



PERFORMANCE REPORT OF THE

HAWKE'S BAY FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2024**


28 November 2024

Hon Todd McClay
Minister for Hunting and Fishing
Parliament Buildings
Wellington

Dear Minister

I have the honour to submit, pursuant to Section 26X of the Conservation Act 1987 and Section 44 of the Public Finance Act 1989, the Performance Report of the Hawke's Bay Fish and Game Council for the year ended 31 August 2024

Yours faithfully

Signed by:

D9E1CD417CC48A02

Bruce Bates
Chair
Hawke's Bay Fish and Game Council

CONTENTS

ENTITY INFORMATION.....	1
CHAIRS REPORT	4
STATEMENT OF RESPONSIBILITY	5
STATEMENT OF SERVICE PERFORMANCE.....	6
OUTPUT 1: SPECIES MANAGEMENT	8
OUTPUT 2: HABITAT PROTECTION/MANAGEMENT	12
OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES.....	15
OUTPUT 4: PUBLIC INTERFACE	19
OUTPUT 5: COMPLIANCE	22
OUTPUT 6: LICENSING	23
OUTPUT 7: COUNCIL	25
OUTPUT 8: PLANNING & REPORTING.....	26
STATEMENT OF FINANCIAL PERFORMANCE	28
STATEMENT OF FINANCIAL POSITION	29
STATEMENT OF CASHFLOWS.....	30
STATEMENT OF ACCOUNTING POLICIES	31
NOTES TO THE PERFORMANCE REPORT	34
INDEPENDENT AUDITOR’S REPORT.....	45

ENTITY INFORMATION

Legal Name

Hawke's Bay Fish & Game Council.

Type of Entity and Legal Basis

The Hawke's Bay 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 and Statutory Functions

Hawke's Bay Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sports fish and game in the recreational interests of anglers and hunters.

The Council has statutory responsibilities established by the Conservation Act 1987 (including the Freshwater Fisheries Regulations 1983) and the Wildlife Act 1953 (incl. the Wildlife Regulations 1955)

Particular functions of Hawke's Bay Fish and Game Council 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 of Hawke's Bay Fish and Game Council

The Council currently consists of 8 councillors who were elected in November 2021. Councillors are elected three yearly by fish and game licence holders in the Council's Hawke's Bay.

The Council meets a minimum of six times each year at the Fish & Game Facility in Jervoistown that enables licence holders to attend one or more Council meetings should they desire.

The Hawke's Bay Regional Manager is responsible for the day-to-day operations and reports to the Council. Three other full time staff support the Hawke's Bay Regional Manager in delivering the Councils objectives.

Bruce Bates is the Current Chair and Greg Duley was elected by the Council as an appointee to the New Zealand Fish and Game Council.

Council and Staff

Council Members	Sub Region	Meetings Attended	Dates held in position
Bruce Bates	Napier	6	
Greg Duley	Napier	4	
Gary Bowcock	Napier	4	
Ross Mackay	Napier	4	
Jeff Niblett	Napier	4	
Henry Melville	Napier	4	
Blair Slavin	CHB	6	
Callum Slavin	CHB	6	
John Lumsden	Napier	3	Resigned April 2024

Staff Members

Corina Jordan
Regional Manager

Kerry Meehan
Office Manager

John Lumsden
Senior Fish & Game Officer

Davey Jones
Fish & Game Officer

Auditors

Owen Mcleod

Bankers

BNZ

Offices

The Council office is located at 22a Burness Road Jervois town Napier

Phone (06) 8442460

Email hawkesbay@fishandgame.org.nz

Website www.fishandgame.org.nz

CHAIRS REPORT


The 2023/24 year has been characterised by resilience, regeneration and reshaping. After the destruction of Cyclone Gabrielle our licence holders have shown how resilient they and the region are, licence sales for fishing have returned to normal levels and there has been an increase in hunting licence sales. It is even more pleasing that in both categories there is an increase in junior full season licenses (fishing up 12% and hunting 24% over the last 5 years average). We hope this can be attributed to the continued work on education and a strong social media presence.

Our local rivers and wetlands have shown both resilience and regeneration after the cyclone, rivers are slower to clear after rain events and there are many open slips scarring the landscape, however aquatic life is returning with good fish numbers in most rivers. The Esk and Tutaekuri River systems bore the brunt of the cyclone, our staff have found fish and invertebrates in both rivers, but full recovery will take more time, we thank our licence holders for their patience.

In the last 12 months we have reshaped the structure of Fish and Game Hawke's Bay, we now have two field officers and an office manager led by our contract manager Corina Jordan. The Council would like to thank our staff for their efforts this year and acknowledge the part they have played in reshaping the work and direction of HBFG. The main variations from budget are bullet points below

- *1110 Species Monitoring- down \$6.5k due to a change in mallard banding
- *1219 RMA- a 10k increase due to the Tranch 2 court case, a \$30k grant was received from NZC, funds were also used from a dedicated donation for the protection of the Tukituki River
- *1350 Training- down \$44k, training has been delayed due to later starting dates of staff
- *1430 Advocacy- up \$5k
- *1450 Visitors/Education- \$59k over, \$13.5k was a repair of a pump and electrics, 10k for a payment for curriculum development delayed from last year, some of the wages overspend is from using an average of the wages used in the F and G accounting system not the true cost of the staff used.
- *1720 Council Meetings- \$9k up

I would finally like to thank my fellow Councillors for the work and effort they have put in to continually advocating for licence holders. The HBFG Council is in a sound financial position with a great team of staff, the Council has been innovative and have been keen to seek positive change, we look forward to an exciting future.

Signed by:

D9E1CD417CC48A02


Bruce Bates
Chair
Hawke's Bay Fish and Game Council

STATEMENT OF RESPONSIBILITY

Date 28 November 2024

The Council and Management of the Hawke's Bay Fish and Game Council, accept responsibility for the accuracy of and judgements used in the preparation of the following Performance Report, the establishment and maintenance of systems of internal control designed to provide reasonable assurance of the integrity and reliability of financial reporting and the end of year performance information provided by the Hawkes Bay Fish & Game Council under sections 19a of the Public Finance Act 1989 regardless of whether that information is included in the council's Performance Report.

In our opinion, the information set out in the following financial statements and Statement of Service Performance for financial year ended 31 August 2024 fairly reflect the financial position and operations of the Council.

Signed by:

D9E1CD417CC48A02

Bruce Bates

Chair

Signed by:

07DAF87E03DFA1CE

Corina Jordan

Regional Manager

STATEMENT OF SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided for in the 2023-24 Operational Workplan, as adopted by Council for commencement on 1 September 2023.

Annual Operational Workplan

The annual operational workplan is structured within eight broad outputs.

"Budget" and "Actual" costs are comprised of internal costs (proportion of staff time multiplied by overheads) and external costs established for each project.

Main Sources of Cash and Resources

Hawke's Bay Fish and Game Council derives revenue for funding its operations from various sources.

- a) Sale of Fish and Game Bird licences (82.74%)
- b) Rentals and grazing (4.33%)
- c) Other (includes but not limited to sale of Wetland plants, children's fishing, donations, traps, asset revaluation) (1.41%)
- d) Interest (6.59%)



Total Revenue \$608108

We applied these funds to achieve the goals as set out in the mission statement.



Outcomes – Achievements

During the year Council completed a number of tasks for the benefit of anglers and hunters.

Waterfowl Monitoring

Monitoring programmes are undertaken during the year which are required to assess productivity, survival, and harvest of gamebirds to set appropriate Game Bird season conditions in order to maintain sustainable populations of game bird species for hunters now and in the future.

Angler and Hunter Participation

We continue to maintain and enhance access to the fish and game resource and inform hunters and anglers of opportunities for fishing and hunting in the Hawke's Bay Fish & Game region.

Through education programs we are creating pathways for those interested in fishing & hunting to gain the necessary skills to enjoy the sport and have put particular focus on women & young people in this space.

Sports Fish and Game Bird Habitat Protection

We represented Fish & Game interests and the aspirations of anglers and hunters in resource management processes and strategies, advocating for and making submissions on behalf of anglers and hunters where their recreational interests could be impacted. A major focus has been the Tranch 2 appeal currently before the Environment Court.

