

New Zealand Game Animal Council Annual Report

2017-18



Game Animal Council
NEW ZEALAND

Don Hammond, Chair

GAME ANIMAL COUNCIL | PO BOX 1715 ROTORUA 3040

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Chairman's Report

This is the fourth Annual Report from the Game Animal Council. Having nearly reached the end of our first five-year Strategic Plan, it is timely to reflect on the functions of Council and think about key elements of a new strategic plan that would take us forward for the next five years. Clearly, supporting management efforts for a range of game herds needs priority alongside ensuring the Council has a stable and enduring funding base.

Following the change of government in 2017, I met with our new Minister, Hon Eugenie Sage, to discuss the aims, achievements and objectives of the GAC. The Minister was clear that tahr numbers had increased and the population should be reduced, consistent with the statutory 1993 Himalayan Tahr Control Plan.

The Minister also expressed concern about deer numbers in several parts of New Zealand. This initial discussion and subsequent engagement opportunities with the Minister has set the scene for much of the GAC's work since the formation of the new government.

Other key areas of focus are hunter safety and education, ensuring decision-making is supported by sound science and developing the concept of hunters as part of the conservation spectrum. Various hunting focused organisations make significant contributions to conservation.

The Fiordland Wapiti Foundation, for example, has a long running programme of predator control to ensure the breeding success of blue duck in the wapiti area with remarkable results. Hunters are interested in how this same model can be developed for other areas and other herds such as sika, sambar and tahr as some examples.

A topic that has occupied a sizeable portion of our time over the last year is predator control and mitigation. We work closely with the Department of Conservation on the Battle for our Birds programme to, as far as possible, mitigate the impact pest control operations have on hunters and game animals. It is never possible to meet everyone's expectations, but the work done by GAC and NZDA alongside the Department has gone a long way to improved outcomes.

Similar work has been undertaken with various other predator control agencies including OSPRI and Predator Free 2050 Ltd. One that particularly springs to mind is the project developed in association with Zero Invasive Predators (ZIP), New Zealand Deerstalkers Association, Professional Hunting Guides Association and the Department, in which 21 tahr have been radio-collared within the Perth River research area to assess tahr mortality during a possum eradication programme.

We acknowledge the excellent support received from ZIP, DOC, Lincoln University and Manaaki Whenua Landcare Research for this project. It is projects like this that will lead to both better protection of our indigenous biodiversity and better hunting opportunities.

There are many entities involved in game animals and hunting in various ways. These include other government agencies, NGOs, landowners, hunting organisations, researchers and so on. A vital role



of the GAC is to ensure the channels of communication remain open and respectful. Over the past year, the Council's coordination role has further increased. This is part of our Strategic Plan and is clearly being delivered upon.

GAC Councillors are hunters too and get out into the New Zealand wilderness whenever an opportunity presents itself. We love to share details of our passion with others and for this reason we have undertaken a Parliamentary Hunt most years to provide opportunities for MPs to understand the work the Council does. There was no Parliamentary Hunt in 2017 due to the impending general election.

The GAC has responsibility to make the Game Animal Council Act 2013 work. Councillors do not take this responsibility lightly and, along with our key stakeholders, have invested a lot of time getting the Council to where it is today as a credible advocate for our sector.

With the change of government, it is appropriate to recognise the critical role that Hon Peter Dunne played in the inception of the Council and the ongoing faith he showed in it. I also wish to acknowledge the DOC staff who have provided the Council with exceptional support over the years.

There are some exciting developments on the horizon for the GAC. I encourage all those with an interest in game animals and hunting in New Zealand to work to achieve a better future for conservation, commerce and recreation and to continue to support the work of the Council.



Don Hammond
Chairman



Current GAC Councillors: (left to right) Garry Ottmann, Richard Burdon, Geoff Kerr (Deputy Chair), Don Hammond (Chair), Rachael Dean, Stephen Hall, Carol Watson.
Not pictured – Roger Duxfield & Alec McIver.

Management and Administrative Structures

Purpose & Legal Framework

The Game Animal Council is a statutory organisation with a broad range of responsibilities for representing game animal hunters, advising on & managing aspects of game animal hunting and providing advice to the Minister of Conservation on matters relating to the management of game animals.

Game animals are feral pigs, chamois, tahr, and all species of deer, with the Council's prime area of responsibility being Public Conservation Land.

The Game Animal Council ('the GAC') is a statutory body established under the Game Animal Council Act 2013. The GAC is classified as a Group 4 level 4 public body by the State Services Commission.

The Game Animal Council provides the vehicle to better manage our game animals to ensure our Mission statement is achieved:

“Sustainable management of game animals and hunting for recreation, commerce and conservation”

Council membership

Founding members of the Council were appointed in April 2014. At the end of the first term (3 years) of the Council several new Councillors were appointed. During the year under review the following Councillors made up the Council:

