which are subject to an insignificant risk of changes in value.

Receivables

Short term receivables are recorded at their face value, less any provision for impairment.

A receivable is considered impaired when there is evidence that the Council will not be able to collect the amount due. The amount of the impairment is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected.



New Zealand Fish and Game Council Group

Notes to the Consolidated Financial Statements

For the year ended
31 August 2017

Other Financial Assets

Short term deposits have maturities between three months and one year. Investments in deposits are measured at amortised cost using effective interest method.

At reporting date the Council assesses whether there is any objective evidence that an investment is impaired. Any impairment loss is recorded as an expense in the Statement of Comprehensive Revenue &

Financial Liabilities

Payables

Payables represent liabilities for goods and services provided to the Council prior to the end of the financial year which are unpaid. Payables are recorded at the amount of cash required to settle those liabilities. The amounts are unsecured and are usually paid within 30 days of recognition.

Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay.

These include salaries and wages accrued up to balance date and annual leave earned but not yet taken at balance date.

Sick leave is accumulated by staff but is not likely to be material and has not been accrued. There is a potential liability for sick leave of staff but that has not been possible to quantify for inclusion within the salary accruals at balance date.

Long-term employee entitlements

Employee benefits that are due to be settled beyond 12 months after the end of period in which the employee renders the related service, such as long service leave and retirement gratuities, are calculated on The calculations are based on:

- Likely future entitlements accruing to staff, based on years of service, years of entitlement, the likelihood of that staff will reach the point of entitlement, and contractual entitlement in formation ; and
- The present value of the estimated future cash flows.

Superannuation Schemes

Defined Superannuation Schemes

Obligations for the contribution to KiwiSaver are accounted for as defined contribution superannuation schemes and recognised as an expense in the surplus or deficit as incurred.

Equity

Equity is measured as the difference between total assets and total liabilities. Equity is disaggregated and classified into the following components:

- Accumulated surplus/(deficit)
- Restricted Reserves



New Zealand Fish and Game Council Group

Notes to the Consolidated Financial Statements

For the year ended
31 August 2017

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

Research Reserve

A reserve has been maintained to undertake research projects approved by Council.

Asset Replacement Reserve

The asset replacement reserve is a reserve set up to enable the council to replace plant & equipment.

Election Reserve

The elections reserve is a reserve set up to enable the council to budget yearly for elections which are required by law to be held every 3 years. Exact election costs are variable dependant on the number of candidate nominations received for each council, and an election will be held in regions which have greater than 12 candidates.

Legal Fund Reserve

The legal fund reserve is a reserve set up to undertake legal cases approved by the Council.

Goods and Services Tax

New Zealand Fish and Game Council is registered for GST.

Revenue, expenses and assets are recognised net of GST, with the exception of receivables and payables which are stated GST inclusive.

The net amount of GST recoverable from, or payable to, the IRD is included as part of receivables or payables in the statement of financial position.

The Statement of Cash Flows is presented on a gross basis, and any GST component in the investing or financing activities are incorporated into the operating cash flows.

Commitments and contingencies are disclosed exclusive of GST.

Income Tax

New Zealand Fish and Game Council is a public authority and consequently is exempt from the payment of income tax. No income tax provision has been made.

New Zealand Game Bird Habitat Stamp Fee

New Zealand Fish and Game collects from each Fish and Game Council the Game Bird Habitat stamp fee on behalf of the New Zealand Game Bird Habitat Trust. The fee is (\$3) from the sale of every Game Bird Licence sold from the most recently completed financial year. This fee has no economic benefit to New Zealand Fish and Game Council and is not treated as revenue. Likewise any outgoings on behalf of the New Zealand Game Bird Habitat Trust are not recognised as an expenditure in the New Zealand Fish and Game Council Financial Statements. Refer to Note 12.

Accounting Estimates and Assumptions

In preparing these financial statements the Council has made estimates and assumptions concerning the future in regard to asset lives and impairment of assets. None of these estimates and assumptions are considered material by the Council.



