

NEW ZEALAND GAME ANIMAL COUNCIL

ANNUAL REPORT 2020-2021



Game Animal Council
NEW ZEALAND



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

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

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CHAIR'S MESSAGE

I am pleased to report a solid year of progress for the Game Animal Council despite 2020-2021 being dominated by the COVID-19 global pandemic. While New Zealand hunters have enjoyed freedoms very few other countries have, the pandemic has nevertheless had a major impact on almost every sector in society, with the hunting community being no different.

The tourist hunting sector, which has traditionally been a high value, high-yield and low impact part of New Zealand's tourism offering has borne the brunt of this upheaval having been largely shut down due to the collapse of the overseas tourist market. This has had a very serious impact on hunting guides, game estate operators and hunting outfitters. Many of whom have been forced to look elsewhere for employment.

The long-term impact on the tourist hunting sector is not yet known but the Game Animal Council remains committed to supporting the sector into the future and helping it return as a major tourism contributor and as a provider of jobs to hundreds of professional hunters around New Zealand.

Domestic recreational hunting and hunting to provide mahinga kai are activities that have arguably benefited from the pandemic. Anecdotally, hunting has never been so popular and it is really encouraging to see many women and young people taking up the sport.

Conservation is core business for the Game Animal Council with the hunting sector increasingly taking a much more proactive involvement in conservation projects. Unfortunately, hunters constantly come up against the tired-old narrative peddled by our detractors that hunting and native species protection are at polar ends of the conservation spectrum. The fact is that nothing could be further from the truth and the sector needs to continue to promote the fact that hunting and conservation intrinsically go hand in hand.

Hunters have a keen interest in conservation and wish to see healthy game animals exist in health habitats. Many hunters are, in fact, avid and proactive conservationists who spend a lot of volunteer time working to protect native species.

Hunting organisations such as NZDA, the NZ Tahr Foundation, Fiordland Wapiti Foundation and the Sika Foundation undertake significant conservation projects and in 2020-21 the sector supported by the Game Animal Council set up and progressed the Hunters for Conservation Trust. Hunters for Conservation exists to support, coordinate and enhance hunter-led conservation efforts and is particularly relevant for unaffiliated hunters looking to make a contribution.

The management of the Himalayan Tahr herd has once again been a significant piece of work for the Council. I am pleased to report that the process of establishing the 2021-2022 Tahr Control Operational Plan was constructive and hunters' voices have been heard. Importantly the process has been largely free of the conflict seen over recent years and this is a significant achievement that demonstrates the value of having a statutory body representing the sector. With all such plans, fair compromise is the key to a successful outcome, and I am pleased to report that further hunter involvement in managing tahr is being considered for the future.

On a very limited budget the Game Animal Council has also represented the sector on a range of promotional, game animal management and hunter related issues. The management of deer is an important subject and the Council is working with the Department of Conservation on the early stages of this project.

The Council has also developed and promoted a hunter education resource (Looking After Our Game Animals) that seeks to explain how good game animal management practices contribute to good conservation outcomes as well as providing a higher quality hunting resource. Hunter education is an important component of the Council's work and will form an increasing part of our work plan going forward.

The Council has developed good relationships, not only with senior Department of Conservation staff, but also across a number of other government agencies with an interest in the hunting sector. Minister of Conservation, Hon Kiritapu Allan, provided considerable support for the Council's work and it was a real shock to us all when she had to step down from the role in early 2021 due to her cancer diagnosis. The Council wishes her well for her ongoing treatment and looks forward to our ongoing engagement with her.

The Game Animal Council's operational capability is ably performed by General Manager Tim Gale, and a small team of contractors and volunteers. I would like to express my thanks to Tim and his team on behalf of all Councillors for the hard work and long hours put in to represent the hunting sector. They have achieved strong outcomes with limited resources.

Finally, I want to acknowledge inaugural Game Animal Council Chair Don Hammond who completed his statutory term at the end of July 2021. Don was instrumental in guiding the Council through its formative years. Don's contribution to hunting and game animals in New Zealand will be felt for many years to come.



Grant Dodson
Game Animal Council Chair



Like every organisation, the GAC has been forced to adapt new ways of doing business in 2020-21.

COUNCIL



The current Game Animal Council from left to right: John Cook, Grant Dodson (Chair), Erin Garrick, Sharon Salmons, Stephen Hall (Deputy Chair), Rachael Dean, Don Patterson, Steve McFall, Bruce Warburton.

Game Animal Councillors are appointed by the Minister of Conservation from various parts of the hunting community and add different perspectives to the Council based on their own skills and experiences. Councillors do not represent any affiliated bodies or specific parts of the hunting sector while on the Council; rather they are appointed to represent all hunting sector interests.

During the 2020-2021 financial year Grant Dodson (Chair), John Cook, Erin Garrick, Bruce Warburton and Don Patterson were appointed to the Council while Don Hammond (Inaugural Chair), Carol Watson, Roger Duxfield and Richard Burdon ended their terms. We thank all outgoing councillors for their contributions.



Don Hammond being recognised for his significant contribution as inaugural GAC Chair.

STAFF

The GAC has one full-time General Manager with additional staffing resources coming by way of contractors who undertake roles from scientific advice, policy advice and communications and stakeholder relations.



General Manager Tim Gale

STATUTORY FUNCTIONS

The Game Animal Council is a statutory agency with responsibilities that include representing hunting and game animal interests and advising on hunting related issues and the management of deer, chamois, tahr and wild pigs.

