# New Zealand Game Animal Council Annual Report

2016-17



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## **ACRONYMS USED**

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AATH	Aerially Assisted Trophy Hunting
BfoB	Battle for our Birds programme run by DOC
C2C	Crucial to Conservation
CAA	The Civil Aviation Authority
CEO	Chief Executive Officer
CITES	Convention on International Trade in Endangered Species
CMS	Conservation Management Strategies
COP	Code of Practice
CWD	Chronic Wasting Disease
DOC	Department of Conservation
FWF	Fiordland Wapiti Foundation
GAC Act	Game Animal Council Act 2013
GAC	Game Animal Council
HOSI	Herd of Special Interest
IBEP	International Bowhunter Education Program
IHEA	International Hunter Education Association
MSC	Mountain Safety Council
MPI	Ministry of Primary Industries
NAWAC	National Animal Welfare Advisory Council
NP	National Park
NZEF	National Bowhunter Education Foundation
NZAGE	New Zealand Association Game Estates
NZCA	New Zealand Conservation Authority
NZDA	New Zealand Deerstalker's Association
NZPHA	New Zealand Pig Hunting Association
NZPHGA	New Zealand Professional Hunting Guide's Association
OSPRI	Operational Solutions for Primary Industries
PCL	Public Conservation Land
PHA	Professional Hunter Academy
SCINZ	Safari Club International New Zealand
TB	Bovine TB - an infectious disease caused by the bacterium
	Mycobacterium bovis
TBfree	National Pest Management Plan run by OSPRI to eradicate TB from NZ
TEL	Trophy Export Levy
TIANZ	Tourism Industry Association of New Zealand
WAC	Walking Access Commission
WAC Act	Wild Animal Control Act 1977
TIES Act	Trade in Endangered Species Act 1989
WARO	Wild Animal Recovery Operator / Operation
1080	Sodium Fluoroacetate
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## Chairman's Report

This is the 3<sup>rd</sup> Annual Report from the Game Animal Council and once again highlights the progress the Council is making in fulfilling its role as the body responsible for the management of game animals and hunters throughout NZ.

The Council's mission statement and goal for the sustainable management of game animals and hunting for recreation, commerce and conservation remains appropriate for the work we do and we continue to use this as the benchmark to assist with decision making.

Due to the severely limited resources available to the Council until such time as alternative funding streams are secured, the work the Council can do has been restricted to providing advice, supporting hunting organisations and working with Government agencies to ensure the voice of hunters is heard.



While the limited resources is frustrating, it is vital the Council does not lose sight of the 'big picture' and that is to improve hunting opportunities for all parts of the hunting sector, to reduce conflict between competing users and to provide a statutory voice for the hunting sector.

A key focus over the past year has been the development of a levy on exported trophies as provided for in the Act. It is unfortunate that when the Act was drafted, the only income stream provided for the Council was the Export Trophy Levy. For many in the commercial sector, this is seen as being 'unfair' as they (or their clients) are being asked to pay for the costs associated with the GAC and other hunters are not being asked to contribute.

The Council understands this concern and is committed to seeking other sources of income as soon as a sustainable income can be secured allowing the employment of the resources required to develop other funding streams. The Council also strongly believe there is a significant component of 'public good' in the work the Council does and therefore there is a strong case for some ongoing government funding to complement the funds contributed by the sector.

The work developing the levy has been ongoing and is now at a point where the Minister can decide what to do next. It is the Council's belief that the levy will ensure the ability of the Council to represent all hunting sector interests and at the same time, will provide the resources to develop other funding streams.

It is essential that all parts of the hunting sector contribute to the Council to ensure their interests are best represented and furthered.

In progressing the Council's work, relationships are vital. For this reason, the Council continues to develop strong relationships with a wide range of organisations and officials with special mention going to the support and advice from the Department of Conservation.

During the year under review, the term of some of the founding Councillors came to an end resulting in the Minister appointing some new Councillors. It is important to recognise the considerable contribution the retiring Councillors; Terry Pierson, Steve McFall, Mark Brough and Bill O'Leary made to the founding Council. They have contributed to an important legacy for NZ hunters.

The Council is also fortunate to welcome 3 new Councillors who bring new skills and focus to the Council and it is expected that these will be extremely important as the nature of the Councils role changes and the resources to carry out work become available.

In particular there is a need to elevate debate impacting game animals and their management with increased levels of science to ensure the best outcome and use of resources is achieved and any undesired impacts are avoided. The Battle for our Birds has been a good example of where the hunting sector has been able to work with DOC to as far as possible, minimise the impact of these operations on hunting and hunters.

Having a Statutory Body to represent hunting sector interests is something that must be fiercely protected by all with an interest in hunting and game animals. The entire hunting sector is stronger and will have considerably greater influence on important debates from having strong statutory representation.

The Council looks forward to continuing to build on the foundations laid over the past three years and to being able to move on from the establishment phase to getting more involved in direct hunting and management issues.

Don Hammond Chairman

## Our people and administration



Amongst the Councillors currently appointed to the Council, we are privileged to have people with experience and expertise in recreational and commercial game animal hunting, guiding, deer farming, hunting-related tourism, farming generally, forestry, kaitiakitanga and scientific disciplines.

#### **Current Councillors are:**

Don Hammond (Chair) – Rotorua Roger Duxfield - Waikato

Geoff Kerr (Deputy Chair) – Christchurch Richard Burdon - Wanaka

Garry Ottmann – Christchurch Rachael Dean - Waikato

Alec McIver – Rotorua Stephen Hall - Taranaki

Carol Watson - Auckland

The NZGAC office is currently based at 1209 Hinemaru Street Rotorua, or PO Box 1715 Rotorua 3040, phone 07 3498366.

Our website address is <a href="www.nzgac.org.nz">www.nzgac.org.nz</a>. The GAC's Executive Officer is Jenny Wotten.

## Meetings

The Council met three times in the 12 months to 30 June 2017 in Rotorua, Christchurch and Wellington. Our aim is to make the meetings as accessible to as many participants in the hunting sector as possible whilst ensuring we can connect to Ministers, departmental planners and policy makers.

Minutes of each meeting are on our website <a href="www.nzgac.org.nz/minutes">www.nzgac.org.nz/minutes</a>. Various stakeholder organisations have been invited to make presentations at GAC Meetings to further the Council's knowledge of issues and to work with stakeholder groups for the betterment of all parties.



## What does the Game Animal Council do?

The Game Animal Council's responsibilities include:

- providing advice to the Minister of Conservation on game animals and hunting issues;
- providing information and education to the hunting sector;
- promoting safety and developing codes of practice and certification for the hunting sector;
- establishing and managing herds of special interest;
- improving hunting opportunities.

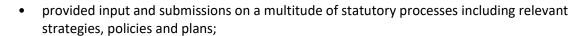
Increasing the safety of all those involved in the hunting sector, both recreational and commercial, and facilitating productive communications between all interested parties, are critical elements to the GAC's success.

#### Achievements to date

The Game Animal Council, despite limited resourcing, has achieved a significant amount since its establishment three years ago.

