



Game Animal Council  
NEW ZEALAND

# New Zealand Game Animal Council

**Annual Report**  
2018-2019

Presented to the House of Representatives  
Pursuant to Sections 150-157 of the Crown  
Entities Act 2004



A landscape photograph of a mountain valley. The left side of the image is covered by a large, semi-transparent orange overlay that extends diagonally across the frame. The background features a range of mountains, with the highest peaks covered in snow. The foreground consists of a grassy field with scattered trees and shrubs. The overall composition is split between the orange-tinted area and the natural landscape.

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## / Chair's message



2018-2019 has been a year of significant progress for the New Zealand Game Animal Council. We have put a lot of effort into improving our internal structure and external outputs through the employment of a number of contracted staff and have made significant strides in establishing the Council as a critical statutory body within the outdoor recreation and conservation sectors.

The issue of Himalayan tahr management has dominated much of the public discussion within the hunting community over the past year. I am proud of the work done by the Council in working with the Department of Conservation and other key stakeholders to put in place a suitable management plan that we believe meets the dual objectives to reduce tahr numbers while protecting the recreational and commercial hunting resource. Indications are that this year's management programme was largely successful and we are grateful for the collaborative way in which the Department approached the issue following the initial proposal.

There is still much work that needs to be done in developing management programmes for 2019-2020 and beyond and the Council looks forward to working with the Department and representing game animal interests in those processes.

The Council has contributed its expertise to a number of other projects with game animal management and conservation benefits including the ZIP Perth Valley predator control programme, assessment of the containment possibilities for bull tahr on private game estates and our ongoing work with the allocation of deer repellent.

Following the tragic events in Christchurch of 15 March 2019 the Council provided advice to Cabinet on the impact to large game animal hunting of proposed restrictions around semi-automatic firearms. While there do remain some issues with the legislation, we were pleased to successfully make the case for such weapons to remain available for wild animal control and commercial meat recovery operations.

The Minister of Conservation appointed three new members to the council during 2018-19 - Tim Gale, Steve McFall and Sharon Salmons. They replace Alec McIver, Geoff Kerr and Garry Ottmann, whose contributions are greatly appreciated. Alec, Geoff and Garry remain involved in the Council's activities and I thank them for their time on the Council and their commitment to its ongoing activities.

Finally, I'd like to acknowledge all my fellow councillors who have voluntarily given their time over the last year. Game Animal Councillors give their time freely because they are passionate about hunting as a sport and the sustainable management of game animals for recreation, commerce and conservation.

A handwritten signature in black ink, appearing to read 'Don Hammond'.

**Don Hammond**  
Game Animal Council Chair



## / Purpose

The New Zealand Game Animal Council (GAC), established under the Game Animal Council Act 2013, is a statutory agency with responsibilities for, inter alia, representing game animal hunters, and advising on and managing aspects of game animal hunting. Game animals can be feral pigs, chamois, tahr, and all species of deer.

The Game Animal Council is tasked with helping to better manage New Zealand's game animals to achieve our mission statement:

***"Sustainable management of game animals and hunting for recreation, commerce and conservation"***

## / Current Council



The current Council from left to right: Sharon Salmons, Carol Watson, Richard Burdon, Stephen Hall (Deputy Chair), Tim Gale, Don Hammond (Chair), Rachael Dean, Roger Duxfield, Steve McFall

Councillors bring a wide range of knowledge, skills, attributes and interests to GAC and have valuable connections within the hunting community. They are generally 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 use their knowledge, skills, experience and established relationships to represent all hunting sector interests.

During 2018-2019 the Minister of Conservation, Hon Eugenie Sage, appointed three new members to the council - Tim Gale, Steve McFall and Sharon Salmons. They replaced Alec McIver, Geoff Kerr and Garry Ottmann, whose terms on the Council ended.

# Staff Resources

The GAC has previously operated with a contracted part-time executive officer and councillors carrying out much of the workload voluntarily. A small amount of carry-over funding and an appropriation from government has enabled the Council to contract additional resources to carry out a range of services from science and research to communications. Finding contractors at a rate that was affordable to the Council proved difficult and the current team joined the council progressively over the year.