The GAC has the following functions as set out in the Game Animal Council Act 2013:

- to advise and make recommendations to the Minister:
- to provide information and education to the hunting sector:
- to promote safety initiatives for the hunting sector, including firearms safety:
- to advise private landowners on hunting:
- to develop, on its own initiative or at the direction of the Minister, voluntary codes of practice for hunting:
- to raise awareness of the views of the hunting sector:
- 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:
- to conduct research, including research on the hunting of game animals:
- in respect of herds of special interest for which the Minister has delegated management powers under section 20 to the Council,
 - to undertake management functions that are compatible with the management of public conservation land and resources generally; and
 - to exercise its powers for the effective management of the herd:
- to operate voluntary certification schemes for professional hunting guides and game estates:
- to promote minimum standards and codes of conduct for certified hunting guides and game estates:
- to investigate complaints and take disciplinary action in relation to certified hunting guides and game estates:
- to provide any other services to hunters that the Minister is satisfied are ancillary to the Council's other functions:
- to perform any other functions conferred on it under this Act or any other enactment:
- to assess the costs of managing herds of special interest and make recommendations to the Minister on ways to recover those costs.

STRATEGIC PLAN

Achieving the 'themes' within the 2019-2024 Strategic Plan remain a key objective for the GAC:

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.

OUR 2024 VISION

In 2024 the Game Animal Council is a national game animal management organisation undertaking management of people and animals to the benefit of all stakeholders. It works cooperatively both within the hunting sector and, as importantly, with those outside hunting circles. In being effective, the GAC is openly communicative and democratic, with a sound structure and governance, backed by appropriate legislation and as far as practical is self-funded. It is accountable to its stakeholders and produces better outcomes for them; is respected for its balanced advocacy based on good science and research, and gives authoritative advice.

Recreational hunters are adequately trained in safe hunting practices, understand the role of hunting, and their responsibilities, together with the conservation of indigenous species. They have good information on where to hunt and how to hunt successfully. Recreational hunters are complemented by a sustainable commercial harvest of game animals. Hunting Guides and Game Estates provide clients with safe, quality hunting experiences.

KEY PROJECTS

Providing information to the hunting sector

The GAC regularly communicates important information to hunters via a combination of social media, our website and direct engagement with key hunting sector NGO's and stakeholders. The provision of resources to advance hunter education through an online training course continues to be a work in progress. However, significant campaigns were launched in 2020-2021 to advance both game animal management concepts and promote hunter safety.

Looking After Our Game Animals

Looking After Our Game Animals is a campaign developed and launched prior to the 2021 roar period to encourage hunters, particularly new and inexperienced hunters, to implement good game animal management practices that will help achieve beneficial hunting and conservation outcomes.

The online resource at the heart of the campaign features four social media tiles backed by additional information outlining key aspects of good game animal management such as; how the habitat is the foundation of the hunting resource; how male and female game animals have a different role in the herd and a different impact on the environment; and how, by targeting more females and leaving younger males, hunters can achieve better quality and lower-density herds in a healthier ecosystem.



The aim is to illustrate how hunters can contribute to a hunting and conservation 'win-win'. The campaign has been promoted through the GAC's Facebook page, via The Stalk e-newsletter and advertised across a number of popular hunting publications. It has been encouraging to have others in the hunting sector promote it also.

The GAC is grateful for the input that wildlife ecologist Cam Speedy had into this resource, particularly his expertise in ecosystem health and the dynamics of game animal herds.



The social media 'tiles' that headline the Looking After Our Game Animals campaign.

Hunter Safety

Hunter safety is critically important to the Game Animal Council. The GAC continues to endorse a number of hunting sector training and safety programmes including NZDA's excellent HUNTS programme and we actively promote online resources developed by the Mountain Safety Council.

With the 2021 roar period shaping up to be one of the busiest domestic hunting seasons in many years, the GAC developed the *Are You Roar Ready?* online campaign in order to provide hunters with simple tips on how to prepare for their hunting trips, make good safety decisions, use firearms safely and ensure adherence to Covid-19 alert level guidelines.

Following the conclusion of the 2021 roar period *Are You Roar Ready?* was converted into a more general safety resource for ongoing use by the hunting community.



Te Mana o Te Taiao - Aotearoa New Zealand Biodiversity Strategy

The Game Animal Council was pleased to be involved in the development of Te Mana o Te Taiao - Aotearoa New Zealand Biodiversity Strategy 2020 and contribute to the inclusion of valued introduced species in it.

Valued introduced species like deer, tahr, chamois and wild pigs have been in New Zealand for well over a hundred years and are important to hundreds of thousands of hunting and non-hunting Kiwis. While providing numerous recreational, cultural, and food-gathering benefits, valued introduced species can present a challenge for conservation. The inclusion of valued introduced species in Te Mana o Te Taiao - Aotearoa New Zealand Biodiversity Strategy 2020 is intended to pave the way for a more forward-focused and enlightened approach to game animal management which will provide for the benefits they are valued for, while also ensuring their impact on indigenous biodiversity is appropriately managed.

We look forward to working with the Department of Conservation and other conservation and hunting sector stakeholders to help achieve the Strategy's goals.

Te Ara Ki Mua – The Path Ahead

Te Ara Ki Mua – The Path Ahead is a Department of Conservation-led project to develop a strategy to manage deer and other wild animals in order to reduce their impact on the native ecosystem.

While it is still in its early stages the GAC has been heavily involved in providing advice on the development of the



project, liaising with hunting sector stakeholders and promoting hunter-led deer management concepts to assist with the objectives of Te Ara Ki Mua.

