



PERFORMANCE REPORT OF THE

**Eastern
Fish and Game Council**

**FOR THE YEAR ENDED
AUGUST 31, 2019**

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

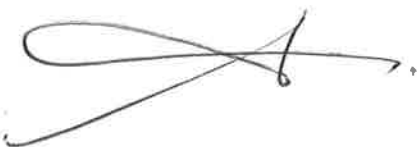
25 November 2019

Hon Eugenie Sage
Minister of Conservation
Parliament Buildings
WELLINGTON

Dear Minister

I have the honour to submit, pursuant to Section 26 X of the Conservation Act 1987, Section 45M of the Public Finance Amendment Act 2004, and 154 of the Crown Entities Act 2004 the Performance Report of the Eastern Fish and Game Council for the year ended 31 August 2019.

Yours sincerely

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

Murray Ferris
Chairman
Eastern Fish and Game Council

CHAIRMAN'S REPORT

For the year ended 31 August 2019

Kia ora and welcome.

I have no idea where this financial year has gone, it's a common catch cry, but it is especially true for me. The challenges have been many and varied and continue to present themselves as I write this final report.

I signalled when I was elected chairman for this term that it would be my last, and it is timely to thank past and present councillors for their support. It can be pretty lonely at the top from time to time, but I have always appreciated the frank and open way our council has conducted its business. Whether we agree or not, the debate has been mature and professional, and democratic at all times. I do intend chucking my hat in the ring again next election, and should my nomination be successful I will carry on as a councillor for a while yet.

I would like to take this opportunity to personally thank my wing men, Lindsay, Barry and David, they have always offered wise council and tremendous support and have only ever been as far away as a phone call. Lindsay in particular has plenty of his own challenges as chairman of the NZ Council but always picks up for me, thanks mate.

To Andy and the team at Eastern, what can I say except it has been a privilege to work closely with every single one of you, highly regarded nationally for your experience, and appreciated within Eastern for your support and guidance, thank you also.

To the challenges we face and in no particular order this past year has been tough - falling revenue streams, 'defending our brand and credibility' on freshwater and firearms legislative changes, and the audits that have put us on notice as an organisation to do it better or pay the price. Damn it can get to us all. And let us not forget access and exclusive capture which continue to present us with few solutions and plenty of challenges.

We should remember that it is in everyone's best interest to work as a team, both within our council and regionally, but also nationally. I am sure it will all work out for the best in the end, I have great faith in human nature but it will not be without some bloodletting and frustration.

As one of the larger regions we have special challenges, we have a large and special cultural base and natural geographical features not found in many of our sister regions, we are truly blessed in my opinion. It is to our credit that we retain our reputation of open dialogue with Tangata Whenua, regional councils and the Department of Conservation and continue to work closely with them all.

As one of Fish and Game's biggest employers we need to be extra vigilant, retaining our team is the number one priority, without them we would be in deep doodoo methinks.

The introduction of a strategic review this year I see as a big step in the right direction. We need to look harder at new revenue opportunities and expanding on the ones we have such as the opening day fish for gold competition. A major sponsor has eluded us to date so more needs to be done on that score, finding an underwriter being the biggest challenge.

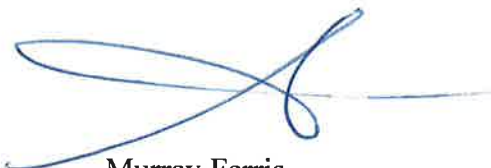
Our balance sheet is pretty good, we work within budget overall, I don't see wastage or frivolous spending, our auditor is impressed by our processes, checks and balances and so should we be.

Our council is representative of the region's diversity, strengthened with the recent appointment of Debbie Oakley who will be a real asset to council. All of our new councillors have brought skills to the table in a number of fields, our diversity is our greatest strength.

I look to the next financial year with some trepidation but confident in our ability to do what we do best, and that is to fulfil our statutory responsibilities as elected members of council and to do what is best for all our licence holders.

Thanks to all the groups who presented to council on special challenges that faced them. It is an important part of our council meeting to listen to the wider community. While we cannot always agree or solve the issue, we do our very best on your behalf.

In conclusion, I would like to acknowledge the passing of a great stalwart of Eastern region and former councillor Ray Bushell, we will miss your undeniable passion for the sport and the whenua, and your ability to convert grey areas into black and white. Sleep easy old friend.

A handwritten signature in blue ink, consisting of a large, stylized loop followed by a horizontal line extending to the right.

Murray Ferris
Chairman



Entity Information	1
Mission & Statement of Objectives	1
Statement of Financial Responsibility	4
Statement of Service Performance	5
Species Management	6
Sports Fish and Game Bird Habitat Protection	18
Angler and Hunter Participation and Services	23
Public Interface	28
Compliance	31
Licensing	34
Council	36
Planning and Reporting	37
Financial Information	40
Independent Auditor's Report	58

EASTERN FISH AND GAME COUNCIL

ENTITY INFORMATION FOR THE YEAR ENDED 31 AUGUST 2019

Legal Name

Eastern Fish and Game Council.

Type of Entity and Legal Basis

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

Mission & Statement of Objectives

To maintain and enhance opportunities for sustainable sports fish angling and game bird hunting.

The Conservation Act 1987, as amended by the Conservation Law Reform Act 1990, outlines the particular functions of Fish and Game Councils, which include:

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

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

Structure - Council and Staff

The current Council comprises 10 Councillors, a Manager who is responsible for the day to day operations and reports to the Councillors, and 12 other part and full-time staff who support the Manager in delivering Council's objectives. Councils serve a term of three years at the end of which an election is called. An election was not required in October 2018 as the number of candidates for this Council did not exceed the 12 vacancies available.

CHAIRMAN

Murray Ferris 6 out of 6 meetings attended as a 2015-2018 and 2018-2021 Councillor in the year ended 31 August 2019

COUNCIL MEMBERS	<u>Meeting Attendance</u>	Note
Alan Baird	6	<i>Both 2015-2018 and 2018-2021 terms</i>
Ken Coombes	2	<i>Both 2015-2018 and 2018-2021 terms</i>
Lindsay Lyons	5	<i>Both 2015-2018 and 2018-2021 terms</i>
Barry Roderick	6	<i>Both 2015-2018 and 2018-2021 terms</i>
Laurance Tamati	5	<i>Both 2015-2018 and 2018-2021 terms</i>
David Woolner	5	<i>Both 2015-2018 and 2018-2021 terms</i>
Ngahi Bidois	5	<i>2018-2021 term</i>
Adam Rayner	4	<i>2018-2021 term</i>
Geoff Thomas	5	<i>2018-2021 term</i>
Sandy Bull	2	<i>2015-2018 term only</i>
Annaka Davis	2	<i>2015-2018 term only</i>
Neal Hawes	2	<i>2015-2018 term only</i>
Steve Scragg	0	<i>2015-2018 term only</i>
Peter Storey	0	<i>2015-2018 term only</i>

(One meeting of the 2015-2018 Fish and Game Council, one combined meeting of the 2015-2018 and 2018-2021 Fish and Game Council, and four meetings of the 2018-2021 Fish and Game Council were held during the year ended 31 August 2019).

STAFF

Andy Garrick <i>Manager</i>	Matthew McDougall <i>Senior Fish & Game Officer</i>	Anthony van Dorp <i>Fish & Game Officer</i>
Matt Osborne <i>Fish & Game Officer</i>	Nigel Simpson <i>Fish & Game Officer</i>	Kate Thompson <i>Office Manager</i>
John Meikle <i>Fish & Game Officer</i>	Lloyd Gledhill <i>Fish & Game Officer</i>	Han van der Heiden <i>Hatchery Assistant</i>
Eben Herbert <i>Fish & Game Officer</i>	Mark Sherburn <i>Fish & Game Officer</i>	Carmel Veitch <i>Accountant</i>

Offices

The Council office is located at the Trout Hatchery, Paradise Valley Road, Ngongotaha, Rotorua.

Main Sources of Cash and resources

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

Format of the Annual Report

This report is structured to allow evaluation of all the projects planned at the commencement of the 2018-2019 work year. The work programme is based around eight outputs and one input. Within each of these functional areas the Statement of Service Performance provides summary details of the resources that were anticipated to be required, along with the actual results for the year. In addition, the performance standard for each project is listed along with a description of the result that was achieved.

EASTERN FISH AND GAME COUNCIL

STATEMENT OF FINANCIAL RESPONSIBILITY FOR THE YEAR ENDED 31 AUGUST 2019

25 November 2019

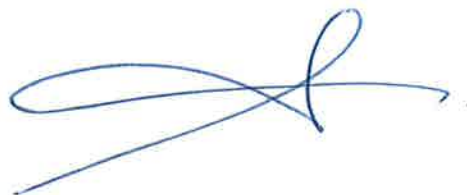
The Council and Management of the Eastern Fish and Game Council accepts responsibility for the accuracy of, and judgements used in the preparation of the following Performance Report, and the establishment and maintenance of systems of internal control designed to provide reasonable assurance of the integrity and reliability of financial reporting.

In our opinion, the information set out in the following statements and attached notes to these statements fairly reflects the financial activities and performance of the Eastern Fish and Game Council, for the period ended 31 August 2019 and its financial position as at that date.



Andy Garrick
Manager

EASTERN FISH AND GAME COUNCIL



Murray Ferris
Chairman

EASTERN FISH AND GAME COUNCIL

EASTERN FISH AND GAME COUNCIL

STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2019

INTRODUCTION

As required under Section 26W(b) of the Conservation Law Reform Act 1990 and Section 45A of the Public Finance Amendment Act 2004 Fish and Game New Zealand, Eastern Region has prepared the following Statement of Service Performance for the 2018 - 2019 financial year.

The activities of Eastern Fish and Game Council are planned under eight output areas detailed in the annual Operating Work Plan. This Statement of Service Performance compares actual results against the stated Performance Measures from the plan. For the purposes of this statement, the overhead expenses detailed in the Statement of Financial performance (Administration, Employee Benefits, Depreciation, Leases, Bad Debts and other) have been allocated to each output area on the basis of the proportion of staff time directly expended in each area.

Summary Budget and Actual Expenditure for each output Area.

Project Cluster	Budget			Actual		
	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
Species Management	\$547,281	\$87,500	\$459,781	\$550,126	\$88,486	\$461,640
Habitat Protection	\$268,033	\$24,558	\$243,475	\$252,426	\$37,686	\$214,740
Angler & Hunter Participation	\$156,251	\$11,900	\$144,351	\$126,791	\$16,172	\$110,619
Public Interface	\$80,429	\$0	\$80,429	\$62,144	\$0	\$62,144
Compliance	\$98,816	\$8,000	\$90,816	\$97,318	\$5,272	\$92,046
Licensing	\$96,253	\$1,462,391	-\$1,366,138	\$81,158	\$1,404,621	-\$1,323,463
Council	\$66,263	\$0	\$66,263	\$59,897	\$0	\$59,897
Planning & Reporting	\$79,644	\$0	\$79,644	\$92,261	\$0	\$92,261
Total Outputs	\$1,392,970	\$1,594,349	-\$201,379	\$1,322,121	\$1,552,237	-\$230,116
Administrative Income/Expense	\$66,969	\$66,969	\$0	\$78,213	\$78,213	\$0
Levies, Asset revaluation, Interest	\$244,143	\$13,408	\$230,735	\$244,143	\$40,701	\$203,442
	\$1,704,082	\$1,674,726	\$29,356	\$1,644,477	\$1,671,151	-\$26,674



SPECIES MANAGEMENT

Goal

To manage sustainable populations of sports fish and game bird species to provide for recreational harvest.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	\$200,671	\$8,500	\$192,171	\$181,135	\$6,065	\$175,070
1120	Harvest Assessment	\$62,535	\$0	\$62,535	\$52,700	\$0	\$52,700
1140	Hatchery Operations	\$261,897	\$79,000	\$182,897	\$297,899	\$82,421	\$215,478
1160	Releases	\$9,649	\$0	\$9,649	\$8,392	\$0	\$8,392
1170	Regulations	\$8,771	\$0	\$8,771	\$6,575	\$0	\$6,575
1180	Control	\$3,758	\$0	\$3,758	\$3,425	\$0	\$3,425
Total		\$547,281	\$87,500	\$459,781	\$550,126	\$88,486	\$461,640