Public Interface

A major focus for HBFGC over the past 4 years has been the development of an educational facility at the Game Park. This development is entering its final stages with work on the grounds almost complete. This facility will provide an opportunity for schools to visit with a focus on fostering environmental awareness in students particularly on wetland preservation and be able to participate in activities such as fishing. The facility will also provide opportunities for upskilling and encouraging participation in fishing & hunting by offering courses for those new to the sport. This facility will be a major contributor to our R3 strategy over the coming years.

Compliance

We carried out compliance checks to monitor compliance with angling and hunting regulations and took enforcement action where considered necessary. A high level of compliance is necessary to support sports fish and game bird populations and to ensure that all users contribute to the resource.

License System

A readily accessible licensing system is available online and through Fish & Game licence retailers.

More detailed information on actual targets and outputs for the year is recorded within the following pages and a summary of budget and actual expenditure for each output Area is provided below. The overhead expenses detailed in the Statement of Financial Performance have been allocated to each output area based on 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	\$72,526	\$0	\$72,526	\$64,530	\$0	\$64,530
Habitat Protection	\$56,475	\$0	\$56,475	\$77,664	\$31,678	\$45,986
Angler & Hunter Participation	\$97,802	\$2,000	\$95,802	\$36,197	\$1,191	\$35,006
Public Interface	\$140,427	\$0	\$140,427	\$200,584	\$4,685	\$195,899
Compliance	\$17,975	\$0	\$17,975	\$17,446	\$174	\$17,272
Licensing	\$37,647	\$429,893	-\$392,246	\$29,693	\$503,138	-\$473,445
Council	\$14,350	\$0	\$14,350	\$22,337	\$0	\$22,337
Planning & Reporting	\$27,378	\$0	\$27,378	\$42,435	\$0	\$42,435
Total Outputs	\$464,580	\$431,893	\$32,687	\$490,886	\$540,866	-\$49,980
Administrative Expense offset	\$12,400	\$12,400	\$0	\$27,177	\$27,177	\$0
by administrative income Levies, Interest	\$59,722	\$29,522	\$30,200	\$127,722	\$40,065	\$87,657
	\$536,702	\$473,815	\$62,887	\$645,785	\$608,108	\$37,677



OUTPUT 1: SPECIES MANAGEMENT

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	\$58,476	\$0	\$58,476	\$38,756	\$0	\$38,756
1120	Harvest Assessment	\$1,950	\$0	\$1,950	\$8,397	\$0	\$8,397
1130	Fish Salvage	\$0	\$0	\$0	\$0	\$0	\$0
1140	Hatchery Operations	\$0	\$0	\$0	\$0	\$0	\$0
1150	Game Farm	\$0	\$0	\$0	\$0	\$0	\$0
1160	Liberations	\$10,150	\$0	\$10,150	\$9,921	\$0	\$9,921
1170	Regulations	\$1,950	\$0	\$1,950	\$4,238	\$0	\$4,238
1180	Control	\$0	\$0	\$0	\$3,218	\$0	\$3,218
	Total	\$72,526	\$0	\$72,526	\$64,530	\$0	\$64,530

Goal

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

Species Management Project Clusters

PC1110: Species Monitoring: To Assess and Monitor Fish and Game Bird Populations within the Hawke's Bay Region.		
Project and Objective	Performance measure	Actions
1111 River fisheries investigations i. Continue monitoring programmes for sports fish populations in the region's key river fisheries and where possible work with other agencies to collect fishery data. ii. Use EDNA to establish recovery of river populations following cyclone Gabrielle.	Report river fishery investigation results to Council by 31 July 2024.	May. Staff reported on assessment trip of Tutaekuri and Esk rivers . Drift dive training on Tukituki with Field officers. Winter Spawning counts Tukituki, Nagaruroro and Tutaekuri headwaters/tribs. Collaborated with Dr Humphrey Walker
1114 Lake Tūtira Work with relevant agencies, Iwi and landowners on Lake Tutira eel and trout fisheries.	Report activities to the following meeting of Council.	Staff attended meeting a meeting at Tutira with stakeholders to discuss a 5 year plan for the lake. Discussions on going.
1115 Upland / Headwater Fisheries Respond to any concerns over trout fisheries health.	Report activities to the following meeting of Council.	Upper Tutaekuri and Esk assessments – (spotting with polaroids) Monitored angler feedback
1116 Game bird trend counts i)To monitor black swan and paradise shelduck populations within the Hawkes Bay Region using aerial trend counts.	Presentation of 2023 trend count report to Council by 30 October 2024.	Eastern & Wellington staff conducted the aerial transect flights over Hawkes Bay in January 24.



Hawke's Bay Fish and Game Council

<p>1118 Waterfowl monitoring programme (i) Collaboratively monitor waterfowl populations within proposed Duck Management Units with adjoining Fish & Game regions via aerial surveys.</p>	<p><i>(i) Provide council updates of activities when provided</i></p>	<p>Photos / estimates Swans – poukawa. Swan and Pukeko draft policy presented to council. HB portion of National shoveler survey completed 5/08/24</p>
<p>1119 Predator Control Provide advice and assistance to landowners on trapping methods including follow-up site visits to Gamebird Habitat Trust grant recipients</p>	<p><i>(i) Provide Council with a report on the predator control project by 31 August 2023.</i> <i>(ii) Provide Council with an update by 31 August 2024.</i></p>	<p>Advised and encouraged all recent GBHT and 1BT fund recipients re predator control. DOC type traps sold to several farms</p>

<p>PC1120: <u>Harvest Assessment</u>: Assess angler and hunter activity and related harvest</p>		
<p>Project and Objective</p>	<p>Performance measure</p>	<p>Actions</p>
<p>1121 River fisheries creel surveys Utilise and review the online angling diary programme to assess angler catch, harvest and satisfaction from rivers and streams in the Hawkes Bay region.</p>	<p><i>Report on the 2023-2024 summer creel survey by 31 August 2024.</i></p>	<p>Online anglers diary with 55 entries over the season.</p>
<p>1122 Game Bird Hunter Survey Assess the harvest of game birds by hunters and hunter effort during the 2024 season.</p>	<p><i>Present the results of the 2024 game season hunter surveys to Council by 30 November 2024.</i> <i>Complete the 2024 game bird hunter surveys by 31 August 2024.</i></p>	<p>Survey of hunters undertaken by staff and entered into database.</p>

<p>PC1160: <u>Liberations</u>: To liberate fish to lakes within the Hawkes Bay Region where necessary to maintain adequate fish populations.</p>		
<p>Project and Objective</p>	<p>Performance measure</p>	<p>Actions</p>
<p>1161 Liberations (i) Continue to discuss and work towards an agreement regarding the release of trout in Tūtira with Maungaharuru Tangitu and other interested parties. (ii) Liberate & tag 150 fin marked yearling trout into Lake Hawkston near Patoka to increase lake fishing opportunities within the Hawkes Bay Region. (iii) Investigate other opportunities within the region to establish other lake fisheries</p>	<p><i>(i) Provide updates in the council management reports</i> <i>(ii) Complete liberations by 31 August 2024 and report liberations to the following meeting of Council.</i> <i>(iii) Provide updates in the council management reports</i></p>	<p>Meetings at Lake Tutira September 2024, cultural advisor recommended to council June 24, 150 yearlings released into Lake Hawkston. Remaining 400 released into 2 x fish out ponds at game farm for potential angler recruitment and education. Other lake options – feedback / recommendations invited</p>



PC1170: <u>Regulations</u>: 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>Actions</i>
1171 Sports Fish Regulations To maintain sports fish resources through the development of an annual angler's notice.	<i>Recommend fishing season conditions for the 2024-25 Anglers Notice by 30 June 2024.</i>	Anglers notice submitted to Minister June 2024, ratified by Council at July meeting.
1172 Game Bird Regulations To maintain game bird resources through the development of annual game season conditions.	<i>Recommend game season conditions for the 2024 season to the NZ Council by 31 Jan 2024.</i>	2024 Gamebird regulations were sent to NZC in early January 2024

PC1180: <u>Game Bird Control</u>: Minimise significant damage caused by game birds to private land		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actions</i>
1181 Game Bird Control (i) To reduce damage to crops from unwanted aggregations of game birds through assisting landowners and utilising the efforts of game bird hunters wherever practical. (ii) Minimise avian botulism outbreaks through dispersal or collection.	<i>(i)Respond to landowner requests for assistance to disperse game birds by issuing permits to disturb. Report to Council on number of permits issued in the year end Performance report.</i> <i>(ii)Respond to botulism outbreaks as they arise.</i>	Pukeko Trend count program initiated. 26 Pukeko and 5 Paradise permits to disturb issued and monitored. 1683 pukeko and 14 Paradise reported in cull returns. Need for more robust and regular Swan counts at Lake Poukawa acknowledged, working with Brownrigg Ag to facilitate in season shoots and local lwi for cultural harvest of swan eggs. Advising on culling options for large numbers feral + Canada geese around lake Poukawa and Porangahau river.



OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

SUMMARY OF RESOURCES

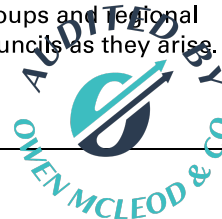
Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA	\$35,250	\$0	\$35,250	\$65,952	\$30,000	\$35,952
1220	Works & Management	\$4,225	\$0	\$4,225	\$1,483	\$0	\$1,483
1230	Assisted Habitat	\$15,700	\$0	\$15,700	\$9,915	\$1,678	\$8,237
1240	Assessment	\$1,300	\$0	\$1,300	\$314	\$0	\$314
	Total	\$56,475	\$0	\$56,475	\$77,664	\$31,678	\$45,986

Goal

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

Sports Fish and Game Bird Habitat Project Clusters

PC1210: Resource Management: To 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.		
Project and Objective	Performance measure	Actions
<p>1211 RMA Planning</p> <p>(i) Review plans, strategies and consents and advocate for decisions and conditions that promote sports fish and game bird interests and the interests of anglers and hunters.</p> <p>(ii) Contribute to the improvement of water quality in the Hawkes Bay rivers & lakes via collaborative processes, research, and fishery and angler monitoring.</p> <p>(iii) Minimise effect to fisheries from impacts that may arise from activities intending to improve water quality in the Hawkes Bay region. Work with HBRC to monitor the effects of river management techniques on trout fisheries.</p> <p>Make submissions on regional and district council planning documents to promote rules that facilitate game bird habitat enhancement.</p>	<p>(i) Review plans and consents and make submissions as required.</p> <p>(ii) Participate in collaborative processes to advocate in the interest of hunters and anglers as required.</p> <p>(iii) Work with HBRC when possible, to minimise effect of river works on fisheries.</p> <p>(iv) Use river fisheries research to advocate in the interests of anglers and hunters as necessary.</p> <p>(v) Submit on regional and district plans as required.</p> <p>(vi) Develop relationships and meet with interested and affected parties including lwi regularly and/or as required.</p> <p>Report activities to each meeting of Council as appropriate.</p>	<p>Tranch 2 Appeal. HBFGC have released funding for the case from donations previously made for the Ruataniwha Dam project to put an appeal against the Tranch 2 water take case. Staff have run a joint case with Forest & Bird & Te Taiwhenua o Tamatea. Hearing & decision will occur in the next financial year. Staff have held meetings with consents, policy and river management staff at Hawkes Bay Regional Council in an effort to re-establish relationships and initiate conversations about issues relevant to our species. We continue to liaise between local fishing groups and regional councils as they arise.</p>



<p>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.</p>	<p><i>Report activities to each meeting of Council as appropriate.</i></p>	<p>Field staff continue to check consent lists for regional consent applications of interest and comment on relevant cases.</p>
---	--	---

<p>PC1220: <u>Works and Management:</u> Wildlife Management and Other Wetland Reserves</p>		
<p><i>Project and Objective</i></p>	<p><i>Performance measure</i></p>	<p><i>Actions</i></p>
<p>1221-23 Reserves Management – Lake Pirimu, Railroad Wetland, Lake Rununga and HBRC Reserves (i) Manage water levels and habitat in wildlife management reserves, advocate and maintain optimum conditions for waterfowl.</p>	<p><i>(i) Report activities to each meeting of Council as appropriate.</i></p>	<p>Manager & Chair attended meetings with HBRC & landowners at Lake Rununga in regards to flood risks, weir condition & lake health concerns.</p>

<p>PC1230: <u>Assisted Habitat:</u> Assist habitat creation and enhancement by individuals and organisations</p>		
<p><i>Project and Objective</i></p>	<p><i>Performance measure</i></p>	<p><i>Actions</i></p>
<p>1231 Maintain and Enhance Game Bird Habitat (i) Develop positive working relationships with landowners and other parties with an interest or involvement in rural land management including local and regional authorities, DOC, Federated Farmers, and Dairy NZ. Provide advice to enable and encourage hunters/landowners to develop quality, productive wetland habitat. (ii) Make at least one external funding application for wetland habitat development. (iii) Use media (press releases, articles, and video) to encourage the creation and enhancement of wetland and riparian habitats.</p>	<p><i>(i) Respond to all landowners' requests for advice and contribute to the development and/or enhancement of habitat that enhances waterfowl productivity. Report activities to the following meeting of Council.</i> <i>(ii) Make one application for external funding for an enhancement project.</i> <i>(iii) Report activities to the following meeting of Council.</i></p>	<p>Oct 23 GBHT held their annual meeting in HB and visited 3 highly successful wetland project in CHB and a development proposed in Waimarama. 11x 1BT funding grant recipients contacted, referee visits/reports completed where possible and payments initiated. 1 Billion Tree payouts to landowners from GBHT: Gaddum \$2700 Wairangi Wetland \$3902 Long Island \$3200 Ludlow \$7475 Kirk \$53380 Ngaruru Station \$29727 No applications were made to the GBHT through F&G for 2023 grants. Two applications submitted and approved for 2024 GBHT grants. Social media posts made following visits to wetlands having referee checks.</p>



Hawke's Bay Fish and Game Council

<p>1232 Nursery Continue developing the native plant nursery with a focus on wetland species at the Game Farm and investigate opportunities to work with other interested groups.</p>	<p><i>(iv) Nursery operational and producing plants for future habitat projects.</i></p>	<p>Volunteers have been working to propagate seed & seedlings of wetland plants to grow stock levels in the nursery that will be offered to local landowners developing wetlands & for use in the Game Farm grounds.</p>
--	--	--



OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$8,050	\$0	\$8,050	\$7,796	\$0	\$7,796
1320	Satisfaction Survey	\$2,450	\$0	\$2,450	\$2,632	\$0	\$2,632
1330	Newsletters	\$24,251	\$500	\$23,751	\$13,972	\$0	\$13,972
1340	Other Publications	\$1,800	\$0	\$1,800	\$157	\$0	\$157
1350	Training	\$54,601	\$0	\$54,601	\$9,703	\$0	\$9,703
1360	Club Relations	\$1,400	\$0	\$1,400	\$235	\$0	\$235
1370	Huts	\$5,250	\$1,500	\$3,750	\$1,702	\$1,191	\$511
	Total	\$97,802	\$2,000	\$95,802	\$36,197	\$1,191	\$35,006

