



PERFORMANCE REPORT OF THE

**NEW ZEALAND GAME BIRD HABITAT
TRUST BOARD**

**FOR THE YEAR ENDED
31 AUGUST 2020**

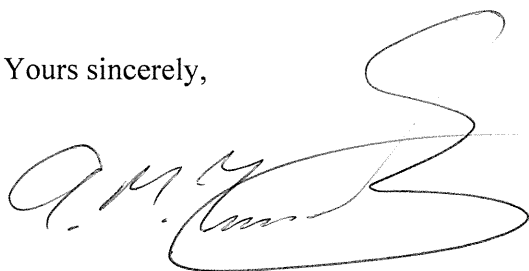
27 November 2020

Hon Kiri Allan
Minister of Conservation
Parliament Buildings
WELLINGTON

Dear Minister

I have the honour to submit, pursuant to Section 150(3) of the Crown Entities Act 2004, the Performance Report and Financial Statements of the New Zealand Game Bird Habitat Trust Board, for the year ended 31 August 2020.

Yours sincerely,

A handwritten signature in black ink, appearing to read 'A. Tannock', written over a faint horizontal line.

Andy Tannock
Chairperson
New Zealand Game Bird Habitat Trust Board

New Zealand Game Bird Habitat Trust Board

Performance Report For the Year Ended 31 August 2020

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Entity Information

Legal Name

The New Zealand Game Bird Habitat Trust Board

Type of Entity

The New Zealand Game Bird Habitat Trust Board is a body corporate established under the Wildlife Amendment Act 1993. The New Zealand Game Bird Habitat Trust Board is required to comply with the Crown Entities Act 2004 as per the 4th Schedule of the Public Finance Act 1989. The New Zealand Game Bird Habitat Trust Board is a registered Charity.

Charities Registration Number

CC33828

Entity's Purpose of Mission

The New Zealand Game Bird Habitat Trust Board was set up to improve New Zealand's game bird habitat and secondly to improve the habitat of other wildlife. Its primary function is to promote the protection, restoration and creation of habitat by dispersal of grants, income received from the proceeds of the New Zealand Game Bird Habitat Stamp Programme.

Entity Structure

Trust Board members are elected for a 3-year term, with the current Board sitting until 30 June 2023. The members provide their time free. Administrative support is provided by the New Zealand Fish and Game Council staff.

Members of the Board

Andy Tannock	Chairperson
John Cheyne	
Ian Hogarth	Term ended 31 March 2020
Susan King	Term ended 31 March 2020
Steve Scragg	Term ended 31 March 2020
Mark Sutton	
Jan Riddell	Commenced 7 July 2020
Neil Candy	Commenced 7 July 2020
Chantal Whitby	Commenced 7 July 2020

Main Sources of Entities Cash and Resources

Revenue is earned from the Game Bird Habitat Stamp Programme.

- \$4 from each game licence fee is allocated to the Habitat Stamp
- Revenue from sale of Stamps and associated products via NZ Post
- Interest on deposits

Contact Details

The New Zealand Game Bird Habitat Trust Board is serviced by the secretariat of:

New Zealand Fish and Game Council
Level 2, Dominion Building
78 Victoria Street
Wellington, 6011

PO Box 25-055,
Wellington, 6140

Telephone (04) 499 4767
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Chairman's Report

Introduction

The Game Bird Habitat Trust Board was set up to enhance New Zealand's game bird habitat and as a second priority to improve the habitat of other wildlife. Its primary function is to disperse by way of grants, income received from the proceeds of the New Zealand Game Bird Habitat Stamp programme administered by Fish & Game New Zealand.

This report is for the period 1 September 2019 to 31 August 2020 which covers the financial year of the NZ Game Bird Habitat Trust Board (Trust Board).

The grant allocation and general annual meeting was held in Wellington on 23 August 2019. A Zoom conference meeting was held on 13 August 2020 to consider the applications for the 2020 year and request further material to assist with the Board's deliberations prior to the allocation of grants in September 2020 (to be reported in next year's Annual Report).