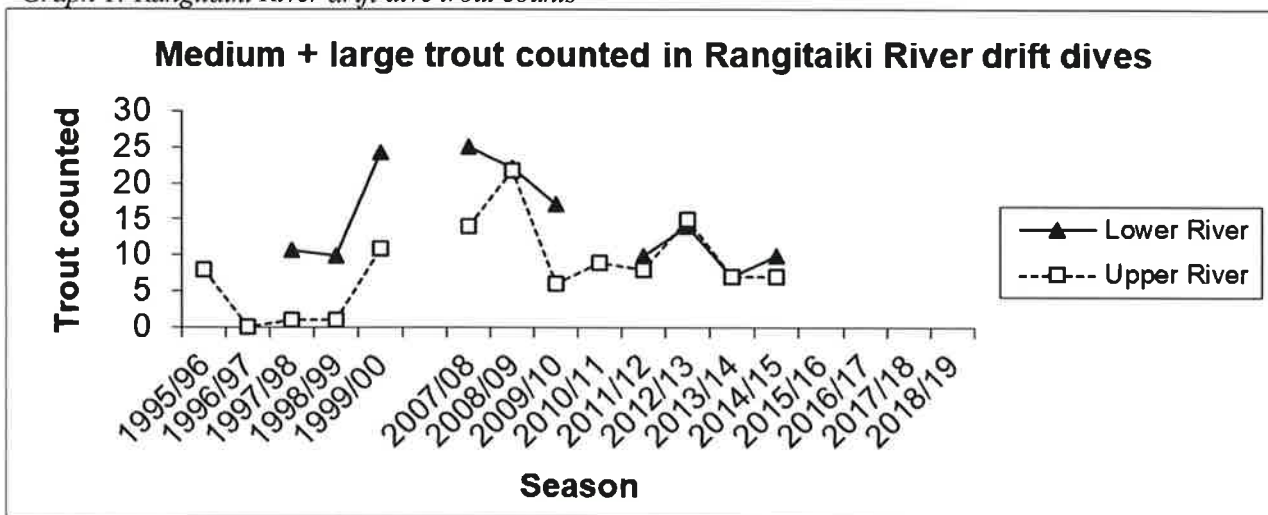
1110: Species Monitoring: Assess and monitor sports fish and game bird populations within the Eastern Region

Project and Objective	Performance Measure	Actual Result
<p>1111 River Fisheries Investigations Investigate and monitor river fisheries.</p> <p>(i) Drift dive/monitor Rangitaiki, Motu and selected East Coast rivers.</p> <p>(ii) Investigate status of selected Waikato hydro lakes as opportunity arises.</p> <p>(iii) Maintain an online 'angler diary' facility for anglers to record their efforts, the fish they catch, and any other observations they might wish to make.</p> <p>(iv) Review priority river fishery projects for directing 'non-resident' anglers levy funding to.</p> <p>(v) Continue the regional didymo surveillance programme.</p>	<p>Report river fishery investigation results to Council by 31 July 2019. Provide overview of online diary use to Council by 31 August 2019. Provide report to Council on river fisheries eligible for non-resident angler levy funding by 31 August 2019.</p>	<p>(i) Motu and Waioeka Rivers drift dives undertaken on 20, 21 February. Rangitaiki River investigated 11 January 2019 but unable to be dived due to unsuitable water clarity. Whirinaki River drift dived 6 March 2019. Results reported to Council 11 April 2019.</p> <p>(ii) Status of Waikato lakes not investigated in detail.</p> <p>(iii) Online diary established with 71 records entered to 31 August 2019.</p> <p>(iv) No additional information came to hand during the year warranting a review of projects.</p>



		(v) Contributed to regional aquatic pest group.
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Graph 1: Rangitaiki River drift dive trout counts



Project and Objective	Performance Measure	Actual Result
<p>1112 Datawatch Monitor the Rotorua and Waikaremoana lakes fisheries using the “Datawatch” tagging programme to assess trout growth.</p>	<p>Tag and release 8,500 fish. Report on tag returns to each meeting of Council.</p>	<p>(i) 7,500 data watch tagged fish released into Rotorua lakes and 30 promotional competition tags released. No fish liberated to Lake Waikaremoana during 2019 and therefore no tags released there.</p> <p>(ii) 691 tags returned by anglers and 20 free licences distributed to lucky draw winners.</p> <p>(iii) Reported bi-monthly to Council.</p>
<p>1113 Lake Waikaremoana Monitor data collection and maintain Lake Waikaremoana water quality buoy; maintain a regular creel survey and key spawning tributaries monitoring programme.</p>	<p>Report activities to the following meeting of Council. Submit report on creel survey and spawning tributary monitoring programme to February 2019 meeting of Council.</p>	<p>Water quality monitoring buoy reinstated April 2019, then removed August in 2019 due to ongoing technical issues. Progress reported to Council bi-monthly. Creel work not undertaken.</p>

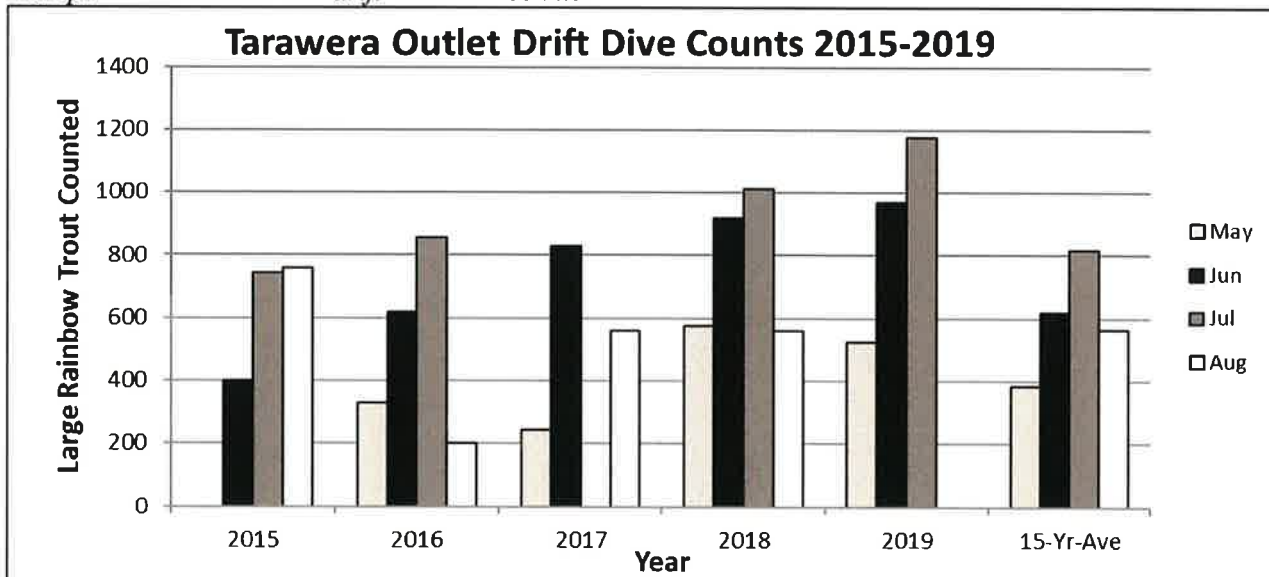


<p>1114 Lake Tarawera</p> <p>(i) Monitor Lake Tarawera spawning tributaries including the Tarawera Outlet, Te Wairoa and Wairua Streams.</p> <p>(ii) Subject to obtaining sufficient funding from external sources to augment Fish & Game funding, investigate the factors affecting the size, condition and growth of trout, and apply recently developed technology to the monitoring of smelt populations.</p>	<p><i>Report spawning survey observations to the following meeting of Council, and the results of other investigations by 31 August 2019.</i></p>	<p>(i) Three Tarawera Outlet drift dives completed, and Te Wairoa trapping data reported to Council bi-monthly during the trapping season. Wairua angling data compiled in August 2019.</p> <p>(ii) Food web research study underway with Cawthron and University of Waikato. Tarawera smelt acoustic work undertaken November 2018 and April 2019.</p>
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Table 1: Wairua Stream mouth angling data records

Angling Data	2018-19	2017-18	2016-17	2015-16	2014-15
Total Hours recorded	36	54.2	91.5	137	64
Avg Catch rate (fish/hr)	0.07	0.36	0.19	0.43	0.21
Avg Length (mm)	515	462	488	495	507
Avg Weight (kg)	1.90	1.71	1.62	1.63	1.52
Avg Condition Factor	51.12	45.93	43.90	48.62	41.58

Graph 2: Tarawera Outlet drift dive trout counts



<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1115 Other Lake Fisheries Investigations</p> <p>(i) Contribute to research on other lake fisheries including projects associated with water quality.</p> <p>(ii) Continue to operate the Ngongotaha Stream trap.</p> <p>(iii) Maintain an online ‘angler diary’ facility for anglers to record their efforts, the fish they catch, and any other observations they might wish to make.</p> <p>(iv) Review priority lake fishery projects for directing ‘non-resident’ anglers levy funding to.</p>	<p>Provide research updates and Ngongotaha trap results to each meeting of Council. Provide overview of online diary use to Council by 31 August 2019.</p> <p>Provide report to Council on lake fisheries eligible for non-resident angler levy funding by 31 August 2019.</p>	<p>(i) Ohau Channel fishery surveys completed.</p> <p>(ii) Ngongotaha trap run monitored.</p> <p>(iii) Online survey monkey angler diary created. Advertised in newsletter.</p> <p>(iv) No additional information came to hand during the year warranting a review of projects.</p> <p>(v) Reported to Council bi-monthly.</p>

Table 2: Ngongotaha Stream trap run annual summary

Month	Trap Nights	Tot RT Caught	Tot BT Caught	%BT	Avg RT Length	Avg RT Weight	Avg BT Length	Avg BT Weight
Sep 18	7	74	1	1%	482	1.43	620	2.45
Oct 18	4	63	2	3%	485	1.50	613	2.40
Nov 18	4	31	75	71%	471	1.42	580	2.79
Dec 18	-	-	-	-	-	-	-	-
Jan 19	4	27	16	37%	484	1.41	549	2.08
Feb 19	4	6	4	40%	486	1.43	573	2.18
Mar 19	4	17	37	69%	486	1.36	595	2.57
Apr 19	3	7	20	74%	510	1.59	596	2.72
May 19	4	6	18	75%	503	1.46	564	2.35
Jun 19	4	18	16	47%	492	1.61	540	2.10
Jul 19	-	-	-	-	-	-	-	-
Aug 19	8	71	2	3%	478	1.42	540	2.20
Year	46	320	191	37%	488	1.46	577	2.38

RT = Rainbow Trout, BT = Brown Trout, Length in mm, Weight in kg

Table 3: Ohau Channel creel survey results, post diversion wall construction

Season	09-10	10-11	11-12	12-13	13-14	14-15	15-16	16-17	17-18	18-19
Ave. angler catch rate	0.61	0.27	0.20	0.23	0.38	0.32	0.38	0.25	0.30	0.34
Ave. brown weight (kg)	4.12	3.91	3.94	2.68	3.75	2.93	2.83	3.26	2.86	2.47
Ave. rainbow weight(kg)	2.11	1.56	1.58	1.51	1.69	1.55	1.62	1.58	1.50	1.64
% of Anglers satisfied	88%	19%	19%	3%	69%	33%	68%	67%	72%	58%

