



PERFORMANCE REPORT OF THE

EASTERN FISH AND GAME COUNCIL

**FOR THE YEAR ENDED
31 AUGUST 2024**

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

DATE 18 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 the Performance Report of the Eastern Fish and Game Council for the year ended 31 August 2024.

Yours faithfully

Signed by:

56704EC76F077951

Chair
Eastern Fish and Game Council

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ENTITY INFORMATION

Legal Name

Eastern Fish & Game Council.

Type of Entity and Legal Basis

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

Mission and Statutory Functions

Eastern Fish and Game Council was established for the purposes of the management, maintenance, and enhancement of sportfish 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 Eastern 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 Eastern Fish and Game Council

The Council currently consists of 9 councillors who were elected in October 2021. Councillors are elected three yearly by fish and game licence holders in the Council's region.

The Council meets a minimum of six times each year at sites around the region that enable licence holders to attend one or more Council meetings should they desire.

The Chief Executive Officer is responsible for the day-to-day operations and reports to the Council. 11 other full and part time staff support the Chief Executive Officer in delivering the Council's objectives.

Mr Mark Sceats is the Current Chair and Mrs Debbie Oakley 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
Mark Sceats	Gisborne	5	2021-2024
Kevin Coutts	Rotorua Lakes	4	2021-2024
Murray Ferris	Gisborne	6	2021-2024
Mike Jarvie	Tauranga	5	2021-2024
Lindsay Lyons	Whakatane	5	2021-2024
Scott Nicol	Tauranga	4	2021-2024
Debbie Oakley	Tauranga	6	2021-2024
Alan Simmons	Taupo	4	2021-2024
Jay Tapsell	Tauranga	4	2021-2024
Ngahi Bidois	Rotorua Lakes	4	2021-2024 (resigned May 2024)

Staff Members

Arash Alaeinia
Chief Executive Officer

Kate Thompson
Office Manager

Cheyenne Robson
Office Administrator

Matthew McDougall
Senior Fish & Game Officer

Anthony van Dorp
Senior Fish & Game Officer

Eben Herbert
Fish & Game Officer

Georgia Beuth
Fish & Game Officer

John Meikle
Fish & Game Officer

Mark Sherburn
Fish & Game Officer

Matthew Osborne
Fish & Game Officer

Nigel Simpson
Fish & Game Officer

Lloyd Gledhill
Fish & Game Officer

Auditors

Owen McLeod & Co Limited

Bankers

Westpac New Zealand Limited

Bank of New Zealand

Offices

The Council office is located at 1130 Paradise Valley Road, Rotorua

Phone: 07 357 5501

Email: eastern@fishandgame.org.nz

Website: <https://fishandgame.org.nz/eastern/>

CHAIRS REPORT

I am pleased to present the annual report for the Eastern Fish and Game Council as chair for the year ending 31 August 2024.

The 23/24 year has been a year of many challenges in particular the continued decline of Licence sales for both hunting and fishing continues to be a great concern with it impacts on both regional and national budgets.

The cost of living crisis experience throughout New Zealand continues is a major contributor to the decline in licence sales. We as a region and the NZ Council need to be mindful of this when preparing our budgets.

On Positive note we appear to be recovering from the effects of the Covid epidemic with an influx of more international hunters and fishers.

Good financial management has seen Eastern Fish and Game remain relatively unaffected by these challenges.

Fish and Game New Zealand has continued to work hard for our fishers and hunters promoting the social Licence of these activities to the wider public.

Eastern Fish and Game's representative on the New Zealand Council Debbie Oakley has continued to work hard for our Licence holders, to Debbie we say thank you and acknowledge your contribution that you have made both regionally and nationally.

The Eastern region has continued to show high compliance rates and our hatchery continues to perform as expected liberating and transporting over 70,000 fish to our lakes and around the North Island to support other regions.

The major challenge that Eastern faced was the closure for 6 weeks at the start of the 2023 fishing season for Lake Ōkātina and then yearlong restricted access. This was additionally challenging as Eastern Fish and Game tried to navigate and understand the legal rights for the restricted access that were outside of the MPI Controlled Area Notice requirements while maintaining a long term relationship with iwi and other stakeholders.


The Eastern Council continued to look at avenues to resolve the restricted access including approaches to the Minister and other Government authorities.

The Eastern Region is fortunate to have very good staff and on behalf of all Counsellors I thank our staff for their diligent work that they carry out for the benefit of our Licence holders.

I also take this opportunity to thank my fellow Counsellors for their help and assistance throughout the year. I have had to meet the challenge of becoming Chair over the last year, and it has been a learning curve for myself. I thank all those who have assisted me in my transition from Councillor to Chairperson.

I wish everybody all the best for the coming Trout and Hunting seasons, may you get the rewards that you deserve for the effort that you put in.

Kind regards

Signed by:

56704EC76F077951


Mark Sceats
Chairperson, Eastern Fish and Game Council

STATEMENT OF RESPONSIBILITY

18 November 2024

The Council and Management of the Eastern 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 Eastern Fish and Game Council under section 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 financial statements and statement of service performance for the financial year ended 31 August 2024 fairly reflects the financial position and operations of the Council.

Signed by:

56704EC76F077951

Mark Sceats

Chair

STATEMENT OF SERVICE PERFORMANCE

Introduction

The following is a summary of performance relating to objectives provided for in the 2023-2024 Operational Work Plan, as adopted by Council for commencement on 1 September 2023.

Annual Operational Work Plan

The annual Operational Work Plan 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

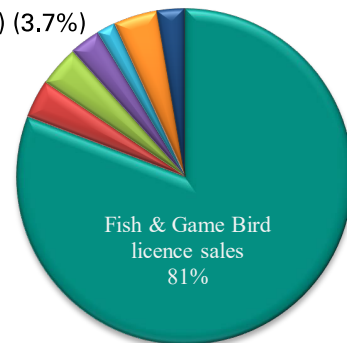
Eastern Fish and Game Council derives revenue for funding its operations from various sources.

Outcomes – Achievements

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

Total Revenue \$1,704,050

- Fish & Game Bird licence sales
- Sale of fish and product (primarily to Fish & Game regions) (3.7%)
- Rentals & grazing (3.9%)
- Contract work (2.8%)
- Grants/donations/sponsorships/diversions (1.8%)
- Interest (4.2%)
- Other (includes but not limited to Fishing competitions, habitat fees, fines, asset revaluation) (2.6%)



Hatchery

We continued to resource the Hatchery operation producing 72,713 trout, which were released into the Rotorua lakes fishery and other fisheries within the North Island to supplement natural recruitment and increase trout populations to provide increased success and a more enjoyable fishing experience for anglers.

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 to maintain sustainable populations of game bird species for hunters now and in the future.

Angler and Hunter Participation

We maintain and enhance access to the fish and game resource and inform hunters and anglers of opportunities for fishing and hunting in the Eastern Fish & Game Region.

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.

Compliance

Compliance checks are carried out to monitor compliance with angling and hunting regulations and enforcement action is taken 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	\$633,230	\$68,000	\$565,230	\$690,011	\$64,577	\$625,434
Habitat Protection	\$281,165	\$32,641	\$248,524	\$273,563	\$59,598	\$213,965
Angler & Hunter Participation	\$163,477	\$7,400	\$156,077	\$127,640	\$10,076	\$117,564
Public Interface	\$75,528	\$0	\$75,528	\$53,056	\$306	\$52,750
Compliance	\$114,468	\$5,000	\$109,468	\$101,307	\$3,970	\$97,337
Licensing	\$99,785	\$1,435,443	-\$1,335,658	\$75,811	\$1,376,919	-\$1,301,108
Council	\$44,028	\$0	\$44,028	\$31,070	\$0	\$31,070
Planning & Reporting	\$96,319	\$0	\$96,319	\$111,856	\$1,600	\$110,256
Total Outputs	\$1,508,000	\$1,548,484	-\$40,484	\$1,464,314	\$1,517,046	-\$52,732
Administrative Expense offset by administrative income	\$86,527	\$86,527	\$0	\$144,325	\$144,325	\$0
Levies, Interest	\$124,451	\$31,617	\$92,834	\$124,451	\$42,679	\$81,772
	\$1,718,978	\$1,666,628	\$52,350	\$1,733,090	\$1,704,050	\$29,040

OUTPUT 1: SPECIES MANAGEMENT

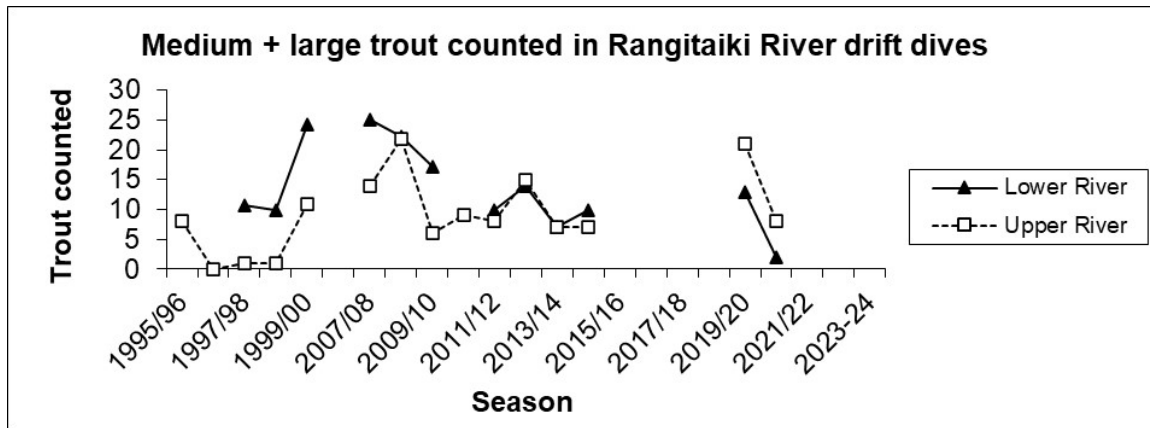
Goal: To manage sustainable populations of sports fish and game bird species to provide for recreational harvest.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1110	Species Monitoring	\$221,469	\$0	\$221,469	\$198,118	\$1,680	\$196,438
1120	Harvest Assessment	\$57,530	\$0	\$57,530	\$78,834	\$0	\$78,834
1130	Fish Salvage	\$0	\$0	\$0	\$0	\$0	\$0
1140	Hatchery Operations	\$334,255	\$68,000	\$266,255	\$388,953	\$62,897	\$326,056
1150	Game Farm	\$0	\$0	\$0	\$0	\$0	\$0
1160	Liberations	\$10,609	\$0	\$10,609	\$16,899	\$0	\$16,899
1170	Regulations	\$6,017	\$0	\$6,017	\$4,722	\$0	\$4,722
1180	Control	\$3,350	\$0	\$3,350	\$2,485	\$0	\$2,485
Total		\$633,230	\$68,000	\$565,230	\$690,011	\$64,577	\$625,434

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

Project and Objective	Performance Measure	Actual Result
1111 River Fisheries Investigations Investigate and monitor river fisheries. (i) Monitor the Rangitaiki and investigate other Eastern Region rivers following significant weather events and to support planning and consenting processes. (ii) Maintain and continue to promote our online 'angler diary' facility for anglers to record their efforts, the fish they catch, and any other observations they might wish to make; and provide feedback to participating anglers. (iii) Contribute to regional interagency biosecurity initiatives.	Report river fishery investigation results to Council by 31 July 2024. Provide overview of online diary use to Council by 31 August 2024.	(i) Rangitaiki River drift dive investigation undertaken 21 February 2024 however drift dive counts not completed due to poor visibility. Results reported to Council April 2024. Waiau River Headwater investigation undertaken 29 Feb to 2 March 2024. Reported to Council April 2024. Final Reporting not completed. (ii) Online diary maintained and promoted with 12 river/stream/channel records entered between 1 September 2023 and 31 August 2024. (iii) Liaised with regional aquatic pest group October 2023 and April 2024.