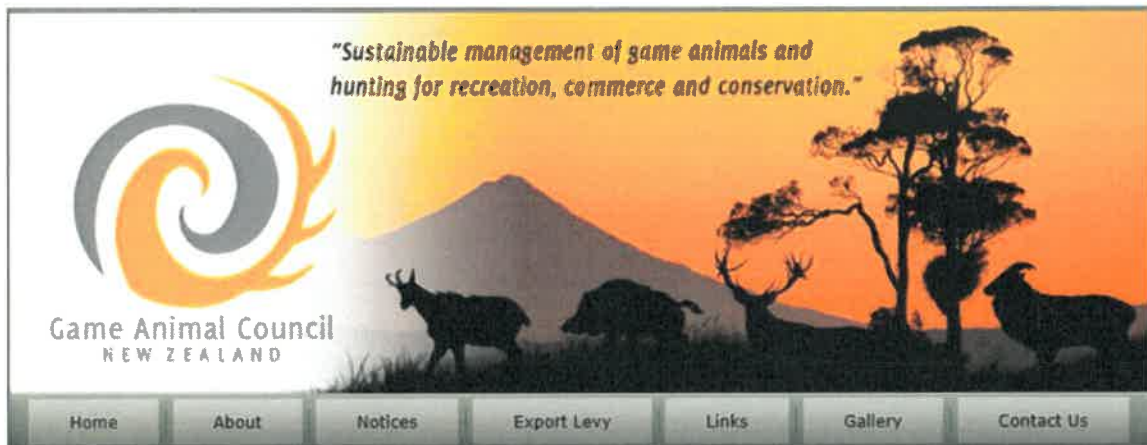
- Don Hammond, Chair
- Geoff Kerr, Deputy Chair
- Garry Ottmann
- Roger Duxfield
- Carol Watson
- Alec McIver
- Stephen Hall
- Rachael Dean
- Richard Burdon



Role of Councillors and their skills

Councillors are directly involved in delivery of the GAC's statutory functions as well as performing their governance responsibilities. Councillors bring a wide range of knowledge, skills, attributes and interests to their roles and connections within their hunting communities. They are skilled and experienced hunters with established networks in the recreational and commercial game animal hunting, guiding, deer farming, tourism, farming, forestry, kaitiakitanga and scientific sectors.

Councillors are not appointed to represent any affiliated bodies but rather to use their knowledge, skills, experience and established relationships to represent all hunter sector interests. One of the roles of the Council is to reduce conflict and this is possible because the Council has earned respect for its balanced advocacy based on good science and research.



What does the Game Animal Council do?

The Game Animal Council works with the Department of Conservation in many areas of common interest including providing advice to the Minister of Conservation on game animals and hunting issues such as:

- providing information and education to the hunting sector;
- promoting safety, including firearms safety;
- developing codes of practice and certification for the hunting sector;
- raising awareness of the views of the hunting sector;
- liaising with DOC, NZCA, hunters, hunting organisations, iwi, local authorities, landowners and conservation boards to improve hunting opportunities;
- conducting research, including research on the hunting of game animals.

Achievements during 2017-18

The Game Animal Council made steady progress throughout 2017-18 albeit constrained by limited resources.

The Council further established itself as a key & trusted agency for all matters related to hunting and management of game animals, including being recognised as the key point of contact for government agencies and media where hunting and/or firearms are involved.

The GAC has:

- continued work with DOC contractors, on the development of the Trophy Export Levy
- developed a HOSI (Herd of Special Interest) template and advice guide – in coordination with a contractor engaged by the Department of Conservation;
- provided input and made submissions on statutory processes including strategies, policies and plans;
- monitored processes, activities and actions of relevant agencies to assess potential effects on game, hunters, and hunting, including indirect effects on hunter's social licence to operate;

- initiated and participated in a pilot project to enhance conservation outcomes through strategic management of recreational and commercial aerial hunting in the Ruahine Forest Park. The GAC contributed scientific knowledge, legislative interpretation, and survey design and data analysis;
- promoted discussion of alternative Wild Animal Recovery Operation (WARO) management systems designed to enhance long term conservation outcomes;
- prioritised mitigation for aerial 1080 operations at a national level with DOC and NZDA;
- with ZIP, designed and implemented research into tahr mortality from aerial 1080, in the ZIP Trial in the Perth Valley;
- made a submission on the Conservation (Infringement System) Bill;
- made a submission to the Ministry of Education, NZ School Trustees Association Sector Reference Group regarding Consultation on Draft Guidelines for Schools Developing a Firearms Policy in April 2018;
- provided input into firearms legislation and participated in the Firearms Community Advisory Forum;
- provided advice on mitigation of by-kill from OSPRI aerial operations;
- sought to clarify legal implications of DOC PCL access easements;
- provided input to Te Urewera Board's Te Kawa o Te Urewera draft management plan;
- advocated for increased biosecurity to prevent introduction of Chronic Wasting Disease (CWD);
- attended public shows and events to promote the interests of the game animal sector.



The Council worked with agencies such as DOC, Regional Councils, MPI biosecurity, MPI Animal Welfare, MfE, SPCA, OSPRI, Police and NZ Conservation Authority to improve understanding of the game animal sector and to build communication links.

Strategic Plan

In 2015 the Game Animal Council developed a 5 Year Strategic Plan establishing priorities and actions. The 8 key themes were:

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 through effective communication.
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.
7. Develop appropriate management and administrative structures.
8. Promote the interests of the game animal sector.

The Council has achieved good outcomes against each theme with significant work being undertaken in collaboration with the Department of Conservation. The Council is well advanced in identifying priorities for 2018-19 and updating the Strategic Plan accordingly.



Photo by Cameron Forlong

Current priorities

Amongst the Council's workplan priorities are:

- Development of a funding strategy
- Development of a Business Plan
- Working with the Department and key hunting sector groups to develop a plan to reduce the Tahr population
- Develop a comprehensive hunter safety and education plan and identify opportunities to link this to hunting permits.
- Ensure hunter's interests are represented and understood within the Resource Management Act and other relevant statutory planning processes.
- Continue collaborating with DOC, Predator Free 2050 Ltd, regional councils, OSPRI and other groups contributing to the government's conservation and biodiversity goals.
- Engage with Tuhoe to assist with the development of plans for managing game animals in Te Urewera.
- Adopt policies and procedures that satisfy our public sector accountability as a Schedule 4 entity under the Public Finance Act 1989 and relevant sections of the Crown Entities Act 2004.

