



## **Auckland/Waikato Region**

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**Report of the**

**AUCKLAND/WAIKATO FISH & GAME COUNCIL**

**For the year ended  
31 August 2014**

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

Hon. Maggie Barry  
Minister of Conservation  
Parliament Buildings  
WELLINGTON

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44A of the Public Finance Act 1989, the Annual Report and Financial Statements of the Auckland/Waikato Fish & Game Council for the year ended 31 August 2014.

Yours faithfully

A handwritten signature in black ink, appearing to read 'M. Young', with a small flourish at the end.

**M. Young**  
**Chairman**  
**Auckland/Waikato Fish & Game Council**

Statement of Responsibility  
For the Year Ended 31 August 2014

Responsibility Statement

The Council and Management of the Auckland/Waikato Fish & Game Council accept responsibility for the preparation of the Annual Financial Statements and Statement of Service Performance and the judgements used in these statements.

The Council and Management accept responsibility for establishing and maintaining a system of internal control designed to provide reasonable assurance as to the integrity and reliability of the Fish & Game Council's financial reporting.

In the opinion of the Council and Management, the Annual Financial Statements and Statement of Service Performance for the financial year fairly reflect the financial position and operations of the Fish & Game Council.



\_\_\_\_\_  
Chairperson

8/12/2014  
Dated



\_\_\_\_\_  
Chief Executive

8/12/2014  
Dated

## **MISSION STATEMENT**

“To manage and enhance sports fish and game resources on a sustainable basis in the recreational interests of anglers and hunters”

## **STATEMENT OF OBJECTIVES**

- To maintain sustainable populations of sports fish and game.
- To ensure the protection and enhancement of habitats for sports fish and game birds and the restoration of degraded habitats where possible.
- To ensure compliance with fishing and hunting regulations, to protect the resource and Council’s financial base.
- To maintain and enhance the satisfaction experienced by licensed hunters/ anglers from their sport.
- To maximise the free unlimited access to fish and game resources except where this would compromise the sustainability of the resource.
- To encourage participation in hunting/angling within the limits of resource sustainability.
- Public and licence holders well informed and sympathetic to the activities of Fish & Game.
- Where possible minimise the adverse effects of sports fish and game birds on other natural resources.

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**OFFICERS OF THE AUCKLAND/WAIKATO FISH & GAME COUNCIL**

**AS AT**

**31 AUGUST 2014**

**CHAIRMAN**

M. Young, Helensville

**VICE-CHAIRMEN**

G. Annan, Te Awamutu

D. Cocks, Pakuranga

**- COUNCIL ELECTED BY LICENCE HOLDERS -**

C. Carey, Te Kuiti

A. Kerr, Te Kauwahta

G. Ralph, Te Awamutu

C. Sherrard, Huntly

S. Chapman, Thames

R. Murray, Morrinsville

D. Reardon, Mangawhai Heads,

T. Watson, Hamilton

E. Williamson, Auckland

**LIFE MEMBERS**

D. A. Lawrie (1989)

D. J. Blythen (1989)

R. Goodin (1988)

**STAFF**

J. W. A. Dyer, BSc (Wildlife Management Officer - Game)

D. Klee, MSc (Wildlife Management Officer - Game)

A. Daniel, PhD (Fisheries Manager)

R.K. Lingard (Office Manager)

**CHIEF EXECUTIVE**

B. J. Wilson MSc

156 Brymer Road  
R. D. 9  
HAMILTON 3289

Telephone: 07-8491-666  
Fax: 07-8491-648

## COUNCIL MEETING ATTENDANCES - (6 MEETINGS HELD)

**First figure = number of meetings attended**  
**Figure after + sign = apologies**

G. Annan	6
C. Carey	6
S. Chapman	0 + 5
D. A. Cocks	6
A. Kerr	5 + 1
R. Murray	6
G. Ralph	5 + 1
D. Reardon	3 + 3
C. Sherrard	5 + 1
T. Watson	5 + 1
E. Williamson	6
M. Young	2 + 4

## CHAIRMAN'S REPORT 2014

Over the last year, Councillors and staff have put considerable effort into an ambitious research programme, while maintaining Council's long-term commitment to habitat restoration and advocacy.

Mallard population levels are still low which is a major concern for Council. Auckland/Waikato staff are leading national research projects in order to determine the key factors driving population change and what management tools can be implemented in order to rectify the current situation. This knowledge is vital in order for council to make informed decisions and get the best possible outcomes for our licence holders.

In early 2014, Canadian student, Jenn Shepherd, was granted a PhD scholarship to continue the Mallard Productivity Project, which is now in its second year. Ms Shepherd is a very capable researcher with prior experience working on game birds in North America. She is assisted by F&G staff, especially David Klee, and also by a large effort from volunteers who are putting in a lot of their free time. Ms Shepherd was able to borrow much of the equipment required for the project from Ducks Unlimited Canada which has saved us many thousands. Furthermore, the amount of advice and information we are getting through her academic supervisors has also been priceless. We were fortunate that one of her external supervisors, Dr Courtney Amundson from the Alaskan Wildlife Service, was over here for a month at the beginning of the field season to assist with the project.

The research on wetland productivity by Waikato University post-graduate student, Jeremy Garret-Walker, is completed. There are some interesting results regarding the impact of pest-fish on invertebrate and waterfowl productivity. The study has also found a strong link between wetland size and dabbling duck production.

Auckland University have confirmed that they will have a student undertaking a one year MSc study of black swan in Manukau Harbour looking at migratory patterns, feeding patterns and breeding. The Auckland Airport Authority will substantially fund this research and we will give advice and logistical support.

Following a successful trend count, a special paradise shelduck season was held north of the Auckland Harbour Bridge to coincide with the Northland F&G season. Hunters checked by our rangers were successful, fully compliant, and happy with their harvest.

Unfortunately shelduck numbers in the King Country remain low and consequently a special season was not held. Threshold limits were set for the management of shelduck in the King Country to give some certainty to landowners and hunters.

The Game Season was again affected by a long summer drought, most notably in the northern Waikato where many ponds were dry. The average harvest per hunter was around 10 ducks for the 2014 season. This is low when compared to historical records but on par with recent years where harvest regulations have become more restrictive. The average hours hunted has also reduced significantly in the same period and thus it is likely that the shorter seasons are having some effect on harvest.

I was pleased with the excellent response by hunters to the proposed changes to the 2014 game regulations. After considering 70 submissions by hunters, Council declined a club remit to ban the use of motion decoys and also rejected a Southland F&G initiative to phase in the mandatory use of

non-toxic shot in sub-gauge shotguns. On the other hand, it was agreed that partridge would be placed on the licence in 2015 in recognition of the increased number of private releases. Also in 2015, Australasian harriers trained for falconry can be used to hunt pukeko during the gamebird season.

The Mallard Banding Programme continued this year with two new banding sites included. The first was at Aka Aka where a very good turnout by the Franklin Acclimatisation Sub-Society helped staff band 184 ducks. The second site was at Wellsford, also with a good turnout by the local Wellsford Gameshooter's Association, and 189 ducks were captured. At all sites, we now issue our youngest volunteers with an "awesome helper" certificate, which seems to be well appreciated from feedback.

