



PERFORMANCE REPORT OF THE

**NEW ZEALAND FISH AND GAME
COUNCIL**

**FOR THE YEAR ENDED
31 AUGUST 2019**

12 November 2019

Hon Eugenie Sage
Minister of Conservation
Parliament Buildings
WELLINGTON 6160

Dear Minister

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

Yours faithfully



Lindsay Lyons
Chairman

NEW ZEALAND FISH AND GAME COUNCIL
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ENTITY INFORMATION

Council

Noel Birchall	<i>Northland Fish and Game Council</i>
Colin Sherrard (Concluded September 2018) Nigel Juby (Commenced November 2018)	<i>Auckland/Waikato Fish and Game Council</i>
Lindsay Lyons Chairman	<i>Eastern Fish and Game Council</i>
Kevin Williams	<i>Hawke's Bay Fish and Game Council</i>
Alan Flynn (Concluded July 2019) Paul Blewman (Commenced August 2019)	<i>Taranaki Fish and Game Council</i>
Andrew Morris (Concluded September 2018) Paul Shortis (Commenced November 2018)	<i>Wellington Fish and Game Council</i>
Paul Dixon- Didier (Concluded September 2018) Bill O'Leary (Commenced November 2018)	<i>Nelson/Marlborough Fish and Game Council</i>
Ron Stuart (Concluded September 2018) Roy Knight (Commenced November 2018)	<i>North Canterbury Fish and Game Council</i>
Andy Harris	<i>West Coast Fish and Game Council</i>
Matthew Hall (Concluded September 2018) Daniel Isbister (Commenced November 2018)	<i>Central South Island Fish and Game Council</i>
John Jillet (Concluded September 2018) Colin Weatherall (Commenced November 2018)	<i>Otago Fish and Game Council</i>
Chris Owen	<i>Southland Fish and Game Council</i>

Staff

Martin Taylor	<i>Chief Executive</i>
Robert Sowman	<i>Policy & Planning Manager</i>
Jack Kos (from 18 March 2019)	<i>Policy Advisor</i>
Don Rood (to 1 March 2019)	<i>Communications Manager</i>
Richard Cosgrove	<i>Senior Communications Advisor</i>
Brian Anderton (from 8 May 2019)	<i>Senior Communications Advisor</i>
Kym Nairne (to 23 November 2018)	<i>Business Support Manager</i>
Jordyn Mclean	<i>Office Administrator</i>

Council Office

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VISION

Fish and Game Determines the terrain for Anglers and Hunters.

PURPOSE

To represent nationally the interests of anglers and hunters and co-ordinate the management, enhancement and maintenance of sports Fish and Game birds as a recreational resource.

CHAIRMAN'S REPORT

For the year ended 31 August 2019

The New Zealand Fish and Game Council (NZ Council), established in 1990, is made up of one appointee from each of the twelve regional councils. It is charged with representing nationally the interests of anglers and hunters and providing leadership across the organisation. I became the sixth chairman of the NZ Council in May 2014, consequently this is my fifth annual report.

The NZ Council's financial year runs from 1 September to 31 August. The 2018/2019 financial year represents the first year of this current Fish and Game Council election triennium with the elections being held in October 2018.

Environment and Habitat Protection

The NZ Council continues to devote considerable time and resources to arguing for sustainable habitats and better freshwater quality and quantity. We have taken an active interest in the process to create sustainable farming practices through the Government's regulatory tools such as the National Policy Statement on Fresh Water. As an organisation Fish and Game is committed to maintaining the fresh water and environment debate in the public arena. It has become increasingly evident that New Zealand needs to urgently move to a more certain system of 'environmental responsibility'.

Recruitment, Retention and Reactivation (R3)

Last year the NZ Council, for the first time, adopted a workstream that will ensure we are a robust organisation going forward. We refer to this workstream as the 'R3 Strategy'. The R3 program has demonstrated to us that we need to shift our culture from what we have always done to embrace a culture of change, a culture whereby we proactively engage more with potential new customers whilst ensuring the experience we currently deliver to existing customers continues to meet their expectations. Some regions are already embracing the R3 challenge, especially Nelson/Marlborough, and are showing us what can be achieved. If Fish and Game is to grow into the future, we need to embrace the 'R3 Strategy' across Councils. This year we have begun to explore ways to achieve this.

Public awareness remains key to our future

Creating public awareness and support for the environment, angling and game bird hunting remains a key initiative for the NZ Council. Over this last year we have delivered some powerful messages on water quality, highlighting the level of nitrates in Canterbury's water dramatically increasing the public's awareness of water quality issues. Raising awareness like this is necessary to ensure we have continued public and political support for Fish and Game as an organisation.

NZ Fish & Game Magazine

Licence holder continue to receive 2 free issues of the Fish & Game Magazine as they are an important and effective platform for communication with our licence holders. The magazines

have undergone a refresh, with a new producer and editor. Feedback on the changes has been positive to date.

Relationship with the Minister of Conservation and the Director General of Conservation

We are fortunate to enjoy an excellent working relationship with Minister Sage and her department. We have met with her four times over this past year. Both of our organisations' senior staff continue to maintain a regular contact on a wide range of issues.