An overview of achievement includes:

- developed a vision statement and five-year strategic plan;
- developed the AATH (Aerial Assisted Trophy Hunting) code of practice;
- progressed the levy funding proposal;
- developed HOSI (Heads of Special Interest) criteria and management plan template;



- being recognised and trusted by stakeholders as the key agency for all matters related to hunting and management of game animals;
- participated in Ruahine Deer Management Meetings and contributed scientific knowledge, legislative interpretation, survey data and survey development;
- progressed WARO through the DOC CMS process;
- participated in Battle for Our Birds discussions and encouraged use of deer repellent in 1080 operations conducted by DOC;
- coordinated the development of a statement of principles related to animal welfare and hunting;
- · provided input into Firearms legislation;
- attended public shows and events.



## Current priorities

The Game Animal Council has set out a work programme with eight goals as set out in the table below:

1	Enhance the quality of game animal herds (remaining consistent with conservation values)
	National Integrated Game Animal Management Strategy
	Herds of special interest
	<ul> <li>Partnerships for managing game animals outside those herds, including with landowners</li> </ul>
	<ul> <li>Information about game animals' location, best hunting techniques, and better access</li> <li>Research strategy</li> </ul>
	Nesedicii strategy
2	Develop positive relationships through effective communication
	Communications strategy
	Relationships with iwi
3	Promote hunter safety
	Training for recreational hunters: firearms; bow; outdoor health and safety; animal
	welfare
	<ul> <li>Training for hunting guides: client safety; animal welfare, health and safety</li> </ul>
	<ul> <li>Training for commercial hunters: animal welfare; health &amp; safety</li> </ul>
4	Reduce conflict among people with different interests in game animal management
	Forum and dispute resolution procedure
	Codes of practice to support issue resolution, as for Aerially Assisted Trophy Hunting
5	Improve acceptance of hunting as a safe, legitimate activity
	Educate at a public level about hunting safety
	<ul> <li>Educate widely about diverse values of introduced game species</li> </ul>
	Educate on hunters as game animal managers and conservationists
6	Promote standards for hunting and management of game animals
	Codes of conduct for recreational hunting
	<ul> <li>Standards for guiding, commercial hunting and game estates</li> </ul>
	Hunter understanding of standards and regulations and need to comply
7	Manage the Council effectively
8	Promote the interests of the game animal sector – legislation, policy and planning

## Budget & financial considerations

The most significant issue facing the Council is the lack of stable funding to enable it to deliver its functions. The Act requires that the Council be self-funded, however the levies provided for under the Act, are yet to be established. All achievements to date have been delivered through the dedicated efforts of volunteers and this is not sustainable into the future.

The Council requires resourcing to deliver on its statutory functions, the employment of staff will be critical in this regard. The eventual establishment of a National Office, appointment of a CEO and other staff members will provide the human resources to permit us to progress our work plan.

Until the necessary Regulations for the collection of levies are passed, DOC annual funding remains our only financial resource and is too limiting to allow us to make noteworthy progress on our agreed Strategic Plan. A portion of the DOC Budget allocation has been spent on the trophy export levy development work.

The 2016-17 year has been notable for our concentration on becoming financially viable, development work on the Trophy Export Levy (TEL) and further refinement of HOSI & WARO.

Until we have further information about funding going forward, the Council has insufficient resources to begin full implementation of its work plan to improve opportunities for all sectors of the hunting community.

## Challenges & issues

Like all statutory bodies the Council performs an important public service function and provides value to a range of stakeholders including the general public of NZ. There is a strong case for this broad benefit to be partially funded directly by government.

A fundamental and long-term challenge for the Council is ensuring that the strong story and many benefits of managing NZ's game animals well is understood and valued broadly to provide a strong social licence for hunting related activities to continue across both private and commercial interests and to contribute to improved conservation and commercial outcomes.



It is important that any sustainable funding mechanism should adhere to the principle of user pays. Users can be broadly categorised into three groups: the general public, recreational hunters & commercial hunting operators.

## **Export Levy on Game Animal Trophies**

The Game Animal Council Act 2013 makes provision for the Council to derive revenue from a levy on the export of game animal trophies from NZ.

The Trophy Export Levy is the only means of funding for the GAC designated by the Act.

Government funding was provided in the 2016 Budget for costs associated with approval and establishment of the levy, including the engagement of contractors to do the necessary design, consultation and regulatory work.

The consultation document for the proposed levy system was published in early December 2016 and submissions were sought by 13 February 2017.

The 114 submissions received within the timeframe were analysed by the Department of Conservation in consultation with the project managers, resulting in a modified proposal made to the Associate Minister of Conservation, Hon Peter Dunne.



## Promoting & protecting the interests of the Game Animal Sector

Councillors have taken advantage of opportunities to interact with hunters and stakeholders at the Sika Show, the Parliamentary Hunt, Ruahine Red Deer Working Group Meetings, OSPRI and MSC Meetings and through participating in regular meetings with DOC sharing detailed information on predator monitoring, endangered conservation values, and planned BfoB operations. Individual councillors regularly meet informally with individuals and groups of hunters.

## Sika Show

GAC Councillors attended the Sika Show in Taupo which provided an ideal opportunity to engage with hunters and stakeholders and hear from them what they think are the most pressing issues facing the game animal sector.

Having a GAC booth, with its own displays and publicity material and talking publicly about the GAC's goals and objectives, made for a very successful public engagement.



Councillors Garry Ottmann, Richard Burdon, Geoff Kerr, Don Hammond, Rachael Dean, Stephen Hall and Carol Watson at the 2017 Sika Show in Taupo

#### Parliamentary Hunt

Members of parliament and their families were invited to participate in a unique and special experience at the privately owned hunting lodge Ngamatea Station in early October 2016. They had the opportunity to hunt deer and to shoot firearms and a bow. This very successful event provided participants with new insights into the hunting sector and the importance of it to New Zealand.



### Ruahine Red Deer Working Group

The current Ruahine Forest Park Conservation Management Plan 1992 recognises the important roles of recreational and commercial helicopter hunters in managing the deer population. Proposed changes to the deer management system raised concerns within the hunting sector and led to the formation in March 2016 of the Ruahine Red Deer Working Group. The Group is convened by DOC and has representatives from the GAC, the Wellington Conservation Board, WARO and recreational hunters. The Group's goal is achieving a sustainable deer hunting resource in harmony with a resilient ecosystem in the Ruahine Forest Park. The Group is developing a non-statutory plan to achieve this, consistent with the proposed Wellington CMS.

The Ruahine Red Deer Working Group is an important development, harnessing a wealth of knowledge that will lead to better conservation outcomes through recognition of the complementary roles commercial and recreational hunters can play, considering the factors affecting participation and harvest by each of these hunting sectors. If successful, the model will have implications for other PCL areas. The Group continues to make significant progress. The GAC has played an important role in identifying the need for the Group, and in ensuring the roles and interests of hunters are represented and appropriately embodied in the planning process.