We asked the national publicity team to put more effort into publicising at a national level the need for hunters to return duck bands. I was very pleased with the resulting publicity effort and also with the sponsorship package that was organised with the Hunting & Fishing retail stores.

Merit certificates were awarded to Helen Yates for her much valued accounting and auditing services to Council, and to Alex Behse in recognition of his work on the mallard telemetry project.

Fish & Game staff, rangers and volunteers again contributed to the National Shoveler Duck Survey in August. The population of shoveler duck appears to be stable. The Northern Gamebird Manager, John Dyer, counted 3,800 shoveler on Lake Waikare, which may be a New Zealand record for the number of shoveler seen in one place and time.

Councillors have emphasised the need for staff to be fully up-to-date with requirements under the Occupational Health & Safety Act, which is now a scheduled agenda item at each bi-monthly council meeting. Staff have completed a number of OSH courses and a new boat has been purchased. The boat and field staff will be fully certified under the Maritime NZ MOSS certification system.

Drought years tend to lead to an increase in the number of complaints we receive regarding shelduck and mallards damaging crops, and last summer was no different. Complaints were dealt with in a prompt manner and the majority of feedback has been positive. We have had good success using a number of different methods including Zon guns, shooting disturbance and fireworks. Encouraging landowners to stock up on Guy Fawkes fireworks appears to be a good way of mitigating the issue.

Fisheries Manager, Dr Adam Daniel, has continued with an ambitious research programme on our trout fisheries while maintaining the long-term monitoring programme. The main effort over the last year has been on the research project on brown trout with the Cawthron Institute, which is nearly completed. This project should substantially contribute to our understanding of trout movement between the Waipa headwaters and the lower Waikato River.

Drift dive surveys were completed on the Awakino, Mangatutu, Waihou and Whakapapa rivers. All rivers surveyed were in good condition with successful recruitment documented. A new site was added to the Whakapapa River at Owango, and staff will investigate potential sites on the upper Whanganui River during 2014. Anglers have expressed concern with the low numbers of trout in the Waione Stream for some years. However a survey of the stream carried out two years ago indicated that there were healthy numbers of juvenile trout, and last summer anglers reported good numbers of adult fish.

All trout releases were carried out without incident. The Lake Pupuke release was a big success with good media coverage and a large crowd. This release has the potential to be a great event with the onset of school holidays.

Councillors agreed that they should assign time at Council Meetings to consider national F&G issues. The CE was requested to provide a brief background paper on significant national issues at future meetings. One national issue which was of concern to councillors was the "dirty dairy" campaign. Although we agreed with the message, there were concerns held over the delivery at a national level, which was considered to be counterproductive. All NZF&G councillors were written to regarding Councils concerns.

Council continues to actively advocate for maintaining and where appropriate enhancing sportsfish and game bird habitat. We are also concerned that the rights of anglers and hunters are being compromised in regards to access and the fundamental right to be able to hunt and fish in rural areas.

A comprehensive submission was lodged on the proposed Unitary Plan produced by the Auckland City Council. This council is unique in our region in that they have all the powers and responsibilities of both a city council and a regional council. The Unitary Plan will provide the rules and strategies for rural and urban development in the Auckland region, while protecting and hopefully enhancing the environment. Our submission noted that the plan was significantly lacking in protection for aquatic habitats, and thus we have requested that landowners should prepare nutrient budgets in those catchments of significance to F&G, with the overall objective of reducing the nutrient levels in degraded waters (mainly the dune lakes and Wairoa River). On the other hand we strongly supported the acceptance of maimais as permitted activities.

Our submission on the South Waikato District Plan was accepted in full, which I believe is due to the large effort staff spent talking to district council staff in the early stages of the Plan preparation. Our successful submission included the construction of maimai as a permitted activity throughout the rural zone, good provisions for access reserves, and riparian margins and wetlands to be fenced to exclude stock.

We have lodged a submission on the review of the consent held by the Waikato Regional Council for the Lower Waikato Flood Scheme. There is no doubt that the Scheme is causing significant adverse effects on the Whangamarino Wetland with excessive nutrient loading and sedimentation, especially in the Rice Bowl, a popular area for hunters. A draft set of conditions and supporting information has been proposed by the applicant. A number of the conditions have merit; however, they tend to lack clear targets relating to the reduction of sediment entering the wetland through the Scheme over time. Given the timeframes and lack of discussion with the applicant regarding the conditions there appears to be little option other than to object to the proposal in its current form.

Formal submissions were also made on the proposed Tainui Freshwater bylaws, Waihi domestic water supply consent, and the Waipa District Plan. I should stress, however, that we only object to applications as a last resort and often our concerns can be addressed by negotiations with the applicant. For example: staff worked with Clearwater Hydro to minimise the impacts of reducing the flow in the lower Tawarua River. Staff also had a number of meetings with Florida Farms to reach agreement over their ongoing use of a farm race immediately adjacent to the Mangatutu Stream.

Many hunters who have maimai and huts in the Waikato Delta will be concerned over the increased interest by the Waikato Regional Council in controlling and regulating these structures. Several Councillors and staff attended the public meetings on this issue and we will continue to be actively involved on behalf of licence-holders.

Staff are active members of the Waipa Peat Lakes and Wetland Accord, Kaimai Catchment Forum, the Waikato Lakes and Wetland Group, Te Kauwhata Waste Water Treatment Plant advisory committee, South Waikato Environmental Initiatives Fund, and Waikato RiverCare. These agencies are doing excellent work with considerable benefit for anglers and hunters. For example, the Waikato Lakes and Wetland Group successfully applied for some \$200,000 from the WRA fund which will be put into riparian enhancement and catchment management at Lake Areare.

Staff gave presentations to the National Wetland Trust, Northern Whangamarino Wetland Association, Franklin Acclimatisation AGM, Hamilton Junior Naturalists, Ornithological Society, Tauranga Anglers Club, and Auckland Freshwater Anglers Club.

Botulism outbreaks continue to be a major concern but in areas where authorities are taking the issue seriously and providing adequate resourcing, the problem is being minimised. Botulism Management Plans prepared by F&G staff are being successfully used by the majority of waste water treatment plants in the region. However, the Te Awamutu treatment plant continues to have major issues and botulism outbreaks are now occurring almost year round on these ponds. It is only due to the vigilance of adjoining neighbours, and random spot checks by Councillor Annan that the full extent of the issue is accurately assessed. Over the last 6 years there has certainly been an increase in the size and extent of the botulism issues in the Auckland/Waikato Region; however it is difficult to determine whether or not this is a reflection of an increased awareness and scrutiny or an actual increase in the number of outbreaks occurring.

Rangers were again very active over the year with significant efforts made to visit areas that had rarely been covered before. Modern technology, such as Google Earth, was used to find farm ponds and wetlands in the backcountry, places often far from the nearest public road. I am pleased to report that hunters in these isolated areas generally had a high level of compliance. However despite surveys showing clearly that the majority of the region's hunters know about the 3-shot restriction, the reasons for it, and are supportive of the rule, ranging inspections of maimais and boats have revealed a high number of hunters who have still chosen to flout this law.