Deer management is fundamentally a very complex issue as different deer species in different locations and environments pose different challenges. In some areas the number of deer has increased beyond what is an acceptable carrying capacity for the habitat. This is bad for the health of the environment, leads to poor quality animals and is not conducive to good hunting.

The GAC is involved in the development of the project with the aim to enable better management of game animals and reduce their impact on the ecosystem whilst recognising their value as a recreational, cultural and economic resource. Our objective is to achieve better conservation outcomes as well as improve the quality of the hunting resource.

The Game Animal Council considers a regional or site-led, herd-by-herd strategy backed by thorough science can be developed that will broadly satisfy both conservation and hunting interests.

Viability of tahr on private land outside feral range

As part of a 2014 review of the code of practice for aerially-assisted trophy hunting the GAC identified an opportunity to reduce commercial demand on the wild tahr resource by allowing registered and accredited game estates outside the feral range to hold and contain tahr for guided hunting. It was hoped that this could significantly reduce conflict with the recreational hunting sector over the public tahr resource.

A study was commissioned investigating whether male tahr could be contained successfully within game estates outside the feral range. The study reported its findings in November 2020.

Three farm-bred, mature male Himalayan tahr were released in a 1,124-hectare fenced enclosure on High Peak Station at the head of the Selwyn River and monitored for 12 months using GIS tracking and heat maps from GPS records. One tahr died of unknown causes two months into the study. However, the trial was a success in that the two remaining tahr did not leave the enclosure or show determination to escape their new environment.



A heat map showing where the tahr spent their time in the enclosure



Tahr with tracing collars being released in the High Peak Station enclosure

Although the sample size was small, the trial supports the proposition that mature farm-bred male tahr can be successfully contained within game estates outside the feral range. The report of the study is available at www.researcharchive.lincoln.ac.nz (Himalayan tahr on game estates outside the tahr feral range).

This initial study presents the opportunity for further research to be undertaken using a larger number of animals and creates the possibility of allowing additional commercial tahr hunting opportunities on private land, which will help reduce conflict with recreational tahr hunters on public conservation land.

Working to improve firearms regulations

The GAC continues to expend considerable effort to help improve firearms regulations and compliance on behalf of hunters.

The GAC represents hunting interests on the Firearms Community Advisory Forum (FCAF) and also sits on the Range Certification Engagement Group that is tasked with determining the appropriate application of recent legislative changes for shooting ranges.

The complexity and objectivity of the new firearms licensing application process contributed to a significant backlog of licence applications and renewals over the last year, which has had an adverse impact on a significant number of hunters. The Game Animal Council successfully advocated through the Minister of Conservation and Minister of Police for greater resources to be dedicated to the processing of applications and priority given to licence renewals.

Reducing unnecessary compliance for informal and temporary rural-based ranges and making sure hunters can conduct appropriate firearms safety training and have somewhere to safely sight their rifles is something the GAC is working hard through the Range Certification Engagement Group to achieve.

The GAC also provided advice on the Police's Proposals for New Regulations Under the Arms Act 1983 (Phase One). These regulations, once developed, will have a significant impact on firearms dealers, guides, ammunition sellers, and the storage and transportation of firearms by licensed firearms owners. It is critical that any regulatory amendments are fair and equitable and don't lead to onerous and unnecessary cost and compliance for the hunting community. The submission can be found on GAC's website.

Development of 2021-22 Tahr Control Operational Plan

As a member of the Tahr Plan Implementation Liaison Group (TPILG), the GAC spent considerable effort providing detailed advice to the Department of Conservation on the 2021-22 Tahr Control Operational Plan. Following last year's extensive control operations, the Game Animal Council recommended 2021-22 be used as an opportunity to concentrate control effort on areas outside the feral range and on management units that sit well above intervention density and are difficult to access for recreational hunters. The Game Animal Council also proposed a far more extensive population and vegetation monitoring regime and work to be put into a longer term tahr management strategy whereby areas with significant conservation values can be protected and a viable hunting resource can be achieved.



The process to develop the 2021-22 Plan through the TPILG has been collaborative and constructive. This resulted in broad stakeholder buy-in and an operational plan focused on areas of high tahr density and impact. The GAC is to be engaged in a review of the Plan at the halfway mark of operations. Amendments to the second half of the 2021-22 Plan will be based on existing control work returns, tahr sightings (informed by the hunting sector) and areas of significant vegetation damage.

OTHER PROJECTS

Hunting Permit System Review

The Game Animal Council provided the Department of Conservation feedback on identified problems with the current hunting permit system including; extension of the permit expiry timeframe, clearer explanation for bow and knife hunters that permits don't require a firearms licence and greater information on recent pesticide operations. We also included what we see as the opportunity provided by an improved hunting permit system to gather greater information about the hunting activities of New Zealanders and overseas visitors to inform future policy and operational decisions.

Hunters for Conservation

The Game Animal Council provided support and advice to assist the Hunters for Conservation movement set itself up as a charitable trust. The GAC also advocated and publicly promoted the role of Hunters for Conservation to encourage and facilitate more hunters to get involved in conservation projects around the country.



Sika Deer Research and Adaptive Management Programme

The Game Animal Council supported the Central North Island Sika Foundation's proposal for a sika deer research and adaptive management programme for the Kaimanawa & Kaweka Forest Parks. The objective is to reduce the impact of sika in areas where forest damage has been identified and achieve a higher-quality, lower-density hunting resource. It is proposed that a range of management tools be used including; improving access to remote zones for recreational hunters and encouraging them to target breeding females, employing professional ground-based hunters when required and using helicopter-based aerial control in inaccessible areas.