Catch rate = fish/hr



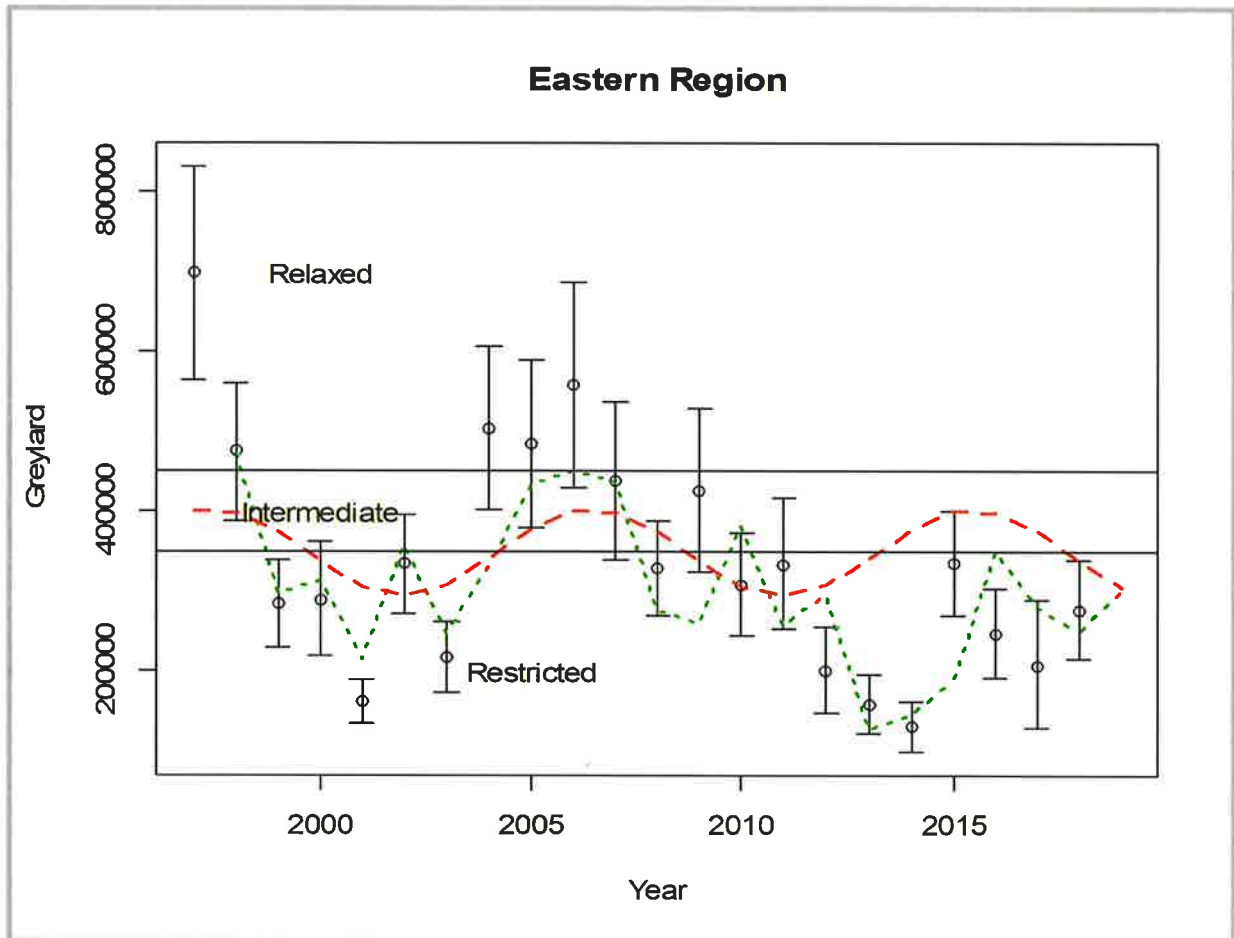
<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1116 Waterfowl Monitoring</p> <p>(i) Monitor black swan and paradise shelduck populations within the Eastern Region using aerial trend counts, and monitor seasonal usage of Tauranga Harbour by black swan.</p> <p>(ii) Investigate productivity, survival, harvest and movements of greylards by conducting brood counts, and undertaking trapping, banding and aerial transect surveys in conjunction with neighbouring regions; co-ordinate and participate in the national shoveler monitoring programme.</p>	<p><i>(i) Report interim results to the February 2019 Council meeting and provide a full report detailing the status of these populations by 31 August 2019.</i></p> <p><i>(ii) Provide final reports for the 2017-2018 year by 31 October 2018 and report interim results for the 2018-2019 year to the February 2019 Council meeting. The reports will compare measures of productivity for greylards with previous years where it is possible to do so.</i></p>	<p>(i) Paradise shelduck and black swan counts completed, interim results reported 12 February 2019. Full report provided to Council 15 August 2019 (PFI).</p> <p>(ii) Mallard and grey duck population estimates provided to Council in November 2018 agenda paper. Banding completed January 2019. Aerial transect counts completed April 2019 and report completed in August 2019 (Oct 2019 PFI).</p> <p>(iii) A series of annual duck brood counts were undertaken within the coastal Bay of Plenty drainage network during October and November 2018. Results were reported for inclusion in Council's February 2019 meeting agenda.</p> <p>(iv) 2018 national shoveler report completed 17 September 2018 and emailed to all Fish & Game Regions. 2019 national shoveler survey completed 5 August 2019.</p>
<p>1117 Botulism</p> <p>Monitor avian botulism outbreaks and minimise these by whatever practical means are available.</p>	<p><i>Report incidents to the following meeting of Council.</i></p>	<p>No major botulism outbreaks reported.</p>



Table 4: Aerial trend count estimate of annual change (long term population trend) and last two years count totals for sub regional management areas

Area	Paradise Shelduck			Black Swan		
	17 year trend	2018 count	2019 count	17 year trend	2018 count	2019 count
A1	-4.63%	4,590	6,207	-14.47%	8,358	7,358
A2	-8.8%	1,545	1,980	-0.01	2,264	1,858
B1	-12.9%	3,365	1,817	0.03	162	210
B2	-3.3%	1,019	1,446	-0.02	261	723

Trend of 0.00 = no change, trend < 10.0 is decline, trend > 10.0 is increase.



Graph 3: Population estimates (mean \pm 95% BCI¹) of mallard and grey duck in the Eastern Region 1997-2018 with the three levels of regulation constraint: relaxed, intermediate, and restricted. The population levels (or thresholds) that separate these regulation constraints are shown by the two black solid lines (350,000 and 450,000). The red dashed line is the Sine model and the green dotted line is the $N_{(t-1)} + AFS + SpcR$ model (where $N_{(t-1)}$ = preceding years population, AFS = adult female survival, SpcR = spring rain in the current breeding year) was used to predict the 2019 greyland population

¹ BCI Bayesian Credible interval is a statistic that is similar to but not the same as a confidence limit. There is a 95% chance that the mean (in this instance) is within the interval.



<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1118 Game Bird Research</p> <p>(i) Investigate reasons for ‘churn’/decline in game season licences sales and reduced interest in balloted reserve hunting opportunities.</p> <p>(ii) Review and refine if necessary, the five year strategic research and management work plan for greylards.</p> <p>(iii) Review modelling approach used to underpin regulation setting.</p>	<p>Report findings and submit revised work plan if relevant to Council by 31 August 2019.</p>	<p>(i) Analysed churn of ballot holders in relation to the management fee. Report completed February 2019 and verbally reported to Council.</p> <p>(ii) Contributed to the development of a national research strategy and undertook further work on the game bird research strategy for this region.</p> <p>(iii) Investigated predictive models to assist with setting of game season regulations for mallards (see Graph 3).</p>
<p>1119 Upland Game Assessments</p> <p>Continue upland game population monitoring programme in Kaingaroa.</p>	<p>Report outcomes to the following meeting of Council.</p>	<p>Pheasant call counts were undertaken in Kaingaroa Forest in November 2018. Reporting to Council overlooked.</p>

1120: Harvest Assessment: Assess angler and hunter activity and related harvest

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1121 Lake Fisheries Creel Surveys</p> <p>Conduct annual angler creel monitoring surveys (winter/summer) assessing angler catch and satisfaction from key Rotorua lakes (Okataina, Rotoiti, Tarawera). Extend summer creel surveys to Rotoma, Rotoehu, Okareka and/or Rerewhakaaitu to the extent this can be accommodated without compromising effort on the key lakes.</p>	<p>Report on the 2018 winter creel survey by 28 February 2019 and the 2018-2019 summer creel surveys by 31 August 2019.</p>	<p>(i) 173 anglers surveyed during winter 2018. Report presented to Council February 2019.</p> <p>(ii) 935 anglers surveyed during the 2018-19 summer surveys. Surveys only undertaken on key lakes. Report completed 23 August 2019 and presented to Council October 2019.</p>



Table 5: Winter Creel Survey summary results

Lake	% Anglers satisfied of those who responded			Avg Fish Length (mm)			Avg Fish Weight (kg)		
	2018	2017	2016	2018	2017	2016	2018	2017	2016
Tarawera	100%	87%	100%	574	520	561	2.30	1.58	2.08
Rotoiti	96%	96%	96%	588	572	599	2.87	2.39	2.90
Okataina	100%	100%	92%	577	572	555	2.46	2.36	2.13

Table 6: Summer Creel Survey summary results

Lake	% Anglers satisfied of those who responded			Avg Fish Length (mm)			Avg Fish Weight (kg)		
	18-19	17-18	16-17	18-19	17-18	16-17	18-19	17-18	16-17
Tarawera	100%	91%	95%	487	486	507	1.43	1.27	1.52
Rotoiti	97%	92%	100%	511	515	514	1.67	1.69	1.76
Okataina	94%	100%	100%	501	520	523	1.47	1.56	1.86
Rotorua	91%	100%	97%	457	460	455	1.11	1.00	1.21

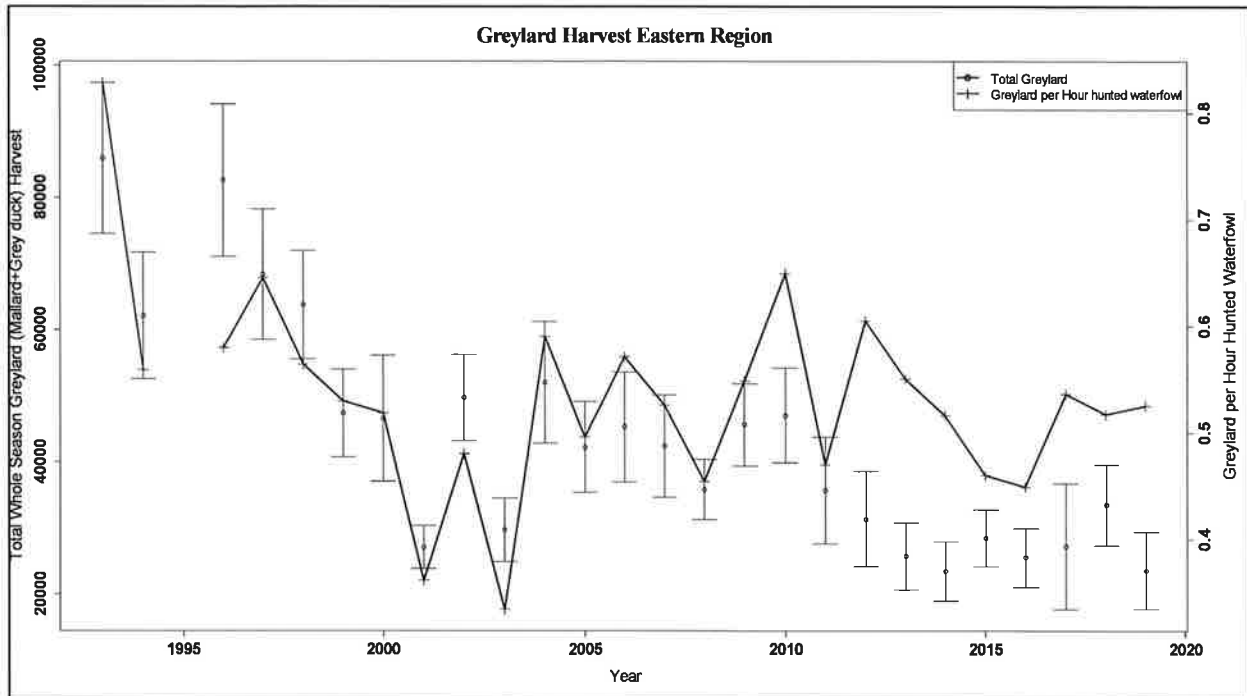
Project and Objective	Performance Measure	Actual Result
1122 Opening Day Angler Survey Monitor opening day catch from Rotorua lakes fisheries to assess characteristics of the catch.	Present report to Council by 30 April 2019.	Survey completed with 858 anglers surveyed. Report presented to Council April 2019.

Table 7: Opening Day Survey, trout caught summary details

Lake	Avg 2yr old length (mm)			Avg 2yr old weight (kg)			Avg 2yr old condition factor		
	18-19	17-18	16-17	18-19	17-18	16-17	18-19	17-18	16-17
Tarawera	486	482	489	1.28	1.21	1.33	40.39	38.86	40.85
Rotoiti	495	495	496	1.51	1.43	1.49	45.32	42.57	43.91
Okataina	485	495	511	1.30	1.41	1.64	41.14	41.96	44.46

Project and Objective	Performance Measure	Actual Result
1123 Game Bird Hunter Survey Assess the harvest of game birds by hunters and hunter effort during the 2019 season.	Present the results of the 2018 game season hunter surveys to Council by 30 November 2018. Complete the 2019 game bird hunter surveys by 31 August 2019.	2018 Game bird hunter survey results presented to November 2018 meeting of Council (PFI). 2019 game bird hunter surveys completed in September 2019.





Graph 4: Eastern Region greylard (mallard & grey duck) harvest (mean ± 95% CI) from 1993 to 2019. The solid line represents greylard per hour hunting waterfowl.