Another example of the increased use of modern technology by rangers is the deployment of trail-cams by staff in the hunting and fishing areas. So far the level of out-of-season poaching appears to be low, which is encouraging.

Eight rangers completed the one day refresher course at Eastern F&G Region and found it very worthwhile. There is no doubt that the overall demands on rangers to attend training courses have increased in recent years, which has resulted in a much greater level of professionalism.

I reported last year that the high cost of prosecutions for fish and game offences is an increasing concern. With some reluctance, Council agreed to implement a reparation policy for minor offences, which was successfully used for offences detected during the game season. Nevertheless it is disappointing that central government has still not passed legislation allowing Fish & Game to issue instant fines. Prosecutions remain a significant and increasing cost to Council.

We have again put considerable efforts into habitat restoration. Work has continued on the Eastern Whangamarino Project and I'm very grateful for the many long hours spent by the project

supervisors, Councillors Euan Williamson and David Cocks. They were also successful in obtaining a large grant from the Ministry of the Environment which funded the earthworks carried out last summer. It is envisaged that the project will be completed next year with ponds balloted before the 2015 game season.

We've been working closely with the New Zealand Transport Authority and their consultants to produce an extensive restoration programme that will compensate for the impact on game bird habitat caused by the construction of the Huntly Bypass of State Highway 1. The mitigation package includes the construction of two large wetlands in consultation with Fish & Game.

We continue to assist the South Waikato District Council and the Tokoroa Sports Fishing Club on the removal of silt from Lake Moana-Nui and repairs to the dam wall. One of the main objections being the restoration and enhancement of the Lake's trout fishery, which is recognised by both the district council and Fish & Game as a very valuable community asset.

Increasing numbers of farmers are contacting us requesting our assistance to construct wetlands on their properties. We were successful in obtaining a \$170,000 grant from the WCEET trust to construct 15 wetland restoration and predator control projects on private land over the next two years. Several of the projects do not need resource consents and they will be started this summer.

The earthworks component for our Kopuku Wetland Restoration project is now completed. A large stopbank has been created around the periphery of the block in order to capture rainwater from within the catchment. The Piggott Wetland project has obtained consents from the Waikato District Council.

Staff are actively involved in access issues, especially in direct negotiations with landowners on properties throughout the region. The call by the newspaper *Rural News* for landowners to ban recreational hunters and anglers has had little support among the farming community but some properties have been closed to the public.

Given the concern over properties going into foreign ownership it is perhaps ironic that such sales offer excellent opportunities for enhancing public access to waterways. Over the last year we've provided comment to the Walking Access commission on several proposed purchases by foreigners including a large property adjacent to the Whanganui River near Taumarunui, where we've strongly recommended that some form of public access is created. Another proposal was for the purchase of the Okoroire Hotel and hot springs, which included 1100m of the true right bank of the Waihou River. One of our recommendations is that the new owner should form walkways and permit the public to access the Waihou River.

There was concern that hunter access to the Woodhill Forest could be comprised when the property was handed back to local Kaipara Iwi as part of treaty settlement. However thanks to a common sense approach by all parties, and the efforts of local F&G coordinator Max Thomas, hunters are allowed back into the forest for pheasant hunting. The voluntary efforts of Fish & Game supporters are much appreciated and are essential to the running of F&G.

The following trout releases were carried out during the year:

Lake Ototoa	300 yearling rainbows	Lake Whatihua	200 yearling rainbows
Parkinson's Lake	50 yearling rainbows	Lake Moana-nui	300 yearling rainbows
Lake Pupuke	1000 two-year-old rainbows, 100 two year-old browns		

My thanks to fellow councillors and staff for the considerable time and effort they've put in over the last 12 months in managing the fish and game resource for the benefit of anglers and hunters.

A handwritten signature in black ink, appearing to read 'Murray Young', with a stylized flourish at the end.

**Murray Young**  
**Chairman**

2014 Tree Distribution

	WAITEMATA	BLYTHEN	COCKS BLOCK	MORRINSVILLE	OHINEMURI	NORTH SHEPHERD	TE AWAMUTU	TE KAUPHATA	SPECIAL PROJECT ANDREW BLACK	SPECIAL PROJECT BRIAN WHITINGTON	CENTRAL SHEPHERD	SPECIAL PROJECT MCNAUGHTON	SPECIAL PROJECT DAVE STACK	SUB TOTAL
<b>Cabbage Tree</b>	200	25			50	50	50	150	25	10		10	25	<b>595</b>
<b>Cherry</b>					25	50		150	25					<b>250</b>
<b>English Oak</b>						50	50	150	25		50	10	25	<b>360</b>
<b>Kahikatea</b>	200		25		25	50			25			10	25	<b>360</b>
<b>NZ Flax</b>	200	25	50	10	75	50	50	200	25				25	<b>715</b>
<b>Pin Oak</b>			50	10	25	50	50	100	25	5	50		25	<b>385</b>
<b>Swamp Cypress</b>			25		25	50	50	100	25		50		25	<b>350</b>
<b>Turkey Oak</b>		25			25	50		100	25		50		25	<b>300</b>
<b>Carex Secta</b>									25	10		50	25	<b>110</b>
<b>TOTAL</b>	<b>600</b>	<b>75</b>	<b>150</b>	<b>20</b>	<b>250</b>	<b>400</b>	<b>250</b>	<b>950</b>	<b>225</b>	<b>25</b>	<b>200</b>	<b>80</b>	<b>200</b>	<b>3425</b>

**AUCKLAND/WAIKATO FISH & GAME COUNCIL**  
**CONSOLIDATED STATEMENT OF COMPREHENSIVE INCOME FOR**  
**YEAR ENDED 31 AUGUST 2014**

	Notes	<u>Parent</u>			<u>Consolidated</u>	
		Actual 2014	Budget 2014	Actual 2013	Actual 2014	Actual 2013
<b>INCOME</b>						
<b>Licences</b>						
Game Licences	3	505,125	536,980	527,635	505,125	527,635
Special Season Licences	3	410		259	410	259
Fish Licences	3	465,041	404,666	445,435	465,041	445,435
		<u>970,576</u>	<u>941,646</u>	<u>973,329</u>	<u>970,576</u>	<u>973,329</u>
<b>OTHER INCOME</b>						
Interest		15,309		16,401	20,068	25,011
Fines		10,355	0	3,106	10,355	3,106
Grants/Donations		208,945		180,774	219,328	180,774
Profit on sale assets		8,781		0	8,781	0
Misc Sales/Refunds		84,407		65,682	84,407	65,682
Consultancy Fees		0		1,183	0	1,183
		<u>327,797</u>	<u>0</u>	<u>267,146</u>	<u>342,939</u>	<u>275,756</u>
<b>TOTAL INCOME</b>		<b><u>1,298,373</u></b>	<b><u>941,646</u></b>	<b><u>1,240,475</u></b>	<b><u>1,313,515</u></b>	<b><u>1,249,085</u></b>
<b>EXPENDITURE</b>						
<b>Operating Expenditure</b>						
Sportsfish & Gamebird Mngmnt		404,051	190,723	251,819	404,051	251,819
F&G Habitat Protection & Maint		325,994	179,780	244,349	367,423	417,302
Angler/Hunter Participation etc		93,027	90,685	96,357	93,027	96,357
Community Advocacy & Liaison		38,930	69,800	48,245	38,930	48,245
Compliance		99,529	48,323	57,304	99,529	57,304
Licensing		55,661	56,008	63,530	55,661	63,530
Council/Committee/Club Servicing		35,569	50,937	51,561	35,569	51,561
Planning/Reporting		45,769	74,792	42,808	50,026	44,534
		<u>1,098,530</u>	<u>761,048</u>	<u>855,973</u>	<u>1,144,216</u>	<u>1,030,652</u>
NZF&GC & Habitat Levies		194,401	181,514	223,063	194,401	223,063
Total Expenditure		<u>1,292,931</u>	<u>942,562</u>	<u>1,079,036</u>	<u>1,338,617</u>	<u>1,253,715</u>
<b>Net Surplus/(Deficit)</b>		<b><u>5,442</u></b>	<b><u>(916)</u></b>	<b><u>161,439</u></b>	<b><u>(25,102)</u></b>	<b><u>(4,630)</u></b>

