



Game Animal Council
NEW ZEALAND

NEW ZEALAND GAME ANIMAL COUNCIL

ANNUAL REPORT 2019-2020

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



NEW ZEALAND GAME ANIMAL COUNCIL
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CHAIR'S MESSAGE

The past year has been extremely challenging for all New Zealand communities and the hunting sector has certainly not been immune from that.

The sudden arrival of COVID-19 and the subsequent lockdown had a major impact on both the recreational and commercial hunting sectors right at the beginning of the busiest and most anticipated time of the hunting year. The constantly evolving situation presented a significant challenge for both government and non-government organisations to effectively communicate the information necessary for people to understand and comply with the rules.

I want to thank those we worked alongside during this time including the Department of Conservation (DOC), Mountain Safety Council, Fish and Game New Zealand and a number of hunting sector bodies for assisting us in getting the right guidelines out to hunters. I am also proud of the vast majority of New Zealand hunters who, despite their disappointment at not being able to get out hunting during the roar, did the right thing, stayed at home and contributed to the elimination of COVID-19 from our communities.



The long-term impact of COVID-19 may be, even now, only partially understood. For the many small businesses and hundreds of people employed in hunting-related industries it is a very difficult time and it is likely they will require significant support and skill reutilisation opportunities for some time to come. I made this point to MP's when I appeared before Parliament's Epidemic Response Committee and the sector can remain assured that the Game Animal Council (GAC) will continue to work alongside New Zealand hunting businesses to maintain a viable commercial hunting sector into the future.

On a more positive note the GAC was pleased to contribute to a number of projects through constructive partnerships with some of our key stakeholders.

The Fiordland Wapiti Area Venison Project saw a partnership formed between GAC, DOC and the Fiordland Wapiti Foundation to remove 600 deer from the wapiti area and turn that into 18,000 mince packs for needy families around New Zealand - 'Kiwis helping Kiwis'. This is a great example of the potential for constructive partnerships in animal management programmes. Another project, this time with Zero Invasive Predators (ZIP) to study the effects of 1080 on tahr, provided both the hunting sector and conservation bodies with confidence that tahr are not susceptible to aerial 1080 operations and kea, that might scavenge tahr carcasses, can be trained and protected from this risk.

The GAC also worked with DOC to produce the Tahr Returns App. There is potential to expand this concept to other game animal species in future and to allow recreational returns to increasingly contribute to animal management. While there remains controversy over the tahr control programme being implemented, the App remains a vital tool for assessing the contribution hunters make in managing game animal herds and we encourage all tahr hunters to use it.

Securing stable and ongoing funding remains one of the Council's priorities. The GAC developed a proposed funding strategy, that included the trophy export levy provided for in the Game Animal Council Act, for ministerial review. COVID-19 set back subsequent planned work towards finalisation and implementation. The expected extended closure of our borders means the Council will need to do additional work on the funding strategy, particularly

concerning the timing and size of contributions from hunting souvenirs and exploring other funding options including commercial sector support. It has also become apparent that the workload placed on Council by a wide range of government activity will require greater financial support from government.

A major milestone for the Council was the appointment of a General Manager – Tim Gale. This appointment is important in ensuring the Council's work gets done in an efficient manner and for the future sustainability of the Council. Tim has already made a significant contribution in his role.

During the year, the Council reviewed and reconfirmed its Strategic Plan, and while some changes were made, most of the fundamentals remain in place. This provides the roadmap for the GAC's work over the next few years.

Finally, I want to acknowledge the hard work of my fellow Game Animal Councillors throughout the year as well as our staff and contractors who have admirably dealt with an exceptionally challenging set of circumstances within a tightly constrained budget.

As this is my last opportunity to present this Annual Report, I would like to briefly reflect on what the GAC has achieved over the past 6 years. It is now a well-established agency of Government with a small permanent staff. From humble beginnings, the tremendous voluntary contribution of Councillors and their supporters has seen the development of a credible and respected organisation that assists and leads the task of ensuring game animals are valued, but managed within the constraints of the habitat they live in.

For so many kiwis, and many overseas visitors, hunting is part of their culture. A key role of the GAC is to ensure this is recognised and embraced in other parts of our society. There remains much to do, but it is my view that there is a very real opportunity to focus on the future of hunting in New Zealand and to ensure it is valued and secure.



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 GAC 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



Councillors bring a wide range of knowledge, skills, attributes, and interests 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 2019-2020 financial year, no new Councillors were appointed to the Game Animal Council.

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 increased appropriation from government enabled the Council to appoint a General Manager in December 2019, plus engage additional resources to carry out a limited range of services from science and research to communications.

FUNCTIONS OF THE COUNCIL

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

- 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 existing Strategic Plan applies for the period 2019-2024 and achieving its outcomes is a key objective for the Game Animal Council in its journey to being a national game animal management organisation that benefits all hunting and game animal stakeholders.

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 long-term goal is to maintain an active role in the management of New Zealand's game animals to achieve positive outcomes for recreational hunting, the enhancement of indigenous biodiversity, and the ongoing viability of commercial and guided hunting.

We continue to work towards having recreational hunters trained in safe hunting practices and with good information on how to hunt successfully. This will complement a sustainable commercial harvest of game animals. In addition, hunting guides and game estates will provide clients with safe, quality hunting experiences.

Key Themes:

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 administration structures.
8. Promote the interests of the Game Animal Sector.

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, the appointment of a General Manager and contracting additional resources, the GAC was able to formulate a work plan and budget for the period 1 July 2019 – 30 June 2020.

