

# NEW ZEALAND GAME ANIMAL COUNCIL

---

ANNUAL REPORT  
**2022-2023**


---

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



Game Animal Council  
NEW ZEALAND





**Mō ō tātau wairua, mō ō tātau  
oranga, mō ō tātau whānau, e  
whakarato mai ana te taiao.**

---

**The natural environment provides  
sustenance for our spirit, our  
wellbeing and our families.**

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

Crown copyright © New Zealand Game Animal Council

# CONTENTS

<b>Chair's Message</b>	<b>1</b>
<b>Our Vision</b>	<b>2</b>
<b>Our Purpose</b>	<b>2</b>
<b>Our Mission</b>	<b>2</b>
<b>Our Statutory Functions</b>	<b>3</b>
<b>2022-23 Council</b>	<b>3</b>
<b>Staff</b>	<b>4</b>
<b>New Strategic Plan</b>	<b>5</b>
<b>2022-23 Highlights</b>	<b>6</b>
<b>Providing Advice</b>	<b>6</b>
<b>Developing Positive Relationships</b>	<b>6</b>
<b>Enhancing the Quality of Game Animals     and Improving Conservation</b>	<b>8</b>
<b>Raising Awareness of the Views of the Hunting Sector</b>	<b>10</b>
<b>Promoting Hunter Safety and Education</b>	<b>12</b>
<b>Improving the Acceptance of Hunting and Game Animals</b>	<b>13</b>
<b>Statement of Performance</b>	<b>15</b>
<b>Financial Statements</b>	<b>24</b>
<b>Independent Auditor's Report</b>	<b>31</b>



## CHAIR'S MESSAGE

The strength of the Game Animal Council has always been our people and when I reflect on 2022-23 it is the contributions of the people within our organisation that stands out to me as a highlight of the year.

Around the Council table we have a highly functioning diverse group with a variety of experiences and perspectives of hunting, game animals and conservation in New Zealand. This range of viewpoints held the organisation in particularly good stead as we sought to set the organisation's future path through the development of our new Strategic Plan.

The Strategic Plan, which you will find references to later in this document, is a forward-looking resource that not only sets a practical set of objectives that mesh with our statutory functions, but also provides the Game Animal Council with a set of values and guiding principles for how we work towards achieving our goals. I would like to thank all our Councillors and staff who provided such well-considered input into its development.

Game animal management continues to be the biggest issue involving the Game Animal Council from a policy perspective and will likely remain so for many years to come. The planning and ongoing development work behind the Te Ara ki Mua Wild Animal Management Framework and our partnership with the Department of Conservation and whānau, hapū, and iwi to implement it has been a key focus for the Council. The key tenants of the Framework are about recognising game animals as valued introduced species and harnessing the commitment of people who hold those values to ensure game animal herds are increasingly well managed to provide for enduring and balanced conservation and stakeholder outcomes.

There remains a very strong commitment within the Council to see Te Ara ki Mua succeed and achieve the balance between the different and sometimes competing values held about game animals and their management. It is in this context that the Game Animal Council considers hunter-led management as well as recreational and volunteer hunter contributions to be important management tools.

Development of the Better Hunting online hunter safety and education programme has also been a key focus in 2022-23. The programme, which will be free to access, is being designed on an easy-to-use e-learning platform and will provide new and inexperienced hunters with a foundation of knowledge that can provide a head-start as they embark on more practical training. We look forward to launching the programme in the 2023-24 year.

Finally, I want to acknowledge all the stakeholders both inside and outside the hunting sector that the Game Animal Council has worked alongside this year. Developing positive relationships is a key objective of the Council and while we remain a very small organisation with limited resources, the constructive relationships we have with others allows us to achieve common objectives that are of benefit to a wide range of New Zealanders.

A handwritten signature in black ink, appearing to read 'Grant Dodson'.

**Grant Dodson**  
Game Animal Council Chair



# OUR VISION

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

The Game Animal Council is a national body working to improve the management of hunting and game animals for the benefit of all stakeholders. It works cooperatively both within the hunting sector and, as importantly, with those outside the hunting sector. In being effective the GAC is openly communicative and democratic, with a sound structure and governance, backed by appropriate legislation and sufficient, sustainable funding. 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.

# OUR PURPOSE

To achieve the sustainable management of game animals and hunting by fulfilling the functions of the Game Animal Council Act 2013.

# OUR MISSION

To liaise with communities, mana whenua, government and other stakeholders to develop enduring solutions to achieve the sustainable management of game animals and hunting.



2023 Land Safety Forum Hui

# OUR STATUTORY FUNCTIONS

Under the Game Animal Council Act 2013, the GAC's functions in relation to game animals and hunting are:

- 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
  - 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.

## 2022-23 COUNCIL

The Game Animal Council is appointed by the Minister of Conservation and is accountable to the Minister for its performance. Councillors do not represent specific organisations or interests on the Council, but bring with them different perspectives, regional understandings, skills and expertise. Councillors are also vital links back to their communities.

The Game Animal Council met five times during 2022-23.



2022-23 Council (note Sharon Salmons, John Cook and Erin Garrick are missing from the photo)



## 2022-23 COUNCIL MEMBERS

Grant Dodson – Chair	
Sharon Salmon – Deputy Chair	
John Cook	
Steve McFall	
Kevin Eastwood	
Eugene Rewi	
Tui Keenan	
Peter Swann	
Bruce Warburton	(term ended June 2023)
Erin Garrick	(term ended April 2023)
Stephen Hall	(term ended August 2022)
Rachael Dean	(term ended August 2022)
Don Patterson	(term ended August 2022)

## STAFF

In 2022-23 the GAC expanded from one full-time employee to three, with the Policy Advisor and Hunter Safety & Education Programme Lead roles brought in-house. Contractors undertake critical functions including administration, communications, and the delivery of scientific and technical advice.