Game Bird Habitat Stamp Programme

The 2019 New Zealand Game Bird Habitat Collection pays tribute to the Chukar (*Alectoris Graeca Chukar*). The artwork for this year's stamp is a digital illustration by Wellington artist Stephen Fuller.

The purpose of the Game Bird Habitat Stamp Programme is to raise funds for habitat enhancements. Three dollars of each game licence is assigned to the programme as a hunter contribution. Revenue from this year's Habitat Stamp Programme raised \$103,357 for transfer to the New Zealand Game Bird Habitat Trust Board, to be used in its programme for supporting wildlife habitat enhancement, awarding grants to projects submitted by property owners each year. Classified by NZ Post as a 'Cinderella' stamp and sold by NZ Post to collectors for \$10, Habitat Stamps are not valid for postage. These stamps depicting one subject such as game birds are referred to as thematic. The Programme also offers first day covers, miniature sheets and limited-edition artist prints.

The Council

My aim as chairman is to provide an environment where our 12 New Zealand councillors can work together to make the robust decisions needed to provide leadership and coordination across our organisation. We understand that there are challenges to the organisation that need to be addressed and we have proactively put in place measures to achieve this, including establishing three sub-committees to look into the strategic areas of Finance, the Licence Sales System, and Staff Remuneration.

I would like to take this opportunity to acknowledge the support I receive from my council. They are a passionate and cohesive group of individuals who collectively draw from a considerable depth of knowledge and experience to make a solid team.

I am heartened and inspired by the voluntary efforts and time commitments given so freely by Fish and Game councillors and other Fish and Game volunteers to our organisation. Their commitment enables us to continue to uphold the interests of anglers and hunters nationwide.

National Office

This year has seen the NZ Council office go through some changes with the retirement of our National Communications Manager, the employment of a new Policy Advisor and a new Senior Communications Advisor.

I must acknowledge our CEO and his staff at National Office. Their fresh ideas, enthusiasm and passion bode well for an exciting future for our organisation. It is pleasing to see the renewal and the capacity of the office is in good shape.

I would also like to recognise the contribution of staff in their supportive and management capacity and want to record my thanks for their efforts in helping sustain the organisation as a credible and respected contributor to New Zealand's environmental wellbeing.



Lindsay Lyons
Chairman

NEW ZEALAND FISH AND GAME COUNCIL
STATEMENT OF RESPONSIBILITY
for the year ended 31 August 2019

12 November 2019

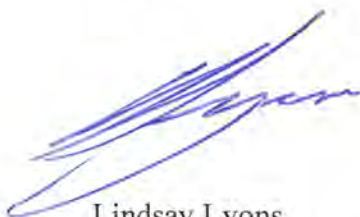
The Council and management of the New Zealand Fish and Game Council accept responsibility for the accuracy of any judgements used in the preparations of the following financial statements of performance.

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

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

In our opinion, these financial statements and statements of performance fairly reflect the financial position and operations of the New Zealand Fish and Game Council for the year ended 31 August 2019.

Signed on behalf of the Council



Lindsay Lyons
Chairman
New Zealand Fish and Game Council



Martin Taylor
CEO
New Zealand Fish and Game Council

NEW ZEALAND FISH AND GAME COUNCIL
CONSOLIDATED STATEMENT OF COMPREHENSIVE
REVENUE AND EXPENSE

for the year ended 31 August 2019

	Note	Actual 2019 Group \$	Budget 2019 Group \$	Actual 2018 Group \$
REVENUE FROM NON-EXCHANGE TRANSACTIONS				
Levies		3,757,526	3,757,524	3,668,448
Other Revenue		317	-	-
		3,757,843	3,757,524	3,668,448
REVENUE FROM EXCHANGE TRANSACTIONS				
Interest		39,143	42,030	38,801
Magazine Contributions		108,398	-	36,000
Regulations Revenue		22,038	10,500	13,386
RMA Legal Revenue		-	-	7,735
Sundry Income		12,522	12,000	18,509
		182,101	64,530	114,431
Total Revenue		3,939,944	3,822,054	3,782,879
EXPENSES				
Species Management	2	99,396	98,000	110,968
Habitat Protection & Management	2	436,766	686,000	745,431
Angler & Hunter Participation	2	234,020	225,500	250,473
Public Awareness	2	143,705	176,640	190,692
Compliance	2	19,917	30,500	21,810
Licensing	2	688,136	662,460	659,331
Council	2	127,113	102,000	68,318
Co-ordination and Reporting	2	368,342	235,500	307,330
Research		90,477	134,000	88,454
Distribution to Regional Budgets		830,877	830,878	690,516
Personnel Costs	3	689,976	724,565	721,561
Depreciation	8	11,739	12,230	18,913
Other Expenses	4	140,380	116,090	119,092
Total Expenditure		3,880,844	4,034,363	3,992,889
Net Surplus/(deficit)		59,100	(212,309)	(210,010)
Total comprehensive revenue and expense		59,100	(212,309)	(210,010)