#### Wild Animal Recovery Operations (WARO) Review

Wild animal control plans are prepared and issued by the Minister under the Wild Animal Control Act 1977 (WAC Act). Wild animal control plans outline the impact of introduced animals, state DOC's policies, objectives and methods for wild animal management. The present Departmental approach is to address wild animal management matters in an applicable CMS, if possible, rather than developing a specific wild animal control plan. A key method for managing game animals on PCL is issuing concessions to wild animal recovery operators to harvest game animals.

In mid-2015, in response to GAC and NZDA concerns regarding aspects of helicopter game recovery, DOC agreed to undertake a full WARO Review inclusive of operators, processors, the guided hunting sector, the GAC and the recreational hunting sector. The purpose of the review is to improve long-term sustainable management of wild animal recovery in New Zealand.

The GAC has been concerned about lack of progress in establishing the WARO review and has written to DOC at various stages throughout the year to ascertain what progress has been made on establishing the review process, to ensure the process is fit for task, and to ensure that the GAC and hunter organisations are meaningfully consulted.

## Operational Solutions for Primary Industries (OSPRI) Consultation processes

The GAC publicised the OSPRI consultation process on its website to encourage hunters and landowners to make submissions. Councillors also attended OSPRI Information days to engage with affected hunters, landowners and OSPRI to discuss options for all parties to engage in a more positive manner.

The GAC also made a submission on OSPRI's 2017 TBFree Pest Control Operations Consultation document. The GAC continues to engage with OSPRI to identify effects of OSPRI pest control operations on game animal populations, how these impacts can be mitigated, and to improve opportunities for consultation and stakeholder engagement. The GAC is also strongly encouraging OSPRI to further develop its science and monitoring programme to support its operations.

The Department, OSPRI and the GAC are investigating how to best engage on pest control operations.

Holding of tahr on certified game estates outside the current feral range

S28(1)(a) of the Game Animal Council (GAC) Act 2013 sets out the requirement for the GAC to develop an initial code of practice for aerially assisted trophy hunting. In developing that code of practice S28(1)(a) (iv) set out that the GAC could consider "any other matter the Council considers appropriate".

In its report to the Associate Minister of Conservation the AATH working group recommended several other matters for consideration, including providing alternative options for guided hunters to take trophy Tahr. Currently, the majority of game animal trophies (primarily species of deer) taken by overseas hunters are taken on game estates. Tahr are a valued trophy species motivating many hunters to visit New Zealand but are most commonly hunted outside game estates. AATH potentially reduces recreational trophy hunting opportunities, which has



important conservation implications because it reduces recreational hunter interest in hunting areas where trophy bull numbers may have been reduced substantially.

There is an opportunity to reduce the pressure on the wild tahr trophy resource by allowing registered and accredited game estates outside the feral range to hold tahr that have been bred in captivity inside the feral range. Accordingly, DOC has approved a research proposal by the GAC to ascertain whether sterilized male tahr can be effectively contained within a game estate certified under the NZAGE system. Three mature (six years old plus) male tahr that have been in captivity for more than three years will be transferred to a game estate and monitored for up to 12 months, commencing in the spring of 2017 and including a full breeding season. The tahr will be monitored via GPS collars and visual observations on a fortnightly basis to assess animal health and well-being. By both collaring and sterilising the tahr there is no risk should they escape of them establishing any new breeding population.

The research will allow observations of interactions between tahr and a mix of game species (Red deer, Fallow deer, Wapiti, wild sheep, feral pigs, feral goats, chamois) and, at times, domestic sheep and cattle; and how a mature male-only group of tahr co-exist in extensive captivity for a full year. At the end of the study the tahr will be removed from the game estate.

Study data will be shared with the Department of Conservation. At the conclusion of the study, if appropriate, the GAC will promote a change of policy to permit accredited Game Estates outside the feral tahr range to hold sterilized bull tahr.

## Inquiry into issues relating to the illegal possession of firearms in New Zealand

The GAC made a submission to the Minister of Police on the Report of the Law and Order Committee (April 2017) relating to the illegal possession of firearms in New Zealand.

The GAC strongly supports the concept of eliminating illegal possession and use of firearms. The GAC also supports simplicity of regulation that addresses the illegal possessors of firearms without causing undue adverse effects on legal firearm users.



The report of the Law and Order Committee made several recommendations that would have had adverse effects on legitimate, licensed, law-abiding firearms users. Those recommendations would have done nothing to address the real issue of illegal use of firearms, for mostly illegal purposes.

As a statutory agency with responsibilities in these matters, and representing a sizeable proportion of licenced firearms users, the GAC sought to become a consultee should any of the proposed changes be considered further.

After careful consideration of the 20 recommendations the Minister accepted seven, rejected 12, and recommended one proceed with changes. Included in the Minister's response is a proposition

to introduce an Amendment to the Arms Act which will contain provision for Firearm Prohibition Orders. The Council will have an interest in that and will expect to be directly consulted in due course.

## Statutory processes & responsibilities

The Statutory Processes Working Group of GAC has responsibility for monitoring processes, activities and actions of relevant agencies to assess potential effects on game, hunters and hunting.

The Working Group works with relevant agencies to:

- make them aware of how recreational and commercial hunters contribute to achievement of their objectives;
- make them aware of how their strategies, policies, plans, processes and projects affect game and hunters;
- develop strategies, policies, plans, processes and projects to address or avoid issues for the hunting sector, or to advance hunter sector interests;
- develop processes for those agencies to actively and effectively engage with the hunting sector;
- help them communicate effectively with hunters;
- support them in activities that are advantageous to the hunting sector (e.g. helping MPI identify accepted hunting practice and providing expert evidence to support SPCA prosecutions).



## Plans and strategies administered by the Department of Conservation

Conservation Management Strategies (CMS) and National Park Management Plans are high level planning documents prepared by DOC. The GAC's Statutory Processes Working Group works with the Department when these plans are revised and provides input when necessary.

GAC Councillors have been working with Departmental planners to ensure consistency in relation to hunting management in planning documents, and to ensure provisions within the GAC Act are accommodated in those plans.

Councillors have had productive meetings with the DOC planners responsible for the Mt Cook NP and Westland NP management plan revisions (which are of particular interest to hunters because of the possibility of a tahr HOSI), and the Wellington Conservation Management Strategy.

Councillors have also had some input into the issue of how drones are treated when they are used to herd, harass and identify game animals.

#### Interpreting the Acts

The GAC has been endeavouring to educate policy makers and groups on the interpretation and implications of differences between Wild Animals and Game Animals as referred to in various legislation and management documents. Wording in different acts of parliament is contradictory and can be very confusing. The GAC is called upon to interpret the provisions of each act. In summary:

- The definition of wild animals in the WAC Act is broader than the definition of game animals
  in the GAC Act. Wild animals include goats and "other species" in addition to feral pigs,
  chamois, tahr and deer;
- Feral pigs, chamois, tahr and deer are BOTH wild animals and game animals;
- Farmed deer are both "wild animals" and "game animals";

#### To summarise:

	Feral pig	Chamois, tahr	Deer	Other species
Captive/Farmed	Not wild,	Not wild,	Wild,	Not wild,
	Not game	Game	Game	Not game
Non-captive, non-HOSI	Wild,	Wild,	Wild,	Wild,
	Game	Game	Game	Not game
HOSI (for target	Not wild,	Not wild,	Not wild,	Not applicable
species)	Game	Game	Game	

The yellow cells are potentially problematic, because the animals are concurrently "wild" and "game" and the implications are unclear.