As such, the GAC made significant progress in a number of projects including the completion of a proposed funding strategy for the Council that now awaits Ministerial approval and providing advice to the Minister of Conservation on what is required to develop and implement a comprehensive hunter safety and education plan.

KEY PROJECTS

COVID-19 LOCKDOWN

The arrival of COVID-19 and the subsequent government-imposed lockdown had a major impact on the hunting sector, as it did for many aspects of life in New Zealand. Coming at the very beginning of the busiest time of the year for hunting, the roar, the lockdown posed a communications and advocacy challenge for the Game Animal Council.

The GAC's priority was clear, concise, definitive communication that provided hunters with the information they required to understand the different rules and guidelines at each alert level. This was achieved through a variety of communications methods including via GAC's website and Facebook page and through a number of appearances in mainstream media.

We are grateful to the Department of Conservation and other hunting and recreational sector organisations such as Fish and Game NZ, the Mountain Safety Council and the New Zealand Deerstalkers Association that we partnered with during this time. It was important to make sure that all bodies with an influence in the sector were united in delivering the right messages at the right time.

As the Government moved New Zealand down through the alert levels the GAC advocated both publicly and directly with Government for a limited return to hunting at level 3 through local day hunts and then the complete opening up of the public conservation estate and domestic travel to hunting at level 2. Consequently, Government decided that local day hunts at level 3 could only be undertaken on private land, while at level 2 all hunting was permitted along with a return to inter-regional domestic travel.

Game Animal Council Chair Don Hammond also appeared before Parliament's Epidemic Response Committee. This provided the opportunity to inform MP's of the challenges for both the recreational and commercial hunting sector's due to COVID-19, including the loss of the roar and associated ballots, the impact of border closures on guided and tourist hunting providers and the support that would be needed for the sector once the country came out of lockdown.

With regard to the impact that the lockdown may have had on game animals and their numbers, little research has been completed. However, it is expected that overall deer numbers would not have significantly increased. Mature male animals are predominantly targeted during the roar and those animals have little impact on breeding productivity. It is likely, however, that there will be some extremely high-quality animals available during next year's roar.





FIORDLAND WAPITI AREA VENISON MINCE PROJECT

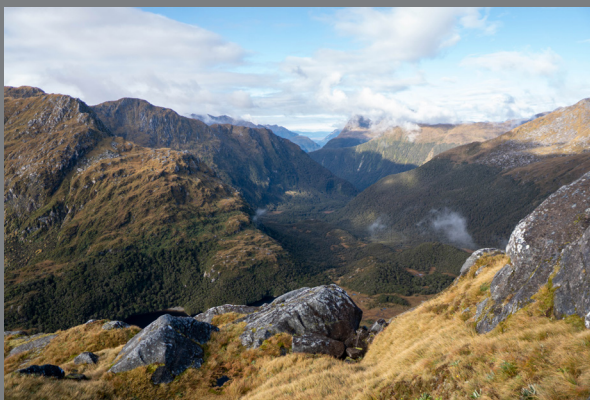
In the wake of the COVID-19 lockdown the Game Animal Council partnered with the Fiordland Wapiti Foundation (FWF) and the Department of Conservation to provide free-range wild Fiordland venison to New Zealand foodbanks and families in need.

The FWF annually removes up to 1000 deer from the Fiordland wapiti area to enhance conservation values as well as improve the quality of the wapiti herd. Typically, those animals are bound for the export market. With the loss of that market, the impact on local jobs it supports and the rising number of New Zealand families in need, the GAC and FWF approached DOC with a proposal to use the 2020 harvest for charitable purposes.

The three-way partnership resulted in 600 deer being removed from the wapiti area by local helicopter companies and turned into 18,000 1kg packs of mince by local meat processors. Those mince packs were then distributed to foodbanks around the country to be added to food parcels for needy families.

Safari Club International (NZ), New Zealand Deerstalkers Association, Central North Island Sika Foundation, NZ Tahr Foundation, NZ Hunter Magazine and others from within the hunting sector provided additional assistance, particularly with transportation and promotion.

GAC is committed to supporting other parts of the hunting sector to contribute to similar projects within future deer management programmes.



REPORT INTO EFFECTS OF 1080 ON TAHR

In May 2020, Zero Invasive Predators (ZIP) and the Game Animal Council released findings from a two-year research programme to assess tahr survivorship through the Perth River predator removal operation.

Before the ZIP operation began, which included the use of aerial 1080 using a modified application technique, GAC personnel fitted 21 tahr with radio transmitter collars. The sample was made up of nannies and juveniles of both sexes, as these were deemed to be of higher risk of 1080 poisoning than adult males.

The collared tahr were monitored using the Sky Ranger automated monitoring system from an aircraft and flights were carried out as soon as possible before and after each application of prefeed or toxic bait, to provide information about each individual tahr's potential exposure to 1080.

Analysis of the locations of radio-collared tahr during each Sky Ranger flight indicates that 11-15 of the radio-collared sample were exposed to 1080 during the first phase of the operation and 8-14 were exposed during the second phase. All of those tahr survived and there was no evidence that any tahr died as a result of the operation. This confirmed the hypothesis that tahr are at very low risk from 1080 operations.



HIMALAYAN TAHR MANAGEMENT

The Game Animal Council has continued to play a constructive role in tahr management with a focus on a long-term solution based on maintaining a sustainable population within acceptable conservation limits. As such GAC partnered with the Department of Conservation in the creation of the Tahr Returns App intended to make it easy for hunters to record their hunting efforts and contribute valuable information regarding tahr harvest.