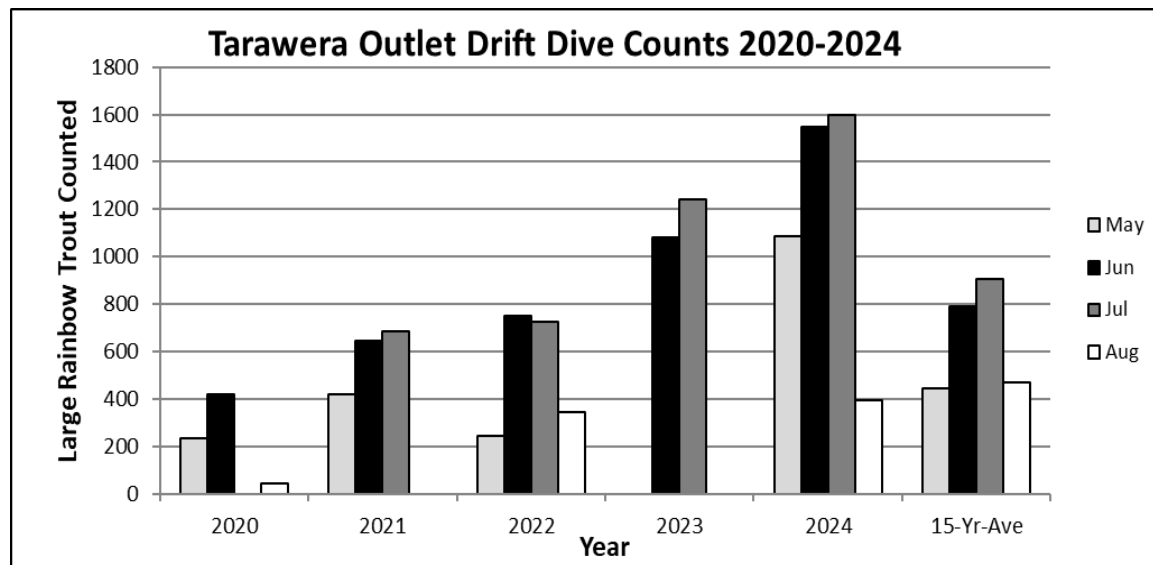
Graph 1: Rangitaiki River drift dive trout counts

Project and Objective	Performance Measure	Actual Result
1112 Datawatch Monitor Eastern Region lake fisheries using the “Datawatch” tagging programme to assess trout growth.	Tag and release 7,500 fish. Report on tag returns to each meeting of Council.	(i) 6,000 datawatch tagged fish released into Rotorua lakes. (ii) 555 tags returned by anglers and 10 free licences distributed to lucky draw winners in June 2024 draw. (iii) Reported bi-monthly to Council.
1113 Lake Waikaremoana Monitor data collection and maintain Lake Waikaremoana water quality buoy; undertake periodic creel surveys and monitoring of key spawning tributaries.	Report activities to the following meeting of Council. Submit report on creel survey and spawning tributary monitoring programme to April 2024 meeting of Council.	Water quality monitoring buoy status reported to Council bi-monthly. Spawning tributary monitoring not undertaken during the 2024 winter.
1114 Lake Tarawera (i) Monitor Lake Tarawera spawning tributaries including the Tarawera Outlet, Te Wairoa and Wairua Streams. (ii) Maintain twice yearly acoustic smelt monitoring transects (including processing of data collection to date).	Report spawning survey observations to the following meeting of Council, and the results of other investigations by 31 August 2024.	(i) Three Tarawera Outlet drift dives completed in 2023/24 financial year. The scheduled count for August undertaken on 5 September is shown in graph for completeness. Te Wairoa trapping data reported to Council bi-monthly during the trapping season. Escapement count conducted in Wairua Stream in August 2024. (ii) Year 6 sampling for Tarawera acoustic smelt programme undertaken November 2023 and May 2024. All data up to and including May 2024 processed by Fish & Game staff and analysed by fisheries scientist Michel Dedual. Data recorded April

		2021 to April 2022 presented in Report to Council at February 2024 meeting.
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Table 1: Wairua Stream mouth angling data records

Angling Data	2023-24	2022-23	2021-22	2020-21	2019-20
Total Hours recorded	51.5	3.25	45.5	53.5	9
Avg Catch rate (fish/hr)	0.13	0.25	0.75	0.42	0.00
Avg Length (mm)	513	520	474	418	-
Avg Weight (kg)	1.85	-	1.23	0.97	-
Avg Condition Factor	47.01	-	39.07	48.51	-



Graph 2: Tarawera Outlet drift dive trout counts

Project and Objective	Performance Measure	Actual Result
1115 Other Lake Fisheries Investigations (i) Contribute to research on other lake fisheries including projects associated with water quality. (ii) Continue to operate the Ngongotaha Stream trap. (iii) Maintain and continue to promote our online 'angler diary' facility for anglers to record their efforts, the fish they catch, and any other observations they might wish to make; and provide feedback to participating anglers.	Provide research updates and Ngongotaha trap results to each meeting of Council. Provide an overview of online diary use to Council by 31 August 2024.	(i) BOPRC expert Fisheries Panel meeting not yet held for 2024. (ii) Ngongotaha trap run monitored and reported to Council bi-monthly. (iii) Online diary maintained and promoted with 70 lake fishery records entered between 1 September 2023 and 31 August 2024. Not reported to Council.

Table 2: Ohau Channel creel survey results, post diversion wall construction

Season	14-15	15-16	16-17	17-18	18-19	19-20	20-21	21-22	22-23	23-24
Ave. angler catch rate	0.32	0.38	0.25	0.30	0.34	0.25	0.32	0.60	0.44	0.48
Ave. brown weight (kg)	2.93	2.83	3.26	2.86	2.47	3.05	2.77	2.36	2.74	2.30
Ave. rainbow weight(kg)	1.55	1.62	1.58	1.50	1.64	1.84	2.01	1.76	1.68	1.67
% of Anglers satisfied	33%	68%	67%	72%	58%	55%	73%	83%	92%	85%

Catch rate = fish/hr

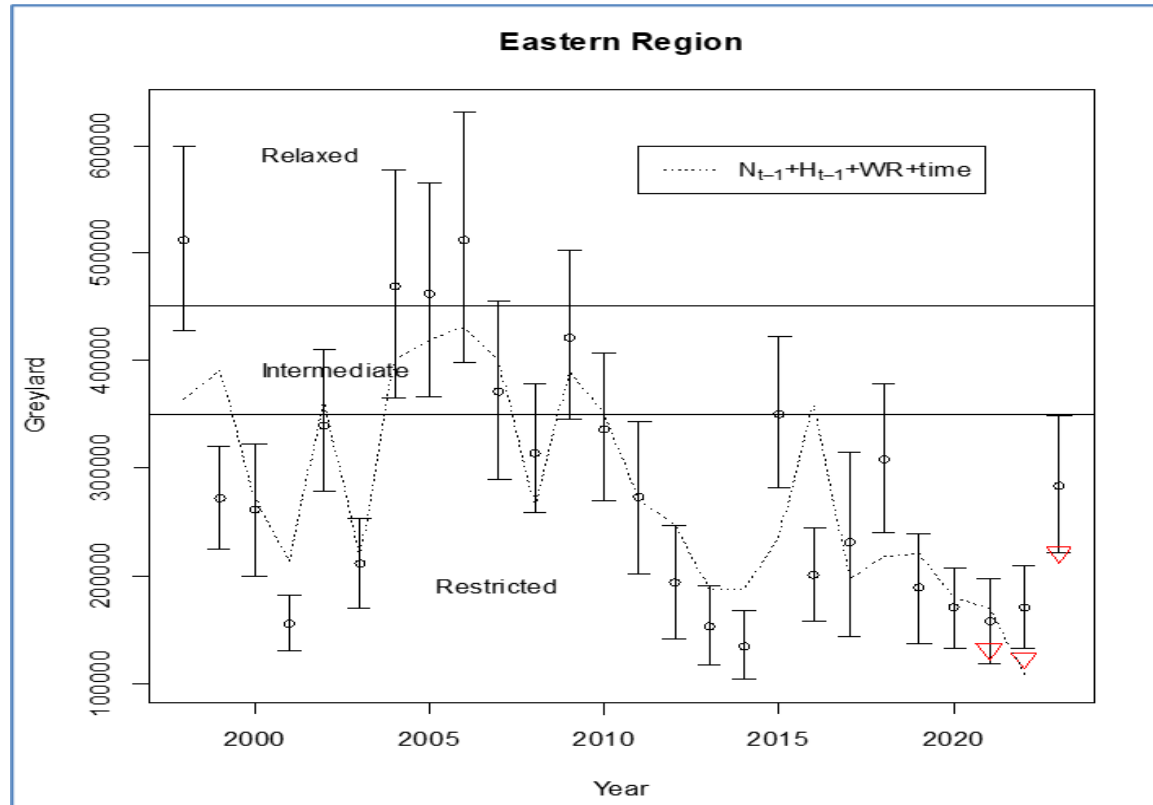
Table 3: Ngongotaha Stream trap run annual summary

Month	Trap Nights	Tot RT Caught	Tot BT Caught	%BT	Avg RT Length	Avg RT Weight	Avg BT Length	Avg BT Weight
Sep 23	4	40	-	0%	499	1.73	-	-
Oct 23	-	-	-	-	-	-	-	-
Nov 23	-	-	-	-	-	-	-	-
Dec 23	-	-	-	-	-	-	-	-
Jan 24	-	-	-	-	-	-	-	-
Feb 24	7	27	15	36%	468	1.26	550	2.27
Mar 24	-	-	-	-	-	-	-	-
Apr 24	3	5	33	87%	527	1.58	603	2.84
May 24	-	-	-	-	-	-	-	-
Jun 24	2	3	2	40%	555	2.20	559	2.38
Jul 24	3	39	8	17%	497	1.69	548	2.46
Aug 24	4	27	1	4%	519	1.85	590	3.00
Year	23	141	59	30%	511	1.72	570	2.59

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

Project and Objective	Performance Measure	Actual Result
1116 Waterfowl Monitoring (i) Monitor black swan and paradise shelduck populations within the Eastern Region using aerial trend counts. (ii) Investigate productivity, survival, harvest and movements of greylards by conducting brood counts and undertaking trapping and banding programmes; co-ordinate and participate in the national shoveler monitoring programme.	(i) Report interim results to the February 2024 Council meeting and provide a full report detailing the status of these populations by 31 August 2024. (ii) Provide final reports for the 2022-2023 year by 31 October 2023 and report interim results for the 2023-2024 year to the February 2024 Council meeting. The reports will compare measures of productivity for greylards with previous years where it is possible to do so.	(i) Paradise shelduck and black swan counts completed for all management areas. Recommendations submitted to NZFGC 30 January 2024. The full report completed and presented to Council in May 2024. (ii) Mallard and grey duck population estimates provided to Council in December 2023. Banding completed February 2024. (iii) A series of annual duck brood counts were undertaken within the coastal Bay of Plenty drainage network during October and November 2023. (iv) 2023 shoveler census report presented to Council December 2023 and draft report emailed 3 October 2023 to all Fish & Game

		Regions. The 2023 National shoveler census conducted 5 August 2024.
1117 Botulism Monitor avian botulism outbreaks and minimise these by whatever practical means are available.	Report incidents to the following meeting of Council.	No botulism reports were received. Staff contributed significantly to Highly the Pathogenic Avian Influenza (HPAI) national response planning.