Goal

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

Angler and Hunter Participation Project Clusters

PC1310: Angler and Hunter Access: To maintain and enhance access to the sports fish and game bird resources of the Hawkes Bay Region		
Project and Objective	Performance measure	Actions
<p>1311 Maintain & Enhance Access Physical and legal access to angling and hunting opportunities.</p> <p>(i) Investigate new angling and hunting access opportunities in the Hawkes Bay region.</p> <p>(ii) Continue to maintain a good working relationship with the Walking Access Commission.</p> <p>(iii) Evaluate the opportunities to improve general hunter access to public hunting areas where access is under the control of groups outside Fish & Game.</p> <p>(iv) Develop and maintain physical access to the region's rivers and lake fisheries. This will involve the development and maintenance of a closer working relationship with Iwi.</p>	<p>(i) Maintain access tracks to significant, publicly accessible tracks within the Hawkes Bay region.</p> <p>(ii) Investigate any new access opportunities.</p> <p>(iii) Report activities to the following meeting of Council.</p>	<p>Staff have been out checking access points with some still being too damaged to access by vehicle. Signs have been replaced where necessary. Reported in Council agendas where necessary.</p> <p>June Staff cleared path through Opoto falls reserve to re-establish access.</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) Maintain signage database.</p> <p>(ii) Replace signage with bi-lingual signs.</p> <p>(iii) Report activities to the following meeting of Council.</p>	<p>Nov 23 A new billboard skin installed with Rewilding branding installed.</p> <p>April New signage warning of gamebird hunting on walkways installed and/or replaced in high profile areas.</p>

PC1320: Licence Holder Satisfaction Survey: To undertake a licence holder satisfaction survey to better understand what our licence holders want.		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actions</i>
<p>1321 Satisfaction Survey Create and circulate a satisfaction survey to all licence holders to understand what licence holders want and help increase future licence sales.</p>	<p>Create and circulate survey and collate survey results. Analyse survey results and report to Council.</p>	<p>Game bird hunter survey/ satisfaction survey completed concurrently. Angler & Hunter perceptions following Cyclone Gabrielle survey completed by Dr Humphrey Walker. Hunter Survey Link https://www.fishandgame.org.nz/.../haw.../council-downloads/ Angler Survey Link https://tinyurl.com/2as8h455</p>

PC1330: Newsletter, Licence holder communications: To 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>Actions</i>
<p>1331 Reel Life & Both Barrels Prepare newsletters – Both Barrels and Reel Life</p>	<p>Prepare and circulate 8 fishing and 4 hunting electronic newsletters.</p>	<p>Articles to both publications submitted on time and sent to licence holders.</p>
<p>1332 Fish and Game Magazine Prepare and mail two issues of Fish and Game New Zealand magazine to 2023-2024 whole season fish licence holders and 2024 whole season game licence holders.</p>	<p>Mail fish issue August 2024, game issue April 2024.</p>	<p>A full page article was submitted for the Game Mag and 2 page spread with extra article on cyclone recovery submitted for the Fish Mag.</p>
<p>1333 Fish & Game Web Site Maintain and regularly update Fish & Game information on the Hawkes Bay Region website and its Facebook page.</p>	<p>Report activities to each meeting of Council.</p>	<p>Staff updating website regularly with event information. A new education section created to feature Game Farm education program. Instagram account created to appeal to younger licence holders. https://www.instagram.com/hbfishandgame/ Facebook regularly updated.</p>



PC1340: Informational Publications: To assist anglers and hunters to access the hunting and fishing opportunities of the Hawke's Bay Region		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actions</i>
<p>1341 Information Pamphlets</p> <p>(i) Continue to improve access information available online.</p> <p>(ii) Maintain stocks of information pamphlets in licence agents and other outlets throughout the region.</p>	<p>(i) Continue to improve access information available on F&G website.</p> <p>(ii) Information pamphlet stocks in licence agents and i-sites maintained.</p>	<p>Aug. Staff undertaking to update access information where necessary. Will be submitted to website developer to update online. Physical pamphlets will be updated and reprinted as stocks run through. Agents visited regularly to check pamphlet stocks and restocked as necessary.</p>

PC1350: Angler and Hunter Training: To encourage new participants to take up angling and hunting		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actions</i>
<p>1351 Take Me Fishing Programme</p> <p>(i) Organise and run a Children's 'Take me fishing' day to encourage young anglers to take up the sport.</p> <p>(ii) Continue to run children's fishing courses with support from fishing clubs.</p>	<p>(i) Hold at least one "Take me Fishing" day. Report to Council as appropriate.</p> <p>(ii) Promote on Facebook and report to council as appropriate</p>	<p>Take me fishing day was scheduled for July but was postponed due to bad weather. Was rescheduled & ran in Sept as wet winter weather has been challenging. 84 kids registered will be rebooked.</p>
<p>1352 Angler/Hunter Training</p> <p>(i) Continue to run junior, novice, ladies and families fly and spin fishing courses in conjunction with anglers' clubs. Provide angler and hunter training information and make available novice hunter/angler starter packs.</p> <p>(ii) Investigate alternatives to encourage youth/novice hunting/angling and increase opportunities.</p> <p>(i) Hold a game bird hunter education event in conjunction with a local shooting club & Police.</p>	<p>(i) Hold a youth/adult and ladies fly fishing course in conjunction with anglers' clubs.</p> <p>(ii) Hold a youth/adult game bird course in conjunction with shooting club & Police</p> <p>(iii) Report to Council as appropriate</p>	<p>A beginner one day event was held at the Game Farm on 6th April 2024</p> <p>May Four week Womens fishing course run with 15 attending.</p> <p>Four week Students fishing course run with 12 students attending.</p> <p>Staff attended a Kids shoot at Tony Jeffards wetland May 24</p> <p>One days student course run in July school holidays with 3 students attending.</p> <p>5 open days at the Game Farm have provided opportunity for fishing ponds.</p> <p>A womens club is being facilitate by staff to provide support & educational opportunities for fishing & hunting. 67 women registered to date.</p>
<p>1353 Angler/Hunter Enquiries</p> <p>Respond to enquiries for information from anglers and hunters.</p>	<p>Provide information and respond to enquiries promptly.</p>	<p>Done and ongoing</p>



Hawke's Bay Fish and Game Council

<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>One permit applied for and granted Nov 2023.</p>
---	---	---

<p>PC1360: <u>Club Relations:</u> To maintain communications with Fish & Game related clubs and associations</p>		
<p><i>Project and Objective</i></p>	<p><i>Performance measure</i></p>	<p><i>Actions</i></p>
<p>1361 Fish & Game Club communications Maintain club register and provide news updates to clubs and attend club meetings as appropriate.</p>	<p><i>Attend at least one meeting for each club by 31 August 2024. Provide report to each meeting of Council.</i></p>	<p>Feb, Staff met with Napier Anglers club president Harvey Burgess to discuss concerns raised from the AGM and audit. May, Manager met with Hastings Anglers club. Staff attended Hastings Club meeting June</p>

<p>PC1370: <u>Fish and Game Huts:</u> Manage hut maintenance and coordinate bookings</p>		
<p><i>Project and Objective</i></p>	<p><i>Performance measure</i></p>	
<p>1371 Fish and Game Huts Maintain Fish & Game hut at Glen Falls, Mohaka River.</p>	<p><i>Report maintenance activities to Council.</i></p> <p>Feb 2024. Staff have been up to the hut recently doing routine maintenance and to install safety rails on the bunk beds to prevent falls. A new long drop has been dug and toilet relocated. New smoke alarms installed. June. Staff maintenance including weed/blackberry control, rodent traps & bait & checked hut security. Staff liaising with DOC and Police after reports of anti-social behaviour from people using closed camp ground below hut.</p>	



OUTPUT 4: PUBLIC INTERFACE

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$3,250	\$0	\$3,250	\$1,648	\$0	\$1,648
1420	Communication	\$4,875	\$0	\$4,875	\$2,276	\$0	\$2,276
1430	Advocacy	\$4,550	\$0	\$4,550	\$9,731	\$0	\$9,731
1440	Public Promotions	\$3,250	\$0	\$3,250	\$2,919	\$0	\$2,919
1450	Visitors/Education	\$124,502	\$0	\$124,502	\$184,010	\$4,685	\$179,325
	Total	\$140,427	\$0	\$140,427	\$200,584	\$4,685	\$195,899

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

Public Interface Project Clusters

PC1410: Liaison: To avoid conflicts and maintain effective advocacy and liaison with statutory resource management agencies		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actions</i>
1411 Statutory Liaison and Political awareness (i) Engage with Regional Councils and the Department of Conservation to seek improved biodiversity and habitat protection by these agencies in the Hawkes Bay region. (iii) Engage with Iwi and Hapū as required. (iv) Ensure political awareness of Fish & Game activities and support for improved habitat performance.	(i) Regional Manager to communicate with Regional Councils and DOC staff on a regular basis. (ii) Meet with representatives as required. (iii) Staff and Council to meet with local MP's and Regional Councillors as required.	Mar 24 Staff met with new DOC manager to discuss work programs and working co-operatively. July 24 Manager & staff met with HBRC staff to discuss compliancy, planning & development work.