The information gained from the App presented an opportunity for the tahr hunting community to prove the value of recreational hunting and make a positive contribution to animal management. No individual results or personal information are held by either the Department of Conservation or GAC. Return data is downloaded and aggregated daily with only the accumulated information available at a management unit level.

Unfortunately, COVID-19 had an early impact on hunter uptake of the App while the Department of Conservation's 2020-2021 Tahr Control Operational Plan has also affected hunter confidence in the App's purpose.

GAC is a member of the Tahr Plan Implementation Liaison Group and over the previous two years worked with members of the hunting sector and the Department to chart a way forward that would satisfy conservation imperatives and also mitigate the effect on recreational hunting and commercial hunting businesses. This resulted in tahr control programmes that addressed immediate concerns about rising tahr numbers whilst alleviating many of the concerns expressed by the hunting sector.

Stakeholders acknowledged the key role the GAC played in bringing all parties together.

At the time of going to print, there remains considerable concern within the hunting sector about proposals for official operations to reduce tahr numbers. The GAC continues to work with the Department to ensure an outcome is achieved that all parties can support, but this requires open and ongoing discussion between the parties. Failure to do this properly has seen the Department taken to Court in two separate actions. The GAC is of the firm view that the Courts are not the place to develop sound, workable operational plans.



ENSURING A SECURE FINANCIAL BASE

The current appropriation provided by government allowed the GAC to perform basic functions, appoint a General Manager and engage other contractors on a limited basis.

Securing stable and ongoing funding remains one of the Council's top priorities and challenges. Preference is for funding streams to be certain and untied to any programme 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. The only legislated funding mechanism in the Game Animal Council Act is a levy on the export of trophies (export tag levy).

The Game Animal Council developed a funding strategy that identifies a three-tiered partnership for the Council's base funding. The three-tiered funding streams being:

1. Recreational/retail sector
2. Commercial guided hunting sector (export tag levy)
3. Government appropriation

Alongside the three-tiers there are opportunities for ad-hoc funding that may arise.

The proposed funding strategy, that included the trophy export levy provided for in the Game Animal Council Act, awaits Ministerial approval. COVID-19 set back subsequent planned work towards finalisation and implementation of the strategy. The expected extended closure of our borders means that the Council will need to do additional work on the funding strategy, particularly concerning the timing and size of contributions from trophy exports and exploring other funding options including commercial and government appropriations.

The Council will continue to work 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 December 2020.

COORDINATION OF THE HUNTING SECTOR ON ARMS LEGISLATION BILL

Along with the Game Animal Council's own advocacy for the practical regulation of firearms for hunting, the GAC played a key role in coordinating a combined submission and advocacy position from the broader 'New Zealand Hunting Sector' on important provisions within the Arms Legislation Bill.

The New Zealand Hunting Sector included Fish & Game NZ, New Zealand Deerstalkers Association, Safari Club International, NZ Professional Hunting Guides Association, NZ Pig Hunting Association, Fiordland Wapiti Foundation and the NZ Tahr Foundation. Federated Farmers also participated in initial discussions.

The submission was based on the principle that for hunters, firearms are a 'tool not a toy'. They are a critical component to participation in the activity and are responsibly treated as such.

The New Zealand Hunting Sector submission was concerned with maximising public safety and stated a willingness to support reasonable measures to do that. However, serious concerns were raised with provisions of the legislation that did not enhance safety yet would unfairly impact hunters and safe participation in hunting.

Key issues identified with the Bill and presented as part of the New Zealand Hunting Sector submission included:

- A number of provisions that were impractical and would have incentivised non-compliance, such as the requirement to register short-term change of possession or the temporary transfer of a firearm.
- The creation of a licensing regime for shooting ranges, which due to unnecessary compliance would reduce the number of operating ranges and limit the accessibility of those facilities impacting the safe training of firearms users.
- The proposed registry that would increase costs without being adequately robust enough to enhance public safety.
- Concern that unreasonable cost recovery would be a disincentive to compliance and safety.
- There were also issues with the increase in Police powers and the regulation-making powers of the Police Commissioner.

The New Zealand Hunting Sector submission, which was also reflected in individual organisation's oral submissions and other submissions from within the firearms community, resulted in significant improvements to the Bill as it went through the Parliamentary process.



OTHER PROJECTS

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

- Submissions on key statutory and non-statutory documents such as the proposed introduction of Firearms Prohibition Orders, the provision for hunting access in the outcomes of tenure review plans, and the NZ Biodiversity Strategy.
- Promotion of safety initiatives and resources that are of value to hunters and will help contribute to the ongoing improvement in hunter and outdoor safety.
- Raising awareness of the views of the hunting sector such as the concern over the Keep it Real Online advertisement series that depicted hunting in a negative and offensive light and portrayed the irresponsible use of firearms.
- Eradication of bovine TB from New Zealand and promotion of other biosecurity issues within the hunting sector.
- The allocation of deer repellent for 'Tiakina Ngā Manu' operations in key recreational hunting areas and the development of new deer repellent products.
- As a conduit for providing information to the hunting sector on other government initiatives that may affect them.



New Zealand Game Animal Council

**Performance Report
For the Year ended 30 June 2020**

Performance Report

New Zealand Game Animal Council
For the Year ended 30 June 2020

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Statement of Responsibility

New Zealand Game Animal Council For the period ended 30 June 2020

The Council are responsible for the preparation of the Performance Report 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 Performance Report and Statement of Service Performance fairly reflect the financial position and operations of the Council for the period ending 30 June 2020.