Allocation of grants

Due to delays in getting approval for appointments to the new Board and travel restrictions associated with Covid-19, the meeting was postponed until 18 September 2020. Consideration of 2020 Applications were not finalised during the period covered by this Annual Report and will be reported on next financial year.

Major Projects – The Board's Flagship Projects

The purpose of the Major Projects programme is to provide national examples of the relationship between hunting and conservation in the restoration of different wildlife habitats.

In 2010 the Trust Board carried out an evaluation of significant wetland throughout New Zealand and selected the two highest scoring projects from the North Island (Wairua Wetland [later transferred to Underwood Wetland] Northland and JK Donald Wetland Wellington) and South Island (Para Wetland Marlborough and Takitakitoa Wetland Otago). The Trust Board has since allocated funds to all these projects.

Trust Board Members

I take this opportunity to thank the members of the Trust Board for their contribution over the past 12-month period covered in this report. The three-year term of this Board expired at the end of March 2020. Therefore, I want to record my thanks to those members not returning to the new Trust Board, notably Susan King, Ian Hogarth and Steve Scragg. John Cheyne also completed his term as a DU nominee. However, John has returned to the Trust Board as the new DG Conservation's nominee.

Susan King has completed an impressive 18+ years as the DG Conservation nominee, being first appointed in 2001. This is a wonderful achievement for any organization. Susan's love of conservation and determination to see correct and fair processes has been of great benefit to the Board.

Ian Hogarth has completed two terms (6 years) as a F&G nominee and Steve Scragg completed one term (3 years) as a F&G nominee.

Their time, like all Trust Board members, has been given freely and is reliant on their dedication and commitment to the principles of the NZ Game Bird Habitat Trust.

Looking forward I'm excited that the calibre of the incoming 2020 – 2023 Trustee's (Jan Riddell, Chantal Whitby and Neil Candy) will ensure the momentum is sustained. More and more, wetlands are being recognised for their importance in the environment, and with riparian planting and other vulnerable land being retired and planted, I believe this Trust is poised to be even more effective in ensuring its funds create, seed and inspire significant improvements in New Zealand's game bird habitat and the habitat of other wildlife.

The support provided by NZ Fish and Game Council staff both in processing applications and services to the Board must also be acknowledged. Not only are there great new initiatives being driven by Fish & Game field staff, we also have the financial certainty and confidence that F&G Council Accountant Carmel Veitch brings to the Trust's affairs. Meanwhile, underpinning the Trust's seamless operation amid the significant challenges and changes 2020 has thrown up, I owe a huge vote of thanks to Robert Sowman, our coordinator/secretary who thankfully has agreed to continue this role in a part-time basis following his retirement from the management team at NZ Council national office.

I believe the Trust Board has a secure future and continues to provide a valuable avenue for hunters and others to contribute directly towards wildlife and game bird habitat protection.

Andy Tannock
Chairperson
New Zealand Game Bird Habitat Trust Board

New Zealand Game Bird Habitat Trust Board

Statement of Service Performance Year Ended 31 August 2020

The Statement of Service Performance sets out the objectives, targeted outcomes and performance measures set by the New Zealand Game Bird Habitat Trust Board and documents the outputs achieved.

OBJECTIVE 1

TARGETED OUTCOME

The Trust Board conducts its business in a cost-effective and an efficient manner.

Performance Measure

At least one meeting of the Trust Board to be held during the year to consider grant applications.
Other business promoting the funding and development of game bird habitat is developed as necessary.

Output

One telephone conference call between all Board members was conducted on 13 August 2020. (2019: one teleconference 17 June 2019)

One meeting of the Trust Board was deferred beyond the financial year to 18 September 2020 to consider grant applications. (2019: one meeting on 23 August 2019)

OBJECTIVE 2

TARGETED OUTCOME

Distribution of funds to approved Game Bird Habitat projects or projects to benefit game bird habitat protection performance measures.

Performance Measure

Application forms for grants made available and invitations for applications promoted.
Referees' reports on applications obtained where necessary.
Successful applications entered in the Habitat Grant Register and appropriate monitoring procedures initiated.

