

# NEW ZEALAND GAME ANIMAL COUNCIL ANNUAL REPORT 2023-2024



**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.

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

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# CHAIR'S MESSAGE

This year has seen some significant gains for the New Zealand Game Animal Council (GAC). We have welcomed New Zealand's first Minister for Hunting and Fishing, engaged with a wide variety of stakeholders and sector organisations, and grown from three to five permanent staff.

This growth builds the strength and effectiveness of the GAC, and I firmly believe we are in a great position to continue moving the hunting sector forward and making gains in quality game animal management and conservation in New Zealand.

Reflecting on the many highlights of 2023-24 that are included in this year's Annual Report, it's clear that the GAC team has achieved a significant amount of work over the last year. The determination and drive of this organisation and its many supporters and stakeholders never fails to amaze me and I'm looking forward to seeing where the next 10 years takes us.

During 2023-24 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. Our values and guiding principles were developed utilising the mātauranga Māori knowledge of Council members, while the GAC's new set of strategic objectives reflect the organisation's statutory functions as well as our collaborative work to progressing hunting and conservation initiatives with a wide range of stakeholders.

Collaboration is critical for a small organisation like the GAC, and we highly value the relationships and contributions that those across the sector make to their communities, and what they achieve for hunting in New Zealand.

I was extremely proud to be Chair of the GAC as it clicked over 10 years in May 2023. We celebrated this milestone in Parliament buildings sponsored by the Minister for Hunting and Fishing. I trust that during its first decade our small but effective organisation has fulfilled the expectations that Parliament placed on us back in 2013 and will continue to make strides in supporting quality game animal management, hunting and conservation in New Zealand.

**Grant Dodson**  
Game Animal Council Chair



## Our vision

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

## 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.*

## Strategic Objectives

- 1 Provide well-considered advice and recommendations to the Minister for Hunting and Fishing on matters relating to game animals and hunting.
- 2 Develop positive relationships between the GAC 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.

## Tikanga Whakahaere - Our values

### 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.

## Outcomes for New Zealand

- Improvements to the management of game animals.
- Enable enhanced community support for game animal management initiatives.
- Improvements to the provision of hunter safety and education.
- The GAC continues to enhance its organisational health and workforce capability and meets its statutory responsibilities.



# GOVERNANCE



The GAC is a national organisation 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.

The GAC is funded through Vote Conservation and is accountable for its performance to the Minister for Hunting and Fishing. The Council is responsible for setting policy and strategic direction, and for monitoring its overall performance.

The GAC is governed by a Council appointed by the Minister for Hunting and Fishing (previously the Minister of Conservation). Council members do not represent specific organisations or interests on the Council, but bring with them different perspectives, regional understandings, skills and expertise.

Council members provide vital links back to their communities and often attend hunting sector meetings, competitions and other activities in their local areas, advocating on behalf of the GAC and for good game animal management.

To uphold its commitment to upskilling, the GAC facilitated a half day governance training session for its Council members in November 2023. In alignment with its dedication to continuous improvement, the GAC also conducted an anonymous Councillor Evaluation Survey in June 2024 to gather feedback and insights from its members.

The Council has several committees in place:

- A Finance Committee to assist in carrying out its financial reporting, legislative compliance and risk management duties.
- Te Kāhui Māori Subcommittee to provide a platform for Māori representation and input within the broader organisation/governance structure.
- A Sika Herds of Special Interest (HOSI) Subcommittee was formed in May 2024. This Subcommittee was formed to undertake Council evaluations of the viability of a Sika HOSI proposal to support any future ministerial decisions. Each HOSI application will have its own subcommittee.

The GAC had five Council meetings during 2023-24. Two meetings were held in Christchurch and two in Wellington. There was one online meeting.

## 2023-24 COUNCIL MEMBERS

Grant Dodson – Chair

Sharon Salmons – Deputy Chair

John Cook

Kevin Eastwood

Eugene Rewi

Tui Keenan

Peter Swann

Melissa Jackson

Callum Sheridan

Andrew Simpson

Steve McFall

Inset: Kevin Eastwood



## STATUTORY FUNCTIONS

The functions of the GAC are set out in the Game Animal Council Act 2013. Those 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.

# LETTER OF EXPECTATIONS 2023-24

On an annual basis the GAC receives a Letter of Expectations outlining general expectations and government and ministerial priorities. The Hon Willow-Jean Prime, the Minister of Conservation, issued the 2023-24 Letter of Expectations for the Game Animal Council on 16 May 2023.

## Hon Willow-Jean Prime

MP for Northland  
Minister of Conservation  
Minister for Youth  
Associate Minister for Arts, Culture and Heritage  
Associate Minister of Health



16/05/2023  
Grant Dodson  
Chair  
Game Animal Council  
[grant.dodson@nzgac.org.nz](mailto:grant.dodson@nzgac.org.nz)

Ref: 23-B-0182

Tēnā koe Mr Dodson

### **2023-24 Letter of Expectations for the Game Animal Council**

Thank you for keeping me informed regarding the activities of the Game Animal Council and the game animal hunting sector, specifically through your briefings on the Game Animal Council and game animal management in New Zealand, the Council's Strategic Plan, and our recent meeting.

The purpose of this letter is to outline the matters I expect the Council to consider in its business planning for 2023-24.

#### **General expectations**

While this letter outlines some specific expectations, I expect you to have regard to the expectations contained in the Treasury Owner's Expectation Manual<sup>1</sup> noting that your monitoring agency continues to be the Department of Conservation (the Department). I expect that you will also have regard to the enduring letter of expectations issued by the Minister of Finance and Minister for the Public Service.

#### **Government and Ministerial priorities for 2023-24**

For the 2023-24 year, my priorities for the Council to consider include:

- Working with the Department on actions required to implement Te Ara Ki Mua where it relates to the Council's statutory functions
- Contributing to the Department's Wild Animal Recovery Operations and Aerial-Assisted Trophy Hunting problem identification processes
- Implementation of the Hunter Safety and Education programme, including detailed implementation planning, milestones and programme tracking

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<sup>1</sup> <https://www.treasury.govt.nz/publications/guide/owners-expectations>



- Undertaking research to understand recreational hunter motivation, participation, and quantify success, so agencies can leverage increased hunter contribution to outcomes sought.

#### **Funding increase for 2023-24**

As noted in the 2022-23 Letter of Expectations to the Council, your 2023-24 baseline Crown funding will increase to \$800,000, with further \$200,000 increments over the following two years, leading to baseline Crown funding of \$1,200,000 in 2025-26.

My expectation is that the Council will develop its workplan and policies and procedures to reflect the increase in baseline funding and the above priorities.

#### **Governance**

I expect the Council will exercise its executive control and management to:

- Adopt policies and procedures that satisfy your public sector accountability and transparency responsibilities.
- Maintain tight control over operating expenditures to ensure that the Council's funding is optimally allocated to meet my expectations and your statutory responsibilities. Organisational overheads should be minimised where practicable.
- Embed the principles of the Treaty of Waitangi in all aspects of the Council's work.

#### **Board evaluations**

Boards of Crown entities are expected to undertake an annual board evaluation. Ideally, evaluations should be conducted by an independent person. However, this is not always possible and, in that case, I would expect the Council to undertake a self-evaluation process.

#### **Business planning and reporting**

I would like you to continue to provide quarterly reports that reference performance against your Statement of Performance Expectations. I expect you will provide these reports within one month following the end of each quarter.

Please continue to keep my governance advisors at the Department well informed on the Council's performance and direct your performance plans and reports to me through them.

#### **No surprises**

I expect to be informed well in advance of any material or significant events relating to the Council, whether positive or negative. Examples of matters that could fall within the 'no surprises' policy could include, but are not limited to, any risk to financial or project forecasts, imminent media coverage of any activities that could attract critical media comment, or any matters on which I may be expected to comment.