Signed on behalf of the Council:



Chairman:
Grant Dodson
24 November 2020



Councillor:
Stephen Hall
24 November 2020

The Board approved and authorised to issue the financial statements on the 24 November 2020

Entity Information

New Zealand Game Animal Council As at 30 June 2020

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. During 2019-2020 financial year, no new Councillors were appointed. In accordance with the Game Animal Council 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), Stephen Hall (Deputy Chair, eligible for reappointment, not yet confirmed), Roger Duxfield (reappointed 2019), Geoff Kerr (retired 2019), Alec McIver (retired 2019), Garry Ottmann (resigned 2019), Carol Watson (reappointed 2019), Richard Burdon (eligible for reappointment, not yet confirmed), Rachael Dean (eligible for reappointment, not yet confirmed), Steve McFall (reappointed 2019), Tim Gale (resigned 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, Private Bag 39888, Wellington Mail Centre, Lower Hutt 5045
Main Sources of Cash and Resources:	Department of Conservation appropriations
Main Methods Used to Raise Funds:	Donations and interest bearing bank accounts
Reliance on Volunteers/Donations:	All office bearers are volunteers

Statement of Performance

New Zealand Game Animal Council

As at 30 June 2020

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

REVENUE	Actual 2020		Budget 2020		Actual 2019
Total Revenue	397,004		214,000		200,481
Total Expenses	314,935		238,854		166,507
Net Surplus (Deficit)	82,069		(69,854)		33,974

The Council's mission is to achieve sustainable management of game animals and game hunting for recreation, commerce, and conservation. The Council's themes, key workstreams, activities and associated outputs from the 2019-20 workplan were as follows:

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

Establishing partnerships with other organisations and individuals to manage game animal herds.

The Council continued to develop partnerships and work with many (approximately 36) different organisations over the year, including the Department of Conservation, Te Rūnanga o Ngāi Tahu, NZ Police Association, Tahr Foundation, OSPRI, Kea Conservation Trust, Fish and Game NZ, Mountain Safety Council, International Council for Game and Wildlife Conservation (CIC), Federated Mountain Clubs, and New Zealand Taxidermy Association amongst others.

Workstream	Activities	Target 2019/20	Result 2019/20	Result 2018/19	Comments
Establishing partnerships with other organisations and individuals to manage game animal herds.	Work with Ngāi Tūhoe to assist development of a game animal management plan for Te Urewera	Meet milestones as agreed with Tūhoe.	Not achieved	New measure for 2019/20 and not measured in 2018/19.	<ul style="list-style-type: none"> The GAC worked with the five hapū of Tūhoe, establishing relationships through a number of face-to-face meetings. There was no development or agreement upon any milestones as no formal request from Tūhoe.
	Work with DOC and NZDA on a) the implementation and review of the Himalayan Tahr Control Plan; and b) development of a plan to manage deer numbers on public land.	Meet the planning and implementation milestones agreed in relevant plans	Achieved	New measure for 2019/20 and not measured in 2018/19.	<p>The Council:</p> <ul style="list-style-type: none"> worked with the Department of Conservation and the hunting sector to develop the Tahr Returns App. worked toward the development of Tahr Control Operational Plans, with the Department, Ngāi Tahu, NZDA, Safari Club International (NZ Chapter), WARO representatives, NZPHGA, Forest & Bird, Federated Mountain Clubs, High Country Federated Farmers, NZ Conservation Authority, Canterbury Aoraki Conservation Board, AATH concessionaire, Meat Processor, Tahr Farmers, LINZ, and NZAGE.

Workstream	Activities	Target 2019/20	Result 2019/20	Result 2018/19	Comments
					<ul style="list-style-type: none"> assisted the Department with scoping a process to assess the state of deer populations in New Zealand. completed research into the holding of tahr in game estates (report in progress) working with the NZAGE and NZPHGA.
	Work with Zero Invasive Predators Ltd to assist understanding of the effects of 1080 on tahr.	Conclude the project by 31 December 2019.	Achieved	New measure for 2019/20 and not measured in 2018/19.	<ul style="list-style-type: none"> completed research on the effects of aerial 1080 on tahr, working with ZIP, Safari Club International (NZ Chapter), NZDA, NZPHGA and the Department. Summary Report¹ Full Report²
Educating hunters for increased success rates and effective management of game animal populations.	Compile and deliver across New Zealand, an education package for beginner and intermediate recreational hunters, that focuses on game hunting effectiveness.	By year-end, complete and begin delivery of strategy.	Not achieved.	New measure for 2019/20 and not measured in 2018/19.	The Council undertook an integrated approach to developing strategies to contribute towards hunter safety and education and hunter success. This was considered necessary to be able to provide the required advice to the Minister of Conservation. A final draft was completed and will be approved by Council ready for the Minister in 2020/21 financial year.

2: Develop positive relationships between the Game Animal Council and all game animal stakeholders

Develop and implement an effective communications strategy.