Output

Applications for new grants were sought with a close-off date of 30 June for consideration in the 2020 grant period. (2019: close off 30 June)

Twelve grant applications were received for the 2020 grant period complete with referees' reports. (2019: 22 grant applications)

No Grants were approved in the year ended 31 August 2020, as the meeting was deferred to 18th September. (2019: 19 grants totally \$95,500 approved)

OBJECTIVE 3

TARGETED OUTCOME

Recommend to New Zealand Fish and Game Council the species to feature on the Game Bird Habitat stamp, the face value of the stamp and the cost of the licence validating stamps for licence holders.

Performance Measure

Select the bird species and recommend the face value and the fee payable by licence holders for stamps used to validate the Game Bird Hunting licence.

Output

No species was recommended to feature in the 2023 New Zealand Game Bird Collection. (2019: NZ Shoveler chosen for 2021 and pheasant chosen for 2022)

The cost of the licence validating stamp for game licence holders was recommended to remain at \$4.00. (2019: stamp cost \$3.00)

New Zealand Game Bird Habitat Trust Board

Statement of Comprehensive Income For the Year Ended 31 August 2020

	Note	Actual 2020 \$	Budget 2020 \$ (Unaudited)	Actual 2019 \$
Revenue				
Revenue from providing goods and services	1	134,282	141,695	114,549
Interest, dividends and other investment revenue	1	25,557	24,000	30,508
Total Revenue		159,839	165,695	145,057
Expenses				
Costs related to providing goods or services	2	28,666	48,000	31,786
Grants and donations made	2	134,001	90,500	49,189
Other expenses	2	10,624	21,600	11,240
Total Expenses		173,291	160,100	92,215
Surplus/(Deficit) for the Year		(13,453)	5,595	52,842

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



New Zealand Game Bird Habitat Trust Board

Statement of Financial Position

As at
31 August 2020

	Note	Actual 2020 \$	Actual 2019 \$
Assets			
Current Assets			
Bank Accounts and Cash	3	27,781	53,308
Debtors and Prepayments	3	137,471	103,358
Interest Receivable	3	3,492	16,738
Investments	3	886,104	887,420
Total Current Assets		1,054,848	1,060,824
Total Assets		1,054,848	1,060,824
Liabilities			
Current Liabilities			
Creditors and Accrued Expenses	3	31,063	23,586
Total Current Liabilities		31,063	23,586
Total Liabilities		31,063	23,586
Total Assets less Total Liabilities (Net Assets)		1,023,785	1,037,238
Accumulated Funds			
Accumulated surpluses or (deficits)	4	1,023,785	1,037,238
Total Accumulated Funds	4	1,023,785	1,037,238

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

New Zealand Game Bird Habitat Trust Board

Statement of Cashflow

For the Year Ended

31 August 2020

	Note	Actual 2020 \$	Actual 2019 \$
Cash Flows from Operating Activities			
Cash was received from:			
Receipts from providing goods or services		104,541	122,043
Interest, dividends and other investment receipts		38,803	28,054
Net GST		-	-
Cash was applied to:			
Payments to suppliers		(27,229)	(46,072)
Donations or grants paid		(134,001)	(64,447)
Net GST		(8,957)	(195)
Net Cash Flows from Operating Activities		(26,843)	39,383
Cash flows from Investing and Financing Activities			
Cash was provided from:			
Receipts from the purchase of investments		1,316	(36,932)
Net Cash Flows from Investing and Financing Activities		1,316	(36,932)
Net Increase / (Decrease) in Cash		(25,527)	2,451
Opening Cash		53,308	50,857
Closing Cash		27,781	53,308
This is represented by:			
Bank Accounts and Cash	3	27,781	53,308

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

New Zealand Game Bird Habitat Trust Board

Statement of Accounting Policies

For the Year Ended

31 August 2020

Basis of Preparation

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

Presentation Currency

These financial Statements are presented in New Zealand Dollars. All financial information presented in New Zealand dollars has been rounded to the nearest dollar.

Goods and Services Tax (GST)

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

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

Revenue is measured at the fair value of consideration received or receivable.