Graph 3: Eastern Region mallard population (open circle; mean \pm 95% BCI) 1998–2023, with three zones of regulation constraint, Restricted, Intermediate and Relaxed (demarked by the horizontal lines). The dashed line shows the model $N(t) = N(t-1) + H(t-1) + WR(t) + \text{time}(t)$ where $N(t)$ =mallard population in year t , H = greylard harvest in year $t-1$, WR =total winter rain (recorded at the Whakatane weather station), $\text{time} = \text{year } (t)$. The upside-down red triangle (Nabla) represents the predicted 2021 – 2023 greylard population.

Table 4: Aerial trend count estimate of annual change (22 year population trend) and last two years' count totals for sub regional management areas

Area	Paradise Shelduck			Black Swan		
	% Change	Total 2023	Total 2024	% Change	Total 2023	Total 2024
A1	-1.2%	6,429	8,215	-0.22%	7,021	8,189
A2	2.7%	1,583	2,185	0.77%	1,638	2,565
B1	-3.9	NC	4,049	3.58%	NC	469
B2	-4.5	NC	809	0.47%	NC	786

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

Project and Objective	Performance Measure	Actual Result
1118 Game Bird Research (i) Review and refine if appropriate, the five-year strategic research and management work plan for greyhounds. (ii) Review and refine if appropriate, the modelling approach used to support regulation setting.	Report findings and submit revised work plan if relevant to Council by 31 August 2024.	(i) National Mallard Research initiatives are on hold and consequently no input required from Eastern Region staff. (ii) Investigated predictive models to assist with setting of game season regulations for mallards (see Graph 3). Reported to Council December 2023.
1119 Upland Game Assessments Continue upland game population monitoring programme in Kaingaroa.	Report outcomes to the following meeting of Council.	Pheasant call counts were undertaken in Kaingaroa Forest in November 2023.

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

Project and Objective	Performance Measure	Actual Result
1121 Lake Fisheries Creel Surveys (i) Review and refine approach as necessary to annual angler creel monitoring surveys assessing angler catch and satisfaction from key Rotorua lakes (Okataina, Rotoiti, Tarawera), and implement. (ii) Where resourcing allows, extend summer creel surveys to other lakes fisheries to the extent that this can be accommodated without compromising effort on the key lakes.	Report on the 2023-2024 summer creel surveys by 31 August 2024.	(i) Winter Creel not undertaken during 2023-24 Season. (ii) 990 anglers surveyed during the 2023-24 summer surveys. Surveys only undertaken on key lakes. Report presented to Council August 2024.

Table 5: Winter Creel Survey summary results

Lake	% Anglers satisfied of those who responded			Avg Fish Length (mm)			Avg Fish Weight (kg)		
	2024	2023	2022	2024	2023	2022	2024	2023	2022
Tarawera	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Rotoiti	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a
Okataina	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a	n/a

(No Winter Creel Survey undertaken in 2021, 2022 & 2023)

Table 6: Summer Creel Survey summary results

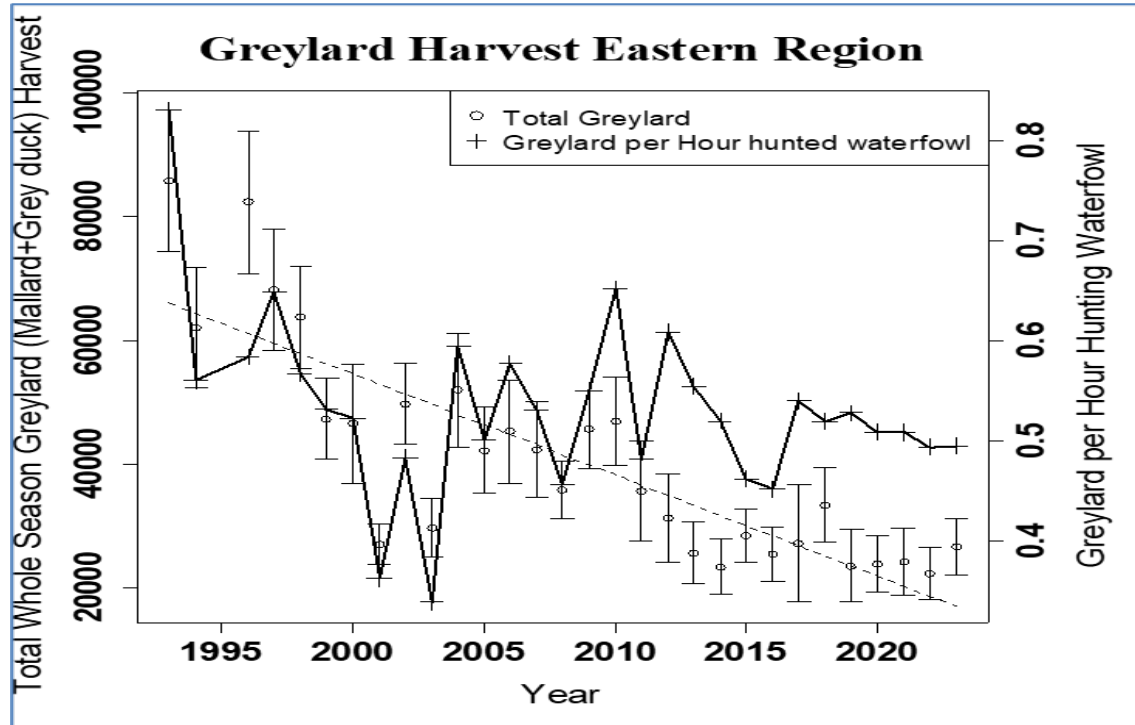
Lake	% Anglers satisfied of those who responded			Avg Fish Length (mm)			Avg Fish Weight (kg)		
	23-24	22-23	21-22	23-24	22-23	21-22	23-24	22-23	21-22
Tarawera	91%	97%	96%	525	526	512	1.72	1.74	1.54
Rotoiti	91%	96%	93%	528	526	539	1.77	1.80	2.04
Okataina	-	100%	100%	546	521	535	2.01	1.75	1.72
Rotorua	100%	100%	97%	466	475	457	1.21	1.06	1.11

Project and Objective	Performance Measure	Actual Result
1122 Opening Day Angler Survey Monitor opening day catch from Rotorua lakes fisheries to assess characteristics of the catch.	Present report to Council by 30 April 2024.	Survey completed with 645 anglers surveyed. Report presented to Council April 2024.

Table 7: Opening Day Survey, trout caught summary details

Lake	Avg 2yr old length (mm)			Avg 2yr old weight (kg)			Avg 2yr old condition factor		
	23-24	22-23	21-22	23-24	22-23	21-22	23-24	22-23	21-22
Tarawera	524	519	504	1.68	1.66	1.46	41.97	42.79	40.84
Rotoiti	518	510	508	1.65	1.53	1.68	42.79	41.56	45.40
Okataina	-	499	508	-	1.45	1.55	-	42.00	42.46

Project and Objective	Performance Measure	Actual Result
1123 Game Bird Hunter Survey Assess the harvest of game birds by hunters and hunter effort during the 2024 season. Include in the survey an assessment of the special season for pukeko and black swan in February 2024.	Present the results of the 2023 game season hunter surveys to Council by 30 November 2023. Complete the 2024 game bird hunter surveys by 31 August 2024.	2023 Game bird hunter survey results presented to December 2023 meeting of Council. 2024 game bird hunter surveys completed in August 2024.



Graph 4. Greyland (mallard + grey duck) whole season harvest (mean=open circles; with 95% confidence bars) in the Eastern Region 1993 – 2023 (NB the survey was not carried out in 1995 in the Eastern Region). The solid line (with crosses) is per hour hunting waterfowl.

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

Project and Objective	Performance Measure	Actual Result
1141 Operate Hatchery (i) Produce quality fish for stocking of Eastern Region lakes and supplying the needs of other Fish & Game regions. (ii) Make further progress on developing the capacity to produce 50+ trophy trout/annum for release in conjunction with fishery promotions. (iii) Complete revision where necessary of the hatchery manual and contingency provisions in the event of emergencies. (iv) Control shags disturbing rearing ponds.	(i) Produce c.70,000 fish to meet Eastern Region needs and regional orders. (ii) Capacity available for producing 50+ trophy fish/annum. (iii) Incorporate further updates to manual and emergency contingency measures if required by 31 August 2024. (iv) Provide a record of black shags (<i>Phalacrocorax carbo novaehollandiae</i>) and little shags (<i>Phalacrocorax melanoleucos brevirostris</i>) destroyed on the property.	(i) 72,713 fish were produced and liberated or distributed for the period. (ii) Liberations reported to following meeting of Council. (iii) Capacity to produce approx. 25 trophy size fish for promotional release developed. (iv) Draft hatchery manual completed. (v) Eight black shags and eleven little shags were destroyed on the hatchery property.