## New Zealand Conservation Authority (NZCA)

The GAC has statutory responsibilities relating to the NZCA. Under the Game Animal Council Act 2013, the GAC or the Associate Minister of Conservation is obligated to liaise with or consult the NZCA on matters relating to improving hunting opportunities and the designation and management of herds of special interest.

GAC Chairman Don Hammond recently met with the NZCA and presented a summary of the GAC's goals, role and obligations. The Authority noted that there are challenges in determining the acceptable balance between protection and sustainable management for commercial and recreational hunters.

The NZCA is interested in the GAC's ideas around opportunities to increase conservation gains and cost savings for pest animal control and monitoring using the support of commercial and recreational hunters in these programmes. They look forward to working with the GAC as its work programme develops.

## Training, Education and Hunter Safety

Education makes a difference in wildlife conservation.

Hunters, avid in their passion of the outdoors, pass on their knowledge to peers and young people to continue our outdoor heritage.

What better way to learn about the outdoors and nature than by attending educational programs and workshops that not only focus on conservation education but demonstrate how to use the outdoors and nature as a classroom?

## Hunter Training Manuals and Hunting Programs

The GAC has endorsed the New Zealand Professional Hunting Guides Association Training Manual.

The Association of Game Estates is seeking GAC accreditation of their proposed industry standards and the Council is working with the Association to further this.

### **Bowhunting Course**

The GAC has endorsed the New Zealand Bowhunter Education Course, which covers everything a new bowhunter may need to know to be safe while bowhunting.

The course was developed to meet International Hunter Education Association standards and USA National Bowhunter Education Foundation (NBEF) standards.

The NBEF administers the International Bowhunter Education Program (IBEP) in cooperation with state and provincial hunter education programs and USA state bowhunter organizations.

The GAC offers the Bowhunter Safety Education through a company based in the United States that runs a similar educational program for its members. The supply agreement requires the material to be NZ focussed and agreed by Council.

The course is accessed via the GAC website.

## **Bowhunter Safety Education**



Thinking about getting into bowhunting? Or you have a bow and you've realised there's a lot to learn?

Now you can find all the right information, all in one place. Includes professionally produced video, detailed illustrations and animations, and easy-to-understand information.

Check out the GAC's Official New Zealand

Take this New Zealand—approved course to complete your online Bowhunter safety education and become a safer, better

Sign Up For Free → pay only when you pass,

nzgac.org.nz/education



bowhunter.

#### Mountain Safety Council (MSC)

The New Zealand Mountain Safety Council is an incorporated, non-statutory national society which promotes safe participation in land-based outdoor recreation activities.

It does this through the development and promotion of safety messaging, by identifying and responding to insights provided by the ongoing collection and analysis of data, and by building partnerships with like-minded organisations.



The Mountain Safety Council

(MSC) has similar objectives to the GAC and is a natural partner for the GAC in ensuring hunters are safe and kept informed though information sharing, education, and promotion of safety initiatives for the hunting sector.

The MSC utilises videos, publications and social media for promoting hunting safety in NZ. The GAC supports the MSC's initiatives to reduce hunting accidents, and its desire to raise awareness about the risk factors associated with hunting.

GAC advice to the MSC has repeatedly been to ensure that Firearms Licencing & Training must be available, affordable, accessible, and include hands-on training. GAC Councillors have attended MSC Meetings and we are looking at sharing some educational material in the near future. We are working with the MSC to better understand risks for game hunters, separate from other types of hunters, and for specific types of game hunters, including commercial, recreational and non-resident hunters.

## Policy development

#### Policy on the Use of 1080 and other toxins to control pests

During the 2016/17 year the GAC circulated its policy on the Use of 1080 and other toxins to Ministers and GAC stakeholder organisations and published the policy on its website <a href="https://nzgameanimalcouncil.org.nz/policy-use-toxins-control-pests">https://nzgameanimalcouncil.org.nz/policy-use-toxins-control-pests</a>.

The policy acknowledges the need to use toxins to control pests to protect bird species, advocates for the general reduction of toxin use (including through the development of new pest control methods), seeks to ensure measures are taken during toxin operations to mitigate any adverse effect on game animal populations and opposes the use of toxins to control game animals in New Zealand.

The policy highlights the stance we have maintained from the beginning that each application of toxin must be reasonable and justifiable and follow an appropriate consultation process.

The Council promotes science-based decision making.

It is important that agencies using toxins have good science to support the need to use a particular toxin, the effects that toxin will have, and the effectiveness of mitigation measures.

The absence of good science, or failure to communicate that science adequately, has the potential to undermine community acceptance of proposed toxin applications.

The Game Animal Council urges all agencies with statutory responsibility for biosecurity, conservation and pest control to establish common policy and operating protocols to ensure consistent application and defensible standards.

Our ideal is to have toxin users incorporate deer repellent whenever possible where there is a risk of game animal by-kill, and we are looking forward to the day when science provides an alternative control method.

## Protection and conservation

#### Chronic Wasting Disease (CWD)

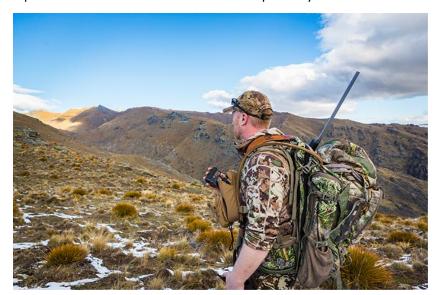
Following an inter-agency CWD workshop hosted by Deer Industry NZ, the GAC has distributed information to hunters about CWD. CWD is similar to mad cow disease in cattle and is an extremely serious biosecurity risk.

While not present in NZ, there is the potential for it to enter via a number of pathways and overseas

hunters are just one of those pathways.

## Crucial to Conservation (C2C)

The GAC has been working with this international initiative to educate non-hunters about hunters' conservation activities, which help both the environment and endangered species. The USA steering group has made its material available in New Zealand.



#### Wakatipu white-tailed deer

The Wakatipu white-tailed deer herd is significant in terms of its trophy value, but the herd's viability is under threat.

The GAC has supported a university PhD study of this deer population to provide better information on the herd, including the effects of pest control activities on the Wakatipu white-tailed deer.

## Department of Conservation

The GAC has a strong relationship with the Department that recognises the statutory responsibilities conferred under the GAC Act and the need for the GAC to be consulted on areas of mutual responsibility and in planning and policy decisions.

DOC has shared with the GAC detailed information and maps on predator monitoring, endangered species locations and status, and detail about current and planned pest management operations.

This has allowed the GAC and the Department to identify potential effects of activities and to evaluate mitigation options.