Tahr Ballot Kea Sightings Project

The Game Animal Council worked with the NZ Tahr Foundation and the Kea Conservation Trust to initiate a monitoring programme for Kea present in the Hooker/Landsborough and Adams Wilderness Areas during the 2021 May-July Tahr Ballot using hunter observations. A survey form was provided to hunting parties flying in to ballot blocks to record kea sightings during their time in the mountains. The form was returned via the helicopter base when parties flew out at the end of their trip.

Assessing the effectiveness of the survey, including potential improvements to data quality and methods to encourage improved and continued participation will be a key focus of the project in future years.



Biosecurity

There are a number of diseases yet to arrive in New Zealand that affect game animals and hunting and present a significant threat to our biosecurity. The Game Animal Council works with Biosecurity NZ and the Ministry for Primary Industries to educate and inform hunters of the risks and how to identify diseases such as African Swine Fever and Chronic Wasting Disease.

African Swine Fever poses a major risk to both domesticated and wild pig populations

SUBMISSIONS

Submissions were made on a number of key proposals that will affect the hunting sector, including OSPRI's 2021 Operational Plan, Greater Wellington Regional Council's Draft Parks Plan, Crown Pastoral Land Reform Bill and the proposed Kawarau/Remarkables Conservation Area reclassification.

Future GAC funding

Achieving sustainable self-funding remains one of the GAC's key challenges. The COVID-19 pandemic has set back the proposed game trophy export levy although further work has been done with the commercial and recreational hunting sectors as well as hunting equipment providers to establish the parameters for both the game trophy export levy and a contribution from purchases of firearms and ammunition. These two 'self-funding' streams would sit alongside the current government appropriation through Vote Conservation to create a three-pronged funding system reflective of all the GAC's major stakeholders.



GAC Chair Grant Dodson with Director-General of the Department of Conservation Lou Sanson and NZDA President Craig Benbow.

New Zealand Game Animal Council

**Performance Report
For the Year ended 30 June 2021**

Performance Report

New Zealand Game Animal Council
For the Year ended 30 June 2021

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Statement of Responsibility

New Zealand Game Animal Council For the period ended 30 June 2021

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 2021.

Signed on behalf of the Council:



Chairman:
Grant Dodson
28 April 2022



Councillor:
Sharon Salmons
28 April 2022

The Board approved and authorised to issue the financial statements on the 28 April 2022

Entity Information

New Zealand Game Animal Council As at 30 June 2021

Legal Name:

The Game Animal Council

Physical Address:

N/A

Purpose:

The Game Animal Council's Mission Statement and Strategic Focus has identified its mission to be the "sustainable management of game animals and hunting for recreation, commerce and conservation". The Game Animal Council has identified eight themes 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
7. Develop appropriate management and administration structures
8. Promote the interests of the Game Animal Sector

In August 2020, the appointments of five new Councillors including a new Chair, Grant Dodson, were gazetted. Chair Don Hammond and three Councillors retired in August 2020.

In accordance with the Game Animal Council Act 2013, Section 8(1), the Minister must appoint no fewer than 9, and no more than 11, persons as members of the Council.

Section 8(6) states that an appointment of a member of the Council must be made by notice in the Gazette; and takes effect from the date of the notice, or a later date specified in the notice.

The key functions of the Council are to advise the Minister of Conservation on matters relating to hunting, provide education and information to the sector, raise awareness of the views of the hunting sector and promote safety initiatives.

Entity Type:

Statutory body constituted under the Game Animal Council Act 2013

Council Members:

Grant Dodson (Chairperson), Stephen Hall (Deputy Chair), Rachael Dean, Steve McFall (appointed 2019, eligible for reappointment, not yet confirmed), Sharon Salmons (appointed 2019, eligible for reappointment, not yet confirmed), John Cook (appointed 2020), Erin Garrick (appointed 2020), Bruce Warburton (appointed 2020) and Don Patterson (appointed 2020).

Postal Address:

P O Box 222 Te Puke 3153

Contact and Phone:

Chair, Grant Dodson – 027 654 6554
General Manager, Tim Gale – 021 688 531

Accountants:

Shand Thomson, P O Box 2, Balclutha

Auditor:

Zoe Yao, Owen McLeod and Co Limited
91 Clarence Street, Hamilton 3204

Bankers:

Kiwibank, Private Bag 39888, Wellington Mail Centre,
Lower Hutt 5045

Main Sources of Cash and Resources:

Department of Conservation appropriations through Vote
Conservation

Main Methods Used to Raise Funds:

Donations and interest bearing bank accounts

Reliance on Volunteers/Donations:

All office bearers are volunteers

STATEMENT OF PERFORMANCE

AS AT 30 JUNE 2021

MISSION

The Council's mission is to achieve:

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

OUTPUT CLASS STATEMENT

The Game Animal Council has one reportable output class:

Providing advice to the Minister of Conservation on matters relating to hunting.

Financial performance under this output class is summarised below

	Actual 2021 \$	Budget 2021 \$	Actual 2020 \$
Revenue			
From Central Government	250,000	250,000	330,000
Targeted: Fiordland Wapiti Area Venison Mince Project	104,764	104,764	66,236
Interest	21	-	317
Other revenue streams	103	-	451
TOTAL REVENUE	354,888	354,764	397,004
TOTAL EXPENSES	465,938	501,014	314,935
Net (Deficit)/Surplus for the period	(111,050)	(146,250)	82,069

Revenue from Central Government appropriation is provided through Vote Conservation. The Fiordland Wapiti Area Venison Mince Project was funded through a separate deed.

COUNCIL MEETINGS

Five Game Animal Council meetings were held during the year.