New Zealand Fish and Game Council Group

Notes to the Consolidated Financial Statements

For the year ended

31 August 2017

| Note 2 : ANALYSIS OF EXPENSES | Actual 2017 Group \$ | Budget 2017 Group \$ | Actual 2016 \$ |
|------------------------------------------|-------------------------------------|-------------------------------------|-------------------------------|
| Species Management | | | |
| Regulations | 75,448 | 62,500 | 57,275 |
| Total | 75,448 | 62,500 | 57,275 |
| Habitat Protection/Management | | | |
| Resource Management | 586,251 | 619,362 | 422,603 |
| Advocacy | 74,008 | 68,000 | 102,523 |
| Water Conservation Orders | 32,782 | 60,000 | 23,773 |
| Habitat Stamp Programme | - | - | 1,360 |
| Total | 693,041 | 747,362 | 550,259 |
| Angler & Hunter Participation | | | |
| Access | 1,108 | 500 | 1,061 |
| Other Publications | 243,662 | 199,500 | 208,432 |
| General | 7,084 | 8,000 | 5,788 |
| Total | 251,854 | 208,000 | 215,281 |
| Public Interface | | | |
| Advocacy | 9,907 | 7,500 | 8,583 |
| Communication | 104,429 | 143,000 | 35,831 |
| Education | 9,207 | 12,000 | 30,909 |
| Public Promotions | 117,169 | 95,640 | 119,626 |
| Total | 240,712 | 258,140 | 194,949 |
| Compliance | | | |
| Ranger Co-Ordination | 29,188 | 25,000 | 29,089 |
| Compliance | 512 | 3,000 | 544 |
| Total | 29,700 | 28,000 | 29,633 |
| Licensing | | | |
| Licence Production and Distribution | 190,042 | 206,600 | 175,540 |
| Licence Audit | 5,275 | 6,000 | 5,100 |
| Licence Contract | 444,600 | 445,000 | 467,850 |
| Total | 639,917 | 657,600 | 648,490 |
| Council | | | |
| Council Meetings | 77,753 | 75,000 | 82,374 |
| Governance and Performance Review | 4,730 | 8,000 | 2,579 |
| Total | 82,483 | 83,000 | 84,953 |
| Planning & Reporting | | | |
| Management/Strategic Planning | 25,306 | 30,000 | 22,283 |
| Annual Planning | 96,932 | 157,000 | 143,949 |
| Assurance Services | 10,426 | 8,000 | 8,495 |
| Financial Audit Fee | 14,500 | 12,000 | 11,350 |
| Staff Scholarship | 6,292 | 10,000 | 6,700 |
| Total | 153,456 | 217,000 | 192,777 |



New Zealand Fish and Game Council Group

Notes to the Consolidated Financial Statements

For the year ended

31 August 2017

| Note 3 : PERSONNEL COSTS | Actual 2017 Group \$ | Budget 2017 Group \$ | Actual 2016 \$ |
|---------------------------------|-------------------------------------|-------------------------------------|-------------------------------|
| Salaries and Wages | 645,703 | 653,000 | 638,495 |
| Recruitment and Welfare | 28,546 | 5,500 | 4,983 |
| KiwiSaver Contributions | 12,163 | 34,000 | 31,936 |
| ACC Levies | 1,355 | 1,000 | 970 |
| Total | 687,767 | 693,500 | 676,384 |

| Note 4: OTHER EXPENSES | Actual 2017 Group \$ | Budget 2017 Group \$ | Actual 2016 \$ |
|------------------------------------|-------------------------------------|-------------------------------------|-------------------------------|
| Communications | 7,984 | 11,000 | 9,113 |
| Equipment Maintenance | 3,223 | 5,000 | 3,478 |
| Loss on Purchase of Magazine | 20,374 | - | - |
| Loss On Sale of Disposal of Assets | - | - | 1,152 |
| Occupancy Expenses | 57,295 | 56,500 | 55,395 |
| Purchases Under \$2,000 | 5,231 | 8,000 | 4,023 |
| Stationery, Postage and Couriers | 13,585 | 16,000 | 13,258 |
| Sundry Expenses | 3,762 | 8,567 | 4,270 |
| Total | 111,454 | 105,067 | 90,689 |



New Zealand Fish and Game Council Group
Notes to the Consolidated Financial Statements

For the year ended
31 August 2017

Note 5 : CASH AND CASH EQUIVALENTS

| | 2017 Group \$ | 2016 \$ |
|--------------------------------------------------|------------------|------------------|
| Current Account | 98,924 | 82,995 |
| Savings Account | 597,801 | 817,946 |
| Term Deposits with maturities less than 3 months | 700,000 | 400,000 |
| Total | 1,396,725 | 1,300,941 |

The Council has a Credit Facility with ANZ of \$9,000. At reporting date \$9,000 was issued to card holders. The amount payable at reporting date is \$3,888 (2016 \$3,338)

Note 6: RECEIVABLES

| | 2017 Group \$ | 2016 \$ |
|--------------------------|------------------|----------------|
| Receivables (gross) | 127,701 | 112,688 |
| Interest Receivable | 5,598 | 5,727 |
| Total Receivables | 133,299 | 118,415 |

Total Receivables comprises:

| | | |
|----------------------------------------|----------------|----------------|
| Receivables from Exchange Revenue | 17,810 | 40,393 |
| Recoverables from Non-Exchange Revenue | 115,489 | 78,022 |
| Total | 133,299 | 118,415 |

Note 7: Other Financial Assets

| | 2017 Group \$ | 2016 \$ |
|-------------------------------------|------------------|------------------|
| Current portion | | |
| Term Deposits | 1,045,026 | 1,041,479 |
| Total Other Financial Assets | 1,045,026 | 1,041,479 |



New Zealand Fish and Game Council Group
Notes to the Consolidated Financial Statements

For the year ended
31 August 2017

Note 8: PROPERTY PLANT & EQUIPMENT

Movement for each class of property, plant and equipment as follows:

| | Office Equipment | Office Furniture | Total |
|--------------------------|---------------------|---------------------|----------|
| Cost or Valuation | | | |
| Balance At 1 Sept 2015 | 64,547 | 14,965 | 79,512 |
| Additions | 13,564 | - | 13,564 |
| Disposals | (1,281) | - | (1,281) |
| Balance At 31 Aug 2016 | 76,830 | 14,965 | 91,795 |
| Balance At 1 Sept 2016 | 76,830 | 14,965 | 91,795 |
| Additions | 12,877 | - | 12,877 |
| Disposals | (14,525) | - | (14,525) |
| Balance At 31 Aug 2017 | 75,182 | 14,965 | 90,147 |