#### Battle for our Birds (BfoB)

The GAC has been continuing its work with DOC on a range of aspects of the BfoB programme, including discussing the use of deer repellent in some instances.

There is an open dialogue between the Department and the GAC regarding Departmental decisions on BfoB operations. The NZDA is also part of these discussions.

The GAC conducted an online hunter survey to identify priorities for the use of a limited amount of deer repellent that is available.

Growing from the shared understanding arising from ongoing BfoB discussion, the GAC is heartened that DOC has independently identified some areas of high hunter interest and decided to use deer repellent in those areas prior to consultation with the GAC and the NZDA and has independently consulted with local hunter representatives in areas of high hunter interest.

The GAC commends DOC for cancelling planned control operations where monitoring has indicated pest populations had not risen as expected. The GAC has appreciated that DOC has taken time to help us understand the science around Beech Mast events and the lifecycle of pests and predators that revolves around these events.

#### Predator Free NZ

In July 2016 Chairman Don Hammond attended the launch of Predator Free NZ 2050. The GAC supports the aims of this initiative and will work with DOC to ensure management activities achieve the best possible outcome for both pest reduction and game animals.

## Department of Conservation easements

Hunter queries about legality of hunter access over DOC recreational access easements to Public Conservation Land have led the GAC to initiate discussions between the GAC, DOC and the Walking Access Commission (WAC) about how to improve clarity of, and access to, information about conditions for individual easements.

DOC and the WAC have agreed to pilot test a database of easement locations and conditions so that users have clarity about their rights and responsibilities.

The GAC sought clarity around processes for establishment and enforcement of access easements in general. The Council agreed that this situation is untenable and it is critical to have uniformity of access condition across all regions going forward.

It is the GAC's view that there should be free, practical access for hunters with firearms to all Public Conservation Land unless there are specific reasons not to. The diversity of conditions confuses users and could result in them inadvertently violating the law.

The Council seeks to engender the best possible understanding by hunters of their access rights and obligations and will continue to work with DOC to achieve that. We will also investigate use of terminology by DOC around easements to ensure consistency and application.

## Game Management

Herds of Special Interest (HOSI)

Herds of Special Interest can be established under the Game Animal Council Act 2013 by the Minister and the Game Animal Council has powers to manage the herds.

Supporting the Minister to designate herds of special interest is a key goal of the GAC.

The GAC has published screening criteria and matters to be considered in proposals for herds of special interest and, jointly with DOC, is developing a formal proposal template and guidance document for groups proposing HOSI.



A DOC Project team is addressing the legal and policy process to draft steps for the project before wider distribution of this information.

The GAC is engaging with hunter sector groups that have expressed interest in establishing HOSI (e.g. the Sika Foundation, the Wapiti Foundation and the Tahr Foundation).

## Building positive relationships

#### New Zealand Deerstalkers Association (NZDA)

The New Zealand Deerstalkers' Association (NZDA) works to retain, enhance and create opportunities for its members to enjoy legitimate recreational hunting and the sport of shooting. It represents a significant number of game hunters.

The NZDA has a strong, mutually supportive relationship with the GAC and our organisations have successfully worked closely together on a raft of issues of common interest.

Of note, is the high level of co-operation in the development of a mitigation plan for Battle for our Birds. The NZDA also offered significant support for the establishment and operation of the Ruahine Red Deer Working Group.

During the 2016-17 year the GAC and NZDA worked together to formulate an approach to the Associate Minister of Conservation and the Minister of Police on delays in issuing temporary hunting licences to visiting hunters. The GAC and NZDA wrote to the Minister of Police seeking improvements to facilitate international hunting tourism.

Firearms licencing has also been a matter of mutual interest for the NZDA and GAC, and we continue to work cooperatively to establish processes to enhance accessible, affordable and effective firearms safety training and licensing.

### New Zealand Pig Hunting Association (NZPHA)

The NZPHA is a voluntary organisation that provides co-ordination and a collective voice for affiliated pig hunters and pig hunting clubs in NZ and a platform for their views to be represented when dealing with Government departments and bureaucracy at local and national levels.

The NZPHA has worked closely with the GAC to seek improved OSPRI transparency in design and approval of TB control processes. It has worked alongside GAC and the SPCA to ensure breaches of Animal Welfare in the hunting environment are effectively prosecuted.

The NZPHA shares a strong bond with GAC in ensuring that the best outcome can be achieved with the revamp of the National Firearms Licensing Programme and continues to keep a watching brief on Kauri Die Back disease, which may be spread by pigs and people.



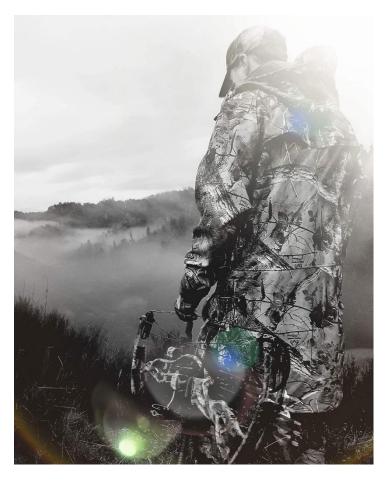
## New Zealand Professional Hunting Guides Association (NZPHGA)

The NZPHGA is a voluntary organisation of commercial hunting guides dedicated to providing a professional and safe experience for local and visiting hunters.

The NZPHGA works closely with a number of associated organisations including the GAC, DOC and NZAGE in matters relating to game animals in New Zealand.

NZPHGA members are required to demonstrate a high level of hunting expertise and must be fully conversant in the safety aspects of hunting in the New Zealand environment.

The NZPHGA has developed a comprehensive guide training course, the Professional Hunter Academy (PHA), in conjunction with an Occupational Health and Safety Management System.



All codes and standards are under regular review. It is pleasing to note that 54 guides have gone through the intensive 5-day PHA course to date with good results.

The GAC has endorsed the NZPHGA Training Academy's Training Manual and Training Course.

## New Zealand Association of Game Estates (NZAGE)

Game Estate is the term given to an enclosed area of private land with natural or artificial barriers (generally accepted as species-specific fencing), that serve the purpose of containing game animals and preventing other animals from entering and is operated for the primary purpose of hunting.

To qualify as a game estate, properties must meet industry agreed standards as set out by the New Zealand Association of Game Estates (NZAGE). These standards cover fencing, disease surveillance, animal welfare, client safety, minimum area (400 ha), environment, and other parameters. There are currently 15 membership estates that are obliged to operate under industry agreed standards and are fully audited every three years (operational and property).

The NZAGE works closely with the NZPHGA and NZDA to provide venues for their HUNTS courses and are active supporters of responsible game and land management practices in NZ and globally.

The Association of Game Estates is seeking GAC accreditation of their industry standards. A GAC working group is assisting NZAGE to make minor amendments to their standards.

## Safari Club International (SCINZ)

Safari Club International is a prominent international group with a mandate to protect rights to hunt. SCI monitors, evaluates, and lobbies on legislation impacting hunting, hunters, and wildlife conservation and evaluates hunting opportunities.