NEW ZEALAND FISH AND GAME COUNCIL
CONSOLIDATED STATEMENT OF FINANCIAL POSITION
As at 31 August 2019

	Note	2019 Group \$	2018 Group \$
ASSETS			
Current Assets			
Cash & Cash Equivalents	5	1,330,588	1,236,099
Receivables - Exchange	6	66,174	49,725
Receivables - Non Exchange	6	167,200	98,479
Other Financial Assets	7	833,782	948,918
Prepaid Expenses		139,007	85,745
Total Current Assets		2,536,751	2,418,966
Non-Current Assets			
Property, Plant & Equipment	8	39,529	48,472
Total Non-Current Assets		39,529	48,472
TOTAL ASSETS		2,576,280	2,467,438
LIABILITIES			
Current Liabilities			
Payables	9	523,165	464,573
Employee Entitlements	10	57,408	58,763
NZ Game Bird Habitat Trust	11	103,357	110,852
Total Current Liabilities		683,930	634,187
TOTAL LIABILITES		683,930	634,187
NET ASSETS		1,892,351	1,833,251
Accumulated Funds	12	1,442,295	913,203
Dedicated Reserves	12	450,056	920,048
EQUITY		1,892,351	1,833,251



NEW ZEALAND FISH AND GAME COUNCIL
CONSOLIDATED STATEMENT OF CHANGES IN EQUITY
For the year ended 31 August 2019

	Note	2019 \$	2018 \$
Equity			
Balance as at 1 September		1,833,251	2,043,261
Comprehensive Revenue and expense for the year			
Net Surplus		59,100	(210,010)
Total comprehensive revenue and expense for the year		59,100	(210,010)
Balance as at 31 August	12	1,892,351	1,833,251



NEW ZEALAND FISH AND GAME COUNCIL
CONSOLIDATED CASH FLOWS STATEMENT

For the year ended 31 August 2019

	Note	2019 \$	2018 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Levies		3,686,789	3,668,448
Other revenue		131,882	61,007
Interest received		36,103	38,518
GST (Net)		(6,340)	9,948
Cash was applied to:			
Payments to suppliers		3,174,954	3,112,089
Payments to employees		691,331	874,122
GST (Net)		-	-
Net Cash Flows from Operating Activities		(17,851)	(208,290)
CASHFLOW FROM INVESTING ACTIVITIES			
Cash was received from:			
Net amount received from investments		115,136	96,108
Cash was applied to:			
Net amount paid to investments		-	-
Purchase of property, plant and equipment		2,796	48,444
Net Cash Flows from Investing Activities		112,340	47,664
Net Cash Flows from Financing Activities		-	-
Net Increase / (Decrease) in Cash		94,489	(160,626)
Opening Cash		1,236,099	1,396,725
Closing Cash		1,330,588	1,236,099
This is represented by:			
Cash & cash equivalents	5	1,330,588	1,236,099



**NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS**

For the year ended 31 August 2019

Note 1: STATEMENT OF SIGNIFICANT ACCOUNTING POLICIES

REPORTING ENTITY

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

New Zealand Fish and Game Council Group is a Public Benefit Entity (PBE) for financial reporting purposes. These statements were authorised to issue on the 22nd November 2019 by the Council. No other party has the power to amend these financial statements.

BASIS OF PREPARATION

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

Statement of Compliance

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

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

Changes in Accounting Policy

There have been no changes in accounting policy in the accounts for 2019.

Presentation of Currency

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



NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2019

SUMMARY OF SIGNIFICANT ACCOUNTING POLICIES

Consolidated Accounting Policy

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

Revenue Recognition

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

Revenue from Non-exchange Transactions

Levies

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

Revenue from Exchange Transactions

Interest Revenue

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

Magazine Contribution

Income generated from the advertising within the Fish and Game magazine is recognised in the period that the magazine is distributed.

RMA Legal Revenue

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

Operating Leases

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

Distribution to Fish and Game Councils

The New Zealand Fish and Game Council makes distributions to Fish and Game Councils in the form of Grants to support regions; and reimbursement for RMA/legal funding; and Research projects.



NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2019

FINANCIAL ASSETS

Cash and Cash Equivalents

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

Receivables

Short term receivables are recorded at their face value, less any provision for impairment. A receivable is considered impaired when there is evidence that the Council will not be able to collect the amount due. The amount of the impairment is the difference between the carrying amount of the receivable and the present value of the amounts expected to be collected.

Other Financial Assets

Short term deposits have maturities between three months and one year. Investments in deposits are measured at amortised cost using effective interest method. At reporting date, the Council assesses whether there is any objective evidence that an investment is impaired. Any impairment loss is recorded as an expense in the Statement of Comprehensive Revenue and expense.

FINANCIAL LIABILITIES

Payables

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

Employee Entitlements

Short-term employee entitlements

Employee benefits that are due to be settled within 12 months after the end of the period in which the employee renders the related service are measured based on accrued entitlements at current rates of pay. These include salaries and wages accrued up to balance date and annual leave earned but not yet taken

Long-term employee entitlements

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

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



NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2019

Superannuation Schemes

Defined Superannuation Schemes

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

Equity

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

- Accumulated Funds - surplus/(deficit)
- Dedicated Reserves

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

Asset Replacement Reserve

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

Research Reserve

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

Election Reserves

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

Legal Fund Reserve

A reserve set up to undertake legal cases approved by the NZ Council.