# Functions

These are set out in the Game Animal Council Act 2013:

## Functions of Council

- 1 The Council has the following functions in relation to game animals:
  - a/ to advise and make recommendations to the Minister:
  - b/ to provide information and education to the hunting sector:
  - c/ to promote safety initiatives for the hunting sector, including firearms safety:
  - d/ to advise private landowners on hunting:
  - e/ to develop, on its own initiative or at the direction of the Minister, voluntary codes of practice for hunting:
  - f/ to raise awareness of the views of the hunting sector:
  - g/ to liaise with hunters, hunting organisations, representatives of tangata whenua, local authorities, landowners, the New Zealand Conservation Authority, conservation boards, and the Department of Conservation to improve hunting opportunities:
  - h/ to conduct research, including research on the hunting of game animals:
  - i/ in respect of herds of special interest for which the Minister has delegated management powers under section 20 to the Council,
    - i to undertake management functions that are compatible with the management of public conservation land and resources generally; and
    - ii to exercise its powers for the effective management of the herd:
  - j/ to operate voluntary certification schemes for professional hunting guides and game estates:
  - k/ to promote minimum standards and codes of conduct for certified hunting guides and game estates:
  - l/ to investigate complaints and take disciplinary action in relation to certified hunting guides and game estates:
  - m/ to provide any other services to hunters that the Minister is satisfied are ancillary to the Council's other functions:
  - n/ to perform any other functions conferred on it under this Act or any other enactment:
  - o/ to assess the costs of managing herds of special interest and make recommendations to the Minister on ways to recover those costs.
- 2 In performing functions other than the functions in subsection (1)(a) and (f), the Council must have regard to any views expressed in writing by the Minister to the Council.





## Strategic Plan

The Game Animal Council's 5-Year Strategic Plan was formulated pursuant to the functions set out in the Game Animal Council Act.

During 2018-2019 the Council reaffirmed that the existing Strategic Plan still applied and rolled it forward for the period 2019-2024. Achieving the outcomes of the Strategic Plan will mean the GAC develops into a national game animal management organisation to the benefit of all hunting and game animal stakeholders. It will work cooperatively with the hunting sector and, just as importantly, with those outside it.

To be effective, the GAC will be openly communicative, with a sound structure and governance, backed by appropriate legislation and funding. It will be accountable to its stakeholders and be respected for its balanced advocacy and advice, based on good science and research.

The goal is to have New Zealand's recreational hunters trained in safe hunting practices and understanding of the role hunting and outdoor recreation has to play alongside conservation and environmental imperatives. They will have good information on where to hunt and how to hunt successfully and are complemented by a sustainable commercial harvest of game animals. In addition, hunting guides and game estates will provide clients with safe, quality hunting experiences.

## Annual Work Plan and Budget

The GAC had intended each year to set priorities for achieving the provisions of the 5-year strategic plan. Until this year the lack of resources has not made this possible. With some carryover funding and an appropriation from government available and the contracting of additional resources the GAC was able to formulate a work plan and budget for the period 1 November 2018 to 30 June 2019. The delay in obtaining suitable contractors and getting them up to speed meant that some of the work plan could not be completed within the year. However, the GAC has made significant progress in a number of projects. Work on promoting hunter safety, education and standards has been rolled forward into the 2019-2020 year and the hunting sector was very much united meaning the Council was not required to resolve any disputes within the sector.



# Key Projects

## Strategic Plan Theme 1:

Enhance the quality of game animal herds while remaining consistent with conservation values.

### Working with Department of Conservation and stakeholders to develop a collaborative and effective tahr management plan

On 29 August 2018 the GAC and other key hunting stakeholders participated in a Tahr Liaison Group meeting with the Department of Conservation (DOC) to discuss the Himalayan tahr population, which was estimated to number between 17,000 and 54,000 on public conservation land.

On 14 September 2018 the GAC and other stakeholders within the Tahr Liaison Group received a formal proposal from DOC to reduce tahr numbers. The proposal included a number of measures involving drastic culling and depopulation, including of male tahr, that would have had a significant effect on recreational tahr hunting and the livelihoods of many hunting guides and others that have a commercial interest in the tahr population. There was an immediate and intense reaction from within the hunting sector to the Department's proposal. The debate raged publicly and through the media, nationally and internationally, for a number of weeks, including a campaign that yielded approximately \$200,000 to fund a legal challenge to the Department's proposal.