Table 8: Trout liberations in the Eastern Region

Water	Date	Mark	Tag	Species	Age	Modal	Qty
McLaren	21/11/2023			RT	3+	180	15
McLaren	21/11/2023	Lp		RT	1+	180	1,000
McLaren	21/11/2023	Lp		BT	1+	210	500
Ngahewa	4/10/2023	Lp		RT	1+	180	200
Ngapouri	19/10/2023	Lp		RT	1+	180	500
Okareka	27/09/2023	Lp		RT	1+	180	1,500
Okareka	27/09/2023	Lp	G23	RT	1+	180	500
Okareka	30/05/2024	RpAd		RT	1+	180	2,000
Okaro	4/10/2023	Lp		RT	1+	180	500
Okataina	22/09/2023	Lp		RT	1+	180	1,500
Okataina	22/09/2023	Lp	E23	RT	1+	180	500
Okataina	12/03/2024	RpAd		RT	1+	180	500
Okataina	29/05/2024	RpAd	O 24	RT	1+	180	500
Otara, Pakahi	12/12/2023	Lp		RT	1+	180	500
Rerewhakaaitu	10/10/2023	Lp		RT	1+	180	2,500
Rerewhakaaitu	10/10/2023	Lp	I23	RT	1+	180	500
Rerewhakaaitu	7/06/2024	RpAd		RT	1+	180	2,500
Rotoehu	23/11/2023	Lp	C23	RT	1+	180	500
Rotoehu	23/11/2023	Lp		RT	1+	180	1,500
Rotoehu	26/05/2024	RpAd		RT	1+	180	1,500
Rotoiti	6/09/2023	Lp	B23	RT	1+	180	500
Rotoiti	7/09/2023	Lp		RT	1+	180	6,500
Rotoiti	24/10/2023	Lp		RT	1+	180	6,000
Rotoiti	23/02/2024	Ad		RT	1+	170	500
Rotoiti	23/02/2024	Ad	N24	RT	1+	170	500
Rotoiti	12/03/2024	RpAd		RT	1+	180	4,000
Rotoiti	23/04/2024	RpAd		RT	1+	180	5,000
Rotoiti	14/05/2024	RpAd		RT	1+	180	5,000
Rotoiti	14/05/2024	RpAd	24R	RT	1+	180	500
Rotoma	3/10/2023	Lp	lp	RT	1+	180	2,000
Rotoma	3/10/2023	Lp	D23	RT	1+	180	500
Rotoma	6/06/2024	RpAd		RT	1+	180	2,000
Tarawera	5/09/2023	Lp		RT	1+	180	3,000
Tarawera	5/09/2023	Lp	H23	RT	1+	180	500
Tarawera	7/11/2023	Lp		RT	1+	180	2,000
Tarawera	20/02/2024	Ad		RT	1+	170	1,000
Tarawera	20/02/2024	Ad	x24	RT	1+	170	500
Tarawera	13/03/2024	RpAd		RT	1+	180	1,000
Tarawera	15/04/2024	RpAd		RT	1+	180	1,000
Tarawera	7/05/2024	RpAd		RT	1+	180	500
Tarawera	7/05/2024	RpAd	24T	RT	1+	180	500
Tikitapu	21/12/2023	Ad		RT	1+	180	250
Tikitapu	21/12/2023			Brook	1+	160	150
Tuai	18/12/2023	Lp		RT	1+	180	500
Tuai	18/12/2023	Lp		BT	1+	210	200
Waioatahe	12/12/2023	Lp		RT	1+	180	250

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1142 Hatchery Maintenance Maintenance of hatchery facilities.	<i>Report activities to the following meeting of Council.</i>	Activities were reported to following meeting of Council.
1143 Te Wairoa Trap Operate Te Wairoa trap to obtain suitable brood stock and collect sufficient ova to sustain the hatchery programme.	<i>Report the results of the trapping programme to each meeting of Council during the period April to August 2024.</i>	(i) The Te Wairoa trap was operated, and 373,000 ova were collected from 79 crosses. (ii) Reported to Council bi-monthly during the trapping season.

Table 9: Te Wairoa trap summary

Fish details	2023-24	2022-23	2021-22	2020-21	2019-20
Total fish trapped	1948	1575	2651	2312	1,245
Average Length (mm)	577	561	553	537	549
Average Weight (kg)	2.52	2.09	2.09	1.95	1.89
Wild % in run	28.2	29.5	26.9	38.0	23.0

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

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1161 Sports Fish Liberations Fin clip, tag, transfer, and release hatchery reared trout in accordance with regional stocking strategies.	<i>Report liberations to the following meeting of Council.</i>	Liberations reported to the following meeting of Council.

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

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1171 Sports Fish Regulations Contribute to the maintenance of sports fish resources by conducting a review of the annual Anglers Notice and recommending amendments to it if required for the 2024-2025 season.	<i>Recommend fishing season conditions for the 2024-2025 Anglers Notice by 30 June 2024.</i>	Anglers notice process completed at May 2024 Council Meeting. Recommendations sent to NZ Council 21 June 2024.
1172 Game Bird Regulations Maintain game bird resources via the development of annual game season conditions.	<i>Recommend game season conditions for the 2024 season to the NZ Council by 31 January 2024.</i>	Recommended Game Season Conditions sent to NZ Council 30 January 2024.
1173 Game Bird Authorities Provide input to Department of Conservation (DOC) permitting processes to capture, hold, breed and release game birds, and provide input to national Fish & Game initiatives to obtain authorities or delegations from DOC to	<i>Report activities to the following meeting of Council.</i>	No requests to provide input to permitting processes or authorities to hold, capture or release game birds were received from DOC, nor was there any requirement or request to provide input to national Fish & Game initiatives of this nature.

administer all related matters pertaining to Schedule 1 Wildlife Act game species.		
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1180: Game Bird Control: Minimise significant damage caused by game birds to private land

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1181 Game Bird Control Reduce damage to crops or pasture from unwanted aggregations of game birds by assisting landowners and utilising the efforts of game bird hunters wherever practical.	Maintain permit database and report on the number of permits issued annually in the year end Performance Report.	35 permits were issued to 25 landowners. All requests were dealt with in a timely manner.

Table 10: Permits issued to disturb game birds by species (25 landowners)

Species	Permits Issued
Black Swan	1
Paradise Shelduck	10
Mallard duck	4
Pukeko	20
Ring necked pheasant	0
Total	35

OUTPUT 2: HABITAT PROTECTION/MANAGEMENT

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

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1210	RMA	\$113,377	\$0	\$113,377	\$130,308	\$0	\$130,308
1220	Works & Management	\$91,923	\$11,650	\$80,273	\$116,383	\$29,865	\$86,518
1230	Assisted Habitat	\$70,164	\$20,991	\$49,173	\$26,872	\$29,733	-\$2,861
1240	Assessment	\$5,701	\$0	\$5,701	\$0	\$0	\$0
Total		\$281,165	\$32,641	\$248,524	\$273,563	\$59,598	\$213,965

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

Project and Objective	Performance Measure	Actual Result
1211 RMA Planning (i) Review regional plans, policies and strategies and advocate for decisions and conditions that provide for sports fish and game bird interests and the interests of anglers and hunters. (ii) Collaborate with other regional Fish & Game statutory advocacy staff and contribute to national Fish & Game initiatives and processes associated with legislative reform and litigation. (iii) Contribute to the improvement of water quality in the Rotorua lakes via collaborative processes, research, and fishery and angler monitoring. (iv) Minimise effects on fisheries arising from	Report activities to each meeting of Council.	(i) All activities reported to Council bi-monthly. (ii) Collaborated with other regional staff on various national processes. (iii) Involved in statutory and non-statutory planning processes with District/Regional Councils as shown in Table 11.

<p>activities aimed at improving water quality in the Rotorua lakes.</p> <p>(v) Continue to advocate for improved water quality in the Rangitaiki and Motu River catchments in particular.</p> <p>(vi) Make submissions on regional and district council planning documents to promote rules that facilitate game bird habitat enhancement.</p>		
<p>1212 Consent Applications</p> <p>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.</i></p>	<p>(i) All activities reported to Council bi-monthly.</p> <p>(ii) Summary of actions taken provided in Table 12.</p>

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

Authority	Process
Bay of Plenty Regional Council	<ul style="list-style-type: none"> • Rural and Environmental Sector Organisation Forum • Important Trout Habitat Schedule • Consultation on the implementation of the NPSFM 2020 into the Regional Natural Resources Plan, and Regional Policy Statement • Forest Industry Liaison Group
National	<ul style="list-style-type: none"> • NES – Wetland provisions • Sports Fish and Game Management Plans • Freshwater fish species interaction • Wildlife Legislation Review • Fast Track Approvals Bill
Waikato Regional Council	<ul style="list-style-type: none"> • Plan Change 1 – Healthy Rivers
Gisborne District Council	<ul style="list-style-type: none"> • Important Habitats of Trout • Motu Catchment Plan
Otago Regional Council	<ul style="list-style-type: none"> • Otago Draft Land and Water Regional Plan

Table 12: Summary of Consent Applications received.

Consent activity	Number of applications
No concerns letter	12
Ongoing discussions	1
Opposed	1
Total number of consents received	14

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

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1221 Reserves Management Manage water levels and habitat in wildlife management reserves; advocate and maintain optimum conditions for waterfowl.</p> <p>(i) Implement, monitor, and refine where required, the annual maintenance strategy funded by game bird ballot holders' habitat management fees.</p> <p>(ii) Continue to implement wetland monitoring and maintenance programmes in the reserves (including water reticulation systems in Kaituna and Awaitei WMRs) in accordance with the five-year maintenance plan for the reserves.</p> <p>(iii) In conjunction with the Department of Conservation, prepare and submit a joint global consent application enabling maintenance and enhancement activities to be undertaken in Bay of Plenty wetland reserves.</p>	<p><i>Report activities to the following meeting of Council.</i></p>	<p>(i) \$6,451 received from ballot holder habitat enhancement fees. Funds directed to water reticulation and spraying works in reserves.</p> <p>(ii) Annual mowing and additional spraying programme to (i) above was completed. Significant water reticulation works, and access track repairs undertaken in Awaitei and Kaituna WMR's. Regular habitat and hydrology inspections were undertaken in all managed wetlands. Theft of the Awakaponga WMR solar water supply system will take time to re install water supply to this wetland.</p> <p>(iii) As required by gazette notices, new joint management agreements between DOC and F&G for all the managed wetlands were completed and signed.</p>

1230: Assisted Habitat: Assist habitat enhancement by individuals and organisations and manage significant projects

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1231 Respond to Landowner Requests for Assistance</p> <p>(i) Respond to all requests from hunters and landowners for advice on creating wetland habitat on non-public land. Make available information packages and services including landowner site visits and consent advice.</p>	<p><i>Respond to all landowners' requests for advice and contribute to the development and/or enhancement of habitat that enhances waterfowl productivity and greylands in particular. Report activities to the following meeting of Council.</i></p>	<p>(i) Advisory visits occurred to one landowner and one outstanding landowner visit to occur in Gisborne. General information/advice was provided to numerous landowners, will re-engage once NES-W rules confirmed.</p> <p>(ii) Reported to Council bi-monthly.</p>
<p>1232 Habitat Creation and Enhancement Projects</p> <p>(i) Encourage landowners to enhance the game bird habitat values of existing ponds in rural environments.</p> <p>(ii) Where opportunity arises make applications to external funding providers for habitat enhancement or game bird productivity projects in the Eastern Region.</p> <p>(iii) Assist in wetland habitat creation and enhancement in the Waikato River catchment through WCEET trustee and project manager participation.</p> <p>(iv) Advocate for remedial works and/or enhancement of riparian/instream fisheries habitat and provide technical advice to projects instigated.</p> <p>(v) Advocate for more environmentally appropriate drain management practices with relevant agencies/iwi with the aim of enhancing habitat for dabbling ducks.</p>	<p><i>(i) Make applications for external funding for enhancement and productivity projects.</i></p> <p><i>(ii) Report WCEET activities by 31 August 2024.</i></p> <p><i>(iii) Report activities to the following meeting of Council.</i></p>	<p>(i) Encouragement and assistance for rural landowners towards enhancement of stock ponds for development remains on hold due to NES-W rules review and the current rules presenting significant challenges and obstacles to wetland enhancement.</p> <p>(ii) No external funding applications were made.</p> <p>(iii) Attended WCEET meetings and managed six projects.</p> <p>(iv) Fishery instream habitat enhancement works undertaken in the Ngongotaha and Mangakakahi streams.</p> <p>(v) Advocacy for stream and drain enhancement continues with submissions made at bylaw hearings to promote finance to encourage in stream habitat works by BOPRC rivers and drainage division. Irregular meetings with management of this division also occurs.</p> <p>(vi) All activities reported to Council bi-monthly</p>

1240: Assess and Monitor: Assess and monitor regional trends in significant habitat areas

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1241 Monitor Waterfowl Habitats Interact with Wetland Forum groups and/or other agencies compiling or updating wetland inventories.	<i>Report activities to the following meeting of Council.</i>	Participated in two Bay of Plenty Wetland Forum meetings.