Goods and Services Tax

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

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

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

Commitments and contingencies are disclosed exclusive of GST.

Income Tax

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



**NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS**

For the year ended 31 August 2019

New Zealand Game Bird Habitat Stamp Fee

New Zealand Fish and Game collects from each Fish and Game Council the Game Bird Habitat stamp fee on behalf of the New Zealand Game Bird Habitat Trust. The fee is (\$3) from the sale of every Game Bird licence sold for the most recently completed financial year. This fee has no economic benefit to New Zealand Fish and Game Council and is not treated as revenue. Likewise, any outgoings on behalf of the New Zealand Game Bird Habitat Trust are not recognised as expenditure in the New Zealand Fish and Game Council Financial Statements. Refer Note 11.

Accounting for Estimates and Assumptions

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



NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2019

Note 2 : ANALYSIS OF EXPENSES	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Species Management			
Monitoring Methology	-	3,000	-
Regulations	79,962	65,000	69,559
Salmon Symposium	-	-	36,602
Sea Run Salmon Committee	19,434	30,000	4,807
Total	99,396	98,000	110,968
Habitat Protection/Management			
Resource Management	247,294	500,000	386,797
Advocacy	71,631	86,000	79,096
Water Conservation Orders	117,841	100,000	279,538
	436,766	686,000	745,431
Angler & Hunter Participation			
Access	31	1,000	14
Other publications	224,836	199,500	237,852
General	9,153	25,000	12,607
Total	234,020	225,500	250,473
Public Awareness			
Advocacy	6,697	7,500	4,862
Communication	34,792	35,640	38,914
Education	6,385	12,000	7,496
Public Promotions	95,831	121,500	139,420
Total	143,705	176,640	190,692
Compliance			
Ranger Co-ordination	19,417	27,500	21,270
Compliance	500	3,000	540
Total	19,917	30,500	21,810
Licensing			
License Production and Distribution	177,239	170,000	170,489
Licence Projects	59,939	41,460	38,220
License Audit	6,000	6,000	6,000
License Contract	444,958	445,000	444,622
Total	688,136	662,460	659,331



**NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS**

For the year ended 31 August 2019

Note 2 : ANALYSIS OF EXPENSES Continued	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Council			
Council Meetings & Sub-Committees	100,906	82,000	68,318
Governance and Performance Review	26,207	20,000	-
Total	127,113	102,000	68,318
Co-ordination and Reporting			
Management/Strategic Planning	124,169	116,000	28,492
Annual Planning	54,708	56,500	95,759
Assurance Services	4,055	4,000	61,009
Elections	119,657	30,000	37,881
Financial Audit Fee	13,699	14,000	13,950
Regional Audits	40,788	5,000	58,277
Staff Scholarship	11,266	10,000	11,962
Total	368,342	235,500	307,330



**NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS**

For the year ended 31 August 2019

Note 3 : PERSONNEL COSTS	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Salaries and Wages	658,560	693,491	681,983
Recruitment and Welfare	14,136	10,410	21,833
KiwiSaver contributions	16,238	18,864	16,397
ACC levies	1,042	1,800	1,348
Total	689,976	724,565	721,561

Note 4: OTHER EXPENSES	Actual 2019 \$	Budget 2019 \$	Actual 2018 \$
Communications	6,511	9,996	8,593
Loss On Sale of Disposal of Assets	-	-	551
Occupancy Expenses	99,402	74,490	64,805
Purchases Under \$2,000	10,818	10,000	11,990
Relocation Costs	-	-	10,792
Stationery, Postage and Couriers	9,751	12,504	15,529
Storage & Insurance of Art	6,254	4,000	1,471
Subscriptions	2,936	2,200	2,054
Sundry Expenses	4,708	2,900	3,307
Total	140,380	116,090	119,092



**NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS**

For the year ended 31 August 2019

Note 5 : CASH AND CASH EQUIVALENTS

	2019	2018
	\$	\$
Cash at bank and on hand	995,813	935,792
Term Deposits with maturities less than 3 months	334,775	300,307
Total	1,330,588	1,236,099

The Council has a Credit Facility with ANZ of \$18,000. At reporting date \$18,000 was issued to card holders. The amount payable at reporting date is \$10,333 (2018 \$8,177)

Note 6: RECEIVABLES

	2019	2018
	\$	\$
Receivables (gross)	224,455	142,324
Interest Receivable	8,919	5,880
Total Receivables	233,374	148,204

Total Receivables comprises:

Receivables from exchange revenue	66,174	49,725
Recoverables from non-exchange revenue	167,200	98,479
Total	233,374	148,204

Note 7: OTHER FINANCIAL ASSETS

	2019	2018
	\$	\$
Current portion		
Term Deposits	833,782	948,918
Total Other Financial Assets	833,782	948,918



NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2019

Note 8: PROPERTY PLANT & EQUIPMENT

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

	Motor Vehicle	Office Equipment	Furniture & Fittings	Total
Cost or Valuation				
Balance At 1 Sept 2017	-	75,182	14,965	90,147
Additions	37,594	9,095	1,755	48,444
Disposals	-	(18,618)	(8,905)	(27,523)
Balance At 31 Aug 2018	37,594	65,659	7,815	111,068

Balance At 1 Sept 2018	37,594	65,659	7,815	111,068
Additions	-	2,796	-	2,796
Disposals	-	-	-	-
Balance At 31 Aug 2019	37,594	68,455	7,815	113,864

Accumulated Depreciation and Impairment losses

Balance at 1 Sept 2017	-	56,188	14,467	70,655
Depreciation Expense	2,820	16,004	89	18,913
Eliminate on Disposal	-	(18,457)	(8,515)	(26,972)
Balance At 31 Aug 2018	2,820	53,735	6,041	62,596

Balance at 1 Sept 2018	2,820	53,735	6,041	62,596
Depreciation Expense	3,759	7,714	266	11,739
Eliminate on Disposal	-	-	-	-
Balance At 31 Aug 2019	6,579	61,449	6,307	74,335

	Motor Vehicle	Office Equipment	Furniture & Fittings	Total
Carrying Amounts				
At 31 Aug and 1 Sept 2018	34,774	11,924	1,774	48,472
At 31 Aug 2019	31,015	7,006	1,508	39,529



NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2019

Note 9: PAYABLES

	2019	2018
	\$	\$
<i>Payables under exchange transactions</i>		
Creditors	317,493	369,788
Income In Advance	12,690	17,916
Accrued Expenses	141,733	19,280
	471,916	406,984
GST payable	51,249	57,589
	51,249	57,589
Total	523,165	464,573

Note 10: EMPLOYEE ENTITLEMENTS

	2019	2018
	\$	\$
Annual Leave	50,408	58,763
Accrued Wages	7,000	-
Total	57,408	58,763

Note 11: NZ GAME BIRD HABITAT TRUST

	2019	2018
	\$	\$
<i>Income</i>		
Game Bird Habitat Stamps sold with licences	97,933	99,991
General sales	16,616	19,596
Total Income	114,549	119,587
<i>Less Expenses</i>		
Product Production	21,786	23,194
Meeting Costs	2,887	-
Programme Administration	-	-
Total Expenses	24,673	23,194
Net Transfer to NZ Game Bird Habitat Trust Board	89,876	96,393
GST Applied	13,481	14,459
Gross payable at Reporting date	103,357	110,852



NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2019

Note 12: EQUITY	2019	2018
	Group S	Group S
<u>Accumulated Funds</u>		
Balance as at 1 September	913,203	1,386,475
Surplus/(Deficit)	59,100	(210,010)
Transfer to Reserves	(305,000)	(263,262)
Transfer from Reserves	774,992	-
Total Accumulated Funds	1,442,295	913,203
<u>Dedicated Reserves</u>		
Asset Replacement Reserve		
Balance as at 1 September	29,085	29,085
Transfer from Accumulated Funds	-	-
Transfer to Accumulated Funds	-	-
Balance at 31 August	29,085	29,085
Research Reserve		
Balance as at 1 September	204,881	119,535
Transfer from Accumulated Funds	134,000	85,346
Transfer to Accumulated Funds (Expenses/withdrawn)	(136,020)	-
Balance at 31 August	202,861	204,881
Election Reserve		
Balance as at 1 September	70,000	35,000
Transfer from Accumulated Funds	-	35,000
Transfer to Accumulated Funds	(70,000)	-
Balance at 31 August	-	70,000
Legal Fund Reserve		
Balance as at 1 September	616,082	473,166
Transfer from Accumulated Funds	171,000	142,916
Transfer to Accumulated Funds - spent /withdrawn	(568,972)	-
Balance at 31 August	218,110	616,082
Total Dedicated Reserves	450,056	920,048
Total Equity	1,892,351	1,833,251



NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
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For the year ended 31 August 2019

Note 13: COMMITMENTS	Actual 2019 \$	Actual 2018 \$
Commitment to:		
Eyede Ltd	444,600	889,200
Staff Development Fund	10,000	10,000
Water Conservation Orders	19,159	137,000
Grey Teal Monitoring Research	4,400	4,400
National Mallard Research	35,613	54,244
Game Harvest Survey Analysis	532	632
National Anglers Survey	51,928	51,928
Fisheries SOP	-	12,958
Public opinion survey on water quality	9,400	14,100
Validation of Duck Management Units	-	2,346
Public Good Research	15,832	27,152
Environmental DNA	8,710	26,121
NIWA Didymo study	11,233	20,000
Liminological variable on food web dynamics	8,936	15,000
Genetic variation in Sth Island salmon	10,000	10,000
Cost Benefit Analysis - Fish Hatchery	-	30,000
Native/Sports Fish Interactions	26,778	50,000
Total	657,121	1,355,081