PERFORMANCE MEASURES AND RESULTS

The Statement of Performance Expectations 2020-21 documents the New Zealand Game Animal Council's planned activities and performance targets to be achieved with the funding provided. Performance measures have been established, and results are detailed below.

The Council's themes, key workstreams, activities and associated outputs from the 2020-21 workplan were as follows:

THEME 1, 3

Enhance the quality of game animal herds while remaining consistent with conservation values, promote hunter safety.

Workstream	Activities	Target 2020-21	Result 2020-21	Result 2019-20	Comments
Establishing partnerships with other organisations and individuals for the purpose of managing game animals that are not herds of special interest.	Assist Ngāi Tūhoe to compile a game animal management plan for Te Urewera, as and when requested.	Engage with Tūhoe on the development of a deer management plan.	Achieved.	Not achieved.	
	Work with DOC and other stakeholders on development of the Himalayan Tahr Control Operational Plan for 2021/22.*	Active engagement in the planning and implementation as agreed.	Achieved.	Achieved. New measure for 2020-21.	*These activities and targets were combined in the 2019-20 year; however, they have been separated in 2020-21.
	Provide operational advice to DOC on implementation of the Himalayan Tahr Control Operational Plan for 2020/21.*		Achieved.	Achieved. New measure for 2020-21.	*These activities and targets were combined in the 2019-20 year; however, they have been separated in 2020-21.
	Work with DOC and other stakeholders on deer management by providing expert advice and facilitating communications between DOC and the hunting sector.*		Achieved.	Achieved. New measure for 2020-21.	*These activities and targets were combined in the 2019-20 year; however, they have been separated in 2020-21.



Workstream	Activities	Target 2020-21	Result 2020-21	Result 2019-20	Comments
	Work with Zero Invasive Predators Ltd (ZIP) to assist understanding of the effects of 1080 on chamois.	Develop an applicable research project brief in conjunction with ZIP and initiate the research project if feasible.	Not achieved.	Achieved.	Due to fiscal constraints, timing, and capacity limitations, this study did not go ahead in 2020-21.
Implementing a hunter education strategy that includes accredited training programs for recreational hunters that: a) address firearms, bow and outdoor safety requirements; and b) improve the effectiveness of hunters in managing game animals by increasing hunter success in harvesting the appropriate animal through the provision of information on where game animals exist and how best to find and hunt them.	Stage 1: Provide basic information on the principle for managing game animals through GAC website.	Complete and upload game management principles to GAC website.	Achieved.	New measure for 2020-21 and not measured in 2019-20.	
	Stage 2: Develop an education strategy suited to beginner and intermediate recreational hunters that can be delivered efficiently and cost effectively throughout NZ.	Education strategy framework developed and socialised with key partners, including DOC and specialist training delivery partners.	Partially achieved.	New measure for 2020-21 and not measured in 2019-20.	Final draft of the Strategy completed and presented at 28 July 2020 Council meeting; presented on 7 September 2020 to Minister Sage and discussed via Zoom. Met with key partners DOC, NZ Police, NZ Deerstalkers Association, HFEx Ltd, Mountain Safety Council and Sport NZ to advise on development of the Hunter Education Strategy.
	Stage 3: Subject to endorsement and funding of the hunter education strategy, commence implementation for beginner and intermediate recreational hunters.		Not achieved.	New measure for 2020-21 and not measured in 2019-20.	Not achieved due to funding constraints.

THEME 2

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

Workstream	Activities	Target 2020-21	Result 2020-21	Result 2019-20	Comments
Continuing to implement and enhance the GAC communications strategy, including further development of effective relationships with iwi, where iwi and hunting interests intersect.	Update the GAC communication strategy to reflect 2020/21 priorities, including: • Development of sector leaders' network • Expansion of key contacts for media distribution and 'The Stalk' newsletter.	Communications strategy and plan updated for 2020/21. Quarterly meetings with hunting sector leaders. GAC managed communications traffics increased by 10% + over the year.	Achieved. Achieved. Achieved.	New measure for 2020/21 and not measured in 2019/20. New measure for 2020/21 and not measured in 2019/20. Achieved. Website ^80% Facebook ^353%	
	Develop mutually beneficial relationships with the Iwi Chairs Forum and iwi with strong interests in game hunting (e.g., Ngāi Tūhoe, Ngāti Tūwharetoa and Ngāi Tahu).	Initiate at least one hui with iwi stakeholder(s) and/or iwi forum within the year.	Achieved.	New measure for 2020/21 and not measured in 2019/20.	

THEME 5

Improve the acceptance of hunting as a safe legitimate activity

Workstream	Activities	Target 2020-21	Result 2020-21	Result 2019-20	Comments
Educating stakeholders and the public that: - hunting is a safe and legitimate pastime - game animals are valued introduced species and contribute to the health, wellbeing, prosperity, and conservation of New Zealand - hunting and hunters have a role in the management of game animals and the conservation of indigenous species.	Develop a 'Social Licence to Hunt' strategy in collaboration with Fish & Game and hunting sector NGOs and other relevant stakeholders.	Initiate development of 'Social Licence to Hunt' framework, working with key partners.	Achieved.	New measure for 2020/21 and not measured in 2019/20.	The GAC initiated development with Fish & Game NZ, NZ Deerstalkers Association, NZ Professional Hunting Guides Association and Safari Club International (NZ) to collaborate on the 'Social Licence to Hunt' theme. The results of this can be evidenced through the increased focus across the hunting sector on conservation, game animal management and the responsibilities of being a hunter.