If you have any questions, please contact Lucy Alcock, Director Governance and Government Services, on 027 497 7626.

Nāku noa nā



Hon Willow-Jean Prime  
**Minister of Conservation**

# PEOPLE, CULTURE AND CAPABILITY

In 2023-24 the GAC expanded from three permanent employees to five, with the Executive Administrator role brought inhouse and the Communications Advisor role established (both previously contracted). Contractors continue to undertake functions including the delivery of scientific and technical advice.

GAC Staff (left to right) Executive Administrator Jenny Wotten, General Manager Tim Gale, Principal Advisor – Policy and Research Kaylyn Pinney, Learning and Digital Assets Lead Larry Blair and Communications Advisor Kim Whitwell



## EQUAL EMPLOYMENT OPPORTUNITIES

The GAC 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 quality 'tools' for the job, 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.

The GAC has in development a draft policy Personnel Handbook which outlines Recruitment & Employment

Policy, Leave and Holidays Policy, Equal Employment Opportunity Policy & Good Employer Statement and Training Policy.

The GAC does not have an equal employment opportunities programme in place; however, the Council aims to be an equal opportunity employer and is committed to promoting equal opportunities under the Equal Pay Act and Human Rights Act 1993.

## HEALTH AND SAFETY

The GAC has a Health and Safety Policy and Workplace Drug and Alcohol Policy and procedures. All policies and procedures apply to both staff and Council members and help ensure robust governance and operational efficiency within the GAC.

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. Due to the growing nature of the GAC, we will look to review and amend policies and procedures to ensure we remain a health and safety conscious organisation that can accommodate the increase in staff and what this means for staff activity.

## ADMINISTRATIVE CAPABILITY

The GAC has been working to improve our administration capability. A Fraud Policy has been developed and regular updates to the Risk Management Register and Conflicts of Interest Register are completed.

## DIVERSITY, EQUITY AND INCLUSION

The GAC is committed to providing a work environment that embraces and values inclusion and diversity. During the 2023-24 year, the Council comprised eight male Council members and three female Council members. Of the 11 Council members, five are Māori and six are non-Māori. Three operational staff are female, two are male.

## MĀORI CROWN RELATIONS CAPABILITY

The GAC embraces and supports Te Ao Māori and respects the use and understanding of te reo me ona tikanga. We recognise and respect the connection Māori have to the land, the rivers, the lakes and their resources; and the principles of Te Tiriti o Waitangi (The Treaty of Waitangi).

On 23 February 2023, a Council subcommittee was established - Te Kāhui Māori Subcommittee - to provide a platform for Māori representation and input within the broader organisation and governance structure. The Subcommittee supports the GAC to increase the consideration of Māori and Te Tiriti o Waitangi in our work.

## TE REO MĀORI REVITALISATION

The GAC continues to use and promote the use of te reo through our Vision, Whakataukī and Strategic Plan. We open and close all Council meetings with karakia, and Māori Council members promote the use of te reo in communications. Te reo words and phrases are supplied in each Council meeting pack to provide better understanding and context for when te reo is used.



# 2023-24 HIGHLIGHTS

## STRATEGIC OBJECTIVES

|   |                      |  |
|---|----------------------|--|
|    | <b>Advise</b>        | Provide well-considered advice and recommendations to the Minister of Conservation on matters relating to game animals and hunting.  |
|    | <b>Relationships</b> | Develop positive relationships between the Game Animal Council and stakeholders through effective liaison, advice and communication. |
|    | <b>Enhance</b>       | Enhance the quality of game animal herds while maintaining or enhancing conservation outcomes.                                       |
|    | <b>Advocate</b>      | Raise awareness of the views of the hunting sector.  |
|    | <b>Safety</b>        | Promote hunter safety and education.   |
|  | <b>Value</b>         | Improve the acceptance of hunting as a safe and legitimate activity, and game animals as valued introduced species.                  |
|  | <b>Standards</b>     | Promote standards for hunting and management of game animals.  |
|  | <b>Governance</b>    | Develop and uphold appropriate governance and management mechanisms.   |



## PROVIDING ADVICE

Up until November 2023, the GAC provided the Minister of Conservation advice on issues that affect game animals and hunting. The GAC now provides the Minister for Hunting and Fishing this advice.

The following formal advice was provided throughout 2023-24:

- Advice and recommendations on the Wild Animal Recovery Operations (WARO) land schedule review process and decisions.
- Advice on the release of the GAC commissioned research report “Review of the likely magnitude and manageability of deer impacts on carbon stores in indigenous forests” (note the report was released 2022-23 and advice provided 2023-24).
- Two separate briefings to incoming Ministers

(Minister of Conservation and Minister for Hunting and Fishing).

- Briefing to the Minister for Hunting and Fishing on the GAC’s funding.
- GAC Draft Statement of Performance Expectations 2024-25.
- Herds of Special Interest operating costs.
- Update on Better Hunting online education platform.

Additional engagement with both the Minister of Conservation and the Minister for Hunting and Fishing was undertaken regarding Council meetings, events and the Parliamentary Hunt (not undertaken in 2023 due to it being an election year). This was carried out through online, in-person and email channels.



## BETTER HUNTING

After two years of development, the GAC launched the hunter safety and education platform 'Better Hunting' at the 2023 Sika Show. Educating hunters and promoting hunter safety are key statutory functions of the GAC, and Better Hunting is primarily designed to support these functions.

Better Hunting was developed with approximately 24 organisations, is free to use and includes 28 separate modules that address important aspects of hunting and backcountry skills such as outdoor safety, navigation, firearms safety, game animal management, hunting ethics and how and what to hunt.

The platform was delivered ahead of schedule and on a limited budget (Jobs for Nature funding), showcasing a high-value public benefit achieved with minimal expenditure of public funds. It fills an obvious gap in the education pathway/learning environment, between a new or inexperienced hunter gaining a firearms licence and undertaking practical training or experience.

Key courses and resources include:

- Firearms Essentials course.
- Hunting Essentials course.
- Hunting Community Map - where useful hunting facilities and community initiatives such as hunting competitions, meat donations, jaw drops, clubs and ranges are in one easy to use map.
- Multi-Map Tool - where a master-map displays direct links to the selected location in all the best maps New Zealand hunters use for hunt planning.

Better Hunting learners have achieved over 4,330 hours of learning with 3,744 accounts created and 3,303 active accounts within the period. 8,872 'Essentials' modules were successfully completed, and 422 Essentials courses were fully completed.

An introductory course for pig hunting was also initiated in collaboration with the New Zealand Pighunting Association. It is expected to be available to the public in the first quarter of 2024-2025.

**LEARN TO HUNT FREE ONLINE**

- Learn animal behaviour, locations, hunting, tracking and off-track navigation.
- Identify prints, poo and plant sign.
- Feed your family from the backcountry you love.**

*"A goldmine of info for anyone starting out."*

**BETTERHUNTING.NZ**

**Better Hunting Aotearoa**

Game Animal Council





## SUBMISSIONS

The GAC made submissions on proposals, legislation and consultation processes of importance to the hunting and outdoor recreation sectors in 2023-24, including:

- OSPRI National Aerial Operations Plan 2024.
- Advice on the second emissions reduction plan (2026-2030).
- DOC Discount Policy Review – Proposed Policy Changes.
- DOC Hunting Permit Review 2024.
- DOC Tahr Control Operational Plan 2024-2025.
- Environmental Defence Society Draft Conservation law reform paper ‘Restoring Nature’.
- Fast-track Approvals Bill.
- Targeted consultation on a new approach to regulating shooting clubs and ranges.
- DOC hunting permit conditions regarding thermal imaging.