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



NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS

For the year ended 31 August 2019

Note 13: COMMITMENTS Continued	Actual 2019 \$	Actual 2018 \$
Photocopier Rental		
Within 1 year	1,901	-
1-2 years	1,901	-
3-5 years	5,386	-
Total Copier	9,188	-
Premises Rental		
Within 1 year	55,770	55,770
1-2 years	46,475	55,770
3-5 years	-	46,475
Total Premises	102,245	158,015
Total Operating Leases		
Within 1 year	57,671	55,770
1-2 years	48,376	55,770
3-5 years	5,386	46,475
Total Operating Leases	111,433	158,015

Note 14: CONTINGENCIES

There are no Contingent liabilities or guarantees as at balance date (2018 \$54,370)



**NEW ZEALAND FISH AND GAME COUNCIL
NOTES TO THE CONSOLIDATED FINANCIAL
STATEMENTS**

For the year ended 31 August 2019

Note 15: RELATED PARTY TRANSACTIONS

Related Entities

New Zealand Fish and Game Council manage the stamp programme activities on behalf of the New Zealand Game Bird Habitat Trust Board. Income is collected from the Fish and Game Councils and New Zealand Post. The net income after associated expenditure is transferred to the New Zealand Game Bird Habitat Trust Board. Refer to note 11.

Related party transactions

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

In the year ended 31 August 2019, the New Zealand Fish and Game Council provided assistance in the Management and Reporting for the North Canterbury Fish and Game Council at no charge.

There is a total of \$180,123 outstanding from Fish and Game Councils as at 31 August 2019 (2018 \$120,330)

Key Management Personnel compensation

Key management personnel compensation	Actual 2019	Actual 2018
Remuneration	\$489,279	\$638,809
Full time equivalent	4.3	4
<i>Note remuneration includes holiday pay and long service leave paid out on Key Personnel during the year.</i>		

Note 16: EVENTS AFTER BALANCE DATE

There have been no significant events after balance date. (2018 nil)



NEW ZEALAND FISH AND GAME COUNCIL STATEMENT OF SERVICE PERFORMANCE

For the Year ended 31 August 2019

INTRODUCTION

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

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

Goal 1: To Influence change at national level that affects licence holders		
Objectives	Outputs	Effects/outcomes
We are seen as a powerful advocate for Anglers and Hunters.	<p>Advocate for the protection and enhancement of sports fish and game bird habitats</p> <p>Increase public awareness and support for sports fish and game birds and associated fishing and hunting</p>	<p><i>Speaker at National Wetland Restoration Symposium Sept 2018.</i></p> <p><i>Applied for Water Conservation Order on upper Ngaruroro River to protect outstanding features.</i></p> <p><i>Achieved positive outcomes for:</i></p> <ol style="list-style-type: none"> <i>1. Hunters with submissions on the Firearms Law Reform.</i> <i>2. Anglers with submission on the NPS for Freshwater and Indigenous Freshwater Fish Bill.</i> <p><i>Representing Fish & Game interest on NES Forestry Group.</i></p> <p><i>Highlighted negative impacts of winter-break feeding and bad freshwater practices.</i></p> <p><i>Run photographic competition to select a winning image for the 2020 Habitat Stamp.</i></p>
The public support what we do and what we say.	Promote public opinion	<p><i>Commissioned two Colmar Brunton polls to determine public attitude towards freshwater quality.</i></p> <p><i>Released 76 number of press releases.</i></p> <p><i>Monitored public references to Fish and Game in media.</i></p>



Goal 1: To Influence change at national level that affects licence holders		
Objectives	Outputs	Effects/outcomes
To protect environmental resources that affect Anglers and Hunters.	Advocate generally Fish & Game interests in management of sports fish and game and habitats	<i>Monitored public references to Fish and Game in media. Maintained social media presence on Facebook and Twitter.</i>
	Utilise the Resource Management Group for technical input	<i>Introduced approved policy for RMA funded applications including provision for the Resource Management Group to be consulted/engaged.</i>
	Secure RMA legal aid	<i>Financially supporting regions with funding to represent the interests and aspirations of anglers and hunters in the statutory planning process</i>
To promote improved and enduring public access for all Anglers and Hunters.	Seek to secure the retention of the Walking Access Commission	<i>Met with Walking Access Commission Chief Executive and provided advertising space for WAC promotion in both the fish and game regulation booklets.</i>
	Submit on WAC Review	<i>Responded to invitation to comment on the WAC review. Consulted with regions and shared submission with the Deerstalkers Association.</i>
	Develop MOU partnership with Landcorp	<i>An MOU has been drafted and is being discussed.</i>
We build strategic alliances with groups who share common goals	Work with environmental NGOs on shared issues	<i>Participated with Environmental NGOs – Greenpeace, Forest & Bird, EDS & WWF. Met with the Prime Minister, Minister for the Environment and Minister of Conservation, plus Labour, NZ First and National's Environment Caucus committees.</i>
	Identify other strategic partners	<i>NZ Deerstalkers Association with Firearm Reform. NZ Professional Fishing Guides Association with proposed Guide Licence NZ Police, SPCA, Fire & Emergency & MPI in development of an Infringement Notice system.</i>
	Maintain working relationship with DOC	<i>Working relationship at multiple levels within DOC. Relationship with DOC Taupo renewed over shared issues such as trout farming, licence sales, licence system and hatchery operations.</i>