THEME 7

Develop appropriate management and administration structures for the GAC

Workstream	Activities	Target 2020-21	Result 2020-21	Result 2019-20	Comments
Enhancing the management and funding resources of the GAC.	Manage and attend to statutory and administrative requirements.	Briefing to Incoming Minister delivered (as per required schedule) in October/ November 2020.	Achieved.	New measure for 2020/21 and not measured in 2019/20.	
		Councillors undertake Governance training	Achieved.	New measure for 2020/21 and not measured in 2019/20	Two training sessions were underheld.
Complete all statutory requirements on time.		Complete all statutory requirements on time.	Achieved.	New measure for 2020/21 and not measured in 2019/20.	Annual Report, Statement of Performance Expectations and Annual Report completed on time.
Developing and implementing a funding strategy and mechanisms to ensure that the GAC has sustainable core funding.	Develop and implement a funding strategy to ensure that the GAC has sustainable core funding.	Achieve Ministerial agreement of a draft funding strategy and proposed implementation plan.	Not achieved.	Partially achieved.	Working with the Department of Conservation and Crown monitors to progress development and implementation of a sustainable funding strategy.
		Develop and implement a donations policy and management mechanisms, in line with public sector guidelines.	Achieved.	New measure for 2020/21 and not measured in 2019/20.	

THEME 8

Promote the interests of the Game Animal Sector

Workstream	Activities	Target 2020-21	Result 2020-21	Result 2019-20	Comments
Ensuring the interests of GAC, game animals and hunting are adequately addressed in all New Zealand Government legislation, policy, and statutory planning.	Maintain effective monitoring of all statutory and non-statutory processes likely to significantly impact game animals and hunting.	GAC submits on all legislation, policies, and plans that it identified as high priority, within the required timeframes.	Achieved.	Achieved.	
	GAC makes submissions on those processes identified as high priorities for the GAC and game animal stakeholders.	GAC will assign resource to contribute to the development of new or amended firearms legislation.	Achieved.	New measure for 2020/21 and not measured in 2019/20.	The GAC assigned resource to and attended 100% of the Firearms Community Advisory Forum (FCAF) and Range Certification Engagement Group (RCEG) meetings. This resource (HR) was in a voluntary capacity.

Statement of Financial Performance

New Zealand Game Animal Council For the year ended 30 June 2021

Account	Note	2021 \$	2021 (Budget) \$	2020 \$
Revenue				
Funding from central or local government		354,764	354,764	396,236
Donations, fundraising and other similar revenue		103	-	451
Interest, dividends and other investment revenue		21	-	317
Total Revenue		354,888	354,764	397,004
Expenses				
Employee related costs		138,936	100,000	60,280
Costs related to providing goods or services		293,023	363,764	229,216
Other expenses		33,979	37,250	25,439
Total Overheads		465,938	501,014	314,935
Surplus/(Deficit) for Year		(111,050)	(146,250)	82,069

Statement of Financial Position

New Zealand Game Animal Council As at 30 June 2021

Account	Note	2021 \$	2021 (Budget) \$	2020 \$
Assets				
Current Assets				
Bank and cash		121,109	71,021	425,562
Debtors and prepayments		2,958	1,862	3,946
Total Current Assets		124,067	72,883	429,508
Non-Current Assets				
Property, plant & equipment	8	1,343	1,337	2,837
Total Non-Current Assets		1,343	1,337	2,837
Total Assets		125,410	74,220	432,344
Less Liabilities				
Current Liabilities				
Creditors and accrued expenses		46,447	40,615	147,015
Employee costs payable		10,158	-	5
Other current liabilities		-	-	105,469
Total Current Liabilities		56,605	40,615	252,489
Total Liabilities		56,605	40,615	252,489
Net Assets		68,805	33,605	179,855
Accumulated Funds				
Opening Balance		179,855	179,855	97,786
Accumulated surpluses or (deficits)		(111,050)	(146,250)	82,069
Closing Balance		68,805	33,605	179,855

The Board approved and authorised to issue the financial statements on the 28 April 2022



Grant Dodson, Chairman

Statement of Cash Flows

New Zealand Game Animal Council

For the Year ended 30 June 2021

	Note	2021	2021 (Budget)	2020
		\$	\$	\$
Cash Flows from Operating Activities				
<i>Cash was received from:</i>				
Donations, fundraising & other similar receipts		103	-	451
Funding from central or local government		250,850	250,000	499,868
Interest, dividends & other investment receipts		21	-	317
Net GST		(33,227)	(53,614)	39,391
		217,747	196,386	540,027
<i>Cash was applied to:</i>				
Payments to suppliers & employees		519,992	550,927	221,999
Net Cash Flows from Operating Activities	20	(302,244)	(354,541)	318,029
Cash Flows from Investing & Financing Activities				
<i>Cash was applied to:</i>				
Payments to acquire property, plant & equipment		2,208	-	3,474
Net Cash Flows From Investing and Financing Activities		(2,208)	-	(3,474)
Net Increase (Decrease) in Cash Held		(304,453)	(354,541)	314,555
Opening Cash & Bank Balances		425,562	425,562	111,007
Closing Cash & Bank Balances		121,109	71,021	425,562
Represented By:				
Kiwibank Business Edge		121,104	71,021	418,782
Kiwibank Business Online Call		5	-	6,780
Total Cash at Bank		121,109	71,021	425,562

Statement of Accounting Policies

New Zealand Game Animal Council For the Year ended 30 June 2021

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 current 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.

Notes to the Performance Report

New Zealand Game Animal Council For the Year ended 30 June 2021

Note 1 – Leased Assets

■ Operating Leases

There are no assets subject to operating leases (2020: Nil).