This statement should be read in conjunction with the notes on pages 18-28



**CONSOLIDATED STATEMENT OF CHANGES IN EQUITY**  
**FOR THE YEAR ENDED 31 AUGUST 2014**

	<u>Parent</u>			<u>Consolidated</u>	
	<b>Actual 2014</b>	<b>Budget 2014</b>	<b>Actual 2013</b>	<b>Actual 2014</b>	<b>Actual 2013</b>
Opening Equity	<u>1,409,030</u>	<u>1,409,030</u>	<u>1,247,592</u>	1,789,995	1,794,625
Surplus(Deficit) for Year	5,442	(916)	161,439	(25,102)	(4,630)
Total recognised revenue expenses for year	<u>5,442</u>	<u>(916)</u>	<u>161,439</u>	<u>(25,102)</u>	<u>(4,630)</u>
Closing equity	<u>1,414,472</u>	<u>1,408,114</u>	<u>1,409,031</u>	<u>1,764,893</u>	<u>1,789,995</u>

This statement should be read in conjunction with the notes on pages 18-28



**AUCKLAND/WAIKATO FISH & GAME COUNCIL**

**CONSOLIDATED STATEMENT OF FINANCIAL POSITION AS AT 31 AUGUST 2014**

		<u>Parent</u>			<u>Consolidated</u>	
	Notes	Actual 2014 \$	Budget 2014 \$	Actual 2013 \$	Actual 2014	Actual 2013
<b><u>CURRENT ASSETS</u></b>						
Cash & cash equivalents	6	404,135		444,151	494,308	457,938
Accounts Receivable & accrued interest	7	106,700		111,352	106,700	120,903
		510,835		555,503	601,008	578,841
Investments	8	244,554		242,012	351,179	437,180
		755,389	737,387	797,515	952,187	1,016,021
<b><u>NON CURRENT ASSETS</u></b>						
<b><u>Property Plant and Equipment</u></b>						
Wetlands	9	198,716	198,716	198,716	293,355	293,355
Buildings - Office & Store	9	470,686	470,684	477,493	470,686	477,493
Office furniture & equipment	9	15,174	13,802	11,201	15,173	11,201
Motor Vehicles	9	112,387	115,196	79,176	159,522	132,445
Field & Ranging Equipment	9	28,659	28,849	16,346	42,870	32,296
		626,906	628,531	584,216	688,251	653,435
Total Assets		<b>1,581,011</b>	<b>1,564,634</b>	<b>1,580,447</b>	<b>1,933,793</b>	<b>1,962,811</b>
<b><u>CURRENT LIABILITIES</u></b>						
Accounts payable & accruals	10-11	95,018	99,999	82,396	97,379	83,795
Loan – current portion	12	15,000	15,000	15,000	15,000	15,000
<b><u>NON CURRENT LIABILITIES</u></b>						
Loan – Term Portion	12	56,521	41,521	74,021	56,521	74,021
Equity	13	1,414,472	1,408,114	1,409,030	1,764,893	1,789,995
Total Funds Employed		<b>1,581,011</b>	<b>1,564,634</b>	<b>1,580,447</b>	<b>1,933,793</b>	<b>1,962,811</b>

Chairman: M. Young



Chief Executive: B.J. Wilson



This statement should be read in conjunction with the notes on pages 18-28



**AUCKLAND/WAIKATO FISH & GAME COUNCIL**  
**NOTES TO AND FORMING PART OF THE**  
**FINANCIAL STATEMENTS**  
**FOR THE YEAR ENDED 31 AUGUST 2014**

**Note 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES**

**A) Reporting Entity**

The Auckland/Waikato Fish & Game Council is a Public Entity under the Public Finance Act 1989 (Schedule 4).

The Council was established on 4 May 1991 with the passing of the Conservation Law Reform Act 1990.

These financial statements have been prepared in accordance with Section 153-6 of the Crown Entities Act 2004.

The financial statements of the Council as at and for the year ended 31 August 2014 comprise the separate financial statements of the Council and the consolidated financial statements of the Council and its controlled entity –Land and Water Habitat Trust, (together referred to as “Group”).

**B) Basis of Preparation**

**Financial reporting standards applied**

The financial statements have been prepared in accordance with generally accepted accounting practice in New Zealand, applying New Zealand equivalents to International Financial reporting Standards (NZ IFRS) as appropriate to Public benefit entities that qualify for differential reporting.

**Differential reporting**

The Council qualifies for differential reporting exemptions because it is not publicly accountable as defined in the Framework for Differential reporting (the Framework) and it is not large. Many of the reporting exemptions available under the Framework have been applied.

**Measurement base**

The financial statements are prepared on the historical cost basis, unless otherwise noted in a specific accounting policy.

**Presentation Currency**

These financial statements are presented in New Zealand dollars.

**Basis of Consolidation**

The Group financial statements consolidate the financial statements of the Fish & Game Council by using the purchase method. All significant enter-entity transactions are eliminated on consolidation of group results position.



## C) Significant Accounting Policies

The accounting policies used in the preparation of these financial statements are set out below. **The policies have been consistently applied to all the years presented.**

### Revenue Recognition

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

### 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 financial performance.

### Finance leases

Leases that transfer to the Council substantially all the risks and rewards incidental to ownership of an asset, whether or not title is eventually transferred, are classified as finance leases.

Finance lease payments are apportioned between the finance charge and the reduction of the outstanding liability. The finance charge is allocated to each period during the lease term on an effective interest basis.

### Income Tax.

The Council is a public authority and consequently is exempt from the payment of income tax.

### Depreciation

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

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	4-8 years	Straight Line
Motor Vehicles	5 years	Straight Line
Office Fittings, Furniture & Equipment	10 years	Straight Line



## **Financial Assets and Liabilities**

The Council's financial assets comprise cash and cash equivalents, debtors, prepayments, GST receivable and investments. All of these financial assets are categorised as "loans and receivables" for accounting purposes in accordance with financial reporting standards.