PC1420: <u>Communications</u>: Develop and maintain effective communication with the wider public and the media, stakeholders and strategic allies		
Project and Objectives	Performance measure	Actions
<p>1421 Public Communications</p> <p>(i) To advocate for the interests of anglers and hunters through maintaining effective communication with non-statutory groups or individuals such as farmers, iwi and the general public via public awareness events.</p> <p>(ii) Maintain a strong presence in general public media.</p> <p>(ii) Engage and communicate with rural community and landowners. Develop relationships with groups including Federated Farmers, Fonterra and Dairy NZ.</p> <p>(iv) Engage with Iwi and initiate formal relationships with key Iwi groups across the region. Participate in Treaty Settlement processes that affect anglers and hunters.</p>	<p><i>(i) Contribute to national public awareness network.</i></p> <p><i>(ii) Review website content and manage to increase effectiveness as a tool for public awareness and communicating with licence holders.</i></p> <p><i>(iii) Extend media programme to include items of general interest.</i></p> <p><i>(iv) Where necessary submit on Treaty Settlements affecting angler/ hunter access and develop relationships with key iwi groups.</i></p>	<p>Staff attended various meetings around the region with HBRC, DOC, Iwi groups & Catchment groups to rebuild relationships, reported in council meeting agendas.</p> <p>Website content regularly updated with local news and events.</p> <p>Increased social media presence & new Instagram page. Boosted posts to extend reach through region.</p>

PC1440: <u>Public Promotions</u>: To actively promote the work of Fish & Game with the wider public and the media		
Project and Objective	Performance measure	Actions
<p>1441 Public Promotions</p> <p>(i) Encourage school groups to visit the Game Farm site.</p>	<p><i>(i) Liaise with local schools, post visits on Facebook and report to Council as appropriate.</i></p>	<p>11 school groups have visited the facility with estimated 400 students attending</p>

PC1450: <u>Visitors/Education</u>: To educate the wider public on the role of Fish & Game New Zealand		
Project and Objective	Performance measure	Actions
<p>1451 Education</p> <p>(i) To educate people in sports fish and game bird management, conservation, angling and hunting.</p> <p>(ii) Maintain grounds and facilities and increase use of the Game Farm and educational wetland facility to promote Fish & Game to schools, and the wider public.</p>	<p><i>(i) Use the site as an educational tool during fish out days and other scheduled events.</i></p> <p><i>(ii) Report activities to the following meeting of Council.</i></p>	<p>11 school groups have visited the facility with estimated 400 students attending.</p>
<p>1452 Game Farm Operations</p> <p>To maintain and monitor Game Farm water take consents.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>Water takes monitored through online portal. Invoice for water take submitted to Council through finance reports.</p>



<p>1453 Game Farm Maintenance To maintain buildings and make further improvements to grounds.</p>	<p><i>Ongoing grounds maintenance and improvements. Report to Council as appropriate.</i></p>	<p>Grounds maintained to a high standard for visitors as reported to council New predator trap system established with NZ Trap. Many dead trees removed through the year. A group of volunteers assist with planting & maintenance of grounds. Supervised PD workers assist with ground maintenance.</p>
<p>1454 Game Farm Development (i) To continue to develop the Game Farm wetlands as an educational site for landowners and local schools. (ii) Continue to encourage involvement from local schools. Develop a school curriculum for the site based on wetlands, water quality, native wetland species and traditional uses of plants, waterfowl and native/non-native fish species.</p>	<p><i>(i) Report activities to the following meeting of Council.</i> <i>(ii) Promote the developed school curriculum schools.</i> <i>(iii) Report activities to Council.</i></p>	<p>Nov Large area at front of property raised and levelled out to provide more visitor parking. July New maimai installed to assist with hunter training New wetland area planted on east side of large pond. New pathways created through bush area on west side of facility. New electrical system installed in pump shed and pump refurbished.</p>
<p>1455 Hatchery Building Maintain the hatchery building for educational purposes.</p>	<p><i>Report to Council as appropriate.</i></p>	<p>Hatchery maintained to an operational standard.</p>



OUTPUT 5: COMPLIANCE

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$8,000	\$0	\$8,000	\$16,119	\$0	\$16,119
1520	Ranger Training	\$4,900	\$0	\$4,900	\$103	\$0	\$103
1530	Compliance	\$5,075	\$0	\$5,075	\$1,224	\$174	\$1,050
	Total	\$17,975	\$0	\$17,975	\$17,446	\$174	\$17,272

Goal

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

Compliance Project Clusters

PC1510: <u>Ranging</u>: Maintain compliance with angling and hunting regulations through enforcement activities		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actions</i>
1511 Ranging (i) Maintain a high level of participant contact through enforcement and monitor compliance with licensing and season conditions. (ii) Check fisheries throughout the season including effort in remote areas. (iii) Check game bird hunters throughout the season.	<i>Aim for 95% compliance with legal requirements and season regulations from anglers and hunters contacted.</i> <i>Provide report to each meeting of Council.</i>	May, Gamebird Opening Weekend operation run with Police. 62 contacts Closing weekend operation run with 5 contacts. Staff conducted ranging on 3 occasions over game season. Overall 13 fishing contacts made. 100% compliance.

PC1520: <u>Ranger Training</u>: To ensure effective ranging across the region with suitably trained and resourced personnel		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actions</i>
1521 Training -Regional Honorary Rangers Manage the regional network of Honorary Fish & Game Rangers and ensure that a sufficient level of training and support is provided.	<i>Complete one organised training exercise for honorary rangers and report to Council by 31 August 2024.</i>	Feb 24 Davey Jones completed training to become a Warranted Ranger. Jul 24 Ranger renewals & Police vetting completed and submitted to NZC. John Lumsden completed online cert training. Attended Aug cert training course in Eastern.



PC1530: <u>Compliance/Prosecutions:</u> To follow a consistent policy driven approach to dealing with non-compliance to regulations		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actions</i>
1531 Prosecutions Follow Council Prosecution and Reparation Policies to prosecute individuals found unlicensed or in non-compliance with season regulations without just cause.	Report details of prosecutions to each meeting of Council.	Feb. Two prosecutions made with diversion completed.

OUTPUT 6: LICENSING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$13,452	\$429,893	-\$416,441	\$7,345	\$503,138	-\$495,793
1620	Agent Servicing	\$4,850	\$0	\$4,850	\$2,680	\$0	\$2,680
1630	Agent Payments	\$19,345	\$0	\$19,345	\$19,668	\$0	\$19,668
	Total	\$37,647	\$429,893	-\$392,246	\$29,693	\$503,138	-\$473,445

Goal

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

PC1610: <u>Licensing:</u> Maintain and monitor a readily available and efficient licensing system		
<i>Project and Objective</i>	<i>Performance measure</i>	<i>Actions</i>
1611 Licence Production and Distribution To issue fishing and hunting licences and the appropriate regulations in a timely manner and market new fishing licence categories to existing and potential licence holders.	To have available fish licences and regulation guides for the 2024-2025 season by 1 September 2024. To have available game licences and regulation guides for the 2024 season by 31 March 2024.	Completed
1612 Analysis of Licence Information Evaluate licence sales information during the year and identify targeted marketing opportunities.	Provide detailed reports of licence sales performance to each meeting of Council.	Detailed licence report provided at each Council meeting.
1613 National Licence Management To support the operation of the national licence management provider.	Report activities to Council where necessary	Completed
1614 Marketing and Promotions Actively promote Fish and Game licences to the public and contribute to the national sales targets.	Report activities to the Council where necessary	Oct 23 Promotion run through social media for anglers who lost gear in Cyclone Gabrielle. 65 entries received. Jul 24 Social media promote to encourage hunters out for last weeks of water owl season. 17 licences sold.