The Game Animal Council is committed to being a good employer as defined in section 118 of the Crown Entities Act 2004. Employees and contractors undertake much of their work remotely and are effectively managed in a transparent and open way to incorporate people's needs. This includes providing flexibility around family, community, recreational and other professional commitments. The GAC is committed to managing any complaints of bullying or harassment in an appropriate and timely manner.

## HEALTH AND SAFETY

The Game Animal Council has in place both a Health and Safety Policy and a Drug and Alcohol Policy. Both policies apply to all GAC staff and contractors. While our people undertake much of their work remotely, the GAC recognises its obligations and is committed to providing a safe and healthy work environment with the ultimate goal of achieving a 'zero harm' workplace.



GAC General Manager Tim Gale and Policy Advisor Kaylyn Pinney presenting to a Parliamentary Select Committee

# NEW STRATEGIC PLAN

During the 2022-23 year the GAC reviewed, developed and updated our Strategic Plan. This included an update to our Vision Statement as well as a new Purpose and Mission (set out earlier in this document). Our Values and Guiding Principles were developed utilising the Māoritanga expertise of a number of our Council while the GAC's new set of Strategic Objectives reflect the organisation's statutory functions as well as our collaborative work with a wide range of stakeholders.

## TIKANGA WHAKAHAERE - OUR VALUES AND GUIDING PRINCIPLES

### **Kotahitanga (promoting togetherness)**

We work together to achieve our common goals.

### **Manaakitanga (showing respect and care for people)**

When engaging with people, individually and collectively, we ensure that all our activities are conducted in a way that is mana-enhancing for those involved and reflects the values of fairness, respect and consideration.

### **Whakapapa (the connection between all of us and our ancestors)**

We continually strive to better understand and contribute to the mātauranga (knowledge) continuum that binds us to one another across generations.

### **Whanaungatanga (connection between people)**

The full potential of our work is realised through working together as a whānau, which encourages us to celebrate our common interests, applaud our diversity and reinforce connections with our wide group of stakeholders.

### **Pūkengatanga (expertise)**

Collectively we have a wide range of skills and expertise that we use to achieve our outcomes.

### **Kaitiakitanga (guardianship)**

Our guardianship is exercised by practising and promoting good stewardship of both native and valued introduced species (our taonga) and the habitats where they exist.

## STRATEGIC OBJECTIVES

1. Provide well-considered advice and recommendations to the Minister of Conservation on matters relating to game animals and hunting.
2. Develop positive relationships between the Game Animal Council and stakeholders through effective liaison, advice and communication.
3. Enhance the quality of game animal herds while maintaining or enhancing conservation outcomes.
4. Raise awareness of the views of the hunting sector.
5. Promote hunter safety and education.
6. Improve the acceptance of hunting as a safe and legitimate activity, and game animals as valued introduced species.
7. Promote standards for hunting and management of game animals.
8. Develop and uphold appropriate governance and management mechanisms.



# 2022-23 HIGHLIGHTS

## PROVIDING ADVICE

The Game Animal Council provides the Minister of Conservation with advice on issues that affect game animals and hunting. Throughout 2022-23, formal advice was provided on the development of positive relationships between the Department of Conservation and the hunting sector, the GAC's 2022-2027 Funding Strategy, progress of the Better Hunting online hunter education programme and the GAC's Strategic Plan.

A Briefing to the Incoming Minister (BIM) was provided to newly appointed Conservation Minister, Hon Willow-Jean Prime in early February 2023. The BIM provided Minister Prime with information about the GAC's statutory responsibilities and objectives, our relationship with the Department of Conservation, the size and scale of the New Zealand hunting sector, as well as issues regarding game animal management, conservation, hunter safety and education, public access, illegal hunting and firearms.



A volunteer undertaking trapping for the Central North Island Sika Foundation

## DEVELOPING POSITIVE RELATIONSHIPS

### OSPRI'S NATIONAL AERIAL OPERATIONS PLAN

2022-23 saw a continuation of the positive relationship that the GAC has with OSPRI which allows us to effectively advocate for the use of measures to mitigate the impacts of toxin operations on game animals and hunting opportunities. These measures include the utilisation of ground control methods, the timing of operations, bait size, sowing rate, bait strength and the means to reduce the overall frequency of control operations. Specific recommendations on the use of deer by-kill mitigation were provided for operations proposed for important hunting areas including Whitcombe/Mungo - Newton Range, Rainbow (Marlborough), Clarence River South and East Hawea/Timaru Creek.

### TAHR MANAGEMENT

The GAC plays an active role in the Tahr Plan Implementation Liaison Group, which is made up of a wide range of stakeholders with an interest in Himalayan Tahr in New Zealand. As per the 2022-23 Tahr Control Operational Plan (TCOP), the GAC was involved in the halfway point review of the 2022-23 operations and liaised with DOC to help ensure the effectiveness of the second half of the year's operations.

The Game Animal Council submitted detailed proposals to the Department of Conservation through the Tahr Plan Implementation Liaison Group for consideration in the development of the 2023-24 TCOP. This advice was based around priorities for each tahr management unit and the following set of overall principles for tahr management:

- Principle 1: Have regard to impending changes to the overall tahr management system.
- Principle 2: Focus official control where it will have the greatest conservation benefit.
- Principle 3: Have regard to recreational hunting, guided hunting, Aerially Assisted Trophy Hunting (AATH) and Wild Animal Recovery Operations (WARO).
- Principle 4: Translate “encouragement of recreational/guided hunting” into measurable outcomes.
- Principle 5: Support Management Unit 1 hunter-led management.
- Principle 6: Enable flexibility within the TCOP.