Throughout this period the GAC worked with members of the hunting sector and the Department to chart a way forward that would satisfy the immediate concerns around tahr numbers and also mitigate the effect on recreational hunting and commercial hunting businesses. This resulted in an alternative proposal and control programme compiled by the GAC being put to a second Tahr Liaison Group meeting on 1 October 2018. This suggested a staged, adaptive approach to population reduction with a first-year cull total of circa 10,000 tahr.





Subsequently, an amended proposal was put forward by the Department that would see 10,000 tahr culled prior to 31 August 2019. It was agreed that identifiable male tahr would be excluded from all control operations within the feral range. This programme addressed immediate concerns about rising tahr numbers whilst alleviating many of the concerns expressed by the hunting sector. Stakeholders have acknowledged the key role the GAC played in bringing all parties together.

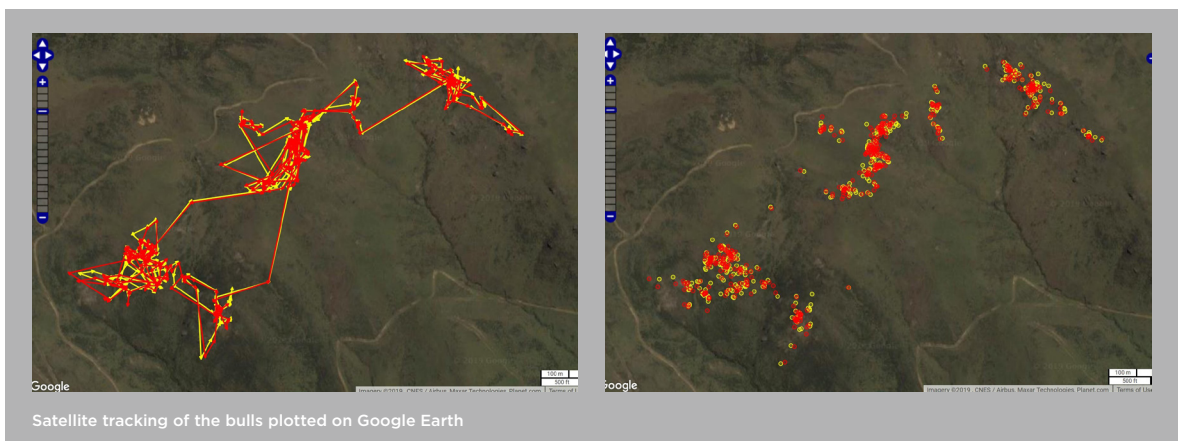


The GAC also co-convened a science workshop with the Department to look at the role better research could play in helping make informed decisions about tahr management going forward.

### Assessment of containment possibilities for Himalayan tahr

In December 2018 three male Himalayan tahr were fitted with satellite tracking collars and released into High Peak Game Estate in order to study whether or not tahr can be effectively contained in a registered game estate. The animal's movements have been monitored via satellite tracking and also by visual inspection.

Unfortunately, in February 2019 one of the bulls died of unknown causes. The two surviving animals remain inside the enclosure indicating the future possibilities of containment as a future game management tool. The project will conclude at the end of November 2019.





### Assisting Zero Invasive Predators (ZIP) research into effects of 1080 on tahr

In April 2018 21 tahr were fitted with VHF tracking collars to monitor the effect of 1080 poison operations on tahr. There would be two applications of prefeed and one application of toxic baits and this would be repeated twice during the pest control programme.

Unfortunately, due to bad weather the programme was postponed in 2018 but recommenced in 2019. One application took place in mid-April 2019 and one in mid-July 2019. Of the 21 tahr collared only 15 remained in the study area. All the tahr survived both applications of toxic baits suggesting that tahr are unlikely to be susceptible to 1080 poisoning. This presents opportunities to better understand how predator control can be carried out while minimising adverse effects on game animals.

As part of the overall project tahr carcasses were also used by ZIP to attract kea out of the study area as an additional tool to minimise kea mortality during pest control operations. It is worth noting that all of the kea monitored survived.



### Strategic Plan Theme 2:

Develop positive relationships between the Game Animal Council and stakeholders through effective communication.

#### An effective communications strategy

The Game Animal Council's public profile has been relatively low due to a lack of human resources to carry out its communication functions and subsequent lack of effective communication tools.