1140: Hatchery: Produce sufficient trout to meet the stocking requirements of the Eastern Region of Fish & Game New Zealand, and other North Island Fish & Game Regions

Project and Objective	Performance Measure	Actual Result
<p>1141 Operate Hatchery</p> <p>(i) Produce quality fish for stocking of Eastern Region lakes and supplying the needs of other Fish & Game regions.</p> <p>(ii) Complete review and revision of hatchery manual.</p>	<p>Produce c.90,000 fish to meet Eastern Region requirements and regional orders.</p> <p>Update manual by 31 August 2019.</p>	<p>(i) 85,283 fish were produced and liberated or distributed for the period.</p> <p>(ii) Revision of hatchery manual ongoing.</p> <p>(iii) Liberations reported to following meeting of Council.</p>
<p>1142 Hatchery Maintenance</p> <p>Maintenance of hatchery facilities.</p>	<p>Report activities to the following meeting of Council.</p>	<p>The stainless-steel top screen at Head Box 2 was replaced.</p>

Table 8: Trout liberations in the Eastern Region

Water	Date	Mark	Tag	Species	Age	Modal mm	Number
McLaren	16/10/2018	Rp		BT	1+	200	200
McLaren	16/10/2018	Rp		RT	1+	200	500
Ngahewa	4/10/2018	Rp		RT	1+	170	200
Okareka	14/05/2019	LpAd		RT	1+	170	2,500
Okaro	4/10/2018	Rp		RT	1+	170	500



Eastern Fish and Game Council

Water	Date	Mark	Tag	Species	Age	Modal mm	Number
Okataina	9/05/2019	LpAd	O19	RT	1+	170	500
Okataina	9/04/2019	LpAd		RT	1+	170	250
Okataina	20/03/2019	LpAd		RT	1+	140	250
Okataina	17/10/2018	Rp		RT	1+	170	1,000
Okataina	13/09/2018	Rp		RT	1+	170	1,000
Okataina	13/09/2018	Rp	E18	RT	1+	170	500
Rerewhakaaitu	22/05/2019	LpAd		RT	1+	180	3,500
Rotoehu	20/05/2019	LpAd		RT	1+	180	2,000
Rotoehu	19/09/2018	Rp	C18	RT	1+	170	500
Rotoehu	19/09/2018	Rp		RT	1+	170	640
Rotoiti	7/05/2019	LpAd	19R	RT	1+	170	500
Rotoiti	7/05/2019	LpAd		RT	1+	170	5,000
Rotoiti	10/04/2019	LpAd		RT	1+	160	5,000
Rotoiti	20/03/2019	LpAd		RT	1+	140	4,000
Rotoiti	18/02/2019	Ad	N19	RT	0+	170	500
Rotoiti	18/10/2018	Rp		RT	1+	170	6,500
Rotoiti	17/09/2018	Rp		RT	1+	170	2,730
Rotoiti	14/09/2018	Rp		RT	1+	170	3,770
Rotoiti	14/09/2018	Rp	B18	RT	1+	170	500
Rotoma	15/05/2019	LpAd		Tiger	1+	180	1,113
Rotoma	15/05/2019	LpAd		RT	1+	180	2,000
Rotoma	19/09/2018	Rp	D18	RT	1+	170	500
Rotoma	19/09/2018	Rp		RT	1+	170	2,000
Rotorua	12/12/2018			RT	3+	650	200
Rotorua	18/09/2018	Rp	A18	RT	1+	190	1,000
Tarawera	10/05/2019	LpAd		RT	1+	170	500
Tarawera	10/05/2019	LpAd	AAA	RT	1+	210	500
Tarawera	10/05/2019	LpAd	19T	RT	1+	170	500
Tarawera	9/04/2019	LpAd		RT	1+	170	1,000
Tarawera	20/03/2019	LpAd		RT	1+	150	1,000
Tarawera	18/02/2019	Ad		RT	0+	170	500
Tarawera	18/02/2019	Ad	X19	RT	0+	170	500
Tarawera	17/10/2018	Rp		RT	1+	170	3,500
Tarawera	11/09/2018	Rp		RT	1+	170	4,000
Tarawera	11/09/2018	Rp	H18	RT	1+	170	500
Tikitapu	14/05/2019			Brook	1+	150	1,755
Tuai	4/12/2018	Rp		BT	1+	210	200
Tuai	4/12/2018	Rp		RT	1+	190	500
Okataina	27/09/2018	F4G promo orange		RT	2+	400	10
Tarawera	27/09/2018	F4G promo orange		RT	2+	400	10
Rotoiti	27/09/2018	F4G promo orange		RT	2+	400	10
Children's fishing pond	31/01/2019	None		RT	2+	350	1,100



<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1143 Te Wairoa Trap Operate Te Wairoa trap to obtain suitable brood stock and collect sufficient ova to sustain the hatchery programme.	Report the results of the trapping programme to each meeting of Council during the period April to August 2019.	(i) The Te Wairoa trap was operated and 469,000 ova were collected from 90 crosses. (ii) Review of brood stock selection programme is in progress. (iii) Reported to Council bi-monthly during the trapping season.

Table 9: Te Wairoa trap summary

Fish details	2018-19	2017-18	2016-17	2015-16	2014-15
Total fish trapped	2,757	2,122	801	1,112	1,040
Average Length (mm)	549	532	538	541	541
Average Weight (kg)	2.09	1.86	1.82	2.01	1.95
Wild % in run	26.8	29.5	23.6	29.0	32.5

1160: Releases: Transfer and release sports fish and game birds to augment populations within the region

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1161 Sports Fish Liberations Transfer and release hatchery reared trout in accordance with regional stocking strategies.	Report liberations to the following meeting of Council.	Liberations reported to the following meeting of Council.
1162 Game Bird Liberations Continue to monitor the fate of captive reared mallards released in the Broadlands area.	Report outcomes to Council by 31 August 2019.	Band recaptures from captive reared birds have been recorded but not reported to Council.

1170: Regulations: Develop regulations to ensure that harvest of sports fish and game birds is within sustainable limits

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1171 Sports Fish Regulations Maintain sports fish resources through the development of an annual anglers notice.	Recommend fishing season conditions for the 2019-2020 Anglers Notice by 30 June 2019.	Status quo confirmed for the 2019-2020 Anglers Notice process. Recommendations sent to NZ Council 28 June 2019.
1172 Game Bird Regulations Maintain game bird resources through the development of annual game season conditions.	Recommend game season conditions for the 2019 season to the NZ Council by 2 February 2019.	Recommended Game Season Conditions sent to NZ Council on 31 January 2019.
1173 Game Bird Authorities Provide input to Department of Conservation (DOC) permitting	Report activities to the following meeting of Council.	Received Authority to disturb from DOC Permissions Office more



processes to capture, hold, breed and release game birds, and provide input to national Fish & Game initiative to obtain an authority or delegation from DOC to administer all related matters pertaining to Schedule 1 Wildlife Act game species.		than five years after initiating discussions with DOC staff.
1174 Upland Game Properties Monitor upland game properties, liaise with the operators and review annual operating registers.	<i>Report activities of upland game properties to Council by 30 November 2019.</i>	Summary report presented to Council October 2019.

1180: Game Bird Control: Minimise significant damage caused by game birds to private land

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1181 Game Bird Control Reduce damage to crops or pasture from unwanted aggregations of game birds by assisting landowners and utilising the efforts of game bird hunters wherever practical.	<i>Maintain permit database and report on the number of permits issued annually in the year end Performance Report.</i>	37 permits issued to 27 landowners. All requests dealt with in a timely manner.

Table 10: Permits issued to disturb game birds by species (27 landowners)

Species	Permits Issued
Black Swan	3
Paradise Shelduck	10
Mallard duck	2
Pukeko	18
Ring necked pheasant	4
Total	37



SPORTS FISH AND GAME BIRD HABITAT PROTECTION AND MAINTENANCE

Goal

To manage, maintain, and enhance sports fish and game bird habitat to maximise recreational opportunities for anglers and hunters.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA	\$72,878	\$0	\$72,878	\$119,112	\$9,076	\$110,036
1220	Works & Management	\$91,297	\$13,150	\$78,147	\$75,524	\$12,702	\$62,822
1230	Assisted Habitat	\$96,340	\$11,408	\$84,932	\$57,039	\$15,908	\$41,131
1240	Assessment	\$7,518	\$0	\$7,518	\$751	\$0	\$751
Total		\$268,033	\$24,558	\$243,475	\$252,426	\$37,686	\$214,740

1210: Resource Management Act: Effectively represent Fish & Game interests and the aspirations of anglers and hunters in resource management processes and strategies by advocating for sports fish and game bird habitat values, angling, and hunting values in statutory and non-statutory planning processes.

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1211 RMA Planning (i) Review plans, policies and strategies and advocate for decisions and conditions that provide for sports fish and game bird interests and the interests of anglers and hunters. (ii) Contribute to the improvement of water quality in the Rotorua lakes via collaborative processes, research, and fishery and angler monitoring. (iii) Minimise effects on fisheries arising from activities aimed at improving water quality in the Rotorua lakes. (iv) Utilise the results of river fishery investigations to advocate for improved water quality in the Rangitaiki and Motu River catchments.	Report activities to each meeting of Council.	(i) Ongoing involvement with the Bay of Plenty Regional Water Advisory Panel. (ii) Mediation attended on Gisborne District Council's Proposed Freshwater Plan. (iii) Appeals on Gisborne District Council's Proposed Freshwater Plan resolved by Consent Orders. (iv) Appeal lodged on Bay of Plenty Regional Council Plan Change 9 Freshwater Quality. (v) Met with BOP Regional Council staff in March 2019 to discuss water quality issues in Rangitaiki. (vi) Involved in statutory



(v) Make submissions on regional and district council planning documents to promote rules that facilitate game bird habitat enhancement.		and non-statutory planning processes with District/Regional Councils as per Table 11. (vii) All activities reported to Council bi-monthly.
1212 Consent Applications Review and respond to consent applications and advocate for decisions and conditions that provide for sports fish and game bird interests and the interests of anglers and hunters.	Report activities to each meeting of Council.	Submitted on consents as per Table 12.

Table 11: Meetings, hearings, appeals and/or mediations in which we have been involved

Authority	Process
Bay of Plenty Regional Council	<ul style="list-style-type: none"> Regional Water Advisory Panel Proposed Plan Change 9 Proposed Pest Management Plan Community Catchment Groups Important trout habitat review
Gisborne District Council	<ul style="list-style-type: none"> Proposed Freshwater Plan Waipaoa Catchment Plan
Department of Conservation	<ul style="list-style-type: none"> Bay of Plenty Draft Conservation Management Strategy East Coast Hawke's Bay Draft Conservation Management Strategy
National	<ul style="list-style-type: none"> New Zealand Biodiversity Strategy

Table 12: Summary of Consent Applications received

Consent activity	Number of applications
Total number of consents received	25
No concerns letter	10
Section 95E3a approval	13
Opposed	2

1220: Works and Management: Wildlife management reserves and other wetland reserves

Project and Objective	Performance Measure	Actual Result
1221 Reserves Management Manage water levels and habitat in wildlife management reserves; advocate and maintain optimum conditions for waterfowl.	Report activities to the following meeting of Council.	(i) \$7203 received from ballot holder habitat enhancement fee with all funds used for pest plant and access



<ul style="list-style-type: none"> (i) Implement, monitor, and refine if necessary, the annual maintenance strategy subsidised by a habitat management fee imposed on ballot holders that was developed in 2017-2018. (ii) Continue to implement wetland monitoring and maintenance programmes in the reserves (including water reticulation systems in Kaituna and Awaiti WMRs) in accordance with the five-year maintenance plan for the reserves. (iii) Continue to contribute to the design and implementation of habitat creation and enhancement within and adjoining the Kaituna WMR in conjunction with the Bay of Plenty Regional Council and Department of Conservation (DOC). (iv) Encourage DOC to complete revision of management agreements it has with Eastern Fish & Game for all land it administers which Fish & Game has held appointments to control and manage in whole or part since 1992. (v) Continue to assist with implementation of the Waikato River Authority funded fencing and habitat enhancement programme at Lakes Ngapouri and Tutaeinanga. 		<ul style="list-style-type: none"> spraying in eight reserves, and track repairs in Awaiti and Kaituna WMRs. (ii) Annual mowing and complementary spraying programme (to item (i) above) completed. Water reticulation works for Awaiti and Kaituna WMRs completed. Perimeter security Awakaponga WMR enhanced. Regular habitat and hydrology inspections in all critical wetlands. (iii) Contribution ongoing and reported to Council bi-monthly. (iv) Final drafts of agreements produced and ready for final signoff by the parties DOC. (v) Ongoing project management by Fish & Game with plant release sprays and pest plant spraying undertaken.
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1230: Assisted Habitat: Assist habitat enhancement by individuals and organisations and manage significant projects

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1231 Respond to Landowner Requests for Assistance</p> <p>(i) Respond to all requests from hunters and landowners for advice on creating wetland habitat on non-public land. Make available information packages and services including landowner site visits and consent advice.</p> <p>(ii) Use rural media to encourage wetland enhancement on non-public land.</p>	<p><i>Respond to all landowners' requests for advice and contribute to the development and/or enhancement of habitat that enhances waterfowl productivity and greylards in particular. Report activities to the following meeting of Council.</i></p>	<p>(i) Landowner information/advice provided to 15 landowners towards enhancement of 23.2 ha of wetland habitat.</p> <p>(ii) Reported to Council bi-monthly.</p>
<p>1232 Habitat Creation and Enhancement Projects</p> <p>(i) Refine and implement the approach developed in 2017-18 aimed at encouraging landowners to enhance the game bird habitat values of existing ponds in rural environments.</p> <p>(ii) Make at least two applications to external funding providers for habitat creation projects in the Eastern Region.</p> <p>(iii) Assist in wetland habitat creation and enhancement in the Waikato River catchment through WCEET trustee and project manager participation.</p> <p>(iv) Advocate for remedial works and/or enhancement of riparian/instream fisheries habitat in tributaries of Lake Rotorua e.g. upper Utuhina and Waiteti Streams.</p>	<p><i>(i) Make at least two applications for external funding for an enhancement project.</i></p> <p><i>(ii) Report WCEET activities by 31 August 2019.</i></p> <p><i>(iii) Report activities to the following meeting of Council.</i></p>	<p>(i) Multiple landowners approached in Gisborne district with advice and financial assistance provided for two stock ponds to be fenced and planted. Rural contractors and hunter contacts approached for suitable properties Rotorua South with poor uptake.</p> <p>(ii) Two successful external funding applications made.</p> <p>(iii) Attended WCEET meetings, and managed three projects. Reported funding results to Council June 2019 meeting.</p> <p>(iv) Fishery instream habitat enhancement works undertaken in mid reaches of Ngongotaha Stream, and assisted with works planned in lower Utuhina Stream.</p>



		(v) All activities reported to Council bi-monthly.
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1240: Assess and Monitor: Assess and monitor regional trends in significant habitat areas

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1241 Monitor Waterfowl Habitats Interact with Wetland Forum groups and/or agencies compiling or updating wetland inventories.	<i>Report activities to the following meeting of Council.</i>	Participated in two Bay of Plenty Wetland Forum meetings but not reported to Council.
1242 Monitor Upland Game Habitats Interact with groups and/or agencies re upland habitats.	<i>Report activities to the following meeting of Council.</i>	Pheasant call counts were undertaken in Kaingaroa Forest in November 2018. Reporting to Council overlooked.