Accumulated Depreciation and Impairment losses

| | | | |
|------------------------|----------|--------|----------|
| Balance at 1 Sept 2015 | 53,790 | 14,298 | 68,088 |
| Depreciation Expense | 6,645 | 91 | 6,736 |
| Eliminate on Disposal | (128) | - | (128) |
| Balance At 31 Aug 2016 | 60,307 | 14,389 | 74,696 |
| Balance at 1 Sept 2016 | 60,307 | 14,389 | 74,696 |
| Depreciation Expense | 10,406 | 78 | 10,484 |
| Eliminate on Disposal | (14,525) | - | (14,525) |
| Balance At 31 Aug 2017 | 56,188 | 14,467 | 70,655 |

| | Plant & Equip | Furniture | Total |
|---------------------------|---------------|-----------|--------|
| Carrying Amounts | | | |
| At 31 Aug and 1 Sept 2016 | 16,523 | 576 | 17,099 |
| At 31 Aug 2017 | 18,994 | 498 | 19,492 |



New Zealand Fish and Game Council Group
Notes to the Consolidated Financial Statements

For the year ended
31 August 2017

Note 9: PAYABLES

| | 2017 Group \$ | 2016 \$ |
|---------------------------------------------|------------------|----------------|
| <i>Payables under exchange transactions</i> | | |
| Creditors | 185,259 | 416,681 |
| Income In Advance | 21,251 | - |
| Accrued Expenses | 40,981 | 14,180 |
| | 247,491 | 430,861 |
| | | |
| Taxes Payable (GST and PAYE) | 47,641 | 67,947 |
| | 47,641 | 67,947 |
| | | |
| Total | 295,132 | 498,808 |

Note 10: EMPLOYEE ENTITLEMENTS

| | 2017 Group \$ | 2016 \$ |
|-----------------------------------|------------------|----------------|
| Annual Leave | 90,759 | 95,238 |
| Retirement and Long Service Leave | 120,565 | 111,634 |
| Total | 211,324 | 206,872 |

Note 11: NZGBHTB

Game Bird Habitat Stamp Programme
For the year ended 31 August 2017

| | 2017 Group \$ | 2016 \$ |
|---------------------------------------------------------|------------------|---------------|
| <i>Income</i> | | |
| Game Bird Habitat Stamps sold with licences | 100,425 | 67,845 |
| General sales | 21,588 | 23,705 |
| Total Income | 122,013 | 91,550 |
| <i>Less Expenses</i> | | |
| Product Production | 12,820 | 13,418 |
| Programme Administration | 15,730 | 15,000 |
| Total Expenses | 28,550 | 28,418 |
| | | |
| Net Transfer to NZ Game Bird Habitat Trust Board | 93,463 | 63,132 |
| | | |
| GST Applied | 14,019 | 9,470 |
| Gross payable at Reporting date | 107,482 | 72,602 |



New Zealand Fish and Game Council Group

Notes to the Consolidated Financial Statements

For the year ended

31 August 2017

| Note 12: EQUITY | 2017 Group \$ | 2016 \$ |
|--------------------------------------|------------------|------------------|
| Accumulated Funds | | |
| Balance as at 1 September | 1,272,961 | 1,192,486 |
| Surplus/(Deficit) | 294,517 | 272,471 |
| Research Reserve Transfer | (49,959) | 8,829 |
| Election Reserve Transfer | (35,000) | 75,000 |
| Legal Fund Reserve Transfer | (96,044) | (275,825) |
| Balance at 31 August | 1,386,475 | 1,272,961 |
| Research Reserve | | |
| Balance as at 1 September | 69,576 | 78,405 |
| Research Expenses | 49,959 | (8,829) |
| Balance at 31 August | 119,535 | 69,576 |
| Asset Replacement Reserve | | |
| Balance as at 1 September | 29,085 | 29,085 |
| Transfer (to)/from Accumulated Funds | - | - |
| Balance at 31 August | 29,085 | 29,085 |
| Election Reserve | | |
| Balance as at 1 September | - | 75,000 |
| Election Expenses | 35,000 | (75,000) |
| Balance at 31 August | 35,000 | - |
| Legal Fund Reserve | | |
| Balance as at 1 September | 377,122 | 101,297 |
| Transfer (to)/from Accumulated Funds | 96,044 | 275,825 |
| Balance at 31 August | 473,166 | 377,122 |
| Total Restricted Reserves | 656,786 | 475,783 |
| Total Equity as at 31 August | 2,043,261 | 1,748,744 |



Refer to accounting policies for description of each restricted reserve and its purpose.