Contributions from the game licence sales and managed stamp sales are recorded as revenue as they are earned in accordance with the substance of agreement between the New Zealand Fish and Game Council.

Interest on investments is recorded as revenue as it is earned during the financial period.

Income Tax

The New Zealand Game Bird Habitat Trust Board is public authority and consequently exempt for the payment of income tax under CW 31(2).

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 and prepayments are initially measured at fair value and subsequently measured at amortised cost using the effective interest method, less provision for impairment.

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 value.

Creditors and accrued expenses

Creditors represent liabilities for goods and services provided to the Trust Board prior to the end of the financial year which are unpaid. Creditors 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.

Capital Management

The Trust's capital is accumulated surpluses from Trading. The Trust manages its revenue, expenses, assets and liabilities prudently, retaining funds to meet future requirements in order that the objectives of the ultimate charitable group are met. The trust has no third party-imposed management requirements.

Changes in Accounting Policies

There have been no changes in accounting policies since the date of the last financial statements.

Comparative Figures

Certain comparative figures have been reclassified for presentation purposes.

New Zealand Game Bird Habitat Trust Board

Notes to the Performance Report

For the Year Ended

31 August 2020

	Actual	Budget	Actual
Note 1: Analysis of Revenue	2020	2020	2019
	\$	\$	\$
		(Unaudited)	
Revenue from providing goods and services			
Income from Licence Sales	120,263	128,695	97,933
Income from Stamp Sales	14,019	13,000	16,616
Total	134,282	141,695	114,549
Interest, dividends and other investment revenue			
Interest	25,557	24,000	30,508
Total	25,557	24,000	30,508

New Zealand Game Bird Habitat Trust Board

Notes to the Performance Report

For the Year Ended

31 August 2020

Note 2: Analysis of Expenses	Actual 2020 \$	Budget 2020 \$	Actual 2019 \$
		(Unaudited)	
Costs related to providing goods or services			
Production	18,666	25,000	21,786
Programme Administration	10,000	23,000	10,000
Total	28,666	48,000	31,786
Grants and donations made	134,001	90,500	49,189
Total	134,001	90,500	49,189
Other expenses			
Accounting Fees	2,302	2,400	2,394
Audit Fees	4,870	4,700	4,826
Trust Board Meeting Expenses	3,045	14,000	3,890
General	407	500	130
Total	10,624	21,600	11,240

New Zealand Game Bird Habitat Trust Board

Notes to the Performance Report

For the Year Ended

31 August 2020

Note 3 : Analysis of Assets and Liabilities	Actual 2020 \$	Actual 2019 \$
Bank Accounts and Cash		
Cheque Account Balance	27,781	53,308
Total	27,781	53,308
Debtors and Prepayments		
NZ Fish and Game Council	133,099	103,358
GST	4,372	-
Total	137,471	103,358
Interest Receivable		
Interest Receivable on Term Deposits	3,492	16,738
Total	3,492	16,738
Investments		
Term Deposit Westpac	886,104	887,420
Total	886,104	887,420
Creditors and Accrued Expenses		
Creditors	25,873	14,282
Accruals	5,190	4,720
GST Payable	-	4,584
Total	31,063	23,586

New Zealand Game Bird Habitat Trust Board

Notes to the Performance Report

For the Year Ended

31 August 2020

Note 4: Accumulated Funds	Actual 2020	Actual 2019
	\$	\$
Balance as at 1 September	1,037,238	984,396
Surplus/(Deficit)	(13,453)	52,842
Total Accumulated Funds 31 August 2020	1,023,785	1,037,238

Note 5 : Commitments and Contingencies	Actual 2020	Actual 2019
	\$	\$
Commitments		
Commitments to provide Grants	153,520	222,122

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (2019: nil)

Note 6: Related Party Transactions	Actual 2020	Actual 2019
	\$	\$
New Zealand Game Bird Habitat Stamp Fee	133,099	103,358

New Zealand Fish and Game collects from each Fish and Game Council the Game Bird Habitat stamp fee. The fee is \$4, (2019: \$3) from the sale of every Game Bird Licence sold from the most recently completed financial year. This fee is restricted in the use for the purpose of improving New Zealand's Game Bird Habitat and secondarily to improve the habitat of other wildlife.