The New Zealand Chapter of the SCI are very strong supporters of the GAC and have been extremely helpful in consideration of the design and development of processes for implementation of the proposed Game Trophy Export Levy.

## Walking Access Commission (WAC)

The Walking Access Commission is a Crown entity that plays a lead role in protecting the NZ heritage by promoting free, certain, enduring and practical access to the outdoors.



They work to strengthen the links between rural and urban New Zealand by identifying publicly accessible land, providing information about public access rights and responsibilities, assisting with dispute resolution and facilitating new opportunities for people to access and enjoy the great outdoors.

The GAC is working jointly with DOC and the WAC to enhance hunting access systems and information.

#### Te Urewera

Te Urewera is the home of Ngāi Tūhoe (Tūhoe). Te Urewera Act 2014 recognises that Te Urewera is the homeland of Tūhoe, is in law a legal person in its own right. Tūhoe are the host and guardians, and Te Urewera Board is appointed to represent the legal personality of Te Urewera and to provide governance over Te Urewera. The Board may grant permits to visitors for activities such as hunting.

For the past two years, Te Urewera Board has been working on Te Kawa o Te Urewera. In February 2016 the GAC extended an invitation to Te Urewera Board to discuss and, if appropriate, provide guidance on Te Kawa o Te Urewera Framework in areas for which the GAC has a statutory responsibility under the Game Animal Council Act 2013.

The GAC will continue to liaise with Te Urewera Board and help if and when needed with their planning around deer and pig control and implementation of the "use of dogs policy".

#### Sika Foundation, Fiordland Wapiti Foundation, Tahr Foundation

All three organisations are now formally established as incorporated societies and are working towards obtaining Herd of Special Interest status for the game animals specific to their areas. All three herds are of great interest to New Zealand and international hunters. The Council continues to support these foundations as appropriate.

## Looking forward

The GAC is to provide a leadership and mentoring role to help hunters hunt and to advocate for the protection of traditional hunting grounds so there will always be places to hunt. We are optimistic for the future of the GAC.

We would like to establish the first herd or herds of special interest. At some stage the GAC Act will come up for review again the Associate Minister's 2017 scoping review found that the Act had not been tested enough to justify a review at that time. Anomalies between the GAC and other acts need to be corrected when the review does take place.

The GAC will actively pursue new policy development and continue to reinforce the use of sound science to justify decisions.

We look forward to growing our relationships with iwi and other key stakeholders around NZ, growth which has not proceeded as quickly as we would have preferred due to our limited resources to date.



## Statement of financial performance

Reeder Smith Accountants in Rotorua provide accounting services to the Game Animal Council. Vivien Cotton of Cotton Kelly in Palmerston, has been engaged as auditor for a three-year term. Vivien Cotton is appointed by the Auditor General to carry out the audit of the GAC on the Auditor General's behalf.

## APPENDIX 1

## FINANCIAL STATEMENT

## **New Zealand Game Animal Council** Statement of Responsibility

For the period ended 30 June 2017

The Council are responsible for the preparation of the Financial Statements and Statement of Service Performance and for the judgements contained within them, and

The Council are responsible for establishing and maintaining a system of internal control that is designed to provide reasonable assurance as to the integrity and reliability of financial reporting, and

In the opinion of the Council, the financial statements and service performance fairly reflect the financial position and operations of the Council for the period ending 30 June 2017.

Signed on behalf of the Council

Name

## **Performance Report**

For the period ended 30 June 2017

#### Contents

Non-Financial information:	Page
Entity Information	3
Statement of Service Performance	4
Financial Information:	
Statement of Financial Performance	5
Statement of Financial Position	6
Statement of Cash Flows	7
Statement of Accounting Policies	8
Notes to the Performance Report	9

**Independent Auditors Report** 

#### **Entity Information**

"Who are we?", "Why do we exist?"

For the period ended

30 June 2017

Legal Name of Entity:*	The Game Animal Council
Other Name of Entity (if any):	New Zealand Game Animal Council
Type of Entity and Legal Basis (if any):*	Statutory Body constituted under the Game Animal Council Act 2013
Registration Number:	N/A
Entitula Duranasa ar Missian. *	

Entity's Purpose or Mission: \*

The Game Animal Council is a statutory body established under the Game Animal Council Act 2013 to represent the interests of the Game Animal Sector.

The Game Animal Council's Mission Statement and Strategic Focus has identified it's goal to be the "sustainable management of game animals and hunting for recreation, commerce and conservation".

The Game Animal Council has identified six objectives to achieve this goal:

- 1 Enhance the quality of game animal herds while remaining consistent with conservation values
- 2 Develop positive relationships between the Game Animal Council and stakeholders
- 3 Promote Hunter Safety
- 4 Reduce conflict among stakeholders
- 5 Improve the acceptance of hunting as a safe and legitimate activity
- 6 Promote standards for hunting and management of game animals

In April 2014 the Minister of Conservation appointed the founding members to the Council. These members collectively had the knowledge and experience relating to game animals, recreational and commercial hunting, conservation and other interests relating to the Game Animal Sector. In May 2017 the Minister announced the appointment of 3 new Councillors. At the same time, 4 sitting Councillors were reappointed for 18 months to November 2018. The Chair was also reconfirmed until May 2020.

Before November 2018 the Minister will need to appoint some new members to GAC. In accordance with the GAC Act 2013, the Minister must appoint no fewer than 9, and no more than 11, persons as members of the Council.

Key functions of the Council include providing advise to the Minister of Conservation on hunting issues, provide education and information to the sector, promote safety initiatives and to undertake the management of designated herds of special interest.

The Council's main source of income at present is by an appropriation from Government. The Council is working with the Minister on an Export Trophy Levy.

## Contact details

Physical Address:	1209 Hinemaru Street, Rotorua 3010
Postal Address:	P O Box 1715, Rotorua 3040
Phone/Fax:	Phone 07 349 8366 Fax 07 349 0609
Email/Website:	www.nzgac.org.nz



#### **Statement of Service Performance**

"What did we do?", When did we do it?"

For the period ended 30 June 2017

#### Description of the Entity's Outcomes\*:

Appointment of Council Members, Establishment of Council principles and procedures, Development of collateral, Branding, Website and Communications. Liaison with stakeholders and establishment of relationships. Development of Strategic Plan, Mission Statement and core objectives for the Council. Establishment of an Office, Financial and administration systems. Completion of required Code of Practice for Aerial Assisted Trophy Hunting. Socialising a Game Trophy Export Levy.