## HUNTING SECTOR LEADERS NETWORK FORUM

Chaired by the GAC’s General Manager, the Hunting Sector Leaders Network Forum, which is convened every 3-4 months, brings together leaders across the hunting sector to discuss important issues that affect the hunting community. Benefits include the establishment of relationships, the sharing of information to increase shared understanding, a reduction in conflict between various parts of the sector and coordination of sector organisations and initiatives.

## EVENTS

The GAC endeavours to participate in hunting and conservation sector events as resources allow.

The Sika Show returned in 2022 for the first time in three years and was a welcome opportunity for the GAC to engage with organisations and hunters from across the sector. The GAC also participated in other key events such as the New Zealand Deerstalkers Association’s Annual Conference, the Kea Conservation Trust’s Kea Summit and a range of hunting competitions and other occasions. GAC councillors and staff really value the opportunity to discuss the issues important to hunters as those discussions help the organisation fulfill our statutory functions of providing information to hunters and raising awareness of the views of the sector.



The GAC at the 2022 Sika Show



# ENHANCING THE QUALITY OF GAME ANIMALS AND IMPROVING CONSERVATION

## TE ARA KI MUA

Te Ara ki Mua is a framework for adaptive management of wild goats, deer, wild pigs, tahr and chamois.

As a partner in the implementation of Te Ara ki Mua, the Game Animal Council is fully committed to the management of game animals and seeing wild goats controlled. As 'valued introduced species' game animals (deer, tahr, chamois and wild pigs) are highly valued by many communities, however their impacts need to be effectively managed to help improve outcomes for indigenous biodiversity.

Over 2022-23 the GAC liaised with DOC on a number of initiatives that we believe will improve the system through which New Zealand manages game animals:

- The GAC advocated for and participated in a problem identification study into the Wild Animal Recovery Operations (WARO) system and believes this work can lead to WARO becoming a much more effective and sustainable management tool in future.
- The GAC undertook an analysis to better understand how some recently applied hunter-led deer management tools may fit within the context of the wider deer management system in New Zealand. The analysis compares the financial, operational, environmental and social aspects of four recently applied hunter-led deer management tools with comparable traditional deer management tools. It also provides some potential innovations to the hunter-led management tools discussed and future recommendations.
- A project was initiated to examine how recreational hunter contributions can be better targeted towards specific wild animal management goals.
- The GAC also participated in a series of online workshops where stakeholders were invited to learn about the context behind Te Ara ki Mua and what the programme hopes to achieve.
- Results of the Lake Sumner Recreational Hunting Area Management Project were finalised and have provided further evidence to support the development of appropriate management mechanisms for future projects.



## HUNTER-LED MANAGEMENT

Hunter-led management will be a critical contributor if we are to achieve successful game animal management in New Zealand. Programmes such as the Fiordland Wapiti Foundation's highly successful Fiordland wapiti management programme and the sika deer management programme run by the Central North Island Sika Foundation continue to lead the way. These are supported through the GAC's continued advocacy for the benefits of hunter-led management and the need for Government to work with and support community-led organisations and initiatives where possible.

It is within this context that the Game Animal Council has successfully progressed a significant piece of work with DOC to establish a formal process for establishing Herds of Special Interest. Herds of Special Interest as provided for in the Game Animal Council Act provide a legislative foundation for hunter-led management of specific game animal herds to provide for quality hunting opportunities and also better conservation outcomes through more intensive management. Herds of Special Interest require the Minister of Conservation to designate management powers under the Game Animal Council Act.

### TAHR MANAGEMENT UNIT 1

2022-23 saw significant work go into progressing hunter-led tahr management in Himalayan Tahr Management Unit 1 (MU1). MU1 encompasses parts of the Rakaia, Ashburton and Rangitata catchments. The objective is to establish a formal agreement between DOC and a representative(s) of the hunting sector.

An establishment team comprising of representatives of Te Rūnanga o Ngai Tahu, Te Rūnanga o Arowhenua and the Game Animal Council worked with the Department of Conservation in 2022-23 to establish a draft mission statement, objectives and goals. This process included preliminary engagement with key representatives from the hunting sector. A steering group provided a high-level review of proposals from the establishment team, confirming that all four entities support the draft mission statement, objectives and goals. Wider stakeholder engagement on the proposal followed, firstly to make sure the proposal met the purposes of hunter-led management in MU1, and secondly, that it would do so without creating undue or unmitigated adverse effects.





# RAISING AWARENESS OF THE VIEWS OF THE HUNTING SECTOR

A key statutory function of the GAC is to raise awareness of the views of the hunting sector. On a day-to-day basis this is achieved through the advice we provide to the Minister of Conservation, our liaison with stakeholders, including the Department of Conservation and our regular public commentary on issues affecting the sector. Highlights during the 2022-23 year include the following initiatives:

## 2022 PARLIAMENTARY HUNT

The 2022 Parliamentary Hunt was held during the October Parliamentary recess at Forest Range Station in the Lindis Pass. The hunt was an opportunity for MP's from across the political spectrum to learn about hunting in New Zealand and the principles of game animal management. Run every year outside election year, the Hunt is a means by which participants can enjoy an educational outdoor experience. All MPs are invited and those that participate are provided expert guidance on all aspects of firearms and hunting safety.

## NZ HUNTING SECTOR'S BRIEFING ON GAME ANIMAL MANAGEMENT

Initiated by the hunting sector to provide decision-makers and key stakeholders with information on the sector's perspectives on key issues that impact game animal management, this briefing was coordinated by the Game Animal Council and included contributions from a wide range of organisations involved in the New Zealand hunting community.