New Zealand Fish and Game Council Group

Notes to the Consolidated Financial Statements

For the year ended

31 August 2017

| Note 13: COMMITMENTS | Actual 2017 Group \$ | Actual 2016 \$ |
|----------------------------------------------|----------------------------|----------------------|
| Commitment to: | | |
| Eyede Ltd | 592,800 | 889,200 |
| Staff Overseas Travel Scholarship | 10,000 | 10,000 |
| Grey Teal Monitoring | 4,400 | 4,400 |
| Lindis River Trout | 548 | 548 |
| National Mallard Research | 87,616 | 118,804 |
| Game Harvest Survey Analysis | 562 | 896 |
| Integrated Catchment Management | 60,000 | 60,000 |
| National Anglers Survey | 3,222 | 3,222 |
| Citizens Science Project | - | 5,000 |
| Fisheries SOP | 16,000 | 16,342 |
| Public opinion survey on water quality | 20,000 | 20,000 |
| Trophic Interactions | 5,000 | 10,000 |
| Validation of DMU'S | 2,346 | 2,452 |
| Public Good research | 3,152 | - |
| Environmental DNA | 50,000 | - |
| NIWA Didymo study | 20,000 | - |
| Liminological variables on food web dynamics | 15,000 | - |
| Genetic variation in Sth. Island salmon | 10,000 | - |
| Total | 900,646 | 1,140,864 |

The above contracts have been approved by the Council and will be recognised in the Statement of Comprehensive Revenue and Expense when the contract service conditions have been met by the third party or when a constructive obligation exists.

Lease Commitments:

| | Actual 2017 Group \$ | Actual 2016 \$ |
|-------------------------------|----------------------------|----------------------|
| Photocopier Rental | | |
| Within 1 year | 3,352 | 3,352 |
| 1-2 years | 3,352 | 3,352 |
| 3-5 years | - | - |
| Total Copier | \$ 6,704 | \$ 6,704 |
| Premises Rental | | |
| Within 1 year | \$ 45,087 | \$ 43,496 |
| 1-2 years | \$ 45,087 | \$ 43,496 |
| 3-5 years | \$ 45,087 | \$ 43,496 |
| Total Premises | \$ 135,261 | \$ 130,488 |
| Total Operating Leases | | |
| Within 1 year | \$ 48,439 | \$ 46,848 |
| 1-2 years | \$ 48,439 | \$ 46,848 |
| 3-5 years | \$ 101,218 | \$ 101,218 |
| Total Operating Leases | \$ 198,096 | \$ 194,914 |



New Zealand Fish and Game Council Group

Notes to the Consolidated Financial Statements

For the year ended
31 August 2017

Note 14: CONTINGENCIES

There are no known contingent liabilities at balance date (2016 - nil).

Note 15: RELATED PARTY TRANSACTIONS

Related Entities

New Zealand Fish and Game Council manage the stamp program activities on behalf of the New Zealand Game Bird Habitat Trust Board. Income is collected from regions and New Zealand Post. The net income after associated expenditure is transferred to the New Zealand Game Bird Habitat Trust Board. Refer to note 12.

Related Party Transactions

New Zealand Fish and Game Council receive levies from the regional Fish and Game Councils. Levies from regional Fish and Game Councils are legislated by the Conservation Law Reform Act 1990. Transactions with other regional Fish and Game Councils are not disclosed as related party transaction when they are consistent with the normal operating arrangements between the Councils and undertaken on the normal terms and conditions for such transactions.

There is a total amount of \$116,305 outstanding from the regional Fish and Game Councils at 31 August 2017 (2016 \$30,857).

Key Management Personnel compensation

| Key management personnel compensation | Actual 2017 | Actual 2016 |
|---------------------------------------|-------------|-------------|
| Remuneration | \$508,198 | \$506,927 |
| Full time equivalent | 4 | 4 |
| | | |



New Zealand Fish and Game Council Group

Notes to the Consolidated Financial Statements

For the year ended
31 August 2017

Note 16: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2017

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

ACTUAL 2017

| Output Area | Actual Direct \$ | Actual Revenue | Actual Hours | Allocation of Overheads | Total Costs per Output |
|---------------------------------|------------------|----------------|--------------|-------------------------|------------------------|
| Species management | 75,448 | 7,300 | 312 | 29,468 | 97,616 |
| Habitat protection & management | 693,041 | 130,959 | 930 | 87,837 | 649,919 |
| Angler & hunter participation | 251,854 | 36,206 | 688 | 64,980 | 280,628 |
| Public interface | 240,712 | 500 | 3,373 | 318,574 | 558,786 |
| Compliance | 29,700 | | 87 | 8,217 | 37,917 |
| Licensing | 639,917 | | 344 | 32,490 | 672,407 |
| Council | 82,483 | | 553 | 52,230 | 134,713 |
| Planning & reporting | 153,456 | | 2,286 | 215,909 | 369,365 |
| Totals | 2,166,611 | 174,965 | 8,573 | 809,705 | 2,801,351 |

Actual Overheads

| | |
|------------------------------------|----------------|
| Personnel Costs | 687,767 |
| Depreciation | 10,484 |
| Other expenses | 111,454 |
| Total Overheads to Allocate | 809,705 |

Note 17: EVENTS AFTER REPORTING DATE

New Zealand Fish and Game Council has been assessed by Inland Revenue as potentially being a taxable entity. This position is being disputed by the Council and at the time of approving the financial statements no final determination has been made.