	Actual*	Budget	Actual
Description of the Entity's Outputs, Measures of Quantity and Quality (to the extent practicable), and Measures of the Timeliness of Delivery (if this is mportant):*	This Year	This Year	Last Year
Formation of Working Groups - Statutory Processes, AATH Working Group, Herds of Special Interest, Finance & Administration, Training and Education.	Achieved		Achieved
Development of the Website	N/A		N/A
Development of a 5 Year Strategic Plan	N/A		N/A
Hold Council meetings	3 Meetings	5 meetings	4 Meetings
Develop Aerial Assisted Trophy Hunting Code of Practice for Minister's consideration	N/A		N/A
Attend Trade Shows and represent Council (Sika Show and Tahr Show).	Achieved		Achieved
Respond and represent Hunters in Policy and Operational issues affecting Hunting	Achieved		Achieved

#### Additional Output Measures:

Increased awareness among stakeholders about what the Council is able to do and what it is not able to do for hunters. Become the first point of contact for entities seeking input into hunting related matters.

#### Additional Information:

Ongoing development of relationships with key stakeholders.

Contribution to DOC planning for our "Battle for Our Birds" programme



## **Statement of Financial Performance**

"How was it funded?" and "What did it cost?"

For the period ended

30 June 2017

Note

Actual*
This Year
\$

Actual*
Last Year
\$

Revenue
Funding from central government*
Revenue for providing goods or services*
Donations, fundraising and other similar revenue*
Interest, dividends and other investment revenue*
Other revenue
Total Revenue*
Expenses
Employee Related Costs
Operational Costs
Council Related Costs
Administration Costs
Depreciation
Total Europeas*
Total Expenses*
Surplus/(Deficit) for the Year*

1	114,000
	-
	-
1	264
	-
	114,264
	-
2	62,455
2	21,228
2	15,319
4	336
	99,338
	14,926

50,000
-
-
1,032
-
51,032
-
37,446
30,757
13,853
672
82,728
(31,696)



## **Statement of Financial Position**

"What the entity owns?" and "What the entity owes?"

## As at 30 June 2017

	Note	Actual*	Actual*
		This Year	Last Year
		\$	\$
Assets			
Current Assets			
Bank accounts and cash*	3	34,194	26,5
Debtors and prepayments*	3	4,348	-
Inventory*		-	-
Other current assets	3	2,591	2,7
Total Current Assets		41,133	29,2
Non-Current Assets			
Property, plant and equipment*	4	336	6
Investments*		-	-
Other non-current assets		-	-
Total Non-Current Assets		336	6
Total Assets*		41,469	29,9
Liabilities			
Current Liabilities			
Bank overdraft*		-	_
Creditors and accrued expenses*	3	16,682	20,1
Employee costs payable*		-	
Unused donations, grants and government funding		-	_
Other current liabilities		-	_
Total Current Liabilities		16,682	20,1
Non-Current Liabilities			
Loans*			
Total Non-Current liabilities		-	-
Total Liabilities*		16,682	20,1
Total Assets less Total Liabilities (Net Assets)*		24 797	9,8
Total Assets less Total Liabilities (Net Assets)		24,787	9,0
Accumulated Funds	5		
Capital contributed by owners*		-	-
Accumulated surpluses or (deficits)*		14,787	(13
Establishment Funding Reserves*		10,000	10,0
Total Accumulated Funds*		24,787	9,8

Last Year
\$
26,592
-
-
2,703
29,295
673
672
-
672
072
29,967
-
20,106
-
-
-
20,106
_
20,106
., ,,
9,861
(139)
10,000
9,861



## **Statement of Cash Flows**

"How the entity has received and used cash"

## For the period ended 30 June 2017

Actual\*

Actual\*

50,000 - - 1,545
50,000
- -
- - 1,545
- 1,545
1,545
_,,
(1,173)
(-)
74,836
(24,464)
(24,404)
-
-
-
-
-
-
-
-
-
-
(24,464)
51,056
26,592
20,332
26,592



#### **Statement of Accounting Policies**

"How did we do our accounting?"

For the period ended 30 June 2017

#### **Reporting Entity**

The New Zealand Game Animal Council is a statutory body established on 28 November 2013 under the Game Animal Council Act 2013 and is required to comply with the Crown Entities Act 2004 and the Public Finance Act 1989.

#### Basis of Preparation\*

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

#### Goods and Services Tax (GST)\*

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

#### **Bank Accounts and Cash**

Bank Accounts and Cash in the Statement of Cash Flows comprise cash balances and bank balances (including short term deposits) with original maturities of 90 days or less.

#### **Property Plant and Equipment**

Property Plant and Equipment are valued at cost less accumulated depreciation. Depreciation is calculated at rates that reflect the estimated useful life of the asset.

#### **Account Receivable**

Accounts Receivable are stated at their estimated net realisable value.

#### Changes in Accounting Policies\*

There have been no changes in accounting policies during the financial year

#### **Statutory Reporting Deadline**

Section 156 of the Crown Entities Act requires the Council to submit its financial statements for audit within 3 months of its balance date and to provide an audit report within 4 months of the end of the financial year. Both of these deadlines were not achieved.

#### **Budget**

TThe Council was not able to finalise a budget for the 2016/17 financial year due to uncertainties around the receipt of income from an export levy.



## **Notes to the Performance Report**

### For the period ended 30 June 2017

	Note 1 : Analysis of Rev	venue	
		This Period	Actual
Revenue Item	Analysis	\$	\$
Funding from central government	Alidiysis	, , , , , , , , , , , , , , , , , , ,	<del>پ</del>
runding from central government	Annual Funding	114,000	50,000
	Aimair anang	114,000	30,000
	Total	114,000	50,000
		This Year	Actual
Revenue Item	Analysis	\$	\$
Revenue from non-governmental		-	-
sources for providing goods or services			
	Total	-	-
		This Year	Actual
Revenue Item	Analysis	\$	\$
Donations, fundraising and other similar			
revenue			
	Total	-	-
		The Deviced	A 1
Revenue Item	A aliceia	This Period	Actual
	Analysis	\$ 264	\$ 1.022
Interest, dividends and other investment revenue	interest	264	1,032
revenue			
	Total	264	1,032
		This Year	Actual
Revenue Item	Analysis	\$	\$
Other revenue			

Total



## **Notes to the Performance Report**

## For the period ended 30 June 2017

## Note 2 : Analysis of Expenses

		This Period
Expense Item	Analysis	\$
Employee related costs		
	Total	-

Actual
\$

		This Period
Expense Item	Analysis	\$
Operating Costs	Advertising	-
	Executive Officer Contract	40,887
	Travel	-
	Web Training and Development	800
	Game Management	6,704
	<b>Hunter Safety Standards and Certification</b>	-
	Vehicle	68
	<b>Build Positive Relationships</b>	695
	Raise Awareness of Sector	4,002
	Improve Acceptance of Hunting	-
	Funding Levies	9,299
	Total	62,455

Actual
\$
-
34,480
-
-
2,300
-
-
-
-
230
436
37,446

		This Period
Expense Item	Analysis	\$
Council Related Costs	Accomodation	430
	Air Travel	10,134
	Local Travel	1,655
	Meetings	1,939
	Mileage Allowance	242
	Nominations	229
	Per Diems (GST)	4,092
	Per Diems (No GST)	2,507
	Total	21,228