The paper reflected a genuine commitment from hunting organisations to contribute to management solutions that effectively balance the conservation impacts of game animals with the recreational, community, cultural and economic benefits they provide. It outlined principles and priorities that the sector considers will lift the standard of game animal management and help achieve improved conservation outcomes. Key priorities identified by the paper included:

- Support and uphold the implementation of Te Mana o te Taiao Aotearoa New Zealand Biodiversity Strategy 2020 (ANZBS) and continue to resource and implement the Te Ara ki Mua game animal management framework appropriately.
- Support and resource community-led game animal management and hunter education initiatives.
- Fund the Game Animal Council in a long-term sustainable manner as the statutory body representing the hunting sector.
- Work with the Game Animal Council to identify, designate, establish and resource the first herds of special interest.
- Support the conservation system legislative review and embed the terms 'valued introduced species' and 'game animal' across legislation to provide certainty that the value of these species is recognised and incorporated into their future management.
- Support the following reviews to improve game animal management:
  - Review of the tahr management system, including the Himalayan Thar Control Plan

- 1993 to align with the goals of the ANZBS.
- Review of the administration of wild animal recovery operations (WARO) to align with the goals of the ANZBS.
- Review of public access and facilities on public conservation land to maximise opportunities for community contributions to game animal management.
- Review of firearms licensing and range use legislation to ensure the tools and training required for game animal management are readily accessible to communities.

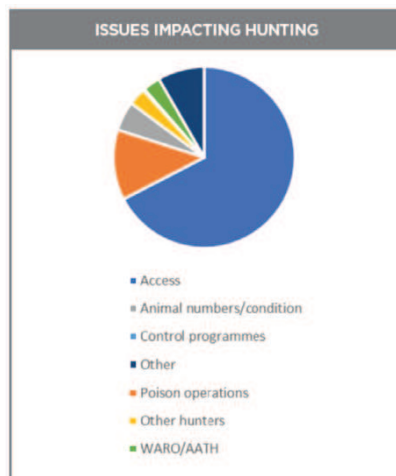


Contributing organisations included the Central North Island Sika Foundation, Fiordland Wapiti Foundation, New Zealand Deerstalkers Association (national), New Zealand Pig Hunters Association, New Zealand Professional Hunting Guides Association, The New Zealand Tahr Foundation and Safari Club International (NZ Chapter).

## GAINING INSIGHTS FROM HUNTERS

Over the 2022-23 year the Game Animal Council ran two surveys of hunters.

The first, which was initiated at the Sika Show, was designed to gain general information on the issues affecting people's hunting. The online survey of nearly 700 hunters conducted by the Game Animal Council saw 67 percent of respondents identify access difficulties as the thing that most impacts their hunting in their local region (see graph and table). The online survey also asked hunters what their primary reason is for going hunting. Over 51 percent of respondents identified providing meat for whanau and communities as their main motivation, with a further 36 percent citing recreation and wellbeing.



ISSUES IMPACTING HUNTING	PERCENTAGE	RESPONSES
Access	67.40%	462
Poison operations	12.55%	86
Animal numbers/condition	5.25%	36
Other hunters	3.10%	21
Control programmes	0.29%	2
WARO/AATH	3.10%	21
Other	8.32%	57
<b>TOTAL</b>		<b>685</b>

Towards the end of the year the Game Animal Council also initiated a survey to assess the value of the white-tailed deer hunting experience on Stewart Island/Rakiura to those who have hunted there. Those surveyed were also asked how the Stewart Island/Rakiura hunting experience could be improved. Results from this survey are to be made available early in the 2023-24 year and will help increase knowledge of hunting on the island and its value to the sector.

## SUBMISSIONS

The GAC made submissions on proposals, legislation and consultation processes of importance to the hunting and outdoor recreation sectors in 2022-23, including:

- West Coast Stewardship Land Reclassification.
- Rangitahi-Molesworth Management Plan.
- Proposed new regulations and standards supporting the Crown Pastoral Land Reform Act.
- National Aerial Operations Plan 2023 (OSPRI).
- Consultation on proposed regulations to support the new Firearms Registry.
- Submission on the Arms (Licence Holders' Applications for New Licences) Amendment Bill.
- Natural and Built Environment Bill.
- DOC/LINZ Long Term Insights Briefing Feedback.
- Advice to the Department of Conservation in Development of the Tahr Control Operational Plan 2023-24.
- Arms Regulations Review of Fees.
- Discounts Policy Review – Context, Issues and Options Paper.
- Conservation of wildlife in Aotearoa New Zealand – Game Animal Council feedback in response to the draft 'Reform of the Wildlife Act 1953' prepared by Environmental Defence Society.
- Draft advice to the Climate Change Commission on the second emissions reduction plan (2026-2030).

## PROMOTING HUNTER SAFETY AND EDUCATION

The promotion of hunter safety is a key statutory function of the GAC. Periods of high hunter activity provide a focus for our safety messaging, with a big emphasis on the autumn Roar period. This year's Roar safety campaign focused on the '5 Ps for a safe and successful Roar' and was supported by a short online video extensively promoted through social media. The campaign was successful with each social media post reaching several thousand people across Facebook and Instagram.





## LAND SAFETY FORUM

The GAC remains an active member of the Land Safety Forum and works collaboratively with other organisations in the outdoor recreation space to achieve improved land safety outcomes. Since its inception in 2021, the Forum has become an important means of information sharing and coordinating various land safety initiatives across both government and non-government organisations.