Note 18: GROUP INFORMATION

The consolidated financial statements of the group include the New Zealand Fish and Game Council and Fish and Game Publishing Limited.

On the 31 October 2016 the entity Fish and Game Publishing Limited was formed in which New Zealand Fish and Game Council holds 120 shares, this is a 100% owned subsidiary. The Group acquired the Fish and Game Magazine for the purpose of managing the councils Magazine. The magazine was acquired by Fish and Game Publishing Limited for a consideration of \$1.

There were no Assets acquired on acquisition of the magazine rights. However, Liabilities were assumed on the formation date by the Group for Income in advance of \$20,373. This was in return for a consideration of \$1, the Group has recognised a loss on purchase of \$20,374.



NEW ZEALAND FISH AND GAME COUNCIL STATEMENT OF SERVICE PERFORMANCE

YEAR ENDED 31 AUGUST 2017

INTRODUCTION

The New Zealand Fish and Game Council (NZ Council) was established ... “to represent nationally the interests of anglers and hunters and provide co-ordination of the management, enhancement and maintenance of sports fish and game” (section 26B (1) of the Conservation Act 1987).

The proposed projects and activities of the NZ Council for the year ended 31 August are set out in its Business Plan. This Statement of Service Performance describes each of the eight output classes, key activities and associated performance measures, results achieved and total output expenses incurred for the year.

OUTPUT CLASS 1: Species Management

Output Class 1 focuses on the NZ Council input into species management of advocating sports fish and game as valued New Zealand wildlife species, promoting consistently applied management practices and co-ordinating the approval and printing of New Zealand wide angling and hunting regulations.

TARGETED OUTCOMES

- a) **Sports fish and game birds are maintained as wild non-commercial species and a valued part of New Zealand’s biodiversity**
- b) **Coordinate the preparation and recommendation to the Minister of Conservation anglers notices and notices for game seasons and publication in the NZ Gazette**
- c) **Regulations and opportunities for angling and hunting are available to all licence holders.**

| Activity | Performance Standard | Performance Results |
|----------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Species advocacy | Contribute to relevant reviews, draft legislation and other reports which could affect the status and/or, the perceived values of sports fish and game bird species within stated timeframes. | <ul style="list-style-type: none"> ▪ <i>General advocacy as need or opportunity arose.</i> ▪ <i>Watching brief established on the NPS Biodiversity development process, including the ‘indigenous’ verses ‘introduced’ species arguments.</i> |
| Regulation approvals | Gain approval for sports fishing and game hunting regulations from the Minister of Conservation and publish them in the NZ Gazette at least 28 days before the start of the fishing and hunting seasons. | <ul style="list-style-type: none"> ▪ <i>Regulations for the 2017 game bird hunting and 2017 sports fishing seasons were approved by the Minister of Conservation on 7 March 2017 and 25 July 2017 respectively.</i> ▪ <i>The Open Season for Game in Fish and Game Regions, North Island and South Island was published in the NZ Gazette 17 March 2017.</i> ▪ <i>The Anglers’ Notice for Fish and Game Regions was published in the NZ Gazette 28 July 2017.</i> |
| Regulations printed | Complete assembly, printing and commencement of distribution of the hunting and fishing regulations guide books. | <ul style="list-style-type: none"> ▪ <i>Gamebird hunting and sports fishing regulations were assembled, printed and distributed by the agreed dates.</i> |



| Output Class 1 | Budget | Actual |
|--------------------|--------|--------|
| Species Management | \$ | \$ |
| | 90,696 | 97,616 |

OUTPUT CLASS 2: Habitat Protection and Management

Output Class 2 recognises the existence of habitat of adequate quantity, distribution and quality underpins the extent and availability of sport fish and game bird populations. It also recognises that Fish and Game interests operate in a competitive environment for these finite materials which comprise the habitat base of sports fish and game.

TARGETED OUTCOMES

- Fish & Game's mandate to manage, maintain and enhance sports fish, game birds and habitats are recognised, advocated for and promoted in planning processes
- The Game Bird Habitat Stamp Programme is run effectively to promote habitat protection and reflect the conservation interests of hunters
- The New Zealand Game Bird Habitat Trust Board is serviced to facilitate the distribution of grants made available through the habitat stamp programme.