ANGLER AND HUNTER PARTICIPATION AND SERVICES

Goal

To encourage angler and hunter participation while maintaining the quality of the recreational experience.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$44,591	\$0	\$44,591	\$42,133	\$0	\$42,133
1330	Newsletters	\$33,429	\$0	\$33,429	\$22,443	\$0	\$22,443
1340	Other Publications	\$7,011	\$0	\$7,011	\$6,446	\$0	\$6,446
1350	Training	\$63,003	\$11,500	\$51,503	\$49,319	\$15,542	\$33,777
1360	Club Relations	\$4,511	\$0	\$4,511	\$1,252	\$0	\$1,252
1370	Huts	\$3,706	\$400	\$3,306	\$5,198	\$630	\$4,568
Total		\$156,251	\$11,900	\$144,351	\$126,791	\$16,172	\$110,619

1310: Angler and Hunter Access: To maintain and enhance access to the sports fish and game bird resources of the Eastern Region

Project and Objective	Performance Measure	Actual Result
<p>1311 Maintain and Enhance Access Physical and legal access to angling and hunting opportunities.</p> <p>(i) Maintain angling tracks in the Ngongotaha and Waiteti Streams, and the Tarawera, Waioeka and Rangitaiki Rivers.</p> <p>(ii) Investigate and create new angling access opportunities to summer fisheries in the Rangitaiki catchment time permitting.</p> <p>(iii) Continue investigations of East Coast fisheries north of Gisborne and access to such time permitting.</p> <p>(iv) Advocate for improved access through plantation forests such as Kaingaroa, and resolution of areas in which access to fish and</p>	<p>Report activities to the following meeting of Council.</p>	<p>(i) In addition to specified tracks, access maintenance was undertaken on Waikaretaheke River.</p> <p>(ii) No further work undertaken in this area due to limited time. Existing public access promoted in access brochure and information to anglers.</p> <p>(iii) No further work undertaken in regard to East Coast fisheries north of Gisborne due to lack of time.</p> <p>(iv) Liaison ongoing with landowners and Forest Managers. Ongoing liaison with DOC in regard to</p>



<p>game resources has been captured.</p> <p>(v) Make submissions to the Walking Access Commission, Overseas Investment Office, and Office of Treaty Settlements to ensure that provision is made for public access where appropriate.</p>		<p>access at Putere, Lake Rotoroa.</p> <p>(v) Access issue register maintained and updated. Consultation, advice and liaison with Walking Access Commission ongoing.</p> <p>(vi) Activities reported to Council at meeting following.</p>
<p>1312 Signage Maintain signs and enhance access through signage at key fishing and hunting access points. Maintain signage inventory databases.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>(i) Access signage maintained and improved, and database updated.</p> <p>(ii) Activities reported to Council at meeting following.</p>
<p>1313 Hunter Ballots Allocate and manage balloted hunting stands in Fish & Game managed Wildlife Management Reserves/wetlands.</p>	<p><i>Allocate balloted hunting stands.</i></p>	<p>Ballot draw completed, and hunters advised of shooting stands for the 2019 season.</p>

1330: Newsletter, Licence holder communications: Effectively inform anglers and hunters of matters relating to Fish & Game and opportunities for increased participation

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1331 Electronic Newsletters Prepare and circulate monthly newsletters (e-zines) to clubs.</p>	<p><i>Prepare and circulate 12 monthly electronic newsletters (three Both Barrels and nine Reel Life ezines).</i></p>	<p>Nine 'Reel Life' and four 'Both Barrels' E-zine newsletters were produced and distributed.</p>
<p>1332 Fish & Game Publications Prepare and mail two issues of Fish and Game New Zealand to 2018-2019 whole season fish licence holders and 2018 whole season game licence holders. Prepare and distribute pre-season newsletters.</p>	<p><i>Mail fish issue August 2019(c.9,000), game issue April 2019 (c.3,200). Distribute pre fish and game season newsletters.</i></p>	<p>Four pages completed for both the Fish & Game fishing magazine supplement (8,438 recipients) and the hunting magazine supplement (3,465 recipients). A 16 page fishing newsletter was completed and distributed to licence holders and licence agents. A hunting newsletter was not required this year.</p>



<p>1333 Fish & Game Website Ensure Fish & Game information on the Eastern Region website is maintained and regularly updated.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>(i) Numerous site updates were made to the Eastern Fish & Game web page during the year. (ii) Reported to Council bi-monthly.</p>
<p>1334 Social Media Continue to operate Twitter account and upload material to Facebook page and/or other platforms.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>Regular posts were made to both Facebook and Twitter pages. Some licence holder enquiries are being received via Facebook.</p>

1340: Informational Publications: Assist anglers and hunters to access the hunting and fishing opportunities of the Eastern Region

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1341 Information Pamphlets Review and if necessary reprint pamphlets, address information deficiencies and use website and other forms of communication to make access and other information more readily available. Upgrade wetland reserve maps for game hunting. Maintain stocks of information pamphlets with licence agents and other outlets throughout the region.</p>	<p><i>Report on activities to the following meeting of Council.</i></p>	<p>(i) New print versions of both the Lake Waikaremoana and Rotorua lakes brochures were created and printed. (ii) Activities reported to Council at meeting following.</p>

1350: Angler and Hunter Training: Encourage new participants to take up angling and hunting

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1351 Junior Angler/Hunter Programmes Operate the children's fishing programme in conjunction with the Rotorua Anglers Association and invite participation from other clubs where appropriate.</p>	<p><i>Provide sufficient two-year-old fish to support the fishing programme. Report activities and participation to the following meetings of Council.</i></p>	<p>(i) Approximately 1,100 rising 2 year old rainbow trout were added to the children's pond during the summer. (ii) Activities reported to Council at meeting following.</p>
<p>1352 Angler/Hunter Training (i) Provide angler and hunter training information and</p>	<p><i>Provide at least two angler information seminars, participate in</i></p>	<p>(i) Responded to requests for angler and hunter training information</p>



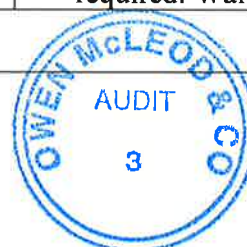
<p>make available novice hunter/angler starter packs.</p> <p>(ii) Conduct angling training seminars.</p> <p>(iii) Support hunter education initiatives.</p> <p>(iv) Continue to provide hunting access to Waewaetutuki Wetland for junior hunters.</p>	<p><i>the HUNTS programme for hunter training, and provide hunting opportunity at Waewaetutuki Wetland for up to 12 junior hunters.</i></p>	<p>and maintained a supply of starter packs.</p> <p>(ii) One fishing tuition event was held for anglers at Lake Tarawera in January 2019.</p> <p>(iii) Assisted with one HUNTS course.</p> <p>(iv) Provided opportunity at Waewaetutuki and managed novice hunter programme.</p>
<p>1353 Angler/Hunter Enquiries Respond to enquiries for information from anglers and hunters.</p>	<p><i>Provide information and respond to enquiries promptly.</i></p>	<p>Angler/hunter enquiries were responded to in a timely manner.</p>
<p>1354 Fishing Competitions Review applications to hold fishing competitions and grant permits where appropriate.</p>	<p><i>Respond to applications within five working days and report on permits granted to each meeting of Council.</i></p>	<p>(i) 35 Fishing Competition permits were granted within five days of receipt of application.</p> <p>(ii) Reported to Council bi-monthly.</p>
<p>1355 Fish Out Facilities Plan for and/or implement option(s) identified in 2017-2018 for establishing put and take 'fish out' facilities in ponds or canals within the western Bay of Plenty.</p>	<p><i>Report on activities to the following meeting of Council.</i></p>	<p>Options given by consideration by staff but not actioned further.</p>

1360: Club Relations: Maintain communications with Fish & Game related clubs

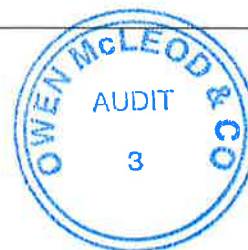
<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1361 Fish & Game Club Communications Maintain club register and provide news updates to clubs on a monthly basis, and attend club meetings as appropriate.</p>	<p><i>Attend at least 10 club meetings or other gatherings by 31 August 2019. Report activities to following meeting of Council.</i></p>	<p>Five club meetings or events attended by staff and reported to following meeting of Council.</p>

1370: Fish and Game Huts

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1371 Fish & Game Huts Maintain Fish & Game huts at</p>	<p><i>Report maintenance activities to following</i></p>	<p>(i) Huts maintained as required. Wairua Hut</p>



Waikaremoana and Wairua.	<i>meeting of Council.</i>	concession finalised with DOC granting a 10 year concession to continue to occupy the hut site. (ii) Activities reported to Council at meeting following.
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PUBLIC INTERFACE

Goal

To maximise public awareness of the values associated with the sports fish and game bird resource, and support for the management role of Fish and Game New Zealand.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$13,533	\$0	\$13,533	\$15,218	\$0	\$15,218
1420	Communication	\$13,281	\$0	\$13,281	\$12,587	\$0	\$12,587
1440	Public Promotions	\$14,399	\$0	\$14,399	\$5,656	\$0	\$5,656
1450	Visitors/Education	\$39,216	\$0	\$39,216	\$28,683	\$0	\$28,683
	Total	\$80,429	\$0	\$80,429	\$62,144	\$0	\$62,144

1410: Liaison: Avoid conflicts and maintain effective advocacy and liaison with statutory resource management agencies

Project and Objective	Performance Measure	Actual Result
<p>1411 Statutory Liaison and Political Awareness Maintain a structured liaison and advocacy programme with key agencies and individuals. Make submissions to senior Regional Council and DOC staff on significant regional matters. Engage in governor-governor meetings where appropriate. Engage with iwi groups and tribal authorities including Te Uru Taumatua, the Tuhoe Board, and Te Arawa Lakes Trust. Ensure political awareness of Fish & Game activities and support for improved habitat performance.</p>	<p>(i) Regional Manager to meet with senior Regional Council and DOC staff at least yearly. Staff to attend Conservation Board meetings at least annually. (ii) Regional Manager to meet with Te Uru Taumatua and/or the Tuhoe Board, and tribal entities including the Waikaremoana Tribal Authority, and Te Arawa Lakes Trust. (iii) Regional Manager/ Councillors to visit electorate MPs as appropriate. (iv) Report activities to following meetings of Council.</p>	<p>(i) Met with senior Bay of Plenty Regional Council and DOC managers and liaised with various staff as required. (ii) No Conservation Board meetings attended as nothing on Board agendas of relevance to Council nor matters needing to be brought to Conservation Boards within the Eastern Region. (iii) Met with the CE of Te Uru Taumatua and the Chairman of the Te Urewera Board, and Eastern Fish & Game staff met with Waikaremoana Tribal Authority staff. (iv) Chair of Council met with East Coast</p>



		<p>electorate MP.</p> <p>(v) Manager met with the Environment Manager and other staff from Te Arawa Trust Board</p> <p>(vi) All activities reported to Council at meeting following.</p>
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1420: Communication: Develop and maintain effective communication with the wider public, the media, stakeholders, and strategic allies