The GAC is now implementing a communications strategy that is assisting the development of communications practices to inform key stakeholders about the GAC's purpose, functions and activities. This includes, but is not limited to, the broad New Zealand hunting community, the Minister of Conservation and other key parliamentarians, government officials, conservation organisations and the general public.



Over 2018-2019 the GAC developed a new website, a social media presence through Facebook and Twitter, and now issues a quarterly electronic magazine, The Stalk. The Council makes more regular and timely media statements on issues relevant to the hunting sector and is more regularly contacted by media on hunting-related issues.

The GAC exhibits at both the Sika Show in Taupo and Shot Show in Auckland. We also run the annual Parliamentary hunt, providing an opportunity for MP's to understand what hunting and game animals mean to New Zealand, socially and economically and the role that hunters play in managing these animals.



## Strategic Plan Theme 7:

Develop appropriate management and administrative structures.

### Ensuring a secure financial base for the Game Animal Council

The Game Animal Council is intended to be essentially self-funded. The current appropriation provided by government only allows the GAC to perform some basic functions. The only legislated funding mechanism in the Game Animal Council Act is a levy on the export of trophies. The previous process of attempting to implement such a levy at a level that would provide most of the necessary funding did not proceed.

The Council undertook a reassessment of the known funding streams available. Preference is for funding streams to be certain and untied to any particular programme so as to enable the Council to allocate funds according to its priorities in any one year. The mechanism(s) should ideally be high yielding, easy to implement, have low collection costs, be fair and equitable, be independent of any other parties' control, have legal status and high stakeholder support. Currently the GAC sees funding as coming from the following sources:

- / The commercial hunting sector
- / The recreational/retail parts of the hunting sector
- / A government contribution
- / Plus, any ad-hoc opportunities that may arise.

The Council is working with the commercial hunting and recreational hunting sectors as well as hunting equipment providers to ascertain what is the most appropriate mechanism. Ideally mechanisms enabling contributions from both sectors will be in place by the end of February 2020.

## Strategic Plan Theme 8:

### Promote the interests of the game animal sector.

#### Firearms legislation and policy

On 15 March 2019, with the tragic attack on the Christchurch mosques, the existing firearms legislative and policy environment changed. The Government signalled that there would be significant change to the availability of certain firearms and ammunition, which was supported almost unanimously by Parliament. The GAC was asked to provide information to the Government on which firearms types were used primarily for hunting purposes. The GAC, after liaising with a number of key hunting organisations provided ministers with a briefing paper within 24 hours of the request.

Once the suite of proposed changes was introduced to the House, the GAC made its own submission to the select committee considering the Bill. The GAC recommended that:

- / The Government establish a firearms licence category of “Professional” with applicable criteria in order to permit the use of MSSA type semi-automatic firearms to be used by aerial commercial hunters and pest controllers on land of all tenures
- / Semi-automatic centrefire firearms that have a magazine that is not detachable and have the capacity to hold no more than 5 cartridges commensurate with that firearm’s chamber size not be prohibited
- / Parts common to prohibited and permitted firearms such as sights and suppressors not be prohibited.

Based on the information the Game Animal Council had at the time we believe the effects of the Bill (including our suggested amendments) would have limited effect on recreational hunters of feral pigs, chamois, tahr and deer. The Government did not accept the recommendation that sporting configuration semi-automatic firearms with a magazine capacity not be prohibited. Importantly, the government did continue to allow bona fide commercial operators to use firearms that are prohibited to other firearms users.

The GAC continues to assist commercial operators to obtain the necessary licence so they can continue their businesses within the new rules.



## Other Projects

The Game Animal Council promotes the interests of the game animal sector through many other projects including:

- / The allocation of deer repellent for ‘Battle for our Birds’ operations in key recreational hunting areas and the development of new deer repellent products
- / Eradication of bovine Tb from New Zealand.
- / Managing Red Deer in the Ruahines and Sika Deer in the Kaimanawas and Kawekas
- / Contributing to statutory plans such as national park plans
- / Submitting on other key statutory documents such as the Review of the Walking Access Act and Commission and the cessation of tenure review
- / Promoting important biosecurity initiatives such as finding solutions to Kauri Dieback Disease and preventing the incursion of African Swine Fever and Chronic Wasting Disease.