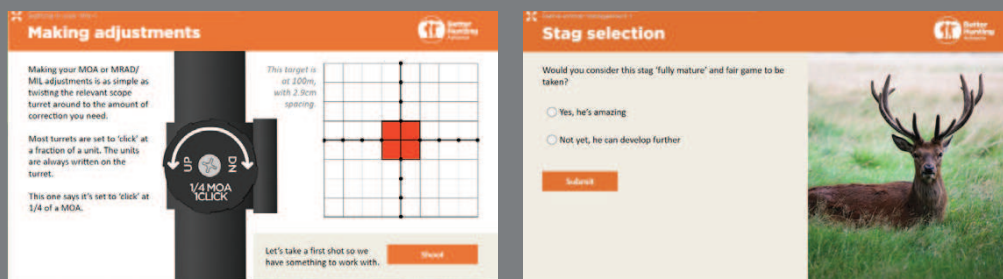
### DEVELOPMENT OF BETTER HUNTING

Development of the GAC's online hunter safety and education programme, Better Hunting, accelerated in 2022-23 and remains on track for launch in the second half of 2023.

Better Hunting is to be a free online programme primarily targeted at new and inexperienced hunters. It will be relevant both as a stand-alone hunting resource, and also as base knowledge that learners can take with them into practical programmes such as NZDA's HUNTS programme. It is being designed to provide instruction on some of the knowledge and skills required to be a safe and effective hunter in New Zealand.

28 individual course modules will cover such things as game animal management, bushcraft, firearm safety, how, when and what to hunt, and meat recovery. Development of the core programme across both the Hunting Essentials and Firearm Essentials courses progressed significantly in 2022-23 and it is expected that the total course learning time will be around seven hours.

A number of other hunting sector and outdoor safety organisations provided their expertise to assist in building the programme and the GAC looks forward to further collaboration during the testing phase.



## IMPROVING THE ACCEPTANCE OF HUNTING AND GAME ANIMALS

### FIREARM LAW AND REGULATORY REFORM

Firearms are a hunter's tool, and it is therefore important that the Game Animal Council reflects this when advocating for fair and practical rules around their use. It is also important that the GAC works with other organisations both inside and outside the sector to help broader public understanding of the use of firearms for hunting and game animal management.

Reform of legislation and regulation surrounding the registration, possession, use, storage and transportation of firearms continue to be an important issue. During 2022-23 the GAC submitted in support of the Arms (Licence Holders' Applications for New Licences) Amendment Bill that sought to reduce the growing licensing backlog, and provided detailed feedback on the impact that license fee increases proposed in the Arms Regulations Review of Fees could have on recreational and commercial hunters, and overall compliance with the system.

The GAC continues to represent hunters on the Police's Firearms Community Advisory Forum (FCAF) as well as the Range Certification Engagement Group (RCEG). We work through these forums as well as our statutory functions to promote firearms safety, which includes liaising with NZ Police, Te Tari Pūreke Firearms Safety Authority, the Department of Conservation and other agencies on the use of firearms for hunting.

## **VOLUNTARY CERTIFICATION FOR PROFESSIONAL HUNTING GUIDES**

Through 2022-23 the GAC worked with the New Zealand Professional Hunting Guides Association to progress the establishment of voluntary certification for professional hunting guides. Work to finalise this certification process is anticipated in the GAC's 2023-24 work plan.

## **UNLAWFUL HUNTING WORKSHOP**

Unlawful hunting, whether that be illegal hunting on private or public land, is of significant concern to the hunting sector. Game estates and deer farms are highly exposed to this type of offending and according to a 2021 survey of members by Federated Farmers, over 47 percent of rural people who had been victims of crime had been victims of illegal hunting.

In response to growing concerns around the issue, the GAC convened a workshop alongside New Zealand Police to investigate ways in which hunting sector organisations, landowners, the rural community and Police can coordinate to help prevent illegal hunting. Agenda items included discussion on the known issues, current rural policing initiatives, the better use of existing policing tools, the impact on rural communities and media reporting. There was also international interest in the workshop with participants attending via online from South Africa and Australia.

It was determined that a working group would be established to investigate the drivers of illegal hunting, its costs and impacts, and formally report on those. It was also agreed that the issue would be brought to the attention of the Attorney-General and a separate piece of work undertaken to understand the contribution of hunter access issues to the problem.



Police presenting at the Unlawful Hunting Workshop

---

# STATEMENT OF PERFORMANCE

---





# STATEMENT OF RESPONSIBILITY

## **New Zealand Game Animal Council For the period ended 30 June 2023**

The Council are responsible for the preparation of the Performance Report and Statement of Service Performance and for the judgements contained with 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;

The Council are responsible for any end-of year performance information provided by New Zealand Game Animal Council under section 19A of the Public Finance Act 1989, regardless of whether that information is included in the Council's annual report, 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 2023.

Signed on behalf of the Council:



Chairperson  
Grant Dodson  
28 October 2023



Deputy Chairperson  
Sharon Salmons  
28 October 2023

The Board approved and authorised to issue the financial statements on 28 October 2023.

# ENTITY INFORMATION

## **New Zealand Game Animal Council As at 30 June 2023**

### **Legal Name:**

The Game Animal Council

### **Purpose:**

The Game Animal Council's Vision Statement and Strategic Focus is the "sustainable management of game animals and hunting for recreation, communities, commerce and conservation". The Game Animal Council has identified eight objectives to achieve this:

1. Provide well-considered advice and recommendations to the Minister of Conservation on matters relating to game animals and hunting.
2. Develop positive relationships between the Game Animal Council and stakeholders through effective liaison, advice, and communication.
3. Enhance the quality of game animal herds while maintaining or enhancing conservation outcomes.
4. Raise awareness of the views of the hunting sector.
5. Promote hunter safety and education.
6. Improve the acceptance of hunting as a safe and legitimate activity, and game animals as valued introduced species.
7. Promote standards for hunting and management of game animals.
8. Develop and uphold appropriate governance and management mechanisms.