■ Financial Leases

There are no assets subject to financial leases (2020: Nil).

Note 2 – Contingent Liabilities

There were no contingent liabilities at balance date (2020: Nil).

Note 3 – Capital Commitments

There were no capital commitments at balance date (2020: Nil).

Note 4 – Related Party Transactions

There are no transactions involving related parties during the financial year. (2020: Nil)

Note 5 – Grants and funding subject to conditions

There was no funding received in advance (2020: \$104,764)

Note 6 – Events Subsequent to Balance Date

In August 2021 due to the Covid-19 pandemic New Zealand was put into Level 4 lockdown. There have been no other significant events since balance date, which would materially affect the financial statements as at 30 June 2021 (2020: Nil).

Note 7 – Covid-19

In March 2020, the impacts of the Covid-19 pandemic reached New Zealand. The ongoing result of the initial pandemic is still being felt across New Zealand with parts of the country experiencing various alert level restrictions during the current reporting year 2020-2021.

In August 2020, Auckland moved to Level 3 and the rest of New Zealand to Level 2. There was a resurgence of Covid-19 in February and March 2021 (all of New Zealand moved to Alert Level 4 on 17 August 2021).

The known impacts of Covid-19 to the Game Animal Council (GAC) are as follows:

Financial Disclosures – 2020-2021 year

The effect of Covid-19 on the overall results in 2020-2021 was not material because the GAC, as a statutory body, derives its main source of funding through a central government appropriation via Vote Conservation.

The GAC has developed a proposed funding strategy outlining a 3-prong equitable funding model. Included in the model is a game trophy export levy as provided for in the Game Animal Council Act. Work to-date on progressing the funding strategy to reduce the reliance on Crown funding has been impacted by the ongoing

effects of Covid-19. For the 2021-22-year, GAC funding will be increased to \$400,000 to reflect the difficulties faced by the GAC in the short-term, due to the impacts of Covid-19 on implementing its funding strategy. Of this funding, \$150,000 is tagged for progressing the implementation of a sustainable funding strategy.

It has been a challenging year for the hunting community as a result of the ongoing impacts of the Covid-19 pandemic including the absence of international hunting tourism. The extended closure of our border means that no international hunters (the main target of the game trophy export levy) are visiting New Zealand at this point and the limited resource to implement the levy will most likely impede any revenue being derived during peak hunting season (March to June each year), for several years to come.

The impact has been felt throughout other industries (businesses and employees) that support the hunting sector, including hunting guides, game estate operators, taxidermists, helicopter operators, expeditors, game animal breeders, freight forwarders, transport providers and lodging suppliers.

A great many of the international hunters bring their friends and families to New Zealand for a unique destination holiday experience, so the financial flow on effects of the border closures is felt right across the tourism sector.

From a Council meeting perspective, none of the five Council Meetings were impacted by Covid-19 during the 2020-2021 financial year. All were face-to-face meetings with appropriate social distancing and other relevant measures in place when necessary.

Some Tahr Liaison Group Meetings were impacted by representatives not being able to attend due to Covid -19 Alert Levels or other Covid-19 related reasons.

Non-financial disclosures

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

- The GAC's workload increased only marginally (as opposed to the impact of the pandemic during the previous financial year) with much less queries about what hunting activities were allowed under each alert level. The GAC provided policy assistance and communications consistent with its obligations listed under Section 7 of the Game Animal Council Act and the GAC's Strategic objective to 'Improve the acceptance of hunting as a safe and legitimate activity'.
- The GAC worked with government agencies and the hunting sector to deliver clear, timely and relevant advice throughout the various alert levels and shared government messaging within the hunting sector through social media and on the GAC website. Hunters were encouraged to follow all the Covid-19 guidelines and use the Covid-19 tracer app to keep themselves safe.
- The GAC observed that a positive aspect of Covid-19 was a resurgence of interest in living off the land, including hunting, harvesting and utilisation of game animals to feed families and communities.

- The GAC partnered with the Fiordland Wapiti Foundation (FWF) and the Department of Conservation (DOC) to facilitate the distribution of free-range wild Fiordland venison to families in need. Due to the downturn in the venison export market, the pressure that the first COVID lockdown had on jobs in the deer recovery and meat processing sectors, as well as the ongoing requirement to actively manage the Fiordland wapiti herd, the GAC and FWF approached DOC with a proposal to use the harvested meat for charitable purposes. The three-way partnership saw 600 deer removed by local helicopter companies and turned into 18,000 packs of mince by local meat processors. Those 1kg mince packs were then distributed to foodbanks around the country. Safari Club International (NZ Chapter), New Zealand Deerstalker Association, Central North Island Sika Foundation, NZ Tahr Foundation, NZ Hunter Magazine, and others from the hunting sector provided additional financial, transportation and promotional assistance.
- The impact of Covid-19 was a contributing factor in the delay of the renewing and granting of firearms licences to hunters, resulting in a huge backlog. The GAC provided advice to the Minister and also provided a representative to provide expert advice and input to the firearms licencing process and advocate on behalf of recreational hunters, commercial hunters and professionals involved in pest management.
- Covid-19 restrictions meant that the annual Sika Show could not take place. Likewise, some other hunting competitions were also cancelled or postponed.
- In the Fiordland wapiti area, the culling of 1400 deer was made possible through wapiti ballot hunters' financial contributions through ballot applications.
- Tahr hunters benefited from an extended tahr ballot period – the extra three weeks extended the ballot period to mid July 2021 and allowed 75 additional trips in the ballot blocks. Ballot holders who missed out on the 2020 tahr ballot due to Covid-19 also received an option to have their allocated hunting block moved to 2021.
- The GAC identified opportunities and developed proposals for the hunting sector to contribute to the 'Jobs for Nature' government programme over 2020-2021, looking at providing work opportunities for hunters who would find themselves unemployed because of Covid-19.