The Council's financial liabilities comprise creditors, income in advance, accrued expenses and employee entitlements. All of these financial liabilities are categorised as "financial liabilities measured at amortised cost" for accounting purposes in accordance with financial reporting standards

## **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.

## **Debtors**

Debtors represents items that the Council has issued licences or invoices for, but has not received payment for at year end. They are initially recorded at fair value and subsequently at the amount the Council realistically expects to receive. A provision for impairment of Debtors is established where there is objective evidence the Council will not be able to collect all amounts due according to the original terms of the debt.

## **Investments**

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

At balance 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 Financial Performance.

## **Property, Plant and Equipment**

Property, plant and equipment transferred to the Council in 1/6/90 from Acclimatisation Society and 5/5/91 from A/W Transitional F&G Council is recorded at deemed cost based on fair value as at that date, less accumulated depreciation and impairment losses.

Property, plant and equipment purchased since that date is recorded at cost or in the case of donated assets, fair value at the date of receipt, less accumulated depreciation and impairment losses. Cost or fair value as the case may be, includes those costs that relate directly to bringing the asset to the location where it will be used and making sure it is in the appropriate condition for its intended use.

Property, plant and equipment acquired with individual values under \$2000 is not capitalised, but are recognised as an expense in the statement of financial performance.

Gains and losses on disposals (i.e. sold or given away) are determined by comparing the proceeds received with the carrying amounts (i.e. the book value)



### **Impairment of non- Financial assets**

Property plant and equipment and intangible assets that have a finite useful life are reviewed for impairment whenever events or changes in circumstances indicate that the carrying amount may not be recoverable. An impairment loss is recognised for the amount by which the asset's carrying amount exceeds its recoverable amount. The recoverable amount is the higher of the asset's fair value less costs to sell and value in use.

If an asset's carrying amount exceeds its recoverable amount, the asset is impaired and the carrying amount is written down to the recoverable amount. For revalued assets the impairment loss is recognised against the revaluation reserve for that class of asset. Where that results in a debit balance in the revaluation reserve, the balance is recognised in the statement of financial performance.

For assets not carried at a revalued amount, the total impairment loss is recognised in the statement of financial performance.

### **Intangible Assets - Software**

Any major software acquired is capitalised and amortised over its estimated useful life of 4 years.

### **Creditors**

Creditors represent liabilities for goods and services provided to the Council 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.

### **Employee Entitlements**

Salary accruals mainly reflect annual leave owing to staff and are recognised in respect of employees' services to balance date and are measured at the amounts expected to be paid when the liabilities are settled.

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 the inclusion within the salaries accruals at balance date.

### **Borrowings**

Borrowing costs are recognised as an expense in the period in which they are incurred. Borrowings are initially recognised at their fair value and afterwards are measured at amortized cost using the effective interest method.

### **Goods and Services Tax**

The financial statements have been prepared exclusive of GST (except Debtors & Creditors).

### **Restricted Reserves**

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



## Budget Figures

The budget figures are extracted from the Council budget that was approved by the Council at the August 2013 meeting.

## Critical 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 critical by the Council.

### Note 2: DUCK STAMP LEVY

Levies of \$12,886.96 have been collected and are to be paid over to Fish & Game New Zealand per the New Zealand Game Bird Habitat Stamp regulations 1993.

### Note 3: REVENUE SUMMARY

	Actual 2014	Budget 2014	Actual 2013
<b>Licence Sales</b>			
Game Sales	505,535	536,980	527,894
Fish Sales	465,041	404,666	445,435
	<b>970,576</b>	<b>941,646</b>	<b>973,329</b>
<b>Habitat</b>			
Grants	3,545		38,665
Waikato River Authority	0		58,260
Genesis/MRP/Winstones/Mitigations	205,400		83,849
	<b>208,945</b>	<b>0</b>	<b>180,774</b>
<b>Compliance</b>			
Fines	10,355		3,106
	<b>10,355</b>	<b>0</b>	<b>3,106</b>
<b>Administration</b>			
Interest Earned	15,309		16,401
Profit on sale of assets	8,781		
Other Income	84,407		66,865
	<b>108,497</b>	<b>0</b>	<b>83,266</b>
<b>Total Revenue</b>	<b>1,298,373</b>	<b>941,646</b>	<b>1,240,475</b>



**Note 4: TOTAL EXPENSES INCLUDES**

	<b>Actual 2014</b>	<b>Budget 2014</b>	<b>Actual 2013</b>
<b>Audit Fee</b>	7,440		7,440
<b>Operating Lease</b>	0		3,900

**Note 5: LICENCE SALES**

	Adult W/S	Adult Day	Adult Winter	Junior W/S	Junior Day	Junior Winter	Child	Family
Game 14	6317	244		546	13		290	
Fish 12/13	28	283	67	4	11	11		50
Fish 13/14	2224	1971	534	172	115	46		825

**Note 6: CASH AND CASH EQUIVALENTS**

	<b>Actual 2014</b>	<b>Actual 2013</b>
Cash & Cash Equivalents	404,135	444,151
	<b>404,135</b>	<b>444,151</b>

The carrying value of short term deposits with maturity dates of three months or less approximate their fair value.



**Note 7: DEBTORS AND OTHER RECEIVABLES**

	<b>Actual 2014</b>	<b>Actual 2013</b>
Debtors and other receivables	92,783	111,352
	<b>92,783</b>	<b>111,352</b>

**Note 8: INVESTMENTS**

	<b>Actual 2014</b>	<b>Actual 2013</b>
Term Deposits	244,554	242,012
Total Current Portion	244,554	242,012



**Note 9: PROPERTY, PLANT & EQUIPMENT**

	<b>Land &amp; Improvements</b>	<b>Buildings</b>	<b>Plant &amp; Equip</b>	<b>Vehicles</b>	<b>Office Equip</b>	<b>Total</b>
<b>Cost or Valuation</b>						
Balance at 1 September 2012	453,482	272,369	14,749	137,035	43,987	<b>921,622</b>
Additions	0	0	13,201	36,137	0	<b>49,338</b>
Disposals	0	0	6,760	39,952	0	<b>46,712</b>
Balance at 31 August 2013	<b>453,482</b>	<b>272,369</b>	<b>21,190</b>	<b>133,220</b>	<b>43,987</b>	<b>924,248</b>
Balance at 1 September 2013	453,482	272,369	21,190	133,220	43,987	<b>924,248</b>
Additions	0	0	20,552	60,820	0	<b>81,372</b>
Disposals	0	0	2,489	0	0	<b>2,489</b>
Balance at 31 August 2014	<b>453,482</b>	<b>272,369</b>	<b>39,253</b>	<b>194,040</b>	<b>43,987</b>	<b>1,003,131</b>
<b>Accumulated Depreciation</b>						
Balance at 1 September 2012	0	42,879	7,938	46,103	28,504	<b>125,424</b>
Depreciation Expense	0	6,761	3,666	25,655	4,283	<b>40,365</b>
Eliminate on disposal	0	0	2,018	14,085	8,372	<b>24,475</b>
Balance at 31 August 2013		<b>49,460</b>	<b>9,586</b>	<b>57,673</b>	<b>24,415</b>	<b>141,314</b>
Balance at 1 September 2013	0	49,640	9,586	57,673	24,415	<b>141,314</b>
Depreciation Expense	0	6,809	3,497	23,980	4,399	<b>38,685</b>
Eliminate on Disposal	0	0	2,489	0	0	<b>2,489</b>
Balance at 31 August 2014		<b>56,449</b>	<b>10,594</b>	<b>81,653</b>	<b>28,814</b>	<b>177,510</b>
<b>Carrying Amounts</b>						
At 31 August 2012	453,482	229,490	6,811	90,932	15,483	<b>796,198</b>
At 31 August 2013	453,482	222,729	11,604	75,547	19,572	<b>782,934</b>
At 31 August 2014	453,482	215,920	28,659	112,387	15,173	<b>825,621</b>