| Activity | Performance Standard | Performance Results |
|---------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Habitat advocacy within government | Maintain Fish & Game involvement in relevant government processes relating to fish and game habitat. | <ul style="list-style-type: none"> ▪ NZ Council staff participated in the Land Care Trust and the RMA and NPS Fresh Water Management amendments. ▪ On-going general advocacy to state agencies and industry bodies. |
| Habitat advocacy within the wider community | Advocate angler and hunter interests in key water and other resource management issues | <ul style="list-style-type: none"> ▪ Reimbursement of costs to regions where funding criteria has been met on resource management issues. |
| Habitat stamp programme | Manage the contract with New Zealand Post to develop and market the 2015 Habitat stamp and associated products. | <ul style="list-style-type: none"> ▪ The habitat stamp and range of related products were produced, based on artwork by Jeanette Blackburn. The artwork features the California quail. The stamp with a \$3 fee that goes towards habitat conservation, accompanies all game bird hunting licences sold. ▪ The contract with New Zealand Post was administered. |
| New Zealand Game Bird Habitat Trust Board | Service the New Zealand Game Bird Habitat Trust Board and administer payment of grants. Agendas and minutes of formal meetings to be prepared and distributed within seven days prior to and following meeting dates. | <ul style="list-style-type: none"> ▪ The administration and payment of grants was carried out on behalf of the Trust Board. Agendas and minutes for the formal meeting were prepared and distributed by the agreed times. |

| Output Class 2 | Budget | Actual |
|-----------------------------------|---------|---------|
| Habitat Protection and Management | \$ | \$ |
| | 848,912 | 649,919 |



OUTPUT CLASS 3: Angler and Hunter Participation

Output Class 3 focuses on the primary clients of Fish and Game, namely present, past and future licence holders. With increasing competition for the recreational dollar, there is a need to set strategies that reduce barriers to participation by anglers and hunters, attract new participants and above all retain existing participants.

TARGETED OUTCOMES

- a) Represent nationally the interests of anglers and hunters
- b) Promote the management of sports fish and game and the work of Fish and Game
- c) All angler and hunter enquiries are responded to in a timely and acceptable manner.

| Activity | Performance Standard | Performance Results |
|---------------------------------------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Advocate for public access to the resource Coordinate communication material | Advocate the ability for anglers and hunters to gain free foot access to the fish and game resource Inform licence holders about the work of Fish & Game New Zealand through special fishing and hunting editions of the national Fish and Game magazine, the web site and electronic newsletters. | <ul style="list-style-type: none"> ▪ On-going general advocacy, including in media & at meetings with MPs & officials. ▪ The game hunting edition was published in March as Special Edition 44. ▪ The fishing edition was published in August as Special Edition 45. ▪ Web, Face Book and You Tube sites maintained ▪ Monthly Reel Life and four issues of Both Barrel electronic newsletters produced. |
| Correspondence | Respond to angler and hunter correspondence and other requests in a timely manner acceptable to them. | <ul style="list-style-type: none"> ▪ Angler and hunter correspondence received, as emails, land mail and via the Fish & Game web site, replied to directly from the NZ Council Office or, where necessary, sent to a regional office for specific comment. |

| Output Class 3 | Budget | Actual |
|---------------------------------|---------|---------|
| Angler and Hunter Participation | \$ | \$ |
| | 258,343 | 280,628 |



OUTPUT CLASS 4: Public Awareness

Output Class 4 focuses on creating support for Fish and Game activities and interests and the value of these to the wider community. It recognises the importance of public opinion and strategic allies in achieving that support.

TARGETED OUTCOMES

- a) The management model by licenced anglers and hunters is maintained and promoted
- b) Sports fishing and gamebird hunting remain socially and politically acceptable
- c) The importance of sports fish and game habitats and participation in fishing and hunting is encouraged.

| Activity | Performance Standard | Performance Results |
|--------------------------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------|--------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Advocacy for the fish and game system | Promote the Fish and Game, angler and hunter user pays and says, model to Ministers, Members of Parliament and other organisations. | <ul style="list-style-type: none"> ▪ <i>Fish and Game model promoted at speaking engagements and media opportunities.</i> |
| Public awareness and support | Increase the recognition of Fish and Game New Zealand in the wider community | <ul style="list-style-type: none"> ▪ <i>Assistance, support and sponsorship provided to regions through media engagement and advertising.</i> ▪ <i>Advertising incorporated into key dates and campaigns such as the Water Conservation Order public awareness activity.</i> |
| Youth programme | Maintain a school curriculum programme promoting the importance of sports fish and gamebird habitat and the sport of fishing and hunting. | <ul style="list-style-type: none"> ▪ <i>Fish & Game sponsored the Regional and National Secondary School Clay Bird Championships and used it as a promotional opportunity.</i> ▪ <i>The youth educational programme was supported with the production of supplies and further promotion.</i> |
| National support for public awareness programmes | Promote Fish & Game NZ and its issues to regional audiences. Assist Fish & Game regions to promote their work and issues. | <ul style="list-style-type: none"> ▪ <i>One full-time and one part-time public awareness officer supported to provide media engagement and marketing activity.</i> ▪ <i>Assistance also provided to other F&G regions.</i> ▪ <i>Game Bird Food Festival promoted.</i> |

| Output Class 4 Public Awareness | Budget \$ | Actual \$ |
|------------------------------------|--------------|--------------|
| | 535,429 | 558,786 |



OUTPUT CLASS 5: Compliance

Output Class 5 deals with compliance with the Conservation, Wildlife Acts and Freshwater Fishing and Game Regulations and reflects a key activity of the regions. The NZ Council role is through the Chief Executive to appoint rangers and more generally to provide the overall coordination of compliance requirements and liaison with the Department of Conservation and other government agencies on law enforcement and compliance issues.