Actual
Actual
\$
787
16,127
3,272
3,398
270
-
4,460
2,443
30,757

		This Period
Expense Item	Analysis	\$
Administration expenses	Accountancy	1,500
	Audit Fee	3,300
	Interest and Bank Fees	504
	Communications	2,729
	General	336
	Printing & Stationary	904
	Rent	5,778
	Treasurer	268
	Total	15,319

Actual
\$
800
3,480
510
2,355
345
637
5,726
-
13,853



## **Notes to the Performance Report**

## For the period ended 30 June 2017

	Note 3 : Analysis of Assets and L	iabilities	
		This Period	Actual
Asset Item	Analysis	\$	Ś
Bank accounts and cash	Business Edge Account	13,419	14,015
bank accounts and cash	Business On line Call Fund	20,775	12,577
	business on line can rund	20,773	12,577
	Total	34,194	26,592
		This Year	Actual
Asset Item	Analysis	\$	\$
Debtors and prepayments	Debtors	494	_
	Prepayments	3,854	-
	Total	4,348	-
		This Year	Actual
Asset Item	Analysis	\$	\$
Other current assets	GST Receivable	2,591	2,703
	Total	2,591	2,703
		This Year	Actual
Liability Item	Analysis	\$	\$
Creditors and accrued expenses	Trade and other payables	12,602	15,798
·	Accrued expenses	3,480	3,480
	Credit Card	600	828
	Total	16 692	20.10
	Total	16,682	20,106
		This Year	Actual
Liability Item	Analysis	\$	\$
Employee costs payable			
	Total	-	-
		This Year	Actual
Liability Item	Analysis	\$	\$
Unused donations and grants with	,		•
conditions			
	Total	-	-
Linkilla da sa	A a a b a si a	This Year	Actual
Liability Item	Analysis	\$	\$
Other current liabilities			

Total



## **Notes to the Performance Report**

For the period ended 30 June 2017

## Note 4 : Property, Plant and Equipment

This Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Office equipment*	672	-		336	336
Total	672	-	-	336	336

Last Year					
Asset Class*	Opening Carrying Amount*	Purchases	Sales/Disposals	Current Year Depreciation and Impairment*	Closing Carrying Amount*
Office equipment*	1,344	-		672	672
Total	1,344	-	-	672	672

Significant Donated Assets Recorded - Source and Date of Valuation*			
Significant Donated Assets - Not Recorded*			



## **Notes to the Performance Report**

For the period ended 30 June 2017

## Note 5: Accumulated Funds

This Year				
Description*	Capital Contributed by Owners*	Accumulated Surpluses or Deficits*	Reserves*	Total*
Opening Balance	-	(139)	10,000	9,861
Capital contributed by owners *	-			-
Capital returned to owners *	-			-
Surplus/(Deficit)*		14,926		14,926
Distributions paid to owners*		-		-
Transfer to Reserves*		-	-	
Transfer from Reserves*				
Closing Balance	-	14,787	10,000	24,787

Last Year				
	Capital Contributed by	Accumulated Surpluses or		
Description*	Owners *	Deficits*	Reserves*	Total*
Opening Balance	-	1,557	40,000	41,557
Capital contributed by owners*				-
Capital returned to owners *				-
Surplus/(Deficit)*		(31,696)		(31,696)
Distributions paid to owners *		-		-
Transfer to Reserves*		-	-	
Transfer from Reserves*		30,000	(30,000)	
Closing Balance	-	(139)	10,000	9,861

Breakdown of Reserves		Actual*
		This Year
Name*	Nature and Purpose*	\$
Export Levy Development Reserve	DOC Funding received to assist in the development of the export levy that is currently unspent at balance date	10,000
	Total	10,000



## **Notes to the Performance Report**

For the period ended 30 June 2017

#### Note 6 : Commitments and contingencies

		At balance date
		This Year*
Commitment*	Explanation and Timing*	\$
Commitments to lease or rent	Up to 1 year	2,176
	1 to 2 years	-
assets *	2 to 5 years	-
Commitment to purchase		
Commitment to purchase	Nil	-
property, plant and equipment*		
Commitments to provide leans or		
Commitments to provide loans or	Nil	-
grants*		

#### **Contingent Liabilities and Guarantees**

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



## **Notes to the Performance Report**

For the period ended 30 June 2017

	Note	s 7-12	
Note 7: Other			
Revenue with Conditions which have not been Reco	orded as a Liability		
Source of Revenue	Original Amt*	Not Fulfilled Amt*	Purpose and Nature of the Condition(s)*
AU			
Nil	-	-	
Goods or Services Provided to the Entity in Kind			
Description*	A *	7	
Description*	Amount*	-	
Nil	-	-	
	7		
Assets Used as Security for Liabilities			
Nature and Amount of Borrowing*		Nature and Amoun	t of Asset Used as Security*
Nil		Nil	
Note 8: Assets Held on Behalf of Others			
Description of the Assets Held*		Name of Entity on \	Whose Behalf Assets are Held*
A111		<b></b>	
Nil		Nil	
Note 9: Related Party Transactions			
Related Party Disclosures			
There were no transactions involving related parties	during the financial y	ear. (Last Year - Nil)	
Note 10: Events After the Balance Date			
There were no events that have occurred after the ba	lance date that wou	ild have a material im	ipact on the Performance Report. (Last Year Nil)
Note 11: Ability to Continue Operating*			
N/A			
Note 12: Correction of Errors*			
N/A			





#### INDEPENDENT AUDITOR'S REPORT

# TO THE READERS OF NEW ZEALAND GAME ANIMAL COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE PERIOD ENDED 30 JUNE 2017

The Auditor-General is the auditor of New Zealand Game Animal Council (the Council). The Auditor-General has appointed me, Vivien Cotton, using the staff and resources of Cotton Kelly, to carry out the audit of the financial statements and statement of performance of the Council on his behalf.

## Opinion on the financial statements and the statement of performance

#### We have audited:

- the financial statements of the Council on pages 5 to 15, that comprise the statement of financial position as at 30 June 2017, 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 Council on page 4.

#### In our opinion:

- the financial statements of the Council on pages 5 to 15:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2017; 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 the Public Benefit Entity Simple Format Reporting- Accrual (Public Sector) framework, and
- the statement of performance of the Council on page 4:
  - presents fairly, in all material respects, the Council's performance for the year ended 30
     June 2017, including for each class of reportable outputs:
    - its standards of performance achieved for the financial year;
    - its actual revenue and output expenses for the financial year; and
  - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 5 September 2018. This is the date at which our opinion is expressed.

The basis of our opinion is explained below. In addition, we outline the responsibilities of the Council and our responsibilities relating to the financial statements and the statement of performance, and we explain our independence.

#### Basis for our opinion

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

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

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





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

The Council is responsible 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 for assessing the 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 Council, or there is no realistic alternative but to do so.

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

## 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.

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 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 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 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 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 obtained at the date of our report is the Annual Report and Entity Information 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 Council in accordance with the independence requirements of the Auditor-General's Auditing Standards, which incorporate the independence requirements of the Professional and Ethical Standard 1 (Revised): Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

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

Vivien Cotton Cotton Kelly

On behalf of the Auditor-General Palmerston North, New Zealand