Grant Dodson continued as Chair for the 2022-23 financial year. Sharon Salmons was appointed as Deputy Chair in November 2022. Eugene Rewi was appointed as the Chair of Te Kāhui Māori sub-committee to the Council and the Māori Advisor and Tikanga Advisor for the Council in November 2022. Councillors Tui Keenan and Peter Swann were gazetted in August 2022.

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 game animals and hunting, provide information and education to the hunting sector, raise awareness of the views of the hunting sector and promote safety initiatives.

### **Entity Type:**

Independent statutory entity established under the Game Animal Council Act 2013

### **Council Members:**

Grant Dodson (Chair, appointed 2020), Stephen Hall (Deputy Chair, retired August 2022), Sharon Salmons (Deputy Chair, appointed 2022), Rachael Dean (retired August 2022), Steve McFall (reappointed 2021), John Cook (appointed 2020), Erin Garrick (resigned April 2023), Bruce Warburton (appointed 2020), Don Patterson (retired August 2022), Eugene Rewi (appointed 2021), Kevin Eastwood (appointed 2021), Tui Keenan (appointed 2022), Peter Swann (appointed 2022).

### **Physical Address:**

N/A

### **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

# EXPENDITURE AGAINST APPROPRIATION

For the 2022-23 year the Game Animal Council has one reportable output class:

*Provide advice to the Minister of Conservation on matters relating to game animals and hunting.*

Financial performance under this output class is summarised below

	2023 \$	2022 \$
Total Appropriation	670,000	515,417
Expenditure Against Appropriation	706,769	483,129

## PURPOSE OF THE APPROPRIATION

The appropriation is intended to achieve the effective management and operation of the New Zealand Game Animal Council. As the Game Animal Council only has one output for 2022-23 the figures presented in the statement of comprehensive revenue and expense represent the cost-of-service statement.





Workstreams	Activities	2022-23 Targets	2022-23 Results	2021-22 Results
	Liaise with Te Rūnanga o Arowhenua, Ngāi Tahu, DOC, and other stakeholders to support the development and design of the Hunter-led management programme in Himalayan Tahr Management Unit 1 (MU1).	d) Support the development of a community agreement for the HLM programme in MU1, by June 2023.	Not achieved. Significant progress made. The objective is to complete the agreement by June 2024.	New measure for 2022-23
	Liaise with the DOC relating to game animal management plans and strategies, including the implementation of Te Ara ki Mua.  Provide advice to the Minister of Conservation and liaise with other stakeholders on deer management, by providing expert advice to the Minister of Conservation and facilitating communications between DOC, stakeholders, and the hunting sector.	e) Respond to requests for liaison concerning the planning and implementation of game animal management programs on public conservation land, by 30 June 2023.  f) Report on Lake Sumner RHA deer management project, by end of December 2022.	Achieved  Achieved	Achieved  New measure for 2022-23
Liaise with other organisations to identify and facilitate hunter and management access to herds of game animals to improve hunting opportunities.  Game Animal Council Act 2013: Section 7(1) (f) and (g)	Raise awareness of the views of the hunting sector and liaise with DOC on the hunting permit review.	a) Liaise with DOC and raise awareness of the views of the hunting sector on the hunting permit review, by 30 June 2023.  b) Liaise with DOC regarding issues of hunting sector access to conservation land, by 30 June 2023.	Achieved  Achieved	New measure for 2022-23
<b>Theme One and Three</b> Development of a hunter safety and education programme.  Game Animal Council Act 2013: Section 7(1)(b) (c), and (g)	Developing the hunter safety and education programme.	a) Provide advice to the Minister by 31 December 2022, and as part of the Annual Report 2021-22, on the development of the hunter safety and education training programme.  b) Progress report to DOC on development of detailed online content plan, by 31 August 2022.	Achieved  Achieved	New measure for 2022-23  b - h are new measures for 2022-23



Workstreams	Activities	2022-23 Targets	2022-23 Results	2021-22 Results
		c) 1.3 FTEs achieved at end of Year 1 (31 August 2022). d) JfN Quarterly Report 4 due 31 August 2022. e) JfN Quarterly Report 5 due 30 November 2022. f) Progress report on course content development, by 28 February 2023. g) JfN Quarterly Report 6 due 28 February 2023. h) JfN Quarterly Report 7 due 31 May 2023.	Not achieved. Still met programme development delivery milestones.  Achieved  Achieved  Achieved  Achieved  Achieved	
<b>Theme Two</b> Implement and enhance the GAC communications strategy, including further development of effective relationships with iwi, where iwi and hunting interests intersect.  Game Animal Council Act 2013: Section 7(1)(b)	Use professional communications to provide information and education to the hunting sector, including around the GAC's key projects.  Develop mutually beneficial relationships with iwi with strong interests in game animals and hunting (e.g., Ngāi Tūhoe, Ngāti Tūwharetoa and Ngāi Tahu).	a) Website and social media presence maintained, with target of three news releases posted, by 30 June 2023.  b) Propose ongoing, respectful, and reciprocal hui with Ngāi Tūhoe, Ngāti Tūwharetoa and Ngāi Tahu hui who hold mana whenua in their rohe' to discuss the content plan of the hunter safety and education programme, by 31 March 2023.	Achieved          Achieved	Achieved       New measure for 2022-23
<b>Theme Five</b> Educating stakeholders and the public that: - hunting is a safe and legitimate activity. - game animals are valued introduced species and hunting contributes to the health, wellbeing; prosperity and conservation of New Zealand;	Convey theme five in GAC activities.	a) Engage with stakeholders and the public through social media communications (target: 10), and 'The Stalk' publications (target: four), by 30 June 2023.	Achieved	Achieved