# **New Zealand Game Animal Council**

**Performance Report  
For the Year ended 30 June 2019**

# Performance Report

New Zealand Game Animal Council  
For the Year ended 30 June 2019

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# Statement of Responsibility

## New Zealand Game Animal Council For the period ended 30 June 2019

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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 2019.

Signed on behalf of the Council:



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Chairman:  
Don Hammond  
21 October 2019



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Councillor:  
Stephen Hall  
21 October 2019

# Entity Information

## New Zealand Game Animal Council

As at 30 June 2019

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**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 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

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. In the 2019 year the Minister appointed 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 (reappointed 2019), Geoff Kerr (retired 2019), Alec McIver (retired 2019), Garry Ottmann (resigned 2019), Carol Watson (reappointed 2019), Richard Burdon (appointed 2017), Rachael Dean (appointed 2017), Stephen Hall (Deputy Chair, appointed 2017), Terry Pierson (retired 2017), Steve McFall (reappointed 2019), Tim Gale (appointed 2019), Sharon Salmons (appointed 2019)

**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

# Statement of Service Performance

## New Zealand Game Animal Council

As at 30 June 2019

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The Game Animal Council has one reportable output class; providing advice to the Minister of Conservation on matters relating to conservation.

The Council's mission is to achieve sustainable management of game animals and game hunting for recreation, commerce and conservation. Its key activities and outputs from its 2018-19 workplan were as follows:

### **1: Enhance the quality of game animal herds while remaining consistent with conservation values**

The Council worked very closely with DOC and the hunting sector on a plan to reduce tahr numbers by 10,000. It also jointly held a research workshop on tahr management, continued research into the holding of tahr in game estates and the effects of aerial 1080 on tahr.

### **2: Develop positive relationships between the Game Animal Council and stakeholders through effective communication**

The Council commenced implementation of an updated communications strategy that included a new website, Facebook page, Twitter and a quarterly newsletter "the stalk".

### **3: Promote hunter safety**

The Council continued to include safety messaging through its direct communications.

### **4: Reduce conflict among stakeholders**

The Council's strong relationships with all parts of the hunting sector was a key contributor to 2018-19 being mostly free of conflict between hunting groups.

### **5: Promote the interests of the game animal sector**

The Council participated in a number of statutory and non-statutory processes that affected the interests of the game animal sector, such as: new firearms legislation, the cessation of tenure review and the walking access legislation review.

Through its communication mechanisms, the Council promoted the contribution that game animals make to the health, wellbeing and prosperity of New Zealand, and the important role that hunters play in managing them.

Four council meetings were held during the year.



# Statement of Financial Performance

New Zealand Game Animal Council  
For the year ended 30 June 2019

	2019	2019 (Budget)	2018
<b>Revenue</b>			
Government	200,000	200,000	145,000
Interest	481	107	206
<b>Total Revenue</b>	<b>200,481</b>	<b>200,107</b>	<b>145,206</b>
<b>Less Operating Expenses</b>			
Advertising & Promotions	2,410	0	2,340
Air Travel	4,696	0	449
Document & Marketing Collateral	654	2,154	213
Food & Accommodation	1,436	0	1,754
Local Travel	222	1,200	0
Mileage	1,382	2,145	416
Other Expenditure	772	657	0
Parking Fees	67	213	0
Per Diems & Allowances	8,619	0	11,509
Rental Cars	538	1,249	458
Research	6,107	10,192	3,091
<b>Total Operating Expenses</b>	<b>26,904</b>	<b>17,810</b>	<b>20,229</b>
<b>Profit (Loss) before Overheads</b>	<b>173,577</b>	<b>182,297</b>	<b>124,978</b>
<b>Less Overheads</b>			
<b>Council Meetings</b>			
Accommodation	5,805	8,317	3,365
Advertising	128	388	0
Air Travel	11,427	24,024	17,001
Catering/Meals	4,542	6,032	1,916
Local Travel	2,022	1,588	2,803
Per Diems & Allowances	6,005	26,223	0
Rental Cars & Parking	466	742	130
Venue	893	0	0
<b>Total Council Meetings</b>	<b>31,290</b>	<b>67,314</b>	<b>25,216</b>
<b>Staff &amp; Contractors</b>			
Contractor Payments	37,511	100,000	0
Executive Officer	39,738	43,144	39,953
Financial Support	2,055	2,280	2,807
Recruitment Costs	2,195	2,195	0
Staff & Contractor Costs	2,625	0	0
<b>Total Staff &amp; Contractors</b>	<b>84,124</b>	<b>147,619</b>	<b>42,760</b>
<b>Communications &amp; Marketing</b>			
Advertising	260	0	0
Photocopying & Printing	1,392	1,492	1,415
Postage	494	258	35
Telecommunications	0	0	958
Website	2,010	0	1,710
<b>Total Communications &amp; Marketing</b>	<b>4,155</b>	<b>1,750</b>	<b>4,118</b>
<b>Office &amp; Administration</b>			
Accountancy	8,078	9,323	4,030
Audit Fees	3,413	3,320	3,974
Bank Fees	625	753	444