## FIREARM LAW AND REGULATORY REFORM

Firearms are a hunter’s tool, and it is therefore important that the GAC 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 2023-24, the GAC provided feedback on targeted consultation on a new approach to regulating shooting clubs and ranges. The GAC broadly supports the changes that were proposed in the discussion document however regulation - particularly when it imposes an additional compliance burden on the community and volunteer sector (the backbone of many

rural and small-town ranges used by hunters) - should be used sparingly and to specifically target a known problem.

The GAC acted as a liaison between the commercial hunting sector and authorities to improve the visitor firearms licensing process following amendments made to the Arms Act. As a result of this work, the visitor firearms licensing process is now easier to follow, practical and user-friendly while still ensuring a safe and robust process for international hunting visitors coming into New Zealand.

The GAC continues to represent hunters on the New Zealand 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 advising the New Zealand Police, Te

Tari Pūreke Firearms Safety Authority, the Department of Conservation (DOC) and other agencies on the use of firearms for hunting.

The GAC also worked with the firearms recreational safety sector to summarise hunter safety campaigns and discuss proposed changes to the Firearms Safety Code rules. A firearms essentials course was released through the GAC’s Better Hunting online hunter training platform, to provide online learning opportunities for firearms safety.





## REVIEW OF THE WILDLIFE ACT 1953

The GAC undertook work in conjunction with Fish & Game New Zealand to identify options that would assist discussions by the Strategic Oversight Group (SOG) on the topic “Creating a cohesive framework that protects and manages indigenous and introduced species including

sustainable use” (Protection and Management Framework). The GAC also supported the development of a paper titled “Review of the Wildlife Act 1953: Alternatives to Crown Ownership Paper” as part of the review of the Wildlife Act 1953.

The GAC supports progressive conservation law reform that enables valued introduced species (deer, tahr, chamois and wild pigs) to be managed for recreation, communities, commerce and conservation. We will continue to actively engage in the process as necessary.



## TE ARA KI MUA

Te Ara ki Mua (June 2022) is a framework that gives effect to Te Mana o te Taiao Aotearoa New Zealand Biodiversity Strategy (ANZBS) 2020 as an adaptive framework for managing goats, deer, pigs, tahr, and chamois.

Te Ara ki Mua aims to balance the different and sometimes competing values held about these animals and their management.

As a partner in the implementation of Te Ara ki Mua, the GAC 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 2023-24 the GAC:

- Continued to work with DOC, mana whenua, research institutes, and agricultural, primary production, conservation and hunting sector organisations on the National Wild Animal Coordination Group.
- Maintained regular monthly meetings with DOC’s Wild Animal Team for the implementation of Te Ara ki Mua.
- Supported DOC at workshops with representatives of the contract hunting sector to understand issues they currently face in undertaking management operations.
- Was guided in much of the work outlined in this Annual Report by the pou (pillars) of Te Ara ki Mua, in accordance with the GAC’s statutory functions and Strategic Plan.





## OSPRI'S NATIONAL AERIAL OPERATIONS PLAN

The GAC continues to strengthen its operational relationship with OSPRI, which allows for high value herds and hunting opportunities to be considered before aerial toxin operations are undertaken. This reduces the risk of conflict that may come from these types of operations whilst also supporting OSPRI to fulfill their TB eradication goals.

The GAC provided feedback on OSPRI's 2024 National Aerial Operations Plan, advocating for

the use of deer repellent in areas designated as recreational hunting areas or that have high-value food gathering and trophy values; and for OSPRI to engage with local New Zealand Deerstalkers Association (NZDA) clubs.

The GAC continues to liaise on an ongoing and regular basis with DOC, OSPRI and the NZDA to mitigate the impacts of toxin operations on game animals and hunting opportunities.



## TAHR MANAGEMENT

The GAC plays an active role in the Tahr Plan Implementation Liaison Group, comprising of a wide range of stakeholders with an interest in Himalayan Tahr in New Zealand. As per the 2023-24 Tahr Control Operational Plan (TCOP), the GAC was involved in the halfway point review of the

2024-25 TCOP. Many of the GAC's points raised were incorporated in the draft TCOP for 2024-2025. The GAC provided feedback based on the following principles:

- Have regard to impending changes to the overall tahr management system.
- Focus official control where

hunting" into measurable outcomes.

- Support Management Unit 1 hunter-led management.
- Enable flexibility within the TCOP.

The GAC also undertook a review of tahr population monitoring methodologies to support informed decision-making. This was done to support DOC's understanding of the limitations of this work for informing tahr management decisions and in drafting supporting documents to reduce risks to DOC of the results being misinterpreted by the public.

Towards the end of the year the GAC engaged with the New Zealand Tahr Foundation and other key stakeholders to better understand the sector's growing concerns on the continued implementation of the Himalayan Tahr Control Plan 1993 and its implications for providing adequate hunting opportunities. This understanding is crucial for providing the establishment of a tahr HOSI in the future.



2023-24 operations and liaised with DOC to help ensure the effectiveness of the second half of the year's operations.

Liaison through the Tahr Plan Implementation Liaison Group resulted in substantial input from the GAC into the

it will have the greatest conservation benefit.

- Have regard to recreational and guided hunting, aerially assisted trophy hunting (AATH) and wild animal recovery operations (WARO).
- Translate "encouragement of recreational/guided





## TAHR MANAGEMENT UNIT 1

2023-24 saw significant work go into progressing hunter-led tahr management in the 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.

The MU1 Hunter-Led Management (HLM) Framework has been developed and approved after inputs from the GAC, Te Rūnanga o Arowhenua, Te Rūnanga o Ngāi Tahu, DOC, the New Zealand Tahr Foundation, adjoining landholders, individual hunters, and hunting-related aerial transport and aerial tahr control providers.

The focus of the GAC's work for MU1 HLM during the 2023-24 operational year has been to:

- Assist DOC and the New Zealand Tahr Foundation to develop a new community agreement that will enable the actions set out in the framework to be undertaken.
- Assist the New Zealand Tahr Foundation to develop a work plan and budget for the 2024-2025 operational year consistent with the management framework.
- Assist the New Zealand Tahr Foundation to develop a proposal to fund their work in the MU1 HLM area for the next five years.

Whilst these documents have been in development, the GAC, the New Zealand Tahr Foundation and DOC have



commenced some of the actions set out in the work plan that do not require any specific authorisations.

These include:

- Investigate and implement, as appropriate, commercial partnerships for tahr meat recovery.
- Liaise with landowners to identify any cross-boundary issues and any

actions that need to be undertaken.

- Cooperate with the hunting sector, the GAC and DOC to provide information and advice that will assist in the compilation and operation of the 2024-2025 Tahr Control Operational Plan.
- Undertake planning for one targeted harvest operation.



## HERDS OF SPECIAL INTEREST

Work undertaken by groups such as the Fiordland Wapiti Foundation and Central North Island Sika Foundation continue to lead the way for implementing quality game animal management in New Zealand. The GAC supports these groups by advocating for the benefits of incorporating hunter values into management and the need for Government to work with and support community-led organisations and initiatives where possible.

The integration of hunting values, contributions to conservation and benefits to the wider community, into management plans is critical if we are to achieve successful quality game animal management in New Zealand.

It is within this context that the GAC has, alongside DOC, drafted a formal process for establishing Herds of Special Interest (HOSI).

Through the GAC Act, the Minister for Hunting and Fishing can designate a HOSI. This designation provides a legislative foundation for the management of game animal herds on public conservation land, to provide for quality hunting opportunities while ensuring conservation values continue to be protected through active management.

Progress made during 2023-24 includes:

- Drafted a HOSI establishment process.
- Explored DOC and GAC responsibilities.
- Drafted best practice process and support tools (proposal templates, frequently asked questions and a proposer advice guide).
- Initial development of GAC HOSI criteria policies and Council assessments for HOSI proposals. These will enable the Council to consider a proposal's validity and robustness in a consistent manner, ensure efficiencies in resource allocation for supporting proposal development, and assist the Minister's future

consideration of HOSI proposal submissions.