Challenges & issues

As a statutory body, the Council performs an important public service function and has continued to be funded via Vote Conservation until such time as new funding avenues are established. 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.

A fundamental and long-term challenge for the Council is ensuring that the benefits of managing NZ's game animals well is understood and valued broadly and contributes to improved conservation and commercial outcomes.





Funding

To-date the Council has operated on a small amount of Government funding, provided on a year by year basis.

Under section 34 of the GAC Act at the recommendation of the Minister, regulations can be made prescribing game trophy export levies.

The game trophy export levy (TEL) is the main means of funding for the Game Animal Council legislated in the GAC Act. However, the Council is clear that this should not be the only source of funding. The Council and DOC have put significant effort into recommendations that regulations for the levy be made, while at the same time, continuing to work on other funding sources.

The levy proposal was finalised and forwarded to the Associate Minister of Conservation prior to the 2017 election but was not progressed. During the rest of the 2017-18 year, there was no further development or consideration of the TEL. Hence, the GAC's only legislated funding source remains unavailable.

The Council continues to engage with its Minister around the next steps for funding of the GAC. If the TEL is to proceed, more work needs to be done on estimating establishment and collections costs, international agreements and market response.

The Council views it appropriate that Government continues to continue fund the activities of the GAC because of the 'public good' component of the Council's work. However, in the absence of a TEL the Council must investigate alternative funding mechanisms that are not provided for in the Act.

Statutory processes & responsibilities

The GAC has continued its work with DOC to ensure consistency in statutory and other documents, and to ensure accommodation of provisions of the GAC Act. Notable areas of activity include; the Ruahine planning process, the Wellington CMS, and consultation on the Aoraki/Mt Cook & Westland/Tai Poutini National Park Management Plans.



Photo by Cameron Forlong

New Zealand Conservation Authority (NZCA)

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

The Council, through its Chair have met with both the NZCA Chair and the Authority and will continue to build this relationship as it is critical to the outcomes both entities strive to achieve.

GAC Chair Don Hammond was given the opportunity to make a presentation to the NZCA on 7 August 2017. The Authority noted the challenges in determining the acceptable balance between protection and sustainable management for commercial and recreational hunting.

The NZCA expressed interest in future collaboration on the GAC's proposal to increase conservation gains and cost savings for pest animal control and monitoring by commercial and recreational hunters.



Photo by Cameron Forlong

Developing Positive Relationships

The Council has an extensive set of stakeholders and related agencies, some of which are in conflict. The Council continues to build knowledge, trust and understanding amongst and between these entities.

New Zealand Police

The Council has worked collaboratively with Police on policy and statutory process management matters such as the Review of the Arms Code, amendments to the Arms Act & Firearm Prohibition Orders, and the inquiry into issues relating to the illegal possession of firearms in New Zealand.

The Council also participated in the Firearms Community Advisory Forum in the context of wider work in Police relating to administration of the Arms Act and submitted on the Draft Guidelines for schools developing Firearms Policy.

One of the issues that arose during the year was the delays in processing temporary licences for hunters arriving from overseas. The Council brought this to the Minister's attention and worked with Police and the NZDA to resolve it.

Mountain Safety Council (MSC)

The Mountain Safety Council is an incorporated, non-statutory organisation with objectives consistent with the GAC's, though their mandate is much broader than hunting.

They issue safety advice on a wide range of issues including hunting, tramping, mountaineering, back country sports, mountain biking, trail running, alpine adventures and outdoor safety codes.

The NZ Police have contracted MSC to deliver the practical component of firearms licences for new applicants.

The new practical element will be complemented by an initial theory test and delivered by a small team of regionally based paid instructors.

The Council has sought assurances that the licence will remain accessible to remote communities, will remain affordable and will provide appropriate training and assessment to those seeking a licence.



Operational Solutions for Primary Industries (OSPRI) consultation processes

The Council has frequently engaged with OSPRI on matters such as proposed aerial pest control operations and mitigation.

GAC submitted on OSPRI's National Consultation Document on pest control operations, promoting enhanced communications and consultation processes. Subsequent changes have resulted in significant improvements.

The GAC has provided OSPRI with guidance on effects of specific operations with significant effects, including Molesworth Station and the Kaimanawa and Kaweka Ranges, and their mitigation.

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.

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 licencing.



Safari Club International (SCINZ)

Safari Club International is the world's largest hunting / conservation group with a mandate to protect rights to hunt. It puts more money in wildlife conservation than any other group, including WWF. SCI monitors, evaluates, and lobbies on legislation impacting hunting, hunters, and wildlife conservation and evaluates hunting opportunities.

SCINZ (the New Zealand Chapter of SCI) are very strong supporters of the GAC and spearheaded the process of establishing the Council.

SCINZ has been extremely helpful in assisting with evaluation of the proposed TEL and the Council continues to value and build its links with SCINZ.



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.

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

The NZPHGA has developed a comprehensive Training Academy, Training Manual and Training Course, which have been endorsed by the GAC. To the end of 2018, the NZPHGA Academy had put 74 guides through the week-long intensive training course endorsed by the GAC.

New Zealand Association of Game Estates (NZAGE)

Game Estate is the term given to an enclosed area of private land that serves the purpose of containing game animals entering and is operated for the primary purpose of hunting.