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1421 Public Communications To advocate the interests of anglers and hunters through maintaining effective communication with non-statutory groups or individuals including farmers, iwi and the general public.</p> <p>(i) Implement regional public awareness programme and identify and pursue marketing opportunities.</p> <p>(ii) Maintain a strong presence in public media.</p> <p>(iii) Engage and communicate with rural community and landowners. Develop/maintain relationships with groups such as Federated Farmers, Fonterra and Dairy NZ.</p> <p>(iv) Engage with iwi. Develop/maintain formal relationships with key iwi groups within the region (e.g. Te Arawa) and participate in Treaty Settlement processes that affect anglers and hunters.</p>	<p>(i) Contribute to national public awareness network.</p> <p>(ii) Manage website for effective licence holder communication and public awareness.</p> <p>Prepare and distribute at least 40 media press releases before 31 August 2019.</p> <p>(iii) Submit on Treaty Settlements affecting angler/hunter access and develop relationships with key iwi groups.</p> <p>(iv) Report activities to following meeting of Council.</p>	<p>(i) Staff attended a national public awareness and communications workshop held in Christchurch.</p> <p>(ii) Website managed to the extent it is currently possible for regional staff to do, and Twitter/ Facebook account updated as required.</p> <p>(iii) 28 media releases were prepared and distributed during the year.</p> <p>(iv) Met with members of Te Uru Taumatua and the Waikaremoana Tribal Authority, and Te Arawa Lakes Trust.</p> <p>(v) Reported to Council at meeting following.</p>



1440: Promotions: Actively promote the work of Fish & Game with the wider public and the media

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1441 Public Promotions Develop and increase Fish & Game New Zealand presence via promotional events such as public “open days”.</p>	<p><i>(i) Support national public awareness events.</i> <i>(ii) Prepare articles for angler/hunter magazines.</i> <i>(iii) Work with Destination Rotorua to raise profile of Rotorua lakes fisheries.</i> <i>(iv) Conduct a tagged fish event in October 2018.</i> <i>(v) Report activities to following meeting of Council.</i></p>	<p>(i) Provided information to national public awareness initiatives (ii) Prepared articles for magazines. (iii) Maintained connection with Destination Rotorua. (iv) "Rotorua Lakes Fish for Gold" tagged trout promotion conducted at commencement of 2018 angling season. (v) Reported all activities to Council meeting following.</p>

1460: Visitors /Education: Educate the wider public on the role of Fish & Game New Zealand

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1451 Education Educate people in sports fish and game bird management, conservation and angling and hunting; increase use of the Ngongotaha hatchery and grounds to promote Fish & Game to schools and the wider public.</p>	<p><i>(i) Conduct presentations to groups and provide conducted tours of the hatchery.</i> <i>(ii) Report activities to the following meeting of Council.</i></p>	<p>(i) Presentations were made to four schools/outside organisations. (ii) Reported activities to the following meeting of Council.</p>
<p>1452 Maintenance and Enhancement of Grounds and Facilities Maintain and enhance facilities for the education and benefit of visitors.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>Grounds and facilities maintained as required and activities reported activities to the following meeting of Council.</p>



COMPLIANCE

Goal

To protect the sports fish and game bird resource and its user management through enforcement and education of legislative requirements.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$60,994	\$0	\$60,994	\$65,404	\$0	\$65,404
1520	Ranger Training	\$7,767	\$0	\$7,767	\$6,941	\$0	\$6,941
1530	Compliance	\$30,055	\$8,000	\$22,055	\$24,973	\$5,272	\$19,701
	Total	\$98,816	\$8,000	\$90,816	\$97,318	\$5,272	\$92,046

1510: Ranging: Maintain compliance with angling and hunting regulations through enforcement activities

Project and Objective	Performance Measure	Actual Result
<p>1511 Ranging Maintain a high level of participant contact through enforcement and monitor compliance with licensing and season conditions.</p>	<p>Organise ranging activity to achieve 3,500 angler and hunter contacts. Aim for 95% compliance with legal requirements and season regulations from anglers and hunters contacted. Provide report to each meeting of Council.</p>	<p>(i) 2,833 angler/hunter contacts were made with organised ranging operations during the year. Ranging was co-ordinated and undertaken across the region. Compliance rate was maintained at just under 98%. 65 persons were dealt with for 93 separate offences (Table 13).</p> <p>(ii) Warrantless powers of entry and/or search (Sec 39 Wildlife Act 1953 and Sec 40 Conservation Act 1987) for entry to land were exercised on 30 occasions while carrying out game bird hunter ranging or while investigating alleged fishery offences.</p> <p>(iii) All activities reported to council bi-monthly.</p>

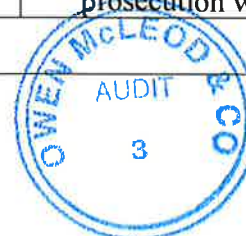


1520: Ranger Training: Ensure effective ranging across the region with suitably trained and resourced personnel

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1521 Training Manage the regional network of honorary Fish & Game Rangers and ensure that a sufficient level of training and support is provided for both honorary rangers and warranted staff.</p>	<p><i>Complete one organised training exercise for honorary rangers and warranted staff and report to Council by 31 August 2019.</i></p>	<p>(i) Ten honorary rangers retained in addition to addition to nine staff rangers</p> <p>(ii) One regional annual training day conducted and hosted and co-ordinated one ranger safety training refresher day for North Island regions. Other training sessions were delivered to staff during the year.</p> <p>(iii) Provided National Compliance Co-ordinator services and contributed to other national matters including policy, law changes, and developmental processes associated with the Infringement Notice system/policy.</p> <p>(iv) Reported to all bi-monthly meetings of Council.</p>

1530: Compliance/Prosecutions: Follow a consistent policy driven approach to dealing with non-compliance to regulations

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1531 Prosecutions Follow Council Prosecution Policy guidelines to deal with individuals found unlicensed or in non-compliance with season regulations without just cause.</p>	<p><i>Report details of case outcomes to each meeting of Council.</i></p>	<p>(i) Offence resolution as per Table 14. 65 offenders were dealt with for 93 offences.</p> <p>(ii) All matters which met the Solicitor-General's prosecution guidelines and Fish & Game prosecution policy standards were dealt with by Court prosecution with</p>



		diversion an option as appropriate. (iii) Reported to council bi-monthly.
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Table 13: Offence table 2018-2019 year

Offence name	Number of offences
Disturbing spawning grounds	14
Exceed bag limit - game	1
Fish with illegal tackle	6
Fishing closed waters	11
Fishing with an unattended rod	1
Fishing with more than one rod	2
Fishing without a licence	25
Gives false details to a ranger	2
Possession of net/spear/implement at a spawning stream	2
Shooting protected or not permitted species	2
Take spawning fish with net/spear/implement	11
Hunt with unpinned shotgun magazine	9
Hunt using lead shot ammunition	6
Hunting without a licence	1
Total number of offences	93

Table 14: Resolution of offences 2018-2019 year

Resolution Type	Number of offenders
Prosecution – no diversion	11
Prosecution – diversion	16
Warning - adult	17
Warning- youth	20
No prosecution – false information	1
Total	65



LICENSING

Goal

To optimise the sale of angling and hunting licences as valued products.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$20,874	\$1,462,391	-\$1,441,517	\$16,631	\$1,404,621	-\$1,387,990
1620	Agent Servicing	\$11,528	\$0	\$11,528	\$7,891	\$0	\$7,891
1630	Agent Payments	\$63,851	\$0	\$63,851	\$56,636	\$0	\$56,636
	Total	\$96,253	\$1,462,391	-\$1,366,138	\$81,158	\$1,404,621	-\$1,323,463

1610: Licensing: Maintain and monitor a readily available and efficient licensing system

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1611 Licence Production and Distribution Issue fishing and hunting licences and updated regulations in a timely manner; market new fishing licence categories to existing and potential licence holders.	<i>To have available fish licences and regulation guides for the 2018-2019 season by 1 September 2018. To have available game licences and regulation guides for the 2019 season by 31 March 2019.</i>	(i) Fish licences and regulation guides were available for purchase on 21 August 2018. (ii) Game licences and regulation guides were available for purchase on 14 March 2019.
1612 Analysis of Licence Information Evaluate licence sales information during the year and identify marketing opportunities for increasing licence sales and revenue.	<i>Provide detailed reports of licence sales performance to each meeting of Council.</i>	Licence sales reported to Council bi-monthly and monitored throughout the year.
1613 National Licence Management Support the operation of the national licence management provider.	<i>Report activities to the following meeting of Council.</i>	Liaised with external provider to ensure licence availability. Participated in National Licence working party. Reported to Council bi-monthly.



Table 15: Licence sales performance

Code	FISH					Code	GAME				
	2014/15	2015/16	2016/17	2017/18	2018/19		2014/15	2015/16	2016/17	2017/18	2018/19
FWA	4,036	1,947	2,196	2,176	2,123	GWA	3,001	3,201	3,097	3,144	3,058
FWJ	408	478	447	425	397	GWJ	357	343	342	330	305
FWF	3,211	3,025	2,982	2,876	2,768						
FSLA		356	354	413	402						
FLAA		1,976	1,681	1,617	1,667						
FWNA	387	499	553	476	624						
FWNJ	8	22	34	19	28						
FWIA	1,002	635	568	528	531						
FWIJ	82	0	0	0	0						
FLBA		142	111	108	81						
FSBA		1,489	1,368	1,172	1,165						
FDA	7,693	6,928	6,416	6,483	4,013	GDA	207	217	212	183	155
FDNA					1,568						
FDJ	406	526	548	508	400	GDJ	6	10	8	2	9
FDNJ					49						
FWNC					20						
FDNC					35						
Total	17,233	18,023	17,258	16,801	15,871	Total	3,571	3,771	3,659	3,659	3,527
LEQ	10,884	10,511	10,339	9,983	9,839	LEQ	3,115	3,313	3,208	3,246	3,152

FWA -Fish Whole Season Adult, FWJ -Fish Whole Season Junior, FWF - Fish Whole Season Family, FSLA - Fish Loyal Senior Adult (Season), FLAA - Fish Local Area Adult (Season), FWNA - Fish Non Resident Adult (Season), FWNJ - Fish Non Resident Junior (Season), FWIA - Fish Winter Adult, FWIJ - Fish Winter Junior, FLBA - Fish Long Break Adult (9 days), FSBA - Fish Short Break Adult (3 days), FDA - Fish Day Adult, FDNA - Fish Day Non Resident Adult, FDJ - Fish Day Junior, FDNJ - Fish Day Non Resident Junior, FWNC - Fish Non Resident Child (Season), FDNC - Fish Day Non Resident Child. GWA - Game Whole Season Adult, GWJ - Game Whole Season Junior, GDA - Game Day Adult, GDJ - Game Day Junior

1620: Agent Servicing: Management and support of Fish & Game licensing through licence agents

Project and Objective	Performance Measure	Actual Result
1621 Licence Agent Support Communicate and work with licence agents to support the licence management provided by Eyede, and provide agent training as required.	Provide information and respond to enquiries promptly. Complete at least three visits to all significant licence resellers by 31 August 2019.	(i) All enquiries were addressed promptly. (ii) 42 licence retailers (agents) maintained within the region. (iii) Regular visits and contacts with all significant licence agents were made, and regular contact with agents was maintained by administration staff.



COUNCIL

Goal

To provide for the democratic governance of the fish and game system by fish and game licence holders.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$1,253	\$0	\$1,253	\$0	\$0	\$0
1720	Council Meetings	\$65,010	\$0	\$65,010	\$59,897	\$0	\$59,897
Total		\$66,263	\$0	\$66,263	\$59,897	\$0	\$59,897

1710: Fish and Game Council Election: Prepare the 2018 Fish and Game Election

Project and Objective	Performance Measure	Actual Result
1711 Council Election Provide regional support to <i>electionz.com</i> in preparation for and, holding the October 2018 election.	<i>Assist external provider in preparing for, and holding the 2018 election.</i>	Assisted electionnz and other regional Fish & Game staff with preparations for 2018 election.

1720: Council Meetings: Effective governance and efficient Council support

Project and Objective	Performance Measure	Actual Result
1721 Council Provide effective direction and support to the management of Council's business. Keep Council informed of relevant regional and national matters. Prepare information reports and agendas for Council meetings and any minutes resulting from these meetings.	<i>Hold at least 6 meetings of the Eastern Fish and Game Council prior to 31 August 2019. Aim to distribute agendas at least eight working days prior to each meeting and draft minutes within 3 weeks of each meeting.</i>	Six regular Council meetings completed before 31 August 2019. All agendas were distributed within required time, and draft minutes distributed as soon as practicable after each meeting.