OUTPUT 3: ANGLER AND HUNTER PARTICIPATION AND SERVICES

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

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1310	Access	\$61,555	\$0	\$61,555	\$50,638	\$0	\$50,638
1320	Satisfaction Survey	\$0	\$0	\$0	\$0	\$0	\$0
1330	Newsletters	\$27,077	\$0	\$27,077	\$13,006	\$0	\$13,006
1340	Other Publications	\$5,009	\$0	\$5,009	\$1,268	\$0	\$1,268
1350	Training	\$62,210	\$7,000	\$55,210	\$49,273	\$9,580	\$39,693
1360	Club Relations	\$2,534	\$0	\$2,534	\$9,112	\$0	\$9,112
1370	Huts	\$5,092	\$400	\$4,692	\$4,343	\$496	\$3,847
Total		\$163,477	\$7,400	\$156,077	\$127,640	\$10,076	\$117,564

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

Project and Objective	Performance Measure	Actual Result
1311 Maintain and Enhance Access Physical and legal access to angling and hunting opportunities. (i) Maintain angling tracks in the Ngongotaha and Waiteti Streams, and the Tarawera, Waioeka, Rangitaiki Whirinaki and Waikaretaheke Rivers. (i) Continue to advocate for improved access through plantation forests including Kaingaroa, and seek resolution in relation to the areas in which access to fish and game resources by licence holders is restricted. (ii) Make submissions to the Walking Access Commission, Overseas Investment Office, and Office of Treaty Settlements to ensure	Report activities to the following meeting of Council.	(i) Access maintenance work carried out as required at all specified locations except the Tarawera River which was not carried out due to difficulties in obtaining forest access permits, and lack of resources. (ii) Preliminary investigations into to East Coast fisheries carried out including liaison with Walking Access Commission staff. (iii) Advocacy with landowners and forest managers for improved access undertaken. (iv) Access issue register updated as required, and consultation, advice and liaison with Walking Access Commission ongoing. (v) Activities reported to Council bi-monthly.

that provision is made for public access where appropriate.		
1312 Signage Maintain signs and enhance access through signage at key fishing and hunting access points. Maintain signage inventory databases.	<i>Report activities to the following meeting of Council.</i>	(i) Access signage maintenance carried out in most areas with East Coast not completed. Database updates incomplete. (ii) Activities reported to Council at meeting following.
1313 Hunter Ballots Allocate and manage balloted hunting stands in Fish & Game managed Wildlife Management Reserves/wetlands.	<i>Allocate balloted hunting stands.</i>	Ballot draw completed, and hunters advised of hunting stands for the 2024 season.

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

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1331 Electronic Newsletters Contribute text to and circulate newsletters (e-zines) to clubs and licence holders in accordance with national strategy.	<i>Contribute to preparation of nationally co-ordinated electronic newsletters.</i>	Nine 'Reel Life' and five 'Both Barrels' E-zine newsletters were produced and distributed. Copy also supplied to NZ Godzone Fishing e-zine.
1332 Fish & Game Publications Prepare articles for inclusion in two issues of Fish and Game New Zealand to 2023 whole season game licence holders and 2023-2024 whole season fish licence holders.	<i>Articles submitted to publisher in accordance with deadlines for mailout of game issue in March 2024, and fish issue in August 2024.</i>	Three pages prepared and submitted for the Fish & Game <i>game</i> magazine supplement (2,948 recipients) and five pages for the <i>fish</i> magazine supplement (5,920 recipients).
1333 Fish & Game Website Ensure Fish & Game information including access maps on the Eastern Region website is maintained and regularly updated.	<i>Report activities to the following meeting of Council.</i>	(i) Numerous site updates were made to the Eastern Fish & Game web page during the year. (ii) Reported to Council bi-monthly.
1334 Social Media Continue to operate Facebook, Instagram and Linked In accounts during the 2023-2024 OWP year.	<i>Report activities to the following meeting of Council.</i>	Regular posts were made to Facebook and Instagram. Licence holder enquiries are being received via social media.

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

Project and Objective	Performance Measure	Actual Result
1341 Information Pamphlets (i) Review and if necessary, reprint pamphlets, address information deficiencies and use website and other forms of communication to make access and other information more readily available. (ii) Maintain stocks of information pamphlets with licence agents and other outlets throughout the region.	Report on activities to the following meeting of Council.	(i) Re-print of Rotorua Lakes Fishery and Lake Rotorua and Tributaries brochures completed. (ii) Brochure stocks maintained. (iii) Activities reported to Council at meeting following.

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

Project and Objective	Performance Measure	Actual Result
1351 Junior Angler/Hunter Programmes (i) Operate the children's fishing programme in conjunction with the Rotorua Anglers Association and invite participation from other clubs where appropriate. (ii) Continue to provide hunting access to Waewaetutuki Wetland for junior and/or hunters.	(i) Provide sufficient two-year-old fish to support the fishing programme. (ii) Provide hunting opportunity at Waewaetutuki Wetland for up to 8 junior hunters or novice hunters. (iii) Report activities and participation to the following meetings of Council.	(i) Children's fishing pond stocked with approx. 2,000, 2-year-old rainbow trout. (ii) Provided opportunity at Waewaetutuki Wetland for up to 8 novice hunters, 4 novice hunters took up the opportunity. (iii) Implemented a "take a mate hunting" promo for hunting opening weekend, 9 hunters took up this opportunity. (iv) Activities reported to Council at meeting following.
1352 Angler/Hunter Training (i) Provide angler and hunter training information and make available novice hunter/angler starter packs. (ii) Conduct boat/kayak angling training seminar(s). (iii) Support club/organisations beginner angling and hunting programmes.	(i) Provide at least one boat/kayak angler information seminar and two other angler training seminars. (ii) Participate in the HUNTS programme for hunter training.	(i) Responded to requests for angler and hunter training information. (ii) A boat fishing seminar was successfully held at the hatchery site in January 2024. (iii) Assisted with one HUNTS course.

(iv) Support hunter education initiatives.		
1353 Angler/Hunter Enquiries Respond to enquiries for information from anglers and hunters.	<i>Provide information and respond to enquiries promptly.</i>	Angler/hunter enquiries were responded to in a timely manner.
1354 Fishing Competitions Review applications to hold fishing competitions and grant permits where appropriate.	<i>Respond to applications within five working days and report on permits granted to each meeting of Council.</i>	Thirty-two fishing competition permits were granted within five days of receipt of application. Reported to Council bi-monthly.
1355 Western Bay of Plenty Fishery Continue to promote the Lake McLaren trout fishery in the western Bay of Plenty in conjunction with ongoing releases of trophy sized trout into that system.	<i>Report on activities to the following meeting of Council.</i>	Liberations to Lake McLaren included 15 large trophy sized fish and continued with high numbers of yearling browns and rainbows.

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

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1361 Fish & Game Club Communications Maintain club register, attend club meetings, and provide periodic news updates to clubs as appropriate.	<i>Attend club meetings or other gatherings as requested. Report activities to following meeting of Council.</i>	Eighteen club meetings or events were attended by staff and reported to following meeting of Council.

1370: Fish and Game Huts

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1371 Fish & Game Huts Maintain Fish & Game huts at Waikaremoana and Wairua.	<i>Report maintenance activities to following meeting of Council.</i>	Huts maintained as required. Activities reported to Council at meeting following.

OUTPUT 4: PUBLIC INTERFACE

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

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1410	Liaison	\$5,701	\$0	\$5,701	\$4,391	\$0	\$4,391
1420	Communication	\$9,184	\$0	\$9,184	\$3,728	\$0	\$3,728
1430	Advocacy	\$0	\$0	\$0	\$0	\$0	\$0
1440	Public Promotions	\$10,026	\$0	\$10,026	\$9,963	\$0	\$9,963
1450	Visitors/Education	\$50,617	\$0	\$50,617	\$34,974	\$306	\$34,668
Total		\$75,528	\$0	\$75,528	\$53,056	\$306	\$52,750

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

Project and Objective	Performance Measure	Actual Result
1411 Statutory Liaison and Political Awareness Maintain a structured liaison and advocacy programme with key agencies and individuals. Make submissions to senior Regional Council and DOC staff on significant regional matters. Engage in governor-governor meetings where appropriate. Engage with iwi groups and tribal authorities including Te Uru Taumatua, the Tuhoe Board, and Te Arawa Lakes Trust. Ensure political awareness of Fish & Game activities and support for improved habitat performance.	(i) Manager to meet with senior Regional Council and DOC staff at least yearly. Manager and/or staff attend Conservation Board meetings when matters need to be brought to attention of Board and/or topical issues are on the agenda. (ii) Manager to meet periodically with Te Uru Taumatua and/or the Tuhoe Board or tribal entities e.g. the Waikaremoana Tribal Authority, and Te Arawa Lakes Trust. (iii) Manager/ Councillors to visit electorate MPs as appropriate. (iv) Activities reported to following meetings of Council.	(i) Met with senior Bay of Plenty Regional Council and DOC managers and liaised with various staff as required. (ii) No Conservation Board meetings attended as nothing on Board agendas of relevance to Council nor matters needing to be brought to Conservation Boards within the Eastern Region. (iii) Eastern Fish & Game staff made contact with Te Uru Matua staff at Waikaremoana on a number of occasions and invited Te Uru Taumatua and Te Arawa Lakes Trust to provide feedback on Eastern Fish & Game's draft Anglers Notice and draft Operational Work Plan. (iv) All activities reported to Council at meeting following.