TARGETED OUTCOMES

- a) Resources to enforce fish and hunting season conditions are coordinated nationwide
- b) Warrants of appointment of fish and game rangers are maintained
- c) Ranging and compliance policy and programmes are coordinated.

| Activity | Performance Standard | Performance Results |
|------------------------------------|----------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Ranger and compliance coordination | Maintain an effective national Fish & Game compliance network. | <ul style="list-style-type: none"> ▪ New honorary rangers appointed during the year as requested by regions. ▪ Administration and payment of ongoing ranger health and safety courses in regions. ▪ Support provided to regions via email with aid of Fish & Game's North & South Island Compliance & Enforcement representatives. ▪ Fish & Game national compliance database maintained. |
| Output Class 5 | | Budget |
| Compliance | | Actual |
| | | \$ |
| | | \$ |
| | | 40,856 |
| | | 37,917 |

OUTPUT CLASS 6: Licencing

Output Class 6 is primarily focused on the administration of the licencing system, including maintaining the database, licence categories, printing and distribution of licences and financial reconciliation.

TARGETED OUTCOMES

- d) Licences to take sports fish or hunt and kill game are issued nationwide through an authorised issuing agent
- e) Cost-effective issue and sale of sports fishing and game bird hunting licences is achieved.

| Activity | Performance Standard | Performance Results |
|----------------------------|-----------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Licence service management | Manage relationship with licence administering agency on behalf of regions. | <ul style="list-style-type: none"> ▪ Coordinated outsourcing of the administration of licence sales by Eyede for both fish and game seasons. ▪ Meetings of Licence Working Party held prior to sign-off for each licence round (February & July) to oversee |



| | | |
|----------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Licence production | Sign off licence formats and provide support material by dates of meetings of the Licence Working Party. | <i>licence outsourcing project.</i> <ul style="list-style-type: none"> ▪ <i>Outsourced licence agreement monitored and maintained.</i> ▪ <i>Licence proofs distributed for comment and amended where required.</i> ▪ <i>Electronic online licensing printed as plastic licences and operated nationally by Eyede according to licence administration agreement.</i> ▪ <i>All 'other' licence income distributed to regions on a pro rata basis.</i> |
| Licence income not allocated to particular regions | Collect & distribute to regions 'other' licence revenue ('other' being licence sales where no region is specified on licence details). | |

| Output Class 6 | Budget | Actual |
|----------------|---------|---------|
| Licencing | \$ | \$ |
| | 689,902 | 672,407 |

OUTPUT CLASS 7: New Zealand Council

Output Class 7 covers the activities and associated expenditures of NZ Councillors and general governance matters.

TARGETED OUTCOMES

a) The New Zealand Fish & Game Council is serviced to provide for its efficient operation.

| Activity | Performance Standard | Performance Results |
|---------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|-----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| NZ Council meetings | Enable the New Zealand Council to meet its statutory obligations for governance of Fish & Game New Zealand. Agendas and minutes of formal meetings to be prepared and distributed within ten days prior to and following meeting dates. | <ul style="list-style-type: none"> ▪ <i>Two meetings held away (Whangarei & Timaru) and three meetings held in Wellington.</i> ▪ <i>Agendas and draft minutes were despatched within the deadlines.</i> ▪ <i>Succession planning and process to secure a new Chief Executive put in place and undertaken within agreed timeframes.</i> |

| Output Class 7 | Budget | Actual |
|---------------------|---------|---------|
| New Zealand Council | \$ | \$ |
| | 147,844 | 134,713 |



OUTPUT CLASS 8: Organisational Co-ordination, Planning and Reporting

Output Class 8 focuses on the coordination role of the New Zealand Council to enable the organisation (the 13 Councils) to achieve its combined primary purpose and functions.

TARGETED OUTCOMES

- a) Fish & Game New Zealand remains the primary advisor to the Minister of Conservation on sports fish and gamebird matters
- b) Coordinate and support regional Fish and Game Councils on a project and issue basis as requested
- c) The triennial elections of Fish & Game councillors are effectively overseen
- d) Appropriate licence fees are set and approved to recover the costs attributable to the management of sports fish and game
- e) Business planning and reporting is compliant with legislative requirements
- f) A research programme to enhance fish and gamebird management is actively maintained.

| Activity | Performance Standard | Performance Results |
|-------------------------------|-------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|----------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------------|
| Coordination general | Provide policy advice and other services to the Minister as requested in a form and to a time specified. | <ul style="list-style-type: none"> ▪ Requests for advice received from the Minister of Conservation were responded to with draft replies as general Ministerial correspondence within an acceptable timeframe. |
| Meetings of regional managers | Provide input and support to regions as requested. | <ul style="list-style-type: none"> ▪ Liaison with regions both collectively and individually on project and issue basis throughout the year. ▪ Meetings held February, April and August. ▪ Agendas and minutes prepared and distributed by agreed times. ▪ April meeting included recommendation to NZ Council on new season licence fees. |
| Triennial elections | Coordinate and facilitate meeting of managers on a range of issues of significance to the organisation. Agendas and minutes of formal meetings to be prepared and distributed within ten days prior to and following meeting dates. | <ul style="list-style-type: none"> ▪ Annual financial contribution towards cost of holding triennial elections provided. |
| National budget & licence fee | Maintain triennial elections of Fish & Game councillors. | <ul style="list-style-type: none"> ▪ Complete national budgeting and reporting programme to allow for approval by the Minister of Conservation before 15-August. ▪ At the May meeting of the NZ Council, recommendations on licence fees and indicative regional budgets were developed, based on advice from a meeting of managers held in April. ▪ The NZ Council, following consultation with regions, ratified its licence fee recommendations to the Minister of Conservation at NZ Council's July meeting. ▪ The Minister of Conservation approved the licence fees and proposed Fish & Game New Zealand budget for 2017– 2018 on 6 July 2017. |
| Business Plan | Complete NZ Council business planning and reporting processes in time for a draft to be considered in July. | <ul style="list-style-type: none"> ▪ A draft Business Plan for 2017– 2018 was considered by the NZ Council at its meeting in May and adopted at the July meeting. |