**Note 10: CREDITORS AND OTHER PAYABLES**

	Actual	Actual
	2014	2013
Creditors	9,269	5,324
Duck Stamp Levy	0	12,887
	<b>9,269</b>	<b>18,211</b>

**Note 11: EMPLOYEES ENTITLEMENTS**

	Actual	Actual
	2014	2013
Accrued salaries and wages	11,103	10,699
Annual leave	60,728	53,487
	<b>71,831</b>	<b>64,186</b>

**Note: 12 BORROWINGS**

	Actual	Actual
	2014	2013
Current borrowings - secured loan	15,000	15,000
Non current borrowings - secured loan	56,521	74,021
	<b>71,521</b>	<b>89,021</b>

The secured debt is at a fixed rate of 5.95% until May 2016. (Secured over admin building)



**Note 13: EQUITY**

	Actual	Actual
	2014	2013
<b>Accumulated Funds</b>		
Balance at 1 September	739,973	730,662
Net Surplus/(Deficit)	5,442	161,439
Transfer to Restricted Reserves	(8,223)	(152,128)
Balance at 31 August	<b>737,192</b>	<b>739,973</b>
<b>Restricted Reserves</b>		
Balance at 1 September - Asset Replacement	93,639	85,039
Mitigation monies	575,419	431,891
Transfer from Accumulated Funds	8,223	152,128
Balance at 31 August - Asset Replacement	106,453	93,639
Mitigation monies	570,827	575,419
Total Equity at 31 August	<b>1,414,472</b>	<b>1,409,031</b>

**Note 14: CONTINGENCIES AND COMMITMENTS**

The Council has no contingent liabilities as at 31<sup>st</sup> August 2014 (2013 nil)

The Council had no capital commitments at 31 August 2014 (2013 nil)

**Note 15: RIGHT TO OCCUPY**

The Council owned garage situated upon Hamilton City Council land at Brymer Road, Hamilton, next to the Hamilton Zoo is subleased from the Hamilton Astronomical Society upon a land area of approximately 250m<sup>2</sup>.



**Note 16: RELATED PARTY TRANSACTIONS.**

The following transactions were carried out with related parties during the year.

*New Zealand Fish & Game Council*

Levies paid to NZF&GC for the year totalled \$181,514 (2013 \$223,063). Other transactions with NZ Council within the year include the purchase of Licence books, regulation guides and magazine supplements.

*Other Fish & Game Councils*

Trout fingerlings for release were purchased from Eastern F&G Council

*Councillors*

The only transactions entered into with Councillors were for the purchase of licences to fish or hunt.

Councillors are also appointed Trustees on the 'Controlled Entity' Land & Water Habitat Trust.

**Note 17: SUBSEQUENT EVENTS**

There were no significant events after balance date. (2013 Nil)

**Note 18: Overhead Costs**

Overhead costs for the year were \$623,098 (2013 \$630,232) of which salaries comprised some \$473,000 (2013 \$441,000)

**Note 19: Operating Leases**

NIL.



## STATEMENT OF OBJECTIVES AND SERVICE PERFORMANCE

For Year Ended 31 August 2014

### FUNCTIONAL AREA 1:

#### SPORTSFISH AND GAMEBIRD MANAGEMENT

##### 1.1 Sports Fish Management

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p><b>1.1.1</b> D.A.N approved, based on best available science and angler aspirations.</p>	D.A.N Gazetted
<p><b>1.1.2</b> Sports fish monitored via netting, electric fishing spawning, drift dive, fin clipped &amp; tagging surveys. Report and recommendations to Council detailing population status and management implications.</p>	Reports and recommendations from drift dives, netting surveys, spawning surveys, tagging survey, & fishing contests received by Council throughout the year.
<p><b>1.1.3</b> Fish liberations undertaken where required &amp; releases monitored to gauge effectiveness. Report to Council.</p>	Releases reported to Council.
<p><b>1.1.4</b> Riparian planting undertaken on selected Streams as opportunities arise. Report to Council.</p>	No plantings undertaken by Council but trees distributed to clubs.
<p><b>1.1.5</b> Brown trout study in the Waikato/Waipā River in conjunction with the Cawthron Institute. Report to Council.</p>	Draft report received from Cawthron Institute.
<b>BUDGET \$73455</b>	<b>ACTUAL \$145682</b>



## 1.2 Gamebird Management

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>1.2.1 Game Regulations gazetted based on best available sciences and hunter aspirations.</p>	<p>Regulations gazetted</p>
<p>1.2.2 Implement 2014 hunter survey. Report on outcome.</p>	<p>Regional survey undertaken &amp; results reported to Council</p>
<p>1.2.3 Undertake aerial swan, and paradise shelduck counts and report to Council with recommendations</p>	<p>Surveys completed &amp; report received by Council</p>
<p>1.2.4 Respond to crop and pasture predation reports within two working days. .</p>	<p>Some 70 permits to disperse issued within two working days of complaint. Dispersal advice tendered &amp; organised shoots arranged.</p>
<p>1.2.5 Analyse hunter diaries, trend flight and farmer complaints and report to Council with recommendations for special paradise shelduck season.</p>	<p>Report received by Council. Threshold limits established for southern region paradise shelduck population.</p>
<p>1.2.6 Undertake banding and other appropriate techniques to better monitor gamebird population. Report on outcome.</p>	<p>Banding undertaken &amp; reported to Council throughout year.</p>
<p>1.2.7 Partake in mallard research committee. Report on outcome.</p>	<p>Staff are members of Gamebird Research Committee. Outcomes reported to Council throughout year.</p>
<p>1.2.8 Completion of a waterfowl strategy for the region.</p>	<p>Submissions received by Council on draft strategy.</p>
<p><b>BUDGET \$117268</b></p>	<p><b>ACTUAL \$258369</b></p>