1420: Communication: Develop and maintain effective communication with the wider public, the media, stakeholders, and strategic allies

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1421 Public Communications</p> <p>To advocate the interests of anglers and hunters by maintaining effective communication with non-statutory groups or individuals including farmers, iwi and the general public.</p> <p>(i) Implement regional public awareness programme and identify and pursue marketing opportunities in accordance with any R3 strategies prior to, or during the 2023-2024 OWP year.</p> <p>(ii) Maintain a strong presence in public media.</p> <p>(iii) Engage and communicate with rural community and land owners. Develop/maintain relationships with groups such as Federated Farmers, Fonterra, and Dairy NZ.</p> <p>(iv) Engage with iwi. Develop/maintain formal relationships with key iwi groups within the region (e.g. Te Arawa), participate in Treaty Settlement processes that affect anglers and hunters, and explore possibilities for collaborative projects, e.g. providing opportunities for junior anglers.</p>	<p><i>(i) Contribute to national public awareness network.</i></p> <p><i>(ii) Manage website for effective licence holder communication and public awareness. Prepare and distribute at least 20 media press releases before 31 August 2024.</i></p> <p><i>(iii) Submit on Treaty Settlements affecting angler/hunter access and develop relationships with key iwi groups.</i></p> <p><i>(iv) Report activities to following meeting of Council.</i></p>	<p>(i) National PA meetings by <i>teams</i> attended as time allowed.</p> <p>(ii) Website managed, and Facebook and Instagram accounts updated as required.</p> <p>(iii) Ten media releases and one radio interview were prepared and distributed during the year.</p> <p>(iv) No requirement this year to liaise with Office of Treaty Settlements or lodge submissions in relation to proposed access provisions in any upcoming settlement(s).</p> <p>(v) Activities reported to Council at meeting following.</p>

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

Project and Objective	Performance Measure	Actual Result
1441 Public Promotions Enhance the profile of Fish & Game NZ as the manager of sports fish and game birds, impart a greater understanding of what it does, and highlight the recreational opportunities available within the region. Seek external sponsorship for a pre game season promotional evening.	(i) Support national public awareness events. (ii) Prepare articles for angler/hunter magazines as requested. (iii) Work with Destination Rotorua to raise the profile of the Rotorua lakes fisheries. (iv) Conduct a pre game season promotional event in April 2024. (v) Report activities to following meeting of Council.	(i) Provided information to national public awareness initiatives. (ii) Prepared articles for magazines including Fish & Game's own publication, Adventurer Magazine, and Fishing in Godzone digital magazine. (iii) Provided staff and aquarium for Sika Show event and Hunting, Fishing & 4x4 Expo. (iv) Maintained connection with Destination Rotorua and i-SITE. (v) Two duck hunters night events were held, one in Gisborne and one in Rotorua. (vi) Reported all activities to the Council meeting following.

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

Project and Objective	Performance Measure	Actual Result
1451 Education (i) Educate people in sports fish and game bird management, and raise awareness of trout fishing and game bird hunting and the importance of protecting habitat for these and other species. (ii) Maintain use of the Ngongotaha hatchery and grounds as a means of promoting Fish & Game to schools and the wider public.	(i) Conduct presentations to groups and provide conducted tours of the hatchery. (ii) Report activities to the following meeting of Council.	(i) Three tours/school visits were carried out for the reporting period. (ii) Reported activities to the following meeting of Council.
1452 Maintenance and Enhancement of Grounds and Facilities Maintain and enhance facilities for the education and benefit of visitors.	Report activities to the following meeting of Council.	Grounds and facilities maintained as required and activities reported to the following meeting of Council.

OUTPUT 5: COMPLIANCE

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

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1510	Ranging	\$74,632	\$0	\$74,632	\$75,661	\$0	\$75,661
1520	Ranger Training	\$9,234	\$0	\$9,234	\$8,825	\$0	\$8,825
1530	Compliance	\$30,602	\$5,000	\$25,602	\$16,821	\$3,970	\$12,851
	Total	\$114,468	\$5,000	\$109,468	\$101,307	\$3,970	\$97,337

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

Project and Objective	Performance Measure	Actual Result
1511 Ranging Maintain a high level of participant contact through enforcement and monitor compliance with licensing and season conditions.	Organise ranging activity to achieve 2,500 angler and hunter contacts. Aim for 95% compliance with legal requirements and season regulations from anglers and hunters contacted. Provide report to each meeting of Council.	(i) 2,252 angler/hunter contacts were made during ranging operations by staff and honorary rangers. Ranging was co-ordinated and undertaken across the region. Overall compliance rate of all persons checked was approximately 98.6%. 27 persons were dealt with for 40 separate offences (Table 14). (ii) Warrantless powers of entry and/or search (Sec 39 Wildlife Act 1953 and Sec 40 Conservation Act 1987) for entry to land were exercised on 26 occasions, all while carrying out game bird hunter ranging. (iii) All activities reported to council bi-monthly.

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

Project and Objective	Performance Measure	Actual Result
1521 Training Manage the regional network of honorary Fish & Game Rangers and ensure that a sufficient level of training and support is provided for both honorary rangers and warranted staff.	(i) Undertake at least one inhouse training exercise for honorary rangers and warranted staff.	(i) We currently have a team of 6 warranted honorary rangers located across the region, and 1 trainee ranger. Along with 9 warranted staff rangers.

	<p><i>(ii) Ensure all rangers are current with externally provided safety and communications training (CERT).</i></p> <p><i>(iii) Provide summary report to Council by 31 August 2024.</i></p>	<p>(ii) In August 2024 an externally provided ranger safety training and communications refresher was hosted and attended by rangers and staff from Eastern and other Fish & Game regions, also included in this was F&G led training. Other training refreshers were delivered to staff during the year.</p> <p>(iii) Reported to all bi-monthly meetings of Council.</p>
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1530: Compliance/Prosecutions: Follow a consistent policy driven approach to dealing with non-compliance to regulations

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
<p>1531 Prosecutions</p> <p>Follow National Prosecution Policy guidelines to deal with individuals found unlicensed or in non-compliance with season regulations without just cause.</p>	<p><i>Report details of case outcomes to each meeting of Council.</i></p>	<p>(i) Offence resolution as per Table 13. 27 offenders were dealt with for 43 offences.</p> <p>(ii) All matters which met the Solicitor-General's prosecution guidelines and Fish & Game prosecution policy standards were dealt with by Court prosecution with diversion an option as appropriate.</p> <p>(iii) Reported to council bi-monthly.</p>

Table 13: Resolution of offences 2023-2024 year

Resolution Type	Number of offenders
Prosecution – no diversion	5
Prosecution – diversion	8
Warning – adult	6
Warning - youth	6
No further action – false detail given	2
Total	27

Table 14: Offence table 2023-2024 year

Offence name	Number of offences
Fishing without licence	20
Fishing in closed waters	10
Fish with more than 1 rod	1
Fish with illegal tackle	5
Give false details	2
Hunt without licence	3
Hunt game during closed season	1
Hunt game – firearm other than shotgun	1
Total number of offences	43

OUTPUT 6: LICENSING

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

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1610	Licence Production	\$23,472	\$1,435,443	-\$1,411,971	\$22,480	\$1,376,919	-\$1,354,439
1620	Agent Servicing	\$11,718	\$0	\$11,718	\$3,479	\$0	\$3,479
1630	Agent Payments	\$64,595	\$0	\$64,595	\$49,852	\$0	\$49,852
Total		\$99,785	\$1,435,443	-\$1,335,658	\$75,811	\$1,376,919	-\$1,301,108

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

Project and Objective	Performance Measure	Actual Result
1611 Licence Production and Distribution Issue fishing and hunting licences and updated regulations in a timely manner.	<i>To have available fish licences and regulation guides for the 2023-2024 season by 1 September 2023. To have available game licences and regulation guides for the 2024 season by 31 March 2024.</i>	(i) Fish licences and regulation guides were available for purchase on 17 August 2023. (ii) Game licences and regulation guides were available for purchase on 14 March 2024.
1612 Analysis of Licence Information Evaluate licence sales information monthly, and conduct analyses of licence data to gain insight into licence holder behaviour with a view to identify marketing opportunities.	<i>Provide detailed reports of licence sales performance to each meeting of Council.</i>	Licence sales reported to Council bi-monthly and monitored throughout the year.
1613 National Licence Management Support the operation of the national licence management provider (ESL, formerly Eyede).	<i>Report activities to the following meeting of Council.</i>	Liaised with external provider to ensure licence availability, contributed advice and support to Licence Working Group, and reported to Council bi-monthly.

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

Project and Objective	Performance Measure	Actual Result
1621 Licence Agent Support Communicate and work with licence agents to support the licence management services provided by ESL (formerly Eyede), and provide agent training as required.	<i>Provide information and respond to enquiries promptly. Complete at least three visits to all significant licence resellers by 31 August 2024.</i>	(i) Twenty-four licence retailers were maintained within the region. (ii) Major licence retailers were visited at least 3 times by field staff, and regular contact was maintained by administration staff.

Table 15: Licence sales performance

FISHING LICENCES	2019/20	2020/21	2021/22	2022/23	2023/24
Adult Whole Season	1,957	2,287	2,141	1,908	1803
Non-Resident Whole Season	492	62	53	314	301
Loyal Senior Whole Season	445	523	535	508	496
Local Area Whole Season	1,660	1,661	1,513	1,436	1407
Family Fishing	2,475	2,639	2,543	2,322	2187
Adult Day	3,550	4,133	3,726	3,163	3774
Non-Resident Day	1,351	149	165	1,181	1402
Adult Winter	461	562	514	485	420
Adult Short Break	1,027	1,272	1,013	837	1024
Adult Long Break	77	59	36	61	77
Junior Whole Season	391	445	428	428	490
Junior Non-Resident Whole Season	39	4	5	23	30
Junior Day	351	404	348	446	568
Junior Non-Resident Day	43	8	10	33	47
Child Non-Resident Whole Season	21	0	2	9	8
Child Non-Resident Day	31	3	4	31	23
Total Fish Licences	14,371	14,211	13,036	13,185	14,057
Whole Season Licence Equivalent	8,962	9,173	8,586	8,257	8,442

GAME LICENCES	2020	2021	2022	2023	2024
Adult Whole Season	2,671	2,949	2,940	2,772	2580
Adult Day	120	151	120	114	127
Junior Whole Season	257	293	292	285	273
Junior Day	12	4	6	2	1
Child Whole Season	135	126	124	137	151
Total Game Licences	3,195	3,523	3,482	3,310	3,132
Whole Season Licence Equivalent	2,759	3,039	3,022	2,850	2,658

OUTPUT 7: COUNCIL

Goal: To provide for the effective governance of the Fish and Game system by fish and game licence holders.