Consultancy & Advisory	1,400	1,400	322
Courier	83	0	0
General Expenses	20	0	0
Interest Current Debt	7	0	33
IT Costs	1,260	4,646	57
Rent	3,891	3,864	4,831
Small Asset Purchases	78	1,555	0
Stationery	363	0	0
<b>Total Office &amp; Administration</b>	<b>19,219</b>	<b>24,861</b>	<b>13,691</b>
<b>Total Overheads</b>	<b>138,788</b>	<b>241,544</b>	<b>85,785</b>
<b>Total Operating Surplus</b>	<b>34,790</b>	<b>(59,247)</b>	<b>39,193</b>
<b>Less (Plus) Non Cash Adjustments</b>			
Depreciation	648	0	168
Loss on Sale	168	0	0
<b>Total Non Cash Adjustments</b>	<b>816</b>	<b>0</b>	<b>168</b>
<b>Net Surplus (Deficit) for Year</b>	<b>33,974</b>	<b>(59,247)</b>	<b>39,025</b>

This information should be read in conjunction with the performance report and the notes to the performance report.



# Statement of Financial Position

New Zealand Game Animal Council  
As at 30 June 2019

	2019	2019 (Budget)	2018
<b>Equity</b>			
Capital Contributed by Owners	0	0	0
Accumulated Reserves	0	0	0
Accumulated Surpluses or Deficits	97,786	4,565	63,812
<b>Total Equity</b>	<b>97,786</b>	<b>4,565</b>	<b>63,812</b>
<b>Represented By</b>			
<b>Net Non Current Assets</b>			
<b>Non Current Assets</b>			
<b>Property, Plant and Equipment</b>			
Office Equipment (Note 2)	907	168	168
<b>Total Non Current Assets</b>	<b>907</b>	<b>168</b>	<b>168</b>
<b>Net Non Current Assets</b>	<b>907</b>	<b>168</b>	<b>168</b>
<b>Working Capital</b>			
<b>Current Assets</b>			
Kiwibank Business Edge	64,545	4,759	57,556
Kiwibank Online Call Fund	46,462	5,000	20,981
Prepaid Expenses	3,401	3,500	3,597
<b>Total Current Assets</b>	<b>114,408</b>	<b>13,259</b>	<b>82,134</b>
<b>Less Current Liabilities</b>			
Kiwibank Business Mastercard	26	62	62
Accrued Expenses	4,257	0	9,519
Accounts Payable	10,607	3,500	3,550
Goods & Services Tax Accrued	2,640	5,300	5,359
<b>Total Current Liabilities</b>	<b>17,530</b>	<b>8,862</b>	<b>18,490</b>
<b>Net Working Capital</b>	<b>96,879</b>	<b>4,397</b>	<b>63,644</b>
<b>Net Assets Equal to Equity</b>	<b>97,786</b>	<b>4,565</b>	<b>63,812</b>

This information should be read in conjunction with the performance report and the notes to the performance report.