Workstreams	Activities	2022-23 Targets	2022-23 Results	2021-22 Results
and, - hunting and hunters have an important role in the management of game animals and the conservation of indigenous species.  Game Animal Council Act 2013: Section 7(1)(b), (f) and (g)		b) Participate in 80% of the Land Safety forum meetings during 2022-23 financial year.	Not achieved. Participated in 3 of 4 meetings (75%)	Achieved
<b>Theme Six</b> Ensure all hunters understand the need to comply with all relevant standards and regulations. Ensure legislation is appropriate to reinforce (and is being enacted) to reinforce the necessity for compliance.  Game Animal Council Act 2013: Section 7(1) (c) and (f)	Initiate a stakeholder workshop with NZ Police, NZ Professional Hunting Guides Association, NZ Association of Game Estates, Federated Farmers and Deer Industry New Zealand to discuss current rural policing initiatives and promoting safety initiatives for the hunting sector (i.e. addressing illegal hunting).	a) Undertake a workshop with stakeholders, by 30 June 2023.	Achieved	New measure for 2022-23
<b>Theme Seven</b> Develop appropriate management and administration structures.  Enhancing the management and funding resources of the GAC.  Game Animal Council Act 2013: Section 7(1)(n)	Meet all reporting requirements.	a) Meet reporting requirements for SPE 2022-23.  b) Meet reporting requirements for the Annual Report 2021-22.  c) Meet quarterly reporting requirements, with quarterly reports provided to the DOC Governance Unit within one month following the end of each quarter.  d) Council undertakes an annual board evaluation process, by 30 June 2023.  e) Progress a review of GAC policies and procedures to satisfy our public sector accountability and transparency responsibilities, by 30 June 2023.	Not achieved  Achieved  Not achieved. 3 of 4 reports delivered within one month.  Achieved  Achieved	Not achieved  Not achieved. Impacted by COVID-19.  New measure for 2022-23  Achieved  New measure for 2022-23



Workstreams	Activities	2022-23 Targets	2022-23 Results	2021-22 Results
<b>Theme Eight</b> Ensuring the interests of the GAC, game animals and hunting are adequately addressed in all relevant New Zealand Government legislation, policy, and statutory planning.	Raise awareness of the views of the hunting sector by submitting on legislation, policies and plans identified as having potential significant impacts.	a) Provide advice to the Minister of Conservation and liaise with the DOC on the review of the Wildlife Act 1953 during the 2022-23 year.	Achieved in part. No advice required as the review was not progressed during the 2022-23 year.	New measure for 2022-23
		b) Participate in 75% or more of Tahr Plan Implementation Liaison Meetings held during the 2022 - 2023 year.	Achieved	90% target achieved in 2021-22
		c) Attend 75% of Firearms Community Advisory Forum (FCAF) and Range.	Achieved	80% target achieved in 2021-22
		d) Attend 75% of Certification Engagement Group (RCEG) meetings held during the 2022 - 2023 year.	Achieved	80% target achieved in 2021-22





---

# FINANCIAL STATEMENTS

---



## STATEMENT OF FINANCIAL PERFORMANCE

New Zealand Game Animal Council  
For the year ended 30 June 2023

	Note	2023	2023 (budget)	2022
		\$	\$	\$
<b>Revenue</b>				
Funding from central government		670,000	670,000	515,417
Donations, fundraising and other similar revenue		7,650	2,900	9,682
Interest, dividends and other investment revenue		193	-	-
<b>Total Revenue</b>		<b>677,843</b>	<b>672,900</b>	<b>525,099</b>
<b>Expenses</b>				
Employee related costs		349,963	358,583	169,298
Costs related to providing goods or services		315,387	375,454	277,283
Other expenses		41,419	49,413	36,548
<b>Total expenses</b>		<b>706,769</b>	<b>783,450</b>	<b>483,129</b>
<b>Surplus/(Deficit) for Year</b>		<b>(28,926)</b>	<b>(110,550)</b>	<b>41,970</b>



## STATEMENT OF FINANCIAL POSITION

New Zealand Game Animal Council  
As at 30 June 2023

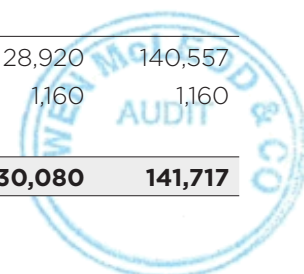
	Note	2023	2023 (budget)	2022
		\$	\$	\$
<b>Assets</b>				
<b>Current Assets</b>				
Bank and cash		189,444	30,080	141,717
Debtors and prepayments		2,541		42,038
<b>Total Current Assets</b>		<b>191,985</b>	<b>30,080</b>	<b>183,755</b>
<b>Non-Current Assets</b>				
Property, plant & equipment	7	-	-	654
<b>Total Non-Current Assets</b>		<b>-</b>	<b>-</b>	<b>654</b>
<b>Total Assets</b>		<b>191,985</b>	<b>30,080</b>	<b>184,409</b>
<b>Less Liabilities</b>				
<b>Current Liabilities</b>				
Creditors and accrued expenses		84,259	29,855	62,068
Employee costs payable		25,877	-	11,566
<b>Total Current Liabilities</b>		<b>110,136</b>	<b>29,855</b>	<b>73,634</b>
<b>Total Liabilities</b>		<b>110,136</b>	<b>29,855</b>	<b>73,634</b>
<b>Net Assets</b>		<b>81,849</b>	<b>225</b>	<b>110,775</b>
<b>Accumulated Funds</b>				
Opening Balance		110,775	110,775	68,805
Accumulated surpluses or (deficits)		(28,926)	(110,550)	41,970
<b>Closing Balance</b>		<b>81,849</b>	<b>225</b>	<b>110,775</b>