Future revenue – 2021-2022 year (and beyond)

Future revenue, which was to be generated in the 2021-2022 year (and beyond) from the game trophy export 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.

Funding of \$150,000 has been provided to progress the implementation of the levy. The final proposal will go to the Minister for review and the GAC will need to work with other government departments who are involved in the collection and regulatory processes.

Any delay in implementing the levy and other non-government funding streams will result in greater reliance on government funding.

The GAC believes the effect on the 2021-22 financial statements will be:

- The GAC will be able to continue with its basic annual work plan whilst using tagged funding to progress the implementation of the levy; providing the Minister with details on the expected timing of the introduction of this funding stream, its anticipated impact and scaling options for managing until the effects of the levy are fully realised.
- The GAC may have to seek additional project funding from government to help achieve the obligations outlined in the Minister's Letter of Expectations 2021-2022 dated 29 April 2021, including:
 - development and implementation of a comprehensive hunter safety and education training programme.
 - ongoing input into tahr and deer management plans and strategies that are being led by the Department of Conservation.
 - providing advice to the Minister of Conservation on the progress of implementing a voluntary contribution scheme from the importers of firearms and ammunition.
 - work with Ngāi Tūhoe on deer population management in Te Urewera.
 - providing advice to the Minister on opportunities for the designation of a Herd of Special Interest (HOSI) for either sika in the central North Island or wapiti in Fiordland.
 - working with the Department of Conservation and the hunting community on the management of game animals for healthy game populations while supporting conservation values.
 - working with the Department of Conservation on 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.
 - meet all of the GAC's statutory responsibilities.
- Operating expenses are unlikely to change significantly.

Note 8 – Property, Plant & Equipment

	Computer Equipment \$	Office Equipment \$	Total \$
Carrying amount as 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
Carrying amount at 1 July 2020	1,772	1,064	2,836
Additions	-	2,208	2,208
Disposals (net of accumulated depreciation)	-	-	-
Depreciation expense	(857)	(2,844)	(3,701)
Carrying amount at 30 June 2021	915	428	1,343

INDEPENDENT AUDITOR'S REPORT

TO THE READERS OF GAME ANIMAL COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2021

The Auditor-General is the auditor of Game Animal Council (the Council). The Auditor-General has appointed me, Liyan Yao, using the staff and resources of Owen McLeod & Co Ltd, to carry out the audit of the financial statements and statement of performance of Game Animal Council on his behalf.

Opinion on the financial statements and the statement of performance

We have audited:

- the financial statements of the Game Animal Council on pages 21 to 26, that comprise the statement of financial position as at 30 June 2021, 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 Game Animal Council on pages 16 to 20.

In our opinion:

- the financial statements of the Game Animal Council: on pages 21 to 26:
 - present fairly, in all material respects:
 - its financial position as at 30 June 2021; and
 - its financial performance and cash flows for the year then ended; and
 - comply with generally accepted accounting practice in New Zealand in accordance with Public Benefit Entity Simple Format Reporting – Accrual (Public Sector); and
- the statement of performance of the Game Animal Council on pages 16 to 20:
 - presents fairly, in all material respects, the Game Animal Council's performance for the year ended 30 June 2021, including for each class of reportable outputs:
 - its standards of performance achieved as compared with the forecasts included in the statement of service expectations for the financial year; and
 - its actual revenue and expenses as compared with the forecasts included in the statement of service expectations for the financial year; and
 - complies with generally accepted accounting practice in New Zealand.

Our audit was completed on 28 April 2022. 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 Game Animal 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 Game Animal Council for assessing the Game Animal 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 Game Animal 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 Game Animal Council's description of the annual operating work plan.

We did not evaluate the security and controls over the electronic publication of the financial statements and the statement of performance.

As part of an audit in accordance with the Auditor-General's Auditing Standards, we exercise professional judgement and maintain professional scepticism throughout the audit. Also:

- We identify and assess the risks of material misstatement of the financial statements and the statement of performance, whether due to fraud or error, design and perform audit procedures responsive to those risks, and obtain audit evidence that is sufficient and appropriate to provide a basis for our opinion. The risk of not detecting a material misstatement resulting from fraud is higher than for one resulting from error, as fraud may involve collusion, forgery, intentional omissions, misrepresentations, or the override of internal control.
- We obtain an understanding of internal control relevant to the audit in order to design audit procedures that are appropriate in the circumstances, but not for the purpose of expressing an opinion on the effectiveness of the Game Animal 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 Game Animal 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 Game Animal 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 Game Animal Council to cease to continue as a going concern.

- We evaluate the overall presentation, structure and content of the financial statements and the statement of performance, including the disclosures, and whether the financial statements and the statement of performance represent the underlying transactions and events in a manner that achieves fair presentation.

We communicate with the Council regarding, among other matters, the planned scope and timing of the audit and significant audit findings, including any significant deficiencies in internal control that we identify during our audit.

Our responsibilities arise from the Public Audit Act 2001.

Other Information

The Council is responsible for the other information. The other information comprises the information up to page 15, 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 Game Animal 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 Game Animal Council.



Liyan Yao
Owen McLeod & Co Ltd
On behalf of the Auditor-General
Hamilton, New Zealand