New Zealand Game Bird Habitat Trust Board

Notes to the Performance Report

For the Year Ended

31 August 2020

Note 7: Covid response

Covid-19 has had a small financial impact on the New Zealand Game Bird Habitat Trust Board. The sale of Game Licences was down slightly, however, results were better than expected as the New Zealand Fish and Game Council successfully advocated for a Game season, be it later and shorter. The impact of the decrease in licences sold was offset by the increase in the levy from \$3 in 2019 to \$4 in 2020.

Due to Covid, the new members of the Trust Board were announced late, and meetings were rescheduled for later dates. This meant the normal August meeting was postponed until September 2020.

Note 8: Events after the balance date

The GBHT met on the 18th September 2020 and approved a further 11 grants totally \$58,000.

A further \$82,000 has been committed to the JK Donald Block (2019: nil).



Independent Auditor's Report

Grant Thornton New Zealand Audit Limited

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TO THE READERS OF NEW ZEALAND GAME BIRD HABITAT TRUST'S PERFORMANCE REPORT FOR THE YEAR ENDED 31 AUGUST 2020

The Auditor-General is the auditor of New Zealand Game Bird Habitat Trust (the "Trust"). The Auditor-General has appointed me, Brent Kennerley, using the staff and resources of Grant Thornton, to carry out the audit of the Performance Report of the Trust, on his behalf.

Opinion

We have audited:

- the Performance Report of the Trust on pages 5 to 16, that comprise the statement of service performance, the statement of comprehensive income and statement of cash flows for the year ended 31 August 2020, the statement of financial position as at 31 August 2020, and notes to the financial statements, including summary of significant accounting policies and other explanatory information.

In our opinion:

- the reported outcomes and outputs, and quantification of the outputs to the extent practicable, in the statement of service performance are suitable;
- the Performance Report of the Trust:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2020; and
 - its service performance, financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with International Public Sector Accounting Standards Public Benefit Entity Simple Format Reporting – Accrual (Public Sector); and

Our audit was completed on 4 December 2020. 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 Trustees and our responsibilities relating to the financial statements, 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.

Emphasis of Matter – COVID-19

Without modifying our opinion, we draw attention to Note 7 of the financial statements, which explains the impact of the COVID-19 pandemic on the Trust.

COVID-19 had a minor financial impact on the Trust along with some delays in Trustee appointments and key Trust meetings that occurred.

Responsibilities of the Trustees for the Performance Report

The Trustees are responsible on behalf of the Trust for preparing a Performance Report that is fairly presented and comply with generally accepted accounting practice in New Zealand.

The Trustees are responsible for such internal control as it determines is necessary to enable it to prepare a Performance Report that is free from material misstatement, whether due to fraud or error.

In preparing the Performance Report, the Trustees are responsible on behalf of the Trust for assessing the Trust's ability to continue as a going concern. The Trustees are 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 Trust, or there is no realistic alternative but to do so.

The Trustees' responsibilities arise from the Public Finance Act 1989, the Crown Entities Act 2004, and the Wildlife Act 1953.

Responsibilities of the auditor for the audit of the Performance Report

Our objectives are to obtain reasonable assurance about whether the Performance Report, as a whole, is 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 this Performance Report.

For the budget information reported in the Performance Report, our procedures were limited to checking that the information agreed to the Trust's budget approved by the Trustees.

We did not evaluate the security and controls over the electronic publication of the Performance Report.

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 Performance Report, 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 Trust's internal control.

- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Trustees.
- We evaluate the appropriateness of the reported performance information within the Trust's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Trustees and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Trust'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 Performance Report 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 Trust to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the Performance Report, including the disclosures, and whether the Performance Report represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Trustees 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 Trustees are responsible for the other information. The other information comprises the Chairman's Report on pages 3 to 4, but does not include the Performance Report, and our auditor's report thereon.

Our opinion on the Performance Report 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 Performance Report, our responsibility is to read the other information. In doing so, we consider whether the other information is materially inconsistent with the Performance Report 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 Trust 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 Trust.



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