## STATEMENT OF CASH FLOWS

New Zealand Game Animal Council  
For the year ended 30 June 2023

	Note	2023	2023 (budget)	2022
		\$	\$	\$
<b>Cash Flows from Operating Activities</b>				
<i>Cash was received from:</i>				
Donations, fundraising & other similar receipts		7,650	2,900	9,682
Funding from central or local government		711,880	711,880	473,813
Interest, dividends & other investment receipts		193	-	-
Net GST		10,572	2,348	(643)
		<b>730,295</b>	<b>717,128</b>	<b>482,852</b>
<i>Cash was applied to:</i>				
Payments to suppliers & employees		682,568	828,765	462,244
<b>Net Cash Flows from Operating Activities</b>		<b>47,727</b>	<b>(111,637)</b>	<b>20,608</b>
<b>Cash Flows from Investing &amp; Financing Activities</b>				
<i>Cash was applied to:</i>				
Payments to acquire property, plant & equipment		-	-	-
Net Cash Flows From Investing and Financing Activities		-	-	-
<b>Net Increase (Decrease) in Cash Held</b>		<b>47,727</b>	<b>(111,637)</b>	<b>20,608</b>
Opening Cash & Bank Balances		141,717	141,717	121,109
<b>Closing Cash &amp; Bank Balances</b>		<b>189,444</b>	<b>30,080</b>	<b>141,717</b>
<b>Represented By:</b>				
Kiwibank Business Edge		180,454	28,920	140,557
Kiwibank Business Online Call		8,990	1,160	1,160
<b>Total Cash at Bank</b>		<b>189,444</b>	<b>30,080</b>	<b>141,717</b>



# STATEMENT OF ACCOUNTING POLICIES

**New Zealand Game Animal Council**  
**For the year ended 30 June 2023**

## REPORTING ENTITY

New Zealand Game Animal Council is a statutory entity established on 28 November 2013 under the Game Animal Council Act 2013 and is required to comply with parts of 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. Assets purchased with a cost price exceeding \$5,000 will be capitalised.
- **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

The asset capitalisation policy was increased from \$1,000 to \$5,000 per item, as of 1st of July 2022. There have been no other 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 2023

#### Note 1 – Leased Assets

There are no assets subject to operating or financial leases (2022: Nil).

#### Note 2 – Contingent Liabilities

There were no contingent liabilities at balance date (2022:Nil).

#### Note 3 – Capital Commitments

There were no capital commitments at balance date (2022:Nil).

#### Note 4– Related Party Transactions

There are no transactions involving related parties during the financial year. (2022: Nil)

#### Note 5 – Grants and funding subject to conditions

There was no funding received in advance. The Government increased the Council's funding for 2022-23 to \$600,000. Council received \$70,000 through Jobs for Nature to deliver a National Hunter Education & Training Scheme.

#### Note 6 – 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 2023.

## FINANCIAL DISCLOSURES – 2022-2023 YEAR

The effect of Covid-19 on the overall results in 2022-2023 was not material because the Council, as a statutory body, derives its main source of funding through central government appropriation via Vote Conservation.



## NON-FINANCIAL DISCLOSURES

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

- The development of the 2023-2024 Work Plan was delayed.
- Covid-19 still affects staff through sickness but has not affected any meetings or any significant statutory timeframes

## FUTURE REVENUE - 2023-2024 YEAR (AND BEYOND)

Baseline Crown funding of \$800,000 has been confirmed for 2023-24. Additional Crown funding of \$70,000 has been confirmed through the Jobs for Nature programme for 2023-24.

Securing sustainable funding has been one of the GAC's primary focuses for many years and this funding increases the ability to focus on and deliver upon its legislated functions. The Council's baseline funding has also been confirmed for future years as follows; 2024-25 \$1,000,000; and 2025-26 \$1,200,000.

### Note 7 - Property, Plant & Equipment

	Computer Equipment \$	Office Equipment \$	Total \$
	915	428	1,343
Carrying amount as at 1 July 2021	-	-	-
Additions	-	-	-
Disposals (net of accumulated depreciation)	-	-	-
Depreciation expense	(440)	(249)	(689)
Carrying amount at 30 June 2022	475	179	654
Carrying amount at 1 July 2022	475	179	654
Additions	-	-	-
Disposals (net of accumulated depreciation)	(248)	(78)	(326)
Depreciation expense	(227)	(101)	(328)
Carrying amount at 30 June 2023	-	-	-







# INDEPENDENT AUDITOR'S REPORT

New Zealand Game Animal Council  
For the year ended 30 June 2023



## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF GAME ANIMAL COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2023

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 25 to 30, that comprise the statement of financial position as at 30 June 2023, 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 19 to 23.

In our opinion:

- the financial statements of the Game Animal Council: on pages 25 to 30:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2023; 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 19 to 23:
  - presents fairly, in all material respects, the Game Animal Council's performance for the year ended 30 June 2023, 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 30 October 2023. 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 within the statement of service expectations.

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 18, 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.

A handwritten signature in black ink, appearing to read 'Liyan Yao', with a stylized flourish at the end.

Liyan Yao

**Owen McLeod & Co Ltd**

On behalf of the Auditor-General  
Hamilton, New Zealand