The Central North Island Sika Foundation and the Fiordland Wapiti Foundation both presented the GAC with a letter of intent to propose a HOSI.

In line with the GAC's internal HOSI development process, a Council subcommittee was formed to undertake an internal evaluation of the Central North Island Sika Foundation's preliminary thinking to determine whether the



Sika deer monitoring

GAC will endorse the full development of a Sika HOSI proposal. This process will be undertaken for all HOSI letters of intent.

The Council's Subcommittee evaluation of preliminary thinking assesses the likelihood that:

- The animals are of special interest to hunters; and
- The animals can be managed for hunting purposes; and
- The Council has sufficient resources to support full proposal development.

The GAC continues to work closely with the Minister, DOC and proposers on the development of HOSI, ensuring this work aligns with legislation and Ministerial direction. The Minister for Hunting and Fishing in the letter of expectations 2024-25 set out that the Council considers prioritising working with DOC to support the designation of HOSI.



## NZ GAME ANIMAL HUNTING RESEARCH PROJECT

In 2023, we launched a NZ Game Animal Hunting Research Project, to gather information about deer, pig, chamois and tahr hunting in New Zealand. Such comprehensive research on the participation, harvest and associated activities of hunters hasn't been conducted since 2011-12 through Kerr & Abell's 2014 study 'Big game hunting in New Zealand: per capita effort, harvest and expenditure in 2011-2012'.

The purposes of the research are to:

- Investigate individuals' participation in recreational big game hunting.
- Estimate per capita recreational harvests of big game.
- Estimate per capita expenditure by recreational big game hunters.

The launch of this project engaged over 1,200 hunters.

Ongoing monthly surveys for 12 months will provide contemporary insights into hunters' motivations and behaviours. Around 500 responses are being received each month.

The GAC hopes to make the findings of the research public during the second half of 2025, once all the surveys are complete and results have been analysed.



## REVIEW OF THE LIKELY MAGNITUDE AND MANAGEABILITY OF DEER IMPACTS ON CARBON STORES IN INDIGENOUS FORESTS

In response to claims that reducing the numbers of deer and other introduced herbivores could be a cost-effective way of increasing forest carbon sequestration, the GAC commissioned Manaaki Whenua - Landcare Research to provide advice on the evidence that game animals, particularly deer, have large effects on indigenous forest carbon.

The report provides a better understanding of the effects of deer and other ungulates on indigenous carbon storage but also to help ensure the right investment decisions are made by the Crown when it comes to game animal management and its objectives.

Findings from the report confirmed that the case for deer management to improve carbon storage across intact indigenous vegetation

forests is weak. While potential carbon gains from deer and ungulate management are limited and variable, there is far greater evidence to suggest gains can be achieved in indigenous biodiversity values, particularly among highly palatable species in the browse tier. Deer and other ungulates have little overall impact on the carbon storage of our intact indigenous forests and biodiversity must remain the objective of management.

The report suggests that it is in successional or regenerative forests where deer management can have an impact on increasing carbon storage. It also strongly supports the case for game animal management to be undertaken to help achieve biodiversity goals, which is in line with the Te Ara ki Mua Wild Animal Management Framework



## VALUING WHITE-TAILED DEER ON STEWART ISLAND/RAKIURA

In October 2023 the GAC, with support from the Rakiura Hunter Camp Trust (RHCT),



published results from a short survey of hunters to determine what white-tailed deer on Stewart Island/Rakiura and the hunting experience mean to the New Zealand hunting community. Results indicate that the experience of hunting white-tailed deer on the island is highly valued by thousands of hunters.

“It is the pinnacle of bush hunting. Amazing place to experience overall but the hunting and the whitetail deer are a very special highlight of a

visit to the island. I would never have gone there if there wasn't whitetail.” - Survey respondent.

The survey results enhance our collective understanding and provide valuable insights for decision-makers on the significance of white-tailed deer to both New Zealand and international hunters. They also highlight areas for improvement to enhance the hunting experience and more effectively manage the herd, balancing its benefits and impacts.



## WILD DEER MANAGEMENT AND MEAT RECOVERY

As part of Te Ara ki Mua implementation, the GAC completed a report into meat recovery associated with wild deer management in New Zealand. The research was undertaken through liaison with and funding from DOC and contributes to our collective understanding of how some deer management approaches fit within the deer management system.

The report summarises the key features, outcomes, challenges and opportunities of four different deer management projects with and without meat recovery. It discusses:

- How these four management approaches fit within the wider New Zealand deer management system.
- Key considerations for deciding the appropriate deer management approaches to implement.
- Potential innovations to approaches that incorporate meat recovery for charity.

- Recommendations for further work.

Much of this report and its recommendations have informed work across the GAC. We will continue to build on our understanding of how meat recovery integrates with different approaches to wild deer management.





## RECREATIONAL MEAT DONATION

The GAC presented to the National Wild Animal Management Coordination Group, on its development of online tools and guidance for supporting best practice, safe and traceable recreational meat donations.

These tools and resources support initiatives that increase hunter contributions to communities, through the provision of wild meat donations, and game animal management, through altruistically inspired increased harvest, while reducing food safety and reputational risks.

This work remains in development for 2024-25.



## WILD ANIMAL RECOVERY OPERATIONS

Wild Animal Recovery Operations (WARO) involve using aircraft to search, shoot or recover game animals. WARO is a legitimate commercial activity and an important part of New Zealand's deer management and hunting system. However, the current approach to issuing WARO concessions leads to WARO conflicting with other hunting measures and perverse management outcomes in some places.

It is imperative to refine the WARO system to empower the 'concerted action' and 'co-ordination of hunting measures' envisaged by the Wild Animal Control Act 1977.

The GAC provided advice and analysis on the Wild Animal Recovery Land Schedule Review 2023 and its supporting documentation, to the Minister of Conservation and Minister for Hunting and Fishing. The advice emphasised the need to coordinate hunting measures, and provided recommendations to help improve decision-making and processes.



## AERIALY ASSISTED TROPHY HUNTING

Aerially assisted trophy hunting (AATH), also known as heli-hunting, involves flying recreational hunters and their guides into high country areas, actively searching for trophy animals by helicopter. A concession from DOC is required to undertake AATH.

In 2023-24 the GAC assisted DOC with undertaking a system analysis of AATH.

The system analysis report is being reviewed by DOC before release.

The GAC also supported the New Zealand Tahr Foundation with initial discussions exploring sector-based solutions for better coordinating AATH and recreational hunting to reduce conflicts.



## EXTERNAL ENGAGEMENTS AND EVENTS

Staff represented the GAC at a range of external meetings, forums or workshops. The GAC endeavours to participate in hunting and conservation sector events as resources allow.

Key groups, forums or events attended, and stakeholders engaged with, during 2023-24 include:

- Animal Welfare Network Aotearoa meetings.
- Community-led meetings with Zero Invasive Predators (ZIP) in Whataroa.
- Coroner – provided key recommendations into the preparation and skills necessary for specialist outdoor activities as part of an enquiry into a hunter’s rafting death.
- Deer Industry New Zealand.
- Federated Farmers – spoke at the Meat and Wool Council presenting on the role of the GAC, game animal management on farms and the opportunity to facilitate more hunters on private farmland for game animal management.
- Federated Farmers and NZDA – increased access opportunities for game animal management.
- Fiordland Wapiti Foundation roadshow – speaker at Dunedin, Oamaru and Methven events.
- Firearms sector through attendance at the Firearms Community Advisory Forum and Recreational Firearms Users Working Group.
- Fish & Game – attended #ReWild campaign launch and co-hosted Hunting and Angling Influencers Forum.
- Government departments (notably Ministry for Primary Industries (MPI) and Ministry of Social Development (MSD)).
- Multiple iwi on a range of topics.
- Kotahitanga mō te Taiao Alliance.
- National Predator Control Programme.
- National Wild Animal Management Coordination Group.
- New Zealand Professional Hunting Guides.
- New Zealand Police.
- NZDA Annual Conference and local clubs - keynote speaker.
- Recreational sector hui with DOC senior leaders.
- Sika Show – speech and booth.
- Workshop of Meat Recovery and utilisation of Wild Animals (initiated and facilitated by DOC, MPI and MSD). Attendees included Te Rūnanga o Ngāi Tahu, Wild Animal Recovery Operators, hunting organisations, meat and pet food processors, restaurateurs, Lincoln University, and social-good food organisations.