To qualify as an NZAGE member, 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 member 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 training courses and is an active supporter 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 and expects an amended document from NZAGE in the near future.

[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 pig hunters.



Photo by Cameron Forlong

Rural Women NZ

Rural Women New Zealand has played a key role in supporting rural communities since 1925 and collaborates with government, MPI and industry leaders to support rural communities, families, women and children through tough times.

The organisation shares many mutual areas of interest with the GAC. We have been pleased to share information with them, principally on firearms-related matters.



Walking Access Commission (WAC)

The Walking Access Commission is a Crown entity that plays a lead role in protecting 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, tracks and trails, providing information about public access rights and responsibilities, resolving disputes and facilitating new opportunities for people to access and enjoy the great outdoors. The GAC continues to work with WAC to identify and resolve hunting access issues.

Tūhoe - Te Urewera

Te Urewera Act 2014 recognises that Te Urewera is the homeland of Tūhoe and is 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.

Te Urewera Board has consulted with the Game Animal Council regarding the management of game animals in Te Urewera.



Photo by Cameron Forlong

Council submitted on the draft Te Kawa o Te Urewera 10-year management plan framework document. Councillors attended the official launch of Te Kawa o Te Urewera in September 2017.

Council reiterates its commitment to offer expertise in the areas of managing Red Deer, Rusa Deer, Wild Pigs, the use of hunting dogs in Te Urewera, hunter safety and training, access for hunters and controlling game animal numbers.

Fiordland Wapiti Foundation

The Fiordland wapiti Foundation's extremely successful long-term game management programme has demonstrated considerable conservation benefits, fully funded by the FWF. FWF removes a considerable number of deer each year and runs sizeable predator control and whio management operations. The FWF also makes an important research contribution through their Kea Conservation Project, which monitors 46 kea.



The Wapiti Foundation's Wapiti Bull statue

Central North Island Sika Foundation

The GAC has assisted the CNISF to compile a draft management plan for Sika deer as a precursor to the establishment as a Herd of Special Interest and continue to work closely with them on Sika deer management.

The CNISF seek to manage the sika deer herd for improved hunting and conservation outcomes and to improve hunter knowledge and contribution towards achieving these aims.

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 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

The Council has advocated for a full WARO review and for meaningful consultation with hunter organisations.

The Department proceeded to a new concessions round without review, and with a consultation process that the Council was unable to endorse.

The GAC chose to stand aside from this process to avoid interpretations that the Council supported its structure.

The Council has concerns about compliance monitoring and clashes with the tahr ballot and the need to ensure a sustainable WARO industry through time.



Training and Education

Endorsement of Hunting Standards and Programs

In May 2018 the GAC endorsed the New Zealand Pig Hunting Association's Code of Conduct.

The GAC has previously endorsed the NZDA Hunt Program in March 2015 and the NZPHGA Training Manual and Training Course in March 2017.



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.

The GAC has been providing advice on the development of a Bowhunters' Code of Ethics and Rules of Fair Chase.

Registration of Professional Guides and Operators of Game Estates

The functions of the Council under the GAC Act currently include operating voluntary certification schemes for professional hunting guides and game estates (section 7 [1][j]) and investigating complaints and taking disciplinary action in relation to certified hunting guides and game estates (section 7[1][i]). Any future review of the GAC Act might consider whether the Act should be amended to make such certification schemes compulsory.



New Zealand Bowhunter Education Course

The GAC has entered an agreement with Kalkomey, an American based company to make available 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 in conjunction with USA National Bowhunter Education Foundation (NBEF) to meet International Hunter Education Association (IHEA) 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 IBEP is offered in all 50 states, all 10 Canadian provinces, and 27 additional foreign countries.

Graduates receive the internationally recognised NZ Bowhunter Education Certificate.

The course is accessed via the GAC website.



Bowhunting photos by Carol Watson



Policy, Research & Surveys

Tahr, 1080 and ZIP

Zero Invasive Predators (ZIP) is funding a GAC-led trial to assess tahr mortality during ZIP's 2018 pest eradication trial in the Perth catchment.

21 tahr were fitted with radio collars in April 2018 and their locations checked prior to and after prefeed operations. However, adverse weather meant the toxic drop has been postponed until 2019, when the research will now be completed. The GAC will publish research findings.

The results will be invaluable for better understanding how predator control can be carried out while minimising adverse effects on game animals, and potential impacts of secondary poisoning of kea.

An article on the project was published in NZ Hunter Magazine.

Holding tahr on certified game estates outside the current feral range

The Game Animal Council (GAC) Act 2013 requires the GAC to develop an initial code of practice for aerially assisted trophy hunting, including consideration of "any other matter the Council considers appropriate".

There is an opportunity to reduce conflict between recreational and commercial hunters targeting the wild tahr trophy resource and improve conservation outcomes by allowing registered and accredited game estates outside the feral range to hold male tahr bred in captivity inside the feral range.

A GAC research project, approved by DOC will investigate whether male tahr can be effectively contained within a game estate certified under the NZAGE system.

Three sterilised mature 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.



GPS collars on the tahr mean they can be located and destroyed if they escape, and because they are sterilised, they cannot establish a new breeding population. At the end of the study the tahr will be removed from the game estate.

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 bull tahr.

Promote the Interests of the Game Animal Sector

Councillors regularly meet informally with individuals and groups of hunters.

They also attend events to get feedback from and promote the sector.