PLANNING AND REPORTING

Goal

To meet Fish & Game's statutory reporting requirements.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Planning	\$0	\$0	\$0	\$313	\$0	\$313
1820	Annual Planning	\$7,894	\$0	\$7,894	\$5,323	\$0	\$5,323
1830	Reporting	\$43,707	\$0	\$43,707	\$34,817	\$0	\$34,817
1840	National Liaison	\$28,043	\$0	\$28,043	\$51,808	\$0	\$51,808
	Total	\$79,644	\$0	\$79,644	\$92,261	\$0	\$92,261

1820: Annual Planning

Project and Objective	Performance Measure	Actual Result
1821 OWP Preparation Prepare an operational work plan for the 2019-2020 year.	<i>The adoption of a proposed operational work plan for 2019-2020 by the Council by 31 August 2019.</i>	2019-2020 Operational Work Plan adopted by Council at meeting of Council 15 August 2019.

1830: Reporting and Audit

Project and Objective	Performance Measure	Actual Result
1831 Performance Report Prepare a Performance Report including the Statement of Service Performance and Financial Statements for the 2017-2018 year.	<i>Conduct quarterly reviews of performance against OWP targets with staff; produce an Annual Performance Report for the 2017-2018 financial year.</i>	(i) Periodic reviews of performance against OWP targets were individually undertaken with staff. (ii) Financial statements for the 2017-2018 year were prepared and audited in October 2018. A SOSP was completed and included in the audited statement of accounts.
1832 Audit Arrange to have the Performance Report for the 2017-2018 year audited in accordance with the Public Audit Act 2001.	<i>Audit of the annual Performance Report for the 2017-2018 financial year in time for the public annual general meeting.</i>	Unqualified audit opinion issued 3 December 2018.
1833 Annual Meeting Conduct a public annual general	<i>Adoption of the audited 2017-2018 annual report</i>	(i) Annual Report adopted by Council and



<p>meeting no later than 31 December 2018.</p>	<p><i>by Council, and presentation of it to a public annual general meeting no later than 31 December 2018; presentation of the report to the Minister of Conservation.</i></p>	<p>presented to annual general meeting on 6 December 2018. (ii) Report sent to Department of Conservation, Wellington on 17 December 2018.</p>
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1840: National Liaison

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1841 New Zealand Fish & Game Liaison Maintain effective liaison with New Zealand Fish & Game and meet all statutory requirements. Contribute to the efficient management of Fish & Game nationally through meetings of Regional Fish & Game Council managers and participate in working parties, networks and national research and monitoring.</p>	<p><i>Attend all meetings of the Regional Fish & Game Council managers and participate where required with working parties established by the New Zealand Council.</i></p>	<p>(i) All Managers meetings attended. (ii) Staff undertook or contributed to national roles including North Island compliance co-ordination, licence working party, finance review committee, the national game bird hunter survey and game bird research and monitoring groups, the public awareness network, and the R3 reference group.</p>





Eastern Fish and Game Council

FINANCIAL INFORMATION

For the year ended
31 August 2019

Contents

	Page
Financial Information:	
Statement of Financial Performance	41
Statement of Financial Position	42
Statement of Cash Flows	43
Statement of Accounting Policies	44
Notes to the Performance Report	49



EASTERN FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE
FOR THE YEAR ENDED 31 AUGUST 2019

	Note	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
REVENUE				
Fish and Game licence sales	1	1,404,621	1,462,391	1,376,096
Grants and donations	1	20,803	4,500	33,592
Interest	1	31,450	24,816	31,138
Other revenue	1	214,277	183,019	210,486
Total Revenue		1,671,151	1,674,726	1,651,312
EXPENSES				
Outputs				
Species management	2	120,779	130,700	108,179
Habitat protection & management	2	38,192	60,400	52,211
Angler & Hunter participation	2	19,330	23,550	23,413
Public interface	2	1,837	7,000	3,805
Compliance	2	7,704	10,600	6,132
Licensing	2	57,235	64,551	57,909
Council	2	4,914	10,000	6,178
Planning & reporting	2	8,594	9,285	8,975
Overheads				
Employee related costs	2	931,343	943,225	925,798
Depreciation	4	74,246	72,378	72,534
Other expenses	2	136,160	128,250	140,187
Total Expenses		1,400,334	1,459,939	1,405,321
Operating Surplus/(Deficit)		270,817	214,787	245,991
Less Other Expenses				
Levies to NZFGC		244,143	244,143	243,158
NET SURPLUS/(DEFICIT)		26,674	(29,356)	2,833

The accompanying notes form an integral part of these financial statements



EASTERN FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL POSITION
AS AT 31 AUGUST 2019

	Note	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	127,793	110,200	125,211
Debtors and prepayments	3	141,903	92,462	96,820
Investments	3	902,196	920,000	886,456
Inventory	3	146,920	123,361	123,361
Total Current Assets		1,318,812	1,246,023	1,231,848
Non-Current Assets				
Property, plant and equipment	4	778,801	770,144	814,563
Investments	3	-	-	-
Forestry Asset	3	131,600	130,000	130,000
Total Non-Current Assets		910,401	900,144	944,563
TOTAL ASSETS		2,229,213	2,146,167	2,176,411
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	207,137	179,123	180,584
Employee costs payable	3	132,002	133,000	132,427
Total Current Liabilities		339,139	312,123	313,011
TOTAL LIABILITES		339,139	312,123	313,011
NET ASSETS		1,890,074	1,834,044	1,863,400
EQUITY		1,890,074	1,834,044	1,863,400

The accompanying notes form an integral part of the financial statements



EASTERN FISH AND GAME COUNCIL
STATEMENT OF CASH FLOWS
FOR THE YEAR ENDED 31 AUGUST 2019

	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence Sales	1,409,075	1,460,683	1,373,699
Grants, donations and fundraising	20,803	4,500	33,592
Interest	31,574	25,274	30,802
Other revenue	229,421	188,386	192,953
Cash was applied to:			
Payments to suppliers	711,598	692,658	627,408
Payments to employees	931,768	942,652	921,087
GST (net)	(828)	-	(949)
Net Cash Flows from Operating Activities	48,335	43,533	83,500
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	53,134	49,000	83,083
Sale of investments/deposits	-	-	-
Cash was applied to:			
Purchase of property, plant and equipment	83,147	74,000	136,495
Purchase of investments/deposits	15,740	33,544	28,538
Net Cash Flows from Investing and Financing	(45,753)	(58,544)	(81,950)
Net Increase / (Decrease) in Cash	2,582	(15,011)	1,550
Opening Cash	125,211	125,211	123,661
Closing Cash	127,793	110,200	125,211
This is represented by:			
Bank accounts and cash	127,793	110,200	125,211

The accompanying notes form an integral part of the financial statements



EASTERN FISH AND GAME COUNCIL
Statement of Accounting Policies

FOR THE YEAR ENDED 31 AUGUST 2019

ACCOUNTING POLICIES APPLIED

Reporting Entity

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

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

Basis of Preparation

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

Goods and Services Tax (GST)

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

SPECIFIC ACCOUNTING POLICIES

Revenue Recognition

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

Licence Revenue

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

Grants Received

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

Interest

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



Other Income

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

Outputs

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

Employee related costs

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

Levies to NZFGC

A levy is paid each year to the New Zealand Fish and Game Council for the administration of the New Zealand Fish and Game Council, or redistribution to other Council and for advocacy and research.

Bank accounts and cash

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

Debtors and prepayments

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

Investments

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

Forestry Asset

The Forestry asset is comprised of Douglas fir planted on lands owned by the Eastern Fish and Game Council located at 1130 Paradise Valley Road, Rotorua. The net stocked area of approximately 2.65 hectares was planted in 1980.

The Forestry asset was valued as at 31 August 2019 by Andrew Clark, Registered Forestry Consultant (NZIF), of PF Olsen Ltd, forest consultants and managers.

The valuation uses a method that is widely accepted by New Zealand forestry companies, insurers, consultants and investors. The method meets the New Zealand Institute of Forestry (NZIF) Forest Valuation Standards. This method also meets the applicable accounting standard NZ IAS 41.

The value of the tree crop is assessed by discounting projected future costs and revenues post-tax at 6.0%. The tax position adopted is that of a potential purchaser. The 6.0% discount rate is based on



analyses of forest sales that have taken place in New Zealand prior to the date of the valuation. The methodology adopted described in the New Zealand Institute of Forestry (NZIF) Forest Valuation Standards (May 1999)

Inventory

Inventories held for distribution consist of yearlings and 2+ year old trout held at year end for release into the local lakes and rivers or sale to other Fish and Game Councils. Trout are valued at the lower of cost and their selling price.

Property, plant and equipment

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

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

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

All Assets Purchased prior to 1 September 2010 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	2-10 years	Diminishing Value
Motor Vehicles	3-5 years	Diminishing Value
Office Fittings, Furniture & Equipment	2-10 years	Diminishing Value

All Assets Purchased after 1 September 2010 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Buildings Fit Out	8-20 years	Straight Line
Plant & Equipment	2-20 years	Straight Line
Motor Vehicles	10 years	Straight Line
Office Fittings, Furniture & Equipment	2-20 years	Straight Line

Creditors and accrued expenses

Creditors and accrued expenses are measured at the amount owed.

Game Bird Habitat Stamp levy

Levies are collected and paid to New Zealand Fish and Game Council per the New Zealand Game Bird habitat Stamp Regulations 1993. The levy is \$3 for every game licence sold within the financial year.

Employee costs payable

A liability for employee costs payable is recognised when an employee has earned an entitlement. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken



at balance date. A liability and expense for long service leave and retirement gratuities is recognised when the entitlement becomes available to the employee.

Restricted and dedicated reserves

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

Asset Replacement Reserve

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

Non-Resident Levy Reserve

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

Breeding Programme Reserve

The Breeding Programme Reserve is for the purpose of upgrading the fish breeding facility on the hatchery site. The reserve has been established in response to a donation received from a licence holder whose wishes were that the funds be utilised for the Rotorua lakes fish breeding programme.

Fish for Gold Reserve

The Fish for Gold Reserve has been established to provide for the Fish for Gold promotion major prize in years where external sponsorship or insurance is unable to be obtained or is insufficient to meet the total prize value. If insurance for the prize is unobtainable, funds allocated each operational year to insure the prize will be transferred to the reserve. The promotion involves the tag and release of 30 rainbow trout with specially marked tags, one of these tags has the major cash prize attached to it.

Waikaremoana Sport Fish Habitat Enhancement Fund

The Waikaremoana Sport Fish Habitat Enhancement Trust was created in 1999. In 2000 the trust was wound up and the funds transferred to the Eastern Fish and Game Council under agreement that the Fish and Game Council undertakes to apply the settlement received for the sole purpose of promoting purposes and objectives as set out within the deed of transfer dated 27 June 2000. These funds are held on term investment with interest capitalising and annual expenses associated with the objectives of the trust withdrawn on maturity of the investment.

Income tax

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

Budget figures

The Budget figures are derived from the Council budget that was approved at the Council meeting in November 2018.



Tier 2 PBE Accounting Standards applied

The Council has not applied any Tier 2 Accounting Standards in preparing its financial statements, except for forestry assets.

CHANGES IN ACCOUNTING POLICIES

There have been no changes in Accounting Policy.