Additionally, Council members attended the following forums/ events as a representative of the GAC:

- National Animal Welfare Advisory Council.
- Regional NZDA meetings.
- Pureora Forest Hunting Competition (judge).
- Regional hunting competitions.



GAC at the 2023 Sika Show



Fish & Game's #ReWild campaign launch



## HUNTING SECTOR LEADERS NETWORK FORUM

Chaired by the GAC's General Manager, the Hunting Sector Leaders Network Forum (the Forum), held every three to four months, brings together leaders across the hunting sector to discuss important issues that affect the hunting sector. 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.

Over 2023-24, the Forum covered various critical discussions related to game animal management and related issues, including

conservation law reform, WARO, AATH, game animal management, access, poisons, HOSI, Better Hunting, tahr, Wildlife Act Review, and shared communications. Of note, was the Forum's discussion around coordination issues under the Wildlife Animal Control Act, and the shared desire to collaborate more actively.



## HUNTING AND ANGLING INFLUENCERS FORUM

The GAC and Fish & Game New Zealand hosted a Hunting and Angling Influencers Forum in July 2023, with attendees from NZDA, NZ Hunter, Hunting & Fishing, Hunters for Conservation, Rod & Rifle, Hunting Aotearoa, Women on the fly, Manic Tackle Project, commercial operators, New Zealand Professional Fishing Guides Association, and firearms and ammunition distributors.

The Hunting and Angling Influencers Forum looked at issues and opportunities and



future planning for hunting and freshwater angling sector in New Zealand, brainstorming key messages or themes and

audiences and discussions about how we all work together for hunting, fishing and conservation outcomes.



## LAND SAFETY FORUM

The purpose of the Land Safety Forum is to improve land safety sector outcomes through information sharing, collaboration and coordination. The Land Safety Forum's vision is for land safety organisations to work together to achieve improved land safety sector outcomes by helping people recreate safely in the outdoors.

The mission is to work together in a collaborative way to increase our reach and impact by being part of a national network.

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 Land Safety

Forum has become an important means of information sharing and coordinating various land safety initiatives across both government and non-government organisations.

Some key topics for 2023-24 included safety signage in outdoor recreation, data and insights into recreational users and safety, response to coroner's request relating to a river crossing fatality that occurred during a hunting trip, safer walking, Better Hunting, the use of thermal imaging devices on public and private land, and a national personal locator beacon campaign. A GAC representative was a member of the behavioural change subgroup, established to initiate collaborate work for behavioural change, to reduce outdoor incidents.



## NZ HUNTER ADVENTURES

In February 2023, the GAC's General Manager featured on an episode of NZ Hunter Adventures – a popular New Zealand hunting television show. The episode included information about the GAC, quality game animal management, what and when to harvest for quality herds, conservation outcomes and more.

The GAC also has a strong relationship with the magazine NZ Hunter with an ongoing column in each issue.



GAC General Manager Tim Gale with Willie Duley, NZ Hunter Adventures





## INTERNATIONAL OPPORTUNITIES

International relationships such as Safari Club International and their New Zealand branch, are important for the hunting sector. As a major destination for international hunters, New Zealand can benefit from establishing strong connections with overseas hunting organisations and agencies. This has the potential to not only enhance the expertise of the GAC and New Zealand hunting sector, but also create a channel of communication to international hunters visiting New Zealand.

During 2023-24 the GAC initiated a relationship with the National Deer Association (NDA) to better understand the principles of quality game animal management and how

we might apply them in a New Zealand context. The NDA is an American organisation that has been practicing quality deer management for many years. The principles for quality game animal management are based on biology and science. They can be applied anywhere so the GAC sees the relationship with the NDA as an important one to maintain.

The GAC's General Manager spoke with Blood Origins - a global nonprofit for hunting advocacy - on the development and launch of Better Hunting; and with the Cabela Family Foundation, who featured New Zealand on an episode of their 'Hard Truths of Conservation' series. This featured the history of game

animals in New Zealand, the GAC's goal to have an active management model for game animals in New Zealand, tahr management, and the value that game animals provide to New Zealand through hunting opportunities, community, and economic benefits.

The GAC sees international opportunities as an important workstream now that New Zealand has a Minister for Hunting and Fishing. Having strong relationships with international hunting sector organisations and agencies establishes a network for shared learnings should the Minister wish to engage with international counterparts when it comes to game animal management.



## ROAR SAFETY

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' (planning and preparation).
- Reminding people to follow the seven rules of firearm safety.
- Security when transporting firearms.
- Game animal management - promoting shooting hinds/does as they taste better than a rutting stag (or buck) and managing hinds/does numbers supports quality herds and healthy habitats.
- Better Hunting educational modules and multi-map resource.
- Advice on getting 'Roar fit'.



## VOLUNTARY CERTIFICATION OF GUIDES

The GAC and New Zealand Professional Hunting Guides Association (NZPHGA) are continuing work to establish a voluntary certification scheme for hunting guides – one that is fair and robust for both NZPHGA affiliated and non-affiliated guides.

Under this scheme, New Zealand hunting guides and outfitters will be able to apply to the GAC to be registered as GAC Certified Guides. Certification will be voluntary but will add significant credibility to commercial operators.

Recent progress has been focused on addressing:

- Prescription of the requirements for the scheme.
- A complaints process.
- Ensuring an appropriate business reference-check process.
- Developing audit requirements.
- Determining fees structures.

This work is ongoing.



## UNLAWFUL HUNTING WORKSHOP

Unlawful hunting remains a key concern for the GAC. In the previous financial year, 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.

The key action resulting from the workshop was to establish a working group to understand the drivers of unlawful hunting, research the costs and impacts to New Zealand and produce a report with this information. The aim is for the working group to provide a template to help courts with their sentencing and prosecuting.

Due to internal and external resource challenges and staff changes, this work has not progressed, however the GAC understands that there remains commitment from all parties to make progress on this matter.



# BUDGET SIGNIFICANT INITIATIVES

The table below outlines the single Budget significant initiative carried out by the GAC over the last three years, and where more information in this Annual Report can be found regarding this initiative.

| Name of initiative   | Budget year funded   | Location of performance information   | Initiative description  |
|--|--|---|---|
| <p>COVID-19 Response and Recovery Fund</p> <p>-----</p> <p>National Hunting Education &amp; Training Scheme - Better Hunting</p> | <p>Budget 2020</p> <p>The first year of funding was 2021/22 and commenced in 2023/24.</p> <p>\$212,000 was allocated over three years through Jobs for Nature.</p> | <p>This Annual Report page 10</p> <p>About <a href="#"><u><b>Better Hunting   NZ Game Animal Council</b></u></a></p> <p>Statements of Performance Expectations <a href="#"><u><b>Strategic Plan   NZ Game Animal Council</b></u></a></p> <p>Annual Reports <a href="#"><u><b>Activities and Events   NZ Game Animal Council</b></u></a></p> | <p><i>Better Hunting</i> is a free to use, hunter safety and education online training platform and includes 28 comprehensive modules addressing important aspects of hunting and backcountry skills.</p> <p>This project supported employment for an educator to develop online education content. Biodiversity benefits will be sustained by development of an enduring hunter education and training programme to contribute to conservation efforts nationwide.</p> |

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# PERFORMANCE REPORT

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NEW ZEALAND GAME ANIMAL COUNCIL  
FOR THE YEAR ENDED 30 JUNE 2024



# STATEMENT OF RESPONSIBILITY

New Zealand Game Animal Council  
For the period ended 30 June 2024

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 2024.