Trade Shows 2017

GAC Councillors attended the Sika Show in Taupo and the Shot Show in Auckland to engage with the hunting sector, listen to what the hunters are saying are the current most pressing issues facing the game animal sector, engage in conversations around issues such as Herds of Special Interest, the use of deer repellent, mitigation options, illegal hunting etc.



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.



Photo by Cameron Forlong

Battle for our Birds (BfoB)

The three-way consultation between the Department, the GAC and the NZDA is working very well and has established a high level of trust. The Department is now liaising on all 1080 operations, not just Battle for our Birds. This process has significantly reduced conflict over aerial 1080 applications.

BfoB operations do not target game animals. It is not possible to use deer repellent for every herd for both cost and logistical reasons. DOC adopts its predator control methods that mitigate hunting where doing so does not compromise predator control goals (e.g., by using small baits and low sowing rates wherever possible). Rodent monitoring by DOC has led to some proposed BFOB aerial 1080 operations being cancelled or significantly reduced.

Department of Conservation fire policy

The Council is concerned about DOC's new policy [National Policy for Fire Control Operations (30/08/2017)] which, inter alia, restricts the use of cooking and warming fires in the backcountry (defined as being more than one hour's walk of a road end). The policy is not well defined in that one hour is not a measurable quantity as different people/groups move at different speeds and a road end can mean a number of different things.

The Council will work with DOC to try to clarify the policy and its implications, and if necessary, ensure it is well publicised.

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.



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. 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 game	Not wild, Game	Wild, Game	Not wild, Not game
Non-captive, non-HOSI	Wild, Game	Wild, Game	Wild, Game	Wild, Not game
HOSI (for target species)	Not wild, Game	Not wild, Game	Not wild, Game	Not applicable

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

Hunter access easements

The GAC has worked jointly with DOC and the NZ Walking Access Commission (WAC) to improve communication of access easement information to the public (e.g. restrictions on dogs, vehicles, carriage of firearms, or for annual periods of closure). The Council has sought access to the Department’s legal advice on the exclusion of carriage of firearms on easements that do not list firearms.

Our aim is to seek the best possible understanding by hunters of their access rights and obligations. The first step is to gain an understanding of how many inclusive list easements there are, and which of those permit/exclude carriage of firearms.

Having a single format for all easements would greatly assist hunters (and others) to understand their rights and obligations.

We recommend a unified system in the future. If not, then there is a strong case for improving communication about rights and obligations for specific easements.

Export Certificates

Council unsuccessfully requested that DOC reverse their decision to phase out Export Certificates by 27 July 2018.

Export certificates provide valuable data about the number of hunting trophies leaving NZ, provide authorities in other countries with evidence of country of origin, and would be an important component of Trophy Export Levy enforcement.

Council worked with DOC on phasing out of certificates to ensure a smooth transition.



Predator Free 2050 (PF2050) [®]

The GAC supports the aims of a predator free New Zealand and the Predator Free 2050 programme and will work with DOC to ensure management activities achieve the best possible outcome for both pest reduction and game animals.

Council has been pleased to host DOC's PF2050 experts to learn more about this initiative and how the GAC can help them achieve their ambitious aim to rid NZ of its most damaging predators (possums, rats & stoats).

National Animal Welfare Advisory Committee

The 2015 Animal Welfare Amendment Act added sentience to the long title of the Act, but Sentience remained undefined.

In November 2017 the Council, and other hunting sector representatives, attended a workshop jointly hosted by the National Animal Welfare Advisory Committee, the National Animal Ethics Advisory Committee and the Ministry for Primary Industries to help define sentience and its implications. The workshop identified a core role for the GAC in upholding animal welfare standards.¹

¹ Predator Free 2050 is a registered trademark of the Crown.



Photo by Cameron Forlong.

Chronic Wasting Disease (CWD)

While CWD is not present in NZ, there is the potential for it to enter via a number of pathways, including visiting and returning hunters.

An outbreak of CWD in New Zealand would result in the loss of export markets for all deer products and, if it established in the wild, would be disastrous for NZ hunting.

There has continued to distribute information about this disease. The GAC report in the June/July 2017 edition of NZ Hunter magazine included an extensive item on CWD.

A GAC information piece on CWD has been sent to the United States for publication in hunting-related outlets there and several editors have subsequently contacted the GAC regarding this issue.

Professional Hunting Guides are now aware of the dangers of CWD and provide advice to clients to help prevent infection.

Enhance the Quality of Game Animal Herds

Herds of Special Interest (HOSI)

The Game Animal Council Act 2013 provides for Herds of Special Interest, designated by the Minister. The Minister may delegate powers for managing herds of special interest to the Game Animal Council, except for the powers to capture, convey, or liberate animals that are part of a herd of special interest.

Supporting the Minister to designate herds of special interest is a key function of the GAC. Screening criteria have been published on the GAC website.

As a joint project, the GAC has been working with DOC and contractors on a HOSI management plan template and advice guide which is nearing completion. These documents are needed to enable submitters to progress their HOSI proposals. In parallel, the Council is focussing on gaining more support for HOSI as an important tool for conservation goals.

AATH Code of Practice (COP)

The Council delivered the AATH code of practice (COP) to the Minister within the required timeframe, in November 2014.

The Department of Conservation has advised the AATH COP prepared by GAC will be incorporated as part of the new concession practice.

This means the code is expected to be included within the next iteration of AATH permits due in 2019.

GAC Act Review

The Review of the Game Animal Council Act occurred in April 2017. The recommendation was that no amendments were necessary as large parts of the Act had not been fully tested and will not be until HOSI and the Trophy Export Levy are implemented.