Goal 1: To Influence change at national level that affects licence holders		
Objectives	Outputs	Effects/outcomes
Grow strategic alliances with Maori	Identify appropriate people to engage with	<i>Met with representatives of the Lake Rotoaira Forest Trust in Turangi. Met with Te Ohu Kaimoana (Maori Fishing Commission).</i>
Our research and knowledge is respected and used by others.	Establish research strategy and forward planning	<i>Submitted discussion paper on defining research priorities. Committed \$134,000 for annual research programme.</i>



Goal 2: To ensure NZC is a robust entity		
Objectives	Outputs	Effects/outcomes
We are seen by the 12 regional F&G councils as leading and coordinating the organisation	Establish internal communications NZ council to council	<i>Established a "This Week in Wellington" report to regions. Renewing the NZ Council's Communications Strategy</i>
	Set national policies in three areas	<i>National policy approved after consultation with regions on: 1. Bequest policy 2. Setting National Policies 3. Criteria and form for seeking RM/Legal funding.</i>
	Adhere to sound governance and meeting practices	<i>Undertook 3 regional performance audits. Held meeting of NZ Council with regional F&G Chairs and provided governance training. Supported governance training for North Canterbury Fish and Game Council. Reviewed processes of 2018 F&G elections Facilitated five NZ Council meetings – November, February, April, June, August that were well attended and well run. October 2018 elections meant changes in composition of NZ Council & requirement to issue Councillor governance & standing order material.</i>
	Promote new opportunities for costs savings & efficiencies across the organisation	<i>Established NZ Council sub-committees to review strategic finance and remuneration. Continued with introduction of a R3 customer-oriented focus to F&G activity. Undertook a Request for Proposals to introduce a new licensing administration system and CRM system to better engage with licence holders.</i>
We attract and retain high quality board and members of staff	Attract councillors	<i>October 2018 Fish & Game elections attracted new councillors and resulted in new appointees to NZ Council.</i>
	Support executive	<i>Introduced sub-committee structure to support NZ Council and CEO.</i>



Goal 2: To ensure NZC is a robust entity		
Objectives	Outputs	Effects/outcomes
	Maintain a staff development programme	<i>Annual Staff Development Grant approved for two F&G staff to attend international events.</i>
We have a sustainable budgeting cycle	Have a robust finance management and reporting system	<i>Established a Strategic Finance Sub-committee. Established a Remuneration Policy Sub-committee. Commissioned Strategic Pay to undertake remuneration review Promoted and had agreed (February 2019) a 3-year business plan. Reformed the contestable fund process. Reformed the RM/Legal fund process</i>
	Manage costs	<i>The Council operated within budget for the year.</i>
	Financial statements and service performance accepted in annual audit	<i>Financial statements made more readable and transparent.</i>
The NZ Council co-ordinates and implements national policy across the entire organisation	Establish a remuneration policy	<i>A NZ Council Sub-committee with Terms of Reference set up in June 2019 to consider remuneration policy.</i>
	Recommend the fee, form and sale of Game Bird Habitat Stamp & Associated products Maintain co-ordination and review of operational policies with regional managers	<i>Confirmed by NZ Council at 7-8 June 2019 Meeting. Three meetings of managers held – February, April and August.</i>



Goal 3: To ensure Fish and Game as a National Body is unified and robust		
Objectives	Outputs	Effects/outcomes
Our strategies can be fulfilled without being limited by financial restraint	Complete a review of all Council budgets	<i>Approval given (August 2019) for establishment of a business development person. NZ Council Strategic Finance sub-committees established to undertake review.</i>
Increased Angler and Hunter satisfaction.	Retain active angling and hunting participants at all levels Initiate campaigns and support other initiatives to grow Angler & Hunter participation Promote new angling and hunting opportunities Reactivate lapsed anglers and hunters and maintain their participation	<i>Established R3 programme to retain participants and a national position with a customer focus. A licence category and customer value perceptions survey undertaken and reported on. R3 programme seen as importance new focus in F&G stance on growing participation. Work ongoing on sensitive fisheries and how to best manage them. Emails sent out to all whole season licence holders from two years previous who has not purchased a new season licence. R3 programme includes initiatives to target and reactivate licence holders.</i>
There is parity of budgets and staff salaries across the organisation	NZ Council will audit the activities of Fish and Game Councils	<i>Three council audits completed: 1. North Canterbury 2. Central South Island 3. Hawke's Bay</i>
There is majority support for decisions across the organisation	Coordinate the recommendation for Minister's approval of all Notices Strive for policy consistency across all Councils	<i>Anglers Notice approved 28 September 2018. Open Season for Game Notice approved 3 March 2019 Licences, Fees and Forms Notices secured for both fish and game seasons. Xero coordinated across all 8 F&G councils & training provided. All F&G councils working with a consistent format for reporting.</i>