Signed on behalf of the Council:



Chairperson  
**Grant Dodson**  
25 October 2024



Māori Advisor and Tikanga  
Advisor for the Council  
**Eugene Rewi**  
25 October 2024

The Council approved and authorised to issue the financial statements on the 25 October 2024.

# ENTITY INFORMATION

## **Legal Name:**

The Game Animal Council

## **Vision:**

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

## **Purpose:**

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

## **Key Functions:**

The key functions of the Game Animal Council are to advise the Minister of Conservation (now the Minister for Hunting and Fishing) on matters relating to game animals and hunting, exercise its powers for Herds of Special Interest, provide information and education to the hunting sector, raise awareness of the views of the hunting sector and promote hunter safety initiatives.

## **Strategic Objectives:**

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.

## **Council Members:**

Grant Dodson (Chair, reappointed 2023), Sharon Salmons (Deputy Chair, reappointed 2021), Steve McFall (reappointed 2021), John Cook (reappointed 2023), Eugene Rewi (appointed 2021), Kevin Eastwood

(appointed 2021), Tui Keenan (appointed 2022), Peter Swann (appointed 2022), Callum Sheridan (appointed 2023), Andrew Simpson (appointed 2023) and Melissa Jackson (appointed 2023). Bruce Warburton (retired 20 July 2023).

Sharon Salmons continued as Deputy Chair and Eugene Rewi continued as the Chair of Te Kāhui Māori sub-committee and the Māori Advisor and Tikanga Advisor for the Council for the 2023-24 financial year.

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.

## **Entity Type:**

Independent statutory entity established under the Game Animal Council Act 2013

## **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

# FUNDING, OUTPUT CLASSES AND ESTIMATED OUTPUT CLASS EXPENSES

The Game Animal Council is primarily funded through Department of Conservation appropriations through Vote Conservation.

## TOTAL REVENUE AND TOTAL EXPENDITURE

|                                | 2023-2024<br>Actual<br>\$ | 2023-2024<br>Budget<br>\$ | 2022-2023<br>Actual<br>\$ |
|--------------------------------|---------------------------|---------------------------|---------------------------|
| <b>Total revenue</b>           | 871,753                   | 872,600                   | 677,843                   |
| <b>Total expenditure</b>       | 907,970                   | 899,835                   | 706,769                   |
| <b>Total surplus (deficit)</b> | (36,217)*                 | (27,235)                  | (28,926)                  |

\*The deficit for 2023-24 is covered by accumulated funds carried forward from prior years.

## OUTPUT CLASSES

For the 2023-24 year the Game Animal Council had two reportable output classes:

1. *Provide advice and make recommendations to the Minister of Conservation on matters relating to game animals and hunting.*
2. *Enable community engagement and collaboration for improved game animal management and to promote safe and responsible hunting practices.*

The figures presented in the statement of financial performance represent the cost-of-service. Proposed output class expenses were not captured in the Statement of Performance Expectations for the 2023-24 financial year; therefore, allocation of costs required management estimations.

| <b>Output Class</b>   | Allocation<br>Actual<br>2023-2024<br>\$ | Allocation<br>Budget<br>2023-2024<br>\$ | Allocation<br>Actual<br>2022-2023<br>\$ |
|---|---|---|---|
| <b>Output 1</b><br>Provide advice and make recommendations to the Minister of Conservation on matters relating to game animals and hunting.                 |   |   |   |
| Revenue allocation  | 396,486                                 | 380,192                                 | 274,704                                 |
| Expenditure allocation  | 412,958                                 | 392,058                                 | 286,427                                 |
| <b>Surplus (Deficit)</b>  | <b>(16,472)</b>                         | <b>(11,866)</b>                         | <b>(11,723)</b>                         |
| <b>Output 2</b><br>Enable community engagement and collaboration for improved game animal management and to promote safe and responsible hunting practices. |   |   |   |
| Revenue allocation  | 475,266                                 | 492,408                                 | 403,138                                 |
| Expenditure allocation  | 495,011                                 | 507,777                                 | 420,341                                 |
| <b>Surplus (Deficit)</b>  | <b>(19,745)</b>                         | <b>(15,369)</b>                         | <b>(17,203)</b>                         |
| <b>Total Surplus (Deficit)</b>  | <b>(36,217)</b>                         | <b>(27,235)</b>                         | <b>(28,926)</b>                         |

## PBE SERVICE PERFORMANCE REPORTING

The 2023-24 Annual Report outlines the Strategic Framework of the Game Animal Council. The Game Animal Council has four outcomes:

1. Improvements to the management of game animals.
2. Enable enhanced community support for game animal management initiatives.
3. Improvements to the provision of hunter safety and education.
4. The GAC continues to enhance its organisational health and workforce capability and meets its statutory responsibilities.

The 2023-24 Annual Report Statement of Service Performance details the outputs that relate to each outcome, performance measures in relation to each output, target measures for 2023-2024, results achieved and comparatives with the previous financial year.

A footnote explanation is provided where targets have not been met.





# STATEMENT OF SERVICE PERFORMANCE

New Zealand Game Animal Council  
For the period ending 30 June 2024

## OUTCOME 1: IMPROVEMENTS TO THE MANAGEMENT OF GAME ANIMALS

Working to improve the management of game animals is at the core of the GAC's functions. Enhancing the quality of game animal herds while maintaining or enhancing conservation outcomes is the strategic objective which guides the mahi we do in this space.

To achieve the desired objectives and outcomes requires the GAC to provide advice and make recommendations to the Minister, liaise with stakeholders, raise awareness of the views of the hunting sector, promote standards for hunting and management of game animals, conduct research, and provide information and education to the hunting sector to increase knowledge about hunting and game animal management.

It also includes developing voluntary certification for professional hunting guides and establishing herds of special interest (HOSI) (for which the Minister has delegated management powers under section 20 of the GAC Act to the GAC).

### DESCRIPTION AND QUANTIFICATION OF OUTPUTS

| Performance Measure  | 2023-24 Result               | 2023-24 Target                   | 2022-23 Result                          |
|--|------------------------------|----------------------------------|---|
| Provide advice and make recommendations to the Minister of Conservation regarding advancing hunter contributions to game animal management, and community and conservation initiatives.  | Achieved                     | At least 1 piece of advice.      | New measure for 2023-24                 |
| Provide advice and make recommendations to the Minister of Conservation on the implementation of Te Ara ki Mua, by 28 February 2024.   | Achieved                     | At least 1 piece of advice.      | Achieved                                |
| Participate in Te Ara ki Mua implementation meetings with the Department of Conservation.  | Achieved                     | 10 meetings                      | New measure for 2023-24                 |
| Arrange engagements with, but not limited to, Ngāi Tūhoe, Ngāti Tūwharetoa, Ngāti Porou and Ngāti Tahu to establish and maintain strong relationships and consider Te Ara ki Mua and its implementation in their respective rohe.  | Achieved                     | Minimum of 2 engagements         | Achieved                                |
| Voluntary certification framework for professional hunting guides drafted, by 30 June 2024.  | Achieved                     | To be achieved                   | New measure for 2023-24                 |
| Progress key activities to advance game animal management initiatives. This will be evidenced by:<br>- Develop draft framework for identifying hunter valued sites.<br>- Identify hunter contributions to game animal management and communities and potential advancements.<br>- Research Strategy drafted, by 30 June 2024.<br>- Process to establish Herds of Special Interest finalised.<br>- Support the problem identification work relating to the management of the Wild Animal Recovery Operations (WARO) and Aerial Assisted Trophy Hunting (AATH) system. | Achieved                     | To be achieved                   | These were all new measures for 2023-24 |
|  | Achieved                     | To be achieved                   |   |
|  | Not achieved<br>Not achieved | To be achieved<br>To be achieved |   |
|  | Achieved                     | To be achieved                   |   |



## OUTCOME 2: ENABLE ENHANCED COMMUNITY SUPPORT FOR GAME ANIMAL MANAGEMENT INITIATIVES

Community support for game animal management initiatives is an important component of the Te Ara Ki Mua framework which provides direction and focus to achieve the goals of Te Mana o te Taiao, the Aotearoa New Zealand Biodiversity Strategy 2020 for valued introduced species. Understanding current societal values, norms and beliefs, as well as the motivators, barriers and enablers of action to support biodiversity management and decision making is crucial.