Council recommended that the conflicts between the GAC Act and the WAC Act be resolved as a priority. Certain animals defined as game animals under the GAC Act are included in the definition of wild animals under the WAC Act.

The only amendment to the WAC Act following establishment of the Game Animal Council was the stipulation that the definition of a wild animal does not include an animal that is part of a herd of special interest under the GAC Act.

The definition of game animal under the GAC Act does not currently distinguish between game animals freely ranging on public or private land and farmed game animals, or that are managed on game estates for hunting purposes.

Looking forward

The Council is working towards achieving the aims outlined in our Strategic Plan but has been severely restricted in what it could achieve because of current funding levels. There is an urgent need for the GAC to establish a secure income stream.

The Council continues to look forward to being able to fully implement its Strategic Plan with the necessary Resources to achieve these goals. During the year ahead, it is also expected there will be new appointments to the Council which will bring new skills and expertise.

The Game Animal Council continues to demonstrate the benefits of a statutory body to represent the interests of hunting and game animals and we are optimistic for its future.



ACRONYMS USED

AATH	Aerially Assisted Trophy Hunting
BfoB	Battle for our Birds programme run by DOC
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
MfE	Ministry for the Environment
MSC	Mountain Safety Council
MPI	Ministry of Primary Industries
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
SCINZ	Safari Club International New Zealand
TB	Bovine TB - an infectious disease caused by the bacterium Mycobacterium bovis
TEL	Trophy Export Levy
WAC	Walking Access Commission
WAC Act	Wild Animal Control Act 1977
WARO	Wild Animal Recovery Operator /Operation
ZIP	Zero Invasive Predators
1080	Sodium Fluoroacetate

Statement of financial performance

The Council had previously engaged Reeder Smith Accountants in Rotorua for part of the year to provide accounting services. The Council's new Accountant is Shand Thomson of Dunedin.

Cotton Kelly Auditors based in Palmerston, were previously engaged as the auditor for the GAC. The audit of this year's financial statement has been undertaken by Audit New Zealand based in Tauranga.

APPENDIX 2

FINANCIAL STATEMENT

New Zealand Game Animal Council

**Performance Report
For the Year ended 30 June 2018**

New Zealand Game Animal Council

Performance Report For the Year ended 30 June 2018

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New Zealand Game Animal Council

Statement of Responsibility For the period ended 30 June 2018

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 2018.

Signed on behalf of the Council:



Chairman:



Councillor:

New Zealand Game Animal Council

Entity Information As at 30 June 2018

Legal Name: The Game Animal Council

Purpose: The Game Animal Council's Mission Statement and Strategic Focus has identified its 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, 5 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 GAC Act 2013, the Minister must appoint no fewer than 9, and no more than 11, persons as members of the Council.

The key functions of the Council are to advise the Minister of Conservation on hunting issues, provide education and information to the sector and promote safety initiatives.

Entity Type: Statutory Body constituted under the Game Animal Council Act 2013

Council Members: Don Hammond (Chairperson), Roger Duxfield, Geoff Kerr, Alec McIver, Garry Ottmann, Carol Watson, Richard Burdon (appointed 2017), Rachael Dean (appointed 2017), Stephen Hall (appointed 2017), Terry Pierson (retired 2017), Bill O'Leary (retired 2017), Steve McFall (retired 2017), Mark Brough (retired 2017)

Physical Address: 1209 Hinemaru Street, Rotorua 3010

Postal Address: P O Box 1715, Rotorua 3040

Contact and Phone: Don Hammond - phone 07 332 3454 / 027 488 5940

Accountants: Shand Thomson, P O Box 2, Balclutha

Auditor: Clarence Susan, Audit Director, Audit New Zealand
PO Box 621, Tauranga 3144

Bankers: Kiwibank

Main Sources of Cash and Resources: Department of Conservation appropriations

Main Methods Used to Raise Funds: N/A

Reliance on Volunteers/Donations: None

New Zealand Game Animal Council

Statement of Service Performance As at 30 June 2018

Outcomes that the Entity is seeking to achieve:

The Game Animal Council's Mission Statement and Strategic Focus has identified its 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:

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

Output Measures:

	2018	2017	2016
Formation of Working Groups – Statutory Processes, AATH Working Group, Herds of Special Interest, Finance & Administration, Training & Education	achieved	achieved	achieved
Development of the Website	ongoing	N/A	N/A
Development of a 5 Year Strategic Plan	achieved	N/A	N/A
Number of Council Meetings	4	3	4
Develop Aerial Assisted Trophy Hunting Code of Practice for Minister's consideration	complete	N/A	N/A
Attend Trade Shows and represent Council (Sika show and Tahr Show)	achieved	achieved	achieved
Respond and represent Hunters in Policy and Operational Issues affecting Hunting	achieved	achieved	achieved
Assessment and Development of Various Codes of Practice and Training Resources	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
- Provide advice to Ministers and DOC as required
- Initial work on assisting DOC with the development of an operational plan to reduce tahr numbers

Additional Information:

- Ongoing development of relationship with key stakeholders
- Contribution to DOC planning for our "Battle for Our Birds" programme