- Research programme
- Coordinate research activities with approvals received at the May NZ Council meeting.
- Preparation of the Annual Report completed in time to be presented to the Minister for tabling in Parliament in the first week of December.
- *Bi-monthly reports on the achievement of the 2016– 2017 Business Plan were submitted to the NZ Council at each meeting.*
 - *Reporting on Results across all output classes for 2016/17 submitted to NZ Council at its September 2017 meeting.*
 - *The completed Annual Report for year ended 31 August 2016 was submitted to the Minister of Conservation on 24 December 2016 for presentation to Parliament.*
 - *NZ Council at its May meeting approved the 2017/18 research programme.*
 - *Contracts organised with providers.*

| Output Class 8 | Budget | Actual |
|-------------------------------------------------------------|----------------|----------------|
| Organisational Co-ordination, Planning and Reporting | \$ | \$ |
| | 433,713 | 369,365 |



Independent Auditor's Report**TO THE READERS OF NEW ZEALAND FISH AND GAME COUNCIL'S
CONSOLIDATED FINANCIAL STATEMENTS AND STATEMENT OF SERVICE
PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2017**

The Auditor-General is the auditor of the New Zealand Fish and Game Council. The Auditor-General has appointed me, Brent Kennerley, using the staff and resources of Grant Thornton, to carry out the audit of the consolidated financial statements and statement of service performance of the New Zealand Fish and Game Council on his behalf.

Opinion on the consolidated financial statements and the statement of service performance

We have audited:

- the consolidated financial statements of the New Zealand Fish and Game Council on pages 2 to 18, that comprise the consolidated statement of financial position as at 31 August 2017, the consolidated statement of comprehensive revenue and expenses, consolidated statement of changes in equity and consolidated statement of cash flows for the year ended on that date and the notes to the consolidated financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the New Zealand Fish and Game Council on pages 19 to 26.

In our opinion:

- the consolidated financial statements of the New Zealand Fish and Game Council: on pages 2 to 18:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2017; 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 Public Benefit Entity International Public Sector Accounting Standards with reduced disclosure requirements (RDR) (Public Sector).
- the statement of service performance of the New Zealand Fish and Game Council on pages 19 to 26:
 - presents fairly, in all material respects, the New Zealand Fish and Game Council's performance for the year ended 31 August 2017, including for each class of reportable outputs:

- its standards of performance achieved as compared with the forecasts included in the description of the annual operating business plan for the financial year; and
- its actual revenue and expenses as compared with the forecasts included in the description of the annual operating business plan for the financial year; and
- complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 14 December 2017. 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 consolidated financial statements and the statement of service performance, and we explain our independence.

Basis for 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 for the audit of the consolidated financial statements and the statement of service performance 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 consolidated financial statements and the statement of service performance

The Council is responsible on behalf of the New Zealand Fish and Game Council for preparing consolidated financial statements and a statement of service 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 consolidated financial statements and a statement of service performance that are free from material misstatement, whether due to fraud or error.

In preparing the consolidated financial statements and the statement of service performance, the Council is responsible on behalf of the New Zealand Fish and Game Council for assessing the New Zealand 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 New Zealand 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 consolidated financial statements and the statement of service performance

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements and the statement of service 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 consolidated financial statements and the statement of service performance.

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

We did not evaluate the security and controls over the electronic publication of the consolidated financial statements and the statement of service 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 consolidated financial statements and the statement of service 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 New Zealand 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 New Zealand 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 New Zealand 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 consolidated financial statements and the statement of service 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 New Zealand Fish and Game Council to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the consolidated financial statements and the statement of service performance, including the disclosures, and whether the consolidated financial statements and the statement of service 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 page 1 but does not include the consolidated financial statements and the statement of service performance, and our auditor's report thereon.

Our opinion on the consolidated financial statements and the statement of service 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 consolidated financial statements and the statement of service performance, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the consolidated financial statements and the statement of service 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 New Zealand 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.

Grant Thornton also completes an engagement in regards to regional licence revenue received and distributed by a third party, other than this we have no relationship with or interests in the Council.



Brent Kennerley
Grant Thornton New Zealand Audit Partnership
On behalf of the Auditor-General
Wellington, New Zealand