To enable enhanced community support for game animal management initiatives and programmes, effective stakeholder liaison and engagement across the game animal management, hunting and conservation sectors is necessary.

| Performance Measure  | 2023-24 Result | 2023-24 Target | 2022-23 Result          |
|--|----------------|----------------|-------------------------|
| The number of the GAC's 'The Stalk' newsletter published, by 30 June 2024.                   | Achieved       | 4              | Achieved                |
| The number of Hunting Sector Leaders' Network meetings facilitated, by 30 June 2024.         | Achieved       | 3              | New measure for 2023-24 |
| The number of external stakeholder meetings or workshops we participate in, by 30 June 2024. | Achieved       | 4              | New measure for 2023-24 |

## OUTCOME 3: IMPROVEMENTS TO THE PROVISION OF HUNTER SAFETY AND EDUCATION

Learning to hunt in New Zealand has traditionally been done by accompanying family and friends. This will always remain an important part of New Zealand hunting culture; however, a lot of new people are getting into hunting who do not come from families and communities where hunting is a way of life. It is important that we provide these people with the skills, knowledge and opportunity to become safe, responsible and successful hunters.

In 2021, the GAC in collaboration with the New Zealand Deerstalkers Association was successful in a Jobs for Nature (JfN) funding application for \$212,000 over a three-year period (2021-2024) for a national hunter education and training scheme. In the 2023-24 financial year \$70,000 was allocated to the GAC through the JfN Programme. With the funds secured through the funding grant, the GAC developed an online hunter safety and education programme, Better Hunting.

The objective of Better Hunting is to provide a free-to-use, publicly available online platform that will help fill the education and learning pathway gap and provide new and inexperienced hunters with some of the knowledge and skills they require to be safe, responsible and effective hunters in New Zealand.

Better Hunting will stand-alone while also complementing the New Zealand Deerstalker Associations' HUNTS course<sup>1</sup> by providing new hunters with knowledge of some of the fundamentals of hunting in New Zealand. It is not designed to replace practical training or hunting experience.

1. [About HUNTS Programme | New Zealand Deerstalkers Association Inc](#)

| Performance Measure   | 2023-24 Result | 2023-24 Target              | 2022-23 Result                          |
|---|----------------|-----------------------------|---|
| Advise the Minister on the hunter safety and education programme launch, subsequent uptake and any recommendations, by 30 June 2024.  | Achieved       | At least 1 piece of advice. | Achieved                                |
| By 31 August 2023:<br>- Testing and quality assurance of online platform and course content completed.<br>- Report on GAC sign-off of Hunter Safety and Education Programme online course.<br>- 1.3 FTEs achieved at end of Year 2<br>- Quarterly Report 8 due. | Achieved       | To be achieved              | These were all new measures for 2023-24 |
|   | Achieved       | To be achieved              |   |
|   | Not achieved   | To be achieved              |   |
|   | Achieved       | To be achieved              |   |
| JfN Quarterly Report 9, due 30 November 2023.   | Achieved       | To be achieved              | New measure for 2023-24                 |
| By 28 February 2024:<br>- Hunter Safety and Education online programme launched.<br>- Report on promotion, marketing, and socialisation of online training programme.<br>- Quarterly Report 10 due.   | Achieved       | To be achieved              | These were all new measures for 2023-24 |
|   | Achieved       | To be achieved              |   |
|   | Achieved       | To be achieved              |   |
| JfN Quarterly Report 11, due 31 May 2024.   | Achieved       | To be achieved              | New measure for 2023-24                 |

#### OUTCOME 4: THE GAME ANIMAL COUNCIL CONTINUES TO ENHANCE ITS ORGANISATIONAL HEALTH AND WORKFORCE CAPABILITY AND MEETS ITS STATUTORY RESPONSIBILITIES

The GAC is a young organisation having been formed in 2014. With historically small budgets, the GAC was only able to employ its first employee in December 2019. As the value of the GAC has been recognised, increased funding has been provided through Vote Conservation.

As the GAC grows and matures, an organisational structure that enables the GAC to deliver upon its functions and responsibilities will require both development and maintenance. This includes developing further operating systems and processes to support the GAC delivering upon its statutory responsibilities; effectiveness and efficiency in delivering upon its functions; and as a good employer who treats employees and contractors fairly and properly in all aspects of their work for the GAC.

Ensuring the GAC has trained, knowledgeable and experienced Council members to support maintaining a strong and healthy organisation requires ongoing training and assessment.

| Performance Measure   | 2023-24 Result | 2023-24 Target           | 2022-23 Result   |
|---|----------------|--------------------------|--|
| Annual board evaluation process undertaken, by 30 June 2024.  | Achieved       | 1                        | Achieved   |
| Councillors undertake Governance training.  | Achieved       | 1                        | New measure for 2023-24                                  |
| Meet reporting requirements for the Annual Report 2022-23.  | Achieved       | To be achieved           | Achieved   |
| Meet reporting requirements for the Statement of Performance Expectations 2024/25.                        | Achieved       | To be achieved           | Not achieved   |
| Quarterly reports provided to the DOC Governance Unit within one month following the end of each quarter. | Achieved       | 4 of 4 within one month. | Not achieved. 3 of 4 reports delivered within one month. |



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# FINANCIAL STATEMENTS

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## STATEMENT OF FINANCIAL PERFORMANCE

New Zealand Game Animal Council  
For the year ended 30 June 2024

|  | Note | 2024<br>Actual  | 2024<br>Budget  | 2023<br>Actual  |
|--|------|-----------------|-----------------|-----------------|
|  |      | \$              | \$              | \$              |
| <b>Revenue</b>                                   |      |                 |                 |                 |
| Funding from central government                  |      | 870,000         | 870,000         | 670,000         |
| Donations, fundraising and other similar revenue |      | 1,650           | 2,600           | 7,650           |
| Interest, dividends and other investment revenue |      | 103             |                 | 193             |
| <b>Total Revenue</b>                             |      | <b>871,753</b>  | <b>872,600</b>  | <b>677,843</b>  |
| <b>Expenses</b>                                  |      |                 |                 |                 |
| Employee related costs                           |      | 506,596         | 483,650         | 349,963         |
| Costs related to providing goods or services     |      | 347,210         | 370,440         | 315,387         |
| Other expenses                                   |      | 54,164          | 45,745          | 41,419          |
| <b>Total expenses</b>                            |      | <b>907,970</b>  | <b>899,835</b>  | <b>706,769</b>  |
| <b>Surplus/(Deficit) for Year</b>                |      | <b>(36,217)</b> | <b>(27,235)</b> | <b>(28,926)</b> |