New Zealand Game Animal Council

Statement of Financial Performance For the Year ended 30 June 2018

	Note	2018 \$	2018 (Budget) \$	2017 \$
Revenue				
Government		145,000	325,000	114,000
Interest		206	-	264
Levy	9	<u>-</u>	<u>733,878</u>	<u>-</u>
		145,206	1,058,878	114,264
Less Operating Expenses				
Advertising & Promotions		2,340	4,635	-
Air Travel		449	500	695
Document & Marketing Collateral		213	264	9,299
Food & Accommodation		1,754	600	4,002
Mileage		416	550	68
Per Diems & Allowances		11,509	12,000	6,599
Rental Cars		458	500	-
Research		<u>3,091</u>	<u>25,963</u>	<u>6,704</u>
		<u>20,229</u>	<u>45,012</u>	<u>27,367</u>
Profit (Loss) before Overheads		124,978	1,013,866	86,897
Less Overheads				
Council Meetings				
Accommodation		3,365	2,272	430
Advertising		-	-	229
Air Travel		17,001	20,000	10,134
Catering/Meals		1,916	1,500	-
Local Travel		2,803	2,350	1,655
Rental Cars & Parking		130	-	242
Venue		<u>-</u>	<u>-</u>	<u>1,939</u>
		25,216	26,122	14,629
Staff & Contractors				
Collections Mechanism	9	-	259,510	-
Communications Advisor	9	-	88,000	-
Chief Executive	9	-	125,280	-
Executive Officer		39,953	41,000	40,887
Financial Support		<u>2,807</u>	<u>33,600</u>	<u>268</u>
		42,760	547,390	41,155
Communication & Marketing				
Photocopying & Printing		1,415	1,250	904
Postage		35	165	-
Telecommunications		958	2,950	2,729
Website		<u>1,710</u>	<u>2,887</u>	<u>800</u>
		4,118	7,252	4,433
Office & Administration				
Accountancy Services		4,030	5,000	1,500
ACC Levies		-	10,414	-

New Zealand Game Animal Council

Statement of Financial Performance For the Year ended 30 June 2018

	Note	2018 \$	2018 (Budget) \$	2017 \$
Audit Fees		3,974	3,565	3,300
Bank Fees		444	454	504
Consultancy & Advisory		322	-	-
General Expenses		-	-	336
Interest Current Debt		33	50	-
IT Costs		57	100	-
Rent		4,831	6,645	5,778
		<u>13,691</u>	<u>26,228</u>	<u>11,418</u>
Total Overheads		85,785	606,992	71,635
		<u>39,193</u>	<u>406,874</u>	<u>15,262</u>
Total Operating Surplus				
Plus (Less) Non Cash Adjustments				
Depreciation		168	-	336
Net Surplus (Deficit) for Year		<u>\$39,025</u>	<u>\$406,874</u>	<u>\$14,926</u>

New Zealand Game Animal Council

Statement of Financial Position As at 30 June 2018

	Notes	2018 \$	2018 (Budget) \$	2017 \$
Equity				
Capital Contributed by Owners		-	-	-
Accumulated Reserves		-	-	-
Accumulated Surpluses or Deficits		63,812	431,661	24,787
Total Equity		<u>\$63,812</u>	<u>\$431,661</u>	<u>\$24,787</u>
Represented By				
Non Current Assets				
Property, Plant & Equipment				
Office Equipment	2	168	336	336
Net Non Current Assets		168	336	336
Current Assets				
Kiwibank Business Edge		57,556	41,025	13,419
Kiwibank Online Call Fund		20,981	400,000	20,775
Prepaid Expenses		3,597	3,900	3,854
Accounts Receivable		-	500	494
Goods & Services Tax Refund		-	2,500	2,591
		82,134	447,925	41,133
Less Current Liabilities				
Kiwibank Business Credit Card		62	600	600
Accrued Expenses		9,519	-	-
Accounts Payable		3,550	16,000	16,082
Goods & Services Tax Payable		5,359	-	-
		18,490	16,600	16,682
Working Capital		63,644	431,325	24,451
Net Assets Equal to Equity		<u>\$63,812</u>	<u>\$431,661</u>	<u>\$24,787</u>

Director

21 May 2019

Director

21 May 2019

New Zealand Game Animal Council

Statement of Cash Flows For the Year ended 30 June 2018

	Note	2018 \$	2018 (Budget) \$	2017 \$
Cash Flows from Operating Activities				
<i>Cash was received from:</i>				
Funding from central or local government		145,494	1,058,878	114,000
Interest, dividends & other investment receipts		206	-	264
Net GST		<u>7,950</u>	<u>(1,000)</u>	<u>(916)</u>
		153,650	1,057,878	113,348
<i>Cash was applied to:</i>				
Payments to suppliers & employees		<u>109,308</u>	<u>685,241</u>	<u>105,746</u>
Net Cash Flows from Operating Activities	8	<u>44,342</u>	<u>372,637</u>	<u>7,602</u>
Net Increase (Decrease) in Cash Held				
Opening Cash & Bank Balances		34,194	34,194	26,592
Closing Cash & Bank Balances				
		<u><u>\$78,537</u></u>	<u><u>\$441,025</u></u>	<u><u>\$34,194</u></u>
Represented by:				
Kiwibank Business Edge		57,556	41,025	13,419
Kiwibank Business Online Call		<u>20,981</u>	<u>400,000</u>	<u>20,775</u>
Total Cash at Bank		<u><u>\$78,537</u></u>	<u><u>\$441,025</u></u>	<u><u>\$34,194</u></u>

New Zealand Game Animal Council

Schedule of Property, Plant & Equipment and Depreciation As at 30 June 2018

Asset	Cost Price	Book Value 01/07/2017	Additions Disposals	Gain/Loss on Disposal	Capital Profit	---- Depreciation ---- Mth Rate	\$	Accum Deprec 30/06/2018	Book Value 30/06/2018
Office Equipment									
Laptop	1,344	336				12 50.0% DV	168	1,176	168
	<u>1,344</u>	<u>336</u>					<u>168</u>	<u>1,176</u>	<u>168</u>

New Zealand Game Animal Council

Notes to the Performance Report For the Year ended 30 June 2018

Note 1 – Statement of Accounting Policies

Reporting Entity

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 less than \$2,000,000. All transactions in the performance report are reported using the accrual basis and historical cost basis of accounting. The performance report is prepared under the assumption that the entity will continue to operate in the foreseeable future.