Hawke's Bay Fish and Game Council

PC1620: <u>Agent Servicing</u>: Management and support of Fish & Game licensing through licence agents		
Project and Objective	Performance measure	Actions
1621 Agent Meetings and Promotions Communicate and work with licence agents providing agent training as required.	Complete at least three visits to all significant licence resellers by 31 August 2024.	Staff have regularly visited agents and supporting with purchases of vouchers for promotions & fishing gear for education programmes, which they have also supported with special pricing.
1622 Agents Information Provide agents with support on licence database and general enquiries.	Report activities to the following meeting of Council.	Regular emails to agents with new season updates.

FISHING LICENCES	2018/19	2019/20	2020/21	2021/22	2022/23	2023/24
Adult Whole Season	1020	1037	1236	1156	932	865
Non-Resident Whole Season	321	252	35	30	239	218
Loyal Senior Whole Season	197	202	233	253	237	219
Local Area Whole Season	211	177	230	227	150	139
Family Fishing	398	387	442	424	380	310
Adult Day	572	606	698	618	448	633
Non-Resident Day	457	361	45	29	527	726
Adult Winter	169	153	153	147	78	139
Adult Short Break	172	157	196	183	127	199
Adult Long Break	16	16	10	10	15	8
Junior Whole Season	149	173	228	233	182	247
Junior Non-Resident Whole Season	3	5	2	0	5	9
Junior Day	139	93	132	127	50	140
Junior Non-Resident Day	12	9	0	1	8	9
Child Non-Resident Whole Season	3	5	2	0	7	2
Child Non-Resident Day	4	1	0	0	4	3
Total Fish Licences	3853	3634	3644	3443	3389	4389
Whole Season Licence Equivalent	2583	2463	2567	2449	2291	2435

GAME LICENCES	2019	2020	2021	2022	2023	2024
Adult Whole Season	1825	1591	1793	1864	1700	1829
Adult Day	108	85	104	74	79	97
Junior Whole Season	179	141	168	185	165	207
Junior Day	2	11	6	6	0	6
Child Whole Season	57	60	69	69	59	73
Total Game Licences	2171	1888	2140	2198	2003	2214
Whole Season Licence Equivalent	1884	1637	1848	1916	1748	1888

OUTPUT 7: COUNCIL

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$2,300	\$0	\$2,300	\$1,177	\$0	\$1,177
1720	Council Meetings	\$12,050	\$0	\$12,050	\$21,160	\$0	\$21,160
	Total	\$14,350	\$0	\$14,350	\$22,337	\$0	\$22,337

Goals

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

PC1710: Council Elections:		
Project and Objective	Performance measure	Actions
1711 Council Elections Provide regional Support to <i>electionz.com</i> for preparing for the October 2024 election.	Assist external provider (if required) in preparing for election. New Council to meet before 21 November 2024.	Election database checked and provided to Elections NZ Social media posts & e newsletter encouraging people to enrol & vote.

PC1720: Council Meetings: Effective governance and efficient Council support		
Project and Objective	Performance measure	Actions
1721-2 Council Meetings (i) Provide effective direction and support to the management of Council's business. (ii) Keep Council informed of relevant national and regional matters. (iii) Prepare information reports and agenda for Council meetings and any minutes resulting from these meetings.	(i) Hold at least 6 meetings of the Hawkes Bay Fish & Game Council prior to 31 August 2024. (ii) Regular email updates when appropriate (iii) Distribute agendas 8 working days prior and draft minutes as soon as practicable after meeting.	Council meetings held in Sept, Oct, AGM Dec 2023, Mar, May, July 2024 Manager email council when necessary. Agendas produced and hard copy couriered before meeting and posted on website. All meeting minutes recorded



OUTPUT 8: PLANNING & REPORTING

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Plan	\$325	\$0	\$325	\$785	\$0	\$785
1820	Annual Planning	\$8,125	\$0	\$8,125	\$10,595	\$0	\$10,595
1830	Reporting	\$13,850	\$0	\$13,850	\$28,465	\$0	\$28,465
1840	National Liaison	\$5,078	\$0	\$5,078	\$2,590	\$0	\$2,590
Total		\$27,378	\$0	\$27,378	\$42,435	\$0	\$42,435

Goal

To meet Fish & Game's statutory reporting requirements.

PC1810: <u>2018-2028 Management Plan</u>		
Project and Objective	Performance measure	Actions
1811 Management Plan Implementation To implement the Hawkes Bay Region Sports Fish & Game Management Plan via the OWP.	Report activities to the following meeting of Council.	Operational reports submitted to each council meeting as per OWP.

PC1820: <u>Annual Planning</u>		
Project and Objective	Performance measure	Actions
1821 OWP Preparation To prepare an operational work plan for the 2023-2024 year.	The adoption of a proposed operational work plan for 2023-2024 by the Council by 31 August 2024.	OWP adopted by Council at March 2024 meeting.

PC1830: <u>Reporting and Audit</u>		
Project and Objective	Performance measure	Actions
1831 Performance Report and Statement of Service Performance To complete the Performance (annual) Report and Statement of Service Performance for the 2022-23 year.	Complete Annual Performance Report for the 2022-23 financial year.	Report prepared and submitted to auditor Owen Mcleod in November 2023
1832 Audit To have the Performance Report for the 2022-23 year audited in accordance with the Public Audit Act 2001.	The audit of the annual Performance Report for the 2022-2023 financial year in time for the public annual general meeting.	Audited Performance report at the AGM on 13 Dec 23
1833 Work programme monitoring Monitor of staff time to projects	Report to council in variance report	Completed



<p>1835 Annual Meeting To conduct a public annual general meeting no later than 31 December 2023.</p>	<p><i>Adoption of the audited 2022-23 annual report by Council, and presentation to a public annual general meeting not later than 31 December 2023, as well as to the Minister of Conservation.</i></p>	<p>AGM held on 13 Dec 2023 and submitted to Minister.</p>
--	---	---



HAWKE' BAY FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL PERFORMANCE
 For the year ended 31 August 2024

	Note	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
REVENUE				
Fish and Game licence sales	1	503,138	429,893	471,492
Donations, bequests, other fundrais	1	68	-	355
Grants/contracts (non-government)	1	30,000	-	-
Interest	1	40,065	29,522	25,823
Other revenue	1	34,837	14,400	29,881
Total Revenue		608,108	473,815	527,551
EXPENSES				
Outputs				
Species management	2	15,480	9,800	6,310
Habitat protection & management	2	60,320	30,800	4,525
Angler & Hunter participation	2	7,946	13,300	1,944
Public interface	2	40,568	27,000	26,928
Compliance	2	1,751	4,000	182
Licensing	2	23,415	25,297	18,502
Council	2	4,994	3,300	2,972
Planning & reporting	2	9,787	8,200	11,335
Overheads				
Employee related costs	2	277,835	277,990	256,967
Depreciation	4	25,479	23,593	23,340
Other expenses	2	50,488	53,700	46,784
Total Expenses		518,063	476,980	399,789
Operating Surplus/(Deficit)		90,045	(3,165)	127,762
Less Other Expenses				
Levies to NZFGC		127,722	59,722	93,227
NET SURPLUS/(DEFICIT)		(37,677)	(62,887)	26,535

The accompanying notes form an integral part of these financial statements



HAWKE'S BAY FISH AND GAME COUNCIL
STATEMENT OF FINANCIAL POSITION
As at 31 August 2024

	Note	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
ASSETS				
Current Assets				
Bank accounts and cash	3	265,186	172,085	208,132
Debtors and prepayments	3	90,714	32,500	34,313
Investments	3	557,211	580,000	527,413
Other current assets	3	1,835	1,835	1,835
Total Current Assets		914,946	786,420	771,693
Non-Current Assets				
Property, plant and equipment	4	393,886	371,324	394,719
Investments	3	-	-	-
Total Non-Current Assets		393,886	371,324	394,719
Total Assets		1,308,832	1,157,744	1,166,412
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	236,576	114,500	70,352
Employee costs payable	3	25,665	17,500	11,792
Total Current Liabilities		262,241	132,000	82,144
Total Liabilities		262,241	132,000	82,144
NET ASSETS		1,046,591	1,025,744	1,084,268
EQUITY	5	1,046,591	1,025,744	1,084,268