Workstream	Activities	Target 2019/20	Result 2019/20	Result 2018/19	Comments
Developing and implementing an effective communications strategy.	Implement the communication strategy compiled in the 2018/2019 year, including more proactive management of issues relevant to game animal hunters.	Increase managed communications traffic by 20% + over the year.	Achieved. Website ^80% Facebook ^353%	New measure for 2019/20 and not measured in 2018/19.	<ul style="list-style-type: none"> Website which has increased from an average of 30 hits per day to 54 per day. Facebook page (June 2019 – 1109 followers vs. June 2020 – 5026 followers) The quarterly newsletter “The Stalk” is directly distributed to over 200 people and also has a far greater sharing through Facebook and the website. Instagram account (initiated account April 2020. June 2020 – 1305 followers) Media Statements (22)

¹ Summary Report: <https://zip.org.nz/findings/2020/5/assessing-survival-of-himalayan-tahr-during-the-perth-river-predator-removal-operation>

² Full Report: <https://static1.squarespace.com/static/56a03ffedc5cb428e06b5982/t/5ebcb1ac904ded45d2ce4b50/1589424661476/Assessment+of+tahr+survival+in+the+Perth+River+valley+-+May+2020.pdf>

3: Promote hunter safety

1. Investigating and providing advice to the Minister on a comprehensive hunter safety and education plan.
2. Implementing accredited training programs for recreational hunters.

Workstream	Activities	Target 2019/20	Result 2019/20	Result 2018/19	Comments
Investigating and providing advice to the Minister on a comprehensive hunter safety and education plan	Work with DOC and others with hunting and outdoors interests to develop advice on the scope, content, and delivery of hunter safety education.	Delivery of advice by 30 June 2020.	Not achieved.	New measure for 2019/20 and not measured in 2018/19.	The Council undertook an integrated approach to developing strategies to contribute towards hunter safety and education and hunter success. This was considered necessary to be able to provide the required advice to the Minister of Conservation. A final draft was completed and will be approved by Council ready for the Minister in 2020/21 financial year.
Implementing accredited training programs for recreational hunters.	Develop and implement training modules for beginners to hunting, covering firearms, bow and outdoor safety requirements.	Module developed and ready for delivery by 30 June 2020.	Not achieved.	New measure for 2019/20 and not measured in 2018/19.	The development and delivery of an education module has been delayed due to disruptions caused by COVID-19. The Council continued to include safety messaging through its direct communications.

4: Reduce conflict among stakeholders

Providing forums and developing appropriate codes of practice, to assist avoidance and resolution of conflicts.

There was minimal conflict amongst stakeholders due to existing positive working relationships. As such providing forums and developing appropriate codes of practices was not required.

5: Improve the acceptance of hunting as a safe and legitimate activity

Educate stakeholders and the public that game animals are valued introduced species and are an important contributor to the health, wellbeing, prosperity, and conservation of New Zealand.

There were no specified activities proposed for 2019/20, however the Council has also begun work with Fish & Game to formulate a 'Social Licence to Hunt' strategy.

6: Promote standards for hunting and management of game animals.

Establishing, and encouraging the adoption of codes of conduct, industry standards and certification programs within key parts of the recreational and commercial hunting sectors.

This was not determined a priority by Council for the 2019/20 year due to limited resources and the associated need to prioritise. As such, no specific work was done regarding the establishment and encouragement of the adoption of codes of conduct, industry standards and certification programs.

7: Develop appropriate management and administration structures for the GAC

Identifying and establishing appropriate resources, structures, and systems:

The Council developed a proposed funding strategy, that included the trophy export levy provided for in the Game Animal Council Act, for Ministerial review. COVID-19 set back subsequent planned work towards finalisation and implementation. The expected extended closure of our borders means that the Council will need to do additional work on the funding strategy, particularly concerning the timing and size of contributions from trophy exports and exploring other funding options including commercial and government appropriations.

The Council appointed a General Manager in December 2019. A review of administration and accounting functions was undertaken, and efficiencies were implemented. The Council also commenced an update of its strategic plan.

Workstream	Activities	Target 2019/20	Result 2019/20	Result 2018/19	Comments
Identifying and establishing appropriate resources, structures, and systems.	Define and establish a cost-effective executive and administrative function for the GAC.	Appropriate resources in place by 31 October 2019.	Partially achieved.	New measure for 2019/20 and not measured in 2018/19.	GM was appointed December 9 th , 2019. Executive Administrator role established within target.
	Gain acceptance and approval of a funding strategy that includes funding from the Government as well as from the commercial and recreational hunting sectors.	Strategy agreed with stakeholders and Minister by 30 June 2020.	Partially achieved.	New measure for 2019/20 and not measured in 2018/19.	Strategy delivered within target. COVID-19 set back subsequent planned work towards finalisation and implementation.
	Assess and implement other funding streams such as through appropriate Commercial partnerships.	At least 50% of 2020/21 funding secured from private sources.	Not achieved.	New measure for 2019/20 and not measured in 2018/19.	\$451 funding was secured through private sources. Ability to source private funding was significantly impacted due to the impact of COVID-19 (as per Theme 7 summary) Note: Targets in 2019/20 SPE state wrong date. Correct date and target statement should read: At least 50% of 2019/20 funding secured from private sources."

8: Promote the interests of the Game Animal Sector

Ensure the interests of the game animals and hunting are adequately addressed in all legislation policy and planning.

The Council worked with government agencies and the hunting sector to deliver timely and relevant advice throughout the COVID-19 lockdown period. It assisted in sharing information and reinforcing government messaging during lockdown. The Council advocated for 'safe hunting' to be allowed during and post Level 3.