**FUNCTIONAL AREA 2:**

**SPORTS FISH AND GAMEBIRD HABITAT PROTECTION AND MAINTENANCE**

**2.1 Habitat Works**

**2.1.1 Council Lands**

<b>MAJOR ACTIVITIES AND PERFORMANCE TARGETS</b>	<b>END OF YEAR STATUS</b>
<p><b>2.1.1.1</b> Overview and report to Council on property maintenance</p> <p><b>2.1.1.2</b> Undertake works necessary to maintain and enhance Council properties. Reports to Council on outcomes.</p> <p><b>2.1.1.3</b> Continue to oversee restoration &amp; construction of some 20 ponds on Council's 354ha Eastern Whangamarino property. Applications for further funding lodged with community funds.</p>	<p>Properties properly maintained for habitat &amp; hunter benefit.</p> <p>Reports received throughout year by Council on works undertaken.</p> <p>Further works undertaken &amp; reported to Council &amp; licence holders via video blog. Further funding obtained from the Ministry for the Environment.</p>
<b>BUDGET \$60662</b>	<b>ACTUAL \$155870</b>

**2.1.2 Other lands**

<b>MAJOR ACTIVITIES AND PERFORMANCE TARGETS</b>	<b>END OF YEAR STATUS</b>
<p><b>2.1.2.1</b> Assist DoC in monitoring effects of Whangamarino.</p> <p><b>2.1.2.2</b> Provide habitat assistance to land owners and assess habitat grant applications for presentation to Council, WCEET &amp; Gamebird Habitat Trust.</p> <p><b>2.1.2.3</b> Annual tree order made up, received and distributed within two days of receipt.</p> <p><b>2.1.2.4</b> Utilise opportunities as they arise for habitat enhancement, creation and restoration in conjunction with Fish &amp; Game Associations and other agencies. Report to Council.</p>	<p>Assistance provided with waterfowl monitoring as necessary</p> <p>Advice and information provided on request to landowners &amp; reported to Council throughout the year.</p> <p>Details of trees dispatched contained in Chairman's report.</p> <p>Areas identified for future development. Trees planted on special projects detailed in reports to Council throughout year. Works undertaken &amp; reported to Council, WCEET &amp; National Gamebird Habitat Trust throughout year.</p>
<b>BUDGET \$42823</b>	<b>ACTUAL \$75327</b>



## 2.2 Resource Management Act

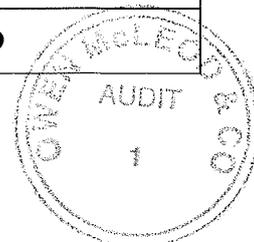
MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>2.2.1 Respond to resource consent applications &amp; planning processes within timeframes and advocate interest of Fish and Game.</p> <p>2.2.2 Undertake appropriate liaison with local authority &amp; DoC senior management &amp; elected representatives to defend F&amp;G interests &amp; promote protection of habitats.</p>	<p>Council staff responded to issues &amp; reported to Council on such throughout year.</p> <p>Completed in a timely manner &amp; reported to Council.</p>
<b>BUDGET \$76,295</b>	<b>ACTUAL \$94797</b>

### FUNCTIONAL AREA 3:

#### ANGLER AND HUNTER PARTICIPATION AND SATISFACTION

### 3.1 Access issues

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p>3.1.1 Issue permits for balloted ponds before commencement of season and issue permits during season as required.</p> <p>3.1.2 On going identification of As-of-Right access for licence holders &amp; negotiated access where As-of-Right access not present. Report to Council.</p> <p>3.1.3 Maintain F&amp;G presence on Wetland Management Associations.</p> <p>3.1.4 Brand Standard access signage progressively provided at appropriate hunter &amp; angler access points subject to landowner approval where required.</p> <p>3.1.5 Reported angler/hunter access problems to Walking Access Commission.</p> <p>3.1.6 Register of fishing &amp; hunting clubs maintained with regular liaison undertaken.</p>	<p>334 permits issued</p> <p>Results reported to Council throughout year.</p> <p>Meetings held with DoC &amp; local authorities – results reported to Council.</p> <p>Signage undertaken as appropriate.</p> <p>Commission informed of access issues and advice given on the purchase of land by foreign residents</p> <p>Meetings attended by staff &amp; Council representatives &amp; reported to Council throughout year</p>
<b>BUDGET \$28083</b>	<b>ACTUAL \$23139</b>



**3.2 Promotion**

<b>MAJOR ACTIVITIES AND PERFORMANCE TARGETS</b>	<b>END OF YEAR STATUS</b>
<p><b>3.2.1</b> Production and distribution of pre-game/fishing season Newsletter to previous year's Auckland/Waikato licence purchasers before commencement of season.</p>	<p>Magazines &amp; Newsletters despatched before commencement of seasons. Fish newsletter delayed until early November.</p>
<p><b>3.2.2</b> Production &amp; distribution of pre-game/fishing Season Supplement to previous year's licence purchasers before commencement of season.</p>	<p>Requests for articles met.</p>
<p><b>3.2.3</b> Contributions made to "Reel Life" &amp; "Both Barrels" e-zine &amp; hunting/fishing magazines.</p>	<p>Pre-season meetings &amp; other opportunities reported to Council throughout year.</p>
<p><b>3.2.4</b> Undertake pre-season publicity.</p>	
<p><b>3.2.5</b> Attendance at ward/fish and game association and other user group meetings as opportunities arise.</p>	<p>User group meetings attended by staff reported to Council.</p>
<p><b>3.2.6</b> Attendance at A&amp;P Shows, Field Days, Claybird shoots etc as appropriate opportunity arises.</p>	<p>Attendances reported to Council throughout year.</p>
<p><b>3.2.7</b> Ballot novice hunters positions.</p>	<p>No applications for novice positions.</p>
<p><b>3.2.8</b> Review and undertake activities as appropriate to assist game licence sales.</p>	<p>"Take a Newbie Hunting", access promotion &amp; other initiatives reported to Council throughout year.</p>
<p><b>BUDGET \$62602</b></p>	<p><b>ACTUAL \$69888</b></p>



**FUNCTIONAL AREA 4:**

**COMMUNITY ADVOCACY AND LIAISON**

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p><b>4.1.1</b> Respond to inquiries for information and to issues affecting interests of anglers and hunters through provision of suitable information to public media and sector interest groups.</p> <p><b>4.1.2</b> Maintain liaison as required with appropriate organisations.</p>	<p>Pre season information provided to major &amp; community newspapers. Regular comment on F&amp;G issues on community radio maintained. Other initiatives reported to Council throughout year.</p> <p>F&amp;G liaison with appropriate organisations maintained &amp; reported to Council throughout year.</p>
<b>BUDGET \$69800</b>	<b>ACTUAL \$38930</b>

**FUNCTIONAL AREA 5:**

**LAW ENFORCEMENT**

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p><b>5.1.1</b> Liaise with selected honoraries to undertake specific ranging coverage as required.</p> <p><b>5.1.2</b> Arrange prosecutions, present evidence and follow-up fine monies outstanding as necessary.</p> <p><b>5.1.3</b> Organise professionally run training sessions so OSH Requirements are met for all Honorary Rangers.</p>	<p>Major hunting &amp; fishing areas covered.</p> <p>Prosecutions undertaken and reported to Council throughout the year.</p> <p>One course held for Honorary Rangers.</p>
<b>BUDGET \$48323</b>	<b>ACTUAL \$99529</b>