The accompanying notes form an integral part of these financial statements



HAWKE'S BAY FISH AND GAME COUNCIL

STATEMENT OF CASHFLOWS

For the year ended 31 August 2024

	Actual 2024 \$	Budget 2024 \$	Actual 2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence sales	503,285	427,938	472,116
Grants, donations and fundraising	68	-	355
Interest	38,074	31,295	23,363
Other revenue	30,877	13,900	32,264
Cash was applied to:			
Payments to suppliers	181,387	183,769	227,667
Payments to employees	263,962	272,282	263,313
GST (net)	15,457	542	68
Net Cash Flows from Operating Activities	111,498	16,540	37,050
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	-	-	-
Sale of investments/deposits	-	-	-
Cash was applied to:			
Purchase of property, plant and equipment	24,646	-	11,773
Purchase of investments/deposits	29,798	52,587	18,307
Net Cash Flows from Investing & Financing	(54,444)	(52,587)	(30,080)
Net Increase / (Decrease) in Cash	57,054	(36,047)	6,970
Opening Cash	208,132	208,132	201,162
Closing Cash	265,186	172,085	208,132
This is represented by:			
Bank accounts and cash	265,186	172,085	208,132

The accompanying notes form an integral part of these financial statements



HAWKE'S BAY FISH AND GAME COUNCIL

STATEMENT OF ACCOUNTING POLICIES

For the year ended 31 August 2024

ACCOUNTING POLICIES APPLIED

Reporting Entity

Hawke's Bay 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

Hawke's Bay 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 \$5,000,000. 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

Hawke's Bay Fish and Game Council derives revenue through the sale of fish and game licences, interest, 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 condition 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 Councils 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.

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 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	3-10 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 2009 are calculated as:

	<u>Life</u>	<u>Depreciation Method</u>
Buildings	40 years	Straight Line
Plant & Equipment	3-20 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 \$5 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.

Dedicated reserves

Dedicated reserves are those reserves that the Council has elected to transfer from accumulated funds for a particular purpose.

Restricted reserves

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

Income tax

The Council is a Public Benefit Entity and is exempt from the payment of Income tax in terms of CW46 of the Income Tax Act 2007.

Budget figures

The Budget figures are derived from the Council budget that was approved at the Council meeting on 5th December 2023

Tier 2 PBE Accounting Standards applied

The Council has not applied any Tier 2 Accounting Standards in preparing its financial statements.

CHANGES IN ACCOUNTING POLICIES

There have been no changes in accounting policies.



Hawke's Bay Fish & Game Council
NOTES TO THE PERFORMANCE REPORT
 for the year ended 31 August 2024

Note 1: ANALYSIS OF REVENUE

	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
Licence sales			
Fish licence	325,618	249,956	289,761
Non Resident Fish Licence Levy	172	-	26,714
Game licence	177,348	179,937	155,017
Total Licence sales	503,138	429,893	471,492
Donations,bequests, other fundraising			
Donations/koha from the public	68	-	355
Total Donations,bequests, other	68	-	355
Grants/contracts (non-government)			
NZ Fish & Game Research Fund	30,000	-	-
Total Grants/contracts (non-govt)	30,000	-	-
Interest			
Interest	40,065	29,522	25,823
Total Interest	40,065	29,522	25,823
Other revenue			
Rents received	26,352	13,900	20,258
Fines/Prosecutions	174	-	-
Sponsorship	-	500	-
Other income	8,311	-	9,623
Total other revenue	34,837	14,400	29,881



Note 2: ANALYSIS OF EXPENSES

	Actual 2024	Budget 2024	Actual 2023
	\$	\$	\$
Species management			
Population monitoring	6,972	6,800	6,310
Releases	8,508	3,000	-
Total Species management	15,480	9,800	6,310
Habitat protection & management			
Resource management	57,241	25,500	-
Works & management	855	1,300	4,221
Assisted habitat	2,224	4,000	304
Total Habitat protection & managemen	60,320	30,800	4,525
Angler & Hunter participation			
Access	3,009	2,200	1,099
Satisfaction surveys	435	500	-
Newsletters	1,102	1,500	295
Other publications	-	500	-
Training	3,346	6,500	472
Club relations	-	100	78
Huts	54	2,000	-
Total Angler & Hunter participation	7,946	13,300	1,944
Public interface			
Public promotions	565	-	-
Visitor facilities	40,003	27,000	26,928
Total Public interface	40,568	27,000	26,928
Compliance			
Ranging	1,601	1,500	106
Ranger training	103	1,000	76
Compliance	47	1,500	-
Total Compliance	1,751	4,000	182

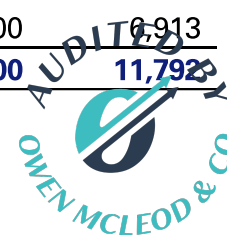


Note 2: ANALYSIS OF EXPENSES CON'T	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
Licensing			
Licence production & distribution	3,735	5,652	-
Agent servicing	12	300	-
Commission	19,668	19,345	18,502
Total Licensing	23,415	25,297	18,502
Council			
Council elections	-	1,000	-
Council meetings	4,994	2,300	2,972
Total Council	4,994	3,300	2,972
Planning & reporting			
Reporting	-	300	-
National liaison	-	200	75
Audit fee	9,787	7,700	11,260
Total Planning & reporting	9,787	8,200	11,335
Employee related costs			
Salaries and wages	262,474	262,000	240,233
Fringe benefit tax	-	1,500	786
KiwiSaver contributions	6,070	6,490	3,919
ACC levies	379	1,000	686
Staff Training and Other expenses	8,912	7,000	11,343
Total Employee related costs	277,835	277,990	256,967
Other expenses			
Houses and huts	6,282	7,700	1,523
Office premises	12,654	8,600	8,147
Office equipment	2,947	2,900	1,507
Communications	8,299	11,700	9,153
General	3,961	6,600	9,292
Field equipment	4,831	2,800	6,683
Vehicles	11,514	13,400	10,479
Total Other expenses	50,488	53,700	46,784



**Note 3 : ANALYSIS OF ASSETS
AND LIABILITIES**

	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
Bank accounts and cash			
Current account balance	107,249	32,885	56,894
Deposits held on Call	85,606	70,000	82,580
Cash on hand	10	200	353
Donation Account	72,321	69,000	68,305
Total	265,186	172,085	208,132
Debtors and prepayments			
Accounts receivable	44,561	16,500	14,464
Prepayments and accrued income	22,090	6,000	10,120
GST Receivable	24,063	10,000	9,729
Total	90,714	32,500	34,313
Investments			
<i>Current portion</i>			
Term Deposits	557,211	580,000	527,413
<i>Non- Current portion</i>			
Term Deposits	-	-	-
Total	557,211	580,000	527,413
Other current assets			
Farmlands shares - 1835 Shares	1,835	1,835	1,835
Total	1,835	1,835	1,835
Creditors and accrued expenses			
Trade and other payables	106,771	64,500	16,396
Gamebird Habitat Stamp levy	11,075	10,000	10,025
Income in Advance	31,703	35,000	35,419
Accrued expenses	87,027	5,000	8,512
GST Payable	-	-	-
Total	236,576	114,500	70,352
Employee costs payable			
Accrued salaries and wages	6,722	6,000	2,496
Annual leave and time in lieu	11,958	4,500	2,383
PAYE owing	6,985	7,000	6,913
Total	25,665	17,500	11,792



Note 4 : PROPERTY PLANT & EQUIPMENT

2024

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	98,000	-	-	-	98,000
Buildings	229,242	-	-	10,391	218,851
Plant & Equipment	10,658	24,646	-	3,340	31,964
Vehicles	43,297	-	-	8,226	35,071
Office Equipment	13,522	-	-	3,522	10,000
Total	394,719	24,646	-	25,479	393,886