# Statement of Cash Flows

New Zealand Game Animal Council  
For the Year ended 30 June 2019

	Note	2019	2019 (Budget)	2018
<b>Cash Flows from Operating Activities</b>				
<i>Cash was received from:</i>				
Funding from central or local government		200,000	200,000	145,494
Interest, dividends & other investment receipts		481	107	206
Net GST		(2,719)	(59)	7,950
		<b>197,762</b>	<b>200,048</b>	<b>153,650</b>
<i>Cash was applied to:</i>				
Payments to suppliers & employees		163,738	268,826	109,308
<b>Net Cash Flows from Operating Activities</b>	<b>8</b>	<b>34,025</b>	<b>(68,778)</b>	<b>44,342</b>
<b>Cash Flows from Investing &amp; Financing Activities</b>				
<i>Cash was applied to:</i>				
Payments to acquire property, plant & equipment		1,555	0	0
<b>Net Cash Flows From Investing and Financing Activities</b>		<b>(1,555)</b>	<b>0</b>	<b>0</b>
<b>Net Increase (Decrease) in Cash Held</b>		<b>32,470</b>	<b>(68,778)</b>	<b>44,342</b>
Opening Cash & Bank Balances		78,537	78,537	34,194
<b>Closing Cash &amp; Bank Balances</b>		<b>\$ 111,007</b>	<b>\$ 9,759</b>	<b>\$ 78,537</b>
<b>Represented By:</b>				
Kiwibank Business Edge		64,545	4,759	57,556
Kiwibank Business Online Call		46,462	5,000	20,981
<b>Total Cash at Bank</b>		<b>\$ 111,007</b>	<b>\$ 9,759</b>	<b>\$ 78,537</b>

This information should be read in conjunction with the performance report and the notes to the performance report.



# Statement of Property, Plant & Equipment and Depreciation

## New Zealand Game Animal Council For the year ended 30 June 2019

NAME	COST	OPENING VALUE	PURCHASES	SALE PRICE	LOSS	DEP RECOVERED	CAPITAL GAIN	RATE	DEPRECIATION	CLOSING ACCUM DEP	CLOSING VALUE
<b>Office Equipment</b>											
Laptop	1,344	168	-	-	168	-	-	50.00%	-	-	-
Laptop - Executive Officer	1,555	-	1,555	-	-	-	-	50.00%	648	648	907
<b>Total Office Equipment</b>	<b>2,899</b>	<b>168</b>	<b>1,555</b>	<b>-</b>	<b>168</b>	<b>-</b>	<b>-</b>		<b>648</b>	<b>648</b>	<b>907</b>
<b>Total</b>	<b>2,899</b>	<b>168</b>	<b>1,555</b>	<b>-</b>	<b>168</b>	<b>-</b>	<b>-</b>		<b>648</b>	<b>648</b>	<b>907</b>

# Notes to the Performance Report

## New Zealand Game Animal Council For the Year ended 30 June 2019

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### 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 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.



Neither of these deadlines were met for the 2018 financial year.

■ **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	
	2019	2018	2019	2018	2019	2018
Office Equipment	\$1,555	\$1,344	\$480	\$168	\$907	\$168

### 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 (2018:Nil).

### Note 5 - Capital Commitments

There were no capital commitments at balance date (2018:Nil).

### Note 6 – Related Party Transactions

Rachael Dean, a councillor, started a one year contract with Cotton Kelly (auditor for the council) as a senior internal auditor based out of Palmerston North from 16<sup>th</sup> 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 2019.

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

	2019	2019 (Budget)	2018
<b>Net Surplus(Deficit)</b>	33,974	(59,247)	39,025
Add Depreciation & Amortisation	816	-	168
	<u>34,790</u>	<u>(59,247)</u>	<u>39,193</u>
<b>Plus(Less) Movement in Workings Capital Items</b>			
(Increase)Decrease in Receivables and Prepayments	196	97	751
Increase(Decrease) in GST Accrued	(2,719)	(59)	7,950
Increase(Decrease) in Payables and Accruals	1,758	(9,569)	(3,552)
<b>Net Working Capital Movement</b>	<u>(766)</u>	<u>(9,531)</u>	<u>5,149</u>
<b>Net Cash Flows from Operating Activities</b>	<u><u>\$34,025</u></u>	<u><u>\$(68,778)</u></u>	<u><u>\$44,342</u></u>



## **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 2019**

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 2019, 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 2019; and
    - its financial performance and cash flows for the year then ended; and
  - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity 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 2019, 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 October 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 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.

A handwritten signature in blue ink, appearing to read 'Clarence Susan', with a stylized flourish at the end.

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



Game Animal Council  
NEW ZEALAND