EASTERN FISH AND GAME COUNCIL
NOTES TO THE PERFORMANCE REPORT
FOR THE YEAR ENDED 31 AUGUST 2019

Note 1: ANALYSIS OF REVENUE	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Licence sales			
Fish licence	1,111,245	1,163,896	1,105,530
Non Resident Fish Licence Levy	39,165	43,473	14,948
Game licence	254,211	255,022	255,618
Total	1,404,621	1,462,391	1,376,096
Grants and donations			
Rainbow Springs Nature Park	4,000	4,000	4,000
Donations received	1,662	500	994
New Zealand Fish & Game Council	15,141	-	11,018
Environment Bay of Plenty	-	-	17,580
Total	20,803	4,500	33,592
Interest			
Waikaremoana interest	15,908	11,408	16,100
Other Interest	15,542	13,408	15,038
Total	31,450	24,816	31,138
Other revenue			
Sale of fish & product	82,391	79,000	79,397
Habitat grazing	6,147	6,150	6,147
Habitat fees - ballots	6,555	7,000	-
Fishing competitions	4,570	4,500	4,435
Diversion for junior angler/hunter education	5,650	2,500	2,522
Reparation	-	-	609
Fines/Prosecutions	5,272	8,000	4,959
Contract work	26,910	38,560	47,473
Rentals	37,419	33,200	36,526
Other Income categories	5,733	1,150	3,511
Gain on sale/disposal of assets	8,471	2,959	3,907
Gain on valuation of Forestry asset	1,600	-	21,000
Trout Inventory Revaluation	23,559	-	-
Total	214,277	183,019	210,486



Note 2: ANALYSIS OF EXPENSES	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Species management			
Population monitoring	33,093	54,000	25,521
Harvest assessment	1,975	7,150	2,196
Hatchery operations	85,542	69,050	80,462
Releases	-	-	-
Control	169	500	-
Total	120,779	130,700	108,179
Habitat protection & management			
Resource management	9,521	200	11,462
Works & management	20,666	21,000	34,918
Assisted habitat	3,240	8,700	771
Waikaremoana fund	4,765	30,500	5,060
Total	38,192	60,400	52,211
Angler & Hunter participation			
Access	5,436	7,500	7,600
Newsletters	8,666	11,500	11,347
Other publications	2,250	2,500	2,310
Training	473	600	312
Huts	2,505	1,450	1,844
Total	19,330	23,550	23,413
Public interface			
Communication	-	500	-
Public promotions	333	4,500	550
Visitor facilities	1,504	2,000	3,255
Total	1,837	7,000	3,805
Compliance			
Ranging	2,843	2,100	2,239
Ranger training	804	1,000	898
Compliance	4,057	7,500	2,995
Total	7,704	10,600	6,132
Licensing			
Licence production & distribution	599	700	621
Commission	56,636	63,851	57,288
Total	57,235	64,551	57,909



Note 2: ANALYSIS OF EXPENSES continued...	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Council			
Council meetings	4,914	10,000	6,178
Total	4,914	10,000	6,178
Planning & reporting			
Management/Strategic Planning	-	-	-
Reporting	267	1,000	662
Audit fee	8,185	8,185	8,185
National liaison	142	100	128
Total	8,594	9,285	8,975
Employee related costs			
Salaries	878,958	887,849	878,823
Salaries Waikaremoana fund projects	6,120	6,120	-
KiwiSaver contributions	25,456	25,356	24,814
Fringe benefit tax	11,444	12,000	11,826
ACC levies	2,238	2,500	2,243
Staff training and other expenses	7,127	9,400	8,092
Total	931,343	943,225	925,798
Other expenses			
Houses, huts & rentals	21,661	13,650	13,776
Office premises	22,549	21,300	19,947
Office equipment	4,220	4,000	4,364
Communications	17,832	17,750	15,579
General	10,352	9,250	9,119
Field equipment	16,133	16,300	15,632
Vehicles	43,413	46,000	43,241
Loss on sale/disposal of assets	-	-	1,530
Trout Inventory Revaluation	-	-	16,999
Total	136,160	128,250	140,187



Note 3: ANALYSIS OF ASSETS AND LIABILITES	Actual 2019 \$	Actual 2018 \$
Bank accounts and cash		
Current account balance	8,818	6,712
Savings account balance	118,775	118,299
Petty cash	200	200
Total	127,793	125,211
Debtors and prepayments		
Accounts receivable	76,081	60,623
GST receivable	8,634	9,462
Prepayments & accrued income	57,188	26,735
Total	141,903	96,820
Inventory		
Trout - Yearlings @ \$2.90	126,150	103,211
Trout - 2+ year olds @ \$6.20	20,770	20,150
Total	146,920	123,361
Investments		
<i>Current portion</i>		
Term Deposits	902,196	886,456
Total	902,196	886,456
Forestry Asset		
Opening balance	130,000	130,000
Gain arising from revaluation	1,600	-
Closing balance	131,600	130,000
Creditors and accrued expenses		
Trade and other payables	37,715	43,867
Gamebird Habitat Stamp levy	11,115	11,457
Accrued expenses	10,687	9,090
Income in advance	147,620	116,170
Total	207,137	180,584
Employee costs payable		
Accrued salaries and wages	35,675	33,561
Annual leave and time in lieu	75,080	79,071
PAYE owing	21,247	19,795
Total	132,002	132,427



Note 4: PROPERTY PLANT & EQUIPMENT

2019

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	93,500				93,500
Buildings	409,529	15,456		27,048	397,937
Plant & Equipment	56,494			8,866	47,628
Vehicles	229,960	67,691	44,663	30,027	222,961
Office Equipment	25,080			8,305	16,775
Total	814,563	83,147	44,663	74,246	778,801

2018

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	93,500				93,500
Buildings	432,288	3,750		26,509	409,529
Plant & Equipment	57,302	12,651	4,016	9,443	56,494
Vehicles	234,842	101,916	76,252	30,546	229,960
Office Equipment	13,376	18,178	438	6,036	25,080
Total	831,308	136,495	80,706	72,534	814,563

Note 5: EQUITY

	Actual 2019	Actual 2018
	\$	\$
Accumulated Funds		
Balance as at 1 September	1,286,891	1,297,880
Surplus/(Deficit)	26,674	2,833
Transfer to Reserves	(80,592)	(31,078)
Transfer from Reserves	10,885	17,256
Total Accumulated Funds	1,243,858	1,286,891



Note 5: EQUITY Continued...	Actual 2019 \$	Actual 2018 \$
<u>Dedicated Reserves</u>		
Asset Replacement Reserve		
Balance as at 1 September	63,859	76,053
Transfer from Accumulated Funds	17,018	-
Transfer to Accumulated Funds	-	(12,194)
Balance at 31 August	80,877	63,859
Non Resident Levy Reserve		
Balance as at 1 September	59,636	44,658
Transfer from Accumulated Funds	39,166	14,978
Transfer to Accumulated Funds	-	-
Balance at 31 August	98,802	59,636
Breeding Programme Reserve		
Balance as at 1 September	-	-
Transfer from Accumulated Funds	5,000	-
Transfer to Accumulated Funds	-	-
Balance at 31 August	5,000	-
Fish for Gold Reserve		
Balance as at 1 September	-	-
Transfer from Accumulated Funds	3,500	-
Transfer to Accumulated Funds	-	-
Balance at 31 August	3,500	-
Total Dedicated Reserves	188,179	123,495
<u>Restricted Reserves</u>		
Waikaremoana Sportfish Habitat Enhancement Fund Reserve		
Balance as at 1 September	453,014	441,976
Transfer from Accumulated Funds - Interest	15,908	16,100
Transfer to Accumulated Funds - Expenses	(10,885)	(5,062)
Balance at 31 August	458,037	453,014
Total Restricted Reserves	458,037	453,014
Total Equity as at 31 August	1,890,074	1,863,400



Note 6: COMMITMENTS & CONTINGENCIES

Commitment to: Explanation and Timing	Actual 2019 \$	Actual 2018 \$
Smartpay NZ Eftpos lease (20 months remaining)	345	345
	<u>345</u>	<u>345</u>

Contingent Liabilities and Guarantees

There are no contingent liabilities or guarantees as at balance date (Last Year - nil)

Note 7: OTHER

Goods or Services Provided to the Entity in Kind

Description	Amount
Honorary Ranging activities	No charge
Councillor meetings and events	No charge

Note 8: RIGHT TO OCCUPY

The accommodation building at Waikaremoana is used under a Licence to Occupy for a period of 10 years (expiring on 31 December 2023) at no cost from the Department of Conservation. The total land area is approximately 400 m². No use of building cost has been accrued due to the immaterial value of the rental.

The fish trap located at Te Wairoa is subject to a management agreement with the Department of Conservation which enables the Eastern Fish and Game Council to occupy the site for a renewable 5 year term through to September 2028. Occupation of the site at which the Wairua Hut at Lake Tarawera is located is subject to a renewable 10 year concession issued by the Department of Conservation through to July 2038. There are no fees charged with either of these agreements. The land area for each is approximately 15m² and 200m² respectively – no cost has been accrued for the use of the property, in the accounts, due to the immateriality of the rental.

Eastern Fish and Game Council has access to eight Wildlife Management Reserves within the Rotorua/BOP Department of Conservation Conservancy. EFGC do not own this land but are required to maintain it for the use by the public and licence holders. Likewise, the Hardcastle and Rawhiti wetlands are managed by EFGC for the public benefit and for the benefit of licence holders.

ERFGC has conservation covenants for angler access to Ohau Channel, Te Wairoa Stream, and Wairua Stream mouth, Lake Tarawera and other easements under the Land Act 1948 along the Waikato River.



Note 9: RELATED PARTY TRANSACTIONS

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

Related-party transactions significant to the Council that require disclosure:

Related Party & Description of the Transactions	2019 \$ Value	2018 \$ Value	2019 \$ Amount Outstanding	2018 \$ Amount Outstanding
<i>Received from;</i>				
New Zealand Fish & Game Council For - Contract services, legal and research fund reimbursement	20,001	22,675	1,397	6,638
Hawke's Bay Fish & Game Council For - Administrative support and operational services by Eastern Council to Hawke's Bay Council	22,050	31,200	3,220	10,369
<i>Paid to;</i>				
New Zealand Fish & Game Council For - Levies, Gamebird Habitat Trust	253,808	253,121	11,115	9,962
Hawke's Bay Fish & Game Council For - Operational services by Hawke's Bay Council to Eastern Council	-	2,520	-	725

Eastern Fish and Game Council provides fish to the following fish and game Councils at cost;

- Auckland Waikato Fish and Game Council
- Hawke's Bay Fish & Game Council
- Northland Fish & Game Council
- Taranaki Fish & Game Council
- Wellington Fish & Game Council

Note 10: EVENTS AFTER BALANCE DATE

There were no events that have occurred after the balance date that would have a material impact on the Performance Report. (Last Year Nil)



Note 11: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2019

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 2019 Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Allocation of per Output
Species management	120,779	6,856	429,347	550,126
Habitat protection & management	38,192	3,421	214,234	252,426
Angler & hunter participation	19,330	1,716	107,461	126,791
Public interface	1,837	963	60,307	62,144
Compliance	7,704	1,431	89,614	97,318
Licensing	57,235	382	23,923	81,158
Council	4,914	878	54,983	59,897
Planning & reporting	8,594	1,336	83,667	92,261
Totals	258,585	16,983	1,063,536	1,322,121

Actual Overheads

Employee related costs	931,343
Depreciation	74,246
Other expenses	136,160
less Administrative Income	- 78,213
Total Overheads to Allocate	1,063,536

BUDGET 2019 Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Allocation of per Output
Species management	130700	6,649	416,581	547,281
Habitat protection & management	60400	3,314	207,633	268,033
Angler & Hunter participation	23550	2,118	132,701	156,251
Public interface	7000	1,172	73,429	80,429
Compliance	10600	1,408	88,216	98,816
Licensing	64551	506	31,702	96,253
Council	10000	898	56,263	66,263
Planning & reporting	9285	1,123	70,359	79,644
Totals	316086	17,188	1,076,884	1,392,970

Budget Overheads

Employee related costs	943,225
Depreciation	72,378
Other Expenses	128,250
less Administrative Income	- 66,969
Total Overheads to Allocate	1,076,884



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF EASTERN FISH AND GAME'S FINANCIAL STATEMENTS AND STATEMENT OF SERVICE PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2019

The Auditor-General is the auditor of Eastern Fish and Game Council (the Fish and Game Council). The Auditor-General has appointed me, Richard 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 on his behalf.

Opinion on the financial statements and the statement of service performance

We have audited:

- the financial statements of the Fish and Game Council on pages 40 to 57, that comprise the statement of financial position as at 31 August 2019, the statement of comprehensive income, statement of changes in equity and statement of cash flows for the year ended on that date and the notes to the financial statements that include accounting policies and other explanatory information; and
- the statement of service performance of the Fish and Game Council on pages 5 to 39.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 40 to 57:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2019; 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 Simple Format Reporting – Accrual (Public Sector).
- the statement of service performance of the Fish and Game Council on pages 5 to 39:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2019, 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 work plan/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 work plan/business plan for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 28 November 2019. This is the date at which our opinion is expressed.

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

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

We believe that the audit evidence we have obtained is sufficient and appropriate to provide a basis for our opinion.

Responsibilities of the Council for the financial statements and the statement of service performance

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

In preparing the financial statements and the statement of service performance, the Council is responsible on behalf of the Fish and Game Council for assessing the Fish and Game Council's ability to continue as a going concern. The Council is also responsible for disclosing, as applicable, matters related to going concern and using the going concern basis of accounting, unless there is an intention to merge or to terminate the activities of the Fish and Game Council, or there is no realistic alternative but to do so.

The Council's responsibilities arise from the Public Finance Act 1989, the Crown Entities Act 2004, and the Conservation Act 1987.

Responsibilities of the auditor for the audit of the financial statements and the statement of service performance

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

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

We did not evaluate the security and controls over the electronic publication of the 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 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 Fish and Game Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the Fish and Game Council's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the Fish and Game Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the financial statements and the statement of 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 Fish and Game Council to cease to continue as a going concern.
- We evaluate the overall presentation, structure and content of the financial statements and the statement of service performance, including the disclosures, and whether the 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 up to page 4, but does not include the financial statements and the statement of service performance, and our auditor's report thereon.

Our opinion on the 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 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 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 Fish and Game Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of the Professional and Ethical Standard 1 (Revised): *Code of Ethics for Assurance Practitioners* issued by the New Zealand Auditing and Assurance Standards Board.

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



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