Workstream	Activities	Target 2019/20	Result 2019/20	Result 2018/19	Comments
Ensure the interests of the game animals and hunting are adequately addressed in all legislation policy and planning.	Maintain the GAC information system for monitoring all statutory and non-statutory processes likely to impact game hunting.	Effective monitoring and alerts system maintained. Ongoing.	Achieved	New measure for 2019/20 and not measured in 2018/19.	The Council continued to monitor statutory and non-statutory processes likely to impact game animal hunting. The GAC maintains communications with the Department of Conservation and other government departments, and is registered to receive alerts relating to: Management Strategies (CMS), National Park Plan reviews; registered to receive OSPRI operational alerts; registered to the Parliamentary Alerts system; and maintains contact with the hunting sector so it is aware of any such processes.
	Participate by making submissions in those processes identified as high priorities for the GAC and game animal stakeholders.	Submit on all public legislation or policy proposals important to game animal interests. Ongoing.	Achieved	New measure for 2019/20 and not measured in 2018/19.	<p>The Council submitted on public legislation or policy proposals deemed important to game animal interests. This included making six (6) submissions on the:</p> <ul style="list-style-type: none"> • Review of the Walking Access Act 2008 • Arms Legislation Bill • NZ Hunting Sector Submission on Arms Legislation Bill • Establishment of a Firearms Prohibition Orders regime • NZ Biodiversity Strategy • Glenaray & Whitecomb Tenure Review <p>COVID-19 resulted in increased demand on the Council to provide policy assistance and communications with the additional work being outlined in section 5 of this document 'Improve the acceptance of hunting as a safe and legitimate activity'.</p>

9: Additional work items not in the workplan

9.1 The Council worked in partnership with the Fiordland Wapiti Foundation and the Department to harvest at least 600 wild deer and provide 18,000 kilograms of venison mince to people in need. At year end, approximately 300 deer had been harvested and 6972.20 kg of venison had been distributed to those in need.

9.2 The Council also assisted the Department by developing proposals that could provide work opportunities for hunters who would become unemployed because of COVID-19.

9.3 Five council meetings were held during the year.

Statement of Financial Performance

New Zealand Game Animal Council For the year ended 30 June 2020

Account	Note	2020 \$	2020 (Budget) \$	2019 \$
Revenue				
Donations		451	0	0
Government		330,000	200,000	200,000
Interest		317	0	481
Fiordland Wapiti Area Venison Project Funding		66,236	0	0
Future Funding Sources		0	14,000	0
Total Revenue		397,004	214,000	200,481
Less Operating Expenses				
Advertising & Promotions		28,555	4,300	2,410
Air Travel		9,701	24,250	4,696
Document & Marketing Collateral		2,692	18,500	654
Fiordland Wapiti Area Venison Project Costs		66,236	0	0
Food & Accommodation		4,157	12,500	1,436
Local Travel		1,526	0	222
Mileage		2,551	3,250	1,382
Other Expenditure		168	500	772
Parking Fees		214	0	67
Per Diems & Allowances		4,443	0	8,619
Rental Cars		453	1,750	538
Research		4,061	2,000	6,107
Total Operating Expenses		124,757	67,050	26,904
Profit (Loss) before Overheads		272,247	146,950	173,577
Less Overheads				
Council Meetings				
Accommodation		3,452	0	5,805
Advertising		0	0	128
Air Travel		9,424	0	11,427
Catering/Meals		3,971	0	4,542
Equipment Hire		390	0	0
Local Travel		2,816	2,000	2,022
Per Diems & Allowances		9,806	18,000	6,005
Rental Cars & Parking		231	2,750	466
Venue		990	0	893
Total Council Meetings		31,079	22,750	31,290
Staff & Contractors				
Contractor Payments		29,410	47,500	37,511
Employee Salaries & Wages		58,333	75,000	0
Executive Officer		34,891	35,800	39,738
Financial Support		0	2,000	2,055
Recruitment Costs		616	2,000	2,195
Staff & Contractor Costs		9,038	0	2,625
Total Staff & Contractors		132,289	162,300	84,124
Communications & Marketing				
Advertising		225	0	260
Annual & Strategic Plans		680	0	0
Photocopying & Printing		968	1,500	1,392
Postage		409	250	494
Telecommunications		336	0	0
Website		2,010	2,010	2,010
Total Communications & Marketing		4,628	3,760	4,155
Office & Administration				
Accountancy		9,713	6,500	8,078
Annual Report		560	0	0
Audit Fees		5,514	4,025	3,413
Bank Fees		481	750	625
Consultancy & Advisory		750	1,275	1,400
Courier		47	0	83

General Expenses	137	0	20
Interest Current Debt	0	0	7
IT Costs	1,745	9,990	1,260
Rent	1,314	5,000	3,891
Small Asset Purchases	0	0	78
Stationery	377	0	363
Total Office & Administration	20,638	27,540	19,219
Total Overheads	188,633	216,350	138,788
Total Operating Surplus	83,614	(69,400)	34,790
Less (Plus) Non Cash Adjustments			
Depreciation	1,545	454	648
Loss on Sale	0	0	168
Total Non Cash Adjustments	1,545	454	816
Net Surplus (Deficit) for Year	82,069	(69,854)	33,974

The Board approved and authorised to issue the financial statements on the 24 November 2020