SUMMARY OF RESOURCES

Code	Project Cluster	Budget			Actual		
		Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1710	Council Elections	\$0	\$0	\$0	\$83	\$0	\$83
1720	Council Meetings	\$44,028	\$0	\$44,028	\$30,987	\$0	\$30,987
	Total	\$44,028	\$0	\$44,028	\$31,070	\$0	\$31,070

1720: Council Meetings: Effective governance and efficient Council support

Project and Objective	Performance Measure	Actual Result
1721 Council Provide effective direction and support to the management of Council's business. Keep Council informed of relevant regional and national matters. Prepare information reports and agendas for Council meetings and any minutes resulting from these meetings.	<i>Hold at least 6 meetings of the Eastern Fish and Game Council prior to 31 August 2024. Aim to distribute agendas at least ten working days prior to each meeting, and draft minutes as soon as possible after each meeting.</i>	Six regular Council meetings were held prior to 31 August 2024. All agendas were distributed within required time, and draft minutes distributed as soon as practicable after each meeting.

OUTPUT 8: PLANNING & REPORTING

Goal: To ensure cost effective and appropriate business management of the fish and game resource.

SUMMARY OF RESOURCES

		Budget			Actual		
Code	Project Cluster	Total Expense	Income	Net Cost	Total Expense	Income	Net Cost
1810	Management Plan	\$30,748	\$0	\$30,748	\$27,286	\$1,600	\$25,686
1820	Annual Planning	\$5,067	\$0	\$5,067	\$3,479	\$0	\$3,479
1830	Reporting	\$42,403	\$0	\$42,403	\$38,050	\$0	\$38,050
1840	National Liaison	\$18,101	\$0	\$18,101	\$43,041	\$0	\$43,041
Total		\$96,319	\$0	\$96,319	\$111,856	\$1,600	\$110,256

1810: Management and Strategic Planning

Project and Objective	Performance Measure	Actual Result
1812 R3 Planning and Business Development Develop R3 strategy for Eastern Region, identify and prioritise opportunities for developing additional sources of income, and commence and/or direct additional effort towards implementation of priorities.	Development of (i) a preliminary R3 strategy for Eastern Region, and (ii) a preliminary Business Development Strategy/Plan by 30 April 2024. Report activities to each meeting of Council.	A marketing calendar was produced and circulated to Council and staff. The document is active and is updated or amended as needed. Commercial tenant for our workshop was found, which helps towards additional revenue.

1820: Annual Planning

Project and Objective	Performance Measure	Actual Result
1811 2024-2034 Management Plan To commence the ten-year review of the 2014-2024 Eastern Region Sports Fish and Game Management Plan and prepare a draft of the 2024-2034 Plan ready for consultation with interested and affected parties. Taking into account the possibility of amalgamation with Hawke's Bay Fish & Game Council.	Preparation of a draft 2024-2034 Sports Fish and Game Management Plan for Council's approval by 31 August 2024.	This action was delayed this year, not only due to a possibility of an amalgamation with Hawke's Bay Region, but a national overview of how the organisations SFGMP needs to be delivered. As per legislation, if we do not have a SFGM Plan then our OWP will be used in the interim.
1821 OWP Preparation Prepare an operational work plan for the 2024-2025 year.	The adoption of a proposed operational work plan for 2024-2025 by the Council by 31 August 2024.	2024-2025 Operational Work Plan adopted by Council at its meeting on 10 August 2024.

1830: Reporting and Audit

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1831 Performance Report Prepare a Performance Report including the Statement of Service Performance and Financial Statements for the 2022-2023 year.	<i>Conduct quarterly reviews of performance against OWP targets with staff; produce an Annual Performance Report for the 2022-2023 financial year.</i>	(i) Periodic reviews of performance against OWP targets were undertaken with staff. (ii) Financial statements for the 2022-2023 year were prepared and audited in October 2023. A SOSP was completed and included in the audited statement of accounts.
1832 Audit Arrange to have the Performance Report for the 2022-2023 year audited in accordance with the Public Audit Act 2001.	<i>Audit of the annual Performance Report for the 2022-2023 financial year.</i>	Unqualified audit opinion issued 5 December 2023.
1833 Annual Meeting Conduct a public annual general meeting no later than 31 December 2023.	<i>Adoption of the audited 2022-2023 annual report by Council, and presentation of it to a public annual general meeting no later than 31 December 2023; presentation of the report to the Minister of Conservation.</i>	(i) Annual Report adopted by Council and presented to annual general meeting on 7 December 2023. (ii) Report sent to Department of Conservation, Wellington on 8 December 2023.

1840: National Liaison

<i>Project and Objective</i>	<i>Performance Measure</i>	<i>Actual Result</i>
1841 New Zealand Fish & Game Liaison Maintain effective liaison with New Zealand Fish & Game and meet all statutory requirements. Contribute to the efficient management of Fish & Game nationally through meetings of regional Fish & Game managers and participate in working parties, networks, and national research and monitoring.	<i>Attend all meetings of the regional Fish & Game Council managers and participate where required with working parties established by the New Zealand Council.</i>	(i) All Managers meeting held by Zoom. The majority of fortnightly Zoom meetings were attended. (ii) Staff undertook or contributed to national roles including National Compliance Co-ordination, Licence working party, the national game bird hunter survey, game bird research and monitoring, public awareness discussions, and creation of a national HPAI action plan.



EASTERN 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	1,376,919	1,435,443	1,337,456
Donations, bequests, other fundraising	1	2,422	750	2,687
Grants/contracts (central/local government)	1	22,705	-	-
Grants/contracts (non-government)	1	48,067	11,680	32,286
Interest	1	72,412	52,608	50,914
Other revenue	1	181,525	166,147	190,409
Total Revenue		1,704,050	1,666,628	1,613,752
EXPENSES				
Outputs				
Species management	2	156,186	154,150	142,904
Habitat protection & management	2	36,639	26,700	25,622
Angler & Hunter participation	2	5,781	9,800	10,470
Public interface	2	3,931	1,500	2,353
Compliance	2	3,472	6,000	3,843
Licensing	2	58,498	78,249	49,204
Council	2	7,377	6,500	8,511
Planning & reporting	2	18,909	18,650	11,712
Overheads				
Employee related costs	2	1,090,537	1,071,994	951,031
Depreciation	4	76,910	80,674	75,020
Other expenses	2	150,399	140,310	149,976
Total Expenses		1,608,639	1,594,527	1,430,646
Operating Surplus/(Deficit)		95,411	72,101	183,106
Less Other Expenses				
Levies to NZFGC		124,451	124,451	158,586
NET SURPLUS/(DEFICIT)		(29,040)	(52,350)	24,520

The accompanying notes form an integral part of these financial statements

EASTERN 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	84,959	181,227	272,545
Debtors and prepayments	3	126,168	126,000	127,022
Investments	3	1,108,561	1,000,000	948,229
Other current assets	3	209,951	180,000	190,527
Total Current Assets		1,529,639	1,487,227	1,538,323
Non-Current Assets				
Property, plant and equipment	4	722,212	689,678	708,505
Investments	3	-	-	-
Total Non-Current Assets		722,212	689,678	708,505
Total Assets		2,251,851	2,176,905	2,246,828
LIABILITIES				
Current Liabilities				
Creditors and accrued expenses	3	191,416	163,000	189,671
Employee costs payable	3	141,220	118,000	108,902
Total Current Liabilities		332,636	281,000	298,573
Total Liabilities		332,636	281,000	298,573
NET ASSETS		1,919,215	1,895,905	1,948,255
EQUITY	5	1,919,215	1,895,905	1,948,255

The accompanying notes form an integral part of these financial statements

Eastern Fish & Game Council
STATEMENT OF CASHFLOWS
For the year ended 31 August 2024

	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
CASH FLOWS FROM OPERATING ACTIVITIES			
Cash was received from:			
Licence sales	1,375,722	1,422,320	1,340,758
Grants, donations and fundraising	73,194	12,430	34,973
Interest	67,785	52,972	48,352
Other revenue	191,071	163,445	182,155
Cash was applied to:			
Payments to suppliers	567,900	572,379	625,005
Payments to employees	1,058,219	1,062,896	961,504
GST (net)	(72)	7,440	(6,394)
Net Cash Flows from Operating Activities	81,725	8,452	26,123
CASHFLOW FROM INVESTING & FINANCING ACTIVITIES			
Cash was received from:			
Sale of property, plant and equipment	49,913	84,501	144,909
Sale of investments/deposits	-	-	-
Cash was applied to:			
Purchase of property, plant and equipment	158,892	132,500	139,824
Purchase of investments/deposits	160,332	51,771	-
Net Cash Flows from Investing & Financing	(269,311)	(99,770)	5,085
Net Increase / (Decrease) in Cash	(187,586)	(91,318)	31,208
Opening Cash	272,545	272,545	241,337
Closing Cash	84,959	181,227	272,545
This is represented by:			
Bank accounts and cash	84,959	181,227	272,545

The accompanying notes form an integral part of these financial statements

Eastern Fish & Game Council
STATEMENT OF ACCOUNTING POLICIES
For the year ended 31 August 2024

ACCOUNTING POLICIES APPLIED

Reporting Entity

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

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

Basis of Preparation

Eastern Fish and Game has elected to apply PBE SFR-A (PS) Public Benefit Entity Simple Format Reporting - Accrual (Public Sector) on the basis that it does not have public accountability and has total annual expenses of equal to or less than \$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

Eastern 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 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 10 August 2023.

Comparatives

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

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.

Eastern 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	1,127,400	1,152,577	1,043,539
Non Resident Fish Licence Levy	279	-	41,468
Game licence	249,240	282,866	252,449
Total Licence sales	1,376,919	1,435,443	1,337,456
Donations,bequests, other fundraising			
Donations/koha from the public	2,422	750	2,687
Total Donations,bequests, other	2,422	750	2,687
Grants/contracts (central/local government)			
Department of Conservation	19,000	-	-
Ministry for Primary Industries	1,680	-	-
Bay of Plenty Regional Council	2,025	-	-
Total Grants/contracts (central/loc govt)	22,705	-	-
Grants/contracts (non-government)			
NZ Fish & Game Research Fund	-	-	8,936
New Zealand Fish & Game Council	26,715	7,200	23,350
Other Regional Fish & Game Councils	18,060	4,480	-
Genesis Energy	3,292	-	-
Total Grants/contracts (non-govt)	48,067	11,680	32,286
Interest			
Waikareamoana interest	29,733	20,991	18,548
Other interest	42,679	31,617	32,366
Total Interest	72,412	52,608	50,914

Note 1: ANALYSIS OF REVENUE

Continued...