**FUNCTIONAL AREA 6:**

**LICENSING**

MAJOR ACTIVITIES PERFORMANCE TARGETS	END OF YEAR STATUS
<p><b>6.1.1</b> Game and fish licences and supporting material prepared and dispatched one month prior to opening of seasons.</p>	<p>Licences &amp; supporting data dispatched one month before opening of seasons.</p>
<p><b>6.1.2</b> Legally binding contracts with personal guarantees maintained with all agents.</p>	<p>All agents covered by contract.</p>
<p><b>6.1.3</b> Database of licences sold maintained and reconciled against income received.</p>	<p>Databases maintained &amp; reconciled.</p>
<p><b>BUDGET \$56008</b></p>	<p><b>ACTUAL \$55661</b></p>

**FUNCTIONAL AREA 7:**

**COUNCIL/COMMITTEE/CLUB SERVICING**

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p><b>7.1.1</b> Compile and distribute agendas and supporting papers seven days prior to meetings.</p>	<p>All agenda and supporting papers distributed within appropriate time frame.</p>
<p><b>7.1.2</b> Distribute minutes and Newsbrief within ten days after Council meetings.</p>	<p>All minutes and Newsbrief distributed within appropriate time frames.</p>
<p><b>BUDGET \$50937</b></p>	<p><b>ACTUAL \$35569</b></p>



**FUNCTIONAL AREA 8:**

**PLANNING/REPORTING**

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p><b>8.1.1</b> Produce Annual Operational Work Plan in approved format to NZF&amp;GC deadlines.</p>	<p>Plan approved by Council.</p>
<p><b>8.1.2</b> Produce Annual Report and obtain Annual Audit within statutory time frame &amp; present to Annual Public meeting within required timeframes.</p>	<p>Annual Report adopted by Council at AGM.</p>
<p><b>8.1.3</b> Process submissions and information to NZF&amp;GC within requested deadlines.</p>	<p>All necessary submissions &amp; responses met within appropriate guidelines. Assisted NZF&amp;GC on various sub committees.</p>
<p><b>8.1.4</b> Undertake national &amp; inter-regional liaison as required.</p>	<p>All necessary liaison undertaken.</p>
<p style="text-align: right;"><b>BUDGET \$74792</b></p>	<p><b>ACTUAL \$45769</b></p>

**FUNCTIONAL AREA 9**

**ADMINISTRATION/OVERHEADS**

MAJOR ACTIVITIES AND PERFORMANCE TARGETS	END OF YEAR STATUS
<p><b>9.1.1</b> Completion of all administration tasks as and when Required.</p>	<p>All administration tasks completed as required.</p>
<p style="text-align: center;"><b>BUDGET (Expd) \$623549 Reallocated to Outputs 1-8</b></p>	<p><b>ACTUAL \$ 623098</b></p>



**INDEPENDENT AUDITOR'S REPORT**

**TO THE READERS OF  
AUCKLAND/WAIKATO FISH & GAME COUNCIL AND GROUP'S  
FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE  
FOR THE YEAR ENDED 31 AUGUST 2014**

The Auditor-General is the auditor of Auckland/Waikato Fish & Game Council (the Fish and Game Council and Group). The Auditor-General has appointed me, R K Owen, using the staff and resources of Owen McLeod & Co to carry out the audit of the financial statements and statement of service performance of the Fish and Game Council and Group on her behalf.

We have audited:

- the financial statements of the Fish and Game Council and Group on pages 15 to 28 that comprise the statement of financial position as at 31 August 2014, the statement of comprehensive income, the statement of changes in equity for the year ended on that date, the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 29 to 36.

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

In our opinion:

- the financial statements of the Fish and Game Council and Group on pages 15 to 28:
  - comply with generally accepted accounting practice in New Zealand; and
  - fairly reflect the Fish and Game Council's:
    - financial position as at 31 August 2014; and
    - financial performance for the year ended on that date; and
- the statement of service performance of the Fish and Game Council on pages 29 to 36
  - complies with generally accepted accounting practice in New Zealand; and
  - fairly reflects the Fish and Game Council's service performance for the year ended on 31 August 2014, including:
    - its performance achieved, as compared with forecast targets specified in the statement of forecast service performance for the financial year; and
    - its revenue earned and output expenses incurred, as compared with the forecast revenues and output expenses specified in the statement of forecast service performance for the start of the financial year.

Our audit was completed on 12 December 2014. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities, and we explain our independence.

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## **Basis of opinion**

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the International Standards on Auditing (New Zealand). Those standards require that we comply with ethical requirements and plan and carry out our audit to obtain reasonable assurance about whether the financial statements and statement of service performance are free from material misstatement.

Material misstatements are differences or omissions of amounts and disclosures that, in our judgement, are likely to influence readers overall understanding of the financial statements and statement of service performance. If we had found material misstatements that were not corrected, we would have referred to them in our opinion.

An audit involves carrying out procedures to obtain audit evidence about the amounts and disclosures in the financial statements and statement of service performance. The procedures selected depend on our judgement, including our assessment of risks of material misstatement of the financial statements and statement of service performance, whether due to fraud or error. In making those risk assessments, we consider internal control relevant to the Fish and Game Council's preparation of the financial statements and statement of service performance that fairly reflect the matters to which they relate. We consider internal control in order to design audit procedures that are appropriate in the circumstances but not for the purpose of expressing an opinion on the effectiveness of the Fish and Game Council's internal control.

An audit also involves evaluating:

- the appropriateness of accounting policies used and whether they have been consistently applied;
- the reasonableness of the significant accounting estimates and judgements made by the Council;
- the adequacy of all disclosures in the financial statements and statement of service performance; and
- the overall presentation of the financial statements and statement of service performance.

We did not examine every transaction, nor do we guarantee complete accuracy of the financial statements and statement of service performance. Also we did not evaluate the security and controls over the electronic publication of the financial statements and statement of service performance.

We have obtained all the information and explanations we have required and we believe we have obtained sufficient and appropriate audit evidence to provide a basis for our audit opinion.

## **Responsibilities of the Council**

The Council is responsible for preparing financial statements and a statement of service performance that:

- comply with generally accepted accounting practice in New Zealand;
- fairly reflect the Fish and Game Council's financial position and financial performance; and
- fairly reflect its service performance achievements.

The Council is also responsible for such internal control as it determines is necessary to enable the preparation of financial statements and a statement of service performance that are free from material misstatement, whether due to fraud or error. The Council is also responsible for the publication of the financial statements and statement of service performance, whether in printed or electronic form.

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

**Responsibilities of the Auditor**

We are responsible for expressing an independent opinion on the financial statements and statement of service performance and reporting that opinion to you based on our audit. Our responsibility arises from section 15 of the Public Audit Act 2001 and section 26W (2) of the Conservation Act 1987.

**Independence**

When carrying out the audit, we followed the independence requirements of the Auditor-General, which incorporate the independence requirements of the External Reporting Board.

Other than the audit, we have no relationship with or interests in the Auckland/Waikato Fish & Game Council.



RK Owen  
Owen McLeod & Co  
On behalf of the Auditor-General  
Hamilton, New Zealand