# STATEMENT OF FINANCIAL POSITION

New Zealand Game Animal Council  
As at 30 June 2024

|                                     | Note | 2024<br>Actual | 2024<br>Budget | 2023<br>Actual |
|-------------------------------------|------|----------------|----------------|----------------|
|                                     |      | \$             | \$             | \$             |
| <b>Assets</b>                       |      |                |                |                |
| <b>Current Assets</b>               |      |                |                |                |
| Bank accounts                       |      | 172,837        | 57,552         | 189,444        |
| Debtors and prepayments             |      | 16,086         | -              | 2,541          |
| <b>Total Current Assets</b>         |      | <b>188,923</b> | <b>57,552</b>  | <b>191,985</b> |
| <b>Total Assets</b>                 |      | <b>188,923</b> | <b>57,552</b>  | <b>191,985</b> |
| <b>Less Liabilities</b>             |      |                |                |                |
| <b>Current Liabilities</b>          |      |                |                |                |
| Creditors and accrued expenses      |      | 86,251         | 46,337         | 84,259         |
| Employee costs payable              |      | 57,040         | -              | 25,877         |
| <b>Total Current Liabilities</b>    |      | <b>143,291</b> | <b>46,337</b>  | <b>110,136</b> |
| <b>Total Liabilities</b>            |      | <b>143,291</b> | <b>46,337</b>  | <b>110,136</b> |
| <b>Net Assets</b>                   |      | <b>45,632</b>  | <b>11,215</b>  | <b>81,849</b>  |
| <b>Accumulated Funds</b>            |      |                |                |                |
| Opening Balance                     |      | 81,849         | 38,450         | 110,775        |
| Accumulated surpluses or (deficits) |      | (36,217)       | (27,235)       | (28,926)       |
| <b>Closing Balance</b>              |      | <b>45,632</b>  | <b>11,215</b>  | <b>81,849</b>  |

## STATEMENT OF CASH FLOWS

New Zealand Game Animal Council  
For the year ended 30 June 2024

|   | Note | 2024<br>Actual  | 2024<br>Budget  | 2023<br>Actual |
|---|------|-----------------|-----------------|----------------|
|   |      | \$              | \$              | \$             |
| <b>Cash Flows from Operating Activities</b>     |      |                 |                 |                |
| <i>Cash was received from:</i>                  |      |                 |                 |                |
| Donations, fundraising & other similar receipts |      | 1,650           | 2,600           | 7,650          |
| Funding from central or local government        |      | 870,000         | 870,000         | 711,880        |
| Interest, dividends & other investment receipts |      | 103             | -               | 193            |
| Net GST   |      | 6,079           | 6,072           | 10,572         |
|   |      | <b>877,832</b>  | <b>878,672</b>  | <b>730,295</b> |
| <i>Cash was applied to:</i>                     |      |                 |                 |                |
| Payments to suppliers & employees               |      | 894,439         | 914,570         | 682,568        |
| <b>Net Cash Flows from Operating Activities</b> |      | <b>(16,607)</b> | <b>(35,898)</b> | <b>47,727</b>  |
| <b>Net Increase (Decrease) in Cash</b>          |      | <b>(16,607)</b> | <b>(35,898)</b> | <b>47,727</b>  |
| Opening Cash & Bank Balances                    |      | 189,444         | 93,450          | 141,717        |
| <b>Closing Cash &amp; Bank Balances</b>         |      | <b>172,837</b>  | <b>57,552</b>   | <b>189,444</b> |
| <b>Represented By:</b>                          |      |                 |                 |                |
| Kiwibank Business Edge                          |      | 171,096         | 57,552          | 180,454        |
| Kiwibank Business Online Call                   |      | 1,741           | -               | 8,990          |
| <b>Total Cash at Bank</b>                       |      | <b>172,837</b>  | <b>57,552</b>   | <b>189,444</b> |

# STATEMENT OF ACCOUNTING POLICIES

**New Zealand Game Animal Council**  
**For the year ended 30 June 2024**

## 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 \$5,000,000. 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

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 2024

#### **Note 1 - Leased Assets**

There are no assets subject to operating or financial leases (2023:Nil).

#### **Note 2 - Contingent Liabilities**

There were no contingent liabilities at balance date (2023:Nil).

#### **Note 3 - Capital Commitments**

There were no capital commitments at balance date (2023:Nil).

#### **Note 4 - Related Party Transactions**

There are no transactions involving related parties during the financial year (2023:Nil).

#### **Note 5 - Grants and funding subject to conditions**

There was no funding received in advance. The Government increased the Council's funding for 2023-24 to \$800,000. The Council received \$70,000 through Jobs for Nature for the delivery of a National Hunter Education & Training Scheme.

#### **Note 6 - Events Subsequent to Balance Date**

There have been no significant events since the balance date, which would materially affect the financial statements as at 30 June 2024.

#### **Financial Disclosures - 2023-2024 year**

The risks and uncertainties associated due to COVID-19 have reduced since the preparation of the 2022 and 2023 financial statements. There have been no significant impacts due to COVID-19 on our operations and financial statements during the 2023-24 financial year.

#### **Non-financial disclosures**

Nil.



### Future revenue - 2024-2025 year (and beyond)

Baseline Crown funding of \$1,000,000 has been confirmed for 2024-25. Securing sustainable funding has been one of the Council's primary focuses for many years and increased funding enables the Council to deliver upon its legislated functions.

The Council's baseline funding has also been confirmed for future years as follows; 2025-26 \$1,200,000.

### Note 7 - Council members' remuneration

| Council member                                   | 2023-24<br>Actual<br>\$ | 2022-23<br>Actual<br>\$ |
|--|-------------------------|-------------------------|
| Grant Dodson (Chair)                             | 7,540                   | 5,800                   |
| Sharon Salmons (Deputy Chair)                    | 1,505                   | 1,527                   |
| Steve McFall                                     | 2,043                   | 2,150                   |
| John Cook  | 1,290                   | 1,612                   |
| Eugene Rewi                                      | 2,043                   | 2,150                   |
| Tui Keenan                                       | 1,505                   | 1,720                   |
| Kevin Eastwood                                   | 967                     | 2,150                   |
| Peter Swann                                      | 1,612                   | 2,043                   |
| Callum Sheridan                                  | 1,290                   | -                       |
| Andrew Simpson                                   | 1,612                   | -                       |
| Melissa Jackson                                  | 1,828                   | -                       |
| Bruce Warburton (retired effective 20 July 2023) |                         | 2,150                   |
| Erin Garrick (resigned 25 April 2023)            | -                       | 967                     |
| <b>Total Council member remuneration</b>         | <b>23,235</b>           | <b>22,269</b>           |

### Note 8 - Employee remuneration

Due to the small number of staff in the 2023-24-year (four (4) permanents with a fifth staff member commencing employment in June 2024), employee remuneration disclosures have not been provided in order to maintain the confidentiality of other employee salaries.

The Game Animal Council has determined that when the organisation has grown to the point of employing five (5) or more staff members for a full year, employees remuneration disclosure will not affect other staff salary confidentiality.

### Note 9 - Property, Plant & Equipment

|   | Computer<br>Equipment<br>\$ | Office<br>Equipment<br>\$ | Total<br>\$ |
|---|-----------------------------|---------------------------|-------------|
| Carrying amount as 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             | -                           | -                         | -           |
| Carrying amount at 1 July 2023              | -                           | -                         | -           |
| Additions                                   | -                           | -                         | -           |
| Disposals (net of accumulated depreciation) | -                           | -                         | -           |
| Depreciation expense                        | -                           | -                         | -           |
| Carrying amount at 30 June 2024             | -                           | -                         | -           |



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# INDEPENDENT AUDITOR'S REPORT

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NEW ZEALAND GAME ANIMAL COUNCIL  
FOR THE YEAR ENDED 30 JUNE 2024

## INDEPENDENT AUDITOR'S REPORT

### TO THE READERS OF GAME ANIMAL COUNCIL'S FINANCIAL STATEMENTS AND STATEMENT OF PERFORMANCE FOR THE YEAR ENDED 30 JUNE 2024

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 33 to 39, that comprise the statement of financial position as at 30 June 2024, 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 28 to 32.

In our opinion:

- the financial statements of the Game Animal Council: on pages 33 to 39:
  - present fairly, in all material respects:
    - its financial position as at 30 June 2024; 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 28 to 32:
  - 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 25 October 2024. 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 27, 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