Grant Dodson, Chairman

Statement of Financial Position

New Zealand Game Animal Council

As at 30 June 2020

Account	Note	2020 \$	2020 (Budget) \$	2019 \$
Accumulated Funds				
Opening Balance		97,786	97,786	63,812
Net Surplus(Deficit) for year		82,069	(69,854)	33,974
Closing Balance		179,855	27,932	97,786
Represented By				
Net Non Current Assets				
Non Current Assets				
Property, Plant and Equipment				
Computer and Office Equipment	2	2,837	453	907
Total Non Current Assets		2,837	453	907
Net Non Current Assets		2,837	453	907
Working Capital				
Current Assets				
Kiwibank Business Edge		418,782	37,679	64,545
Kiwibank Online Call Fund		6,780	5000	46,462
Prepaid Expenses		2,814	3400	3,401
Accounts Receivable		1,132	0	0
Total Current Assets		429,508	46,079	114,408
Less Current Liabilities				
Kiwibank Business Mastercard		705	100	26
Accrued Expenses		9,899	4500	4,257
Accounts Payable		95,090	11000	10,607
Goods & Services Tax Accrued		42,031	3000	2,640
Grants and funding subject to conditions	9	104,764	0	0
Total Current Liabilities		252,489	18,600	17,530
Net Working Capital		177,018	27,479	96,879
Net Assets Equal to Equity		179,855	27,932	97,786

Statement of Cash Flows

New Zealand Game Animal Council

For the Year ended 30 June 2020

	Note	2020 \$	2020 (Budget) \$	2019 \$
Cash Flows from Operating Activities				
<i>Cash was received from:</i>				
Donations, fundraising & other similar receipts		451	14,000	-
Funding from central or local government		499,868	200,000	200,000
Interest, dividends & other investment receipts		317	-	481
Net GST		39,391	9,810	(2,719)
		540,027	223,810	197,762
<i>Cash was applied to:</i>				
Payments to suppliers & employees		221,999	306,885	163,738
Net Cash Flows from Operating Activities	8	318,029	(83,075)	34,025
Cash Flows from Investing & Financing Activities				
<i>Cash was applied to:</i>				
Payments to acquire property, plant & equipment		3,474	-	1,555
Net Cash Flows From Investing and Financing Activities		(3,474)	-	(1,555)
Net Increase (Decrease) in Cash Held		314,555	(83,075)	32,470
Opening Cash & Bank Balances		111,007	111,007	78,537
Closing Cash & Bank Balances		425,562	27,932	111,007
Represented By:				
Kiwibank Business Edge		418,782	27,932	64,545
Kiwibank Business Online Call		6,780	0	46,462
Total Cash at Bank		425,562	27,932	111,007

Statement of Property, Plant & Equipment and Depreciation

New Zealand Game Animal Council

For the year ended 30 June 2020

Name	Cost	Opening Value	Purchases	Sale Price	Loss	Dep Recovered	Capital Gain	Rate	Depreciation	Closing Accum Dep	Closing Value
	\$	\$	\$	\$	\$	\$	\$		\$	\$	\$
Computer Equipment											
AOC Monitor LCD 23.6"	375	0	375	0	0	0	0	50.00%	109	109	266
Brother Mono Laser Printer MFCL270DW	370	0	370	0	0	0	0	40.00%	86	86	283
Lenovo TP L590 Laptop	1,685	0	1,685	0	0	0	0	50.00%	491	491	1,194
Logitech MK235 Keyboard and mouse set	43	0	43	0	0	0	0	50.00%	12	12	30
Total Computer Equipment	2,472	0	2,472	0	0	0	0		700	700	1,773
Office Equipment											
Apple iPhone XR 128GB	1,002	0	1,002	0	0	0	0	67.00%	392	392	610
Laptop - Executive Officer	1,555	907	0	0	0	0	0	50.00%	454	1,101	454
Total Office Equipment	2,557	907	1,002	0	0	0	0		845	1,493	1,064
Total	5,029	907	3,474	0	0	0	0		1,545	2,193	2,837

Notes to the Performance Report

New Zealand Game Animal Council For the Year ended 30 June 2020

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.

■ Accounts Receivable

Accounts receivable 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.

■ Depreciation

Depreciation has been provided for on a Diminishing Value basis which writes off the assets over their expected useful lives.

■ Accounts Payable and Accrued Expenses

Accounts payable 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

	Computer Equipment \$	Office Equipment \$	Total \$
Carrying amount as at 1 July 2018	-	168	168
Additions	-	1,555	1,555
Disposals (net of accumulated depreciation)	-	(168)	(168)
Depreciation expense	-	(648)	(648)
Carrying amount at 30 June 2019	-	907	907
Carrying amount at 1 July 2019	-	907	907
Additions	2,472	1,002	3,474
Disposals (net of accumulated depreciation)	-	-	-
Depreciation expense	(700)	(845)	(1,545)
Carrying amount at 30 June 2020	1,772	1,064	2,836

Note 3 – Leased Assets

■ Operating Leases

There are no assets subject to operating leases (2019: Nil).

■ Financial Leases

There are no assets subject to financial leases (2019: Nil).

Note 4 - Contingent Liabilities

There were no contingent liabilities at balance date (2019:Nil).

Note 5 - Capital Commitments

There were no capital commitments at balance date (2019:Nil).

Note 6 – Related Party Transactions

There are no transactions involving related parties during the financial year. (Last Year – Nil)

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 2020 (2019: Nil).