2023

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	98,000	-	-	-	98,000
Buildings	239,633	-	-	10,391	229,242
Plant & Equipment	6,436	6,086	-	1,864	10,658
Vehicles	51,522	-	-	8,225	43,297
Office Equipment	10,695	5,687	-	2,860	13,522
Total	406,286	11,773	-	23,340	394,719



Note 5: EQUITY

	Actual 2024 \$	Actual 2023 \$
Accumulated Funds		
Balance as at 1 September	887,531	870,543
Surplus/(Deficit)	(37,677)	34,535
Transfer to Reserves	(11,134)	(27,713)
Transfer from Reserves	27,241	10,166
Total Accumulated Funds	865,961	887,531
<i>Dedicated Reserves</i>		
Asset Replacement Reserve		
Balance as at 1 September	41,636	51,802
Transfer from Accumulated Funds	11,134	-
Transfer to Accumulated Funds	-	(10,166)
Balance at 31 August	52,770	41,636
Back Country Fisheries Reserve		
Balance as at 1 September	86,492	61,338
Transfer from Accumulated Funds (Income)	-	25,154
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	86,492	86,492
Hawke's Bay Pheasants Unlimited		
Balance as at 1 September	1,647	1,615
Transfer from Accumulated Funds (Income)	-	32
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	1,647	1,647
River/Water Quality Donations		
Balance as at 1 September	66,962	64,435
Transfer from Accumulated Funds (Income)	-	2,527
Transfer to Accumulated Funds (Expenses)	(27,241)	-
Balance at 31 August	39,721	66,962
Total Dedicated Reserves	180,630	196,737
Total Equity	1,046,591	1,084,268



Note 5: EQUITY CON'T

BREAKDOWN OF DEDICATED RESERVES

Dedicated reserves

Asset Replacement Reserve

A reserve set up for Council to replace property, plant and equipment.

Back Country Fisheries Reserve

The back-country fisheries reserve is for the purpose of management of "back country fisheries".

Hawke's Bay Pheasants Unlimited

Funds transferred to Council to award sportsmanship during junior pheasant preserve shoots.

River/Water Quality Donations

Donations received for water quality improvement in the Hawke's Bay region.

Note 6: COMMITMENTS & CONTINGENCIES

	2024	2023
Commitments	Actual	Actual
Photocopier (39 months remaining)	4,140	5,414

Contingency

There are no contingent liabilities as at 31 August 2024 (Last Year - nil)

Note 7: OTHER

Goods or Service Provided to the Entity in Kind

Description	Amount
Honorary ranging activities	No Charge
Councillor meetings and events	No Charge

Right to occupy

A small hut is located at the Department of Conservation (DOC) Glen Falls campground. The Council has an agreement to occupy the site provided by DOC at no cost. The land area is approximately 1000m². No cost has been accrued for the use of the property due to the immateriality of the rental.



Note 8: 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	Description	2024	2023	2024	2023
		\$ Value	\$ Value	\$ Amount Outstanding	\$ Amount Outstanding
New Zealand Fish and Game Council	Levies paid	108,269	93,227	-	-
New Zealand Fish and Game Council	Support Services	39,589	-	-	-
Eastern Fish and Game Council	Support Services	13,484	1,834	-	-
New Zealand Fish and Game Council	Support Services in kind re Tranche 2	-	-	-	-

Note 9: 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 10: COMPARATIVE

There are a few prior period comparatives which have been reclassified to make disclosure consistent with the current year.



Note 11: MINISTERIAL REVIEW

In February 2021, the Minister of Conservation presented the review for Governance of Fish and Game New Zealand and the New Zealand Fish and Game Councils. This report sets out [36 recommendations](#) to be implemented for the future of Fish and Game.

A review implementation team was established, including the then Chair of the NZFGC, Ray Grubb, Brian Anderton, the acting CEO of the NZFGC, and DoC representatives. After 18 months, the ISG Report from this Committee was drafted but was never approved by the Minister. In November 2022, the Minister disbanded this group. The NZC had been waiting on this report for the direction to implement the Review, as many of the recommendations were reliant on legislative changes. One of the recommendations was for the amalgamation of Councils (reducing the number of Councils from 12 to 6).

In October 2022, the Regional Fish and Game Chairs wrote to the NZC asking them to implement the non-legislative parts of the Review. In November 2022, the NZC, agreeing with the Regional Chairs, instructed the NZC CEO to implement the non-legislative parts of the Review. On 6 December 2022, Sia Aston, Deputy Director – Public Affairs on behalf of the Department of Conservation, wrote to the New Zealand Council, advising that Fish and Game should proceed with implementing the review recommendations that do not require legislative changes.

Due to the time lost with the ISG, the implementation of many of these recommendations only commenced at the end of November 2022.

In February 2023, The New Zealand Council (NZC) established two work groups - Future Finance and Future Structures, which are working on structural and financial considerations for the organisation. These draft reports were presented to the NZC in April 2024 and sent to regions.

The NZC has instigated a Cost optimisation project to determine areas where Fish and Game can identify savings and efficiencies. This report has not yet been completed.

The NZC is currently working with the Minister for Hunting and Fishing to determine the legislative changes required to ensure Fish and Game can operate more efficiently.

National Policies have been adopted this year which are consistent with the recommendations of the Ministerial review.



Note 12: ALLOCATION OF OVERHEADS TO OUTPUT AREAS FOR 2024

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 2024

Output Area	Actual Direct \$	Actual Hours	Allocation of Overheads	Total Costs per Output
Species management	15,480	625	49,050	64,530
Habitat protection & management	60,320	221	17,344	77,664
Angler & hunter participation	7,946	360	28,251	36,197
Public interface	40,568	2,039	160,016	200,584
Compliance	1,751	200	15,695	17,446
Licensing	23,415	80	6,278	29,693
Council	4,994	221	17,343	22,337
Planning & reporting	9,787	416	32,648	42,435
Totals	164,261	4,162	326,625	490,886

Actual Overheads

Employee related costs	277,835
Depreciation	25,479
Other expenses	50,488
Less Administrative Income	<u>(27,177)</u>
Total Overheads to Allocate	326,625

UNAUDITED BUDGET 2024

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	9,800	965	62,726	72,526
Habitat protection & management	30,800	395	25,675	56,475
Angler & Hunter participation	13,300	1,300	84,502	97,802
Public interface	27,000	1,745	113,427	140,427
Compliance	4,000	215	13,975	17,975
Licensing	25,297	190	12,350	37,647
Council	3,300	170	11,050	14,350
Planning & reporting	8,200	295	19,178	27,378
Totals	121,697	5,275	342,883	464,580

Budget Overheads

Employee related costs	277,990
Depreciation	23,593
Other Expenses	53,700
Less Administrative income	<u>(12,400)</u>
Total Overheads to Allocate	342,883



INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF HAWKE'S BAY FISH AND GAME COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 31 AUGUST 2024

The Auditor-General is the auditor of Hawke's Bay 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 Ltd, to carry out the audit of the financial statements and statement of performance of the Fish and Game Council on his behalf.

Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Fish and Game Council on pages 28 to 43, that comprise the statement of financial position as at 31 August 2024, the statement of financial performance, 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 performance of the Fish and Game Council on pages 6 to 27.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 28 to 43:
 - present fairly, in all material respects:
 - its financial position as at 31 August 2024; 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); and
- the statement of performance of the Fish and Game Council on pages 6 to 27:
 - presents fairly, in all material respects, the Fish and Game Council's performance for the year ended 31 August 2024, 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 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 for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 02 December 2024. 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 performance, we comment on other information, and we explain our independence.

Basis for our opinion

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

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

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

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

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

In preparing the financial statements and the statement of 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 performance

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

For the budget information reported in the financial statements and the statement of 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.

We did not evaluate the security and controls over the electronic publication of the financial statements and the statement of 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 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 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 Fishing 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 performance, including the disclosures, and whether the financial statements and the statement of 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 5, but does not include the financial statements and the statement of performance, and our auditor's report thereon.

Our opinion on the financial statements and the statement of 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 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 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: *International 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 Ltd
On behalf of the Auditor-General
Hamilton, New Zealand