<p>The organisation has a sustainable income base and budgeting cycle</p>	<p>Recommend appropriate licence fees to the Minister after having regard to views of Fish and Game Councils</p> <p>Determine, in consultation with Fish and Game Councils, the amount of levy for administration of the NZ Council, redistribution between councils, advocacy and research.</p> <p>Maintain an effective compliance and law enforcement programme.</p>	<p><i>Licence fee submitted to Minister of Conservation 26 June 2018 and approved 14 July 2018.</i></p> <p><i>Levy amounts determined and agreed at budget setting meeting in June 2019.</i></p> <p><i>Renewal of 206 F&G ranger warrants occurred in October 2018 with commencement of a new 3-year term for honorary rangers. NZ Police vetting obtained as part of process.</i></p> <p><i>CERT training for new and refresher courses provided across all 12 F&G councils.</i></p>
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Independent Auditor's Report

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To the Readers of New Zealand Fish and Game Council's Consolidated Financial Statements and Statement of Service Performance for the Year Ended 31 August 2019

The Auditor-General is the auditor of New Zealand Fish and Game Council and its subsidiary (the "Group"). The Auditor-General has appointed me, Brent Kennerley, using the staff and resources of Grant Thornton, to carry out the audit of the consolidated financial statements and the Statement of Service Performance of the Group, on his behalf.

Opinion

We have audited:

- the consolidated financial statements of the Group on pages 7 to 25, that comprise the Consolidated Statement of Financial Position as at 31 August 2019, the Consolidated Statement of Comprehensive Revenue and Expense, Consolidate Statement of Changes in Equity and Consolidated Cash Flow Statements for the year ended on that date and the notes to the consolidated financial statements that include accounting policies and other explanatory information; and
- the Statement of Service Performance of the New Zealand Fish and Game Council, on pages 26 to 32.

In our opinion:

- the consolidated financial statements of the Group, on pages 7 to 25:
 - 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 International Public Sector Accounting Standards with reduced disclosure requirements (RDR) (Public Sector); and
- the Statement of Service Performance of the New Zealand Fish and Game Council, on pages 26 to 32:
 - presents fairly, in all material respects, the New Zealand 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 budget approved by the Council for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the budget approved by the Council for the financial year; and
- o complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 21 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 and we explain our independence.

Basis for our opinion

We carried out our audit in accordance with the Auditor-General's Auditing Standards, which incorporate the Professional and Ethical Standards and the International Standards on Auditing (New Zealand) issued by the New Zealand Auditing and Assurance Standards Board. Our responsibilities under those standards are further described in the Responsibilities of the auditor section of our report.

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

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

Responsibilities of the Council for the consolidated financial statements and the Statement of Service Performance

The Council is responsible on behalf of the New Zealand Fish and Game Council for preparing consolidated financial statements and a Statement of Service Performance that are fairly presented and comply with generally accepted accounting practice in New Zealand.

The Council is responsible for such internal control as it determines is necessary to enable it to prepare consolidated financial statements and a Statement of Service Performance that are free from material misstatement, whether due to fraud or error.

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

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

Responsibilities of the auditor for the audit of the financial statements and the Statement of Service Performance

Our objectives are to obtain reasonable assurance about whether the consolidated financial statements and the Statement of Service Performance, as a whole, are free from material misstatement, whether due to fraud or error, and to issue an auditor's report that includes our opinion.

Reasonable assurance is a high level of assurance but is not a guarantee that an audit carried out in accordance with the Auditor-General's Auditing Standards will always detect a material misstatement when it exists. Misstatements are differences or omissions of amounts or disclosures and can arise from fraud or error. Misstatements are considered material if, individually or in the aggregate, they could reasonably be expected to influence the decisions of readers taken on the basis of these financial statements and the Statement of Service Performance.

For the budget information reported in the consolidated financial statements, our procedures were limited to checking that the information agreed to the New Zealand Fish and Game Council's budget approved by the Council.

We did not evaluate the security and controls over the electronic publication of the consolidated financial statements and the Statement of Service Performance.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the consolidated financial statements and the Statement of Service Performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the New Zealand Fish and Game Council's internal control.
- We evaluate the appropriateness of accounting policies used and the reasonableness of accounting estimates and related disclosures made by the Council.
- We evaluate the appropriateness of the reported performance information within the New Zealand Fish and Game Council's framework for reporting performance.
- We conclude on the appropriateness of the use of the going concern basis of accounting by the Council and, based on the audit evidence obtained, whether a material uncertainty exists related to events or conditions that may cast significant doubt on the New Zealand Fish and Game Council's ability to continue as a going concern. If we conclude that a material uncertainty exists, we are required to draw attention in our auditor's report to the related disclosures in the consolidated financial statements and the Statement of Service Performance or, if such disclosures are inadequate, to modify our opinion. Our conclusions are based on the audit evidence obtained up to the date of our auditor's report. However, future events or conditions may cause the New Zealand Fish and Game Council to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the consolidated financial statements and the Statement of Service Performance, including the disclosures, and whether the consolidated financial statements and the Statement of Service Performance represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Independence

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

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



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