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

	2020	2020 (Budget)	2019
Net Surplus(Deficit)	82,068	(69,854)	33,974
Add Depreciation & Amortisation	1,545	454	816
	<u>83,613</u>	<u>(69,400)</u>	<u>34,790</u>
Plus(Less) Movement in Workings Capital Items			
(Increase)Decrease in Receivables and Prepayments	(543)	-	196
(Increase)Decrease in Income in Advance	104,764	-	-
Increase(Decrease) in GST Accrued	39,391	(361)	(2,719)
Increase(Decrease) in Payables and Accruals	90,804	(711)	1,758
Net Working Capital Movement	<u>234,416</u>	<u>(1,072)</u>	<u>(765)</u>
Net Cash Flows from Operating Activities	<u>\$318,029</u>	<u>\$(68,328)</u>	<u>\$34,025</u>

Note 9 – Grants and funding subject to conditions

Funding received in advance is recorded as a current liability in the Statement of Financial Position. This is made up of \$104,764.10 for the Fiordland Wapiti Venison Project for costs that have not yet been incurred.

Note 10 – Covid-19

In March 2020, the impacts of the Covid-19 pandemic reached New Zealand, and on the 25th the country was moved to Level 4. The known impacts of Covid-19 to the Council are as follows.

Financial disclosures – 2019-20 year

The effect of Covid-19 on the overall results in 2019-20 was not material because the Council, as a statutory body, derives its main source of funding through a government appropriation via Vote Conservation. Future funding for 2020-21 has been confirmed by the Minister of Conservation, with a small increase.

The Council developed a proposed funding strategy outlining a 3-tier partnership funding model. Included in the model was a trophy export levy, as provided for in the Game Animal Council Act, for Ministerial review. COVID-19 set back subsequent planned work towards the proposed levy as the Department of Conservation was not able to develop the necessary regulations to implement the levy.

The expected extended closure of our borders means that the Council will need to do additional work on the funding strategy, particularly concerning the timing and size of contributions from trophy exports and exploring other funding options including commercial and government appropriations.

On the positive side, due to the increased use of internet during the 2 month lockdown period and after, the Council spent less on face to face meetings and the cost saving was diverted to resourcing initiatives such as the venison mince project.

Non-financial disclosures

From a non-financial perspective, Covid-19 affected the Council as follows:

- The Council's workload increased as a result of monitoring and providing advice on whether hunting was allowed during the various Lockdown levels. The Council provided policy assistance and communications consistent with its obligations listed under Section 7 of the Game Animal Council Act and the Council's Strategic objective to 'Improve the acceptance of hunting as a safe and legitimate activity'.

The Council worked with government agencies and the hunting sector to deliver clear, timely and relevant advice throughout the lockdown period and shared government

- messaging within the hunting sector through social media and on the Council website. The Council's positive role during lockdown was acknowledged and appreciated by the Minister.
- On behalf of the sector, the Council also advocated for 'safe hunting' to be allowed during and post Level 3.
- The specific part of the Strategic Plan dealing with implementing non-government funding streams was not fully achieved as stated above. However, the Council had completed its part of the body of work for the implementation of the levy and handed this onto the Department of Conservation to write the regulations leading to implementation. The uncertain immediate future of the guided hunting sector will result in the levy potentially being delayed for a couple of years until the sector begins to show positive returns once more. The Council has been asked to provide the Department with a reassessment of this part of its funding strategy in a post Covid-19 environment.
- Covid-19 restrictions meant that the usual annual harvest and export of wild deer in Fiordland could not take place. The Council worked in partnership with the Fiordland Wapiti Foundation and the Department of Conservation to harvest at least 600 wild deer and provide 18,000 kilograms of venison mince to people in need.
- The Council also assisted the Department by developing proposals that could provide work opportunities for hunters who would find themselves unemployed because of Covid-19.

Future revenue - 2020-21 year (and beyond)

Future revenue, which was to be generated in the 2020-21 year (and beyond) from the Export Tag Levy will be negatively affected due to the loss of visiting international hunters and the corresponding export of hunting souvenirs. A smaller amount of revenue could be generated via a voluntary levy; however, this figure is unknown due to the uncertainty in the current market.

The delay in implementing non-government funding streams means there will be greater reliance on government funding.

The Council believes the effect on the 2020-21 financial statements will be:

- The Council will be able to continue with its basic Annual Work Plan however there will be limited opportunity to progress policy and research based on current and anticipated government funding levels.
- The Council may seek additional project funding from the government to help achieve the obligations outlined in the Minister's Letter of Expectation for 2020-21 dated 21 August 2020, including:
 - development and implementation of a comprehensive hunter safety and education plan
 - providing input into the deer population control work
 - work with Ngāi Tūhoe on deer population management in Te Urewera
 - working with the Department of Conservation in their visitor risk management system
 - identifying other game animal control projects that create good conservation outcomes, new jobs and enhance biodiversity on public and private land
- Operating expenses are unlikely to change significantly.

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 2020

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 22 to 30, that comprise the statement of financial position as at 30 June 2020, the statement of financial performance, 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 pages 17 to 21.

In our opinion:

- the financial statements of the Council: on pages 22 to 30:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2020; 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 pages 17 to 21:
 - presents fairly, in all material respects, the Council's performance for the year ended 30 June 2020, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the statement of performance expectation for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the statement of performance expectation for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 24 November 2020. This is the date at which our opinion is expressed.

The basis for our opinion is explained below, and we draw attention to the impact of Covid-19 on the Council. 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.

Emphasis of matter – Impact of Covid-19

Without modifying our opinion, we draw attention to the disclosures about the impact of Covid-19 on the Council as set out in Note 10 to the financial statements.

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, the Crown Entities Act 2004, and the Game Animal Council Act 2013.

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 statement of performance expectation.

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 on pages 1 to 16, 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: International Code of Ethics for Assurance Practitioners issued by the New Zealand Auditing and Assurance Standards Board.

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



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