The financials and other statements are presented in New Zealand dollars.

Particular Accounting Policies

The following particular accounting policies adopted in the financial statements have a significant effect on the results and financial position.

■ Revenue

■ Grants

Council, government, and non-government grants are recognised as revenue when the funding is received unless there is an obligation to return the funds if conditions of the grant are not met (“use or return condition”). If there is such an obligation, the grant is initially recorded as a liability and recognised as revenue when the conditions of the grant are met.

■ Interest and dividend revenue

Interest revenue is recorded as it is earned during the year. Dividend revenue is recognised when the dividend is declared.

■ Goods & Services Tax (GST)

The Council is registered for GST. All amounts in the financial statements have been prepared on a “GST exclusive” basis with the exception of accounts receivable and accounts payable which are disclosed inclusive of GST.

■ Bank Accounts and Cash

Cash balances in the Statement of Cash Flows comprise of cheque and credit card accounts.

■ Debtors

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.

- **Taxation**
New Zealand Game Animal Council is established under the Game Animal Council Act 2013 and therefore is exempt from income tax.
- **Property, Plant & Equipment**
All property, plant and equipment are stated at cost less accumulated depreciation.
- **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 these deadlines were not achieved.
- **Depreciation**
Depreciation has been provided on a 50% Diminishing Value basis which writes off the assets over their expected useful lives.
- **Tier 2 PBE Accounting Standards applied**
The Council has not applied any Tier 2 Accounting Standards in preparing its financial statements.
- **Creditors and Accrued Expenses**
Creditors and accrued expenses are measured at the amount owed.
- **Advertising, marketing, administration, overhead, and fundraising costs**
These are expensed when the related service has been received.

Changes in Accounting Policies

There have been no significant changes in accounting policies from those applied last year.

Note 2 – Property, Plant & Equipment

Fixed assets are stated at cost less accumulated depreciation.

	Cost		Depreciation		Book Value	
	2018	2017	2018	2017	2018	2017
Office Equipment	\$1,344	\$1,344	\$168	\$336	\$168	\$336

Note 3 – Leased Assets

- **Operating Leases**
There are no assets subject to operating leases.
- **Financial Leases**
There are no assets subject to financial leases.

Note 4 - Contingent Liabilities

There were no contingent liabilities at balance date (2017:Nil).

Note 5 - Capital Commitments

There were no capital commitments at balance date (2017:Nil).

Note 6 – Related Party Transactions

Rachael Dean, a councillor, will be starting a one year contract with Cotton Kelly (auditor for the council) as a senior internal auditor based out of Palmerston North from 16th October 2018. There are no other related party transactions between the council and council members. Related party transactions are at market value unless otherwise stated.

Note 7 – Events Subsequent to Balance Date

There have been no significant events since balance date, which would materially affect the financial statements as at 30 June 2018.

Note 8 – Reconciliation of Net Surplus with Net Cash Flows from Operating Activities

	2018	2018 (Budget)	2017
Net Surplus(Deficit)	39,025	406,874	14,926
Add Depreciation & Amortisation	168	-	336
	<u>39,193</u>	<u>406,874</u>	<u>15,262</u>
Plus(Less) Movement in Workings Capital Items			
(Increase)Decrease in Receivables and Prepayments	751	(52)	(4,348)
Increase(Decrease) in GST Accrued	7,950	91	112
Increase(Decrease) in Payables and Accruals	(3,552)	(82)	(3,424)
Net Working Capital Movement	<u>5,149</u>	<u>(43)</u>	<u>(7,660)</u>
Net Cash Flows from Operating Activities	<u>\$44,342</u>	<u>\$406,831</u>	<u>\$7,602</u>

Note 9 – Significant Variations to Budget

The levy proposal was finalised and forwarded to the Associate Minister of Conservation Hon P Dunne, for presentation to Cabinet. However due to the impending election, the Cabinet Committee elected not to progress this, thus no levy income was available and therefore the budget item became redundant.

With that development, the majority of planned work was put on hold and the Council continued to operate at a skeletal level until further funding via Vote Conservation was forthcoming.

Independent Auditor's Report

To the readers of New Zealand Game Animal Council's financial statements and statement of performance for the year ended 30 June 2018

The Auditor-General is the auditor of New Zealand Game Animal Council (the Council). The Auditor-General has appointed me, Clarence Susan, using the staff and resources of Audit New Zealand, 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 7 to 14, that comprise the statement of financial position as at 30 June 2018, 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 6.

In our opinion:

- the financial statements of the Council on pages 7 to 14:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2018; 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) framework; and
- the statement of performance of the Council on page 6:
 - presents fairly, in all material respects, the Council's performance for the year ended 30 June 2018, including for each class of reportable outputs:
 - its standards of performance achieved for the financial year; and
 - its actual revenue and expenses for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 21 May 2019. This is the date at which our opinion is expressed.

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

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 Council's annual business 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 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 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 included, 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.



Clarence Susan
Audit New Zealand
On behalf of the Auditor-General
Tauranga, New Zealand