Other revenue

Sale of fish & product	62,897	68,000	55,386
Habitat grazing	4,414	6,150	6,147
Habitat fees - ballots	6,451	5,500	5,860
Fishing Competitions	2,225	4,500	3,043
Diversion - Jnr Angler Hunter Education	1,050	2,500	2,600
Sponsorship	6,600	-	-
Fines and prosecutions	3,970	5,000	2,875
Rentals	62,321	59,900	55,465
Other income categories	2,286	750	10,105
Gain on sale of fixed assets	9,887	13,847	27,340
Trout inventory revaluation	19,424	-	21,588
Total other revenue	181,525	166,147	190,409

Note 2: ANALYSIS OF EXPENSES

	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
Species management			
Population monitoring	43,620	53,700	40,249
Harvest assessment	2,455	2,900	2,633
Hatchery operations	110,111	97,050	100,022
Control	-	500	-
Total Species management	156,186	154,150	142,904
Habitat protection & management			
Resource management	-	-	-
Works & management	33,874	17,500	23,544
Assisted habitat	-	700	-
Waikaremoana fund	2,765	8,500	2,078
Total Habitat protection & management	36,639	26,700	25,622
Angler & Hunter participation			
Access	2,342	5,500	6,507
Newsletters	-	-	-
Other publications	1,019	2,000	2,105
Training	728	850	477
Huts	1,692	1,450	1,381
Total Angler & Hunter participation	5,781	9,800	10,470
Public interface			
Communication	-	-	-
Public promotions	105	1,000	698
Visitor facilities	3,826	500	1,655
Total Public interface	3,931	1,500	2,353
Compliance			
Ranging	1,933	1,000	1,083
Ranger training	789	1,000	1,744
Compliance	750	4,000	1,016
Total Compliance	3,472	6,000	3,843
Licensing			
Licence production & distribution	8,646	13,654	650
Commission	49,852	64,595	48,554
Total Licensing	58,498	78,249	49,204

Note 2: ANALYSIS OF EXPENSES

Continued...

	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
Council			
Council elections	-	-	-
Council meetings	7,377	6,500	8,511
Total Council	7,377	6,500	8,511
Planning & reporting			
Management/Strategic planning	8,150	8,500	642
Annual planning	-	-	-
Reporting	-	100	-
National liaison	212	50	903
Audit fee	10,547	10,000	10,167
Total Planning & reporting	18,909	18,650	11,712
Employee related costs			
Salaries and wages	1,030,442	1,013,694	907,415
Fringe benefit tax	18,533	17,500	9,209
KiwiSaver contributions	30,001	29,300	27,141
ACC levies	2,623	2,500	2,691
Staff Training and Other expenses	8,938	9,000	4,575
Total Employee related costs	1,090,537	1,071,994	951,031
Other expenses			
Houses and huts	14,359	14,600	17,871
Office premises	23,345	21,710	22,915
Office equipment	4,024	2,600	3,454
Communications	14,153	16,200	17,178
General	16,256	12,900	13,267
Field equipment	16,639	16,800	18,106
Vehicles	61,374	55,500	57,185
Bad debts written off	-	-	-
Trout inventory revaluation	-	-	-
Loss on sale of disposal of assets	249	-	-
Total Other expenses	150,399	140,310	149,976

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

	Actual 2024 \$	Unaudited Budget 2024 \$	Actual 2023 \$
Bank accounts and cash			
Current account balance	52,742	56,027	101,445
Deposits held on Call	31,850	125,000	170,930
Cash on hand	367	200	170
Total	84,959	181,227	272,545
Debtors and prepayments			
Accounts receivable	109,337	100,000	105,484
Prepayments and accrued income	14,343	16,000	18,978
GST Receivable	2,488	10,000	2,560
Total	126,168	126,000	127,022
Investments			
<i>Current portion</i>			
Term Deposits	1,108,561	1,000,000	948,229
<i>Non- Current portion</i>			
Term Deposits	-	-	-
Total	1,108,561	1,000,000	948,229
Other current assets			
Trout Inventory	209,951	180,000	190,527
Total	209,951	180,000	190,527
Creditors and accrued expenses			
Trade and other payables	38,145	20,000	18,206
Gamebird Habitat Stamp levy	15,795	13,000	16,651
Income in Advance	124,237	120,000	139,309
Accrued expenses	13,239	10,000	15,505
GST Payable	-	-	-
Total	191,416	163,000	189,671
Employee costs payable			
Accrued salaries and wages	18,157	8,000	12,676
Annual leave and time in lieu	99,492	80,000	75,122
PAYE owing	23,571	30,000	21,104
Total	141,220	118,000	108,902

Note 4 : PROPERTY PLANT & EQUIPMENT

2024

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	102,000	-	-	-	102,000
Buildings	286,628	5,654	-	25,614	266,668
Plant & Equipment	31,289	42,277	449	9,836	63,281
Vehicles	275,215	99,674	67,826	34,895	272,168
Office Equipment	13,373	11,287	-	6,565	18,095
Total	708,505	158,892	68,275	76,910	722,212

2023

Asset Class	Opening Carrying Amount	Purchases	Sales/ Disposals	Current Year Depreciation and Impairment	Closing Carrying Amount
Land	102,000	-	-	-	102,000
Buildings	314,455	-	-	27,827	286,628
Plant & Equipment	38,695	-	-	7,406	31,289
Vehicles	265,194	130,081	84,710	35,350	275,215
Office Equipment	8,067	9,743	-	4,437	13,373
Total	728,411	139,824	84,710	75,020	708,505

Note 5: EQUITY

	Actual 2024 \$	Actual 2023 \$
Accumulated Funds		
Balance as at 1 September	1,174,618	1,241,896
Surplus/(Deficit)	(29,040)	24,520
Transfer to Reserves	(36,464)	(110,846)
Transfer from Reserves	80,755	19,048
Total Accumulated Funds	1,189,869	1,174,618
<u>Dedicated Reserves</u>		
Asset Replacement Reserve		
Balance as at 1 September	93,543	49,427
Transfer from Accumulated Funds	-	44,116
Transfer to Accumulated Funds	(32,601)	-
Balance at 31 August	60,942	93,543
Back Country Fisheries Reserve		
Balance as at 1 September	167,182	130,711
Transfer from Accumulated Funds (Income)	280	41,468
Transfer to Accumulated Funds (Expenses)	(12,050)	(4,997)
Balance at 31 August	155,412	167,182
Breeding Programme Reserve		
Balance as at 1 September	1,018	1,018
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	1,018	1,018
Fish for Gold Reserve		
Balance as at 1 September	14,000	14,000
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	-
Balance at 31 August	14,000	14,000
Hatchery Water Reticulation Reserve		
Balance as at 1 September	16,109	16,571
Transfer from Accumulated Funds (Income)	-	-
Transfer to Accumulated Funds (Expenses)	-	(462)
Balance at 31 August	16,109	16,109

Note 5: EQUITY

Continued...

	Actual 2024 \$	Actual 2023 \$
Ballot Habitat Management Reserve		
Balance as at 1 September	4,814	5,934
Transfer from Accumulated Funds (Income)	6,451	6,391
Transfer to Accumulated Funds (Expenses)	(4,000)	(7,511)
Balance at 31 August	7,265	4,814
Total Dedicated Reserves	254,746	296,666
Restricted Reserves		
Waikaremoana Sportfish Habitat Enhancement Fund Reserve		
Balance as at 1 September	476,971	464,178
Transfer from Accumulated Funds (Income)	29,733	18,871
Transfer to Accumulated Funds (Expenses)	(32,104)	(6,078)
Balance at 31 August	474,600	476,971
Total Restricted Reserves	474,600	476,971
Total Equity	1,919,215	1,948,255

BREAKDOWN OF DEDICATED AND RESTRICTED 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".

Breeding Programme Reserve

Created from a donation received from a licence holder whose wishes were that the funds be utilised for the Rotorua lakes fish breeding programme.

Fish for Gold Reserve

Established to provide for the Fish for Gold promotion major prize in years where external sponsorship or insurance is unable to be obtained.

Hatchery Water Reticulation Reserve

The Hatchery Water Reticulation Reserve was established to fund the construction of an emergency water supply and continual improvement to infrastructure to provide for uninterrupted water flow to the hatchery building

Ballot Habitat Management Reserve

Ballot Habitat Management Reserve

Established for ballot holder funded habitat works in the balloted wetlands.

Dedicated reserves***Waikaremoana Sports Fish Habitat Enhancement Fund***

The Waikaremoana Sport Fish Habitat Enhancement Trust was created in 1999. In 2000 the trust was wound up and the funds transferred to the Eastern Fish and Game Council under agreement that the Fish and Game Council undertakes to apply the settlement received for the sole purpose of promoting purposes and objectives as set out within the deed of transfer dated 27 June 2000.

Note 6: COMMITMENTS & CONTINGENCIES

	2024 Actual	2023 Actual
Commitments		
Phocal - Phone system (34 months remaining)	4,470	6,047
ADT Security - Alarm router (0 months remaining)	-	285
Eftpos NZ - Eftpos machine (32 months remaining)	800	-

Contingency

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

Note 7: OTHER**Goods or Services Provided to the Entity in Kind**

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

Right to occupy

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

The fish trap located at Te Wairoa is subject to a management agreement with the Department of Conservation which enables the Eastern Fish and Game Council to occupy the site for a renewable 5 year term through to September 2028.

Occupation of the site at which the Wairua Hut at Lake Tarawera is located is subject to a renewable 10 year concession issued by the Department of Conservation through to July 2038. There are no fees charged with either of these agreements. The land area for each is approximately 15m² and 200m² respectively – no cost has been accrued for the use of the property, in the accounts, due to the immateriality of the rental.

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

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

Note 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.

		2024 \$	2023 \$	2024 \$	2023 \$
				Amount Outstanding	Amount Outstanding
Related Party	Description	Value	Value		
<i>Paid to:</i>					
New Zealand Fish and Game Council	Levies/ Insurance	143,119	200,404	-	16,561
<i>Received from:</i>					
New Zealand Fish and Game Council	Contract services/ Research grants	30,722	24,688	7,297	13,639

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: 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 11: 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	156,186	6,444	533,825	690,011
Habitat protection & management	36,639	2,860	236,924	273,563
Angler & hunter participation	5,781	1,471	121,859	127,640
Public interface	3,931	593	49,125	53,056
Compliance	3,472	1,181	97,835	101,307
Licensing	58,498	209	17,313	75,811
Council	7,377	286	23,693	31,070
Planning & reporting	18,909	1,122	92,947	111,856
Totals	290,793	14,166	1,173,521	1,464,314

Actual Overheads

Employee related costs	1,090,537
Depreciation	76,910
Other expenses	150,399
Less Administrative Income	(144,325)
Total Overheads to Allocate	1,173,521

UNAUDITED BUDGET 2024

Output Area	Budget Direct \$	Budget Hours	Allocation of Overheads	Total Costs per Output
Species management	154,150	6,051	479,080	633,230
Habitat protection & management	26,700	3,214	254,465	281,165
Angler & Hunter participation	9,800	1,941	153,677	163,477
Public interface	1,500	935	74,028	75,528
Compliance	6,000	1,370	108,468	114,468
Licensing	78,249	272	21,536	99,785
Council	6,500	474	37,528	44,028
Planning & reporting	18,650	981	77,669	96,319
Totals	301,549	15,238	1,206,451	1,508,000

Budget Overheads

Employee related costs	1,071,994
Depreciation	80,674
Other Expenses	140,310
Less Administrative income	(86,527)
Total Overheads to Allocate	1,206,451

INDEPENDENT AUDITOR'S REPORT

**TO THE READERS OF EASTERN REGION 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 Eastern Region 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 39 to 56, 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 38.

In our opinion:

- the financial statements of the Fish and Game Council: on pages 39 to 56:
 - 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 38:
 - 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 18 November 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